

Final Report

Prepared by Hemson for the Town of Innisfil

2023 Development Charges Background Study

July 28, 2023



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Executive Summary

A. Purpose of Development Charges (DC) Background Study

Hemson Consulting Ltd. was retained by the Town of Innisfil to complete a Development Charges (DC) Background Study (herein referred to as the “DC Background Study”). This Background Study provides the basis and background to update the Town’s development charges to reflect the servicing needs of development in the Town.

i. Study Consistent with Development Charges Legislation

The Town of Innisfil 2023 Development Charges Background Study is presented as part of the process to lead to the approval of new DC by-laws in compliance with the *Development Charges Act* (DCA). The study is prepared in accordance with the DCA and associated regulations, including amendments that came into force through the *More Homes, More Choice Act*, the *COVID-19 Economic Recovery Act*, and the *More Homes Built Faster Act (Bill 23)*.

ii. Key Steps of the Development Charges Calculation

The DCA in Ontario is the most prescriptive of all DC legislation in Canada with respect to recovering development-related costs. Several key steps are required to calculate DCs. These include:

- Preparing a development (growth) forecast;
- Establishing historical service levels;
- Determining the increased needs for services arising from development;
- Determining how these costs are attributed to development types (i.e. residential and non-residential); and
- Adjusting for a cash flow analysis.

iii. The Development-Related Capital Forecast is Subject to Change

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

B. Development Forecast

The forecasts are based on the Town achieving population and employment forecasts set out in the Simcoe County Official Plan, recently amended through the County's Municipal Comprehensive Review (MCR), as well as the 2023 Draft Orbit Secondary Plan estimates undertaken by the Town. A 10-year planning horizon (2023-2032) is utilized for all Town-wide General Services, while a planning horizon of 2023-2041 is used for Water and Wastewater services and 2023-2051 is utilized for Services Related to a Highway: Roads and Related.

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

Development Forecast	2022 Estimate	General Services Planning Period 2023 - 2032		Engineered Services Planning Period 2023 - 2051	
		Growth	Total at 2032	Growth	Total at 2051
Residential					
Total Occupied Dwellings	16,110	8,050	24,160	26,977	43,087
Total Population					
Census	45,505	15,696	61,201	54,155	99,660
Population In New Dwellings		18,863		62,841	
Non-Residential					
Employment	9,293	3,760	13,054	15,032	24,325
Non-Residential Building Space (sq.m.)		231,060		998,522	

C. Development-Related Capital Program

The development-related capital program for General Services is planned over a 10-year period from 2023 to 2032. The gross costs amount to \$340.63 million where \$150.79 million is eligible for recovery through development charges. Details regarding the capital programs for each individual General Service are provided in Appendix B of this report.

The development-related capital program for Services Related to a Highway: Roads and Related is planned over a longer period from 2023 to 2051. The gross costs amount to \$822.88 million where \$577.30 million is eligible for recovery through development charges. Details regarding the capital programs for this service are provided in Appendix C of this report.

The development-related capital program for Water and Wastewater services is planned over a period from 2023 to 2041. In total, \$878.76 million is identified in gross project costs of which \$849.30 million is eligible for recovery through development charges. Details regarding the capital programs for each individual engineered service are provided in Appendix D of this report.

D. Calculated Development 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 the Services Related to a Highway: Roads and Related and General Services. An area-specific cost recovery approach is used to calculate development charges for residential Water and Wastewater rates, however; a Town-wide uniform cost approach for non-residential water and wastewater rates has been implemented.

The tables below provide the Town-wide and area-specific development charges for residential and non-residential development based on the aforementioned development forecasts.

Calculated Town-wide Development Charges

Service	Residential Charge By Unit Type				Non-Residential per Sq.M.	
	Singles & Semis	Rows & Other Multiples	Apartments 2+ Bedrooms	Apartments Bachelor or 1 Bedroom	Industrial	Non-Industrial
Library Board	\$2,693	\$2,161	\$1,603	\$1,203	\$0.00	\$0.00
Fire Services	\$3,002	\$2,409	\$1,787	\$1,340	\$10.31	\$20.71
Police Services	\$856	\$687	\$510	\$382	\$3.27	\$9.04
Parks And Recreation	\$18,227	\$14,625	\$10,851	\$8,138	\$0.00	\$0.00
Services Related To A Highway: Public Works	\$1,946	\$1,562	\$1,159	\$869	\$6.68	\$13.81
Municipal Fleet	\$2,199	\$1,765	\$1,309	\$982	\$7.56	\$15.17
By-Law Services	\$0	\$0	\$0	\$0	\$0.06	\$0.13
Subtotal General Services	\$28,923	\$23,209	\$17,219	\$12,914	\$27.89	\$58.85
Services Related To A Highway: Roads And Related	\$25,173	\$20,199	\$14,986	\$11,240	\$89.60	\$164.80
Total Town-Wide Services	\$54,096	\$43,408	\$32,205	\$24,154	\$117.49	\$223.65

	Non-Residential per Sq.M.	
	Industrial	Non-Industrial
All Servicing Areas		
Town-wide Charge	\$117.49	\$223.65
Water Distribution	\$38.89	\$74.63
Water Supply and Treatment	\$24.22	\$46.00
Wastewater Collection	\$32.69	\$62.73
Wastewater Treatment	\$36.08	\$69.23
Total Charge in All Servicing Areas	\$249.37	\$476.24

Calculated Area-Specific Development Charges

Service	Residential Charge By Unit Type			
	Singles & Semis	Rows & Other Multiples	Apartments 2+ Bedrooms	Apartments Bachelor or 1 Bedroom
Innisfil North				
Town-wide Charge	\$54,096	\$43,408	\$32,205	\$24,154
Water Distribution	\$3,672	\$2,946	\$2,186	\$1,640
Water Supply and Treatment	\$3,873	\$3,108	\$2,306	\$1,730
Wastewater Collection	\$7,636	\$6,127	\$4,546	\$3,410
Wastewater Treatment	\$13,643	\$10,947	\$8,122	\$6,092
Total Charge in Innisfil North	\$82,920	\$66,536	\$49,365	\$37,026
Friday Harbour				
Town-wide Charge	\$54,096	\$43,408	\$32,205	\$24,154
Water Distribution	\$0	\$0	\$0	\$0
Water Supply and Treatment	\$3,873	\$3,108	\$2,306	\$1,730
Wastewater Collection	\$4,797	\$3,849	\$2,856	\$2,142
Wastewater Treatment	\$13,643	\$10,947	\$8,122	\$6,092
Total Charge in Friday Harbour	\$76,409	\$61,312	\$45,489	\$34,118
Innisfil South				
Town-wide Charge	\$54,096	\$43,408	\$32,205	\$24,154
Water Distribution	\$10,398	\$8,343	\$6,190	\$4,643
Water Supply and Treatment	\$3,873	\$3,108	\$2,306	\$1,730
Wastewater Collection	\$185	\$148	\$110	\$83
Wastewater Treatment	\$13,643	\$10,947	\$8,122	\$6,092
Total Charge in Innisfil South	\$82,195	\$65,954	\$48,933	\$36,702
Innisfil Central				
Town-wide Charge	\$54,096	\$43,408	\$32,205	\$24,154
Water Distribution	\$9,081	\$7,286	\$5,406	\$4,055
Water Supply and Treatment	\$3,873	\$3,108	\$2,306	\$1,730
Wastewater Collection	\$18,514	\$14,856	\$11,022	\$8,267
Wastewater Treatment	\$13,643	\$10,947	\$8,122	\$6,092
Total Charge in Innisfil Central	\$99,207	\$79,605	\$59,061	\$44,298
Cookstown				
Town-wide Charge	\$54,096	\$43,408	\$32,205	\$24,154
Water Distribution	\$2,251	\$1,806	\$1,340	\$1,005
Water Supply and Treatment	\$3,873	\$3,108	\$2,306	\$1,730
Wastewater Collection	\$25,438	\$20,411	\$15,144	\$11,358
Wastewater Treatment	\$0	\$0	\$0	\$0
Total Charge in Cookstown	\$85,658	\$68,733	\$50,995	\$38,247

The calculated development charges will be phased-in over a 5-year time period in accordance with the DCA. The legislation requires that the following phase-in be applied to the fully calculated rates:

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

E. Cost of Growth Analysis

An overview of the long-term capital and operating costs as well as the asset management-related annual provisions for capital facilities and infrastructure to be included in the DC by-law is provided in Appendix F of the DC Background Study. This examination is required as one of the provisions of the DCA.

F. Policy Changes since 2018/2021 DC Background Studies

As part of this DC Background Study, the Town is considering introducing a differentiated non-residential rate for industrial and non-industrial uses. Currently, the Town levies a uniform non-residential rate. As the Town continues to grow and evolve into a more urban community, the use of a differentiated rate aligns with many other municipalities in the GTHA. Council will be asked to consider and approve the differentiated rates as part of this DC Background Study process.

G. Key Recommendations

- It is recommended that the present practices regarding collection of development charges and by-law administration continue to the extent possible;

- As required under the DCA, the Town should codify any rules regarding application of the by-laws and any exemptions within the development charges by-laws proposed for adoption;
- It is recommended that Council adopt the development-related capital forecast included in this background study, subject to annual review through the Town's normal capital budget process; and
- No changes to the Town's prevailing local service definitions and policies are being considered.

H. DC By-law to be Released Under Separate Cover

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

1. Introduction

The Town of Innisfil 2023 Development Charges (DC) Background Study is presented as part of the process to lead to the approval of a new DC by-law in compliance with the *Development Charges Act, 1997* (DCA).

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

- The average capital service levels provided in the Town over the 15-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 expected development, including the determination of the eligible and ineligible components of the 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 presents the results of the review which determines the development-related net capital costs which are attributable to development that is forecast to occur in the Town. These development-related net capital costs are then apportioned among various types of development (residential; non-residential) in a manner that reflects the increase in the need for each service attributable to each type of development. The study arrives, therefore, at calculated development charges for various types of development.

The DCA provides for a period of public review and comment regarding the proposed development charges. Following completion of this process in

accordance with the DCA, Council will review this study, and comments received regarding this study or other information brought to Council's attention about the proposed charges. Council will then pass a new development charges by-law for the Town.

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

A. Legislative Context

The study is prepared in accordance with the DCA and associated regulations, including the amendments that came into force most recently on November 28, 2022 as per *Bill 23: More Homes Built Faster Act, 2022*.

Key legislative changes include:

- Five-year mandatory phase-in of the calculated DC rates (beginning with a 20% reduction in Year 1, decreasing by 5% annually until Year 5);
- Historical service level standards have been extended from a 10 to 15-year planning period;
- DC by-laws now expire every 10 years instead of 5 years;
- The amount of interest paid on DC deferrals and freeze is capped at prime plus 1%;
- Costs associated with studies and affordable housing services are now ineligible for recovery through DCs;
- Municipalities must spend or allocate 60% of available DC reserve funds per year for roads, water and wastewater services; and
- Discounts for purpose built rentals based on the number of bedrooms.

The DCA was also amended to exempt affordable and attainable housing developments from the payment of DCs; however, the regulations which will define these types of units have not yet been released and therefore, these changes are not yet in force.

B. Relevant Analysis

The underlying assumptions and calculation methodologies contained in the DC Background Study have been informed by a range of inputs including the Town's capital budget, existing master plans, discussions with Town staff and capital cost analysis completed by other consultants.

C. Consultation and Approval Process

The following provides a summary of the consultation and approval process undertaken to complete the DC Background Study. Following the release of the DC Background Study, consultation will continue with the public and development industry stakeholders prior to the passage of the new DC By-law(s) anticipated to occur in September 2023.

Timeline of Consultation and Approval Process

Activity	Date
Meeting with Developer Liaison Group – Technical Meeting #1	April 3, 2023
Council Information Session	June 7, 2023
Meeting with Developer Liaison Group – Technical Meeting #2	June 15, 2023
Public Release of DC Background Study	July 27, 2023
Statutory Public Meeting	August 16, 2023
Passage of 2023 DC By-law	September, 2023

2. The DC Methodology Aligns Development-Related Costs and Benefits

Several key steps are required in calculating a development charge. However, specific circumstances arise in each municipality which must be reflected in the calculation. In this study, we have tailored our approach to the Town of Innisfil's unique circumstances. The approach to the calculated development charges is focused on providing a reasonable alignment of development-related costs with the development that necessitates them. This study calculates charges on a Town-wide and area-specific basis which is consistent with the Town's 2018 and 2021 Development Charges Background Studies.

A. Consideration for Area Rates Services

In accordance with the DCA, Council must give consideration to the use of area rating, also known as area-specific development charges, as part of the development charges background study. The Town of Innisfil has historically used both Town-wide and area-specific charges, a practice which is proposed to be brought forward as part of this DC Background Study update.

The rationale for the Town-wide and area-specific development charges are discussed further in following sections.

B. Both Town-Wide and Area-Specific Development Charges are Calculated

The Town of Innisfil provides a range of services to its community and has a sizeable inventory of facilities, land, infrastructure, vehicles and equipment. The DCA provides the Town with flexibility when defining services that will be included in the development charge by-law, provided that the other provisions of the Act and Regulations are met. The DCA also permits the

Town to designate, in its by-laws, the areas within which the development charges shall be imposed. The charges may apply to all lands in the Town or to other designated development areas as specified in the by-law.

i. Services Based on a Town-Wide Approach

For the majority of services, a range of capital facilities, land, equipment and infrastructure is available throughout the Town. This includes infrastructure such as arenas, community centres, pools, libraries, fire and police stations, arterial roads, parks and so on. As new development occurs, new facilities will need to be added so that service levels in newly developing areas are provided for at levels enjoyed in existing communities. A widely accepted method for sharing the development-related capital costs for such services is to apportion them over all new growth anticipated in the Town.

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

- Library Services
- Fire Services
- Police Services
- Parks and Recreation
- Services Related to a Highway: Public Works
- Municipal Fleet
- By-law Services
- Services Related to a Highway: Roads & Related

These services form a reasonable basis on which to plan and administer the development charges. It is noted that the analysis of each of these services examines the individual capital facilities and equipment required. The resulting development charge for these services would be imposed against all development anywhere in the Town.

ii. Services Based on an Area-Specific Approach

For some services that the Town provides, the need for development-related capital additions to support anticipated development is more localized. For such services, where costs and benefits are more localized, an alternative technique — the area-specific approach — is employed.

The area-specific charges relate to the provision of water and wastewater infrastructure. Charges for these services are called area-specific development charges (ASDC) and are consistent with the Town's existing development charges for such works.

The area-specific approach for these services reflects the fact that the demand for, and benefit from, the projects provided by the Town is much more localized than that for other services. Area-specific charges result in a more accurate distribution of costs among developers than the Town-wide approach. The geographic areas that are included coincide with the specific service area for each project.

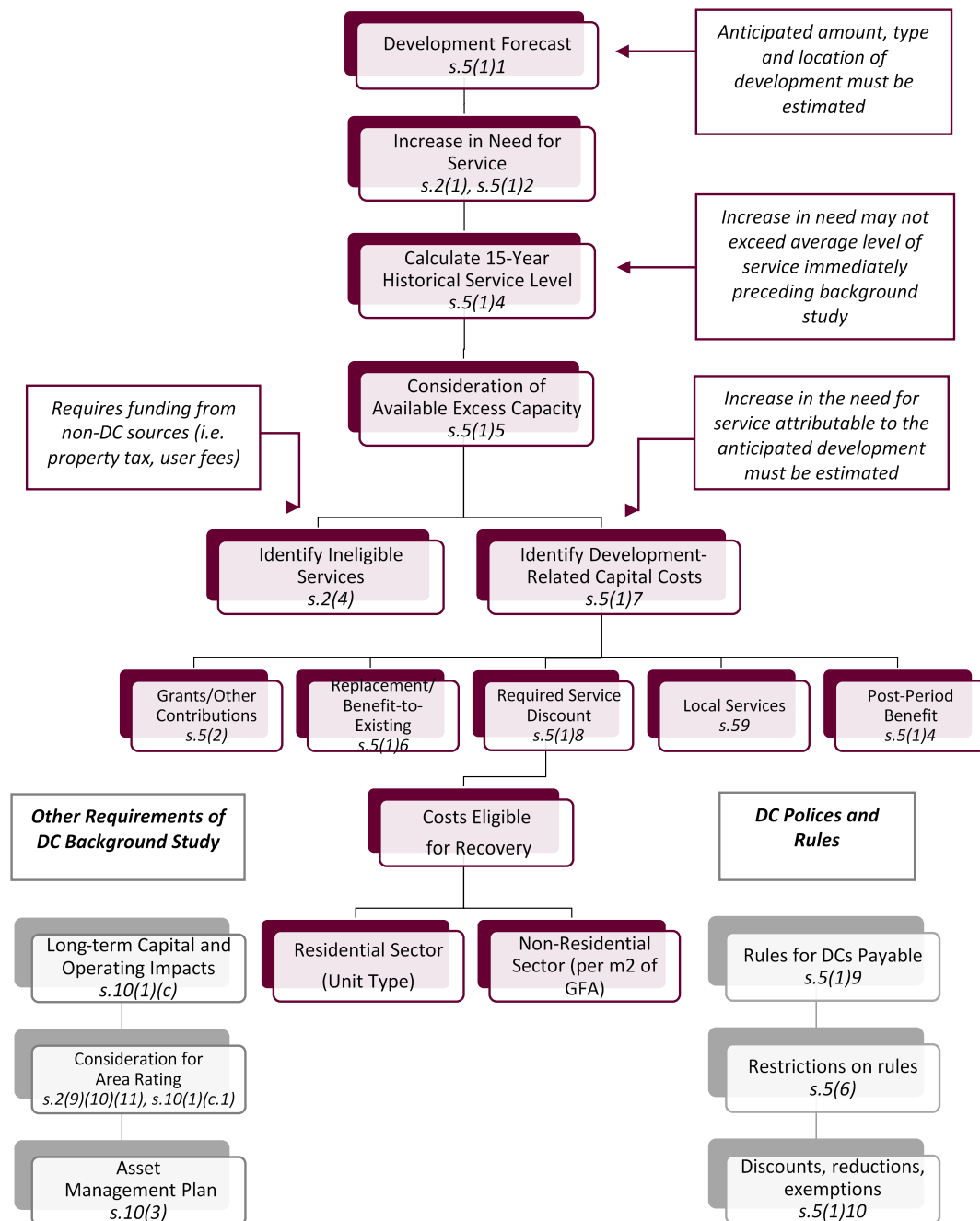
The purposes of the development charges calculation, the following benefiting areas have been identified, these areas align with the servicing zones identified in the 2018 Master Servicing Plan (MSP). Additional details regarding the location of these areas is discussed in Appendix D.

- Innisfil North
- Friday Harbour
- Innisfil South
- Innisfil Central
- Cookstown

C. Key Steps In Determining DCs for Future Development-Related Projects

Several key steps are required in calculating DCs for future development-related projects. These are summarized below and shown schematically in Figure 1.

Figure 1: Statutory Requirements of Development Charge Calculation and Study Process



i. Development Forecast

The first step in the methodology requires a development forecast to be prepared for the 10-year study period, 2023–2032, for General Services. A planning horizon of 2023-2051 is prepared for Services Related to a Highway: Roads and Related, which aligns with the planning horizon of the 2022 Transportation Master Plan. For Water and Wastewater services, a planning horizon of 2023-2041 has been used which is consistent with the planning horizon in the Town’s 2018 Master Servicing Plan (MSP).

The forecast of the future residential and non-residential development by location is based on growth anticipated to occur in the Town. For the residential portion of the forecast both the Census population growth and population growth in new units is estimated. Net population growth determines the need for additional facilities and provides the foundation for the development-related capital program.

The non-residential portion of the forecast estimates the gross floor area (GFA) of building space to be developed over the 10-year period, 2023-2032, and to 2051. The forecast of GFA is based on the employment forecast for the Town. Factors for floor space per worker by category are used to convert the employment forecast into gross floor areas for the purposes of the development charges study.

ii. Service Categories and Historical Service Levels

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

... must not include an increase that would result in the level of service exceeding the average level of that service provided in the municipality over the 15-year period immediately preceding the preparation of the background study...(s. 5. (1) 4.)

Historical 15-year average service levels thus form the basis for development charges. A review of the Town's capital service levels for buildings, land, vehicles, and so on has therefore been prepared as a reference for the calculation so that the portion of future capital projects that may be included in the development charge can be determined. The historical service levels used in this study have been calculated based on the period 2008 – 2022.

For Water and Wastewater Services, historical service levels are less applicable as the infrastructure included in the capital program required to achieve health and safety standards as identified in relevant legislation including Provincial regulations, other relevant legislation as well as Town standards. Historical service levels for the Roads and Related service have been included.

iii. Development-Related Capital Program and Analysis of DC Eligible Costs to be Recovered through Development Charges

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

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

In conjunction with DCA, s. 5. (1) 4. referenced above, these sections have the effect of requiring that the development charge be calculated on the lesser of the historical 15-year average service levels or the service levels embodied in future plans of the Town. The development-related capital program prepared for this study ensures that development charges are only imposed to help pay

for projects that have been or are intended to be purchased or built in order to accommodate future anticipated development. It is not sufficient in the calculation of development charges merely to have had the service in the past. There must also be a demonstrated commitment to continue to emplace facilities or infrastructure in the future. In this regard, 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 program, a portion of the project may confer benefits to existing residents. As required by the DCA, s. 5. (1) 6., these portions of projects and their associated net costs are the funding responsibility of the Town from non-development charges sources. The amount of municipal funding for such non-DC-eligible shares of projects is also identified as part of the preparation of the development-related capital program.

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 capital program analysis to meet this requirement of the DCA.

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. In the Town of Innisfil, the allocation is based on the

projected changes in population and employment over the planning periods, the anticipated demand for services and other relevant factors.

The residential component of the development charges is applied to different housing types based on average occupancy factors. The non-residential component is applied on the basis of gross building space in square metres by non-residential sector (e.g. industrial and non-industrial).

v. Final Adjustment

The final determination of the development charge results from adjustments made to development-related DC eligible costs for each service and sector resulting from the application of any unallocated growth-related reserve fund balances that are available to finance the development-related capital costs in the capital program. 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.

D. Operating & Capital Cost Impacts and Asset Management Plan Legislative Requirements

Section 10 of the DCA identifies what must be included in a Development Charges Background Study, namely:

- s.10 (2) The development charge background study shall include,
 - (c) an examination, for each service to which the development charge by-law would relate, of the long term capital and operating costs for capital infrastructure required for the service; and
 - (c.2) an asset management plan prepared in accordance with subsection (3).

i. Asset Management Plan

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

The requirement to include an Asset Management Plan (AMP) was part of the DCA amendments that came into effect on January 1, 2016. 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. The section of the DC Background Study that deals with the operating and capital cost impacts and the asset management plan can be found in Appendix F.

3. Development Forecast

The 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.

A 10-year development forecast, from 2023 to 2032, has been used for the General Services. For Services Related to a Highway: Roads and Related a longer term forecast to 2051 has been used, consistent with the approach used in the Town’s 2022 Transportation Master Plan (TMP). For Water and Wastewater services, a planning horizon of 2023-2041 has been used which is consistent with the planning horizon in the Town’s 2018 Master Servicing Plan (MSP).

The forecasts are based on the Town achieving population and employment forecasts set out in the Simcoe County Official Plan, recently amended through the County’s Municipal Comprehensive Review (MCR), as well as the 2023 Draft Orbit Secondary Plan estimates undertaken by the Town. For the purposes of the Town’s 2023 DC Background Study, the development forecast over the 2023-2033 and 2023-2051 planning horizons accounts for the population and employment growth forecast as part of the County’s MCR, plus the additional growth identified for the Orbit lands under the Draft Secondary Plan.

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 15,700 over the 10-year planning period, and by approximately 54,160 to 2051. The number of dwellings will increase by 8,050 over the 10-year period and by 26,980 to 2051.

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 PPUs to the housing unit forecast: 3.36 for single and semi-detached units; 2.70 for rows; and 2.00 for apartments. In total, 18,860 is the forecasted population in new dwelling units over the 10-year planning period and 62,840 is forecasted to 2051.

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 10-year development forecast, from 2023-2033, has been used for all general services in the Town. The planning period from 2023-2051 has been utilized for Services Related to a Highway: Roads and Related.

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 ² per employee
Employment Land:	80.0 m ² per employee
Major Office:	27.0 m ² per employee
Rural Based:	0.0 m ² per employee

A summary of the GFA forecasts is provided in Table 1. The total GFA growth is forecast at 231,060 square metres over the 10-year period with an accompanying employment growth of 3,760. Over the longer planning period to 2051, it is forecasted that 15,030 new employees will be accommodated in 998,520 square metres of new non-residential GFA.

TABLE 1

TOWN OF INNISFIL
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
DEVELOPMENT FORECAST

Development Forecast	2022 Estimate	General Services Planning Period 2023 - 2032		Engineered Services Planning Period 2023 - 2051	
		Growth	Total at 2032	Growth	Total at 2051
Residential					
Total Occupied Dwellings	16,110	8,050	24,160	26,977	43,087
Total Population					
Census	45,505	15,696	61,201	54,155	99,660
<i>Population In New Dwellings</i>		<i>18,863</i>		<i>62,841</i>	
Non-Residential					
Employment	9,293	3,760	13,054	15,032	24,325
Non-Residential Building Space (sq.m.)		231,060		998,522	

4. Summary of 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 15-year period immediately preceding the preparation of the background study, on a service-by-service basis.

For General Services (Library, Fire, Police, Parks and Recreation etc.), and Roads and Related infrastructure the legislative requirement is met by documenting historical service levels for the preceding 15 years, in this case, for the period 2008 to 2022. Typically, service levels for General Services are measured as a ratio of inputs per capita or per capita and employee.

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

Table 2 summarizes service levels for all 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. Appendix C provides this information for Services Related to a Highway: Roads and Related Services.

TABLE 2

**TOWN OF INNISFIL
SUMMARY OF AVERAGE HISTORIC SERVICE LEVELS 2008 - 2022**

Service	2008 - 2022 Service Level Indicator
1.0 LIBRARY BOARD	\$815.67 per capita
Buildings	\$483.82 per capita
Land	\$132.65 per capita
Materials	\$126.47 per capita
Furniture And Equipment	\$72.73 per capita
2.0 FIRE SERVICES	\$909.36 per capita & employment
Buildings	\$357.84 per capita & employment
Land	\$111.22 per capita & employment
Equipment	\$65.74 per capita & employment
Vehicles	\$374.56 per capita & employment
3.0 POLICE SERVICES	\$266.74 per capita & employment
Police Headquarters - Innisfil Office1	\$214.25 per capita & employment
Buildings	\$1.96 per capita & employment
Equipment	\$5.65 per capita & employment
Personal Police Equipment	\$19.28 per capita & employment
Vehicles	\$25.60 per capita & employment
4.0 PARKS AND RECREATION	\$6,214.68 per capita
Indoor Recreation	\$4,100.39 per capita
Parkland Development	\$1,054.05 per capita
Park Facilities	\$602.46 per capita
Other Park Facilities	\$457.78 per capita
5.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	\$612.15 per pop & employment
Buildings	\$254.51 per pop & employment
Land	\$253.48 per pop & employment
Paved Surface	\$74.56 per pop & employment
Furniture And Equipment	\$29.60 per pop & employment
6.0 MUNICIPAL FLEET	\$709.89 per pop & employment
By-Law	\$3.18 per pop & employment
Building Services	\$9.17 per pop & employment
ECDB (Sports and Recreation)	\$0.98 per pop & employment
Parks	\$324.95 per pop & employment
Facilities	\$0.30 per pop & employment
Fleet	\$2.20 per pop & employment
Stormwater	\$2.84 per pop & employment
Roads	\$366.27 per pop & employment
7.0 BY-LAW SERVICES	\$6.34 per pop & employment
Buildings	\$3.58 per pop & employment
Land	\$2.31 per pop & employment
Furniture & Equipment	\$0.45 per pop & employment
8.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	\$17,900.25 per population & employment
Roads	\$16,926.83 per population & employment
Bridges & Culverts	\$853.73 per population & employment
Signals & Crossings	\$119.69 per population & employment

5. Development-Related Capital Forecast

A. A Development-Related Capital Forecast is Provided for Council's Approval

The DCA requires the Council of a Municipality to express its intent to provide future capital facilities at the level incorporated in the development charges calculation. As noted above in Section 2, *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.

Based on the growth forecasts summarized in Section 3 and detailed in Appendix A, Town staff, in collaboration with the consultants, developed a development-related capital program setting out those projects that are required to service anticipated development.

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

B. The Development-Related Capital Forecast for General Services

A summary of the development-related capital forecast for General Services is presented in Table 3. The table shows that the gross cost of the Town's capital forecast is estimated to be \$340.63 million. The net municipal cost lowers to \$333.08 million. Of this \$333.08 million net municipal cost, approximately 62%, or \$206.21 million, is related to capital works for **Parks and Recreation**. This capital program accounts for major facilities, various parks development projects, Innisfil Beach Park redevelopment, and recovery of remaining debt related to the Innisfil Recreation Complex and the Cookstown Community Centre and Parks.

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 Stroud Branch Expansion. 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 \$41.12 million.

The capital program associated with **Fire Services** amounts to \$37.74 million to provide for the recovery of debt associated with the replacement and expansion of Big Bay Point Station, and the construction of a new station in Innisfil Heights and an additional facility related to Orbit. Additional fire vehicles, equipment, gear, and the recovery of prior committed capacity are also included in the DC capital forecast.

The capital forecast associated with **Public Works** includes the provisions for a new sand and salt dome, Operations Centre expansion, an Orbit-related facility, as well as a negative reserve fund balance, for a total cost of \$21.57 million.

The **Municipal Fleet** capital program totals \$17.12 million. This forecast recovers for fleet purchases along with an existing negative reserve fund balance.

The **Police Services** capital program primarily recovers for the debenture payments related to the SSPS Building and the creation of a new Police HQ. Other equipment purchases and new emergency response vehicles are included in the forecast. Innisfil's share of the police capital forecast amounts to \$8.69 million.

The **Bylaw Services** capital program totals \$643,800. This recovers for new equipment for new officers, future space, and other growth-related infrastructure.

The capital forecast incorporates those projects identified to be related to development anticipated in the next 10 years. It is not implied that all of these costs are to be recovered from new development by way of development charges. 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 2023 – 2032 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.

C. The Development-Related Capital Forecast for Engineered Services

Table 4 and Table 5 provides the development-related capital recoveries for the Engineered Services. The **Roads and Related** capital program totals \$822.88 million and is generally based on the Town's 2022 TMP. Most of the roads capital program consists of road construction, reconstruction, widening, and urbanization projects. The balance of the roads program consists of

multi-use trails and bike lanes, signalizations and other growth-related infrastructure. It also accounts for a positive reserve fund balance of \$13.72 million. No grants or subsidies have been identified to fund the roads program and as such, the net municipal cost remains at \$822.88 million. Details regarding the Roads and Related capital program is included in Appendix C.

The **Wastewater Services** capital forecast is estimated to be \$573.73 million. The largest component of this program is related to the treatment of wastewater which includes the stage three and four expansions to the Lakeshore water pollution control plant (WPCP), and for the new Cookstown WPCP. Also included are various sewage pumping stations and forcemains, and sanitary sewer trunkmains. No grants, subsidies, or other recoveries have been identified, and as such the net municipal cost of the wastewater capital program remains at \$573.73 million.

Finally, a summary of the **Water Services** capital forecast is also include. In total, the program amounts to \$305.03 million which recovers for expansions to the water treatment plant, watermains, water pumping stations and water storage facilities. Approximately \$6.63 million is deducted from the capital program to account for a share of the watermain projects falling under the responsibility of the Town of Bradford West Gwillimbury. The remaining net municipal cost of the water capital program is then reduced to \$298.40 million. Details of the water and wastewater capital forecasts, which are based upon the 2018 Water and Wastewater Master Servicing Plan, are included in Appendix D.

TABLE 3

TOWN OF INNISFIL
SUMMARY OF DEVELOPMENT-RELATED CAPITAL FORECAST
(in \$000)

Service	Gross Cost	Grants/ Subsidies	Municipal Cost
GENERAL SERVICES 2023-2032			
1.0 LIBRARY BOARD	\$41,117.9	\$0.0	\$41,117.9
2.0 FIRE SERVICES	\$37,738.1	\$0.0	\$37,738.1
3.0 POLICE SERVICES	\$16,242.4	\$7,557.0	\$8,685.4
4.0 PARKS AND RECREATION	\$206,213.0	\$0.0	\$206,213.0
5.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	\$21,571.3	\$0.0	\$21,571.3
6.0 MUNICIPAL FLEET	\$17,106.2	\$0.0	\$17,106.2
7.0 BY-LAW SERVICES	\$643.8	\$0.0	\$643.8
TOTAL 2023-2032	\$340,632.8	\$7,557.0	\$333,075.8

TABLE 4

TOWN OF INNISFIL
SUMMARY OF DEVELOPMENT-RELATED CAPITAL FORECAST
(in \$000)

Service	Gross Cost	Grants/ Subsidies	Municipal Cost
SERVICES RELATED TO A HIGHWAY 2023-2051			
1.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	\$822,875.0	\$0.0	\$822,875.0
TOTAL 2023-2051	\$822,875.0	\$0.0	\$822,875.0

TABLE 5

TOWN OF INNISFIL
SUMMARY OF DEVELOPMENT-RELATED CAPITAL FORECAST
ENGINEERED SERVICES 2023-2041
(in \$000)

Service	Gross Cost	Grants/ Subsidies	Municipal Cost
1.0 WASTEWATER SERVICES	\$573,731.4	\$0.0	\$573,731.4
2.0 WATER SERVICES	\$305,032.9	\$6,632.0	\$298,400.9
TOTAL 2023-2041	\$878,764.3	\$6,632.0	\$872,132.3

6. Development Charges are Calculated in Accordance with the DCA

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.

As part of this DC Background Study update, the Town is considering introducing a differentiated non-residential rate for industrial and non-industrial uses. Currently, the Town levies a uniform non-residential. As the Town continues to grow and evolve into a more urban community, the use of a differentiated rate aligns with many other municipalities in the GTHA. Council will be asked to consider and approve the differentiated rates as part of this DC Background Study process.

A. Development Charges Calculation

i. Unadjusted Residential and Non-Residential Development Charges Rates for Town-wide General Services

A summary of the “unadjusted” residential and non-residential development charges for the Town-wide General Services is presented in Table 6. Further details of the calculation for each individual General Service category are available in Appendix B.

The capital forecast incorporates those projects identified to be related to growth anticipated in the next 10 years. However, not all of the capital costs are to be recovered from new development by way of development charges. Table 6 shows that \$46.41 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.

No available DC reserves have been identified. This portion would be netted out of the chargeable capital costs. Another share of the forecast, \$127.59 million, is either attributable to growth beyond the 2032 period (and can therefore only be recovered under future development charges studies) or represents a service level increase in the Town.

The remaining \$159.08 million is carried forward to the development charges calculation as a development-related cost. Of the development-related cost, \$150.79 million has been allocated to new residential development, \$2.92 million has been allocated to new industrial development, and \$5.36 million has been allocated to new non-industrial development. This results in a charge of \$7,994 per capita, \$24.30 per square metre (industrial), and \$48.41 per square metre (non-industrial).

ii. Unadjusted Residential and Non-Residential Development Charges Rates for Roads and Related Services

Table 7 presents the “unadjusted” residential and non-residential development charges for Services Related to a Highway: Roads and Related infrastructure. It shows that of the total gross cost of the capital program, estimated to be \$822.88 million, \$231.85 million is considered to replace existing infrastructure or to benefit the existing population. The entirety of the capital program is associated to population and employment growth from 2023-2051. The table shows that no local shares or grants have been deducted. Available reserves, totalling \$13.72 million, has been deducted from the program. The remaining \$557.30 million is carried forward to the development charges calculation as a development-related cost. Of the development-related cost, 81%, or \$467.61 million, has been allocated to new residential development, 10%, or \$57.73 million, has been allocated to new industrial development, and 9%, or \$51.96 million, has been allocated to new non-industrial development. The unadjusted residential charge per capita for the provision of Roads and Related services is \$7,441 per capita, \$82.89 per square metre of gross floor area (industrial) and \$172.01 per square metre of gross floor area (non-industrial).

TABLE 6

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

10 Year Growth in Population in New Units	18,863
10 Year Growth in Square Metres (Industrial)	120,325
10 Year Growth in Square Metres (Non-Industrial)	110,735

Service	Development-Related Capital Program (2023 - 2032)						Residential per capita Share		Industrial per m ² Share		Non-Industrial per m ² Share	
	Total Project Cost	Grants/ Subsidies/ Other Contributions	Benefit to Existing Share	Available DC Reserves	Post 2032	Total Cost Eligible For DC Recovery						
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%	(\$000)	%	(\$000)	%	(\$000)
1.0 LIBRARY BOARD Unadjusted Development Charge	\$41,117.9	\$0.0	\$5,089.8	\$0.0	\$23,225.4	\$12,802.8	100%	\$12,802.8 \$679	0%	\$0.00 \$0.00	0%	\$0.00 \$0.00
2.0 FIRE SERVICES Unadjusted Development Charge	\$37,738.1	\$0.0	\$0.0	\$0.0	\$20,045.0	\$17,693.1	83%	\$14,685.2 \$779	6%	\$1,061.58 \$8.82	11%	\$1,946.24 \$17.58
3.0 POLICE SERVICES Unadjusted Development Charge	\$16,242.4	\$7,557.0	\$64.6	\$0.0	\$3,431.0	\$5,189.8	83%	\$4,307.5 \$228	6%	\$311.39 \$2.59	11%	\$570.88 \$5.16
4.0 PARKS AND RECREATION Unadjusted Development Charge	\$206,213.0	\$0.0	\$41,238.3	\$0.0	\$67,428.9	\$97,545.8	100%	\$97,545.8 \$5,171	0%	\$0.00 \$0.00	0%	\$0.00 \$0.00
5.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS Unadjusted Development Charge	\$21,571.3	\$0.0	\$20.8	\$0.0	\$9,640.3	\$11,910.2	83%	\$9,885.5 \$524	6%	\$714.61 \$5.94	11%	\$1,310.13 \$11.83
6.0 MUNICIPAL FLEET Unadjusted Development Charge	\$17,106.2	\$0.0	\$0.0	\$0.0	\$3,294.5	\$13,811.7	83%	\$11,463.7 \$608	6%	\$828.70 \$6.89	11%	\$1,519.29 \$13.72
7.0 BY-LAW SERVICES Unadjusted Development Charge	\$643.8	\$0.0	\$0.0	\$0.0	\$520.3	\$123.5	83%	\$102.5 \$5	6%	\$7.41 \$0.06	11%	\$13.59 \$0.12
TOTAL 10-YEAR GENERAL SERVICES	\$340,632.80	\$7,557.0	\$46,413.5	\$0.0	\$127,585.4	\$159,076.9		\$150,793.1		\$2,923.7		\$5,360.1
Unadjusted Development Charge								\$7,994		\$24.30		\$48.41

TABLE 7

TOWN OF INNISFIL
SUMMARY OF UNADJUSTED DEVELOPMENT CHARGES
FOR TOWN-WIDE ENGINEERED SERVICES 2023 - 2051

Long-Term Growth in Population in New Units	62,841
Long-Term Growth in Square Metres (Industrial)	696,470
Long-Term Growth in Square Metres (Non-Industrial)	302,052

Service	Development-Related Capital Program (in \$000s)						Residential per capita Share		Industrial per m ² Share		Non-Industrial per m ² Share	
	Total Project Cost (\$000)	Grants/ Subsidies/ Other Contributions (\$000)	Benefit to Existing Share (\$000)	Available DC Reserves (\$000)	Post 2051 (\$000)	Total Cost Eligible For DC Recovery (\$000)						
							%	(\$000)	%	(\$000)	%	(\$000)
TOWN-WIDE ENGINEERED SERVICES												
SERVICES RELATED TO A HIGHWAY: ROADS	\$822,875.00	\$0.00	\$231,852.95	\$13,722.87	\$0.00	\$577,299.18	81.0%	\$467,612	10.0%	\$57,729.92	9.0%	\$51,956.93
Unadjusted Development Charge								\$7,441		\$82.89		\$172.01
TOTAL TOWN-WIDE ENGINEERED SERVICES	\$822,875.00	\$0.00	\$231,852.95	\$13,722.87	\$0.00	\$577,299.18		\$467,612		\$57,729.92		\$51,956.93
Unadjusted Development Charge Per Capita or Per Square Metre								\$7,441		\$82.89		\$172.01

iii. Residential and Non-Residential Area-Specific Development Charges Rates for Water and Wastewater Services

Keeping with past practices in which the Town levies its water and wastewater DC, the Town will continue calculating and levying these charges on an area-specific basis. The area-specific cost recovery approach is used to calculate development charges for residential water and wastewater rates. A Town-wide uniform cost approach for non-residential water and wastewater rates has been implemented.

The net municipal cost of the sanitary sewers, sewage pumping stations and forcemains, \$573.73 million, are allocated to the service areas based on benefitting shares of average day flows (litres per day). These costs are then divided by the forecast serviced sewage flows which yields a charge per cubic metre. The cost of the wastewater treatment plant is divided by the total capacity available in the system which again yields a cost per cubic metre. These two charges are then factored up by a WPCP average day flow per capita of 0.325 cubic metres which yields a charge per capita used for the residential DCs. For the non-residential charge, the total cost per cubic metre is factored up by the average day demand of 0.0040 cubic metres per square metre of GFA. This then yields the non-residential wastewater charges per square metre. The non-residential charge is then allocated to the industrial and non-industrial sectors based on proportionate shares of anticipated employment growth over the 2023-2041 planning horizon (3,659 industrial employment growth and 5,069 non-industrial employment growth), yielding GFA cubic metres per square metre flow factors of 0.0029 for industrial development and 0.0055 for non-industrial developments.

The water costs are recovered on the same methodology as the wastewater costs. The net municipal cost of the watermains, water pumping stations, water storage facilities, and negative reserve fund balance, \$298.40 million, are allocated to the service areas based on benefitting shares of average day flows (litres per day). These costs are then divided by the forecast serviced

water demand which yields a water distribution charge per cubic metre. The cost of the water treatment plant is divided by the total capacity available in the system which again yields a water treatment charge per cubic metre. Each of these charges is then factored by a max day per capita of 0.495 cubic metres per day which yields a charge per capita used for the residential DCs. For the non-residential charges, the total cost per cubic metre is factored by the average day demand of 0.0144 cubic metres per square metre of GFA. These represent the non-residential water charges per square metre. The non-residential charge is then allocated to the industrial and non-industrial sectors based on proportionate shares of anticipated employment growth over the 2023-2046 planning horizon (3,659 industrial employment growth and 5,069 non-industrial employment growth), yielding GFA cubic metres per square metre flow factors of 0.0029 for industrial development and 0.0055 for non-industrial developments.

It should be noted that the “net costs” shown on each of the service area capital programs are not entirely recoverable against future development charges. Existing users that will connect into the water system in the future will pay a capital connection fee, equivalent to that of the DC water rate.

Tables 9-11 display the area-specific development charges calculations for water and wastewater services. Full details regarding water and wastewater services can be found in Appendix D.

TABLE 8

**TOWN OF INNISFIL
WASTEWATER SERVICES: INNISFIL NORTH AND FRIDAY HARBOUR
SUMMARY OF CALCULATED RESIDENTIAL CHARGES**

Wastewater Servicing	Innisfil North*	Friday Harbour Resort
1. Wastewater Collection System		
1.1 Sanitary Sewers	\$19,943,916	\$967,107
1.2 Sewage Pumping Stations and Force mains	\$51,376,098	\$3,980,044
1.3 Uncommitted Reserve Fund Balance (Dec. 31, 2022)	<u>\$4,910,450</u>	<u>\$126,049</u>
Total Wastewater Collection System	\$76,230,463	\$5,073,201
Forecast Served Sewage Flows (m ³)	10,899	1,155
Cost Per Cubic Metre	\$6,994.49	\$4,392.48
Residential Charge Based On:	Residential DC (\$/capita)	
WPCP peak flow per capita: 0.3250 m ³ /day/cap	\$2,273	\$1,428
2. Wastewater Treatment Cost Per Cubic Metre	\$12,495.42	\$12,495.42
Residential Charge Based On:	Residential DC (\$/capita)	
WPCP peak flow per capita: 0.3250 m ³ /day/cap	\$4,061	\$4,061

* Innisfil North Service Area includes the service areas of Alcona, Alcona South, Stroud, and Big Bay Point.

Water Servicing	Innisfil North*	Friday Harbour Resort
1. Water Distribution System		
1.1 Water mains	\$22,804,006	\$0
1.2 Water Pumping Stations	\$9,704,083	\$0
1.3 Water Storage	\$6,425,618	\$0
1.4 Uncommitted Reserve Fund Balance (Dec. 31, 2022)	<u>(\$1,250,844)</u>	<u>\$0</u>
Total Water Distribution System	\$37,682,863	\$0
Forecast Served Water Demand (m ³)	17,068	1,791
Cost Per Cubic Metre	\$2,207.80	\$0.00
Residential Charge Based On:	Residential DC (\$/capita)	
Max Day Per Capita: 0.495 m ³ /day/cap	\$1,093	\$0
2. Water Supply and Treatment Cost Per Cubic Metre	\$2,330.16	\$2,330.16
Residential Charge Based On:	Residential DC (\$/capita)	
Max Day Per Capita: 0.495 m ³ /day/cap	\$1,153.43	\$1,153.43

* Innisfil North Service Area includes the service areas of Alcona, Alcona South, Stroud, and Big Bay Point.

TABLE 9

**TOWN OF INNISFIL
WASTEWATER SERVICES: INNISFIL SOUTH
SUMMARY OF CALCULATED RESIDENTIAL CHARGES**

Wastewater Servicing		Innisfil South*
1. Wastewater Collection System		
1.1 Sewage Pumping Stations and Force mains		\$0
1.2 Uncommitted Reserve Fund Balance (Dec. 31, 2022)		<u>\$193,218</u>
Total Wastewater Collection System		\$193,218
Forecast Serviced Sewage Flows (m ³)		1,138
Cost Per Cubic Metre		\$169.84
Residential Charge Based On:		<u>Residential DC (\$/capita)</u>
WPCP peak flow per capita:	0.3250 m ³ /day/cap	\$55
2. Wastewater Treatment Cost Per Cubic Metre		\$12,495.42
Residential Charge Based On:		<u>Residential DC (\$/capita)</u>
WPCP peak flow per capita:	0.3250 m ³ /day/cap	\$4,061

* Innisfil South Service Area includes the previous service areas of Gilford and Lefroy.

Water Servicing		Innisfil South*
1. Water Distribution System		
1.1 Water mains		\$0
1.2 Water Pumping Stations		\$400,000
1.3 Water Storage		\$5,400,000
1.4 Uncommitted Reserve Fund Balance (Dec. 31, 2022)		<u>\$10,329,582</u>
Total Water Distribution System		\$16,129,582
Forecast Serviced Water Demand (m ³)		2,580
Cost Per Cubic Metre		\$6,251.71
Residential Charge Based On:		<u>Residential DC (\$/capita)</u>
Max Day Per Capita:	0.495 m ³ /day/cap	\$3,095
2. Water Supply and Treatment Cost Per Cubic Metre		\$2,330.16
Residential Charge Based On:		<u>Residential DC (\$/capita)</u>
Max Day Per Capita:	0.495 m ³ /day/cap	\$1,153

* Innisfil South Service Area includes the previous service areas of Gilford and Lefroy.

TABLE 10

**TOWN OF INNISFIL
WASTEWATER SERVICES: INNISFIL CENTRAL
SUMMARY OF CALCULATED RESIDENTIAL CHARGES**

Wastewater Servicing	Innisfil Central*
1. Wastewater Collection System	
1.1 Sanitary Sewers	\$50,257,943
1.2 Sewage Pumping Stations and Force mains	\$123,726,750
1.3 Uncommitted Reserve Fund Balance (Dec. 31, 2022)	<u>\$11,060,100</u>
Total Wastewater Collection System	\$185,044,794
Forecast Serviced Sewage Flows (m ³)	10,912
Cost Per Cubic Metre	\$16,957.96
Residential Charge Based On:	Residential DC (\$/capita)
WPCP peak flow per capita: 0.3250	\$5,511
2. Wastewater Treatment Cost Per Cubic Metre	\$12,495.42
Residential Charge Based On:	Residential DC (\$/capita)
WPCP peak flow per capita: 0.3250	\$4,061

* Innisfil Central Service Area includes the service areas of Innisfil Heights (including Campus Node) and Churchill.

Water Servicing	Innisfil Central*
1. Water Distribution System	
1.1 Water mains	\$64,709,532
1.2 Water Pumping Stations	\$24,615,917
1.3 Water Storage	\$11,910,382
1.4 Uncommitted Reserve Fund Balance (Dec. 31, 2022)	<u>\$5,923,951</u>
Total Water Distribution System	\$107,159,781
Forecast Serviced Water Demand (m ³)	19,622
Cost Per Cubic Metre	\$5,461.15
Residential Charge Based On:	Residential DC (\$/capita)
Max Day Per Capita: 0.495	\$2,703
2. Water Supply and Treatment Cost Per Cubic Metre	\$2,330.16
Total Water Servicing	\$7,791.31
Residential Charge Based On:	Residential DC (\$/capita)
Max Day Per Capita: 0.495	\$1,153

* Innisfil Central Service Area includes the service areas of Innisfil Heights (including Campus Node) and Churchill.

TABLE 11

**TOWN OF INNISFIL
WASTEWATER SERVICES: COOKSTOWN
SUMMARY OF CALCULATED RESIDENTIAL CHARGES**

Wastewater Servicing			Cookstown
1. Wastewater Collection System			
1.1	Sanitary Sewers		\$0
1.2	Sewage Pumping Stations and Force mains		\$0
1.3	Wastewater Treatment Facilities		\$12,276,130
1.4	Uncommitted Reserve Fund Balance (Dec. 31, 2022)		<u>\$92,321</u>
	Total Wastewater Collection System		\$12,368,451
	Forecast Serviced Sewage Flows (m ³)		531
	Cost Per Cubic Metre		\$23,298.95
Residential Charge Based On:			Residential DC (\$/capita)
	WPCP peak flow per capita:	0.3250 m ³ /day/cap	<u>\$7,572</u>

Water Servicing			Cookstown
1. Water Distribution System			
1.1	Water mains		\$530,000
1.2	Water Pumping Stations		\$0
1.3	Water Storage		\$0
1.4	Uncommitted Reserve Fund Balance (Dec. 31, 2022)		<u>\$3,634,996</u>
	Total Water Distribution System		\$4,164,996
	Forecast Serviced Water Demand (m ³)		3,075
	Cost Per Cubic Metre		\$1,354.42
Residential Charge Based On:			Residential DC (\$/capita)
	Max Day Per Capita:	0.495 m ³ /day/cap	<u>\$670</u>
2. Water Supply and Treatment Cost Per Cubic Metre			\$2,330.16
Residential Charge Based On:			Residential DC (\$/capita)
	Max Day Per Capita:	0.495 m ³ /day/cap	<u>\$1,153</u>

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 for General Services and Appendix C for Services Related to a Highway: Roads and Related, considers the borrowing cost and interest earnings associated with the timing of expenditures and development charges receipts for each service category. Table 12 summarizes the results of the cash flow adjustments for the residential development charges rates. As shown, the adjusted per capita rate increases from \$15,435 per capita to \$16,103 per capita after the cash flow analysis.

Table 12 also provides the calculated rates by residential unit with the total Town-wide charge per unit ranging from a high of \$54,096 per unit for a serviced single- and semi-detached units to a low of \$24,154 per unit for bachelor and single-bedroom apartment units.

Table 13 provides the total residential DC rates for each service area that includes the Town-wide charge, and also the water and wastewater DCs, by unit type. The water and wastewater charges differ by service area, as the charges are a function of the capital needs and the flows generated by the works. The fully calculated DC rates for a single or semi-detached unit range from a low of \$76,409 in Friday Harbour to a high of \$99,207 in Innisfil Central.

Table 14 displays the change between the unadjusted and adjusted Town-wide industrial charges. The charge increases by \$10.30 per square metre after cash flow considerations. Table 15 adds the water and sanitary sewerage non-residential charges to the Town-wide charge. Since the non-residential charges are calculated on a uniform basis, the non-residential charge is the same in each service area. The fully calculated non-residential charge is \$249.37 per square metre.

Table 16 displays the change between the unadjusted and adjusted Town-wide non-industrial charges. The charge increases by \$3.23 per square metre after cash flow considerations. Table 17 adds the water and sanitary sewerage non-residential charges to the Town-wide charge. Since the non-residential charges are calculated on a uniform basis, the non-residential charge is the same in each service area. The fully calculated non-residential charge is \$476.24 per square metre.

TABLE 12

**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				Percentage of Charge
			Singles & Semis	Rows & Other Multiples	Apartments 2+ Bedrooms	Apartments Bachelor or 1 Bedroom	
Library Board	\$679	\$802	\$2,693	\$2,161	\$1,603	\$1,203	5.0%
Fire Services	\$779	\$894	\$3,002	\$2,409	\$1,787	\$1,340	5.5%
Police Services	\$228	\$255	\$856	\$687	\$510	\$382	1.6%
Parks And Recreation	\$5,171	\$5,425	\$18,227	\$14,625	\$10,851	\$8,138	33.7%
Services Related To A Highway: Public Works	\$524	\$579	\$1,946	\$1,562	\$1,159	\$869	3.6%
Municipal Fleet	\$608	\$655	\$2,199	\$1,765	\$1,309	\$982	4.1%
By-Law Services	\$5	\$0	\$0	\$0	\$0	\$0	0.0%
Subtotal General Services	\$7,994	\$8,610	\$28,923	\$23,209	\$17,219	\$12,914	53.5%
Services Related To A Highway: Roads And Related	\$7,441	\$7,493	\$25,173	\$20,199	\$14,986	\$11,240	46.5%
Total Town-Wide Services	\$15,435	\$16,103	\$54,096	\$43,408	\$32,205	\$24,154	100.0%
(1) Based on Persons Per Unit Of:			3.36	2.70	2.00	1.50	

TABLE 13

TOWN OF INNISFIL
TOWN-WIDE AND AREA-SPECIFIC DEVELOPMENT CHARGES
RESIDENTIAL DEVELOPMENT CHARGES BY UNIT TYPE

	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Residential Charge By Unit Type				Percentage of Charge
Service			Singles & Semis	Rows & Other Multiples	Apartments 2+ Bedrooms	Apartments Bachelor or 1 Bedroom	
Innisfil North							
Town-wide Charge	\$15,435	\$16,103	\$54,096	\$43,408	\$32,205	\$24,154	65.2%
Water Distribution	\$1,093	\$1,093	\$3,672	\$2,946	\$2,186	\$1,640	4.4%
Water Supply and Treatment	\$1,153	\$1,153	\$3,873	\$3,108	\$2,306	\$1,730	4.7%
Wastewater Collection	\$2,273	\$2,273	\$7,636	\$6,127	\$4,546	\$3,410	9.2%
Wastewater Treatment	\$4,061	\$4,061	\$13,643	\$10,947	\$8,122	\$6,092	16.5%
Total Charge in Innisfil North	\$24,015	\$24,683	\$82,920	\$66,536	\$49,365	\$37,026	100.0%
Friday Harbour							
Town-wide Charge	\$15,435	\$16,103	\$54,096	\$43,408	\$32,205	\$24,154	70.8%
Water Distribution	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Water Supply and Treatment	\$1,153	\$1,153	\$3,873	\$3,108	\$2,306	\$1,730	5.1%
Wastewater Collection	\$1,428	\$1,428	\$4,797	\$3,849	\$2,856	\$2,142	6.3%
Wastewater Treatment	\$4,061	\$4,061	\$13,643	\$10,947	\$8,122	\$6,092	17.9%
Total Charge in Friday Harbour	\$22,077	\$22,745	\$76,409	\$61,312	\$45,489	\$34,118	100.0%
Innisfil South							
Town-wide Charge	\$15,435	\$16,103	\$54,096	\$43,408	\$32,205	\$24,154	65.8%
Water Distribution	\$3,095	\$3,095	\$10,398	\$8,343	\$6,190	\$4,643	12.7%
Water Supply and Treatment	\$1,153	\$1,153	\$3,873	\$3,108	\$2,306	\$1,730	4.7%
Wastewater Collection	\$55	\$55	\$185	\$148	\$110	\$83	0.2%
Wastewater Treatment	\$4,061	\$4,061	\$13,643	\$10,947	\$8,122	\$6,092	16.6%
Total Charge in Innisfil South	\$23,799	\$24,467	\$82,195	\$65,954	\$48,933	\$36,702	100.0%
Innisfil Central							
Town-wide Charge	\$15,435	\$16,103	\$54,096	\$43,408	\$32,205	\$24,154	54.5%
Water Distribution	\$2,703	\$2,703	\$9,081	\$7,286	\$5,406	\$4,055	9.2%
Water Supply and Treatment	\$1,153	\$1,153	\$3,873	\$3,108	\$2,306	\$1,730	3.9%
Wastewater Collection	\$5,511	\$5,511	\$18,514	\$14,856	\$11,022	\$8,267	18.7%
Wastewater Treatment	\$4,061	\$4,061	\$13,643	\$10,947	\$8,122	\$6,092	13.8%
Total Charge in Innisfil Central	\$28,863	\$29,531	\$99,207	\$79,605	\$59,061	\$44,298	100.0%
Cookstown							
Town-wide Charge	\$15,435	\$16,103	\$54,096	\$43,408	\$32,205	\$24,154	63.2%
Water Distribution	\$670	\$670	\$2,251	\$1,806	\$1,340	\$1,005	2.6%
Water Supply and Treatment	\$1,153	\$1,153	\$3,873	\$3,108	\$2,306	\$1,730	4.5%
Wastewater Collection	\$7,572	\$7,572	\$25,438	\$20,411	\$15,144	\$11,358	29.7%
Wastewater Treatment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Charge in Cookstown	\$24,830	\$25,498	\$85,658	\$68,733	\$50,995	\$38,247	100.0%

(1) Based on Persons Per Unit Of:	3.36	2.70	2.00	1.50
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TABLE 14

**TOWN OF INNISFIL
TOWN-WIDE DEVELOPMENT CHARGES
INDUSTRIAL DEVELOPMENT CHARGES PER SQUARE METRE**

Service	Unadjusted Charge per Square Metre	Adjusted Charge per Square Metre	Percentage of Charge
Library Board	\$0.00	\$0.00	0.0%
Fire Services	\$8.82	\$10.31	8.8%
Police Services	\$2.59	\$3.27	2.8%
Parks And Recreation	\$0.00	\$0.00	0.0%
Services Related To A Highway: Public Works	\$5.94	\$6.68	5.7%
Municipal Fleet	\$6.89	\$7.56	6.4%
By-Law Services	\$0.06	\$0.06	0.1%
Subtotal Town-Wide General Services	\$24.30	\$27.89	23.7%
Services Related To A Highway: Roads And Related	\$82.89	\$89.60	76.3%
Total Town-Wide Services	\$107.19	\$117.49	100.0%

TABLE 15

TOWN OF INNISFIL
TOWN-WIDE AND AREA-SPECIFIC DEVELOPMENT CHARGES
INDUSTRIAL DEVELOPMENT CHARGES PER SQUARE METRE

Service	Unadjusted Charge per Square Metre	Adjusted Charge per Square Metre	Percentage of Charge
All Servicing Areas			
Town-wide Charge	\$107.19	\$117.49	47.1%
Water Distribution	\$38.89	\$38.89	15.6%
Water Supply and Treatment	\$24.22	\$24.22	9.7%
Wastewater Collection	\$32.69	\$32.69	13.1%
Wastewater Treatment	\$36.08	\$36.08	14.5%
Total Charge in All Servicing Areas	\$239.07	\$249.37	100.0%

TABLE 16

**TOWN OF INNISFIL
TOWN-WIDE DEVELOPMENT CHARGES
NON-INDUSTRIAL DEVELOPMENT CHARGES PER SQUARE METRE**

Service	Unadjusted Charge per Square Metre	Adjusted Charge per Square Metre	Percentage of Charge
Library Board	\$0.00	\$0.00	0.0%
Fire Services	\$17.58	\$20.71	9.3%
Police Services	\$5.16	\$9.04	4.0%
Parks And Recreation	\$0.00	\$0.00	0.0%
Services Related To A Highway: Public Works	\$11.83	\$13.81	6.2%
Municipal Fleet	\$13.72	\$15.17	6.8%
By-Law Services	\$0.12	\$0.13	0.1%
Subtotal Town-Wide General Services	\$48.40	\$58.85	26.3%
Services Related To A Highway: Roads And Related	\$172.01	\$164.80	73.7%
Total Town-Wide Services	\$220.42	\$223.65	100.0%

TABLE 17

TOWN OF INNISFIL
TOWN-WIDE AND AREA-SPECIFIC DEVELOPMENT CHARGES
NON-INDUSTRIAL DEVELOPMENT CHARGES PER SQUARE METRE

Service	Unadjusted Charge per Square Metre	Adjusted Charge per Square Metre	Percentage of Charge
All Servicing Areas			
Town-wide Charge	\$220.42	\$223.65	47.0%
Water Distribution	\$74.63	\$74.63	15.7%
Water Supply and Treatment	\$46.00	\$46.00	9.7%
Wastewater Collection	\$62.73	\$62.73	13.2%
Wastewater Treatment	\$69.23	\$69.23	14.5%
Total Charge in All Servicing Areas	\$473.01	\$476.24	100.0%

C. Comparison of 2023 Newly Calculated Development Charges With Charges Currently In Force in Innisfil

Table 18 present a comparison of the newly calculated residential development charges with currently imposed development charge rates. As shown, the residential development charge rate for a single- or semi-detached unit increases by \$5,693 per unit, or 12% for the Town-wide services.

Table 19 includes a comparison of the current verses calculated rates by service area. As shown, the increase ranges from a high of \$15,791, or 19%, in Innisfil Central to a low of \$155, or just less than 1%, in Innisfil South. This is a function of the infrastructure needs required for the different servicing areas.

Table 20 displays the current uniform non-residential rate verses the industrial charge for Town-wide services. The charge will see a decrease of 10%. The total industrial charge is proposed to be applied uniformly across the water and wastewater servicing areas, and represents a decrease of 22% over the current charge (see Table 21). With respect to non-industrial development, Table 22 shows that the calculated non-industrial rate represents a 72% increase over the current uniform non-residential rate for Town-wide services. With the inclusion of water and wastewater servicing, the increase is \$158.40 per square metre or 50% (see Table 23).

Overall, the development charges rates are increasing in Innisfil. These increases are a result of the following:

- The inclusion of capital recommendations contained in various master plans;
- Higher construction costs;
- Proposed full recovery of development-related capital costs for all services; and
- Changes in maximum permissible funding envelopes arising from 15-year historical service levels.

D. Developments Subject to IDAG Agreement

Certain developments in the Town fall under the “IDAG Servicing Agreement”. These lands are only required to contribute to costs associated with Phase 3 of the proposed Wastewater Treatment infrastructure, excluding financing costs. Table 24 and Table 25 provides a summary of the calculated wastewater collection and wastewater treatment development charges for developments subject to the IDAG agreement. Additional details are provided in Appendix D.

E. Statutory Phase-in of Calculated Development Charges

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

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

Table 26 and Table 27 provides a summary of the 5-year phase in for the calculated residential and non-residential rates in the Town of Innisfil.

TABLE 18

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

Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	
General Government	\$672	\$0	(\$672)	-100%
Library Board	\$2,648	\$2,693	\$45	2%
Fire Services	\$2,052	\$3,002	\$950	46%
Police Services	\$719	\$856	\$137	19%
Parks And Recreation	\$16,282	\$18,227	\$1,945	12%
Services Related To A Highway: Public Works	\$972	\$1,946	\$974	100%
Municipal Fleet	\$1,518	\$2,199	\$681	45%
By-Law Services	\$0	\$0	\$0	0%
Subtotal Town-Wide General Services	\$24,863	\$28,923	\$4,060	16%
Services Related To A Highway: Roads And Related	\$23,540	\$25,173	\$1,633	7%
Total Town-Wide Services	\$48,403	\$54,096	\$5,693	12%

(1) Current rates as of April 1, 2023

(2) General Government is no longer an eligible service under the DCA

TABLE 19

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

Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	
All Servicing Areas				
Town-wide Charge	\$48,403	\$54,096	\$5,693	12%
Water Distribution	\$2,407	\$3,672	\$1,265	53%
Water Supply and Treatment	\$4,469	\$3,873	(\$596)	-13%
Wastewater Collection	\$4,398	\$7,636	\$3,238	74%
Wastewater Treatment	\$12,245	\$13,643	\$1,398	11%
Total Charge in All Servicing Areas	\$71,922	\$82,920	\$10,998	15%

Friday Harbour				
Town-wide Charge	\$48,403	\$54,096	\$5,693	12%
Water Distribution	\$0	\$0	\$0	0%
Water Supply and Treatment	\$4,469	\$3,873	(\$596)	-13%
Wastewater Collection	\$3,830	\$4,797	\$967	25%
Wastewater Treatment	\$12,245	\$13,643	\$1,398	11%
Total Charge in Friday Harbour	\$68,947	\$76,409	\$7,462	11%

Innisfil South				
Town-wide Charge	\$48,403	\$54,096	\$5,693	12%
Water Distribution	\$13,274	\$10,398	(\$2,876)	-22%
Water Supply and Treatment	\$4,469	\$3,873	(\$596)	-13%
Wastewater Collection	\$3,649	\$185	(\$3,464)	-95%
Wastewater Treatment	\$12,245	\$13,643	\$1,398	11%
Total Charge in Innisfil South	\$82,040	\$82,195	\$155	0%

Innisfil Central				
Town-wide Charge	\$48,403	\$54,096	\$5,693	12%
Water Distribution	\$6,199	\$9,081	\$2,882	46%
Water Supply and Treatment	\$4,469	\$3,873	(\$596)	-13%
Wastewater Collection	\$12,100	\$18,514	\$6,414	53%
Wastewater Treatment	\$12,245	\$13,643	\$1,398	11%
Total Charge in Innisfil Central	\$83,416	\$99,207	\$15,791	19%

Cookstown				
Town-wide Charge	\$48,403	\$54,096	\$5,693	12%
Water Distribution	\$2,530	\$2,251	(\$279)	-11%
Water Supply and Treatment	\$4,469	\$3,873	(\$596)	-13%
Wastewater Collection	\$17,275	\$25,438	\$8,163	47%
Wastewater Treatment	\$0	\$0	\$0	0%
Total Charge in Cookstown	\$72,677	\$85,658	\$12,981	18%

TABLE 20

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

Service	Current Non-Residential Charge	Calculated Industrial Charge	Difference in Charge	
General Government	\$3.13	\$0.00	(\$3.13)	0%
Library Board	\$0.00	\$0.00	\$0.00	0%
Fire Services	\$9.49	\$10.31	\$0.82	9%
Police Services	\$3.31	\$3.27	(\$0.04)	-1%
Parks And Recreation	\$0.00	\$0.00	\$0.00	0%
Services Related To A Highway: Public Works	\$4.48	\$6.68	\$2.20	49%
Municipal Fleet	\$7.11	\$7.56	\$0.45	6%
By-Law Services	\$0.00	\$0.06	\$0.06	0%
Subtotal Town-Wide General Services	\$27.52	\$27.89	\$0.37	1%
Services Related To A Highway: Roads And Related	\$102.64	\$89.60	(\$13.04)	-13%
Total Town-Wide Services	\$130.16	\$117.49	(\$12.67)	-10%

(1) Current rates as of April 1, 2023

(2) General Government is no longer an eligible service under the DCA

TABLE 21

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

	Current Non-Residential Charge	Calculated Industrial Charge	Difference in Charge	
All Servicing Areas				
Town-wide Charge	\$130.16	\$117.49	(\$12.67)	-10%
Water Distribution	\$40.22	\$38.89	(\$1)	-3%
Water Supply and Treatment	\$40.40	\$24.22	(\$16)	-40%
Wastewater Collection	\$41.51	\$32.69	(\$9)	-21%
Wastewater Treatment	\$65.55	\$36.08	(\$29)	-45%
Total Charge in All Servicing Areas	\$317.84	\$249.37	(\$68.47)	-22%

TABLE 22

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

Service	Current Non-Residential Charge	Calculated Non-Industrial Charge	Difference in Charge	
General Government	\$3.13	\$0.00	(\$3.13)	0%
Library Board	\$0.00	\$0.00	\$0.00	0%
Fire Services	\$9.49	\$20.71	\$11.22	118%
Police Services	\$3.31	\$9.04	\$5.73	173%
Parks And Recreation	\$0.00	\$0.00	\$0.00	0%
Services Related To A Highway: Public Works	\$4.48	\$13.81	\$9.33	208%
Municipal Fleet	\$7.11	\$15.17	\$8.06	113%
By-Law Services	\$0.00	\$0.13	\$0.13	0%
Subtotal Town-Wide General Services	\$27.52	\$58.85	\$31.33	114%
Services Related To A Highway: Roads And Related	\$102.64	\$164.80	\$62.16	61%
Total Town-Wide Services	\$130.16	\$223.65	\$93.49	72%

(1) Current rates as of April 1, 2023

(2) General Government is no longer an eligible service under the DCA

TABLE 23

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

	Current Non-Residential Charge	Calculated Non-Industrial Charge	Difference in Charge	
All Servicing Areas				
Town-wide Charge	\$130.16	\$223.65	\$93.49	72%
Water Distribution	\$40.22	\$74.63	\$34	86%
Water Supply and Treatment	\$40.40	\$46.00	\$6	14%
Wastewater Collection	\$41.51	\$62.73	\$21	51%
Wastewater Treatment	\$65.55	\$69.23	\$4	6%
Total Charge in All Servicing Areas	\$317.84	\$476.24	\$158.40	50%

TABLE 24

TOWN OF INNISFIL
TOWN-WIDE AND AREA-SPECIFIC DEVELOPMENT CHARGES
RESIDENTIAL DEVELOPMENT CHARGES BY UNIT TYPE
DEVELOPMENTS SUBJECT TO THE IDAG AGREEMENT

Service	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Residential Charge By Unit Type (1)				Percentage of Charge
			Singles & Semis	Rows & Other Multiples	Apartments 2+ Bedrooms	Apartments Bachelor or 1 Bedroom	
Innisfil North							
Town-wide Charge	\$15,435	\$16,103	\$54,096	\$43,408	\$32,205	\$24,154	65.9%
Water Distribution	\$1,093	\$1,093	\$3,672	\$2,946	\$2,186	\$1,640	4.5%
Water Supply and Treatment	\$1,153	\$1,153	\$3,873	\$3,108	\$2,306	\$1,730	4.7%
Wastewater Collection	\$2,273	\$2,273	\$7,636	\$6,127	\$4,546	\$3,410	9.3%
Wastewater Treatment	\$3,819	\$3,819	\$12,830	\$10,295	\$7,638	\$5,729	15.6%
Total Charge in Innisfil North	\$23,773	\$24,441	\$82,107	\$65,884	\$48,881	\$36,663	100.0%
Friday Harbour							
Town-wide Charge	\$15,435	\$16,103	\$54,096	\$43,408	\$32,205	\$24,154	71.6%
Water Distribution	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Water Supply and Treatment	\$1,153	\$1,153	\$3,873	\$3,108	\$2,306	\$1,730	5.1%
Wastewater Collection	\$1,428	\$1,428	\$4,797	\$3,849	\$2,856	\$2,142	6.3%
Wastewater Treatment	\$3,819	\$3,819	\$12,830	\$10,295	\$7,638	\$5,729	17.0%
Total Charge in Friday Harbour	\$21,835	\$22,503	\$75,596	\$60,660	\$45,005	\$33,755	100.0%
Innisfil South							
Town-wide Charge	\$15,435	\$16,103	\$54,096	\$43,408	\$32,205	\$24,154	66.5%
Water Distribution	\$3,095	\$3,095	\$10,398	\$8,343	\$6,190	\$4,643	12.8%
Water Supply and Treatment	\$1,153	\$1,153	\$3,873	\$3,108	\$2,306	\$1,730	4.8%
Wastewater Collection	\$55	\$55	\$185	\$148	\$110	\$83	0.2%
Wastewater Treatment	\$3,819	\$3,819	\$12,830	\$10,295	\$7,638	\$5,729	15.8%
Total Charge in Innisfil South	\$23,557	\$24,225	\$81,382	\$65,302	\$48,449	\$36,339	100.0%
Innisfil Central							
Town-wide Charge	\$15,435	\$16,103	\$54,096	\$43,408	\$32,205	\$24,154	55.0%
Water Distribution	\$2,703	\$2,703	\$9,081	\$7,286	\$5,406	\$4,055	9.2%
Water Supply and Treatment	\$1,153	\$1,153	\$3,873	\$3,108	\$2,306	\$1,730	3.9%
Wastewater Collection	\$5,511	\$5,511	\$18,514	\$14,856	\$11,022	\$8,267	18.8%
Wastewater Treatment	\$3,819	\$3,819	\$12,830	\$10,295	\$7,638	\$5,729	13.0%
Total Charge in Innisfil Central	\$28,621	\$29,289	\$98,394	\$78,953	\$58,577	\$43,935	100.0%
Cookstown							
Town-wide Charge	\$15,435	\$16,103	\$54,096	\$43,408	\$32,205	\$24,154	63.2%
Water Distribution	\$670	\$670	\$2,251	\$1,806	\$1,340	\$1,005	2.6%
Water Supply and Treatment	\$1,153	\$1,153	\$3,873	\$3,108	\$2,306	\$1,730	4.5%
Wastewater Collection	\$7,572	\$7,572	\$25,438	\$20,411	\$15,144	\$11,358	29.7%
Wastewater Treatment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Charge in Cookstown	\$24,830	\$25,498	\$85,658	\$68,733	\$50,995	\$38,247	100.0%
(1) Based on Persons Per Unit Of:			3.36	2.70	2.00	1.50	

TABLE 25

TOWN OF INNISFIL
TOWN-WIDE AND AREA-SPECIFIC DEVELOPMENT CHARGES
NON-RESIDENTIAL DEVELOPMENT CHARGES PER SQUARE METRE
DEVELOPMENTS SUBJECT TO THE IDAG AGREEMENT

Service	Unadjusted Charge per Square Metre	Adjusted Charge per Square Metre	Percentage of Charge
All Servicing Areas			
Town-wide Charge	\$107.19	\$117.49	39.5%
Water Distribution	\$53.88	\$53.88	18.1%
Water Supply and Treatment	\$33.55	\$33.55	11.3%
Wastewater Collection	\$45.29	\$45.29	15.2%
Wastewater Treatment	\$47.00	\$47.00	15.8%
Total Charge in All Servicing Areas	\$286.91	\$297.21	100.0%

TABLE 26

**TOWN OF INNISFIL
5-YEAR PHASE-IN OF CALCULATED DEVELOPMENT CHARGES**

Town-wide

Charge Type	Year 1	Year 2	Year 3	Year 4	Year 5
Singles & Semis \$/unit	\$43,277	\$45,982	\$48,686	\$51,391	\$54,096
Rows & Other Multiples \$/unit	\$34,726	\$36,897	\$39,067	\$41,238	\$43,408
Apartments 2+ Bedrooms \$/unit	\$25,764	\$27,374	\$28,985	\$30,595	\$32,205
Apartments Bachelor or 1 Bedroom \$/unit	\$19,323	\$20,531	\$21,739	\$22,946	\$24,154
Industrial \$/m2	\$93.99	\$99.86	\$105.74	\$111.61	\$117.49
Non-Industrial \$/m2	\$178.92	\$190.10	\$201.28	\$212.47	\$223.65
<i>Phase-in</i>	<i>80%</i>	<i>85%</i>	<i>90%</i>	<i>95%</i>	<i>100%</i>

TABLE 27

**TOWN OF INNISFIL
5-YEAR PHASE-IN OF CALCULATED DEVELOPMENT CHARGES**

Innisfil North

Charge Type	Year 1	Year 2	Year 3	Year 4	Year 5
Singles & Semis \$/unit	\$66,336	\$70,482	\$74,628	\$78,774	\$82,920
Rows & Other Multiples \$/unit	\$53,229	\$56,556	\$59,882	\$63,209	\$66,536
Apartments 2+ Bedrooms \$/unit	\$39,492	\$41,960	\$44,429	\$46,897	\$49,365
Apartments Bachelor or 1 Bedroom \$/unit	\$29,621	\$31,472	\$33,323	\$35,175	\$37,026
Industrial \$/m2	\$199.49	\$211.96	\$224.43	\$236.90	\$249.37
Non-Industrial \$/m2	\$380.99	\$404.80	\$428.62	\$452.43	\$476.24
<i>Phase-in</i>	<i>80%</i>	<i>85%</i>	<i>90%</i>	<i>95%</i>	<i>100%</i>

Friday Harbour

Charge Type	Year 1	Year 2	Year 3	Year 4	Year 5
Singles & Semis \$/unit	\$61,127	\$64,948	\$68,768	\$72,589	\$76,409
Rows & Other Multiples \$/unit	\$49,050	\$52,115	\$55,181	\$58,246	\$61,312
Apartments 2+ Bedrooms \$/unit	\$36,391	\$38,666	\$40,940	\$43,215	\$45,489
Apartments Bachelor or 1 Bedroom \$/unit	\$27,294	\$29,000	\$30,706	\$32,412	\$34,118
Industrial \$/m2	\$199.49	\$211.96	\$224.43	\$236.90	\$249.37
Non-Industrial \$/m2	\$380.99	\$404.80	\$428.62	\$452.43	\$476.24
<i>Phase-in</i>	<i>80%</i>	<i>85%</i>	<i>90%</i>	<i>95%</i>	<i>100%</i>

Innisfil South

Charge Type	Year 1	Year 2	Year 3	Year 4	Year 5
Singles & Semis \$/unit	\$65,756	\$69,866	\$73,976	\$78,085	\$82,195
Rows & Other Multiples \$/unit	\$52,763	\$56,061	\$59,359	\$62,656	\$65,954
Apartments 2+ Bedrooms \$/unit	\$39,146	\$41,593	\$44,040	\$46,486	\$48,933
Apartments Bachelor or 1 Bedroom \$/unit	\$29,362	\$31,197	\$33,032	\$34,867	\$36,702
Industrial \$/m2	\$93.99	\$99.86	\$105.74	\$111.61	\$117.49
Non-Industrial \$/m2	\$178.92	\$190.10	\$201.28	\$212.47	\$223.65
<i>Phase-in</i>	<i>80%</i>	<i>85%</i>	<i>90%</i>	<i>95%</i>	<i>100%</i>

Innisfil Central

Charge Type	Year 1	Year 2	Year 3	Year 4	Year 5
Singles & Semis \$/unit	\$79,366	\$84,326	\$89,286	\$94,247	\$99,207
Rows & Other Multiples \$/unit	\$63,684	\$67,664	\$71,645	\$75,625	\$79,605
Apartments 2+ Bedrooms \$/unit	\$47,249	\$50,202	\$53,155	\$56,108	\$59,061
Apartments Bachelor or 1 Bedroom \$/unit	\$35,438	\$37,653	\$39,868	\$42,083	\$44,298
Industrial \$/m2	\$93.99	\$99.86	\$105.74	\$111.61	\$117.49
Non-Industrial \$/m2	\$178.92	\$190.10	\$201.28	\$212.47	\$223.65
<i>Phase-in</i>	<i>80%</i>	<i>85%</i>	<i>90%</i>	<i>95%</i>	<i>100%</i>

Cookstown

Charge Type	Year 1	Year 2	Year 3	Year 4	Year 5
Singles & Semis \$/unit	\$68,526	\$72,809	\$77,092	\$81,375	\$85,658
Rows & Other Multiples \$/unit	\$54,986	\$58,423	\$61,860	\$65,296	\$68,733
Apartments 2+ Bedrooms \$/unit	\$40,796	\$43,346	\$45,896	\$48,445	\$50,995
Apartments Bachelor or 1 Bedroom \$/unit	\$30,598	\$32,510	\$34,422	\$36,335	\$38,247
Industrial \$/m2	\$93.99	\$99.86	\$105.74	\$111.61	\$117.49
Non-Industrial \$/m2	\$178.92	\$190.10	\$201.28	\$212.47	\$223.65
<i>Phase-in</i>	<i>80%</i>	<i>85%</i>	<i>90%</i>	<i>95%</i>	<i>100%</i>

7. Cost of Growth Analysis

This section provides a brief examination of the long-term capital and operating costs as well as the asset management-related annual provisions for the capital facilities and infrastructure to be included in the DC By-law. This examination is required as one of the provisions of the DCA. The analysis for all services is included in Appendix F.

A. Asset Management Plan

Table 28 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2023-2032, 2023-2046 and 2031-2051 DC recoverable portion. The year 2033, 2047 and 2052 have been included to calculate the annual contribution for the 2023-2032, 2023-2046 and 2023-2051 periods as the expenditures in 2032, 2046 and 2051 will not trigger asset management contributions until 2033, 2047 and 2052, respectively. As shown in Table 28, by 2032, the Town should fund an additional \$4.17 million per annum to fund the full life cycle costs of the new assets related to the General Services supported under the development charges by-law.

Table 28 provides a separate analysis of the annual provisions required for Services Related to a Highway: Roads and Related capital program as the program extends to 2051. As shown in Table 21, the annual provision in 2052 amounts to \$13.68 million. Finally, Table 28 provides a separate analysis of the annual provisions required for Water and Wastewater capital program as the program extends to 2041. As shown, the annual provision in 2042 amounts to \$2.79 million.

TABLE 28

**TOWN OF INNISFIL
ANNUAL ASSET MANAGEMENT PROVISIONS**

Service	2023 - 2032 Capital Program		Calculated AMP Annual Provision by 2033	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Library Board	\$12,802,756	\$28,315,136	\$323,754	\$389,480
Fire Services	\$17,693,070	\$20,045,032	\$579,454	\$266,204
Police Services	\$5,189,801	\$11,052,627	\$297,461	\$428,895
Parks And Recreation	\$97,545,774	\$108,667,238	\$1,779,385	\$2,321,353
Services Related To A Highway: Public Works	\$11,910,237	\$9,661,095	\$92,195	\$130,553
Municipal Fleet	\$13,811,712	\$3,294,523	\$1,088,162	\$368,897
By-Law Services	\$123,548	\$520,252	\$4,984	\$7,142
TOTAL	\$159,076,899	\$181,555,904	\$4,165,395	\$3,912,525

* Includes costs that will be recovered under future development charges studies (i.e. other development-related).

Service	2023 - 2051 Capital Program		Calculated AMP Annual Provision by 2052	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Services Related To A Highway: Roads And Related	\$577,299,184	\$245,575,816	\$13,681,643	\$7,129,962
TOTAL	\$577,299,184	\$245,575,816	\$13,681,643	\$7,129,962

* Includes costs that will be recovered under future development charges studies (i.e. other development-related).

Service	2023 - 2041 Capital Program		Calculated AMP Annual Provision by 2042	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Wastewater Treatment	\$309,386,512	\$0	\$ 585,337	\$ -
Wastewater Collection	\$264,344,923	\$1,816,934	\$ 2,007,874	\$ 1,588,567
Water Treatment	\$109,284,649	\$0	\$ 182,682	\$ -
Water Supply	\$195,748,226	\$21,016,088	\$ 14,461	\$ -
TOTAL	\$878,764,310	\$22,833,022	\$2,790,354	\$1,588,567

* Includes costs that will be recovered under future development charges studies (i.e. other development-related).

B. Long-Term Capital and Operating Cost Impacts

i. Net Operating Costs for the Town's Services Estimated to Increase over the Forecast Period

The Town will experience estimated increase in net operating costs for additions associated with the planned capital program. These estimates are based on average costs derived from a review of recent budgets and the FIR (additional details are included in Appendix F).

As described in Appendix F, by 2032, the Town's net operating costs are estimated to increase by \$9.45 million for property tax supported services. Increases in net operating costs will be experienced as new facilities such as community centres are opened. By 2051, the Town's net operating costs for Roads and Related services will increase by \$2.29 million. Operating and maintenance costs will also increase as additions to the Town's road network are made.

ii. Long-Term Capital Financing from Non-Development Charge Sources Totals \$405.85 million for Tax Supported Assets

Table 29 summarizes the components of the development-related capital program that will require funding from non-development charges sources for tax supported assets. In total, \$278.27 million will need to be financed from non-DC sources over the 2023-2032 and 2023-2051 planning period. In addition, \$127.59 million in interim DC financing related to post-period shares of projects may be required or these costs may be recovered from other growth funding tools.

TABLE 29

TOWN OF INNISFIL
SUMMARY OF LONG-TERM CAPITAL AND OPERATING TAX SUPPORTED ASSETS

General Services	Development-Related Capital Program (2023 - 2032)				Total DC Eligible Costs for Recovery (\$000)
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-Period Benefit* (\$000)	
1 LIBRARY BOARD	\$41,117.9	\$5,089.8	\$0.0	\$23,225.4	\$12,802.8
2 FIRE SERVICES	\$37,738.1	\$0.0	\$0.0	\$20,045.0	\$17,693.1
3 POLICE SERVICES	\$8,685.4	\$64.6	\$0.0	\$3,431.0	\$5,189.8
4 PARKS AND RECREATION	\$206,213.0	\$41,238.3	\$0.0	\$67,428.9	\$97,545.8
5 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	\$21,571.3	\$20.8	\$0.0	\$9,640.3	\$11,910.2
6 MUNICIPAL FLEET	\$17,106.2	\$0.0	\$0.0	\$3,294.5	\$13,811.7
7 BY-LAW SERVICES	\$643.8	\$0.0	\$0.0	\$520.3	\$123.5
TOTAL GENERAL SERVICES	\$333,075.8	\$46,413.5	\$0.0	\$127,585.4	\$159,076.9

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

Engineered Services	Development-Related Capital Program				
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-Period Benefit* (\$000)	Total DC Eligible Costs for Recovery (\$000)
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED (2023-2051)					
1 SERVICES RELATED TO A HIGHWAY: ROADS	\$822,875.0	\$231,853.0	\$13,722.9	\$0.0	\$577,299.2
TOTAL SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	\$822,875.0	\$231,853.0	\$13,722.9	\$0.0	\$577,299.2

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

TOTAL TOWN-WIDE GENERAL AND ENGINEERED SERVICES	\$1,155,950.8	\$278,266.5	\$13,722.9	\$127,585.4	\$736,376.1
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iii. Program is Deemed Financially Sustainable

The calculated annual funding provision should be considered within the context of the Town's projected growth. Over the next 10 years (to 2032) the Town is projected to increase by approximately 8,000 households. In addition, the Town will also add nearly 3,760 new employees that will result in approximately 231,100 square metres of additional non-residential building space.

By 2051, there will be an increase of nearly 26,980 new households. In addition, the Town will also add nearly 15,030 new employees that will result in approximately 998,500 square metres of additional non-residential building space. This growth will have the effect of increasing the overall assessment base and additional user fee and charges revenues to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the development charges by-law. The collection of these funds is intended to be allocated to the Town's reserves for the future replacement of these assets.

In addition, as part of the annual budget update the Town also contributes to asset replacement reserves and spends on yearly asset replacement needs as needed. Through this annual exercise, staff identify the required funding and propose mitigating measures in order to ensure there are sufficient funds in reserves over the long term. Life-cycle funding methodologies are also reviewed in order to ensure that the Town is continuing to implement financially sustainable practices for funding the eventual replacement of assets.

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.

8. Other Considerations and Legislative Requirements

This section sets out other considerations and legislative requirements relating to the DCA including administration and collection, recent legislative changes, and consideration for area rating.

A. Development Charges Administration and Collection

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

i. Development Charges Amount Payable and Date of Payment

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

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

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

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

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

ii. Reserve Funds

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

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

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

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

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

As of November 28, 2022, there are several changes to the DCA due to the enactment and Royal Assent of Bill 23. A list of the changes that are now in force is provided below in Table 30.

Table 30: Bill 23 – DCA Changes in Force as of November 28, 2022

Section	Description
Section 2(1)	Exemptions for existing rental residential buildings and a range of residential units in existing and new houses.
Section 2(4)	Housing services are ineligible for DC funding (repeal of paragraph 17 of ss.2(4) of the DCA). Existing by-laws are deemed to be “amended” and no development charges can be collected for housing services from November 28, 2022 onward.
Section 4.2	Exemptions for non-profit housing development. This does not apply with respect to a DC payable before November 28, 2022.
Section 4.3	Exemption for inclusionary zoning residential units. This does not apply with respect to a DC payable before November 28, 2022.
Section 5(1)	Historical service level calculation period extended from 10 years to 15 years. Does not apply to by-laws in force prior to November 28, 2022.
Section 5(4)	Studies, including DC studies, are no longer a DC-eligible capital cost. Does not apply retroactively to by-laws that were in force prior to November 28, 2022.

Section	Description
Section 5(6) and Section 5(7)	DC by-laws passed on or after November 28, 2022 must be phased-in according to a prescribed schedule. The phase-in also applies retroactively to by-laws passed on or after January 1, 2022 as well as to the DCs “frozen” under s.26.2 of the <i>DCA</i> .
Section 9(1)	Maximum life of a DC by-law extended from 5 years to 10 years. This does not apply to by-laws in-force before November 28, 2022.
Section 26.1	Deferral payments now apply to rental housing and institutional development. Interest on deferral payments is now capped at prime plus 1% in accordance with s.26.3.
Section 26.2	DCs for rental housing development are now discounted based on the number of bedrooms proposed. Interest on DC freeze now capped at prime plus 1% in accordance with section 26.3.
Section 26.3	Maximum interest rates are capped at prime plus 1%. This does not apply with respect to a DC that was payable before November 28, 2022.
Section 35	Municipalities are now required to spend or allocate at least 60% of reserve balances each year for Water Supply, Wastewater, and services related to a highway beginning in 2023.
Section 60(1)(s.4)	Additional services for which municipalities are required to spend or allocate at least 60% of reserve fund balances may be prescribed through Regulations (none are proposed as of yet).

Table 31 summarizes the DCA changes that will take effect at a date to be determined. It is noted that section 60(1)(l) of the DCA allows for future regulations to identify services for which land will be an ineligible capital cost. No regulations have been released in this regard.

Table 31: Bill 23 – DCA Changes Not Currently In Force

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

C. Development Charges Administration

Many of the administrative requirements of the DCA will be similar to those presently followed by the Town in terms of collection practices. However, changes will likely be required in the use of and reporting on the new development charges. In this regard:

- It is recommended that the present practices regarding collection of development charges and by-law administration continue to the extent possible;

- As required under the DCA, the Town should codify any rules regarding application of the by-laws and any exemptions within the development charges by-laws proposed for adoption;
- It is recommended that the Town develop reporting policies consistent with the requirements of the DCA;
- It is recommended that the by-laws permit the payment of a development charge in cash or through services-in-lieu agreements. The municipality is not obligated to enter into services-in-lieu agreements;
- The proposed draft by-law sets out the rules to determine development charges applicable in any particular case. Rules for exemptions are also outlined in the proposed draft by-law;
- It is recommended that Council adopt the development-related capital forecast included in this background study, subject to annual review through the Town's normal capital budget process; and
- No changes to the Town's prevailing local service definitions and policies are being considered.

APPENDIX A

DEVELOPMENT FORECAST

Appendix A – Development Forecast

This appendix provides the details of the development forecast used to prepare the 2023 Development Charges 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 tables:

Historical Development

- A.1 Population, Dwellings and Employment
- A.2 Housing Activity – Units
- A.3 Residential Building Permits
- A.4 Households by Period of Construction Showing Household Size
- A.5 Place of Work Employment

Forecast Development

- A.6 Population, Household and Employment Growth Summary
- A.7 Households by Unit Type
- A.8 Growth in Households by Unit Type
- A.9 Population in New Households by Unit Type
- A.10 Employment
- A.11 New Non-Residential Space

A. Forecast Approach, Key Assumptions and Definitions

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

i. Forecast Targets

A 10-year development forecast, from 2023 to 2032, has been used for the General Services. For Services Related to a Highway: Roads and Related a longer term forecast to 2051 has been used, consistent with the approach used in the Town's 2022 Transportation Master Plan (TMP). For Water and Wastewater services, a planning horizon of 2023-2041 has been used which is consistent with the planning horizon in the Town's 2018 Master Servicing Plan (MSP).

The forecasts are based on the Town achieving population and employment forecasts set out in the Simcoe County Official Plan, recently amended through the County's Municipal Comprehensive Review (MCR), as well as the 2023 Draft Orbit Secondary Plan estimates undertaken by the Town. By way of background:

- Phase 1 of the MCR resulted in the adoption of Official Plan Amendment (OPA) No. 7 which establishes population and employment forecasts for the local municipalities in Simcoe, including Innisfil, to 2051 (it is noted that although OPA no. 7 has been adopted by County Council it has not yet been approved by the Minister). Based on this work, the Town is forecast to reach a population of 84,450 and employment of 30,270 by 2051. Within the Orbit community, the MCR forecasts for the Town assumed that 3,850 units would be constructed over the 2051 planning horizon, which reflects build out of lands covered by the Ministerial Zoning Order (MZO) along 6th Line and surrounding the proposed Innisfil GO Station.
- Following the adoption of OPA No. 7 by County Council, the Town completed a Draft Secondary Plan for the Orbit community which identified population and employment growth over a 10-year (2023-2033), medium-term (2034-2051), and long-term (2051-2091) planning horizon. According to this draft plan, 26,700 people and 5,000 employees will be accommodated within the Orbit lands by 2051, largely in high

density, transit-orientated development forms. These growth forecasts for Orbit are higher than those assumed as part of the technical background work undertaken for the MCR.

- For the purposes of the Town's 2024 DC Background Study, the development forecast over the 2023-2033 and 2023-2051 planning horizons accounts for the population and employment growth forecast as part of the County's MCR, plus the additional growth identified for the Orbit lands under the Draft Secondary Plan.

ii. Total Population and Employment vs. Census Population and Employment Used for the DC Background Study

Population figures used in the forecasts represent the population recorded in the Census ("Census population"). This definition excludes the Census net under-coverage (approximately 3.31% of the total population), which represents those who were missed or double-counted by the Census and which is included in the definition of population used in the Town's TMP and MSP. Population figures shown in the development forecast represent mid-year estimates.

Household figures represent occupied private dwellings, and reflect the year in which the dwellings are anticipated to be occupied.

Employment figures in the forecasts are based on Statistics Canada place of work data. "Place of work employment" data record where people work rather than their place of residence. It includes all employment with a regular or no fixed place of work. However, work-at-home employment is excluded from the figures as, for development charge purposes, this type of employment is considered not to require building floorspace for its activities. The Town's infrastructure master plans typically include work-at-home employment in assessing servicing capacity needs.

Employment is categorized based on land use:

- **Population-related employment** is employment that primarily serves the Town's resident population. This category captures most tourism, retail, and other commercial activities.
- **Employment land** employment refers to traditional industrial-type employment accommodated primarily in low-rise industrial buildings in business parks and industrial areas.
- **Major office** employment refers to office type employment contained within free standing buildings more than 20,000 net sq.ft. (1,858 m²). Although there is currently very little major office employment in Innisfil, the forecasts assume that additional major office concentrations will develop in the Orbit community before 2051.
- **Rural Employment** refers to jobs scattered throughout rural areas and includes agricultural and primary industries plus uses typically found in urban employment areas, but not located on urban land designated and serviced for industrial or commercial use.

B. Historical Development in the Town of Innisfil

Historical population and employment set out below is used to determine the average service levels attained in the Town over the last 15 years (2008-2022). Since 2021 was the year of the most recent Census, population and employment figures for 2022 are estimated based on Statistics Canada *Annual Demographic Estimates* and monthly *Labour Force Survey*.

i. Historical Residential Development

The Simcoe Census Division is the geographic area containing Simcoe County and the Cities of Barrie and Orillia. Innisfil is one of the fastest growing municipalities in Simcoe County, having rapidly expanded its population and employment base over the past decade.

Table A-1 shows that between 2008 and 2022 the Town's population increased from 31,480 to 45,505, or 44%, with growth accelerating since 2011. The number of households in the Town grew at a slightly lower pace than the population over the same period. As of 2022, there are an estimated 16,110 households in the Town.

Details on historical housing growth in the Town are provided in Tables A-2, A-3 and A-4. This information is sourced from CHMC housing market data and Statistics Canada Census data. Single and semi-detach units are the predominate unit type in the Town. These units represent 66% of all homes completed between 2012 and 2022.

Table A-5 provides details on historical occupancy patterns for different unit types in the Town by period of unit construction. The overall average occupancy level for single and semi-detached units is 2.77 persons per unit (PPU). Occupancy levels for recently constructed units, built between 2011 and 2021, are higher than the overall average and are used in the development charges calculations since they better reflect the number of people that are likely to reside in new development. The average PPU of single and semi-detached units built in the Town between 2011 to 2021 is 3.36. Average PPUs for recently constructed row housing and apartments are 2.70 and 1.76 respectively. For the purpose of the development charges calculations, the following PPUs are assumed:

- **Single & Semi-Detached** = 3.36 PPU, based on occupancy levels for units constructed between 2011 and 2021.
- **Rows** = 2.70 PPU, based on occupancy levels for units constructed between 2011 and 2021.
- **Apartments** = 2.00 PPU has been estimated due to the limited sample size of recently constructed apartment units. A higher PPU reflects the Town's plan to accommodate a greater range and mix of apartment unit

types moving forward accommodating a range of household sizes, including in the Orbit community.

ii. Historical Non-Residential Development

Historical employment figures are shown in Table A-5. Overall employment grew steadily in the Town between 2006 and 2019. As with most communities in Ontario, the COVID-19 pandemic resulted in a severe shock to the local economy, the effects of which are still being felt. At the time of the 2021 Census business closures and stay-at-home orders were still in effect. As such, a large portion of the labour force was unemployed and many others were working from home on a full-time basis, and often outside the City.

Total employment in Innisfil declined by roughly 1,500 jobs in 2020, with a significant increase in work-at-home employment of 4,600 jobs over the same period. And although employees continue to gradually return to their usual place of work, either full-time or under hybrid arrangements, it is evident that some shifts in work-at-home patterns will be long-lasting (see Table A-10).

C. Forecast Results

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

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

Development charges are levied on non-residential development as a charge per unit of gross floor area (GFA). As with the residential forecast, the non-residential forecast includes both a projection of *employment growth* as well as a projection of the *employment growth associated with new floorspace* in the Town.

i. Residential Development Forecast

As shown in Table A-6, the Town's population is anticipated to increase from 45,505 in 2022 to 99,660 in 2051. The number of households is forecast to increase from 16,110 in 2022 to 24,160 in 2032 and 43,090 in 2051. The rate of household growth is anticipated to be higher after the initial 10 years of the forecast period: about 800 new households per year between 2023 and 2032; and just less than 1,000 new households per year between 2033 and 2051.

A breakdown of the forecast of housing by unit type in the Town is shown in Tables A-7 and A-8.

- The market share of single and semi-detached units is forecast to decline over the long-term, as new development increasingly takes the form of higher density units.
- The current share of housing growth that is row housing is anticipated to remain relatively steady over the period, consistent with recent trends.
- The Town will start to experience a shift towards higher density housing, including a greater range and mix of apartment building types over time.

Population growth in the new units is estimated by applying the following PPUs to the housing unit forecast: 3.36 for single and semi-detached units; 2.70 for rows; and 2.00 for apartments. The forecast population growth in new units is set out in Table A-9. Over the 10-year planning horizon the population in new units is forecasted to be 18,860. Over the longer planning horizon to 2051 the population in new units is forecast to be 62,840.

ii. Non-Residential Development Forecast

Non-residential development charges are calculated on a per unit of gross floor area basis. Therefore, as per the DCA, a forecast of future non-residential building space has been developed.

Over the 10-year planning horizon 3,760 employees will be added in the Town. Over the long-term planning horizon to 2051, forecast growth will be 15,030 employees. New employees are anticipated require 231,060 square metres of new non-residential floor space over the 2023-2032 planning period. Over the longer planning horizon to 2051, a total of 998,520 square metres will be required. The majority of new space is anticipated to be needed to accommodate employment land employment (70%) and population-related employment (27%). About 3% of future non-residential space to 2051 will be in major office development in the Orbit community.

An assumed floor space per worker (FSW) for each employment category is applied to the new floorspace forecast in order to establish the number of associated employees. The following FSW assumptions have been used:

Population-Related:	50.0 m ² per employee
Employment Land:	80.0 m ² per employee
Major Office:	27.0 m ² per employee
Rural Based:	0.0 m ² per employee

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
2006	31,175	519	11,405	253	2.73	6,060	30	19.4%
2007	31,479	304	11,578	173	2.72	6,123	63	19.4%
2008	31,786	307	11,753	175	2.70	6,187	64	19.5%
2009	32,096	310	11,931	178	2.69	6,252	65	19.5%
2010	32,409	313	12,111	180	2.68	6,318	66	19.5%
2011	32,727	318	12,294	183	2.66	6,386	68	19.5%
2012	33,735	1,008	12,607	313	2.68	6,651	265	19.7%
2013	34,774	1,039	12,927	320	2.69	6,927	276	19.9%
2014	35,845	1,071	13,256	329	2.70	7,215	288	20.1%
2015	36,949	1,104	13,593	337	2.72	7,516	301	20.3%
2016	38,088	1,139	13,938	345	2.73	7,831	314	20.6%
2017	39,082	994	14,275	337	2.74	8,024	193	20.5%
2018	40,102	1,020	14,620	345	2.74	8,169	146	20.4%
2019	41,149	1,047	14,974	354	2.75	8,374	204	20.3%
2020	42,223	1,074	15,336	362	2.75	6,873	(1,501)	16.3%
2021	43,326	1,103	15,708	372	2.76	8,271	1,398	19.1%
2022	45,505	2,179	16,110	402	2.82	9,293	1,023	20.4%
Growth 2008-2022		14,026		4,532			3,171	

Source: Statistics Canada, Census of Canada, Hemson Consulting Ltd., 2023

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%.

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
2011	148	22	0	170	87%	13%	0%	100%
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%
2016	279	33	0	312	89%	11%	0%	100%
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%
2021	176	24	3	203	87%	12%	1%	100%
2022	186	83	4	273	68%	30%	1%	100%
Growth 2013 - 2022	2,894	700	784	4,378	66%	16%	18%	100%

Source: Canada Mortgage and Housing Corporation (CMHC), Housing Market Information, 2023

TABLE A.3
Historical Residential Building Permits

Year	Building Permits				Shares by Unit Type			
	Singles/Semis	Rows	Apts.	Total	Singles/Semis	Rows	Apts.	Total
2006	175	0	1	176	99%	0%	1%	100%
2007	277	9	0	286	97%	3%	0%	100%
2008	381	72	0	453	84%	16%	0%	100%
2009	55	7	0	62	89%	11%	0%	100%
2010	137	15	0	152	90%	10%	0%	100%
2011	181	6	4	191	95%	3%	2%	100%
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%
2016	353	162	12	527	67%	31%	2%	100%
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%
2021	599	0	32	631	95%	0%	5%	100%
2022	113	0	115	228	50%	0%	50%	100%
Growth 2013 - 2022	3,282	457	598	4,337	76%	11%	14%	100%

Source: Stats Can, Building Permit Data

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	2016-2021	Pre 2011	2011-2021	Total
<i>Singles & Semis</i>														
Household Population	2,230	2,375	2,550	5,065	5,665	2,320	3,420	3,015	2,680	4,720	5,560	29,320	10,280	39,600
Households	840	1,055	1,180	2,120	2,155	825	1,180	1,010	860	1,380	1,680	11,225	3,060	14,285
Household Size	2.65	2.25	2.16	2.39	2.63	2.81	2.90	2.99	3.12	3.42	3.31	2.61	3.36	2.77
<i>Rows</i>														
Household Population	0	0	0	70	65	385	80	225	420	400	220	1,245	620	1,865
Households	10	0	0	15	25	140	40	95	135	150	80	460	230	690
Household Size	0.00	0.00	0.00	0.00	2.60	2.75	2.00	2.37	3.11	2.67	2.75	2.71	2.70	2.70
<i>Apartments (excluding Duplexes)</i>														
Household Population	120	15	45	130	275	115	60	0	0	60	460	760	520	1,280
Households	75	40	30	65	105	55	25	15	0	35	260	410	295	705
Household Size	1.60	0.38	1.50	2.00	2.62	2.09	2.40	0.00	0.00	1.71	1.77	1.85	1.76	1.82
<i>All Units</i>														
Household Population	2,350	2,390	2,595	5,265	6,005	2,820	3,560	3,240	3,100	5,180	6,240	31,325	11,420	42,745
Households	925	1,095	1,210	2,200	2,285	1,020	1,245	1,120	995	1,565	2,020	12,095	3,585	15,680
Household Size	2.54	2.18	2.14	2.39	2.63	2.76	2.86	2.89	3.12	3.31	3.09	2.59	3.19	2.73

Source: Statistics Canada, 2021 Census Special Run

TABLE A.5
Historical Place of Work Employment

Year	Total for DC Study	Annual Growth	Work at Home	Annual Growth	Total with Work at Home	Annual Growth
2006	6,060		1,035		7,095	
2007	6,123	63	1,092	57	7,215	120
2008	6,187	64	1,153	60	7,340	125
2009	6,252	65	1,217	64	7,469	129
2010	6,318	66	1,284	67	7,602	134
2011	6,386	68	1,355	71	7,796	194
2012	6,651	265	1,318	(37)	7,969	173
2013	6,927	276	1,282	(36)	8,209	240
2014	7,215	288	1,247	(35)	8,462	253
2015	7,516	301	1,213	(34)	8,729	267
2016	7,831	314	1,180	(33)	9,011	281
2017	8,024	193	1,211	31	9,234	224
2018	8,169	146	1,242	32	9,412	177
2019	8,374	204	1,275	32	9,649	237
2020	6,873	(1,501)	5,875	4,601	12,748	3,100
2021	8,271	1,398	4,385	(1,490)	12,656	(93)
2022	9,293	1,023	3,021	(1,364)	12,315	(341)
Growth 2008-2022		3,171		1,929		5,100

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
2021	44,176		15,708		2.71	8,271		18.7%
2022	45,505	1,329	16,110	402	2.82	9,293	1,023	20.4%
2023	46,874	1,369	16,575	465	2.83	9,614	321	20.5%
2024	48,284	1,410	17,292	717	2.79	9,752	138	20.2%
2025	49,736	1,452	18,017	725	2.76	9,856	104	19.8%
2026	51,232	1,496	18,917	900	2.71	9,945	89	19.4%
2027	52,773	1,541	19,498	581	2.71	10,411	466	19.7%
2028	54,360	1,587	20,163	665	2.70	10,909	498	20.1%
2029	55,995	1,635	20,932	769	2.68	11,442	532	20.4%
2030	57,679	1,684	21,837	905	2.64	12,011	569	20.8%
2031	59,414	1,735	22,920	1,083	2.59	12,620	609	21.2%
2032	61,201	1,787	24,160	1,240	2.53	13,054	434	21.3%
2033	62,792	1,591	25,696	1,536	2.44	13,754	701	21.9%
2034	64,424	1,632	26,515	819	2.43	14,226	472	22.1%
2035	66,099	1,675	27,381	866	2.41	14,718	492	22.3%
2036	67,817	1,718	28,298	917	2.40	15,231	513	22.5%
2037	69,580	1,763	29,131	833	2.39	15,684	453	22.5%
2038	71,389	1,809	30,004	873	2.38	16,154	470	22.6%
2039	73,245	1,856	30,919	915	2.37	16,987	832	23.2%
2040	75,149	1,904	31,878	959	2.36	17,494	507	23.3%
2041	77,103	1,954	32,881	1,003	2.34	18,021	527	23.4%
2042	79,107	2,004	33,769	888	2.34	18,602	581	23.5%
2043	81,163	2,056	34,692	923	2.34	19,206	604	23.7%
2044	83,273	2,110	35,654	962	2.34	20,122	916	24.2%
2045	85,438	2,165	36,658	1,004	2.33	20,775	654	24.3%
2046	87,659	2,221	37,704	1,046	2.32	21,456	680	24.5%
2047	89,938	2,279	38,696	992	2.32	21,914	459	24.4%
2048	92,276	2,338	39,729	1,033	2.32	22,394	479	24.3%
2049	94,675	2,399	40,804	1,075	2.32	23,254	861	24.6%
2050	97,136	2,461	41,922	1,118	2.32	23,778	523	24.5%
2051	99,660	2,524	43,087	1,165	2.31	24,325	547	24.4%
Growth 2023 - 2032		15,696		8,050			3,760	
Growth 2023 - 2051		54,155		26,977			15,032	

Source: Simcoe MCR 2022, Hemson Consulting 2023

*Excludes Work at Home Employment

TABLE A.7

Forecast of Households by Unit Type

Year	Occupied Dwellings				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2021	14,320	1,028	360	15,708	91%	7%	2%	100%
2022	14,480	1,136	494	16,110	90%	7%	3%	100%
2023	14,642	1,255	678	16,575	88%	8%	4%	100%
2024	14,806	1,408	1,078	17,292	86%	8%	6%	100%
2025	14,972	1,562	1,483	18,017	83%	9%	8%	100%
2026	15,139	1,735	2,043	18,917	80%	9%	11%	100%
2027	15,284	1,857	2,357	19,498	78%	10%	12%	100%
2028	15,431	1,993	2,739	20,163	77%	10%	14%	100%
2029	15,579	2,145	3,208	20,932	74%	10%	15%	100%
2030	15,728	2,316	3,793	21,837	72%	11%	17%	100%
2031	15,879	2,512	4,529	22,920	69%	11%	20%	100%
2032	16,052	2,727	5,381	24,160	66%	11%	22%	100%
2033	16,227	2,983	6,486	25,696	63%	12%	25%	100%
2034	16,404	3,156	6,955	26,515	62%	12%	26%	100%
2035	16,583	3,340	7,458	27,381	61%	12%	27%	100%
2036	16,764	3,535	7,999	28,298	59%	12%	28%	100%
2037	16,945	3,709	8,477	29,131	58%	13%	29%	100%
2038	17,128	3,892	8,984	30,004	57%	13%	30%	100%
2039	17,313	4,085	9,521	30,919	56%	13%	31%	100%
2040	17,500	4,288	10,090	31,878	55%	13%	32%	100%
2041	17,689	4,500	10,692	32,881	54%	14%	33%	100%
2042	17,859	4,684	11,226	33,769	53%	14%	33%	100%
2043	18,030	4,875	11,787	34,692	52%	14%	34%	100%
2044	18,203	5,075	12,376	35,654	51%	14%	35%	100%
2045	18,378	5,285	12,995	36,658	50%	14%	35%	100%
2046	18,554	5,504	13,646	37,704	49%	15%	36%	100%
2047	18,722	5,708	14,266	38,696	48%	15%	37%	100%
2048	18,891	5,922	14,916	39,729	48%	15%	38%	100%
2049	19,062	6,145	15,597	40,804	47%	15%	38%	100%
2050	19,234	6,378	16,310	41,922	46%	15%	39%	100%
2051	19,407	6,624	17,056	43,087	45%	15%	40%	100%

TABLE A.8

Growth in Households by Unit Type

Year	Occupied Dwellings				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2021								
2022	160	108	134	402	40%	27%	33%	100%
2023	162	119	184	465	35%	26%	40%	100%
2024	164	153	400	717	23%	21%	56%	100%
2025	166	154	405	725	23%	21%	56%	100%
2026	167	173	560	900	19%	19%	62%	100%
2027	145	122	314	581	25%	21%	54%	100%
2028	147	136	382	665	22%	20%	57%	100%
2029	148	152	469	769	19%	20%	61%	100%
2030	149	171	585	905	16%	19%	65%	100%
2031	151	196	736	1,083	14%	18%	68%	100%
2032	173	215	852	1,240	14%	17%	69%	100%
2033	175	256	1,105	1,536	11%	17%	72%	100%
2034	177	173	469	819	22%	21%	57%	100%
2035	179	184	503	866	21%	21%	58%	100%
2036	181	195	541	917	20%	21%	59%	100%
2037	181	174	478	833	22%	21%	57%	100%
2038	183	183	507	873	21%	21%	58%	100%
2039	185	193	537	915	20%	21%	59%	100%
2040	187	203	569	959	19%	21%	59%	100%
2041	189	212	602	1,003	19%	21%	60%	100%
2042	170	184	534	888	19%	21%	60%	100%
2043	171	191	561	923	19%	21%	61%	100%
2044	173	200	589	962	18%	21%	61%	100%
2045	175	210	619	1,004	17%	21%	62%	100%
2046	176	219	651	1,046	17%	21%	62%	100%
2047	168	204	620	992	17%	21%	63%	100%
2048	169	214	650	1,033	16%	21%	63%	100%
2049	171	223	681	1,075	16%	21%	63%	100%
2050	172	233	713	1,118	15%	21%	64%	100%
2051	173	246	746	1,165	15%	21%	64%	100%
Growth 2023 - 2032	1,572	1,591	4,887	8,050	20%	20%	61%	100%
Growth 2023 - 2051	4,927	5,488	16,562	26,977	18%	20%	61%	100%

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
2021								
2022	3.36	2.70	1.90	2.70	538	292	255	1,085
2023	3.36	2.70	1.90	2.61	544	321	350	1,215
2024	3.36	2.70	1.90	2.40	551	413	760	1,724
2025	3.36	2.70	1.90	2.40	558	416	770	1,744
2026	3.36	2.70	1.90	2.32	561	467	1,064	2,092
2027	3.36	2.70	1.90	2.43	487	329	597	1,413
2028	3.36	2.70	1.90	2.39	494	367	726	1,587
2029	3.36	2.70	1.90	2.34	497	410	891	1,798
2030	3.36	2.70	1.90	2.29	501	462	1,112	2,075
2031	3.36	2.70	1.90	2.25	507	529	1,398	2,434
2032	3.36	2.70	1.90	2.24	581	581	1,619	2,781
2033	3.36	2.70	1.90	2.20	588	691	2,100	3,379
2034	3.36	2.70	1.90	2.38	595	467	891	1,953
2035	3.36	2.70	1.90	2.37	601	497	956	2,054
2036	3.36	2.70	1.90	2.36	608	527	1,028	2,163
2037	3.36	2.70	1.90	2.38	608	470	908	1,986
2038	3.36	2.70	1.90	2.37	615	494	963	2,072
2039	3.36	2.70	1.90	2.36	622	521	1,020	2,163
2040	3.36	2.70	1.90	2.35	628	548	1,081	2,257
2041	3.36	2.70	1.90	2.34	635	572	1,144	2,351
2042	3.36	2.70	1.90	2.35	571	497	1,015	2,083
2043	3.36	2.70	1.90	2.34	575	516	1,066	2,157
2044	3.36	2.70	1.90	2.33	581	540	1,119	2,240
2045	3.36	2.70	1.90	2.32	588	567	1,176	2,331
2046	3.36	2.70	1.90	2.31	591	591	1,237	2,419
2047	3.36	2.70	1.90	2.31	564	551	1,178	2,293
2048	3.36	2.70	1.90	2.30	568	578	1,235	2,381
2049	3.36	2.70	1.90	2.30	575	602	1,294	2,471
2050	3.36	2.70	1.90	2.29	578	629	1,355	2,562
2051	3.36	2.70	1.90	2.29	581	665	1,417	2,663
Growth 2023 - 2032	3.36	2.70	1.90	2.34	5,281	4,295	9,287	18,863
Growth 2023 - 2051	3.36	2.70	1.90	2.33	16,553	14,818	31,470	62,841

TABLE A.10
Forecast Employment

Year	Pop-Related Employment	Annual Growth	Emp Land Employment	Annual Growth	Major Office	Annual Growth	Rural Employment	Annual Growth	Total for DC Study	Annual Growth	Work at Home	Annual Growth	Total Employment
2021	2,446		2,726		0		3,099		8,271		4,385		12,656
2022	3,179	734	2,958	232	0	0	3,156	57	9,293	1,023	3,021	(1,364)	12,315
2023	3,345	165	3,085	127	0	0	3,184	28	9,614	321	2,937	(84)	12,552
2024	3,398	54	3,144	59	0	0	3,210	25	9,752	138	2,895	(42)	12,647
2025	3,439	41	3,188	44	0	0	3,229	19	9,856	104	2,832	(63)	12,688
2026	3,480	41	3,220	32	0	0	3,245	16	9,945	89	2,781	(51)	12,726
2027	3,769	289	3,378	158	0	0	3,264	19	10,411	466	2,873	92	13,284
2028	4,082	313	3,544	166	0	0	3,283	19	10,909	498	2,967	95	13,876
2029	4,421	339	3,719	174	0	0	3,302	19	11,442	532	3,065	98	14,507
2030	4,788	367	3,902	183	0	0	3,321	19	12,011	569	3,166	101	15,177
2031	5,185	398	4,094	192	0	0	3,341	19	12,620	609	3,270	104	15,890
2032	5,394	209	4,295	201	0	0	3,365	24	13,054	434	3,410	139	16,463
2033	5,611	217	4,506	211	248	248	3,389	24	13,754	701	3,555	145	17,309
2034	5,837	226	4,728	222	248	0	3,413	24	14,226	472	3,706	151	17,932
2035	6,072	235	4,961	233	248	0	3,438	25	14,718	492	3,864	158	18,582
2036	6,316	244	5,205	244	248	0	3,462	25	15,231	513	4,029	165	19,260
2037	6,487	170	5,461	256	248	0	3,489	26	15,684	453	4,135	106	19,819
2038	6,662	175	5,729	269	248	0	3,515	27	16,154	470	4,244	109	20,398
2039	6,841	180	6,011	282	592	344	3,542	27	16,987	832	4,356	112	21,343
2040	7,026	185	6,307	296	592	0	3,569	27	17,494	507	4,471	115	21,965
2041	7,216	190	6,617	310	592	0	3,596	27	18,021	527	4,589	118	22,610
2042	7,442	226	6,943	326	592	0	3,625	29	18,602	581	4,709	121	23,311
2043	7,675	233	7,284	342	592	0	3,655	29	19,206	604	4,833	124	24,039
2044	7,915	240	7,643	358	880	288	3,684	30	20,122	916	4,960	127	25,082
2045	8,163	248	8,019	376	880	0	3,714	30	20,775	654	5,091	130	25,866
2046	8,419	256	8,413	394	880	0	3,744	30	21,456	680	5,224	134	26,680
2047	8,445	26	8,827	414	880	0	3,762	19	21,914	459	5,361	137	27,276
2048	8,471	26	9,261	434	880	0	3,781	19	22,394	479	5,502	140	27,895
2049	8,498	26	9,717	456	1,240	360	3,800	19	23,254	861	5,646	144	28,900
2050	8,524	27	10,195	478	1,240	0	3,819	19	23,778	523	5,793	148	29,571
2051	8,551	27	10,697	502	1,240	0	3,838	19	24,325	547	5,945	152	30,270
Growth 2023 - 2032		2,215		1,337		-		209		3,760		388	
Growth 2023 - 2051		5,371		7,739		1,240		682		15,032		2,924	

TABLE A.11
Forecast New Non-Residential Space

Employment Density		
Population Related Employment	50.0	m ² per employee
Employment Land Employment	90.0	m ² per employee
Major Office	27.0	m ² per employee
Other Rural Based Employment	-	m ² per employee

Mid-Year	Population Related Employment	Employment Land	Major Office	Other Rural Based	Total for DC Study
2021					
2022	36,686	20,856	0	0	57,542
2023	8,267	11,448	0	0	19,715
2024	2,676	5,276	0	0	7,952
2025	2,039	3,961	0	0	6,000
2026	2,046	2,869	0	0	4,915
2027	14,448	14,256	0	0	28,704
2028	15,648	14,957	0	0	30,605
2029	16,947	15,693	0	0	32,640
2030	18,354	16,465	0	0	34,819
2031	19,878	17,275	0	0	37,153
2032	10,432	18,125	0	0	28,557
2033	10,852	19,017	6,696	0	36,565
2034	11,289	19,953	0	0	31,242
2035	11,743	20,934	0	0	32,677
2036	12,215	21,964	0	0	34,179
2037	8,523	23,045	0	0	31,568
2038	8,753	24,178	0	0	32,931
2039	8,989	25,368	9,288	0	43,645
2040	9,232	26,616	0	0	35,848
2041	9,481	27,925	0	0	37,406
2042	11,299	29,299	0	0	40,598
2043	11,652	30,741	0	0	42,393
2044	12,017	32,253	7,776	0	52,046
2045	12,394	33,840	0	0	46,234
2046	12,782	35,505	0	0	48,287
2047	1,315	37,251	0	0	38,566
2048	1,319	39,084	0	0	40,403
2049	1,323	41,007	9,720	0	52,050
2050	1,327	43,024	0	0	44,351
2051	1,332	45,141	0	0	46,473
Growth 2023 - 2032	110,735	120,325	0	0	231,060
Growth 2023 - 2051	268,572	696,470	33,480	0	998,522

Source: Hemson Consulting Ltd.

Appendix B
General Services
Technical Appendix

Appendix B – General Services Technical Appendix

The following appendix provides the detailed analysis undertaken to establish the development charge rates for each of the general services under the Town’s 2023 Development Charges Background Study. Four soft services have been analysed as part of the study:

Appendix B.1	Library Board
Appendix B.2	Fire Services
Appendix B.3	Police Services
Appendix B.4	Parks and Recreation
Appendix B.5	Services Related to a Highway: Public Works
Appendix B.6	Municipal Fleet
Appendix B.7	By-law Services

For each of these services, 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 15-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 15-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 2008 to 2022.

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 15-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 fifteen-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 2023 – 2032 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 10 -year period from 2023 to 2032.

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 2023 to 2032. 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 2032, 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.

As part of the Town's 2023 DC Background Study update a provision for growth-related infrastructure to service the proposed Orbit development has been included for most services. Recognizing that the Town's growth allocations, as informed by the recent Municipal Comprehensive Review completed by Simcoe County, did not capture the total amount of anticipated development identified in the Draft Orbit Secondary Plan, it is reasonable to assume that the Town will need to provide additional infrastructure in order to meet the servicing needs arising from this development. Town Council will approve the DC capital program as part of this study, including the growth-related costs for future infrastructure to service the Orbit lands. These costs will be further refined as part of the Town's future master plan updates and annual capital budgeting process.

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 Fire Services, Police Services, Public Works, Municipal Fleet, and By-Law Services, the development-related costs have been apportioned as 83% residential, 6% industrial, and 11% non-industrial. This apportionment is based on the anticipated shares of population in new units and employment growth over the 10-year forecast period.

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

The residential share of the 2023-2032 DC eligible costs are then divided by the forecast population growth in new units. This gives the unadjusted residential development charge per capita. The industrial and non-industrial 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 industrial and non-industrial 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 2008-2022 Historical Service Levels

Table 1 displays the Library’s 15-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, 1,000 square feet have been netted off of the Cookstown branch to account for excess capacity related to outstanding debt. After accounting for this excess capacity, the current value of library buildings is \$21.41 million. The library buildings occupy approximately 2.18 hectares of land worth approximately \$5.46 million.

Collection materials are valued at \$4.26 million. Finally, furniture and equipment associated with the branches is valued at \$3.85 million.

The 2022 full replacement value of the inventory of capital assets amounts to \$34.99 million and the 15-year historical average service level is \$815.67 per capita.

The historical service level multiplied by the 10-year forecast of net population growth results in a maximum allowable funding envelope of \$12.80 million (15,696 net population growth X historical service level of \$815.67/capita).

**Table 2 2023 – 2032 Development-Related Capital Program and
Calculation of the Unadjusted Development Charge**

The Library Board’s total 10-year capital forecast amounts to \$41.12 million. A portion of this forecast recovers for past commitments including the remaining principal payments associated with the Cookstown Library debt (\$641,600) and the current negative reserve fund balance (\$5.81 million).

Other projects in the Library Board capital forecast include a new Lefroy branch at a total cost of \$8.80 million, a new Orbit branch (Phase 1) for a total of \$11.98 million, as well as a 10,000 square foot Stroud branch, which replaces the current facility, at a total of \$11.19 million (including site planning and design costs).

Some equipment purchases are also included in the capital forecast, and these include RFID equipment, a mobile kiosk, and a moveable meeting space that total \$290,000. Additional collections materials are also included for DC recovery at a rate that will maintain historical service levels. Approximately \$2.4 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 \$41.12 million. A 45% share of the Stroud branch expansion is deemed to be a replacement, resulting in a \$5.09 million deduction for replacement that benefits the existing population.

In total, \$36.03 million of this program is deemed to be DC eligible. However, \$23.23 million will benefit development beyond 2032, and will not be recovered under this DC by-law, but will be considered in future DC studies, subject to service level restrictions.

The remaining \$12.80 million is related to growth between 2023 and 2032 which is allocated entirely against future residential development in the Town of Innisfil. This results in an unadjusted development charge of \$679 per capita.

Table 3 Cash Flow Analysis

After cash flow analysis, the residential calculated charge increases to \$802 per capita. The increase reflects the front-ended nature of the capital program and the inclusion of interest costs associated with the Cookstown Library Branch debenture.

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

LIBRARY BOARD SUMMARY								
15-year Hist. Service Level per capita	2023 - 2032		Unadjusted DC			Adjusted DC		
	Development-Related Capital Program		Res.	Indust.	Non-Indus.	Res.	Indust.	Non-Indus.
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/sq.m	\$/capita	\$/sq.m	\$/sq.m
\$815.67	\$41,117,893	\$12,802,756	\$679	\$0.00	\$0.00	\$802	\$0.00	\$0.00

APPENDIX B.1

TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
LIBRARY BOARD

BUILDINGS	# of Square Feet															2023
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	UNIT COST
Branch Name																(\$/sq.ft.)
Stroud Branch	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	4,547	\$640
Churchill Branch	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	\$640
Lakeshore Branch	11,506	11,506	11,506	11,506	11,506	11,506	11,506	21,522	21,522	21,522	21,522	21,522	21,522	21,522	21,522	\$640
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	6,600	6,600	6,600	6,600	\$640
Cookstown Branch (excess capacity)	-	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	\$640
Total (sq.ft.)	17,837	23,437	23,437	23,437	23,437	23,437	23,437	33,453	33,453	33,453	33,453	33,453	33,453	33,453	33,453	
Total (\$000)	\$11,415.7	\$14,999.7	\$14,999.7	\$14,999.7	\$14,999.7	\$14,999.7	\$14,999.7	\$21,409.9	\$21,409.9	\$21,409.9	\$21,409.9	\$21,409.9	\$21,409.9	\$21,409.9	\$21,409.9	

LAND	# of Hectares															2023
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	UNIT COST
Branch Name																(\$/ha)
Stroud Branch	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$2,500,000
Churchill Branch	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$2,500,000
Lakeshore Branch	0.60	0.60	0.60	0.60	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	\$2,500,000
Cookstown Branch (20 Church)	-	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	\$2,500,000
Total (ha)	1.03	1.56	1.56	1.56	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	
Total (\$000)	\$2,575.0	\$3,911.5	\$3,911.5	\$3,911.5	\$5,461.5	\$5,461.5	\$5,461.5	\$5,461.5	\$5,461.5	\$5,461.5	\$5,461.5	\$5,461.5	\$5,461.5	\$5,461.5	\$5,461.5	

APPENDIX B.1

TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
LIBRARY BOARD

MATERIALS Type of Collection	# of Collection Materials															2023 UNIT COST (\$/item)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Books - Adult	29,660	29,950	30,242	30,538	31,479	32,448	33,448	34,478	33,872	35,379	35,340	34,497	36,481	35,445	34,936	\$50
Books - Children	17,818	17,992	18,167	18,345	18,910	19,493	20,093	20,712	20,065	20,665	20,876	21,759	23,247	24,020	24,064	\$20
Books - Teen	1,985	2,005	2,024	2,044	2,107	2,172	2,239	2,308	2,200	2,253	2,347	2,524	2,499	2,656	2,640	\$40
Audio - audiobooks & music	2,858	2,886	2,914	2,942	3,033	3,126	3,223	3,322	3,356	3,481	3,278	3,128	3,270	2,933	2,686	\$60
Video - DVDs/Blu-Rays	7,254	7,325	7,396	7,469	7,699	7,936	8,180	8,432	9,061	9,342	9,968	10,841	11,121	10,431	8,672	\$45
Video - Games	408	412	416	420	433	446	460	474	623	659	807	806	1,075	1,126	1,178	\$100
Periodicals - Magazines	2,289	2,311	2,334	2,357	2,430	2,504	2,581	2,661	2,547	1,982	2,081	1,911	1,754	1,825	1,575	\$9
Digital - eBooks*	51,744	52,249	52,758	53,276	41,572	66,835	52,587	60,149	52,270	52,331	58,957	68,198	25,137	19,528	20,684	\$35
Digital - eAudiobooks**	-	-	-	-	-	-	-	-	-	-	-	-	7,950	5,352	5,738	\$75
Digital - Pay per Use	-	-	-	-	-	-	-	-	2,965	3,265	3,643	4,758	5,309	4,640	1,698	\$2
Digital - Subscription	-	-	-	-	21	25	55	46	28	27	28	29	27	27	30	\$1,850
Equipment - Technology	-	-	-	-	12	12	12	12	12	20	27	29	46	73	74	\$400
Equipment - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	68	106	\$40
Total (#)	114,016	115,128	116,251	117,392	107,695	134,998	122,878	132,594	126,999	129,404	137,352	148,480	117,916	108,124	104,081	
Total (\$000)	\$4,289.1	\$4,330.9	\$4,373.2	\$4,416.1	\$4,128.7	\$5,101.3	\$4,741.6	\$5,075.7	\$4,770.4	\$4,882.7	\$5,157.9	\$5,497.9	\$4,766.0	\$4,311.2	\$4,264.8	

*eBook data for 2012-2019 includes eaudiobooks

**The drop in ebook and eaudiobook numbers from 2019 to 2020 is due to the dissolution of the Libraries on the Go consortium.

FURNITURE AND EQUIPMENT Branch Name	Total Value of Furniture and Equipment (\$)														
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Stroud Branch	\$322,000	\$325,000	\$360,000	\$438,000	\$455,000	\$495,000	\$497,000	\$521,000	\$524,000	\$525,000	\$525,000	\$525,000	\$525,000	\$525,000	\$525,000
Churchill Branch	\$131,000	\$138,000	\$138,000	\$154,000	\$154,000	\$169,000	\$169,000	\$169,000	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000
Cookstown Branch	\$140,000	\$435,000	\$466,000	\$523,000	\$525,000	\$607,000	\$746,000	\$757,000	\$870,000	\$1,016,000	\$1,033,000	\$1,033,000	\$1,172,000	\$1,172,000	\$1,172,000
Lakeshore Branch	\$498,000	\$546,000	\$630,000	\$744,000	\$777,000	\$921,000	\$971,000	\$1,750,000	\$1,907,000	\$1,983,000	\$1,983,000	\$1,983,000	\$1,983,000	\$1,983,000	\$1,983,000
Total (\$000)	\$1,091.0	\$1,444.0	\$1,594.0	\$1,859.0	\$1,911.0	\$2,192.0	\$2,383.0	\$3,197.0	\$3,471.0	\$3,694.0	\$3,711.0	\$3,711.0	\$3,850.0	\$3,850.0	\$3,850.0

APPENDIX B.1

TABLE 1

TOWN OF INNISFIL
CALCULATION OF SERVICE LEVELS
LIBRARY BOARD

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Historic Population	31,786	32,096	32,409	32,727	33,735	34,774	35,845	36,949	38,088	39,082	40,102	41,149	42,223	43,326	45,505

INVENTORY SUMMARY (\$000)

Buildings	\$11,415.7	\$14,999.7	\$14,999.7	\$14,999.7	\$14,999.7	\$14,999.7	\$14,999.7	\$21,409.9	\$21,409.9	\$21,409.9	\$21,409.9	\$21,409.9	\$21,409.9	\$21,409.9	\$21,409.9
Land	\$2,575.0	\$3,911.5	\$3,911.5	\$3,911.5	\$5,461.5	\$5,461.5	\$5,461.5	\$5,461.5	\$5,461.5	\$5,461.5	\$5,461.5	\$5,461.5	\$5,461.5	\$5,461.5	\$5,461.5
Materials	\$4,289.1	\$4,330.9	\$4,373.2	\$4,416.1	\$4,128.7	\$5,101.3	\$4,741.6	\$5,075.7	\$4,770.4	\$4,882.7	\$5,157.9	\$5,497.9	\$4,766.0	\$4,311.2	\$4,264.8
Furniture And Equipment	\$1,091.0	\$1,444.0	\$1,594.0	\$1,859.0	\$1,911.0	\$2,192.0	\$2,383.0	\$3,197.0	\$3,471.0	\$3,694.0	\$3,711.0	\$3,711.0	\$3,850.0	\$3,850.0	\$3,850.0
Total (\$000)	\$19,370.8	\$24,686.1	\$24,878.4	\$25,186.3	\$26,500.9	\$27,754.5	\$27,585.8	\$35,144.1	\$35,112.8	\$35,448.1	\$35,740.3	\$36,080.3	\$35,487.4	\$35,032.6	\$34,986.2

SERVICE LEVEL (\$/capita)																Average Service Level
Buildings	\$359.14	\$467.34	\$462.82	\$458.33	\$444.63	\$431.35	\$418.46	\$579.45	\$562.12	\$547.82	\$533.89	\$520.30	\$507.07	\$494.16	\$470.50	\$483.82
Land	\$81.01	\$121.87	\$120.69	\$119.52	\$161.89	\$157.06	\$152.36	\$147.81	\$143.39	\$139.74	\$136.19	\$132.72	\$129.35	\$126.06	\$120.02	\$132.65
Materials	\$134.94	\$134.94	\$134.94	\$134.94	\$122.39	\$146.70	\$132.28	\$137.37	\$125.25	\$124.94	\$128.62	\$133.61	\$112.88	\$99.51	\$93.72	\$126.47
Furniture And Equipment	\$34.32	\$44.99	\$49.18	\$56.80	\$56.65	\$63.04	\$66.48	\$86.52	\$91.13	\$94.52	\$92.54	\$90.18	\$91.18	\$88.86	\$84.61	\$72.73
Total (\$/capita)	\$609.41	\$769.13	\$767.64	\$769.59	\$785.56	\$798.14	\$769.59	\$951.15	\$921.89	\$907.02	\$891.24	\$876.82	\$840.48	\$808.58	\$768.84	\$815.67

TOWN OF INNISFIL
CALCULATION OF MAXIMUM ALLOWABLE
LIBRARY BOARD

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2008 - 2022	\$815.67
Net Population Growth 2023 - 2032	15,696
Maximum Allowable Funding Envelope	\$12,802,756

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		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	Replacement & BTE Shares		Available DC Reserves	2023 - 2032	Post 2032
1.0 LIBRARY BOARD										
1.1 Recovery of Negative Reserve Fund Balance										
1.1.1 Balance as at December 31, 2022	2023	\$ 5,805,467	\$ -	\$ 5,805,467	0%	\$ -	\$ 5,805,467	\$ -	\$ 5,805,467	\$ -
Subtotal Recovery of Negative Reserve Fund Balance		\$ 5,805,467	\$ -	\$ 5,805,467		\$ -	\$ 5,805,467	\$ -	\$ 5,805,467	\$ -
1.2 Recovery of Cookstown Library Debt										
1.2.1 Principal Payment (Library DC Eligible Share)	2023	\$ 85,541	\$ -	\$ 85,541	0%	\$ -	\$ 85,541	\$ -	\$ 85,541	\$ -
1.2.2 Principal Payment (Library DC Eligible Share)	2024	\$ 85,541	\$ -	\$ 85,541	0%	\$ -	\$ 85,541	\$ -	\$ 85,541	\$ -
1.2.3 Principal Payment (Library DC Eligible Share)	2025	\$ 85,541	\$ -	\$ 85,541	0%	\$ -	\$ 85,541	\$ -	\$ 85,541	\$ -
1.2.4 Principal Payment (Library DC Eligible Share)	2026	\$ 85,541	\$ -	\$ 85,541	0%	\$ -	\$ 85,541	\$ -	\$ 85,541	\$ -
1.2.5 Principal Payment (Library DC Eligible Share)	2027	\$ 85,541	\$ -	\$ 85,541	0%	\$ -	\$ 85,541	\$ -	\$ 85,541	\$ -
1.2.6 Principal Payment (Library DC Eligible Share)	2028	\$ 85,541	\$ -	\$ 85,541	0%	\$ -	\$ 85,541	\$ -	\$ 85,541	\$ -
1.2.7 Principal Payment (Library DC Eligible Share)	2029	\$ 85,541	\$ -	\$ 85,541	0%	\$ -	\$ 85,541	\$ -	\$ 85,541	\$ -
1.2.8 Principal Payment (Library DC Eligible Share)	2030	\$ 42,770	\$ -	\$ 42,770	0%	\$ -	\$ 42,770	\$ -	\$ 42,770	\$ -
Subtotal Recovery of Cookstown Library Debt		\$ 641,554	\$ -	\$ 641,554		\$ -	\$ 641,554	\$ -	\$ 641,554	\$ -
1.3 Buildings and Land										
1.3.1 Lefroy Branch & ideaLAB (5,750 sq.ft.)	2026	\$ 8,806,300	\$ -	\$ 8,806,300	0%	\$ -	\$ 8,806,300	\$ -	\$ 3,665,736	\$ 5,140,564
1.3.2 Stroud Expansion Site Planning & Design (10,000 sq.ft.)	2027	\$ 1,615,252	\$ -	\$ 1,615,252	45%	\$ 734,455	\$ 880,797	\$ -	\$ -	\$ 880,797
1.3.3 Stroud Expansion Site Construction (10,000 sq.ft.)	2028	\$ 9,578,441	\$ -	\$ 9,578,441	45%	\$ 4,355,317	\$ 5,223,124	\$ -	\$ -	\$ 5,223,124
1.3.4 Orbit Phase 1 (10,500 sq.ft.)	2031	\$ 11,980,879	\$ -	\$ 11,980,879	0%	\$ -	\$ 11,980,879	\$ -	\$ -	\$ 11,980,879
Subtotal Buildings and Land		\$ 31,980,872	\$ -	\$ 31,980,872		\$ 5,089,772	\$ 26,891,100	\$ -	\$ 3,665,736	\$ 23,225,364

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		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	Replacement & BTE Shares		Available DC Reserves	2023 - 2032	Post 2032
1.4 Equipment										
1.4.1 RFID - Equipment to Scan Books	2023	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
1.4.2 ideaLAB & Library Mobile Kiosk	2024	\$ 150,000	\$ -	\$ 150,000	0%	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
1.4.3 Movable Meeting Space	2023	\$ 90,000	\$ -	\$ 90,000	0%	\$ -	\$ 90,000	\$ -	\$ 90,000	\$ -
Subtotal Equipment		\$ 290,000	\$ -	\$ 290,000		\$ -	\$ 290,000	\$ -	\$ 290,000	\$ -
1.5 Materials Acquisitions										
1.5.1 Additional Collections Materials	Various	\$ 2,400,000	\$ -	\$ 2,400,000	0%	\$ -	\$ 2,400,000	\$ -	\$ 2,400,000	\$ -
Subtotal Materials Acquisitions		\$ 2,400,000	\$ -	\$ 2,400,000		\$ -	\$ 2,400,000	\$ -	\$ 2,400,000	\$ -
TOTAL LIBRARY BOARD		\$ 41,117,893	\$ -	\$ 41,117,893		\$ 5,089,772	\$ 36,028,121	\$ -	\$ 12,802,756	\$ 23,225,364

Residential Development Charge Calculation		
Residential Share of 2023 - 2032 DC Eligible Costs	100%	\$12,802,756
10-Year Growth in Population in New Units		18,863
Unadjusted Development Charge Per Capita		\$679
Industrial Development Charge Calculation		
Industrial Share of 2023 - 2032 DC Eligible Costs	0%	\$0
10-Year Growth in Square Metres		120,325
Unadjusted Development Charge Per Square Metre		\$0.00
Non-Industrial Development Charge Calculation		
Non-Industrial Share of 2023 - 2032 DC Eligible Costs	0%	\$0
10-Year Growth in Square Metres		110,735
Unadjusted Development Charge Per Square Metre		\$0.00

2023 - 2032 Net Funding Envelope	\$12,802,756
Reserve Fund Balance	
Balance as at December 31, 2022	(\$5,805,467)

**APPENDIX B.1
TABLE 3**

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

LIBRARY BOARD	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
OPENING CASH BALANCE	(\$5,805.5)	(\$5,645.0)	(\$5,021.8)	(\$4,162.9)	(\$6,948.1)	(\$6,450.8)	(\$5,732.9)	(\$4,891.4)	(\$3,598.7)	(\$1,756.3)	
2023 - 2032 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Library Service (New Projects): Non Inflated	\$380.0	\$390.0	\$240.0	\$3,905.7	\$240.0	\$240.0	\$240.0	\$240.0	\$240.0	\$240.0	\$6,355.7
- Cookstown Debenture Principal Payments ¹	\$85.5	\$85.5	\$85.5	\$85.5	\$85.5	\$85.5	\$85.5	\$42.8	\$0.0	\$0.0	\$641.6
- Library Service (New Projects): Inflated	\$465.54	\$483.3	\$335.2	\$4,230.3	\$345.3	\$350.5	\$355.8	\$318.5	\$281.2	\$286.8	\$7,452.6
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	1,215	1,724	1,744	2,092	1,413	1,587	1,798	2,075	2,434	2,781	18,863
REVENUE											
- DC Receipts: Inflated	\$974.1	\$1,409.8	\$1,454.7	\$1,779.9	\$1,226.2	\$1,404.8	\$1,623.4	\$1,911.0	\$2,286.4	\$2,664.6	\$16,735.1
INTEREST											
- Interest on Opening Balance	(\$319.3)	(\$310.5)	(\$276.2)	(\$229.0)	(\$382.1)	(\$354.8)	(\$315.3)	(\$269.0)	(\$197.9)	(\$96.6)	(\$2,750.7)
- Interest on In-year Transactions	\$8.9	\$16.2	\$19.6	(\$67.4)	\$15.4	\$18.4	\$22.2	\$27.9	\$35.1	\$41.6	\$137.9
- Interest Payments for Cookstown Debenture ²	(\$37.7)	(\$9.0)	(\$4.0)	(\$38.4)	(\$16.9)	\$0.0	(\$133.0)	(\$58.6)	\$0.0	(\$566.5)	(\$864.2)
TOTAL REVENUE	\$626.0	\$1,106.6	\$1,194.1	\$1,445.1	\$842.6	\$1,068.4	\$1,197.3	\$1,611.2	\$2,123.6	\$2,043.1	\$13,258.1
CLOSING CASH BALANCE	(\$5,645.0)	(\$5,021.8)	(\$4,162.9)	(\$6,948.1)	(\$6,450.8)	(\$5,732.9)	(\$4,891.4)	(\$3,598.7)	(\$1,756.3)	\$0.0	

Note 1: Debenture principal payments not inflated.

Note 2: Interest on debenture payments not inflated.

2023 Adjusted Charge Per Capita	\$801.74
--	-----------------

Allocation of Capital Program	
Residential Sector	100%
Non-Residential Sector	0%
Rates for 2023	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix B.2

Fire Services

Appendix B.2 – Fire Services

The Town of Innisfil Fire Department is responsible for serving the citizens of the Town by keeping them and their property protected from fire and other emergencies. The Town operates a several fire stations, possesses accredited training in emergency response, enforces fire codes, and provides public education to keep residents safe.

Table 1 2008-2022 Historical Service Levels

The 15-year historical inventory of Fire Services capital assets includes 5 fire stations and 1 tower totaling 47,426 square feet of indoor space. Approximately 11,230 square feet related to the Big Bay Point Fire Station has been removed from the inventory as it is related to the recovery of the outstanding debt associated with the station of \$7.3 million. After accounting for this adjustment, 36,195 of building space remains. The value of the building space included in the inventory is approximately \$23.50 million. The land associated with the stations amounts to 4.13 hectares, and is valued at \$10.33 million.

The inventory of Fire Services fleet includes communications equipment, SCBA, and additional station equipment, and totals \$3.65 million. The 31 vehicles add a total replacement value of \$18.19 million.

The 15-year historical average service level is \$909.37 per capita and employment and this, multiplied by the 10-year forecast net population and employment growth (19,456), results in a maximum allowable of \$17.69 million.

Table 2 2023 – 2032 Development-Related Capital Program and Calculation of the Unadjusted Development Charge

The 2023-2032 development-related capital program for fire services amounts to \$37.74 million. It includes development of new fire stations and vehicles as well as the recovery of past commitments and the negative reserve balance. It includes the recovery of the Big Bay Point Station debt, to a total of \$7.3 million over the 10-year period.

A new 20,000 square foot fire station is planned in the Innisfil Heights area at a total cost of \$12.5 million (building and land included). In addition, several new vehicles for inspections and training, along with additional rescue and frontline apparatus are planned for the 10-year period at a gross cost of \$4.92 million. Equipment acquisitions related to new staff are planned to amount to \$141,900. Finally, the capital program accounts for provisions for growth-related facilities in Orbit community which totals \$11.06 million.

No grants or subsidies have been identified for the Fire Services capital program, and as such the net capital cost remains at \$37.74 million. No replacement or benefit to existing shares amount to have been identified as the program is entirely growth-related. Of the DC eligible costs, \$20.05 million is deemed to benefit development beyond 2032 and will not be recovered under this DC by-law, but is eligible for consideration in future development charge studies.

The 2023-2032 DC costs eligible for recovery amount to \$17.69 million is allocated 83%, or \$14.69 million, against new residential development; 6%, or \$1.06 million against new industrial development, and 11%, or \$1.95 million, against non-industrial development. This yields an unadjusted development charge of \$779 per capita, \$8.82 per square metre for industrial developments, and \$17.58 per square metre for non-industrial developments.

Table 3 Cash Flow Analysis

After cash flow analysis, the residential calculated charge increases to \$894 per capita, \$10.31 per square metre for industrial, and the non-industrial charge increases to \$20.71 per square metre. This is a reflection of the timing of the capital program and development charges revenues as well as the inclusion of interest related to the Big Bay Point Fire Station debt.

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

FIRE SERVICES SUMMARY								
15-year Hist.	2023 - 2032		Unadjusted DC			Adjusted DC		
Service Level	Development-Related Capital Program		Res.	Indust.	Non-Indus.	Res.	Indust.	Non-Indus.
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/sq.m	\$/capita	\$/sq.m	\$/sq.m
\$909.37	\$37,738,102	\$17,693,070	\$779	\$8.82	\$17.58	\$894	\$10.31	\$20.71

APPENDIX B.2

TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
FIRE SERVICES

BUILDINGS Station Name	# of Square Feet															2023 UNIT COST (\$/sq.ft.)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Station #1 - Headquarters, Alcona, 8th Line	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	9,222	\$650
Station #2 - Lefroy, Ardill St	2,305	2,305	2,305	2,305	2,305	2,305	2,305	2,305	2,305	2,305	-	-	-	-	-	\$650
Station #2 - Lefroy, 20th Sdrd	-	-	-	-	-	-	-	-	-	-	11,400	11,400	11,400	11,401	11,402	\$650
Station #3 - Stroud, Yonge & Victoria St	5,502	5,502	5,502	5,502	5,502	5,502	5,502	5,502	5,502	5,502	5,502	5,502	5,502	5,502	5,502	\$650
Station #4 - Cookstown, King St	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	9,200	9,200	9,200	9,200	\$650
Station #5 - 740 Big Bay Point	-	-	-	-	-	-	-	-	-	-	-	-	12,000	12,000	12,000	\$650
Excess Capacity	-	-	-	-	-	-	-	-	-	-	-	-	(11,231)	(11,231)	(11,231)	\$650
Big Bay Point Tower	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	\$300
Total (sq.ft.)	20,129	20,129	20,129	20,129	20,129	20,129	20,129	20,129	20,129	20,129	29,224	35,424	36,193	36,194	36,195	
Total (\$000)	\$13,048.9	\$13,048.9	\$13,048.9	\$13,048.9	\$13,048.9	\$13,048.9	\$13,048.9	\$13,048.9	\$13,048.9	\$13,048.9	\$18,960.6	\$22,990.6	\$23,490.6	\$23,491.3	\$23,491.9	

LAND Station Name	# of Hectares															2023 UNIT COST (\$/ha)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Station #1 - Headquarters, Alcona, 8th Line	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	\$2,500,000
Station #2 - Lefroy, Ardill St	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	-	-	-	-	-	\$2,500,000
Station #2 - Lefroy, 20th Sdrd	-	-	-	-	-	-	-	-	-	-	1.21	1.21	1.21	1.21	1.21	\$2,500,000
Station #3 - Stroud, Yonge & Victoria St	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	\$2,500,000
Station #4 - Cookstown, King St	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.31	0.31	0.31	0.31	0.31	0.31	0.31	\$2,500,000
Station #5 - 740 Big Bay Point	-	-	-	-	-	-	-	-	-	-	-	-	1.56	1.56	1.56	\$2,500,000
Total (ha)	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.51	1.51	2.57	2.57	4.13	4.13	4.13	
Total (\$000)	\$3,250.0	\$3,250.0	\$3,250.0	\$3,250.0	\$3,250.0	\$3,250.0	\$3,250.0	\$3,250.0	\$3,775.0	\$3,775.0	\$6,425.0	\$6,425.0	\$10,325.0	\$10,325.0	\$10,325.0	

APPENDIX B.2

TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
FIRE SERVICES

EQUIPMENT Station Name	Total Value of Equipment (\$)															2023 UNIT COST (\$/item)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Chief/Deputy Bunker Gear	2	2	2	2	2	2	2	2	3	3	3	3	3	3	3	\$6,450
Fightfighters - Full Time	12	12	12	12	12	12	12	17	20	28	32	40	40	40	40	\$11,000
Fire Prevention/Training Officer	1	1	1	1	1	1	1	2	2	2	3	3	3	3	3	\$6,450
Firefighters - Volunteer	80	80	80	80	80	80	80	96	96	96	96	96	96	84	84	\$6,450
Spare Bunker Gear	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	\$4,500
Big Bay Point Tower	\$98,000	\$98,000	\$98,000	\$98,000	\$98,000	\$98,000	\$98,000	\$98,000	\$119,000	\$119,000	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000	
Communications Equipment	\$191,000	\$191,000	\$191,000	\$191,000	\$191,000	\$191,000	\$191,000	\$191,000	\$191,000	\$191,000	\$278,000	\$278,000	\$278,000	\$278,000	\$278,000	
Other Station Equipment	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$660,000	\$693,000	\$792,000	\$792,000	\$792,000	\$792,000	
SCBA	\$660,000	\$660,000	\$660,000	\$660,000	\$660,000	\$660,000	\$660,000	\$660,000	\$660,000	\$792,000	\$792,000	\$792,000	\$792,000	\$792,000	\$792,000	
Additional Station Equipment	\$238,000	\$238,000	\$238,000	\$238,000	\$238,000	\$238,000	\$238,000	\$238,000	\$238,000	\$238,000	\$346,000	\$420,000	\$562,000	\$562,000	\$562,000	
Total (items)	105.00	105.00	105.00	105.00	105.00	105.00	105.00	127.00	131.00	139.00	144.00	152.00	152.00	140.00	140.00	
Total (\$000)	\$2,539.4	\$2,539.4	\$2,539.4	\$2,539.4	\$2,539.4	\$2,539.4	\$2,539.4	\$2,704.0	\$2,764.5	\$3,004.5	\$3,328.9	\$3,589.9	\$3,731.9	\$3,654.5	\$3,654.5	

APPENDIX B.2

TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
FIRE SERVICES

VEHICLES	# of Vehicles															2023
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	UNIT COST (\$/vehicle)
50' Telesquirt	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$2,300,000
Fire Prevention vehicle	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$50,000
Pumpers	3	2	2	1	1	1	1	-	-	-	-	-	-	-	-	\$1,500,000
Rescue (Van Type)	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$135,000
Tanker 1500 Gallon	2	2	2	2	2	2	1	1	1	1	-	-	-	-	-	\$725,000
Tanker 3000 Gallon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$725,000
Unit 00-163 Pumper (Spare)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,200,000
Unit 02-164 Emergency Response Trailer (white)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$5,000
Unit 06-166 Pumper (P2)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,500,000
Unit 07-167 Pumper (P4)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,500,000
Unit 07-168 Fire Safety Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$163,000
Unit 07-169 Tanker (T3)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$725,000
Unit 09-172 Pumper (P1)	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,500,000
Unit 11-173 Ladder (L2)	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$2,300,000
Unit 11-174 Pumper (P3)	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$1,500,000
Unit 12-152 Trailer (red)	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$10,000
Unit 12-175 Dodge Ram (Utility 3)	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$70,000
Unit 12-176 Tanker (T5)	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$725,000
Unit 13-177 Dodge Ram (Car 4)	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$70,000
Unit 14-178 Tanker (T4)	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$725,000
Unit 14-179 Ford Explorer (Car 3)	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$70,000
Unit 14-180 Chevrolet Silverado (Utility 2)	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$70,000
Unit 15-181 Ford F150 (Car 2)	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$70,000
Unit 15-182 Tanker Pumper (P5)	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$725,000
Unit 16-170 Ford Cargo Van (FP 1)	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$70,000
Unit 16-184 Pumper (R2)	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$1,500,000
Unit 17-165 Ford F350 (Rescue 4)	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$70,000
Unit 17-171 Ford F250 (Utility 1)	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$70,000
Unit 17-186 Ford F150 (Car 1)	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$70,000
Unit 18-183 Tanker (T2)	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$725,000
Unit 19-162 Pumper (R5)	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$1,500,000
Unit 19-187 Chevrolet 2500 (Utility 5)	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$70,000
Unit 19-225 Ford Escape (FP 2)	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$50,000
Unit 20-191 Fire Boat	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$0
Unit 95-160 Tanker (T1)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$725,000
Unit 98-161 Airboat	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$400,000
Unit 98-161B Airboat Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$7,000
Utility Pick Up	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$70,000
Total (#)	18	18	18	19	21	22	22	24	26	28	27	30	31	31	31	
Total (\$000)	\$14,730.0	\$14,730.0	\$14,730.0	\$17,030.0	\$17,765.0	\$17,835.0	\$15,605.0	\$14,970.0	\$16,540.0	\$16,615.0	\$15,890.0	\$18,185.0	\$18,185.0	\$18,185.0	\$18,185.0	

APPENDIX B.2

TABLE 1

TOWN OF INNISFIL
CALCULATION OF SERVICE LEVELS
FIRE SERVICES

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Historic Population	31,786	32,096	32,409	32,727	33,735	34,774	35,845	36,949	38,088	39,082	40,102	41,149	42,223	43,326	45,505
Historic Employment	6,187	6,252	6,318	6,386	6,651	6,927	7,215	7,516	7,831	8,024	8,169	8,374	8,673	8,271	9,293
Total Historic Population & Employment	37,973	38,348	38,727	39,113	40,386	41,701	43,060	44,465	45,919	47,106	48,271	49,523	49,096	51,597	54,798

INVENTORY SUMMARY (\$000)

Buildings	\$13,048.9	\$13,048.9	\$13,048.9	\$13,048.9	\$13,048.9	\$13,048.9	\$13,048.9	\$13,048.9	\$13,048.9	\$13,048.9	\$18,960.6	\$22,990.6	\$23,490.6	\$23,491.3	\$23,491.9
Land	\$3,250.0	\$3,250.0	\$3,250.0	\$3,250.0	\$3,250.0	\$3,250.0	\$3,250.0	\$3,250.0	\$3,775.0	\$3,775.0	\$6,425.0	\$6,425.0	\$10,325.0	\$10,325.0	\$10,325.0
Equipment	\$2,539.4	\$2,539.4	\$2,539.4	\$2,539.4	\$2,539.4	\$2,539.4	\$2,539.4	\$2,704.0	\$2,764.5	\$3,004.5	\$3,328.9	\$3,589.9	\$3,731.9	\$3,654.5	\$3,654.5
Vehicles	\$14,730.0	\$14,730.0	\$14,730.0	\$17,030.0	\$17,765.0	\$17,835.0	\$15,605.0	\$14,970.0	\$16,540.0	\$16,615.0	\$15,890.0	\$18,185.0	\$18,185.0	\$18,185.0	\$18,185.0
Total (\$000)	\$33,568.2	\$33,568.2	\$33,568.2	\$35,868.2	\$36,603.2	\$36,673.2	\$34,443.2	\$33,972.9	\$36,128.3	\$36,443.3	\$44,604.5	\$51,190.5	\$55,732.5	\$55,655.8	\$55,656.4

SERVICE LEVEL (\$/capita & employment)

Average
Service
Level

Buildings	\$343.64	\$340.27	\$336.94	\$333.62	\$323.11	\$312.91	\$303.04	\$293.46	\$284.17	\$277.01	\$392.79	\$464.24	\$478.47	\$455.29	\$428.70	\$357.84
Land	\$85.59	\$84.75	\$83.92	\$83.09	\$80.47	\$77.94	\$75.48	\$73.09	\$82.21	\$80.14	\$133.10	\$129.74	\$210.30	\$200.11	\$188.42	\$111.22
Equipment	\$66.87	\$66.22	\$65.57	\$64.92	\$62.88	\$60.89	\$58.97	\$60.81	\$60.20	\$63.78	\$68.96	\$72.49	\$76.01	\$70.83	\$66.69	\$65.74
Vehicles	\$387.91	\$384.11	\$380.35	\$435.41	\$439.88	\$427.69	\$362.40	\$336.67	\$360.20	\$352.72	\$329.18	\$367.21	\$370.40	\$352.45	\$331.85	\$374.56
Total (\$/pop & emp)	\$884.01	\$875.36	\$866.78	\$917.04	\$906.34	\$879.43	\$799.88	\$764.03	\$786.79	\$773.65	\$924.04	\$1,033.68	\$1,135.18	\$1,078.67	\$1,015.66	\$909.37

TOWN OF INNISFIL
CALCULATION OF MAXIMUM ALLOWABLE
FIRE SERVICES

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2008 - 2022	\$909.37
Net Population & Employment Growth 2023 - 2032	19,456
Maximum Allowable Funding Envelope	\$17,693,070

APPENDIX B.2

TABLE 2

TOWN OF INNISFIL
DEVELOPMENT-RELATED CAPITAL PROGRAM
FIRE SERVICES

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	Replacement & BTE Shares		Available DC Reserves	2023 - 2032	Post 2032
2.0 FIRE SERVICES										
2.1 Recovery of Negative Reserve Fund Balance										
2.1.1 Balance as at December 31, 2022	2023	\$ 1,816,202	\$ -	\$ 1,816,202	0%	\$ -	\$ 1,816,202	\$ -	\$ 1,816,202	\$ -
Subtotal Recovery of Negative Reserve Fund Balance		\$ 1,816,202	\$ -	\$ 1,816,202		\$ -	\$ 1,816,202	\$ -	\$ 1,816,202	\$ -
2.2 Recovery of Big Bay Point Station Debt										
2.2.1 Principal Payment	2023	\$ 594,065	\$ -	\$ 594,065	0%	\$ -	\$ 594,065	\$ -	\$ 594,065	\$ -
2.2.2 Principal Payment	2024	\$ 620,798	\$ -	\$ 620,798	0%	\$ -	\$ 620,798	\$ -	\$ 620,798	\$ -
2.2.3 Principal Payment	2025	\$ 648,734	\$ -	\$ 648,734	0%	\$ -	\$ 648,734	\$ -	\$ 648,734	\$ -
2.2.4 Principal Payment	2026	\$ 677,927	\$ -	\$ 677,927	0%	\$ -	\$ 677,927	\$ -	\$ 677,927	\$ -
2.2.5 Principal Payment	2027	\$ 708,434	\$ -	\$ 708,434	0%	\$ -	\$ 708,434	\$ -	\$ 708,434	\$ -
2.2.6 Principal Payment	2028	\$ 740,314	\$ -	\$ 740,314	0%	\$ -	\$ 740,314	\$ -	\$ 740,314	\$ -
2.2.7 Principal Payment	2029	\$ 773,628	\$ -	\$ 773,628	0%	\$ -	\$ 773,628	\$ -	\$ 773,628	\$ -
2.2.8 Principal Payment	2030	\$ 808,441	\$ -	\$ 808,441	0%	\$ -	\$ 808,441	\$ -	\$ 808,441	\$ -
2.2.9 Principal Payment	2031	\$ 844,821	\$ -	\$ 844,821	0%	\$ -	\$ 844,821	\$ -	\$ 844,821	\$ -
2.2.10 Principal Payment	2032	\$ 882,838	\$ -	\$ 882,838	0%	\$ -	\$ 882,838	\$ -	\$ 882,838	\$ -
Subtotal Recovery of Big Bay Point Station Debt		\$ 7,300,000	\$ -	\$ 7,300,000		\$ -	\$ 7,300,000	\$ -	\$ 7,300,000	\$ -
2.3 Buildings, Land and Furnishings										
2.3.1 Fire Station #6 - Innisfil Heights - Land	2025	\$ 2,000,000	\$ -	\$ 2,000,000	0%	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -
2.3.2 Fire Station #6 - Innisfil Heights - Building (20,000 sf)	2026	\$ 10,500,000	\$ -	\$ 10,500,000	0%	\$ -	\$ 10,500,000	\$ -	\$ 1,514,968	\$ 8,985,032
Subtotal Buildings, Land and Furnishings		\$ 12,500,000	\$ -	\$ 12,500,000		\$ -	\$ 12,500,000	\$ -	\$ 3,514,968	\$ 8,985,032

APPENDIX B.2

TABLE 2

TOWN OF INNISFIL
DEVELOPMENT-RELATED CAPITAL PROGRAM
FIRE SERVICES

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	Replacement & BTE Shares		Available DC Reserves	2023 - 2032	Post 2032
2.4 Vehicles										
2.4.1 Addition of Fire Inspector Vehicle	2024	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
2.4.2 Addition of Fire Training Vehicle	2024	\$ 70,000	\$ -	\$ 70,000	0%	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ -
2.4.3 Addition of Utility Vehicle - Station #6	2025	\$ 75,000	\$ -	\$ 75,000	0%	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
2.4.4 Addition of Tanker Truck & Equipment - Station #6	2025	\$ 725,000	\$ -	\$ 725,000	0%	\$ -	\$ 725,000	\$ -	\$ 725,000	\$ -
2.4.5 Addition of Pumper/Rescue Truck & Equipment - Station #6	2025	\$ 1,700,000	\$ -	\$ 1,700,000	0%	\$ -	\$ 1,700,000	\$ -	\$ 1,700,000	\$ -
2.4.6 Addition of Aerial Truck & Equipment - Station #6	2025	\$ 2,300,000	\$ -	\$ 2,300,000	0%	\$ -	\$ 2,300,000	\$ -	\$ 2,300,000	\$ -
Subtotal Vehicles		\$ 4,920,000	\$ -	\$ 4,920,000		\$ -	\$ 4,920,000	\$ -	\$ 4,920,000	\$ -
2.5 Equipment and Gear										
2.5.1 Provision for 1 Training Officer and 1 Fire Insepctor	2024	\$ 12,900	\$ -	\$ 12,900	0%	\$ -	\$ 12,900	\$ -	\$ 12,900	\$ -
2.5.2 Provision for 20 New Fire Fighters - Station #6	2024	\$ 129,000	\$ -	\$ 129,000	0%	\$ -	\$ 129,000	\$ -	\$ 129,000	\$ -
Subtotal Equipment and Gear		\$ 141,900	\$ -	\$ 141,900		\$ -	\$ 141,900	\$ -	\$ 141,900	\$ -
2.6 Future Growth-Related Projects										
2.6.1 Provision for Orbit Growth-Related Facilities	Various	\$ 11,060,000	\$ -	\$ 11,060,000	0%	\$ -	\$ 11,060,000	\$ -	\$ -	\$ 11,060,000
Subtotal Future Growth-Related Projects		\$ 11,060,000	\$ -	\$ 11,060,000		\$ -	\$ 11,060,000	\$ -	\$ -	\$ 11,060,000
TOTAL FIRE SERVICES		\$ 37,738,102	\$ -	\$ 37,738,102		\$ -	\$ 37,738,102	\$ -	\$ 17,693,070	\$ 20,045,032

Residential Development Charge Calculation		
Residential Share of 2023 - 2032 DC Eligible Costs	83%	\$14,685,248
10-Year Growth in Population in New Units		18,863
Unadjusted Development Charge Per Capita		\$779
Industrial Development Charge Calculation		
Industrial Share of 2023 - 2032 DC Eligible Costs	6%	\$1,061,584
10-Year Growth in Square Metres		120,325
Unadjusted Development Charge Per Square Metre		\$8.82
Non-Industrial Development Charge Calculation		
Non-Industrial Share of 2023 - 2032 DC Eligible Costs	11%	\$1,946,238
10-Year Growth in Square Metres		110,735
Unadjusted Development Charge Per Square Metre		\$17.58

2023 - 2032 Net Funding Envelope	\$17,693,070
Reserve Fund Balance	
Balance as at December 31, 2022	(\$1,816,202)

**APPENDIX B.2
TABLE 3**

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

FIRE SERVICES	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
OPENING CASH BALANCE	(\$1,507.4)	(\$1,260.0)	(\$730.9)	(\$5,919.2)	(\$6,359.6)	(\$6,094.8)	(\$5,613.4)	(\$4,858.1)	(\$3,735.7)	(\$2,126.3)	
2023 - 2032 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Fire Services: Non Inflated	\$0.0	\$217.4	\$5,644.0	\$1,257.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$7,118.8
- Big Bay Point Principal Payments ¹	\$493.1	\$515.3	\$538.4	\$562.7	\$588.0	\$614.5	\$642.1	\$671.0	\$701.2	\$732.8	\$6,059.0
- Fire Services: Inflated	\$493.1	\$737.0	\$6,410.5	\$1,897.1	\$588.0	\$614.5	\$642.1	\$671.0	\$701.2	\$732.8	\$13,487.1
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	1,215	1,724	1,744	2,092	1,413	1,587	1,798	2,075	2,434	2,781	18,863
REVENUE											
- DC Receipts: Inflated	\$1,085.7	\$1,571.3	\$1,621.3	\$1,983.8	\$1,366.7	\$1,565.7	\$1,809.3	\$2,129.8	\$2,548.3	\$2,969.8	\$18,651.7
INTEREST											
- Interest on Opening Balance	(\$82.9)	(\$69.3)	(\$40.2)	(\$325.6)	(\$349.8)	(\$335.2)	(\$308.7)	(\$267.2)	(\$205.5)	(\$116.9)	(\$2,101.3)
- Interest on In-year Transactions	\$10.4	\$14.6	(\$131.7)	\$1.5	\$13.6	\$16.6	\$20.4	\$25.5	\$32.3	\$39.1	\$42.5
- Interest Payments for Big Bay Point Debenture ²	(\$272.7)	(\$250.5)	(\$227.3)	(\$203.0)	(\$177.7)	(\$151.3)	(\$123.6)	(\$94.7)	(\$64.5)	(\$33.0)	(\$1,598.3)
TOTAL REVENUE	\$740.5	\$1,266.1	\$1,222.2	\$1,456.7	\$852.8	\$1,095.8	\$1,397.4	\$1,793.4	\$2,310.6	\$2,859.0	\$14,994.6
CLOSING CASH BALANCE	(\$1,260.0)	(\$730.9)	(\$5,919.2)	(\$6,359.6)	(\$6,094.8)	(\$5,613.4)	(\$4,858.1)	(\$3,735.7)	(\$2,126.3)	\$0.0	

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

2023 Adjusted Charge Per Capita	\$893.6
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Allocation of Capital Program	
Residential Sector	83%
Non-Residential Sector	17%
Rates for 2023	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.2

TABLE 3

TOWN OF INNISFIL
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
FIRE SERVICES
INDUSTRIAL DEVELOPMENT CHARGE
(in \$000)

FIRE SERVICES	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
OPENING CASH BALANCE	(\$109.0)	(\$50.79)	(\$69.42)	(\$522.14)	(\$674.18)	(\$605.40)	(\$521.51)	(\$420.88)	(\$301.73)	(\$162.14)	
2023 - 2032 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Fire Services (New Projects): Non Inflated	\$0.0	\$15.7	\$408.0	\$90.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$514.6
- Big Bay Point Principal Payments ¹	\$35.6	\$37.2	\$38.9	\$40.7	\$42.5	\$44.4	\$46.4	\$48.5	\$50.7	\$53.0	\$438.0
- Fire Services (New Projects): Inflated	\$35.6	\$53.3	\$463.4	\$137.1	\$42.5	\$44.4	\$46.4	\$48.5	\$50.7	\$53.0	\$975.0
NEW NON-RESIDENTIAL DEVELOPMENT											
- Industrial Growth in Square Metres	11,448	5,276	3,961	2,869	14,256	14,957	15,693	16,465	17,275	18,125	120,325
REVENUE											
- DC Receipts: Inflated	\$118.1	\$55.5	\$42.5	\$31.4	\$159.2	\$170.3	\$182.3	\$195.1	\$208.8	\$223.4	\$1,386.6
INTEREST											
- Interest on Opening Balance	(\$6.0)	(\$2.8)	(\$3.8)	(\$28.7)	(\$37.1)	(\$33.3)	(\$28.7)	(\$23.1)	(\$16.6)	(\$8.9)	(\$189.0)
- Interest on In-year Transactions	\$1.4	\$0.0	(\$11.6)	(\$2.9)	\$2.0	\$2.2	\$2.4	\$2.6	\$2.8	\$3.0	\$1.9
- Interest Payments for Big Bay Point Debenture ²	(\$19.7)	(\$18.1)	(\$16.4)	(\$14.7)	(\$12.8)	(\$10.9)	(\$8.9)	(\$6.8)	(\$4.7)	(\$2.4)	(\$115.5)
TOTAL REVENUE	\$93.8	\$34.6	\$10.7	(\$14.9)	\$111.3	\$128.3	\$147.1	\$167.7	\$190.3	\$215.1	\$1,083.9
CLOSING CASH BALANCE	(\$50.8)	(\$69.4)	(\$522.1)	(\$674.2)	(\$605.4)	(\$521.5)	(\$420.9)	(\$301.7)	(\$162.1)	\$0.0	

2023 Adjusted Charge Per Square Metre

\$10.31

Allocation of Capital Program

Residential Sector	83%
Industrial	6%
Non-Industrial	11%

Rates for 2023

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

APPENDIX B.2

TABLE 3

TOWN OF INNISFIL
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
FIRE SERVICES
NON-INDUSTRIAL DEVELOPMENT CHARGE
(in \$000)

FIRE SERVICES	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
OPENING CASH BALANCE	(\$199.8)	(\$139.23)	(\$222.37)	(\$1,092.53)	(\$1,391.67)	(\$1,241.58)	(\$1,048.79)	(\$807.37)	(\$510.64)	(\$151.16)	
2023 - 2032 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Fire Services (New Projects): Non Inflated	\$0.0	\$28.8	\$748.0	\$166.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$943.5
- Big Bay Point Principal Payments ¹	\$65.3	\$68.3	\$71.4	\$74.6	\$77.9	\$81.4	\$85.1	\$88.9	\$92.9	\$97.1	\$803.0
- Fire Services (New Projects): Inflated	\$65.3	\$97.7	\$849.6	\$251.4	\$77.9	\$81.4	\$85.1	\$88.9	\$92.9	\$97.1	\$1,787.5
NEW NON-RESIDENTIAL DEVELOPMENT											
- Non-Industrial Growth in Square Metres	8,267	2,676	2,039	2,046	14,448	15,648	16,947	18,354	19,878	10,432	110,735
REVENUE											
- DC Receipts: Inflated	\$171.2	\$56.5	\$43.9	\$45.0	\$323.8	\$357.7	\$395.2	\$436.5	\$482.2	\$258.1	\$2,570.2
INTEREST											
- Interest on Opening Balance	(\$11.0)	(\$7.7)	(\$12.2)	(\$60.1)	(\$76.5)	(\$68.3)	(\$57.7)	(\$44.4)	(\$28.1)	(\$8.3)	(\$374.3)
- Interest on In-year Transactions	\$1.9	(\$1.1)	(\$22.2)	(\$5.7)	\$4.3	\$4.8	\$5.4	\$6.1	\$6.8	\$2.8	\$3.2
- Interest Payments for Big Bay Point Debenture ²	(\$36.1)	(\$33.2)	(\$30.1)	(\$26.9)	(\$23.6)	(\$20.0)	(\$16.4)	(\$12.6)	(\$8.6)	(\$4.4)	(\$211.8)
TOTAL REVENUE	\$125.9	\$14.5	(\$20.6)	(\$47.7)	\$228.0	\$274.2	\$326.5	\$385.7	\$452.4	\$248.3	\$1,987.2
CLOSING CASH BALANCE	(\$139.2)	(\$222.4)	(\$1,092.5)	(\$1,391.7)	(\$1,241.6)	(\$1,048.8)	(\$807.4)	(\$510.6)	(\$151.2)	\$0.0	

2023 Adjusted Charge Per Square Metre

\$20.71

Allocation of Capital Program

Residential Sector	83%
Industrial	6%
Non-Industrial	11%

Rates for 2023

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

Appendix B.3

Police Services

Appendix B.3 – Police Services

Policing for the Town of Innisfil is provided by the South Simcoe Police Service (SSPS) through a joint contract between the Towns of Innisfil and Bradford West Gwillimbury. The service level calculations, development-related capital program and per capita development charge rates have been calculated based on the total growth requirements of only the Town of Innisfil.

Table 1 2008-2022 Historical Service Levels

The 15-year historical inventory of Police Services capital assets includes a Police Headquarters building fully related to the Town of Innisfil, totaling 16,500 square feet. After accounting for excess capacity associated with the outstanding debenture for the Police Headquarters, 14,686 square feet of building space is included in the historical service level calculation. Including storage space and the land the building sits on, the value of the building in the inventory is approximately \$11.94 million.

Equipment includes radio towers and communications equipment, generators, and personal police equipment, totaling \$3.49 million of which \$1.75 million is related to the Town of Innisfil. The inventory of Police Services fleet includes a command post and marine unit, totaling 56 vehicles with a replacement value of \$3.07 million. Since only 50% of these vehicles are attributable to Innisfil, this has been reduced to \$1.54 million.

The 2023 full replacement value of the inventory of capital assets for Police Services for the Town of Innisfil amounts to \$15.22 million. The combined 15-year historical average service level is \$266.74 per capita.

The historical service level multiplied by the 15-year forecast of net population and employment growth results in a maximum allowable funding envelope of \$5.19 million (19,456 net population and employment growth X historical service level of \$266.74/capita).

Table 2 2023 – 2032 Development-Related Capital Program and Calculation of the Unadjusted Development Charge

The 2023-2032 development-related capital program for Police Services amounts to \$16.24 million. The program includes the recovery of past commitments and the negative reserve balance, a new consolidated police headquarters, vehicle and equipment acquisitions as well as a provision for future infrastructure to service the Orbit development.

In total, approximately \$130,900 has been identified as a negative DC reserve fund balance and is related to infrastructure which has been pre-emplaced in advance of development occurring. A further \$997,500 is related to the outstanding principal balance associated with the existing Police Headquarters.

The Town's existing Police Headquarters is unable to accommodate future staff and as such a new building is required. An initial cost estimate for a new police headquarters is planned and is included in the capital program at a total cost of \$6.5 million. In addition, various vehicle and equipment acquisitions are planned for the 10-year period at a gross cost of \$5.59 million. Finally, the capital program accounts for provisions for Orbit growth-related facilities in the amount of \$3.02 million.

This program includes subsidies of \$7.56 million for growth-related assets that are attributable to the Town of Bradford West Gwillimbury, resulting in a net municipal cost of \$8.69 million. Replacement or benefit to existing shares amount to approximately \$64,600 for the Network Switch Replacement projects. This reduces the DC eligible costs to \$8.62 million, of which \$3.43 million is deemed to benefit development beyond 2032 and will not be recovered under this DC by-law, but is eligible for consideration in future development charge studies.

The 2023-2032 DC costs eligible for recovery amount to \$5.19 million is allocated 83%, or \$4.31 million, against new residential development, 6%, or \$311,400 against new industrial development, and 11%, or \$570,900, against non-industrial development. This yields an unadjusted development charge of \$228 per capita, \$2.59 per square metre for industrial developments, and \$5.16 per square metre for non-industrial developments.

Table 3 Cash Flow Analysis

After cash flow analysis, the residential calculated charge increases to \$255 per capita, \$3.27 per square metre for industrial, and the non-industrial charge increases to \$9.04 per square metre. This is a reflection of the timing of the capital program and development charges revenues and the inclusions of interest costs associated with the Police Headquarters debt.

The following table summarizes the calculation of the Police Services development charge:

POLICE SERVICES SUMMARY								
15-year Hist. Service Level per pop & emp	2023 - 2032		Unadjusted DC			Adjusted DC		
	Development-Related Capital Program		Res.	Indust.	Non-Indus.	Res.	Indust.	Non-Indus.
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/sq.m	\$/capita	\$/sq.m	\$/sq.m
\$266.74	\$16,242,428	\$5,189,801	\$228	\$2.59	\$5.16	\$255	\$3.27	\$9.04

APPENDIX B.3
TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
POLICE SERVICES

POLICE HEADQUARTERS - INNISFIL OFFICE ¹	# of Hectares / Square Feet															UNIT COST (\$/ha / sq.ft.)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Land (ha)	0.50	0.50	0.62	0.50	0.50	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	\$2,500,000
Building (sq.ft.)	7,300	7,300	7,300	7,300	7,300	16,500	16,500	16,500	16,500	16,500	16,500	16,500	16,500	16,500	16,500	\$550
Excess Capacity	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)	(1,814)	\$550
Equipment (\$)	\$1,022,000	\$1,022,000	\$1,022,000	\$1,022,000	\$1,022,000	\$2,310,000	\$2,310,000	\$2,310,000	\$2,310,000	\$2,310,000	\$2,310,000	\$2,310,000	\$2,310,000	\$2,310,000	\$2,310,000	\$140
Total (\$000)	\$5,289.3	\$5,289.3	\$5,589.3	\$5,289.3	\$5,289.3	\$11,937.3	\$11,937.3	\$11,937.3	\$11,937.3	\$11,937.3	\$11,937.3	\$11,937.3	\$11,937.3	\$11,937.3	\$11,937.3	

¹The assets above are fully related to Innisfil and therefore are included at 100%

BUILDINGS	# of Square Feet															UNIT COST (\$/sq.ft.)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Portable @ Innisfil Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$90
Storage Containers (3) @ Innisfil Office	960	960	960	960	960	-	-	-	-	-	-	-	-	-	-	\$22
Storage Containers	-	-	-	-	-	-	-	-	-	-	-	-	160	160	160	\$20
Sub-Station - Outlet Mall	369	369	369	369	369	369	369	369	369	369	-	-	-	-	-	\$230
Sub-Station - Cookstown Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$230
Disette St. Temporary Location	1,478	1,478	1,478	1,478	-	-	-	-	-	-	-	-	-	-	-	\$230
Total (sq.ft.)	2,807	2,807	2,807	2,807	1,329	369	369	369	369	369	-	-	160	160	160	
Total South Simcoe (\$000)	\$446.3	\$446.3	\$446.3	\$446.3	\$106.3	\$84.9	\$84.9	\$84.9	\$84.9	\$84.9	\$0.0	\$0.0	\$3.2	\$3.2	\$3.2	
Innisfil Share @50%	\$223.1	\$223.1	\$223.1	\$223.1	\$53.2	\$42.4	\$42.4	\$42.4	\$42.4	\$42.4	\$0.0	\$0.0	\$1.6	\$1.6	\$1.6	

EQUIPMENT	Total Value of & Equipment (\$)															UNIT COST (\$/item)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Radio Tower	3	3	3	3	3	3	4	4	4	4	4	4	7	7	7	\$116,000
Small Generator	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$2,000
Large Generator	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$21,200
Total South Simcoe (\$000)	\$375.2	\$375.2	\$375.2	\$375.2	\$375.2	\$375.2	\$491.2	\$491.2	\$491.2	\$491.2	\$491.2	\$491.2	\$839.2	\$839.2	\$839.2	
Innisfil Share @50%	\$187.6	\$187.6	\$187.6	\$187.6	\$187.6	\$187.6	\$245.6	\$245.6	\$245.6	\$245.6	\$245.6	\$245.6	\$419.6	\$419.6	\$419.6	

APPENDIX B.3
TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
POLICE SERVICES

PERSONAL POLICE EQUIPMENT Equipment Type	Total Value of Equipment (\$)															UNIT COST (\$/item)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Number of Officers	59	62	66	59	62	66	67	68	67	67	74	72	87	110	112	
Equipment Value for Officers																
Personal Police Equipment	\$436,600	\$458,800	\$488,400	\$436,600	\$458,800	\$488,400	\$495,800	\$503,200	\$495,800	\$495,800	\$547,600	\$532,800	\$643,800	\$814,000	\$828,800	\$7,400
Communications Equipment	\$961,700	\$1,010,600	\$1,075,800	\$961,700	\$1,010,600	\$1,075,800	\$1,092,100	\$1,108,400	\$1,092,100	\$1,092,100	\$1,206,200	\$1,173,600	\$1,418,100	\$1,793,000	\$1,825,600	\$16,300
Total South Simcoe (\$000)	\$1,398.3	\$1,469.4	\$1,564.2	\$1,398.3	\$1,469.4	\$1,564.2	\$1,587.9	\$1,611.6	\$1,587.9	\$1,587.9	\$1,753.8	\$1,706.4	\$2,061.9	\$2,607.0	\$2,654.4	
Innisfil Share @50%	\$699.2	\$734.7	\$782.1	\$699.2	\$734.7	\$782.1	\$794.0	\$805.8	\$794.0	\$794.0	\$876.9	\$853.2	\$1,031.0	\$1,303.5	\$1,327.2	

VEHICLES Vehicle Type	Total # of Vehicles															UNIT COST (\$/vehicle)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Paddy Wagons	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$69,500
Patrol Cars	10	10	10	10	10	10	11	12	13	15	15	18	21	21	23	\$61,000
Marine Unit - New Boat	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$365,100
Marine Unit - Personal Water Craft (2)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$21,500
Mobile Command Post - Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$27,710
Court Services Car	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$61,000
Community Services Car	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	\$50,000
Snowmobiles (2)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$22,700
Motorcycles	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$40,000
ATV's	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2	\$20,000
Bicycles	9	9	9	9	9	9	9	9	9	9	9	4	4	4	4	\$1,500
Van for Coast	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$55,000
Chevy Tahoe	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$76,830
Chevy Savana	2	2	1	2	2	1	-	-	-	-	-	-	-	-	-	\$63,780
Honda Odyssey	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	\$60,880
Honda Pilot	2	3	3	2	3	3	1	-	-	-	-	-	-	-	-	\$60,880
Ford Escape	-	-	-	-	-	-	-	1	1	1	1	-	-	-	-	\$57,980
Honda Accord	-	-	-	-	-	-	-	3	3	3	3	-	-	-	-	\$59,430
Identification Unit - Van	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$55,000
Training Unit - Truck	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$44,000
3 Destination Cars	-	-	-	-	-	-	-	-	-	-	-	3	3	4	4	\$40,000
Admin Vehicles	-	-	-	-	-	-	-	-	-	-	-	3	3	3	3	\$48,500
Staff Sergeant X 2 (on call and shared)	-	-	-	-	-	-	-	-	-	-	-	2	2	2	2	\$48,500
CIB X 2, Support Service Truck	-	-	-	-	-	-	-	-	-	-	-	3	3	2	2	\$55,600
Incident Command Post	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$110,000
Total (#)	39.0	40.0	39.0	39.0	40.0	39.0	39.0	42.0	43.0	46.0	46.0	50.0	52.0	54.0	56.0	
Total South Simcoe (\$000)	1,934.24	\$1,995.1	\$1,931.3	\$1,934.2	\$1,995.1	\$1,931.3	\$1,971.8	\$2,147.3	\$2,208.3	\$2,374.3	\$2,374.3	\$2,766.0	\$2,899.0	\$2,950.7	\$3,072.7	
Innisfil Share @50%	\$967.1	\$997.6	\$965.7	\$967.1	\$997.6	\$965.7	\$985.9	\$1,073.7	\$1,104.2	\$1,187.2	\$1,187.2	\$1,383.0	\$1,449.5	\$1,475.4	\$1,536.4	

APPENDIX B.3
TABLE 1

TOWN OF INNISFIL
CALCULATION OF SERVICE LEVELS
POLICE SERVICES

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Historic Population	31,786	32,096	32,409	32,727	33,735	34,774	35,845	36,949	38,088	39,082	40,102	41,149	42,223	43,326	45,505
Historic Employment	6,187	6,252	6,318	6,386	6,651	6,927	7,215	7,516	7,831	8,024	8,169	8,374	8,873	8,271	9,293
Total Historic Population & Employment	37,973	38,348	38,727	39,113	40,386	41,701	43,060	44,465	45,919	47,106	48,271	49,523	49,096	51,597	54,798

INVENTORY SUMMARY (\$000)

Police Headquarters - Innisfil Office1	\$5,289.3	\$5,289.3	\$5,589.3	\$5,289.3	\$5,289.3	\$11,937.3	\$11,937.3	\$11,937.3	\$11,937.3	\$11,937.3	\$11,937.3	\$11,937.3	\$11,937.3	\$11,937.3	\$11,937.3
Buildings	\$223.1	\$223.1	\$223.1	\$223.1	\$53.2	\$42.4	\$42.4	\$42.4	\$42.4	\$42.4	\$0.0	\$0.0	\$1.6	\$1.6	\$1.6
Equipment	\$187.6	\$187.6	\$187.6	\$187.6	\$187.6	\$187.6	\$245.6	\$245.6	\$245.6	\$245.6	\$245.6	\$245.6	\$419.6	\$419.6	\$419.6
Personal Police Equipment	\$699.2	\$734.7	\$782.1	\$699.2	\$734.7	\$782.1	\$794.0	\$805.8	\$794.0	\$794.0	\$876.9	\$853.2	\$1,031.0	\$1,303.5	\$1,327.2
Vehicles	\$967.1	\$997.6	\$965.7	\$967.1	\$997.6	\$965.7	\$985.9	\$1,073.7	\$1,104.2	\$1,187.2	\$1,187.2	\$1,383.0	\$1,449.5	\$1,475.4	\$1,536.4
Total (\$000)	\$7,366.3	\$7,432.3	\$7,747.8	\$7,366.3	\$7,262.3	\$13,915.1	\$14,005.2	\$14,104.8	\$14,123.4	\$14,206.4	\$14,247.0	\$14,419.1	\$14,839.0	\$15,137.4	\$15,222.1

SERVICE LEVEL (\$/capita & employment)

																Average Service Level
Police Headquarters - Innisfil Office1	\$139.3	\$137.9	\$144.3	\$135.2	\$131.0	\$286.3	\$277.2	\$268.5	\$260.0	\$253.4	\$247.3	\$241.0	\$243.1	\$231.4	\$217.8	\$214.3
Buildings	\$5.9	\$5.8	\$5.8	\$5.7	\$1.3	\$1.0	\$1.0	\$1.0	\$0.9	\$0.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2.0
Equipment	\$4.9	\$4.9	\$4.8	\$4.8	\$4.6	\$4.5	\$5.7	\$5.5	\$5.3	\$5.2	\$5.1	\$5.0	\$8.5	\$8.1	\$7.7	\$5.7
Personal Police Equipment	\$18.4	\$19.2	\$20.2	\$17.9	\$18.2	\$18.8	\$18.4	\$18.1	\$17.3	\$16.9	\$18.2	\$17.2	\$21.0	\$25.3	\$24.2	\$19.3
Vehicles	\$25.5	\$26.0	\$24.9	\$24.7	\$24.7	\$23.2	\$22.9	\$24.1	\$24.0	\$25.2	\$24.6	\$27.9	\$29.5	\$28.6	\$28.0	\$25.6
Total (\$/capita & employment)	\$193.99	\$193.81	\$200.06	\$188.33	\$179.82	\$333.69	\$325.25	\$317.21	\$307.58	\$301.59	\$295.14	\$291.16	\$302.25	\$293.38	\$277.78	\$266.74

TOWN OF INNISFIL
CALCULATION OF MAXIMUM ALLOWABLE
POLICE SERVICES

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2008 - 2022	\$266.74
Net Population & Employment Growth 2023 - 2032	19,456
Maximum Allowable Funding Envelope	\$5,189,801

APPENDIX B.3

TABLE 2

TOWN OF INNISFIL
DEVELOPMENT-RELATED CAPITAL PROGRAM
POLICE SERVICES

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	Replacement & BTE Shares		Available DC Reserves	2023 - 2032	Post 2032
3.0 POLICE SERVICES										
3.1 Recovery of Negative Reserve Fund Balance										
3.1.1 Balance as at December 31, 2022	2023	\$ 130,892	\$ -	\$ 130,892	0%	\$ -	\$ 130,892	\$ -	\$ 130,892	\$ -
Subtotal Recovery of Negative Reserve Fund Balance		\$ 130,892	\$ -	\$ 130,892		\$ -	\$ 130,892	\$ -	\$ 130,892	\$ -
3.2 Recovery of SSPS Building Debt										
3.2.1 Principal Payment	2023	\$ 133,000	\$ -	\$ 133,000	0%	\$ -	\$ 133,000	\$ -	\$ 133,000	\$ -
3.2.2 Principal Payment	2024	\$ 133,000	\$ -	\$ 133,000	0%	\$ -	\$ 133,000	\$ -	\$ 133,000	\$ -
3.2.3 Principal Payment	2025	\$ 133,000	\$ -	\$ 133,000	0%	\$ -	\$ 133,000	\$ -	\$ 133,000	\$ -
3.2.4 Principal Payment	2026	\$ 133,000	\$ -	\$ 133,000	0%	\$ -	\$ 133,000	\$ -	\$ 133,000	\$ -
3.2.5 Principal Payment	2027	\$ 133,000	\$ -	\$ 133,000	0%	\$ -	\$ 133,000	\$ -	\$ 133,000	\$ -
3.2.6 Principal Payment	2028	\$ 133,000	\$ -	\$ 133,000	0%	\$ -	\$ 133,000	\$ -	\$ 133,000	\$ -
3.2.7 Principal Payment	2029	\$ 133,000	\$ -	\$ 133,000	0%	\$ -	\$ 133,000	\$ -	\$ 133,000	\$ -
3.2.8 Principal Payment	2030	\$ 66,500	\$ -	\$ 66,500	0%	\$ -	\$ 66,500	\$ -	\$ 66,500	\$ -
Subtotal Recovery of SSPS Building Debt		\$ 997,500	\$ -	\$ 997,500		\$ -	\$ 997,500	\$ -	\$ 997,500	\$ -
3.3 Buildings										
3.3.1 Provision for New Consolidated HQ	2026	\$ 6,500,000	\$ 3,250,000	\$ 3,250,000	0%	\$ -	\$ 3,250,000	\$ -	\$ 1,468,972	\$ 1,781,028
Subtotal Buildings		\$ 6,500,000	\$ 3,250,000	\$ 3,250,000		\$ -	\$ 3,250,000	\$ -	\$ 1,468,972	\$ 1,781,028

APPENDIX B.3

TABLE 2

TOWN OF INNISFIL
DEVELOPMENT-RELATED CAPITAL PROGRAM
POLICE SERVICES

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	Replacement & BTE Shares		Available DC Reserves	2023 - 2032	Post 2032
3.4 Vehicles & Equipment										
3.4.1 Radio Equipment Replacement	2024	\$ 56,380	\$ 28,190	\$ 28,190	0%	\$ -	\$ 28,190	\$ -	\$ 28,190	\$ -
3.4.2 Replace Mobile Car Radios	2025	\$ 204,000	\$ 102,000	\$ 102,000	0%	\$ -	\$ 102,000	\$ -	\$ 102,000	\$ -
3.4.3 Radio Infrastructure	2026	\$ 685,763	\$ 342,882	\$ 342,882	0%	\$ -	\$ 342,882	\$ -	\$ 342,882	\$ -
3.4.4 Vehicles	2027	\$ 1,900,000	\$ 950,000	\$ 950,000	0%	\$ -	\$ 950,000	\$ -	\$ 950,000	\$ -
3.4.5 Vehicle Uplifting	2027	\$ 560,000	\$ 280,000	\$ 280,000	0%	\$ -	\$ 280,000	\$ -	\$ 280,000	\$ -
3.4.6 Furniture	2027	\$ 75,000	\$ 37,500	\$ 37,500	0%	\$ -	\$ 37,500	\$ -	\$ 37,500	\$ -
3.4.7 Computers - Office Vehicles	2027	\$ 466,050	\$ 233,025	\$ 233,025	0%	\$ -	\$ 233,025	\$ -	\$ 233,025	\$ -
3.4.8 Server - 2 Audio Recorders - Replacement	2023	\$ 339,500	\$ 169,750	\$ 169,750	0%	\$ -	\$ 169,750	\$ -	\$ 169,750	\$ -
3.4.9 Axon - Body Worn Cameras	2027	\$ 560,000	\$ 280,000	\$ 280,000	0%	\$ -	\$ 280,000	\$ -	\$ 280,000	\$ -
3.4.10 Network Switch Replacement	2027	\$ 72,730	\$ 36,365	\$ 36,365	100%	\$ 36,365	\$ -	\$ -	\$ -	\$ -
3.4.11 Network Storage Replacement	2026	\$ 56,500	\$ 28,250	\$ 28,250	100%	\$ 28,250	\$ -	\$ -	\$ -	\$ -
3.4.12 UPS Battery Replacement	2027	\$ 63,280	\$ 31,640	\$ 31,640	0%	\$ -	\$ 31,640	\$ -	\$ 31,640	\$ -
3.4.13 Audio/Video Equipment	2026	\$ 13,560	\$ 6,780	\$ 6,780	0%	\$ -	\$ 6,780	\$ -	\$ 6,780	\$ -
3.4.14 Backup SAN - (backup hardware)	2023	\$ 28,250	\$ 14,125	\$ 14,125	0%	\$ -	\$ 14,125	\$ -	\$ 14,125	\$ -
3.4.15 NG911 Support	2027	\$ 83,091	\$ 41,546	\$ 41,546	0%	\$ -	\$ 41,546	\$ -	\$ 41,546	\$ -
3.4.16 NG911 Project - Infrastructure and Licensing	2024	\$ 150,000	\$ 75,000	\$ 75,000	0%	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
3.4.17 PRIDE Reserves	2027	\$ 151,932	\$ 75,966	\$ 75,966	0%	\$ -	\$ 75,966	\$ -	\$ -	\$ 75,966
3.4.18 Speed Measuring Devices	2027	\$ 30,000	\$ 15,000	\$ 15,000	0%	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
3.4.19 Drug Screening Devices	2027	\$ 24,000	\$ 12,000	\$ 12,000	0%	\$ -	\$ 12,000	\$ -	\$ -	\$ 12,000
3.4.20 Intoxilyzer/ASD(s)	2027	\$ 24,000	\$ 12,000	\$ 12,000	0%	\$ -	\$ 12,000	\$ -	\$ -	\$ 12,000
3.4.21 Weapons	2027	\$ 50,000	\$ 25,000	\$ 25,000	0%	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
Subtotal Vehicles & Equipment		\$ 5,594,036	\$ 2,797,018	\$ 2,797,018		\$ 64,615	\$ 2,732,403	\$ -	\$ 2,592,437	\$ 139,966
3.5 Future Growth-Related Projects										
3.5.1 Provision for Orbit Growth-Related Facilities	Various	\$ 3,020,000	\$ 1,510,000	\$ 1,510,000	0%	\$ -	\$ 1,510,000	\$ -	\$ -	\$ 1,510,000
Subtotal Future Growth-Related Projects		\$ 3,020,000	\$ 1,510,000	\$ 1,510,000		\$ -	\$ 1,510,000	\$ -	\$ -	\$ 1,510,000
TOTAL POLICE SERVICES		\$ 16,242,428	\$ 7,557,018	\$ 8,685,410		\$ 64,615	\$ 8,620,795	\$ -	\$ 5,189,801	\$ 3,430,994

Residential Development Charge Calculation		
Residential Share of 2023 - 2032 DC Eligible Costs	83%	\$4,307,535
10-Year Growth in Population in New Units		18,863
Unadjusted Development Charge Per Capita		\$228
Industrial Development Charge Calculation		
Industrial Share of 2023 - 2032 DC Eligible Costs	6%	\$311,388
10-Year Growth in Square Metres		120,325
Unadjusted Development Charge Per Square Metre		\$2.59
Non-Industrial Development Charge Calculation		
Non-Industrial Share of 2023 - 2032 DC Eligible Costs	11%	\$570,878
10-Year Growth in Square Metres		110,735
Unadjusted Development Charge Per Square Metre		\$5.16

2023 - 2032 Net Funding Envelope	\$5,189,801
Reserve Fund Balance	
Balance as at December 31, 2022	(\$130,892)

APPENDIX B.3

TABLE 3

TOWN OF INNISFIL
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
POLICE SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

POLICE SERVICES	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
OPENING CASH BALANCE	(\$108.6)	(\$115.8)	\$89.3	\$322.9	(\$876.7)	(\$2,376.7)	(\$2,187.9)	(\$1,931.3)	(\$1,475.5)	(\$817.1)	
2023 - 2032 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Police Services (New Projects): Non Inflated	\$152.6	\$85.6	\$84.7	\$1,509.5	\$1,538.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3,371.0
- SSPS Debenture Principal Payments ¹	\$110.4	\$110.4	\$110.4	\$110.4	\$110.4	\$110.4	\$110.4	\$55.2	\$0.0	\$0.0	\$827.9
- Police Services (New Projects): Inflated	\$263.01	\$197.75	\$198.47	\$1,712.25	\$1,775.80	\$110.39	\$110.39	\$55.20	\$0.00	\$0.00	\$4,423.2
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	1,215	1,724	1,744	2,092	1,413	1,587	1,798	2,075	2,434	2,781	18,863
REVENUE											
- DC Receipts: Inflated	\$309.7	\$448.2	\$462.5	\$565.9	\$389.9	\$446.6	\$516.1	\$607.6	\$726.9	\$847.2	\$5,320.6
INTEREST											
- Interest on Opening Balance	(\$6.0)	(\$6.4)	\$3.1	\$11.3	(\$48.2)	(\$130.7)	(\$120.3)	(\$106.2)	(\$81.2)	(\$44.9)	(\$529.5)
- Interest on In-year Transactions	\$0.8	\$4.4	\$4.6	(\$31.5)	(\$38.1)	\$5.9	\$7.1	\$9.7	\$12.7	\$14.8	(\$9.6)
- Interest Payments for SSPS Debenture ²	(\$48.7)	(\$43.4)	(\$38.2)	(\$33.1)	(\$27.7)	(\$22.6)	(\$35.9)				(\$249.6)
TOTAL REVENUE	\$255.9	\$402.8	\$432.1	\$512.6	\$275.8	\$299.2	\$367.0	\$511.0	\$658.5	\$817.1	\$4,531.9
CLOSING CASH BALANCE	(\$115.8)	\$89.3	\$322.9	(\$876.7)	(\$2,376.7)	(\$2,187.9)	(\$1,931.3)	(\$1,475.5)	(\$817.1)	\$0.0	

Note 1: Debenture principal payments not inflated.

Note 2: Interest on debenture payments not inflated.

2023 Adjusted Charge Per Capita	\$254.90
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Allocation of Capital Program	
Residential Sector	83%
Non-Residential Sector	17%
Rates for 2023	
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
POLICE SERVICES
INDUSTRIAL DEVELOPMENT CHARGE
(in \$000)

POLICE SERVICES	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
OPENING CASH BALANCE	(\$7.85)	\$5.81	\$5.10	\$0.44	(\$120.01)	(\$209.76)	(\$177.19)	(\$138.60)	(\$87.31)	(\$58.71)	
2023 - 2032 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Police Services (New Projects): Non Inflated	\$11.0	\$6.2	\$6.1	\$109.1	\$111.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$243.7
- SSPS Debenture Principal Payments ¹	\$8.0	\$8.0	\$8.0	\$8.0	\$8.0	\$8.0	\$8.0	\$4.0	\$0.0	\$0.0	\$59.9
- Police Services (New Projects): Inflated	\$19.01	\$14.3	\$14.3	\$123.8	\$128.4	\$8.0	\$8.0	\$4.0	\$0.0	\$0.0	\$319.8
NEW NON-RESIDENTIAL DEVELOPMENT											
- Industrial Growth in Square Metres	11,448	5,276	3,961	2,869	14,256	14,957	15,693	16,465	17,275	18,125	120,325
REVENUE											
- DC Receipts: Inflated	\$37.5	\$17.6	\$13.5	\$10.0	\$50.5	\$54.0	\$57.8	\$61.9	\$66.2	\$70.9	\$439.9
INTEREST											
- Interest on Opening Balance	(\$0.4)	\$0.2	\$0.2	\$0.0	(\$6.6)	(\$11.5)	(\$9.7)	(\$7.6)	(\$4.8)	(\$3.2)	(\$43.6)
- Interest on In-year Transactions	\$0.3	\$0.1	(\$0.0)	(\$3.1)	(\$2.1)	\$0.8	\$0.9	\$1.0	\$1.2	\$1.2	\$0.2
- Interest Payments for SSPS Debenture ²	(\$4.7)	(\$4.3)	(\$4.0)	(\$3.5)	(\$3.1)	(\$2.8)	(\$2.4)	\$0.0	(\$34.0)	(\$10.2)	(\$68.9)
TOTAL REVENUE	\$32.7	\$13.6	\$9.7	\$3.3	\$38.6	\$40.6	\$46.6	\$55.3	\$28.6	\$58.7	\$327.6
CLOSING CASH BALANCE	\$5.8	\$5.1	\$0.4	(\$120.0)	(\$209.8)	(\$177.2)	(\$138.6)	(\$87.3)	(\$58.7)	\$0.0	

Note 1: Debenture principal payments not inflated.

Note 2: Interest on debenture payments not inflated.

2023 Adjusted Charge Per Square Metre	\$3.27
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Allocation of Capital Program	
Residential Sector	83%
Industrial	6%
Non-Industrial	11%
Rates for 2023	
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
POLICE SERVICES
NON-INDUSTRIAL DEVELOPMENT CHARGE
(in \$000)**

POLICE SERVICES	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
OPENING CASH BALANCE	(\$14.40)	\$16.78	\$15.78	(\$53.31)	(\$305.75)	(\$419.19)	(\$298.29)	(\$262.80)	(\$154.51)	(\$51.62)	
2023 - 2032 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Police Services (New Projects): Non Inflated	\$20.2	\$11.4	\$11.2	\$200.0	\$203.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$446.8
- SSPS Debenture Principal Payments ¹	\$14.6	\$14.6	\$14.6	\$14.6	\$14.6	\$14.6	\$14.6	\$7.3	\$0.0	\$0.0	\$109.7
- Police Services (New Projects): Inflated	\$34.86	\$26.2	\$26.3	\$226.9	\$235.3	\$14.6	\$14.6	\$7.3	\$0.0	\$0.0	\$586.2
NEW NON-RESIDENTIAL DEVELOPMENT											
- Non-Industrial Growth in Square Metres	8,267	2,676	2,039	2,046	14,448	15,648	16,947	18,354	19,878	10,432	110,735
REVENUE											
- DC Receipts: Inflated	\$74.7	\$24.7	\$19.2	\$19.6	\$141.3	\$156.1	\$172.4	\$190.5	\$210.4	\$112.6	\$1,121.6
INTEREST											
- Interest on Opening Balance	(\$0.8)	\$0.6	\$0.6	(\$2.9)	(\$16.8)	(\$23.1)	(\$16.4)	(\$14.5)	(\$8.5)	(\$2.8)	(\$84.7)
- Interest on In-year Transactions	\$0.7	(\$0.0)	(\$0.2)	(\$5.7)	(\$2.6)	\$2.5	\$2.8	\$3.2	\$3.7	\$2.0	\$6.3
- Interest Payments for SSPS Debenture ²	(\$8.6)	\$0.0	(\$62.3)	(\$36.5)	\$0.0	\$0.0	(\$108.7)	(\$63.6)	(\$102.7)	(\$60.2)	(\$442.6)
TOTAL REVENUE	\$66.0	\$25.2	(\$42.8)	(\$25.5)	\$121.9	\$135.5	\$50.1	\$115.6	\$102.9	\$51.6	\$600.6
CLOSING CASH BALANCE	\$16.8	\$15.8	(\$53.3)	(\$305.7)	(\$419.2)	(\$298.3)	(\$262.8)	(\$154.5)	(\$51.6)	\$0.0	

Note 1: Debenture principal payments not inflated.

Note 2: Interest on debenture payments not inflated.

2023 Adjusted Charge Per Square Metre	\$9.04
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Allocation of Capital Program	
Residential Sector	83%
Industrial	6%
Non-Industrial	11%
Rates for 2023	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix B.4

Parks and Recreation

Appendix B.4 – 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 2008-2022 Historical Service Levels

The 15-year historical inventory of Indoor Recreation capital assets includes 278,980 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 2023 Development Charges by-law, 264,610 of building space remains. The value of the building space included in the inventory is approximately \$131.27 million. Shares of Town Hall, which are used for recreation programing, have been included in the historical inventory calculation; all other portions of the building, which are related to the general administration of the Town, have been excluded consistent with the requirements of the DCA.

The land associated with the buildings amounts to 8.27 hectares, and is valued at \$20.52 million. Finally, furniture and equipment associated with indoor recreation facilities has a total value of \$2.67 million.

The Town’s developed parkland amounts to approximately 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 \$40.05 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, splash pads, walkways and trails; these types of above base amenities are valued at a total of \$26.78 million. Other park facilities such as docks, park buildings (e.g., washrooms, pavilions, concessions, storage buildings) and parking areas are also included in the service level calculation, at a total value of \$19.68 million.

The 2023 full replacement value of the inventory of capital assets for the Parks and Recreation amounts to \$240.98 million, including \$154.47 for indoor recreation and \$86.51 million for parks. The combined 15-year historical average service level is \$6,214.69 per capita.

The historical service level multiplied by the 10-year forecast of net population growth results in a maximum allowable funding envelope of \$97.55 million (15,696 net population growth X historical service level of \$6,214.69/capita).

Table 2 2023 – 2032 Development-Related Capital Program and Calculation of the Unadjusted Development Charge

The 2023-2032 development-related capital program for parks and recreation amounts to \$206.21 million. It includes new parks development and facilities as well as the recovery of past commitments and a negative reserve fund balance.

A total of \$1.42 million is identified as a negative reserve fund balance and is included for recovery in the DC capital program. The Innisfil Recreation Complex (IRC) and the Cookstown Park and Community Centre principal payment debentures, to a total of \$7.77 million over the 10-year period, all of which are fully attributed to future development. The Town is currently in the process of completing the Land and Lake Master Plan, which identifies the parks related needs for the Town over the short term (5-year), medium term (6-10 year) and long-term (beyond 10 year) planning horizon. Only

costs identified over the short and medium term are included in the DC capital program. As the Land and Lakes Master Plan is not yet complete, the costs are considered to be preliminary and may be updated as part of the final plan and/or through the Town's annual capital budgeting process. A description of the types of parks and how the benefit to existing shares were determined is described below:

- **Parks** – these projects largely relate to the repair/replacement of existing parks with some additional amenities and enhancements. As a result, a 90% ineligible share has been applied to these projects.
- **Trails** – includes trail infrastructure proposed to be constructed throughout the Town. A 69% benefit to existing (BTE) share has been applied to these projects and is based on the overall BTE share identified for Active Transportation projects identified in the Roads and Related capital program.
- **Undeveloped Parks** – includes the development of new parks in the Town and associated amenities. These parks would not be constructed in the absence of growth and are therefore fully attributed to future development.
- **Lakeside Parks** – are similar to “Parks” in that the costs largely relate to the repair and replacement of existing parks; however, some net new amenities will be added as part of this scope of work. As such, a 90% ineligible share has been applied to these projects.
- **Facilities** - includes for the replacement and enhancement of one of the existing IRC fields with a domed, multi-purpose artificial turf. The creation of a domed turf will allow for increases in programming as the facility can be used year round. A 50% ineligible share has been assigned to the project.

A new indoor community space is planned at 25th Sideroad and Big Bay Point and is included in the capital program at a total cost of \$6.53 million. Other Town-wide projects include the development of the Innisfil Beach Park (IBP) Pop-up Shop Canisters and the Mobility Orbit Square and GO Station Park. These projects add a further \$17.66 million to the capital program. A 10% benefit to existing share has been identified for the Mobility Orbit Square and GO Station Park and is removed from the DC eligible costs.

The program also includes costs related to Phase 1, 2 and 3 related to Innisfil Beach Park Project Redevelopment as supported by the Town's Innisfil Beach Park Master Plan which identified the investments needed to revitalize the Town's existing park. The total cost amounts to \$33.95 million of which, \$17.41 million relates to shares of projects which will provide a benefit to existing residents. The ineligible shares of projects associated with each phase has been determined based on an assessment of individual projects. Finally, the capital program accounts for provisions for Orbit growth-related facilities in the amount of \$48.11 million.

No grants or subsidies have been identified for the parks and recreation capital program, and as such the net capital cost remains at \$206.21 million. Replacement or benefit to existing shares amount to \$41.24 million and are not included in the DC calculation. This reduces the DC eligible costs to \$164.97 million, of which \$67.43 million is deemed to benefit development beyond 2032 and will not be recovered under this DC by-law, but is eligible for consideration in future development charge studies.

The 2023-2032 DC costs eligible for recovery amount to \$97.55 million, which is allocated entirely against future residential development in the Town of Innisfil. This results in an unadjusted development charge of \$5,171 per capita.

Table 3 Cash Flow Analysis

After cash flow consideration, the residential charge increases to \$5,425 per capita. The increase reflects the front-ended nature of the capital program as well as the inclusion of interest costs related to the recovery of the outstanding debentures.

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

PARKS AND RECREATION SUMMARY								
15-year Hist. Service Level per capita	2023 - 2032		Unadjusted DC			Adjusted DC		
	Development-Related Capital Program		Res.	Indust.	Non-Indus.	Res.	Indust.	Non-Indus.
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/sq.m	\$/capita	\$/sq.m	\$/sq.m
\$6,214.69	\$206,213,013	\$97,545,774	\$5,171	\$0.00	\$0.00	\$5,425	\$0.00	\$0.00

APPENDIX B.4

TABLE 1

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

MAJOR FACILITIES Facility Name	# of Square Feet															2023 UNIT COST (\$/sq.ft.)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
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	1,260	1,260	1,260	1,260	\$300
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	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	50,400	50,400	50,400	50,400	\$640
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	140,425	140,425	140,425	140,425	\$530
<i>Excess Capacity</i>	<i>(13,981)</i>	<i>(13,981)</i>	<i>(13,981)</i>	<i>(13,981)</i>	<i>(13,981)</i>	<i>(13,981)</i>	<i>(13,981)</i>	<i>(13,981)</i>	<i>(13,981)</i>	<i>(13,981)</i>	<i>(13,981)</i>	<i>(13,981)</i>	<i>(13,981)</i>	<i>(13,981)</i>	<i>(13,981)</i>	<i>\$530</i>
Town Hall (580640233) ¹	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	\$530
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	5,300	5,300	5,300	5,300	\$300
Morgan Russell (Formally 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	33,400	33,400	33,400	33,400	\$450
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	3,400	3,400	3,400	\$740
<i>Excess Capacity</i>	<i>-</i>	<i>(390)</i>	<i>(390)</i>	<i>(390)</i>	<i>(390)</i>	<i>(390)</i>	<i>(390)</i>	<i>(390)</i>	<i>(390)</i>	<i>(390)</i>	<i>(390)</i>	<i>(390)</i>	<i>(390)</i>	<i>(390)</i>	<i>(390)</i>	<i>\$740</i>
Rizzardo	-	-	-	-	-	-	-	-	-	-	-	2,184	2,184	2,184	2,184	\$570
Other Facilities																
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	2,500	2,500	2,500	2,500	\$300
Cookstown Public School Gym	611	611	611	611	611	611	-	-	-	-	-	-	-	-	-	\$300
Cookstown Public School Library	614	614	614	614	614	614	-	-	-	-	-	-	-	-	-	\$300
Cookstown United Church	300	300	300	300	300	300	-	-	-	-	-	-	-	-	-	\$300
Country Concessions	125	125	125	125	125	125	-	-	-	-	-	-	-	-	-	\$300
Goodfellow Public School	-	-	-	-	-	-	3,486	3,486	3,486	3,486	3,486	-	-	-	-	\$300
Grange Hall	450	450	450	450	450	450	450	450	450	450	450	450	450	450	450	\$300
Holy Cross Separate School Gym	787	787	787	787	787	787	787	787	787	787	787	787	787	787	787	\$300
Killarney Beach Public School	618	618	618	618	618	618	-	-	-	-	-	-	-	-	-	\$300
Lake Simcoe Public School	-	-	-	-	-	-	-	-	-	4,273	4,273	4,273	4,273	4,273	4,273	\$300
Lake Simcoe Public School - Multi	2,077	2,077	2,077	2,077	2,077	2,077	2,077	2,077	2,077	2,077	2,077	2,077	2,077	2,077	2,077	\$300
Miss Jennies Dance Studio	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	\$300
Nantyr - Cafeteria	4,456	4,456	4,456	4,456	4,456	4,456	4,456	4,456	4,456	4,456	4,456	4,456	4,456	4,456	4,456	\$300
Nantyr Shores High School Gym	11,528	11,528	11,528	11,528	11,528	11,528	11,528	11,528	11,528	11,528	11,528	11,528	11,528	11,528	11,528	\$300
Rankin Residence (Folk Art Studio)	88	88	88	88	88	88	-	-	-	-	-	-	-	-	-	\$300
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	1,980	1,980	1,980	1,980	\$300
YMCA - Gymnasium	-	-	-	-	-	-	-	-	-	-	7,039	7,039	7,039	7,039	7,039	\$300
Yujo Martial Arts	156	156	156	156	156	156	156	156	156	156	156	156	156	156	156	\$300
Total (sq.ft.)	250,461	253,471	253,471	253,471	253,471	253,471	254,601	254,601	254,601	258,874	265,913	264,611	264,611	264,611	264,611	
Total (\$000)	\$125,113.3	\$127,341.0	\$127,341.0	\$127,341.0	\$127,341.0	\$127,341.0	\$127,680.0	\$127,680.0	\$127,680.0	\$128,961.9	\$131,073.6	\$131,272.6	\$131,272.6	\$131,272.6	\$131,272.6	

APPENDIX B.4

TABLE 1

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

2023

LAND Facility Name	# of Hectares															UNIT COST (\$/ha)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
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	0.57	0.57	0.57	0.57	\$2,500,000
Cookstown Community Centre	-	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$2,500,000
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	0.06	0.06	0.06	0.06	\$0
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	1.80	1.80	1.80	1.80	\$2,500,000
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	0.41	0.41	0.41	0.41	\$2,500,000
Morgan Russell Memorial Arena (Formally 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	1.79	1.79	1.79	1.79	\$2,500,000
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	3.29	3.29	3.29	3.29	\$2,500,000
Town Hall (580640233)	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$2,500,000
Total (ha)	7.99	8.27	8.27	8.27	8.27	8.27	8.27	8.27	8.27	8.27	8.27	8.27	8.27	8.27	8.27	
Total (\$000)	\$19,831.4	\$20,519.9	\$20,519.9	\$20,519.9	\$20,519.9	\$20,519.9	\$20,519.9	\$20,519.9	\$20,519.9	\$20,519.9	\$20,519.9	\$20,519.9	\$20,519.9	\$20,519.9	\$20,519.9	

¹ Only includes land area related to Indoor Recreation programming. Total land area is 2.60ha

FURNITURE & EQUIPMENT Facility Name	Total Value of Furniture & Equipment (\$)														
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Alcona Glen School	\$25,000	\$20,000	\$20,000	\$23,400	\$24,600	\$24,600	\$24,600	\$24,600	\$24,600	\$24,600	\$24,600	\$24,600	\$24,600	\$24,600	\$24,600
Centennial Park Summer Camp Location	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Churchill Community Centre (580630157)	\$108,000	\$82,000	\$82,000	\$94,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000
Innisfil Recreational Complex (580640233)	\$1,387,000	\$1,051,000	\$1,051,000	\$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	\$1,304,000	\$1,304,000
Knock Community Centre (580980020)	\$16,000	\$12,700	\$12,700	\$14,700	\$15,400	\$15,400	\$15,400	\$15,400	\$15,400	\$15,400	\$15,400	\$15,400	\$15,400	\$15,400	\$15,400
Morgan Russell Memorial Arena (Formally Lefroy Arena) (580650407)	\$236,000	\$181,000	\$181,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000
Cookstown Community Centre	-	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000
Mobile Youth Centre	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Rizado	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$641,700	\$641,700	\$641,700	\$641,700
Stroud Arena (580940004)	\$368,000	\$281,000	\$281,000	\$320,000	\$322,000	\$322,000	\$322,000	\$322,000	\$322,000	\$322,000	\$322,000	\$322,000	\$322,000	\$322,000	\$322,000
Total (\$000)	\$2,160.0	\$1,664.7	\$1,664.7	\$1,880.1	\$2,003.0	\$2,003.0	\$2,003.0	\$2,003.0	\$2,003.0	\$2,003.0	\$2,033.0	\$2,674.7	\$2,674.7	\$2,674.7	\$2,674.7

APPENDIX B.4
TABLE 1

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

NEIGHBOURHOOD PARKS Park Name	# of Hectares of Developed Area															2023 UNIT COST (\$/ha)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Alcona Park	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	\$350,000
Andrade Memorial Park (589950215)	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	\$350,000
Anna Maria Park (740090084)	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	\$350,000
Aspen Street Park (740000050)	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	\$350,000
Church Street Park (580650265)	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	\$350,000
Crossroads Park (589940042)	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	\$350,000
Dempster Street Park (580960068)	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	\$350,000
Hastings Avenue Park (580710181)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$350,000
Huron Court Park (589930002)	-	-	-	-	-	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	\$350,000
Kidd's Lane Park (580480052)	-	-	-	-	-	-	-	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	\$350,000
Lawrence Avenue Park (580950148)	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	\$350,000
Linda Street Park (580850235)	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	\$350,000
Nantyr Park (580690091)	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	\$350,000
Previn Court Park (580690412)	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	\$350,000
Meadows of Stroud Park (580930240)	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	\$350,000
Trinity Street Park (740070043)	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	\$350,000
Warrington Way Park (580750215)	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$350,000
Webster Boulevard Park (740110244)	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	\$350,000
Ireton Street Park (580800301)	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$350,000
Orm Membership Park (580530415)	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$350,000
Pitt Street Park (580850037)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$350,000
Ashwood Avenue Park (580740125)	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$350,000
Total (ha)	27.40	27.40	28.40	28.40	28.40	30.70	30.70	32.40	32.40	32.40	32.40	32.40	32.40	32.40	32.40	
Total (\$000)	\$9,590.0	\$9,590.0	\$9,940.0	\$9,940.0	\$9,940.0	\$10,745.0	\$10,745.0	\$11,340.0	\$11,340.0	\$11,340.0	\$11,340.0	\$11,340.0	\$11,340.0	\$11,340.0	\$11,340.0	

APPENDIX B.4
TABLE 1

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

COMMUNITY/DISTRICT PARKS	# of Hectares of Developed Area															UNIT COST (\$/ha)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Cookstown Community Park (580600290)	-	-	-	-	-	-	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	\$250,000
<i>Excess Capacity</i>	-	-	-	-	-	-	(0.27)	(0.27)	(0.27)	(0.27)	(0.27)	(0.27)	(0.27)	(0.27)	(0.27)	\$250,000
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	23.71	23.71	23.71	23.71	\$250,000
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	0.59	0.59	0.59	0.59	\$250,000
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	1.60	1.60	1.60	1.60	\$250,000
Knock Community Park (580980144)	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	\$250,000
Fennell's Corner Park (580500029)	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	\$250,000
Coral Woods Park (580630065)	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	\$250,000
Total (ha)	30.60	30.60	30.60	30.60	30.60	30.60	34.93	34.93	34.93	34.93	34.93	34.93	34.93	34.93	34.93	
Total (\$000)	\$7,650.0	\$7,650.0	\$7,650.0	\$7,650.0	\$7,650.0	\$7,650.0	\$8,732.4	\$8,732.4	\$8,732.4	\$8,732.4	\$8,732.4	\$8,732.4	\$8,732.4	\$8,732.4	\$8,732.4	

REGIONAL PARKS/SPECIAL USE PARKS	# of Hectares of Developed Area															UNIT COST (\$/ha)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Regional Parks																
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	39.40	39.40	39.40	39.40	\$200,000
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	27.60	27.60	27.60	27.60	\$200,000
Special Use Parks																
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	0.80	0.80	0.80	0.80	\$200,000
Total (ha)	67.80	67.80	67.80	67.80	67.80	67.80	67.80	67.80	67.80	67.80	67.80	67.80	67.80	67.80	67.80	
Total (\$000)	\$13,560.0	\$13,560.0	\$13,560.0	\$13,560.0	\$13,560.0	\$13,560.0	\$13,560.0	\$13,560.0	\$13,560.0	\$13,560.0	\$13,560.0	\$13,560.0	\$13,560.0	\$13,560.0	\$13,560.0	

CONSERVATION PARK	# of Hectares of Developed Area															UNIT COST (\$/ha)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
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	20.10	20.10	20.10	20.10	\$147,800
Circle Park (580530070)	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	\$147,800
Total (ha)	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	22.30	
Total (\$000)	\$3,295.9	\$3,295.9	\$3,295.9	\$3,295.9	\$3,295.9	\$3,295.9	\$3,295.9	\$3,295.9	\$3,295.9	\$3,295.9	\$3,295.9	\$3,295.9	\$3,295.9	\$3,295.9	\$3,295.9	

APPENDIX B.4
TABLE 1

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

LAKESIDE PARKS Park Name	# of Hectares															2023 UNIT COST (\$/ha)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Lakeside Parks Neighbourhood																
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	0.10	0.10	0.10	0.10	0.10	\$29,600
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	0.05	0.05	0.05	0.05	\$29,600
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	-	-	-	-	-	\$29,600
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	0.15	0.15	0.15	0.15	\$29,600
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	0.13	0.13	0.13	0.13	\$29,600
2nd Line Roadend (580540002)	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$29,600
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	0.11	0.11	0.11	0.11	\$29,600
3rd Line Roadend (580550002)	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	-	-	-	-	\$29,600
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	0.09	0.09	0.09	0.09	\$29,600
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	0.09	0.09	0.09	0.09	\$29,600
Alcona 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	0.10	0.10	0.10	0.10	\$29,600
Alfred Street Roadend (580670095)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$29,600
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	0.08	0.08	0.08	0.08	\$29,600
Arnold Street Roadend (580670002)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$29,600
Bayshore Road Park (580530080)	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	\$29,600
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	0.10	0.10	0.10	0.10	\$29,600
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	0.15	0.15	0.15	0.15	0.15	\$29,600
Belle Aire Community Beach (580680167)	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$29,600
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	0.07	0.07	0.07	0.07	\$29,600
Chapman Street Roadend (580670028)	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$29,600
Cumberland Street Roadend (580660124)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$29,600
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	0.08	0.08	0.08	0.08	\$29,600

APPENDIX B.4

TABLE 1

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

LAKESIDE PARKS Park Name	# of Hectares															2023 UNIT COST (\$/ha)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
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	0.09	0.09	0.09	0.09	\$29,600
Evans Place Roadend (580660032)	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	-	-	-	\$29,600
Ewart Street Roadend (580670001)	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$29,600
Frederick Street Roadend (580670277)	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$29,600
Gilford Road Roadend (580520208)	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.04	0.04	0.04	0.04	\$29,600
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	0.07	0.07	0.07	0.07	\$29,600
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	0.06	0.06	0.06	0.06	0.06	\$29,600
Lakeshore Boulevard Roadend (580530188)	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$29,600
Lindy Road Roadend (580520130)	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$29,600
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	0.03	0.03	0.03	0.03	0.03	\$29,600
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	0.03	0.03	0.03	0.03	\$29,600
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	0.10	0.10	0.10	0.10	\$29,600
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	0.10	0.10	0.10	0.10	\$29,600
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	0.21	0.21	0.21	0.21	0.21	\$29,600
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	0.08	0.08	0.08	0.08	\$29,600
Poplar Road Roadend (580520211)	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$29,600
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	0.04	0.04	0.04	0.04	\$29,600
Robinson Street Roadend (580670246)	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$29,600
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	0.06	0.06	0.06	0.06	\$29,600
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	0.13	0.13	0.13	0.13	0.13	\$29,600
West St. (50850120)	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$29,600
Wood Street Roadend (580530153)	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$29,600
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	0.04	0.04	0.04	0.04	\$29,600
Lakeside Community/District Parks																
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	0.70	0.70	0.70	0.70	0.70	\$147,800
12th Line Park (740010043)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$147,800
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	0.15	0.15	0.15	0.15	\$147,800
9th Line Roadend (Bon Secours Beach Park - Lakeside Park) (740060003)	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	\$147,800
Belle Ewart Park (580660025)	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	\$147,800
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	0.10	0.10	0.10	0.10	\$147,800
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	0.04	0.04	0.04	0.04	0.04	\$147,800
Isabella Street Roadend (580660056)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$147,800
Dudley Road Roadend (580680143)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$29,600
Guest Road Roadend (580880001)	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	\$29,600
Total (ha)	8.19	8.19	8.19	8.19	8.19	8.19	8.19	8.19	8.19	8.19	8.09	7.97	7.86	7.86	7.86	
Total (\$000)	582.78	\$582.8	\$582.8	\$582.8	\$582.8	\$582.8	\$582.8	\$582.8	\$582.8	\$582.8	\$579.8	\$576.3	\$573.0	\$573.0	\$573.0	

APPENDIX B.4
TABLE 1

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

OPEN SPACE Park Name	# of Hectares of Parkettes															2023 UNIT COST (\$/ha)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Bowman Street (580980225)	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	\$25,000
Forest Valley Drive (580620164)	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	\$25,000
Forest Valley Drive (580620197)	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$25,000
Innisfil Heights Crescent (580620089)	6.68	6.68	6.68	6.68	6.68	6.68	6.68	6.68	6.68	6.68	6.68	6.68	6.68	6.68	6.68	\$25,000
Thomas Street (580980061)	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	\$25,000
Thomas Street (580620089)	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	\$25,000
01st Line (580490015)	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	\$25,000
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	0.03	0.03	0.03	0.03	0.03	\$25,000
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	0.02	0.02	0.02	0.02	0.02	\$25,000
Riley Street (581420196)	-	-	-	-	-	-	-	-	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$25,000
Victoria Street West (581410171)	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$25,000
10th Line (580930312)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$25,000
Innisfil Beach Road (580640229)	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	\$25,000
Innisfil Beach Road (580940351)	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	\$25,000
Cairns Gate (580630104)	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$25,000
John Street (580580042)	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$25,000
Yonge Street (580630159)	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$25,000
13th Line (580840186)	20.23	20.23	20.23	20.23	20.23	20.23	20.23	20.23	20.23	20.23	20.23	20.23	20.23	20.23	20.23	\$25,000
30th Sideroad (580870018)	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$25,000
East Street (580850141)	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$25,000
Kimberley Street (580850276)	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	\$25,000
Whitecap Drive (580890069)	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	\$25,000
Wilkinson Street (580900064)	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$25,000
25th Sideroad (580790043)	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$25,000
Henderson Drive (580810057)	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$25,000
Ireton Street (580800197)	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	\$25,000
Oak Street (589980063)	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	\$25,000
Abram Court (580750484)	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	\$25,000

APPENDIX B.4
TABLE 1

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

OPEN SPACE Park Name	# of Hectares of Parkettes															2023 UNIT COST (\$/ha)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Abram Court (580751118)	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	\$25,000
Abram Court (580751119)	-	-	-	-	-	-	-	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$25,000
Abram Court (580751120)	-	-	-	-	-	-	-	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$25,000
Abram Court (580751121)	-	-	-	-	-	-	-	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$25,000
Abram Court (580751122)	-	-	-	-	-	-	-	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$25,000
Abram Court (580751123)	-	-	-	-	-	-	-	2.92	2.92	2.92	2.92	2.92	2.92	2.92	2.92	\$25,000
Alderslea Crescent (740030190)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$25,000
Benson Street (580750957)	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$25,000
Benson Street (580751177)	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06	\$25,000
Benson Street (589940044)	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$25,000
Chalmers Crescent (580940083)	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$25,000
Chappell Court (580760321)	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	\$25,000
Corrie Street (589950103)	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$25,000
Goodfellow Avenue (740050080)	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$25,000
Innisfil Beach Road (580750568)	-	-	-	-	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$25,000
Jans Boulevard (589940043)	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	\$25,000
Leslie Drive (580750088)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$25,000
Leslie Drive (580750090)	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$25,000
Oriole Crescent (589940007)	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$25,000
Oriole Crescent (589940008)	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$25,000
Oriole Crescent (589940111)	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$25,000
Reid Street (740050030)	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$25,000
Reid Street (740050087)	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$25,000
Rose Lane (740060019)	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$25,000
Rose Lane (740080146)	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	\$25,000
Webster Boulevard (580750792)	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	\$25,000
Webster Boulevard (580750804)	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$25,000
Whitewood Crescent (580750960)	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	\$25,000

APPENDIX B.4

TABLE 1

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

OPEN SPACE Park Name	# of Hectares of Parkettes															2023 UNIT COST (\$/ha)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
7th Line (580690820)	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	\$25,000
7th Line (740090085)	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59	4.59	\$25,000
7th Line (740090096)	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	\$25,000
Adams Road (580720322)	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$25,000
Booth Avenue (580690821)	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	\$25,000
Booth Avenue (580690980)	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	\$25,000
Ceresino Crescent (580741123)	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	\$25,000
Corm Street (580740723)	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$25,000
Dale Road (580741888)	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	\$25,000
Dale Road (580741889)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$25,000
Galloway Street (580741714)	-	-	-	-	-	-	-	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	\$25,000
Galloway Street (580741715)	-	-	-	-	-	-	-	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$25,000
Gibson Street (580741719)	-	-	-	-	-	-	-	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$25,000
Lilac Drive (580720443)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$25,000
Lowrie Street (580740998)	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	\$25,000
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	0.13	0.13	0.13	0.13	0.13	\$25,000
Saint Paul Road (580730060)	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	\$25,000
Swan Street (580741001)	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	\$25,000
Webster Boulevard (580741482)	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	\$25,000
Webster Boulevard (740110250)	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	\$25,000
20th Sideroad (580650634)	-	-	-	-	-	-	-	-	0.51	0.51	0.51	0.51	0.51	0.51	0.51	\$25,000
20th Sideroad (580650636)	-	-	-	-	-	-	-	-	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$25,000
Barry Avenue (580660186)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$25,000
Little Cedar Avenue (580670165)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$25,000
Little Cedar Avenue (580670171)	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$25,000
10th Line (580800215)	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$25,000
Fennell's Corner (580500031)	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	\$25,000
Shore Acres Drive (580520324)	-	-	-	-	-	-	-	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	\$25,000
Total (ha)	82.82	82.82	82.82	82.82	82.97	82.97	82.97	87.35	87.87	87.87	87.87	87.87	87.87	87.87	87.87	
Total (\$000)	\$2,070.5	\$2,070.5	\$2,070.5	\$2,070.5	\$2,074.3	\$2,074.3	\$2,074.3	\$2,183.8	\$2,196.8	\$2,196.8	\$2,196.8	\$2,196.8	\$2,196.8	\$2,196.8	\$2,196.8	

APPENDIX B.4

TABLE 1

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

2023															
LINEAR PARKS Park Name	# of Hectares of Developed Area														
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Trans Canada Trail (581420023)	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61
Trans Canada Trail (581410184)	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83
Trans Canada Trail (581410289)	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
Trans Canada Trail (581410112)	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72
Trans Canada Trail (580990046)	8.09	8.09	8.09	8.09	8.09	8.09	8.09	8.09	8.09	8.09	8.09	8.09	8.09	8.09	8.09
Trans Canada Trail (581410064)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.50
Total (ha)	13.43	13.43	13.43	13.43	13.43	13.43	13.43	13.43	13.43	13.43	13.43	13.43	13.43	13.43	13.93
Total (\$000)	\$335.8	\$335.8	\$335.8	\$335.8	\$335.8	\$335.8	\$335.8	\$335.8	\$335.8	\$335.8	\$335.8	\$335.8	\$335.8	\$335.8	\$348.3

2023															
WALKWAYS Park Name	# of Hectares of Developed Area														
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Walkways Assumed by Town	1.44	1.44	1.45	1.45	1.45	1.45	1.47	1.49	1.49	1.51	1.51	1.51	1.51	1.51	1.60
Total (ha)	1.44	1.44	1.45	1.45	1.45	1.45	1.47	1.49	1.49	1.51	1.51	1.51	1.51	1.51	1.60
Total (\$000)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

APPENDIX B.4
TABLE 1

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

SOCCER PITCHES Park Name	# of Soccer Pitches															UNIT COST (\$/unit)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Major																
Innisfil Beach Park (740030157)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$472,000
Innisfil Recreation Complex (580640233)	-	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$596,000
Previn Court Park (580690412)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$472,000
Minor Unlit																
Andrade Memorial Park (589950215)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	\$149,000
Hastings Avenue Park (580710181)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$149,000
Huron Court Park (589930002)	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$149,000
Nantyr Park (580690091)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$149,000
Saint John's Road Park (580690671)	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$149,000
Warrington Way Park (580750215)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$195,000
Webster Boulevard Park (740110244)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$149,000
Mini																
Coral Woods Park (580630065)	2	2	2	2	2	2	2	2	2	2	2	-	-	-	-	\$50,000
Innisfil Beach Park (740030157)	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$50,000
Meadows of Stroud Park (580930240)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$50,000
Trinity Street Park (740070043)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	\$149,000
Total (#)	14	18	18	18	18	19	19	19	19	19	18	15	14	14	12	
Total (\$000)	\$1,904.0	\$3,712.0	\$3,712.0	\$3,712.0	\$3,712.0	\$3,825.0	\$3,825.0	\$3,825.0	\$3,825.0	\$3,825.0	\$3,787.0	\$3,598.0	\$3,485.0	\$3,485.0	\$3,259.0	

BASEBALL DIAMONDS Park Name	# of Baseball Diamonds															UNIT COST (\$/unit)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Unlit																
Church Street Park (580650265)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$215,000
Dempster Street Park (580960068)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$215,000
Innisfil Beach Park (740030157)	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$215,000
Knock Community Park (580980144)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$215,000
Nantyr Park (580690091)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$215,000
Pitt Street Park (580850037)	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$215,000
Stroud Arena Park (580940038)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$215,000
Lit																
Fennell's Corner Park (580500029)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$768,000
Innisfil Beach Park (740030157)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$768,000
Innisfil Recreation Complex (580640233)	-	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$768,000
Total (#)	8	10	11	11	11	11	11	11	11	11	10	9	9	9	9	
Total (\$000)	\$2,826.0	\$4,362.0	\$4,577.0	\$4,577.0	\$4,577.0	\$4,577.0	\$4,577.0	\$4,577.0	\$4,577.0	\$4,577.0	\$4,362.0	\$4,147.0	\$4,147.0	\$4,147.0	\$4,147.0	

APPENDIX B.4
TABLE 1

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

PLAYGROUNDS Park Name	# of Play Equipment															UNIT COST (\$/unit)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
10th Line Beach Park (580800272)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Anna Maria Park (740090084)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Aspen Street Park (740000050)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Belle Ewart Park (580660025)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Dempster Street Park (580960068)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Linda Street Park (580850235)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Church Street Park (580650265)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Coral Woods Park (580630065)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Innisfil Beach Park (740030157)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Kidd's Lane Park (TBD)	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$179,000
Nantyr Park (580690091)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Andrade Memorial Park (589950215)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Stroud Arena Park (580940038)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Lawrence Avenue Park (580950148)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Ashwood Avenue Park (580740125)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
12th Line Park (740010043)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Centennial Park (580630176)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Meadows of Stroud Park (580930240)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Orm Membery Park (580530415)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Fennell's Corner Park (580500029)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Ireton Street Park (580800301)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Previn Court Park (580690412)	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Webster Boulevard Park (740110244)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Cookstown Community Park (580600290)	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$179,000
Pitt Street Park (580850037)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Warrington Way Park (580750215)	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Huron Court Park (589930002)	-	-	-	-	-	2	2	2	2	2	2	2	2	2	2	\$179,000
Cookshill Park	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$179,000
Rizzardo HWC	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$179,000
Crossroads Park (589940042)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,000
Trinity Street Park (740070043)	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$179,000
Town Square	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$179,000
LSAMI (580650631)	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$179,000
Total (#)	23	23	24	25	25	27	28	29	30	31	32	32	32	33	34	
Total (\$000)	\$4,117.0	\$4,117.0	\$4,296.0	\$4,475.0	\$4,475.0	\$4,833.0	\$5,012.0	\$5,191.0	\$5,370.0	\$5,549.0	\$5,728.0	\$5,728.0	\$5,728.0	\$5,907.0	\$6,086.0	

APPENDIX B.4
TABLE 1

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

																2023
																2023
SKATE/BIKE PARKS	# of Skate/Bike Parks															UNIT COST
Park Name	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	(\$/unit)
Stroud Arena Park (580940038)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$346,000
Lefroy Arena Park (580650407)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$346,000
Town Square	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$76,000
Innisfil Beach Park (74003015)	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$73,000
Total (#)	2	2	2	2	2	2	2	2	2	2	2	2	2	3	3	
Total (\$000)	\$692.0	\$692.0	\$692.0	\$692.0	\$692.0	\$692.0	\$692.0	\$692.0	\$692.0	\$692.0	\$692.0	\$692.0	\$692.0	\$765.0	\$765.0	

																2023
																2023
BRIDGES	# of Linear Metres															UNIT COST
Park Name	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	(\$/metre)
Steel																
Innisfil Beach Park (740030157)	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	\$22,000
Innisfil Beach Park (740030157)	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	\$22,000
Innisfil Beach Park (740030157)	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	\$22,000
Innisfil Beach Park (740030157)	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	\$22,000
Swan Street (580741001)	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	\$22,000
Jack Cres Boardwalk (580750214)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41	\$9,000
Trans Canada Trail (581420023)	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	\$22,000
Trans Canada Trail (581420023)	69	69	69	69	69	69	69	69	69	69	69	69	69	69	69	\$17,000
Concrete Culvert Pedestrian Bridge																
Trinity Street Park (740070043)	-	-	-	-	-	-	-	-	-	-	-	-	-	11	11	\$13,000
Total (#)	183	183	183	183	183	183	183	183	183	183	183	183	183	194	235	
Total (\$000)	\$3,689.8	\$3,689.8	\$3,689.8	\$3,689.8	\$3,689.8	\$3,689.8	\$3,689.8	\$3,689.8	\$3,689.8	\$3,689.8	\$3,689.8	\$3,689.8	\$3,689.8	\$3,828.9	\$4,197.9	

APPENDIX B.4
TABLE 1

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

2023
2023

PATHWAYS Park Name	# of Linear Metres															UNIT COST (\$/metre)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Paved																
Cookstown Community Park (580600290)	-	-	-	-	-	-	295	295	295	295	295	295	295	295	295	\$290
Kidd's Lane Park (TBD)	-	-	-	-	-	-	-	259	259	259	259	259	259	259	259	\$290
Meadows of Stroud Park (580930240) (path added in 2021)	210	210	210	210	210	210	210	210	210	210	210	210	210	210	210	\$290
Coral Woods Park (580630065)	177	177	177	177	177	177	177	177	177	177	177	177	177	177	177	\$290
Linda Street Park (580850235)	160	160	160	160	160	160	160	160	160	160	160	160	160	160	160	\$290
Ireton Street Park (580800301)	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	\$290
10th Line Beach Park (580800272)	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97	\$290
Huron Court Park (589930002)	-	-	-	-	-	183	183	183	183	183	183	183	183	183	183	\$290
Crossroads Park (589940042)	129	129	129	129	129	129	129	129	129	129	129	129	129	129	129	\$290
Warrington Way Park (580750215)	-	-	207	207	207	207	207	207	207	207	207	207	207	207	207	\$290
Webster Boulevard Park (740110244)	281	281	281	281	281	281	281	281	281	281	281	281	281	281	281	\$290
Ashwood Avenue Park (580740125)	92	92	92	92	92	92	92	92	92	92	92	92	92	92	92	\$290
Nantyr Park (580690091)	119	119	119	119	119	119	119	119	119	119	119	119	119	119	119	\$290
Previn Court Park (580690412)	384	384	384	384	384	384	384	384	384	384	384	384	384	384	384	\$290
Lefroy Arena Park (580650407)	49	49	49	49	49	49	49	49	49	49	49	49	49	49	49	\$290
Hastings Avenue Park (580710181)	127	127	127	127	127	127	127	127	127	127	127	127	127	127	127	\$290
Orm Membry Park (580530415)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$290
Dempster (2020)	-	-	-	-	-	-	-	-	-	-	-	-	119	119	119	\$290
Campus Trails (RHWC/IRC)	-	-	-	-	-	-	-	-	-	-	-	-	1,145	1,145	1,145	\$290
10th Line Beach Park (580800272)	27	27	27	27	27	27	27	27	27	27	27	27	27	27	27	\$290
Innisfil Beach Park	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	\$290
Innisfil Beach Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	\$290
Belle Ewart Park (580660025)	-	-	-	-	-	-	-	-	-	-	92	92	92	92	92	\$290
Stone																
Cookstown Memorial Park (580600233)	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	\$80
Coral Woods Park (580630065)	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	\$80
10th Line Beach Park (580800272)	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	\$80
Webster Boulevard Park (740110244)	255	255	255	255	255	255	255	255	255	255	255	255	255	255	255	\$80
Anna Maria Park (740090084)	233	233	233	233	233	233	233	233	233	233	233	233	233	233	233	\$80
Nantyr Park (580690091)	233	233	233	233	233	233	233	233	233	233	233	233	233	233	233	\$80
Belle Ewart Park (580660025)	193	193	193	193	193	193	193	193	193	193	193	193	193	193	193	\$80
Church Street Park (580650265)	420	420	420	420	420	420	420	420	420	420	420	420	420	420	420	\$80
Orm Membry Park (580530415)	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	\$80
Cookstown Community Park (580600290)	-	-	-	-	-	-	-	-	-	-	-	474	474	474	474	\$80
Stroud Arena Park	-	-	-	-	-	-	-	-	-	-	-	-	230	230	230	\$80
Woodchip																
Campus Rotary Trail	-	-	-	-	-	-	-	-	-	-	-	270	270	270	270	\$70
Hastings	-	-	-	-	-	-	-	-	-	-	-	-	345	345	345	\$70
Total (#)	5,379	5,379	5,586	5,586	5,586	5,769	6,064	6,323	6,323	6,323	6,415	7,159	8,998	8,998	9,498	
Total (\$000)	\$1,265.3	\$1,265.3	\$1,325.3	\$1,325.3	\$1,325.3	\$1,378.4	\$1,463.9	\$1,539.0	\$1,539.0	\$1,539.0	\$1,565.7	\$1,622.5	\$2,031.7	\$2,031.7	\$2,176.7	

APPENDIX B.4
TABLE 1

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

																2023
																2023
WATER PARKS/SPLASH PADS	# of Waterplay Facilities															UNIT COST
Pool Name	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	(\$/unit)
Cookstown Community Park (580600290)	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$724,470
Town Square Splash Pad	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$202,000
Town Square Water Feature	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$129,300
Total (#)	-	-	-	-	-	-	1	1	1	1	1	1	1	1	3	
Total (\$000)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$724.5	\$724.5	\$724.5	\$724.5	\$724.5	\$724.5	\$724.5	\$724.5	\$1,055.8	

																2023
																2023
WALKWAYS (PAVED)	# of Linear Metres															UNIT COST
Park Name	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	(\$/metre)
Cloverhill Crescent (580480099)	64	64	64	64	64	64	64	64	64	64	64	64	64	64	64	\$290
Sunnybrae Avenue (580930399)	141	141	141	141	141	141	141	141	141	141	141	141	141	141	141	\$290
Lawrence Avenue (580950144)	135	135	135	135	135	135	135	135	135	135	135	135	135	135	135	\$290
Dempster Avenue (580960052)	84	84	84	84	84	84	84	84	84	84	84	84	84	84	84	\$290
Benson Street (580750955)	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	\$290
Coleman Crescent (580750962)	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	\$290
Leslie Drive (589950132)	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	\$290
Carrie Street (589950090)	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	\$290
Gina Street (580740573)	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	\$290
Mill Street (580740003)	83	83	83	83	83	83	83	83	83	83	83	83	83	83	83	\$290
Romina Court (580740435)	38	38	38	38	38	38	38	38	38	38	38	38	38	38	38	\$290
Westmount Avenue (580741271)	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	\$290
Mcfadden Street (580741718)	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	\$290
Total (#)	839	839	839	839	839	839	839	839	839	839	839	839	839	839	839	
Total (\$000)	\$243.3	\$243.3	\$243.3	\$243.3	\$243.3	\$243.3	\$243.3	\$243.3	\$243.3	\$243.3	\$243.3	\$243.3	\$243.3	\$243.3	\$243.3	

APPENDIX B.4
TABLE 1

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

																2023
																2023
TRAILS (STONE)	# of Linear Metres															UNIT COST (\$/metre)
Park Name	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Trans Canada Trail (581420023)	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	\$170
Trans Canada Trail (581410184)	322	322	322	322	322	322	322	322	322	322	322	322	322	322	322	\$170
Trans Canada Trail (581410289)	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	\$50
Trans Canada Trail (581410112)	490	490	490	490	490	490	490	490	490	490	490	490	490	490	490	\$170
Trans Canada Trail (580990046)	3,244	3,244	3,244	3,244	3,244	3,244	3,244	3,244	3,244	3,244	3,244	3,244	3,244	3,244	3,244	\$170
Trans Canada Trail (581410064)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	622	\$170
Total (#)	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	5,717	6,339	
Total (\$000)	\$962.3	\$962.3	\$962.3	\$962.3	\$962.3	\$962.3	\$962.3	\$962.3	\$962.3	\$962.3	\$962.3	\$962.3	\$962.3	\$962.3	\$1,068.0	

																2023
																2023
Outdoor Ice Rinks	# of Outdoor Ice Rinks															UNIT COST (\$/unit)
Park Name	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Cookstown Community Park (580600290)	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$ 465,000
Town Square	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$ 1,668,000
Total (#)	-	-	-	-	-	-	1	1	1	1	1	1	1	1	2	
Total (\$000)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$465.0	\$465.0	\$465.0	\$465.0	\$465.0	\$465.0	\$465.0	\$465.0	\$2,133.0	

APPENDIX B.4
TABLE 1

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

SPECIAL FACILITIES Name	# of Facilities															2023 UNIT COST (\$/unit)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
30th Side Road North Dock	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$826,100
Innisfil Beach Park Dock	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$826,100
Isabella Street Dock	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$826,100
Picnic Tables	120	120	120	124	124	128	128	132	132	140	170	170	170	170	170	\$1,300
Electronic sign IRC complex	-	-	-	-	2	2	2	2	2	2	2	2	2	2	2	\$112,200
Gateway Sign	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$265,200
Entrance Signs	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	\$10,000
Innisfil Beach Park Floating Docks	-	-	-	-	-	-	-	-	6	6	6	6	6	6	6	\$86,800
Shore Acres Dock	-	-	-	-	-	-	-	-	-	-	-	2	2	2	2	\$102,100
Bleachers	11	11	11	11	11	11	11	11	11	12	12	12	12	12	12	\$3,300
Total (#)	149	149	149	153	156	160	160	164	170	179	209	211	211	211	211	
Total (\$000)	\$2,820.6	\$2,820.6	\$2,820.6	\$2,825.8	\$3,315.4	\$3,320.6	\$3,320.6	\$3,325.8	\$3,846.6	\$3,860.3	\$3,899.3	\$4,103.5	\$4,103.5	\$4,103.5	\$4,103.5	

APPENDIX B.4
TABLE 1

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

OTHER SPECIAL FACILITIES Name	# of Facilities															2023 UNIT COST (\$/unit)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Innisfil Beach Park																
Pavillion East	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$248,000
Pavillion West	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$124,000
Washrooms	2	2	2	2	2	3	3	3	4	4	4	4	4	4	4	\$413,000
Restaurant Concession	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$372,000
Storage Garage Compound	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$637,000
Boat Launch	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$199,000
Grand Stand	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$497,000
Gatehouse	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$372,000
Centennial Park																
Pavillion	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$248,000
Washrooms, Storage Building & Gatehouse	3	3	3	3	3	3	3	3	3	3	3	3	1	1	1	\$762,000
Town Square																
Washrooms, Concession	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$751,000
Mechanical, Storage, Zamboni Garage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$851,000
Other																
Belle Ewart Pavilion	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$140,000
Cookstown Quanset Hut	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$182,000
Cookstown Splash Pad Mechanical Building	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$165,000
Cookstown Watch Tower	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$50,000
Cookstown Gazebo	-	1	1	1	1	1	1	1	1	1	1	1	1	1	-	\$83,000
Town Hall Gazebo	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$37,000
Hastings Gazebo	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$94,000
Total (#)	14	15	15	15	18	19	19	19	20	19	20	20	19	19	20	
Total (\$000)	\$5,859.0	\$5,942.0	\$5,942.0	\$5,942.0	\$6,429.0	\$6,842.0	\$6,842.0	\$6,842.0	\$7,255.0	\$6,758.0	\$6,795.0	\$6,795.0	\$5,365.0	\$5,365.0	\$6,884.0	

APPENDIX B.4
TABLE 1

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

PARKING AREA FOR PARK FACILITIES Park Name	# of Square Feet															2023 UNIT COST (\$/unit)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Paved & Lit																
Previn Court Park (580690412)	12,916	12,916	12,916	12,916	12,916	12,916	12,916	12,916	12,916	12,916	12,916	12,916	12,916	12,916	12,916	\$25
Paved																
10th Line (580800215)	20,451	20,451	20,451	20,451	20,451	20,451	20,451	20,451	20,451	20,451	20,451	20,451	20,451	20,451	20,451	\$21
Centennial Park (580630176)	25,833	25,833	25,833	25,833	25,833	25,833	25,833	25,833	25,833	25,833	25,833	25,833	25,833	25,833	25,833	\$21
Coral Woods Park (580630065)	6,458	6,458	6,458	6,458	6,458	6,458	6,458	6,458	6,458	6,458	6,458	6,458	6,458	6,458	6,458	\$21
Dempster Street Park (580960068)	7,868	7,868	7,868	7,868	7,868	7,868	7,868	7,868	7,868	7,868	7,868	7,868	7,868	7,868	7,868	\$21
Guest Road (580890099)	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993	13,993	\$21
Huron Court Park (589930002)	-	-	-	-	-	12,917	12,917	12,917	12,917	12,917	12,917	12,917	12,917	12,917	12,917	\$18
Innisfil Beach Park (740030157)	-	-	-	-	258,388	258,388	258,388	258,388	258,388	258,388	258,388	258,388	258,388	258,388	258,388	\$18
Shore Acres Drive (580520324)	-	-	-	-	-	-	-	-	28,578	28,578	28,578	28,578	28,578	28,578	28,578	\$18
Unpaved																
12th Line Park (740010043)	7,535	7,535	7,535	7,535	7,535	7,535	7,535	7,535	7,535	7,535	7,535	7,535	7,535	7,535	7,535	\$18
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	3,229	3,229	3,229	3,229	3,229	\$18
9th Line	-	-	-	-	-	-	-	-	-	-	-	-	8,553	8,553	8,553	\$18
Belle Ewart Park (580660025)	7,534	7,534	7,534	7,534	7,534	7,534	7,534	7,534	7,534	7,534	7,534	7,534	7,534	7,534	7,534	\$18
Fennell's Corner (580500031)	16,146	16,146	16,146	16,146	16,146	16,146	16,146	16,146	16,146	16,146	16,146	16,146	16,146	16,146	16,146	\$18
Nantyr Park (580690091)	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	\$18
Saint John's Road Park (580690671)	19,375	19,375	19,375	19,375	19,375	19,375	19,375	19,375	19,375	19,375	11,840	11,840	-	-	-	\$18
South Innisfil Arboretum (580530008)	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	11,840	\$18
Trans Canada Trail (580990046)	11,302	11,302	11,302	11,302	11,302	11,302	11,302	11,302	11,302	11,302	11,302	11,302	11,302	11,302	11,302	\$18
Total (sq.ft.)	176,320	176,320	176,320	176,320	434,708	447,625	447,625	447,625	476,203	476,203	468,668	468,668	465,380	465,380	465,380	
Total (\$000)	\$3,488.0	\$3,488.0	\$3,488.0	\$3,488.0	\$8,139.0	\$8,371.5	\$8,371.5	\$8,371.5	\$8,885.9	\$8,885.9	\$8,750.2	\$8,750.2	\$8,691.1	\$8,691.1	\$8,691.1	

APPENDIX B.4
TABLE 1

TOWN OF INNISFIL
CALCULATION OF SERVICE LEVELS
PARKS AND RECREATION

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Historic Population	31,786	32,096	32,409	32,727	33,735	34,774	35,845	36,949	38,088	39,082	40,102	41,149	42,223	43,326	45,505

INVENTORY SUMMARY (\$000)

Indoor Recreation	\$147,104.8	\$149,525.6	\$149,525.6	\$149,741.0	\$149,863.9	\$149,863.9	\$150,202.9	\$150,202.9	\$150,202.9	\$151,484.8	\$153,626.5	\$154,467.3	\$154,467.3	\$154,467.3	\$154,467.3
Parkland Development	\$37,085.0	\$37,085.0	\$37,435.0	\$37,435.0	\$37,438.7	\$38,243.7	\$39,326.1	\$40,030.6	\$40,043.6	\$40,043.6	\$40,040.7	\$40,037.1	\$40,033.8	\$40,033.8	\$40,046.3
Park Facilities	\$16,895.7	\$20,239.7	\$20,693.7	\$20,912.7	\$20,912.7	\$21,489.8	\$22,996.8	\$23,250.9	\$23,469.9	\$23,701.9	\$23,614.6	\$23,267.4	\$23,820.5	\$24,211.6	\$26,783.7
Other Park Facilities	\$12,167.6	\$12,250.6	\$12,250.6	\$12,255.8	\$17,883.4	\$18,534.1	\$18,534.1	\$18,539.3	\$19,987.5	\$19,504.2	\$19,444.5	\$19,648.7	\$18,159.6	\$18,159.6	\$19,678.6
Total (\$000)	\$213,253.0	\$219,100.9	\$219,904.9	\$220,344.5	\$226,098.7	\$228,131.5	\$231,059.9	\$232,023.7	\$233,703.9	\$234,734.5	\$236,726.3	\$237,420.6	\$236,481.2	\$236,872.3	\$240,975.9

SERVICE LEVEL (\$/capita)

Average
Service
Level

Indoor Recreation	\$4,627.97	\$4,658.70	\$4,613.71	\$4,575.46	\$4,442.39	\$4,309.65	\$4,190.34	\$4,065.14	\$3,943.58	\$3,876.08	\$3,830.89	\$3,753.85	\$3,658.37	\$3,565.23	\$3,394.51	\$4,100.39
Parkland Development	\$1,166.71	\$1,155.44	\$1,155.08	\$1,143.86	\$1,109.79	\$1,099.78	\$1,097.12	\$1,083.40	\$1,051.34	\$1,024.61	\$998.47	\$972.98	\$948.15	\$924.01	\$880.04	\$1,054.05
Park Facilities	\$531.55	\$630.60	\$638.52	\$639.01	\$619.91	\$617.98	\$641.56	\$629.27	\$616.20	\$606.47	\$588.86	\$565.44	\$564.16	\$558.82	\$588.59	\$602.46
Other Park Facilities	\$382.80	\$381.69	\$378.00	\$374.49	\$530.11	\$532.99	\$517.06	\$501.75	\$524.77	\$499.06	\$484.88	\$477.50	\$430.09	\$419.14	\$432.45	\$457.78
Total (\$/capita)	\$6,709.02	\$6,826.42	\$6,785.30	\$6,732.80	\$6,702.20	\$6,560.40	\$6,446.08	\$6,279.57	\$6,135.89	\$6,006.21	\$5,903.10	\$5,769.78	\$5,600.77	\$5,467.21	\$5,295.59	\$6,214.69

TOWN OF INNISFIL
CALCULATION OF MAXIMUM ALLOWABLE
PARKS AND RECREATION

15-Year Funding Envelope Calculation

15 Year Average Service Level 2008 - 2022	\$6,214.69
Net Population Growth 2023 - 2032	15,696
Maximum Allowable Funding Envelope	\$97,545,774

APPENDIX B.4

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	Replacement & BTE Shares		Available DC Reserves	2023 - 2032	Post 2032
4.0 PARKS AND RECREATION										
4.1 Recovery of Negative Reserve Fund Balance										
4.1.1 Balance as at December 31, 2022	2023	\$ 1,419,147	\$ -	\$ 1,419,147	0%	\$ -	\$ 1,419,147	\$ -	\$ 1,419,147	\$ -
Subtotal Recovery of Negative Reserve Fund Balance		\$ 1,419,147	\$ -	\$ 1,419,147		\$ -	\$ 1,419,147	\$ -	\$ 1,419,147	\$ -
4.2 Recovery of IRC Debt										
4.2.1 Principal Payment	2023	\$ 988,000	\$ -	\$ 988,000	0%	\$ -	\$ 988,000	\$ -	\$ 988,000	\$ -
4.2.2 Principal Payment	2024	\$ 988,000	\$ -	\$ 988,000	0%	\$ -	\$ 988,000	\$ -	\$ 988,000	\$ -
4.2.3 Principal Payment	2025	\$ 988,000	\$ -	\$ 988,000	0%	\$ -	\$ 988,000	\$ -	\$ 988,000	\$ -
4.2.4 Principal Payment	2026	\$ 988,000	\$ -	\$ 988,000	0%	\$ -	\$ 988,000	\$ -	\$ 988,000	\$ -
4.2.5 Principal Payment	2027	\$ 988,000	\$ -	\$ 988,000	0%	\$ -	\$ 988,000	\$ -	\$ 988,000	\$ -
4.2.6 Principal Payment	2028	\$ 988,000	\$ -	\$ 988,000	0%	\$ -	\$ 988,000	\$ -	\$ 988,000	\$ -
4.2.7 Principal Payment	2029	\$ 988,000	\$ -	\$ 988,000	0%	\$ -	\$ 988,000	\$ -	\$ 988,000	\$ -
4.2.8 Principal Payment	2030	\$ 494,000	\$ -	\$ 494,000	0%	\$ -	\$ 494,000	\$ -	\$ 494,000	\$ -
Subtotal Recovery of IRC Debt		\$ 7,410,000	\$ -	\$ 7,410,000		\$ -	\$ 7,410,000	\$ -	\$ 7,410,000	\$ -
4.3 Recovery of Cookstown Community Centre										
4.3.1 Principal Payment	2023	\$ 38,446	\$ -	\$ 38,446	0%	\$ -	\$ 38,446	\$ -	\$ 38,446	\$ -
4.3.2 Principal Payment	2024	\$ 38,446	\$ -	\$ 38,446	0%	\$ -	\$ 38,446	\$ -	\$ 38,446	\$ -
4.3.3 Principal Payment	2025	\$ 38,446	\$ -	\$ 38,446	0%	\$ -	\$ 38,446	\$ -	\$ 38,446	\$ -
4.3.4 Principal Payment	2026	\$ 38,446	\$ -	\$ 38,446	0%	\$ -	\$ 38,446	\$ -	\$ 38,446	\$ -
4.3.5 Principal Payment	2027	\$ 38,446	\$ -	\$ 38,446	0%	\$ -	\$ 38,446	\$ -	\$ 38,446	\$ -
4.3.6 Principal Payment	2028	\$ 38,446	\$ -	\$ 38,446	0%	\$ -	\$ 38,446	\$ -	\$ 38,446	\$ -
4.3.7 Principal Payment	2029	\$ 38,446	\$ -	\$ 38,446	0%	\$ -	\$ 38,446	\$ -	\$ 38,446	\$ -
4.3.8 Principal Payment	2030	\$ 19,223	\$ -	\$ 19,223	0%	\$ -	\$ 19,223	\$ -	\$ 19,223	\$ -
Subtotal Recovery of Cookstown Community Centre		\$ 288,342	\$ -	\$ 288,342		\$ -	\$ 288,342	\$ -	\$ 288,342	\$ -
4.4 Recovery of Cookstown Parks Debt										
4.4.1 Principal Payment	2023	\$ 9,014	\$ -	\$ 9,014	0%	\$ -	\$ 9,014	\$ -	\$ 9,014	\$ -
4.4.2 Principal Payment	2024	\$ 9,014	\$ -	\$ 9,014	0%	\$ -	\$ 9,014	\$ -	\$ 9,014	\$ -
4.4.3 Principal Payment	2025	\$ 9,014	\$ -	\$ 9,014	0%	\$ -	\$ 9,014	\$ -	\$ 9,014	\$ -
4.4.4 Principal Payment	2026	\$ 9,014	\$ -	\$ 9,014	0%	\$ -	\$ 9,014	\$ -	\$ 9,014	\$ -
4.4.5 Principal Payment	2027	\$ 9,014	\$ -	\$ 9,014	0%	\$ -	\$ 9,014	\$ -	\$ 9,014	\$ -
4.4.6 Principal Payment	2028	\$ 9,014	\$ -	\$ 9,014	0%	\$ -	\$ 9,014	\$ -	\$ 9,014	\$ -
4.4.7 Principal Payment	2029	\$ 9,014	\$ -	\$ 9,014	0%	\$ -	\$ 9,014	\$ -	\$ 9,014	\$ -
4.4.8 Principal Payment	2030	\$ 4,507	\$ -	\$ 4,507	0%	\$ -	\$ 4,507	\$ -	\$ 4,507	\$ -
Subtotal Recovery of Cookstown Parks Debt		\$ 67,604	\$ -	\$ 67,604		\$ -	\$ 67,604	\$ -	\$ 67,604	\$ -

APPENDIX B.4

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	Replacement & BTE Shares		Available DC Reserves	2023 - 2032	Post 2032
4.5 Land & Lake Master Plan Projects¹										
4.5.1 Parks	Various	\$ 11,285,000	\$ -	\$ 11,285,000	90%	\$ 10,156,500	\$ 1,128,500	\$ -	\$ 1,128,500	\$ -
4.5.2 Trails	Various	\$ 1,183,000	\$ -	\$ 1,183,000	69%	\$ 812,793	\$ 370,207	\$ -	\$ 370,207	\$ -
4.5.3 Undeveloped Parks	Various	\$ 64,648,000	\$ -	\$ 64,648,000	0%	\$ -	\$ 64,648,000	\$ -	\$ 58,183,200	\$ 6,464,800
4.5.4 Lakeside Parks	Various	\$ 10,665,000	\$ -	\$ 10,665,000	90%	\$ 9,598,500	\$ 1,066,500	\$ -	\$ 1,066,500	\$ -
4.5.5 Facilities	Various	\$ 3,000,000	\$ -	\$ 3,000,000	50%	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
Subtotal Land & Lake Master Plan Projects ¹		\$ 90,781,000	\$ -	\$ 90,781,000		\$ 22,067,793	\$ 68,713,207	\$ -	\$ 62,248,407	\$ 6,464,800
4.6 Indoor Recreation Facilities										
4.6.1 25th Sideroad & Big Bay Point - New Community Space	2028	\$ 6,532,724	\$ -	\$ 6,532,724	0%	\$ -	\$ 6,532,724	\$ -	\$ -	\$ 6,532,724
Subtotal Indoor Recreation Facilities		\$ 6,532,724	\$ -	\$ 6,532,724		\$ -	\$ 6,532,724	\$ -	\$ -	\$ 6,532,724
4.7 Other Town-Wide Projects										
4.7.1 IBP Pop-up Shops- Canisters	2025	\$ 81,500	\$ -	\$ 81,500	0%	\$ -	\$ 81,500	\$ -	\$ 81,500	\$ -
4.7.3 Mobility Orbit Square and GO Station Park	2026	\$ 17,574,605	\$ -	\$ 17,574,605	10%	\$ 1,757,461	\$ 15,817,145	\$ -	\$ 15,817,145	\$ -
Subtotal Other Town-Wide Projects		\$ 17,656,105	\$ -	\$ 17,656,105		\$ 1,757,461	\$ 15,898,645	\$ -	\$ 15,898,645	\$ -
4.8 Innisfil Beach Park Project Redevelopment										
4.8.1 Phase 1 (Beaches Area and New Park Access)	2026	\$ 9,402,780	\$ -	\$ 9,402,780	50%	\$ 4,707,420	\$ 4,695,360	\$ -	\$ 4,695,360	\$ -
4.8.2 Phase 2 (Gateway Area, Neighbourhood Area and Youth Area)	2029	\$ 11,953,590	\$ -	\$ 11,953,590	41%	\$ 4,915,937	\$ 7,037,653	\$ -	\$ 2,815,061	\$ 4,222,592
4.8.3 Phase 3 (Port of Innisfil)	2032	\$ 12,591,720	\$ -	\$ 12,591,720	62%	\$ 7,789,725	\$ 4,801,995	\$ -	\$ -	\$ 4,801,995
Subtotal Innisfil Beach Park Project Redevelopment		\$ 33,948,090	\$ -	\$ 33,948,090		\$ 17,413,082	\$ 16,535,008	\$ -	\$ 7,510,421	\$ 9,024,587
4.9 Future Growth-Related Projects										
4.9.1 Provision for Orbit Growth-Related Facilities	Various	\$ 48,110,000	\$ -	\$ 48,110,000	0%	\$ -	\$ 48,110,000	\$ -	\$ 2,703,208	\$ 45,406,792
Subtotal Future Growth-Related Projects		\$ 48,110,000	\$ -	\$ 48,110,000		\$ -	\$ 48,110,000	\$ -	\$ 2,703,208	\$ 45,406,792
TOTAL PARKS AND RECREATION		\$ 206,213,013	\$ -	\$ 206,213,013		\$ 41,238,336	\$ 164,974,677	\$ -	\$ 97,545,774	\$ 67,428,903

¹ Only projects identified in the Land and Lakes Master Plan over the next 10-years have been included in the capital program. Costs beyond this period will be examined as part of future DC Study updates.

Residential Development Charge Calculation		
Residential Share of 2023 - 2032 DC Eligible Costs	100%	\$97,545,774
10-Year Growth in Population in New Units		18,863
Unadjusted Development Charge Per Capita		\$5,171
Industrial Development Charge Calculation		
Industrial Share of 2023 - 2032 DC Eligible Costs	0%	\$0
10-Year Growth in Square Metres		120,325
Unadjusted Development Charge Per Square Metre		\$0.00
Non-Industrial Development Charge Calculation		
Non-Industrial Share of 2023 - 2032 DC Eligible Costs	0%	\$0
10-Year Growth in Square Metres		110,735
Unadjusted Development Charge Per Square Metre		\$0.00

2023 - 2032 Net Funding Envelope	\$97,545,774
Reserve Fund Balance	
Balance as at December 31, 2022	(\$1,419,147)

**APPENDIX B.4
TABLE 3**

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

PARKS AND RECREATION	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
OPENING CASH BALANCE	(\$1,419.15)	(\$2,918.24)	(\$1,573.07)	(\$16.70)	(\$18,464.79)	(\$19,504.34)	(\$19,254.66)	(\$20,863.02)	(\$16,970.79)	(\$9,904.36)	
2023 - 2032 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- New Projects: Non Inflated	\$6,495.2	\$6,495.2	\$6,576.7	\$27,007.7	\$6,495.2	\$6,495.2	\$9,310.2	\$6,495.2	\$6,495.2	\$6,495.2	\$88,360.7
- IRC Debenture Principal Payments ¹	\$988.0	\$988.0	\$988.0	\$988.0	\$988.0	\$988.0	\$988.0	\$494.0	\$0.0	\$0.0	\$7,410.0
- Cookstown CC Debenture Principal Payments ¹	\$38.4	\$38.4	\$38.4	\$38.4	\$38.4	\$38.4	\$38.4	\$19.2	\$0.0	\$0.0	\$288.3
- Cookstown Park Debenture Principal Payments ¹	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$9.0	\$4.5	\$0.0	\$0.0	\$67.6
- Projects: Inflated	\$7,530.62	\$7,660.5	\$7,877.8	\$29,696.2	\$8,066.0	\$8,206.6	\$11,520.3	\$7,978.6	\$7,610.1	\$7,762.3	\$103,909.2
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	1,215	1,724	1,744	2,092	1,413	1,587	1,798	2,075	2,434	2,781	18,863
REVENUE											
- DC Receipts: Inflated	\$6,591.9	\$9,540.5	\$9,844.2	\$12,044.7	\$8,298.1	\$9,506.3	\$10,985.6	\$12,931.6	\$15,472.4	\$18,031.7	\$113,247.1
INTEREST											
- Interest on Opening Balance	(\$78.1)	(\$160.5)	(\$86.5)	(\$0.9)	(\$1,015.6)	(\$1,072.7)	(\$1,059.0)	(\$1,147.5)	(\$933.4)	(\$544.7)	(\$6,098.9)
- Interest on In-year Transactions	(\$25.8)	\$32.9	\$34.4	(\$485.4)	\$4.1	\$22.7	(\$14.7)	\$86.7	\$137.6	\$179.7	(\$27.8)
- Interest Payments for IRC Debenture ²	(\$435.6)	(\$388.6)	(\$341.5)	(\$296.0)	(\$248.2)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$1,709.9)
- Interest Payments for Cookstown Park Debenture ²	(\$4.0)	(\$3.5)	(\$3.1)	(\$2.7)	(\$2.3)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$15.6)
- Interest Payments for Cookstown CC Debenture ²	(\$16.9)	(\$15.1)	(\$13.3)	(\$11.5)	(\$9.7)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$66.5)
TOTAL REVENUE	\$6,031.5	\$9,005.7	\$9,434.2	\$11,248.1	\$7,026.5	\$8,456.3	\$9,911.9	\$11,870.9	\$14,676.5	\$17,666.7	\$105,328.3
CLOSING CASH BALANCE	(\$2,918.2)	(\$1,573.1)	(\$16.7)	(\$18,464.8)	(\$19,504.3)	(\$19,254.7)	(\$20,863.0)	(\$16,970.8)	(\$9,904.4)	\$0.0	

Note 1: Debenture principal payments not inflated.

Note 2: Interest on debenture payments not inflated.

2023 Adjusted Charge Per Capita	\$5,425
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Allocation of Capital Program	
Residential Sector	100%
Non-Residential Sector	0%
Rates for 2023	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



Appendix B.5

Services Related a Highway: Public Works

Appendix B.5 – Services Related a Highway: Public Works

The Public Works Department is responsible for the maintenance of all roads, sidewalks and curbs within the Town boundaries. The capital costs associated with public works functions are accounted for in this section. Information regarding Roads and Related infrastructure can be found in Appendix C.

Table 1 2008-2022 Historical Service Levels

The 15-year historical inventory of Public Works capital assets includes several facilities for salt management and operations totaling 102,505 square feet valued at \$19.98 million. The land inventory includes a gravel pit, operations center, roads depot yard, and salt management facility, which resides on on 25.80 hectares. The total value of this land is \$26.19 million.

The inventory also includes parking lots and other asphalt surfaces with a total area of 28,000 square metres, valued at \$5.6 million. Furniture and equipment include items such as towers, winter liquid storage, and fuel systems totaling \$1.37 million.

The 2023 full replacement value of the inventory of capital assets for Public Works amounts to \$53.14 million. The combined 15-year historical average service level is \$612.15 per capita.

The historical service level multiplied by the 10-year forecast of net population and employment growth results in a maximum allowable funding envelope of \$11.91 million (19,456 net population and employment growth X historical service level of \$612.15/capita).

Table 2 2023 – 2032 Development-Related Capital Program and Calculation of the Unadjusted Development Charge

The 2023-2032 development-related capital program for Public Works services amounts to \$21.57 million. Approximately \$5.09 million relates to the recovery of the negative DC reserve fund balance. The program also includes provisions for a new 50,000 square foot sand/salt dome, a 2,600 square foot expansion of the existing operations centre, and asphalt works at the waste storage facility totaling \$5.92 million. Finally, the capital program accounts for provisions for Orbit growth-related facilities in the amount of \$10.56 million.

No grants or subsidies have been identified for the Public Works capital program, and as such the net capital cost remains at \$21.57 million. Replacement or benefit to existing shares amount to \$20,800 for the Waste Storage and Asphalt Works. This reduces the DC eligible costs to \$21.55 million, of which \$9.64 million is deemed to benefit development beyond 2032 and will not be recovered under this DC by-law, but is eligible for consideration in future development charge studies.

The 2023-2032 DC costs eligible for recovery amount to \$11.91 million is allocated 83%, or \$9.89 million, against new residential development, 6%, or \$714,600 against new industrial development, and 11%, or \$1.31 million, against non-industrial development. This yields an unadjusted development charge of \$524 per capita, \$5.94 per square metre for industrial developments, and \$11.83 per square metre for non-industrial developments.

Table 3 Cash Flow Analysis

After cash flow analysis, the residential calculated charge increases to \$579 per capita, \$6.68 per square metre for industrial, and the non-industrial charge increases to \$13.81 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:

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS SUMMARY								
15-year Hist.	2023 - 2032		Unadjusted DC			Adjusted DC		
Service Level	Development-Related Capital Program		Res.	Indust.	Non-Indus.	Res.	Indust.	Non-Indus.
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/sq.m	\$/capita	\$/sq.m	\$/sq.m
\$612.15	\$21,571,332	\$11,910,237	\$524	\$5.94	\$11.83	\$579	\$6.68	\$13.81

APPENDIX B.5

TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

BUILDINGS Facility Name	# of Square Feet															2023 UNIT COST (\$/sq.ft.)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Coverall	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,250	3,250	3,250	3,250	6,850	\$45
Operations Centre (including Fleet Shop)	-	-	-	-	-	-	-	-	-	-	32,775	32,775	32,775	32,775	32,775	\$340
Salt Management Facility	-	-	-	-	-	-	-	-	-	-	60,000	60,000	60,000	60,000	60,000	\$140
Salt/Patch Coverall	3,108	3,108	3,108	3,108	3,108	3,108	3,108	3,108	3,108	3,108	2,880	2,880	2,880	2,880	2,880	\$45
Sand Dome	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	-	-	-	-	-	\$100
Shop	12,264	12,264	12,264	12,264	12,264	12,264	12,264	12,264	12,264	12,264	-	-	-	-	-	\$520
Winter Storage Shed	512	512	512	512	512	512	512	512	512	512	-	-	-	-	-	\$160
Total (#)	28,434	28,434	28,434	28,434	28,434	28,434	28,434	28,434	28,434	28,434	98,905	98,905	98,905	98,905	102,505	
Total (\$000)	\$7,686.3	\$7,686.3	\$7,686.3	\$7,686.3	\$7,686.3	\$7,686.3	\$7,686.3	\$7,686.3	\$7,686.3	\$7,686.3	\$19,819.4	\$19,819.4	\$19,819.4	\$19,819.4	\$19,981.4	

LAND Facility Name	# of Hectares															2023 UNIT COST (\$/ha)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Gravel Pit	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-	-	\$435,000
Operations Center	-	-	-	-	-	-	-	-	-	-	2.30	2.30	2.30	2.30	2.30	\$1,015,000
Roads Depot Yard	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	-	-	-	-	-	\$1,015,000
Salt Management Facility	-	-	-	-	-	-	-	-	-	-	23.50	23.50	23.50	23.50	23.50	\$1,015,000
Total (ha)	8.94	8.94	8.94	8.94	8.94	8.94	8.94	8.94	8.94	8.94	33.80	33.80	25.80	25.80	25.80	
Total (\$000)	\$4,434.1	\$4,434.1	\$4,434.1	\$4,434.1	\$4,434.1	\$4,434.1	\$4,434.1	\$4,434.1	\$4,434.1	\$4,434.1	\$29,667.0	\$29,667.0	\$26,187.0	\$26,187.0	\$26,187.0	

APPENDIX B.5
TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

PAVED SURFACE Facility Name	# of Square Metres															UNIT COST (\$/sq.m.)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Parking Lots/Asphalt Surfaces	9,425	9,425	9,425	9,425	9,425	9,425	9,425	9,425	25,600	25,600	25,600	25,600	25,600	28,000	28,000	\$200
Total (ha)	9,425	9,425	9,425	9,425	9,425	9,425	9,425	9,425	25,600	25,600	25,600	25,600	25,600	28,000	28,000	
Total (\$000)	\$1,885.0	\$1,885.0	\$1,885.0	\$1,885.0	\$1,885.0	\$1,885.0	\$1,885.0	\$1,885.0	\$5,120.0	\$5,120.0	\$5,120.0	\$5,120.0	\$5,120.0	\$5,600.0	\$5,600.0	

FURNITURE AND EQUIPMENT Description	Total Value of Furniture & Equipment (\$)														
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Fuel Systems	\$389,900	\$401,500	\$401,500	\$389,900	\$401,500	\$401,500	\$413,100	\$413,100	\$413,100	\$413,100	\$510,690	\$561,000	\$561,000	\$576,900	\$576,900
Operations Centre (including Fleet Shop)	-	-	-	-	-	-	-	-	-	-	\$385,000	\$385,000	\$385,000	\$385,000	\$385,000
Salt Management Facility	-	-	-	-	-	-	-	-	-	-	\$158,350	\$158,350	\$158,350	\$158,350	\$158,350
Total Roads Depot Yard	\$621,900	\$621,900	\$621,900	\$621,900	\$621,900	\$621,900	\$621,900	\$621,900	\$621,900	\$621,900	-	-	-	-	-
Towers - Churchill	\$216,000	\$221,800	\$221,800	\$216,000	\$221,800	\$221,800	\$229,000	\$229,000	\$229,000	\$229,000	\$234,800	\$242,100	\$249,300	\$249,300	\$249,300
Winter Liquid Storage System	\$39,100	\$40,600	\$40,600	\$39,100	\$40,600	\$40,600	\$42,000	\$42,000	\$42,000	\$42,000	-	-	-	-	-
Total (\$000)	\$1,266.9	\$1,285.8	\$1,285.8	\$1,266.9	\$1,285.8	\$1,285.8	\$1,306.0	\$1,306.0	\$1,306.0	\$1,306.0	\$1,288.8	\$1,346.5	\$1,353.7	\$1,369.6	\$1,369.6

APPENDIX B.5
TABLE 1

TOWN OF INNISFIL
CALCULATION OF SERVICE LEVELS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Historic Population	31,786	32,096	32,409	32,727	33,735	34,774	35,845	36,949	38,088	39,082	40,102	41,149	42,223	43,326	45,505
Historic Employment	<u>6,187</u>	<u>6,252</u>	<u>6,318</u>	<u>6,386</u>	<u>6,651</u>	<u>6,927</u>	<u>7,215</u>	<u>7,516</u>	<u>7,831</u>	<u>8,024</u>	<u>8,169</u>	<u>8,374</u>	<u>8,673</u>	<u>8,271</u>	<u>9,293</u>
Total Historic Population & Employment	37,973	38,348	38,727	39,113	40,386	41,701	43,060	44,465	45,919	47,106	48,271	49,523	49,096	51,597	54,798

INVENTORY SUMMARY (\$000)

Buildings	\$7,686.3	\$7,686.3	\$7,686.3	\$7,686.3	\$7,686.3	\$7,686.3	\$7,686.3	\$7,686.3	\$7,686.3	\$7,686.3	\$19,819.4	\$19,819.4	\$19,819.4	\$19,819.4	\$19,981.4
Land	\$4,434.1	\$4,434.1	\$4,434.1	\$4,434.1	\$4,434.1	\$4,434.1	\$4,434.1	\$4,434.1	\$4,434.1	\$4,434.1	\$29,667.0	\$29,667.0	\$26,187.0	\$26,187.0	\$26,187.0
Paved Surface	\$1,885.0	\$1,885.0	\$1,885.0	\$1,885.0	\$1,885.0	\$1,885.0	\$1,885.0	\$1,885.0	\$1,885.0	\$5,120.0	\$5,120.0	\$5,120.0	\$5,120.0	\$5,600.0	\$5,600.0
Furniture And Equipment	\$1,266.9	\$1,285.8	\$1,285.8	\$1,266.9	\$1,285.8	\$1,285.8	\$1,306.0	\$1,306.0	\$1,306.0	\$1,306.0	\$1,288.8	\$1,346.5	\$1,353.7	\$1,369.6	\$1,369.6
Total (\$000)	\$15,272.3	\$15,291.2	\$15,291.2	\$15,272.3	\$15,291.2	\$15,291.2	\$15,311.4	\$15,311.4	\$18,546.4	\$18,546.4	\$55,895.2	\$55,952.8	\$52,480.0	\$52,975.9	\$53,137.9

SERVICE LEVEL (\$/pop & emp)																Average Service Level
Buildings	\$202.42	\$200.44	\$198.47	\$196.52	\$190.32	\$184.32	\$178.50	\$172.86	\$167.39	\$163.17	\$410.58	\$400.21	\$403.69	\$384.12	\$364.63	\$254.51
Land	\$116.77	\$115.63	\$114.50	\$113.37	\$109.79	\$106.33	\$102.97	\$99.72	\$96.56	\$94.13	\$614.59	\$599.06	\$533.39	\$507.53	\$477.88	\$253.48
Paved Surface	\$49.64	\$49.16	\$48.67	\$48.19	\$46.68	\$45.20	\$43.78	\$42.39	\$111.50	\$108.69	\$106.07	\$103.39	\$104.29	\$108.53	\$102.19	\$74.56
Furniture And Equipment	\$33.36	\$33.53	\$33.20	\$32.39	\$31.84	\$30.83	\$30.33	\$29.37	\$28.44	\$27.72	\$26.70	\$27.19	\$27.57	\$26.54	\$24.99	\$29.60
Total (\$/pop & emp)	\$402.19	\$398.75	\$394.84	\$390.47	\$378.63	\$366.69	\$355.58	\$344.34	\$403.90	\$393.72	\$1,157.94	\$1,129.84	\$1,068.93	\$1,026.73	\$969.70	\$612.15

TOWN OF INNISFIL
CALCULATION OF MAXIMUM ALLOWABLE
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2008 - 2022	\$612.15
Net Population & Employment Growth 2023 - 2032	19,456
Discounted Maximum Allowable Funding Envelope	\$11,910,237

APPENDIX B.5

TABLE 2

TOWN OF INNISFIL
DEVELOPMENT-RELATED CAPITAL PROGRAM
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

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	Replacement & BTE Shares		Available DC Reserves	2023 - 2032	Post 2032
5.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS										
5.1 Recovery of Negative Reserve Fund Balance										
5.1.1 Balance as at December 31, 2022	2023	\$ 5,087,332	\$ -	\$ 5,087,332	0%	\$ -	\$ 5,087,332	\$ -	\$ 5,087,332	\$ -
Subtotal Recovery of Negative Reserve Fund Balance		\$ 5,087,332	\$ -	\$ 5,087,332		\$ -	\$ 5,087,332	\$ -	\$ 5,087,332	\$ -
5.2 Buildings and Land										
5.2.1 Waste Storage Facility Asphalt Works	2024	\$ 40,000	\$ -	\$ 40,000	52%	\$ 20,800	\$ 19,200	\$ -	\$ 19,200	\$ -
5.2.2 Provision for Sand/Salt Dome (50,000 sf)	Various	\$ 5,000,000	\$ -	\$ 5,000,000	0%	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -
5.2.3 Provision for Operations Centre Expansion (2,600 sf)	Various	\$ 884,000	\$ -	\$ 884,000	0%	\$ -	\$ 884,000	\$ -	\$ 884,000	\$ -
Subtotal Buildings and Land		\$ 5,924,000	\$ -	\$ 5,924,000		\$ 20,800	\$ 5,903,200	\$ -	\$ 5,903,200	\$ -
5.3 Future Growth-Related Projects										
5.3.1 Provision for Orbit Growth-Related Facilities	Various	\$ 10,560,000	\$ -	\$ 10,560,000	0%	\$ -	\$ 10,560,000	\$ -	\$ 919,705	\$ 9,640,295
Subtotal Future Growth-Related Projects		\$ 10,560,000	\$ -	\$ 10,560,000		\$ -	\$ 10,560,000	\$ -	\$ 919,705	\$ 9,640,295
TOTAL SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS		\$ 21,571,332	\$ -	\$ 21,571,332		\$ 20,800	\$ 21,550,532	\$ -	\$ 11,910,237	\$ 9,640,295

Residential Development Charge Calculation		
Residential Share of 2023 - 2032 DC Eligible Costs	83%	\$9,885,497
10-Year Growth in Population in New Units		18,863
Unadjusted Development Charge Per Capita		\$524
Industrial Development Charge Calculation		
Industrial Share of 2023 - 2032 DC Eligible Costs	6%	\$ 714,614
10-Year Growth in Square Metres		120,325
Unadjusted Development Charge Per Square Metre		\$5.94
Non-Industrial Development Charge Calculation		
Non-Industrial Share of 2023 - 2032 DC Eligible Costs	11%	\$1,310,126
10-Year Growth in Square Metres		110,735
Unadjusted Development Charge Per Square Metre		\$11.83

2023 - 2032 Net Funding Envelope	\$11,910,237
Reserve Fund Balance	
Balance as at December 31, 2022	(\$5,087,332)

**APPENDIX B.5
TABLE 3**

**TOWN OF INNISFIL
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
OPENING CASH BALANCE	(\$4,222.49)	(\$4,313.03)	(\$4,116.18)	(\$3,870.68)	(\$3,384.53)	(\$3,290.96)	(\$3,073.38)	(\$2,695.78)	(\$2,098.90)	(\$1,206.32)	
2023 - 2032 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Services Related To A Highway: Public Works: Non Inflated	\$564.7	\$580.6	\$564.7	\$564.7	\$564.7	\$564.7	\$564.7	\$564.7	\$564.7	\$564.7	\$5,663.0
- Services Related To A Highway: Public Works: Inflated	\$564.7	\$592.3	\$587.5	\$599.3	\$611.3	\$623.5	\$636.0	\$648.7	\$661.6	\$674.9	\$6,199.6
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	1,215	1,724	1,744	2,092	1,413	1,587	1,798	2,075	2,434	2,781	18,863
REVENUE											
- DC Receipts: Inflated	\$704.0	\$1,018.9	\$1,051.3	\$1,286.3	\$886.2	\$1,015.2	\$1,173.2	\$1,381.0	\$1,652.3	\$1,925.7	\$12,094.0
INTEREST											
- Interest on Opening Balance	(\$232.2)	(\$237.2)	(\$226.4)	(\$212.9)	(\$186.1)	(\$181.0)	(\$169.0)	(\$148.3)	(\$115.4)	(\$66.3)	(\$1,775.0)
- Interest on In-year Transactions	\$2.4	\$7.5	\$8.1	\$12.0	\$4.8	\$6.9	\$9.4	\$12.8	\$17.3	\$21.9	\$103.2
TOTAL REVENUE	\$474.2	\$789.1	\$833.0	\$1,085.4	\$704.8	\$841.1	\$1,013.6	\$1,245.6	\$1,554.2	\$1,881.2	\$10,422.1
CLOSING CASH BALANCE	(\$4,313.0)	(\$4,116.2)	(\$3,870.7)	(\$3,384.5)	(\$3,291.0)	(\$3,073.4)	(\$2,695.8)	(\$2,098.9)	(\$1,206.3)	\$0.0	

2023 Adjusted Charge Per Capita	\$579.40
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Allocation of Capital Program	
Residential Sector	83%
Non-Residential Sector	17%
Rates for 2023	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX B.5
TABLE 3**

**TOWN OF INNISFIL
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS
INDUSTRIAL DEVELOPMENT CHARGE
(in \$000)**

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
OPENING CASH BALANCE	(\$305.24)	(\$285.73)	(\$308.49)	(\$340.80)	(\$383.15)	(\$344.27)	(\$296.78)	(\$239.73)	(\$172.03)	(\$92.54)	
2023 - 2032 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Services Related To A Highway: Public Works: Non Inflated	\$40.8	\$42.0	\$40.8	\$40.8	\$40.8	\$40.8	\$40.8	\$40.8	\$40.8	\$40.8	\$409.4
- Services Related To A Highway: Public Works: Inflated	\$40.8	\$42.8	\$42.5	\$43.3	\$44.2	\$45.1	\$46.0	\$46.9	\$47.8	\$48.8	\$448.2
NON-RESIDENTIAL SPACE GROWTH											
- Industrial Growth in Square Metres	11,448	5,276	3,961	2,869	14,256	14,957	15,693	16,465	17,275	18,125	120,325
REVENUE											
- DC Receipts: Inflated	\$76.5	\$36.0	\$27.5	\$20.3	\$103.1	\$110.3	\$118.1	\$126.4	\$135.2	\$144.7	\$898.3
INTEREST											
- Interest on Opening Balance	(\$16.8)	(\$15.7)	(\$17.0)	(\$18.7)	(\$21.1)	(\$18.9)	(\$16.3)	(\$13.2)	(\$9.5)	(\$5.1)	(\$152.3)
- Interest on In-year Transactions	\$0.6	(\$0.2)	(\$0.4)	(\$0.6)	\$1.0	\$1.1	\$1.3	\$1.4	\$1.5	\$1.7	\$7.4
TOTAL REVENUE	\$60.3	\$20.1	\$10.2	\$1.0	\$83.1	\$92.6	\$103.0	\$114.6	\$127.3	\$141.3	\$753.4
CLOSING CASH BALANCE	(\$285.7)	(\$308.5)	(\$340.8)	(\$383.2)	(\$344.3)	(\$296.8)	(\$239.7)	(\$172.0)	(\$92.5)	\$0.0	

2023 Adjusted Charge Per Square Metre

\$6.68

Allocation of Capital Program

Residential Sector	83%
Industrial	6%
Non-Industrial	11%

Rates for 2023

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

**APPENDIX B.5
TABLE 3**

**TOWN OF INNISFIL
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS
NON-INDUSTRIAL DEVELOPMENT CHARGE
(in \$000)**

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
OPENING CASH BALANCE	(\$559.61)	(\$550.36)	(\$623.59)	(\$709.93)	(\$803.04)	(\$714.26)	(\$600.44)	(\$457.89)	(\$282.44)	(\$69.44)	
2023 - 2032 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$0.0	\$1.0	\$2.0	\$3.0	\$4.0	\$5.0	\$6.0	\$7.0	\$8.0	\$9.0	\$45.0
- Services Related To A Highway: Public Works: Non Inflated	\$74.8	\$77.0	\$74.8	\$74.8	\$74.8	\$74.8	\$74.8	\$74.8	\$74.8	\$74.8	\$750.5
- Services Related To A Highway: Public Works: Inflated	\$74.8	\$79.5	\$79.9	\$82.6	\$85.3	\$88.2	\$91.0	\$94.0	\$97.1	\$100.2	\$872.7
NON-RESIDENTIAL SPACE GROWTH											
- Non-Industrial Growth in Square Metres	8,267	2,676	2,039	2,046	14,448	15,648	16,947	18,354	19,878	10,432	110,735
REVENUE											
- DC Receipts: Inflated	\$114.2	\$37.7	\$29.3	\$30.0	\$216.0	\$238.6	\$263.6	\$291.2	\$321.7	\$172.2	\$1,714.4
INTEREST											
- Interest on Opening Balance	(\$30.8)	(\$30.3)	(\$34.3)	(\$39.0)	(\$44.2)	(\$39.3)	(\$33.0)	(\$25.2)	(\$15.5)	(\$3.8)	(\$295.4)
- Interest on In-year Transactions	\$0.7	(\$1.1)	(\$1.4)	(\$1.4)	\$2.3	\$2.6	\$3.0	\$3.5	\$3.9	\$1.3	\$13.3
TOTAL REVENUE	\$84.1	\$6.3	(\$6.4)	(\$10.5)	\$174.1	\$202.0	\$233.6	\$269.5	\$310.1	\$169.6	\$1,432.3
CLOSING CASH BALANCE	(\$550.4)	(\$623.6)	(\$709.9)	(\$803.0)	(\$714.3)	(\$600.4)	(\$457.9)	(\$282.4)	(\$69.4)	(\$0.0)	

2023 Adjusted Charge Per Square Metre **\$13.81**

Allocation of Capital Program

Residential Sector	83%
Industrial	6%
Non-Industrial	11%

Rates for 2023

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

Appendix B.6

Municipal Fleet

Appendix B.6 – 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 as well as Roads and Related Services.

Table 1 2008-2022 Historical Service Levels

The 15-year historical inventory of capital assets for municipal fleet includes 304 vehicles and equipment items with a total replacement value of \$36.19 million. The 15-year historical average service level is \$709.88 per capita and employment and this, multiplied by the 10-year forecast net population and employment growth (19,456), results in a maximum allowable of \$13.81 million.

Table 2 2023 – 2032 Development-Related Capital Program and Calculation of the Unadjusted Development Charges

The total 2023-2032 development-related capital program for the municipal fleet amounts to \$17.12 million. It includes the recovery of the negative reserve fund balance of \$3.94 million as well as new vehicles and related equipment items amounting to \$5.45 million for Parks and Recreation and Public Works departments. A further \$260,600 is identified for the provision of four new by-law vehicles and \$260,000 for four new Buildings Department vehicles. A further \$7.19 million has been identified as growth-related costs for the future Orbit development.

No replacement shares have been identified for this service. A portion of the municipal fleet capital program, \$3.29 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 2023-2032 DC costs eligible for recovery amount to \$13.81 million is allocated 83%, or \$11.46 million, against new residential development; 6%, or \$828,700 against new industrial development, and 11%, or \$1.52 million, against non-industrial development. This yields an unadjusted development charge of \$608 per capita, \$6.89 per square metre for industrial developments, and \$13.72 per square metre for non-industrial developments.

Table 3 Cash Flow Analysis

After cash flow analysis, the residential calculated charge increases to \$655 per capita, \$7.56 per square metre for industrial, and the non-industrial charge increases to \$15.17 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:

MUNICIPAL FLEET SUMMARY								
15-year Hist.	2023 - 2032		Unadjusted DC			Adjusted DC		
Service Level	Development-Related Capital Program		Res.	Indust.	Non-Indus.	Res.	Indust.	Non-Indus.
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/sq.m	\$/capita	\$/sq.m	\$/sq.m
\$709.88	\$17,083,835	\$13,811,712	\$608	\$6.89	\$13.72	\$655	\$7.56	\$15.17

APPENDIX B.6
TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
MUNICIPAL FLEET

BY-LAW Vehicle Details	# of Vehicles															UNIT COST (\$/vehicle)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Unit 07-56 Ford Ranger	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$59,400
Unit 11-136 Ford Escape	-	-	-	1	1	1	1	1	1	1	1	1	-	-	-	\$59,400
Unit 19-50 Ford Escape	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$59,400
Unit 19-59 Ford Escape	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$59,400
Unit 19-61 Ford Escpae	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$59,400
Unit 20-136 Ram Van	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$65,000
Unit 22-159 Ram Van	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$65,000
Unit 22-192 Chevy Equinox	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$58,300
Total (#)	1	1	1	2	2	2	2	2	2	2	2	4	4	4	6	
Total (\$000)	\$59.4	\$59.4	\$59.4	\$118.8	\$118.8	\$118.8	\$118.8	\$118.8	\$118.8	\$118.8	\$118.8	\$237.6	\$243.2	\$243.2	\$366.5	

BUILDING SERVICES Vehicle Details	# of Vehicles															UNIT COST (\$/vehicle)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Unit 12-98 Ford Escape	-	-	-	1	1	1	1	1	1	1	1	1	1	1	-	\$59,400
Unit 11-135 Ford Escape	-	-	-	1	1	1	1	1	1	1	1	1	1	1	-	\$59,400
Unit 09-61 Ford Ranger	-	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$59,400
Unit 08-50 Ford Ranger	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$59,400
Unit 07-59 Ford Ranger	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$59,400
Unit 99-60 Ford Ranger	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	\$59,400
Unit 99-61 Ford Ranger	1	1	1	-	-	-	-	-	-	-	-	-	-	-	-	\$59,400
Unit 96-50 Ford F150	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	\$59,400
Unit 15-56 Chevrolet Equinox	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$59,400
Unit 15-58 Chevrolet Equinox	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$59,400
Unit 15-60 Chevrolet equinox	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$59,400
15-63 Ford F150	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$80,000
19-135 Ford Escape	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$59,400
Unit 22-98 Chevy Equinox	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$59,400
Unit 22-135 Ford SPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$58,300
Unit 22-189 Ford Escape	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$58,300
Unit 22-193 Chevy Equinox	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$58,300
Total (#)	5	6	4	5	5	5	5	9	9	9	9	8	7	7	9	
Total (\$000)	\$297.0	\$356.4	\$237.6	\$297.0	\$297.0	\$297.0	\$297.0	\$555.2	\$555.2	\$555.2	\$555.2	\$495.8	\$436.4	\$436.4	\$551.9	

ECDB (Sports and Recreation) VEHICLES & EQUIPMENT	# of Vehicles															UNIT COST (\$/vehicle)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Unit 16-83 Chevrolet Traverse	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$59,380
Unit 12-153 Trailer	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$26,390
Total (#)	-	-	-	-	1	1	1	1	2	2	2	2	2	2	2	
Total (\$000)	\$0.0	\$0.0	\$0.0	\$0.0	\$26.4	\$26.4	\$26.4	\$26.4	\$85.8	\$85.8	\$85.8	\$85.8	\$85.8	\$85.8	\$85.8	

APPENDIX B.6

TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
MUNICIPAL FLEET

PARKS Vehicle Details	# of Vehicles															2023 UNIT COST (\$/vehicle)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Light Duty Vehicles																
Unit 12-150 Ford F450 W/Haul-All & Fassi Crane (2 ton)	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$207,000
Unit 13-45 Ford F450 (1 1/2 ton)	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$140,000
Unit 14-155 Ford F250 (3/4 ton)	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$106,000
Unit 15-38 Chevrolet Silverado 2500 (3/4 ton)	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$106,000
Unit 16-43 Chevrolet Silverado 2500 (3/4 ton)	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$106,000
Unit 17-46 Ford F150 (1/2 ton)	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$80,000
Unit 17-93 Ford F550 (2 ton)	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$158,000
Unit 18-212 Ford Escape	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$45,000
Unit 18-24 Ford 350 (1 ton)	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$80,000
Unit 19-124 Dodge (3/4 ton)	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$80,000
Unit 19-40 Ford F150 (1/2 ton)	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$80,000
Unit 21-37 Ford F450 (1 1/2 ton)	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$130,000
18-210 Ford Escape	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$45,000
Unit 19-15 Ford Super Duty (3/4 ton)	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$106,000
Unit 22-29 Dodge Ram (1/2 ton)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$80,000
Unit 22-151 Dodge Ram (1/2 ton)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$80,000
Unit 22-36 Ford F550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$145,000
Heavy Equipment																
Unit 13-47 Kubota M7040	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$92,000
Unit 13-99 Kubota L5740	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$92,000
Unit 19-112 Kubota w Plow attachment	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$120,000
Unit 22-121 John Deere	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$35,000

APPENDIX B.6
TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
MUNICIPAL FLEET

PARKS Vehicle Details	# of Vehicles															UNIT COST (\$/vehicle)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Sport, Recreation, & Turf Equipment																
Unit 09-111 Toro Workman HDX-D	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$59,000
Unit 11-138 Zamboni Ice Resurfacer	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$150,000
Unit 12-141 Jacobsen Turfcat 628D	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$44,000
Unit 14-148 Yamaha Viking YX70ME	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$37,000
Unit 14-156 Toro Grounds Master 7210	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$46,000
Unit 14-82 Madvac LN50T	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$132,000
Unit 15-157 Kubota RTV-X11120D	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$106,000
Unit 16-41 Jacobsen HR600	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$132,000
Unit 16-42 Jacobsen HR600	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$132,000
Unit 16-44 Madvac LR50	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$132,000
Unit 16-49 Jacobsen HR9016T	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$198,000
Unit 16-66 Jacobsen HR600	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$132,000
Unit 17-95 Zamboni	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$150,000
Unit 17-96 Zamboni	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$150,000
Unit 19-111 Toro	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$56,000
Unit 19-113 Toro Workman	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$56,000
Unit 20-198 Toro	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$35,000
Unit 20-199 Toro	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$35,000
Unit 21-105 Toro Mower	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$35,000
Unit 21-106 Toro Mower	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$35,000
Unit 21-118 Toro Mower	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$35,000
Unit 21-119 Toro Mower	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$150,000
Unit 21-123 Toro Mower	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$35,000
Unit 21-140 Toro Mower	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$150,000
Unit 22-116 Toro Mower	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$35,000
Unit 22-117 Toro Mower	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$35,000
Unit 22-137 Toro	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$35,000
Unit 22-188 Toro	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$25,000
Unit 22-196 Bomford Autonomous Mower	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$80,000
Unit 22-197 Electric Zamboni	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$150,000

APPENDIX B.6
TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
MUNICIPAL FLEET

PARKS Vehicle Details	# of Vehicles															UNIT COST (\$/vehicle)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Trailers																
Unit 18-213 Mobark M12D	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$100,000
Unit 14-154 Trailer (tandem axle)	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$30,000
Unit 16-73 Trailer (tandem axle)	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$20,000
Unit 17-201 Trailer (tandem axle)	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$25,000
Unit 17-202 Trailer (tandem axle)	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$25,000
Unit 17-203 Trailer (tandem axle)	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$25,000
Unit 21-107 Trailer (tandem axle)	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$25,000
Unit 21-113 Trailer (tandem axle)	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$25,000
Unit 11-139 Verti-Cut VC-220	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$52,000
Unit 22-94 Trailer (tandem axle)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$20,000
Unit 08-97 and Unit 08-97B Utility Vehicle and Industrial Spray Cart	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$93,000
Miscellaneous Attachments																
Unit 09-110A Rahn Ball Diamond Groomer	-	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$7,000
Unit 10-122 Redexim Aerator	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$44,000
Unit 17-127 Reist Ball Diamond Groomer	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$11,000
Unit 18-07 Kubota	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$15,000
Unit 10-120 Turfco CR10	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$52,000
FE																
Unit 08-67 SkyJack Scissor Lift	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$30,000
Unit 06-43 Dodge Ram 2500	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$89,000
Unit 07-96 Zamboni Ice resurfacers	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$150,000
Unit 09-105 Toro Z-Master	-	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$46,000
Unit 09-106 Toro Z-Master	-	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$46,000
Unit 09-108 Ford 450	-	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$111,000
Unit 09-112 Kubota B3030	-	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$59,000
Unit 09-113 Trailer	-	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$26,000
Unit 09-15 Ford F250	-	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$89,000
Unit 09-24 Ford F250	-	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$89,000
Unit 09-40 Ford F150	-	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$59,000
Unit 10- 118 Toro Grounds Master 7210	-	-	-	1	1	1	1	1	1	1	1	1	1	-	-	\$46,000
Unit 10-116 Toro Grounds Master 7210	-	-	1	1	1	1	1	1	1	1	1	1	1	1	-	\$46,000
Unit 10-117 Toro Grounds Master 7210	-	-	1	1	1	1	1	1	1	1	1	1	1	1	-	\$46,000
Unit 10-121 John Deere 400X	-	-	1	1	1	1	1	1	1	1	1	1	1	1	-	\$106,000
Unit 10-124 Ford F250	-	-	1	1	1	1	1	1	1	1	1	1	-	-	-	\$89,000
Unit 11-119 Toro Grounds Master 4700D	-	-	1	1	1	1	1	1	1	1	1	1	1	1	-	\$145,000
Unit 11-123 Toro Grounds Master 7210	-	-	-	1	1	1	1	1	1	1	1	1	1	-	-	\$46,000

APPENDIX B.6
TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
MUNICIPAL FLEET

PARKS Vehicle Details	# of Vehicles																2023
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	UNIT COST (\$/vehicle)	
Unit 11-125 Toro Workman HDX-D	-	-	-	1	1	1	1	1	1	1	-	-	-	-	-	\$59,000	
Unit 12-140 Jacobsen HR9016	-	-	-	1	1	1	1	1	1	1	1	1	1	-	-	\$211,140	
Unit 12-151 Dodge Ram 1500	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$59,000	
Unit 12-29 Dodge Ram 1500	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$59,000	
Misc. Tractor Attachments	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	\$30,000	
Unit 00-29 GMC Van	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$66,000	
Unit 03-47 Kubota Tractor	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$74,000	
Unit 03-64 Olympia Ice Resurfacer	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$150,000	
Unit 04-01 Kubota RTV 900	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	\$57,000	
Unit 04--38 2004 Ford F250	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$89,000	
Unit 04-45 Ford F550	-	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$111,000	
Unit 05-82 Madvac	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$81,160	
Unit 06-127 Bannerman Ball Diamond Groomer	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$11,000	
Unit 06-43 Dodge Ram 2500	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$89,000	
Unit 06-83 Ford F150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$59,000	
Unit 06-84 Kubota Zero Turn	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	\$37,000	
Unit 06-85 Kubota Zero Turn	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	\$37,000	
Unit 06-86 John Deere Zero Turn	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$37,000	
Unit 07-46 Dodge Ram 1500	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$79,000	
Unit 07-49 Toro Grounds Master 7210	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$133,000	
Unit 07-65 Zamboni Ice Resurfacer	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$150,000	
Unit 07-90 Massie Zero Turn	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$37,000	
Unit 07-91 Massie Zero Turn	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$37,000	
Unit 07--93 Ford Water Truck	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$158,350	
Unit 07-95 Zamboni Ice Resurfacer	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$150,000	
Unit 09 - 110 Toro Grounds Master 7210	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$46,000	
Unit 09-107 Trailer	-	1	1	1	1	1	1	1	1	1	1	1	1	1	-	\$30,000	
Unit 19-65 Zamboni	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$150,000	
Unit 72-66 Zamboni Ice Resurfacer	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	\$150,000	
Unit 86-42 GMC 3500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$111,000	
Unit 89-44 Ford F550	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	\$111,000	
Unit 92-15 GMC 3500	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	\$111,000	
Unit 96-25 Ford F150	1	1	1	-	-	-	-	-	-	-	-	-	-	-	-	\$59,000	
Unit 96-52 Ford Econoline	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	\$66,000	
Unit 97-24 GMC Van	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$66,000	
Unit 97-40 Ford F150	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$59,000	
Unit 97-41 GMC 1500	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$59,000	
Unit 97-73 Trailer	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$22,000	
Unit 99-04 Kubota Tractor	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$74,000	
Unit 99-65 Olympia Ice Resurfacer	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	\$150,000	
Unit 99-75 Land Pride Wide Area Cutter	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$37,000	
Small Engine Equipment	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	\$120,000	
Total (#)	120	134	138	143	146	145	147	144	144	146	147	151	150	152	159		
Total (\$000)	\$12,578.5	\$13,363.5	\$13,603.5	\$14,108.7	\$14,433.7	\$14,535.7	\$14,551.7	\$14,332.7	\$14,675.5	\$14,788.5	\$14,697.1	\$15,047.1	\$14,849.1	\$15,018.0	\$15,395.0		

APPENDIX B.6
TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
MUNICIPAL FLEET

																2023
Facilities	# of Vehicles															UNIT COST
Vehicle Details	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	(\$/vehicle)
18-211 Ford Escape	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$45,000
Total (#)	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	
Total (\$000)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0	
																2023
Fleet	# of Vehicles															UNIT COST
Vehicle Details	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	(\$/vehicle)
Unit 17-206 Ford F550	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$199,260
Unit 17-84 Fleet Forklift	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$75,000
Total (#)	-	-	-	-	-	-	-	-	-	2	2	2	2	2	2	
Total (\$000)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$274.3	\$274.3	\$274.3	\$274.3	\$274.3	\$274.3	
																2023
Stormwater	# of Vehicles															UNIT COST
Vehicle Details	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	(\$/vehicle)
Unit 15-16 Chevrolet Silerado 1500	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$95,940
Manual Tools and Equipment	-	-	-	-	-	-	-	-	1	1	3	3	4	4	9	\$55,000
Total (#)	-	-	-	-	-	-	-	1	2	2	4	4	5	5	10	
Total (\$000)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$95.9	\$150.9	\$150.9	\$260.9	\$260.9	\$315.9	\$315.9	\$590.9	

APPENDIX B.6
TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
MUNICIPAL FLEET

ROADS Vehicle Details	# of Vehicles															UNIT COST (\$/vehicle)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Light Duty Vehicles																
Unit 22-35 Dodge Tradesman	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$80,000
Unit 22-39 Dodge Tradesman	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$80,000
Unit 19-132 Ford F250 Super duty	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$80,000
Unit 13-06 Ford F150	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$80,000
Unit 19-09 Ford F150 1/2 Ton	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$80,000
Unit 13-17 Ford F450	-	-	1	-	-	1	1	1	1	1	1	1	1	1	1	\$124,000
Unit 16-146 Ford F150	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$80,000
Unit 16-33 Ford F550	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$220,000
Unit 16-90 Chevrolet Silverado 2500	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$80,000
Unit 17-204 Mitsubishi RVR	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$45,000
Unit 18-108 Ford 550 Super Duty	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$130,000
Unit 18-109 Ford 550 Super Duty	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$130,000
Unit 18-207 2018 Dodge Ram 4500HD	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$130,000
Unit 22-30 Chevy Silverado	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$80,000
Unit 22-64 Chevy Silverado	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$80,000
Unit 16-91 Chevrolet Equinox	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$45,000
Heavy Trucks																
Unit 22-05 International (tandem)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$455,000
Unit 13-05 Freightliner 114SD	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$455,000
Unit 08-08 Sterling L9500	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$528,000
Unit 14-12 Mack GU713	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$455,000
Unit 08-102 Sterling L9500	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$879,000
Unit 10-130 International Workstar 7600	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$528,000
Unit 14-20 Western Star 4700SB	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$455,000
Unit 14-48 Freightliner 108SD	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$400,000
Unit 15-23 Western Star 4700SB	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$455,000
Unit 16-149 Western Star 4700SB	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$455,000
Unit 16-28 Western Star 4700SB	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$455,000
Unit 16-92 Freightliner M2-106	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$400,000
Unit 17-21 Western Star 4700SB	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$455,000
Unit 17-88 Western Star 4700SB	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$455,000
Unit 18-19 2018 Western Star CNV 4700SA	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$400,000
Unit 18-209 2019 Western Star 4700SB	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$455,000
Unit 18-89 2019 Western Start 4700Sb (single)	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$400,000
Unit 20-129 Western Star 4700SB	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$455,000
Unit 20-223 Viking flat Bed with Attachments	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$455,000
Unit 22-130 International (tandem)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$455,000
Unit 22-62 International (tandem)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$455,000

APPENDIX B.6

TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
MUNICIPAL FLEET

ROADS	# of Vehicles															2023	
	Vehicle Details	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	UNIT COST (\$/vehicle)
Heavy Equipment																	
Unit 16-03 Gradall XL3100V	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$505,000
Unit 09-02 Volvo G960	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$600,000
Unit 12-31 Caterpillar 430E	1	1	1	-	1	1	1	1	1	1	1	1	1	1	1	1	\$236,000
Unit 13-22 New Holland TV6070	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$250,000
Unit 15-32 John Deere 544K	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$250,000
Unit 16-86 Caterpillar 289D	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$130,000
Unit 21-52 John Deere	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$250,000
Sports, Recreation & Turf Equipment																	
Unit 21-85 Trackless	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$225,000
Unit 22-10 Trackless	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$224,000
Unit 12-10 Trackless MT6	1	1	1	-	1	1	1	1	1	1	1	1	1	1	1	1	\$264,000
Unit 15-80 MacLean MV1210	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$224,000
Unit 17-205 Trackless MT7	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$224,000
Unit 19-131 Mv1423 Cubex Sidewalk tractor with attachments	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$224,000
Unit 18-208 Kubota Tractor	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$140,000
Unit 17-200 Madvac LS100	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$224,000
Trailers and Trailer Mounted Equipment																	
Unit 08-11 Float	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$37,000
Unit 92-34 Float	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$74,000
Unit 07-18 Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$7,000
Unit 15-158 Trailer	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$9,000
Unit 06-81 Bandit M250	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$106,000
Unit 08-100 Magnum 2860	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$71,000
Unit 08-101 Thompson Steamer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$35,000
Unit 09-103 Thompson Water Pump	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$55,000
Unit 10-114 Portable Traffic Light	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$25,000
Unit 10-115 Portable Traffic Light	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$25,000
Unit 11-134 Portable Solar Sign Board	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	-	\$7,000
Unit 19-214 Thompson Pump	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$55,000
Unit 19-215 Thompson Pump	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$55,000
Unit RT-1 Portable Radar Trailer	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$12,000
Unit Rt-6 Portable Radar Trailer	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$12,000
Unit 19-216 Portable Radar Trailer	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$12,000
Unit 19-217 Portable Radar Trailer	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$12,000
Unit 19-218 Portable Radar Trailer	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$12,000
Unit 19-219 Portable Radar Trailer	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$12,000
21-142 Falcon Hotbox	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$60,000
Unit 22-134 Message Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$35,000
Unit 22-34 Float	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$50,000
22-145 KMI Hotbox	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$60,000
Unit 01-13 Thompson Steamer	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$30,000

APPENDIX B.6
TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
MUNICIPAL FLEET

ROADS Vehicle Details	# of Vehicles															2023 UNIT COST (\$/vehicle)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Miscellaneous Attachments																
Unit 07-14 Seppi AVS 175	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$30,000
Unit 04-80B Trackless BFB	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$224,000
Manual Tools and Equipment	-	-	-	-	1	1	1	2	2	2	3	3	3	3	3	\$9,000
Small Engine Equipment	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	\$50,000
Unit 00-03 Champion 730A	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$613,000
Unit 00-28 Volvo W664	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$528,000
Unit 00-37 GMC 3500	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$125,000
Unit 02-10 Trackless MT5	-	-	1	1	1	1	-	-	-	-	-	-	-	-	-	\$236,000
Unit 02-30 Ford F250	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$89,000
Unit 03-06 GMC 1500	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	\$59,000
Unit 03-23 Freightliner FL80	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$422,000
Unit 03-48 Freightliner FL60	-	1	1	1	1	1	1	-	-	-	-	-	-	-	-	\$422,000
Unit 04-17 Ford F350	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$125,000
Unit 04-20 Sterling L8500	-	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$422,000
Unit 04-21 Sterling L8500	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$528,000
Unit 04-33 Ford F450	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$207,000
Unit 04-39 Ford F350	-	-	1	1	1	1	-	-	-	-	-	-	-	-	-	\$96,000
Unit 05-16 Ford Econoline	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$74,000
Unit 05-22 Kubota M5700	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$111,000
Unit 06-31 JCB 271	-	-	-	1	1	-	-	-	-	-	-	-	-	-	-	\$295,000
Unit 06-32 Case Loader 621DXT	-	-	-	1	1	1	1	1	1	-	-	-	-	-	-	\$354,000
Unit 06-35 Ford F150	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$77,000
Unit 06-80 Trackless MT5	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$279,000
Unit 06-88 Freightliner M2-112	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$528,000
Unit 06-89 Freightliner M2-112	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$528,000
Unit 07-92 Freightliner SC-8000	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$528,000
Unit 08-19 Sterling L8500	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$422,000
Unit 09-04 International Workstar 7400	-	1	1	1	1	1	1	1	1	1	1	1	1	1	-	\$422,000
Unit 09-109 Ford F450	-	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$157,000
Unit 09-131 Trackless MT6	-	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$279,000
Unit 10-09 Ford F150	1	1	-	1	1	1	1	1	1	1	1	-	-	-	-	\$59,000
Unit 10-128 International Workstar 7600	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$528,000
Unit 10-129 International Workstar 7600	-	-	1	1	1	1	1	1	1	1	1	1	-	-	-	\$528,000
Unit 10-132 Dodge Ram 2500	-	-	1	1	1	1	1	1	1	1	1	-	-	-	-	\$113,000
Unit 10-37 Ford F450	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$133,000
Unit 11-30 Dodge Ram 2500	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$89,000
Unit 12-142 Falcon Hot Patcher	-	-	-	-	-	1	1	1	1	1	1	1	1	-	-	\$236,000
Unit 12-35 Dodge Ram 1500	1	1	1	-	1	1	1	1	1	1	-	-	-	-	-	\$59,000
Unit 12-39 Dodge Ram 2500	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$96,000
Unit 15-145 Falcon Hot Patcher	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$60,000
Unit 95-04 Ford L9000	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$399,000
Unit 95-36 Thompson Steamer	-	-	-	1	1	1	1	1	1	1	-	-	-	-	-	\$30,000
Unit 96-19 Ford L9000	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$317,000
Unit 99-05 International 20S	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	\$458,000
Unit 99-12 International 2674	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$422,000
Total (#)	69	75	83	85	87	89	88	90	96	96	99	104	105	106	115	
Total (\$000)	\$11,807.0	\$13,765.0	\$15,411.0	\$15,510.0	\$16,242.0	\$16,712.0	\$16,751.0	\$16,397.0	\$17,309.0	\$17,048.0	\$17,467.0	\$16,887.0	\$17,093.0	\$17,259.0	\$18,884.0	

APPENDIX B.6

TABLE 1

TOWN OF INNISFIL
CALCULATION OF SERVICE LEVELS
MUNICIPAL FLEET

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Historic Population	31,786	32,096	32,409	32,727	33,735	34,774	35,845	36,949	38,088	39,082	40,102	41,149	42,223	43,326	45,505
Historic Employment	<u>6,187</u>	<u>6,252</u>	<u>6,318</u>	<u>6,386</u>	<u>6,651</u>	<u>6,927</u>	<u>7,215</u>	<u>7,516</u>	<u>7,831</u>	<u>8,024</u>	<u>8,169</u>	<u>8,374</u>	<u>6,873</u>	<u>8,271</u>	<u>9,293</u>
Total Historic Population & Employment	37,973	38,348	38,727	39,113	40,386	41,701	43,060	44,465	45,919	47,106	48,271	49,523	49,096	51,597	54,798

INVENTORY SUMMARY (\$000)

By-Law	\$59.4	\$59.4	\$59.4	\$118.8	\$118.8	\$118.8	\$118.8	\$118.8	\$118.8	\$118.8	\$118.8	\$237.6	\$243.2	\$243.2	\$366.5
Building Services	\$297.0	\$356.4	\$237.6	\$297.0	\$297.0	\$297.0	\$297.0	\$555.2	\$555.2	\$555.2	\$555.2	\$495.8	\$436.4	\$436.4	\$551.9
ECDB (Sports and Recreation)	\$0.0	\$0.0	\$0.0	\$0.0	\$26.4	\$26.4	\$26.4	\$26.4	\$85.8	\$85.8	\$85.8	\$85.8	\$85.8	\$85.8	\$85.8
Parks	\$12,578.5	\$13,363.5	\$13,603.5	\$14,108.7	\$14,433.7	\$14,535.7	\$14,551.7	\$14,332.7	\$14,675.5	\$14,788.5	\$14,697.1	\$15,047.1	\$14,849.1	\$15,018.0	\$15,395.0
Facilities	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$45.0	\$45.0	\$45.0	\$45.0	\$45.0
Fleet	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$274.3	\$274.3	\$274.3	\$274.3	\$274.3	\$274.3
Stormwater	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$95.9	\$150.9	\$150.9	\$260.9	\$260.9	\$315.9	\$315.9	\$590.9
Roads	\$11,807.0	\$13,765.0	\$15,411.0	\$15,510.0	\$16,242.0	\$16,712.0	\$16,751.0	\$16,397.0	\$17,309.0	\$17,048.0	\$17,467.0	\$16,887.0	\$17,093.0	\$17,259.0	\$18,884.0
Total (\$000)	\$24,741.9	\$27,544.3	\$29,311.5	\$30,034.5	\$31,117.8	\$31,689.8	\$31,744.8	\$31,526.0	\$32,895.2	\$33,021.5	\$33,504.1	\$33,333.5	\$33,342.7	\$33,677.6	\$36,193.4

SERVICE LEVEL (\$/pop & emp)

																Average Service Level
By-Law	\$1.56	\$1.55	\$1.53	\$3.04	\$2.94	\$2.85	\$2.76	\$2.67	\$2.59	\$2.52	\$2.46	\$4.80	\$4.95	\$4.71	\$6.69	\$3.18
Building Services	\$7.82	\$9.29	\$6.14	\$7.59	\$7.35	\$7.12	\$6.90	\$12.49	\$12.09	\$11.79	\$11.50	\$10.01	\$8.89	\$8.46	\$10.07	\$9.17
ECDB (Sports and Recreation)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.65	\$0.63	\$0.61	\$0.59	\$1.87	\$1.82	\$1.78	\$1.73	\$1.75	\$1.66	\$1.57	\$0.98
Parks	\$331.25	\$348.48	\$351.26	\$360.72	\$357.40	\$348.57	\$337.94	\$322.33	\$319.60	\$313.94	\$304.47	\$303.84	\$302.45	\$291.07	\$280.94	\$324.95
Facilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.93	\$0.91	\$0.92	\$0.87	\$0.82	\$0.30
Fleet	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.82	\$5.68	\$5.54	\$5.59	\$5.32	\$5.00	\$2.20
Stormwater	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.16	\$3.29	\$3.20	\$5.41	\$5.27	\$6.44	\$6.12	\$10.78	\$2.84
Roads	\$310.93	\$358.95	\$397.94	\$396.55	\$402.17	\$400.76	\$389.01	\$368.76	\$376.95	\$361.91	\$361.85	\$340.99	\$348.16	\$334.50	\$344.61	\$366.27
Total (\$/pop & emp)	\$651.57	\$718.27	\$756.87	\$767.89	\$770.52	\$759.93	\$737.22	\$709.00	\$716.38	\$701.01	\$694.08	\$673.10	\$679.14	\$652.71	\$660.48	\$709.88

TOWN OF INNISFIL
CALCULATION OF MAXIMUM ALLOWABLE
MUNICIPAL FLEET

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2008 - 2022	\$709.88
Net Population & Employment Growth 2023 - 2032	19,456
Maximum Allowable Funding Envelope	\$13,811,712

APPENDIX B.6

TABLE 2

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	Replacement & BTE Shares		Available DC Reserves	2023 - 2032	Post 2032
6.0 MUNICIPAL FLEET										
6.1 Recovery of Negative Reserve Fund Balance										
6.1.1 Balance as at December 31, 2022	2023	\$ 3,942,735	\$ -	\$ 3,942,735	0%	\$ -	\$ 3,942,735	\$ -	\$ 3,942,735	\$ -
Subtotal Recovery of Negative Reserve Fund Balance		\$ 3,942,735	\$ -	\$ 3,942,735		\$ -	\$ 3,942,735	\$ -	\$ 3,942,735	\$ -
6.2 Vehicles & Equipment - Parks and Roads										
6.2.1 Facility Operators Van	2023	\$ 64,500	\$ -	\$ 64,500	0%	\$ -	\$ 64,500	\$ -	\$ 64,500	\$ -
6.2.2 Portable Traffic Light - 1 set	2023	\$ 42,500	\$ -	\$ 42,500	0%	\$ -	\$ 42,500	\$ -	\$ 42,500	\$ -
6.2.3 Additional Hot Box Patcher	2023	\$ 58,000	\$ -	\$ 58,000	0%	\$ -	\$ 58,000	\$ -	\$ 58,000	\$ -
6.2.4 Purchase New Utility Vehicle for Town Campus	2023	\$ 62,000	\$ -	\$ 62,000	0%	\$ -	\$ 62,000	\$ -	\$ 62,000	\$ -
6.2.5 Storm Water Pick-up	2024	\$ 77,000	\$ -	\$ 77,000	0%	\$ -	\$ 77,000	\$ -	\$ 77,000	\$ -
6.2.6 Multi Use Trail Snow Plow Truck	2024	\$ 98,500	\$ -	\$ 98,500	0%	\$ -	\$ 98,500	\$ -	\$ 98,500	\$ -
6.2.7 Street Flusher	2024	\$ 362,000	\$ -	\$ 362,000	0%	\$ -	\$ 362,000	\$ -	\$ 362,000	\$ -
6.2.8 One Ton with Dump Box/Snow Plow/Spreader	2025	\$ 150,000	\$ -	\$ 150,000	0%	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
6.2.9 Compact Tractor with Blower, Snow Push Blade, and Spreader	2025	\$ 160,000	\$ -	\$ 160,000	0%	\$ -	\$ 160,000	\$ -	\$ 160,000	\$ -
6.2.10 Flail Tractor Attachment for MUT grass cutting	2025	\$ 20,000	\$ -	\$ 20,000	0%	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
6.2.11 Boom Flail Mower Attachment (Road Side Cutting) for Trackless Unit	2025	\$ 60,000	\$ -	\$ 60,000	0%	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -
6.2.12 Additional Sidewalk Machine	2026	\$ 255,500	\$ -	\$ 255,500	0%	\$ -	\$ 255,500	\$ -	\$ 255,500	\$ -
6.2.13 Additional Single Axle Combination unit	2026	\$ 434,500	\$ -	\$ 434,500	0%	\$ -	\$ 434,500	\$ -	\$ 434,500	\$ -
6.2.14 Vacuum Sidewalk Sweeper	2026	\$ 122,000	\$ -	\$ 122,000	0%	\$ -	\$ 122,000	\$ -	\$ 122,000	\$ -
6.2.15 Additional 1 Ton Dump Truck / Water Truck	2026	\$ 155,000	\$ -	\$ 155,000	0%	\$ -	\$ 155,000	\$ -	\$ 155,000	\$ -
6.2.16 One Ton with Dump Box/ Water Tank	2026	\$ 140,000	\$ -	\$ 140,000	0%	\$ -	\$ 140,000	\$ -	\$ 140,000	\$ -
6.2.17 Small Loader	2026	\$ 160,000	\$ -	\$ 160,000	0%	\$ -	\$ 160,000	\$ -	\$ 160,000	\$ -
6.2.18 Additional 11' Mower	2027	\$ 130,000	\$ -	\$ 130,000	0%	\$ -	\$ 130,000	\$ -	\$ 130,000	\$ -
6.2.19 Additional One Ton 4WD Crew Cab	2027	\$ 95,000	\$ -	\$ 95,000	0%	\$ -	\$ 95,000	\$ -	\$ 95,000	\$ -
6.2.22 20ft Trailer	2027	\$ 22,000	\$ -	\$ 22,000	0%	\$ -	\$ 22,000	\$ -	\$ 22,000	\$ -
6.2.23 Zero Turn lawn Mowers (2)	2027	\$ 70,000	\$ -	\$ 70,000	0%	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ -
6.2.24 ¾ Ton Pick Up with Snow Plow	2027	\$ 95,000	\$ -	\$ 95,000	0%	\$ -	\$ 95,000	\$ -	\$ 95,000	\$ -
6.2.25 Beach Groomer	2027	\$ 110,000	\$ -	\$ 110,000	0%	\$ -	\$ 110,000	\$ -	\$ 110,000	\$ -
6.2.26 One Ton with Dump Box, Snow Plow and Spreader	2027	\$ 150,000	\$ -	\$ 150,000	0%	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
6.2.27 Car Haul Trailer	2028	\$ 40,000	\$ -	\$ 40,000	0%	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
6.2.28 ½ Ton Pick up for Additional Field Supervisor	2028	\$ 125,000	\$ -	\$ 125,000	0%	\$ -	\$ 125,000	\$ -	\$ 125,000	\$ -
6.2.29 ½ Ton Pick Up Patrol Truck	2028	\$ 125,000	\$ -	\$ 125,000	0%	\$ -	\$ 125,000	\$ -	\$ 125,000	\$ -
6.2.30 16ft Wide Area Mower	2029	\$ 165,000	\$ -	\$ 165,000	0%	\$ -	\$ 165,000	\$ -	\$ 165,000	\$ -
6.2.31 Traffic Sign Board	2030	\$ 40,000	\$ -	\$ 40,000	0%	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
6.2.32 Sidewalk Machine (with attachments)	2030	\$ 243,000	\$ -	\$ 243,000	0%	\$ -	\$ 243,000	\$ -	\$ 243,000	\$ -

APPENDIX B.6

TABLE 2

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	Replacement & BTE Shares		Available DC Reserves	2023 - 2032	Post 2032
6.2 Vehicles & Equipment - Parks and Roads (Continued)										
6.2.33 Single Axle Plow Truck	2030	\$ 400,000	\$ -	\$ 400,000	0%	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -
6.2.34 ¾ Ton Pick Up with Snow Plow and Spreader	2031	\$ 120,000	\$ -	\$ 120,000	0%	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ -
6.2.35 One Ton with Dump Box	2031	\$ 95,000	\$ -	\$ 95,000	0%	\$ -	\$ 95,000	\$ -	\$ 95,000	\$ -
6.2.36 ½ Ton Pick up for Additional Field Supervisor	2032	\$ 125,000	\$ -	\$ 125,000	0%	\$ -	\$ 125,000	\$ -	\$ 125,000	\$ -
6.2.37 Hot Box	2032	\$ 65,000	\$ -	\$ 65,000	0%	\$ -	\$ 65,000	\$ -	\$ 65,000	\$ -
6.2.38 Garbage Truck	2032	\$ 285,000	\$ -	\$ 285,000	0%	\$ -	\$ 285,000	\$ -	\$ 285,000	\$ -
6.2.39 ½ Ton Pick Up Truck Crew Cab	2032	\$ 125,000	\$ -	\$ 125,000	0%	\$ -	\$ 125,000	\$ -	\$ 125,000	\$ -
6.2.40 20ft Trailer	2032	\$ 22,000	\$ -	\$ 22,000	0%	\$ -	\$ 22,000	\$ -	\$ -	\$ 22,000
6.2.41 Zero Turn Lawn Mowers (2)	2032	\$ 70,000	\$ -	\$ 70,000	0%	\$ -	\$ 70,000	\$ -	\$ -	\$ 70,000
6.2.42 ¾ Ton Pick Up with Snow Plow	2032	\$ 95,000	\$ -	\$ 95,000	0%	\$ -	\$ 95,000	\$ -	\$ -	\$ 95,000
6.2.43 Sign Truck	2032	\$ 220,000	\$ -	\$ 220,000	0%	\$ -	\$ 220,000	\$ -	\$ -	\$ 220,000
Subtotal Vehicles & Equipment - Parks and Roads		\$ 5,453,500	\$ -	\$ 5,453,500		\$ -	\$ 5,453,500	\$ -	\$ 5,046,500	\$ 407,000
6.3 Vehicles & Equipment - By-law										
6.3.1 Provision for 4 New Vehicles	Various	\$ 260,000	\$ -	\$ 260,000	0%	\$ -	\$ 260,000	\$ -	\$ 260,000	\$ -
Subtotal Vehicles & Equipment - By-law		\$ 260,000	\$ -	\$ 260,000		\$ -	\$ 260,000	\$ -	\$ 260,000	\$ -
6.4 Vehicles & Equipment - Buildings										
6.4.1 Provision for New Vehicle	2024	\$ 65,000	\$ -	\$ 65,000	0%	\$ -	\$ 65,000	\$ -	\$ 65,000	\$ -
6.4.2 Provision for New Vehicle	2027	\$ 65,000	\$ -	\$ 65,000	0%	\$ -	\$ 65,000	\$ -	\$ 65,000	\$ -
6.4.3 Provision for New Vehicle	2030	\$ 65,000	\$ -	\$ 65,000	0%	\$ -	\$ 65,000	\$ -	\$ 65,000	\$ -
6.4.4 Provision for New Vehicle	2032	\$ 65,000	\$ -	\$ 65,000	0%	\$ -	\$ 65,000	\$ -	\$ 65,000	\$ -
Subtotal Vehicles & Equipment - Buildings		\$ 260,000	\$ -	\$ 260,000		\$ -	\$ 260,000	\$ -	\$ 260,000	\$ -
6.5 Future Growth-Related Projects										
6.5.1 Provision for Orbit Growth-Related Fleet	Various	\$ 7,190,000	\$ -	\$ 7,190,000	0%	\$ -	\$ 7,190,000	\$ -	\$ 4,302,477	\$ 2,887,523
Subtotal Future Growth-Related Projects		\$ 7,190,000	\$ -	\$ 7,190,000		\$ -	\$ 7,190,000	\$ -	\$ 4,302,477	\$ 2,887,523
TOTAL MUNICIPAL FLEET		\$ 17,106,235	\$ -	\$ 17,106,235		\$ -	\$ 17,106,235	\$ -	\$ 13,811,712	\$ 3,294,523

Residential Development Charge Calculation

Residential Share of 2023 - 2032 DC Eligible Costs	83%	\$11,463,721
10-Year Growth in Population in New Units		18,863
Unadjusted Development Charge Per Capita		\$608

Industrial Development Charge Calculation

Industrial Share of 2023 - 2032 DC Eligible Costs	6%	\$828,703
10-Year Growth in Square Metres		120,325
Unadjusted Development Charge Per Square Metre		\$6.89

Non-Industrial Development Charge Calculation

Non-Industrial Share of 2023 - 2032 DC Eligible Costs	11%	\$1,519,288
10-Year Growth in Square Metres		110,735
Unadjusted Development Charge Per Square Metre		\$13.72

2023 - 2032 Net Funding Envelope \$13,811,712

Reserve Fund Balance
Balance as at December 31, 2022 (\$3,942,735)

**APPENDIX B.6
TABLE 3**

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

MUNICIPAL FLEET	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
OPENING CASH BALANCE	(\$3,272.47)	(\$3,220.18)	(\$3,138.02)	(\$2,845.59)	(\$3,068.41)	(\$3,309.92)	(\$3,020.69)	(\$2,428.96)	(\$2,143.17)	(\$1,025.69)	
2023 - 2032 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Municipal Fleet: Non Inflated	\$567.1	\$878.8	\$702.4	\$1,430.3	\$990.4	\$619.4	\$515.6	\$999.5	\$557.1	\$930.6	\$8,191.3
- Municipal Fleet: Inflated	\$567.1	\$896.3	\$730.8	\$1,517.8	\$1,072.0	\$683.9	\$580.7	\$1,148.1	\$652.8	\$1,112.2	\$8,961.7
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	1,215	1,724	1,744	2,092	1,413	1,587	1,798	2,075	2,434	2,781	18,863
REVENUE											
- DC Receipts: Inflated	\$795.4	\$1,151.1	\$1,187.8	\$1,453.3	\$1,001.2	\$1,147.0	\$1,325.5	\$1,560.3	\$1,866.9	\$2,175.7	\$13,664.3
INTEREST											
- Interest on Opening Balance	(\$180.0)	(\$177.1)	(\$172.6)	(\$156.5)	(\$168.8)	(\$182.0)	(\$166.1)	(\$133.6)	(\$117.9)	(\$56.4)	(\$1,511.0)
- Interest on In-year Transactions	\$4.0	\$4.5	\$8.0	(\$1.8)	(\$1.9)	\$8.1	\$13.0	\$7.2	\$21.2	\$18.6	\$80.9
TOTAL REVENUE	\$619.4	\$978.5	\$1,023.2	\$1,295.0	\$830.5	\$973.1	\$1,172.4	\$1,433.9	\$1,770.2	\$2,137.9	\$12,234.2
CLOSING CASH BALANCE	(\$3,220.2)	(\$3,138.0)	(\$2,845.6)	(\$3,068.4)	(\$3,309.9)	(\$3,020.7)	(\$2,429.0)	(\$2,143.2)	(\$1,025.7)	\$0.0	

2023 Adjusted Charge Per Capita **\$654.63**

Allocation of Capital Program

Residential Sector	83%
Non-Residential Sector	17%

Rates for 2023

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

APPENDIX B.6

TABLE 3

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

MUNICIPAL FLEET	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
OPENING CASH BALANCE	(\$236.56)	(\$203.27)	(\$239.25)	(\$274.69)	(\$378.90)	(\$359.96)	(\$303.10)	(\$226.61)	(\$178.11)	(\$80.31)	
2023 - 2032 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Municipal Fleet: Non Inflated	\$41.0	\$63.5	\$50.8	\$103.4	\$71.6	\$44.8	\$37.3	\$72.3	\$40.3	\$67.3	\$592.1
- Municipal Fleet: Inflated	\$41.0	\$64.8	\$52.8	\$109.7	\$77.5	\$49.4	\$42.0	\$83.0	\$47.2	\$80.4	\$647.8
NON-RESIDENTIAL SPACE GROWTH											
- Industrial Growth in Square Metres	11,448	5,276	3,961	2,869	14,256	14,957	15,693	16,465	17,275	18,125	120,325
REVENUE											
- DC Receipts: Inflated	\$86.5	\$40.7	\$31.1	\$23.0	\$116.6	\$124.8	\$133.5	\$142.9	\$152.9	\$163.7	\$1,015.7
INTEREST											
- Interest on Opening Balance	(\$13.0)	(\$11.2)	(\$13.2)	(\$15.1)	(\$20.8)	(\$19.8)	(\$16.7)	(\$12.5)	(\$9.8)	(\$4.4)	(\$136.4)
- Interest on In-year Transactions	\$0.8	(\$0.7)	(\$0.6)	(\$2.4)	\$0.7	\$1.3	\$1.6	\$1.0	\$1.9	\$1.5	\$5.1
TOTAL REVENUE	\$74.3	\$28.8	\$17.4	\$5.5	\$96.4	\$106.3	\$118.5	\$131.5	\$145.0	\$160.7	\$884.4
CLOSING CASH BALANCE	(\$203.3)	(\$239.2)	(\$274.7)	(\$378.9)	(\$360.0)	(\$303.1)	(\$226.6)	(\$178.1)	(\$80.3)	\$0.0	

2023 Adjusted Charge Per Square Metre

\$7.56

Allocation of Capital Program

Residential Sector	83%
Industrial	6%
Non-Industrial	11%

Rates for 2023

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

APPENDIX B.6

TABLE 3

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

MUNICIPAL FLEET	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
OPENING CASH BALANCE	(\$433.70)	(\$406.44)	(\$508.31)	(\$602.72)	(\$808.72)	(\$756.41)	(\$623.59)	(\$441.65)	(\$295.39)	(\$40.22)	
2023 - 2032 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Municipal Fleet: Non Inflated	\$75.2	\$116.5	\$93.1	\$189.6	\$131.3	\$82.1	\$68.3	\$132.5	\$73.8	\$123.3	\$1,085.6
- Municipal Fleet: Inflated	\$75.2	\$118.8	\$96.8	\$201.2	\$142.1	\$90.6	\$77.0	\$152.2	\$86.5	\$147.4	\$1,187.7
NON-RESIDENTIAL SPACE GROWTH											
- Non-Industrial Growth in Square Metres	8,267	2,676	2,039	2,046	14,448	15,648	16,947	18,354	19,878	10,432	110,735
REVENUE											
- DC Receipts: Inflated	\$125.4	\$41.4	\$32.2	\$32.9	\$237.2	\$262.0	\$289.5	\$319.8	\$353.3	\$189.1	\$1,882.8
INTEREST											
- Interest on Opening Balance	(\$23.9)	(\$22.4)	(\$28.0)	(\$33.1)	(\$44.5)	(\$41.6)	(\$34.3)	(\$24.3)	(\$16.2)	(\$2.2)	(\$270.4)
- Interest on In-year Transactions	\$0.9	(\$2.1)	(\$1.8)	(\$4.6)	\$1.7	\$3.0	\$3.7	\$2.9	\$4.7	\$0.7	\$9.1
TOTAL REVENUE	\$102.4	\$16.9	\$2.4	(\$4.8)	\$194.4	\$223.4	\$258.9	\$298.4	\$341.7	\$187.6	\$1,621.4
CLOSING CASH BALANCE	(\$406.4)	(\$508.3)	(\$602.7)	(\$808.7)	(\$756.4)	(\$623.6)	(\$441.7)	(\$295.4)	(\$40.2)	\$0.0	

2023 Adjusted Charge Per Square Metre

\$15.17

Allocation of Capital Program

Residential Sector	83%
Industrial	6%
Non-Industrial	11%

Rates for 2023

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

Appendix B.7

By-Law Services

Appendix B.7 – By-Law Services

The Town ensures that the rules and provisions of by-laws are enforced through By-law Officers.

Table 1 2008-2022 Historical Service Levels

The 15-year historical inventory of capital assets for By-law Services includes space within Town Hall for managers, students, and officers, representing 648 square feet, valued at \$343,400. This square footage represents a share of the Town Hall land equal to 0.04 hectares, totaling \$102,100. Furniture and equipment like cell phones, ticket printers, and uniforms total \$42,000, bringing the total value of By-Law Services assets to \$487,000. The fifteen-year historical average service level is \$6.35 per capita and this, multiplied by the ten-year forecast net population and employment growth (19,456), results in a maximum allowable of \$123,500.

Table 2 2023 – 2032 Development-Related Capital Program and Calculation of the Unadjusted Development Charges

The total 2023-2032 development-related capital program for By-law Services amounts to \$643,800. It includes provisions for future space requirements, as well as equipment and uniforms for additional officers and students and new growth-related infrastructure to service the Orbit development.

No grants, subsidies, or replacement shares have been identified for this service, resulting in the \$643,800 being maintained for the total DC eligible costs. A portion of the by-law capital program, approximately \$520,300, 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 2023-2032 DC costs eligible for recovery amount to approximately \$123,500 is allocated 83%, or \$102,500, against new residential development; 6%, or \$7,400 against new industrial development, and 11%, or \$13,600, against non-industrial development. This yields an unadjusted development charge of \$5 per capita for residential developments, \$0.06 per square metre for industrial developments, and \$0.12 per square metre for non-industrial developments.

Table 3 Cash Flow Analysis

After cash flow analysis, the residential calculated charge remains at \$5 per capita, \$0.06 per square metre for industrial, and the non-industrial charge increases to \$0.13 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 By-law Services development charge:

BY-LAW SERVICES SUMMARY								
15-year Hist.	2023 - 2032		Unadjusted DC			Adjusted DC		
Service Level	Development-Related Capital Program		Res.	Indust.	Non-Indus.	Res.	Indust.	Non-Indus.
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/sq.m	\$/capita	\$/sq.m	\$/sq.m
\$6.35	\$643,800	\$123,548	\$5	\$0.06	\$0.12	\$5	\$0.06	\$0.13

APPENDIX B.7
TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
BY-LAW ENFORCEMENT

BUILDINGS Facility Name	# of Square Feet															2023	
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	UNIT COST (\$/sq.ft.)	
Town Hall - Officer Space	112	112	112	112	224	224	224	224	224	224	224	224	336	336	392	\$530	
Town Hall - Student Space	-	-	-	-	-	-	-	155	155	155	155	155	155	155	155	\$530	
Town Hall - Manager Space	-	-	-	-	-	-	-	-	-	-	-	-	-	101	101	\$530	
Total (#)	112	112	112	112	224	224	224	379	379	379	379	379	491	592	648		
Total (\$000)	\$59.4	\$59.4	\$59.4	\$59.4	\$118.7	\$118.7	\$118.7	\$200.9	\$200.9	\$200.9	\$200.9	\$200.9	\$260.2	\$313.8	\$343.4		

LAND Facility Name	# of Hectares															2023	
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	UNIT COST (\$/ha)	
Town Hall (By-law Share)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$2,500,000	
Total (#)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04		
Total (\$000)	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1		

FURNITURE & EQUIPMENT Equipment Type	# of Units															2023	
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	UNIT COST (\$/item)	
Batons	-	-	-	-	-	-	-	-	-	15	15	15	15	15	15	\$300	
Cages	-	-	-	-	-	-	-	-	-	4	4	4	4	4	4	\$200	
Cat carrier/Shield	-	-	-	-	-	-	-	-	-	1	1	1	1	1	2	\$100	
Catch Poles	-	-	-	-	-	-	-	-	-	4	4	4	4	4	4	\$200	
Cell Phones	2	2	2	2	4	4	4	6	6	6	8	10	10	11	11	\$600	
Ticket Printers	2	2	2	2	4	4	4	6	6	6	8	10	10	11	11	\$1,300	
Flashlights	-	-	-	-	-	-	-	-	-	-	-	-	14	14	14	\$150	
Microchip readers	-	-	-	-	-	-	-	-	-	2	2	2	2	2	2	\$400	
Uniforms (FTE)	2	2	2	2	2	2	2	4	4	4	4	4	4	5	5	\$1,750	
Uniforms (Student)	-	-	-	-	2	2	2	2	2	2	4	6	6	6	6	\$500	
Total (#)	6	6	6	6	12	12	12	18	18	44	50	56	70	73	74		
Total (\$000)	\$7.3	\$7.3	\$7.3	\$7.3	\$12.1	\$12.1	\$12.1	\$19.4	\$19.4	\$26.4	\$31.2	\$36.0	\$38.1	\$41.8	\$41.9		

APPENDIX B.7
TABLE 1

TOWN OF INNISFIL
CALCULATION OF SERVICE LEVELS
BY-LAW ENFORCEMENT

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Historic Population	31,786	32,096	32,409	32,727	33,735	34,774	35,845	36,949	38,088	39,082	40,102	41,149	42,223	43,326	45,505
Historic Employment	<u>6,187</u>	<u>6,252</u>	<u>6,318</u>	<u>6,386</u>	<u>6,651</u>	<u>6,927</u>	<u>7,215</u>	<u>7,516</u>	<u>7,831</u>	<u>8,024</u>	<u>8,169</u>	<u>8,374</u>	<u>8,873</u>	<u>8,271</u>	<u>9,293</u>
Total Historic Population & Employment	37,973	38,348	38,727	39,113	40,386	41,701	43,060	44,465	45,919	47,106	48,271	49,523	49,096	51,597	54,798

INVENTORY SUMMARY (\$000)

Buildings	\$59.4	\$59.4	\$59.4	\$59.4	\$118.7	\$118.7	\$118.7	\$200.9	\$200.9	\$200.9	\$200.9	\$200.9	\$260.2	\$313.8	\$343.4
Land	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1	\$102.1
Furniture & Equipment	\$7.3	\$7.3	\$7.3	\$7.3	\$12.1	\$12.1	\$12.1	\$19.4	\$19.4	\$26.4	\$31.2	\$36.0	\$38.1	\$41.8	\$41.9
Total (\$000)	\$168.7	\$168.7	\$168.7	\$168.7	\$232.9	\$232.9	\$232.9	\$322.3	\$322.3	\$329.3	\$334.1	\$338.9	\$400.4	\$457.6	\$487.4

SERVICE LEVEL (\$/pop & emp)

Buildings	\$1.56	\$1.55	\$1.53	\$1.52	\$2.94	\$2.85	\$2.76	\$4.52	\$4.37	\$4.26	\$4.16	\$4.06	\$5.30	\$6.08	\$6.27	\$3.58
Land	\$2.69	\$2.66	\$2.64	\$2.61	\$2.53	\$2.45	\$2.37	\$2.30	\$2.22	\$2.17	\$2.11	\$2.06	\$2.08	\$1.98	\$1.86	\$2.31
Furniture & Equipment	\$0.19	\$0.19	\$0.19	\$0.19	\$0.30	\$0.29	\$0.28	\$0.44	\$0.42	\$0.56	\$0.65	\$0.73	\$0.78	\$0.81	\$0.76	\$0.45
Total (\$/pop & emp)	\$4.44	\$4.40	\$4.36	\$4.31	\$5.77	\$5.58	\$5.41	\$7.25	\$7.02	\$6.99	\$6.92	\$6.84	\$8.16	\$8.87	\$8.89	\$6.35

Average
Service
Level

TOWN OF INNISFIL
CALCULATION OF MAXIMUM ALLOWABLE
BY-LAW ENFORCEMENT

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2008 - 2022	\$6.35
Net Population & Employment Growth 2023 - 2032	19,456
Discounted Maximum Allowable Funding Envelope	\$123,548

APPENDIX B.7

TABLE 2

TOWN OF INNISFIL
DEVELOPMENT-RELATED CAPITAL PROGRAM
BY-LAW SERVICES

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	Replacement & BTE Shares		Available DC Reserves	2023 - 2032	Post 2032
7.0 BY-LAW SERVICES										
7.1 Equipment										
7.1.1 Provision for 4 Full-Time Officers - Equipment & Uniforms	Various	\$ 14,600	\$ -	\$ 14,600	0%	\$ -	\$ 14,600	\$ -	\$ 14,600	\$ -
7.1.2 Provision for 8 Students - Equipment & Uniforms	Various	\$ 19,200	\$ -	\$ 19,200	0%	\$ -	\$ 19,200	\$ -	\$ 19,200	\$ -
Subtotal Equipment		\$ 33,800	\$ -	\$ 33,800		\$ -	\$ 33,800	\$ -	\$ 33,800	\$ -
7.2 Buildings										
7.2.1 Provision for Future Space	2029	\$ 500,000	\$ -	\$ 500,000		\$ -	\$ 500,000	\$ -	\$ 89,748	\$ 410,252
Subtotal Buildings		\$ 500,000	\$ -	\$ 500,000		\$ -	\$ 500,000	\$ -	\$ 89,748	\$ 410,252
7.3 Future Growth-Related Projects										
7.3.1 Provision for Orbit Growth-Related Facilities	Various	\$ 110,000	\$ -	\$ 110,000	0%	\$ -	\$ 110,000	\$ -	\$ -	\$ 110,000
Subtotal Future Growth-Related Projects		\$ 110,000	\$ -	\$ 110,000		\$ -	\$ 110,000	\$ -	\$ -	\$ 110,000
TOTAL BY-LAW SERVICES		\$ 643,800	\$ -	\$ 643,800		\$ -	\$ 643,800	\$ -	\$ 123,548	\$ 520,252

Residential Development Charge Calculation		
Residential Share of 2023 - 2032 DC Eligible Costs	83%	\$102,545
10-Year Growth in Population in New Units		18,863
Unadjusted Development Charge Per Capita		\$5
Industrial Development Charge Calculation		
Industrial Share of 2023 - 2032 DC Eligible Costs	6%	\$7,413
10-Year Growth in Square Metres		120,325
Unadjusted Development Charge Per Square Metre		\$0.06
Non-Industrial Development Charge Calculation		
Non-Industrial Share of 2023 - 2032 DC Eligible Costs	11%	\$13,590
10-Year Growth in Square Metres		110,735
Unadjusted Development Charge Per Square Metre		\$0.12

2023 - 2032 Net Funding Envelope	\$123,548
Reserve Fund Balance	
Balance as at December 31, 2022	\$0

**APPENDIX B.7
TABLE 2**

**TOWN OF INNISFIL
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
BY-LAW SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

BY-LAW SERVICES	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
OPENING CASH BALANCE	\$0.00	\$3.93	\$10.97	\$18.51	\$28.53	\$34.97	\$42.83	(\$33.70)	(\$25.53)	(\$14.35)	
2023 - 2032 RESIDENTIAL FUNDING REQUIREMENTS											
- By-Law Services : Non Inflated	\$2.8	\$2.8	\$2.8	\$2.8	\$2.8	\$2.8	\$77.3	\$2.8	\$2.8	\$2.8	\$102.5
- By-Law Services : Inflated	\$2.8	\$2.9	\$2.9	\$3.0	\$3.0	\$3.1	\$87.0	\$3.2	\$3.3	\$3.4	\$114.6
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	1,215	1,724	1,744	2,092	1,413	1,587	1,798	2,075	2,434	2,781	18,863
REVENUE											
- DC Receipts: Inflated	\$6.7	\$9.6	\$10.0	\$12.2	\$8.4	\$9.6	\$11.1	\$13.1	\$15.6	\$18.2	\$114.5
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.1	\$0.4	\$0.6	\$1.0	\$1.2	\$1.5	(\$1.9)	(\$1.4)	(\$0.8)	\$0.8
- Interest on In-year Transactions	\$0.1	\$0.1	\$0.1	\$0.2	\$0.1	\$0.1	(\$2.1)	\$0.2	\$0.2	\$0.3	(\$0.8)
TOTAL REVENUE	\$6.7	\$9.9	\$10.5	\$13.0	\$9.5	\$11.0	\$10.5	\$11.4	\$14.5	\$17.7	\$114.6
CLOSING CASH BALANCE	\$3.9	\$11.0	\$18.5	\$28.5	\$35.0	\$42.8	(\$33.7)	(\$25.5)	(\$14.4)	\$0.0	

2023 Adjusted Charge Per Capita	\$5.49
--	---------------

Allocation of Capital Program	
Residential Sector	83%
Non-Residential Sector	17%
Rates for 2023	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.7

TABLE 3

TOWN OF INNISFIL
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
BY-LAW SERVICES
INDUSTRIAL DEVELOPMENT CHARGE
(in \$000)

BY-LAW SERVICES	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
OPENING CASH BALANCE	\$0.00	\$0.52	\$0.68	\$0.75	\$0.75	\$1.54	\$2.41	(\$2.83)	(\$2.01)	(\$1.08)	
2023 - 2032 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- By-Law Services : Non Inflated	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$5.6	\$0.2	\$0.2	\$0.2	\$7.4
- By-Law Services : Inflated	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$6.3	\$0.2	\$0.2	\$0.2	\$8.3
NON-RESIDENTIAL SPACE GROWTH											
- Industrial Growth in Square Metres	11,448	5,276	3,961	2,869	14,256	14,957	15,693	16,465	17,275	18,125	120,325
REVENUE											
- DC Receipts: Inflated	\$0.7	\$0.3	\$0.3	\$0.2	\$1.0	\$1.0	\$1.1	\$1.2	\$1.3	\$1.4	\$8.4
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1	(\$0.2)	(\$0.1)	(\$0.1)	(\$0.1)
- Interest on In-year Transactions	\$0.0	\$0.0	\$0.0	(\$0.0)	\$0.0	\$0.0	(\$0.1)	\$0.0	\$0.0	\$0.0	(\$0.0)
TOTAL REVENUE	\$0.7	\$0.4	\$0.3	\$0.2	\$1.0	\$1.1	\$1.0	\$1.0	\$1.2	\$1.3	\$8.3
CLOSING CASH BALANCE	\$0.5	\$0.7	\$0.7	\$0.7	\$1.5	\$2.4	(\$2.8)	(\$2.0)	(\$1.1)	\$0.0	

2023 Adjusted Charge Per Square Metre

\$0.06

Allocation of Capital Program

Residential Sector	83%
Industrial	6%
Non-Industrial	11%

Rates for 2023

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

**APPENDIX B.7
TABLE 3**

**TOWN OF INNISFIL
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
BY-LAW SERVICES
NON-INDUSTRIAL DEVELOPMENT CHARGE
(in \$000)**

BY-LAW SERVICES	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	TOTAL
OPENING CASH BALANCE	\$0.00	\$0.67	\$0.66	\$0.56	\$0.45	\$2.05	\$3.90	(\$5.36)	(\$3.41)	(\$1.08)	
2023 - 2032 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- By-Law Services : Non Inflated	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	\$10.2	\$0.4	\$0.4	\$0.4	\$13.6
- By-Law Services : Inflated	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	\$11.5	\$0.4	\$0.4	\$0.4	\$15.2
NON-RESIDENTIAL SPACE GROWTH											
- Non-Industrial Growth in Square Metres	8,267	2,676	2,039	2,046	14,448	15,648	16,947	18,354	19,878	10,432	110,735
REVENUE											
- DC Receipts: Inflated	\$1.0	\$0.3	\$0.3	\$0.3	\$2.0	\$2.2	\$2.4	\$2.6	\$2.9	\$1.6	\$15.5
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1	(\$0.3)	(\$0.2)	(\$0.1)	(\$0.3)
- Interest on In-year Transactions	\$0.0	(\$0.0)	(\$0.0)	(\$0.0)	\$0.0	\$0.0	(\$0.3)	\$0.0	\$0.0	\$0.0	(\$0.1)
TOTAL REVENUE	\$1.0	\$0.4	\$0.3	\$0.3	\$2.0	\$2.3	\$2.3	\$2.4	\$2.8	\$1.5	\$15.2
CLOSING CASH BALANCE	\$0.7	\$0.7	\$0.6	\$0.5	\$2.0	\$3.9	(\$5.4)	(\$3.4)	(\$1.1)	\$0.0	

2023 Adjusted Charge Per Square Metre **\$0.13**

Allocation of Capital Program

Residential Sector	83%
Industrial	6%
Non-Industrial	11%

Rates for 2023

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

Appendix C

Services Related to a Highway:

Roads and Related Technical Appendix

Services Related to a Highway: Roads and Related Technical Appendix

The Town of Innisfil's Capital Engineering Department is responsible for the construction and rehabilitation of all Town roads.

This appendix provides a brief outline of the infrastructure included in the Roads and Related development charges. These include the roads themselves as well as streetlights, intersection improvements, bridges, interchange structures, bike lanes, multi-use trails, and other related structures. The development-related projects outlined in this appendix are required to service the demands of new development to 2051. The capital project list is based upon the 2022 Transportation Master Plan (TMP) Update completed by R.J. Burnside & Associates Limited. The 2022 TMP sets out what capital projects are required to service the future population and employment growth. The TMP also provides a rationale for the benefit to existing development shares and includes time frames in which each project is expected to be undertaken.

As part of the Town's 2023 DC Background Study update a provision for growth-related infrastructure to service the proposed Orbit development has been included for most services. Recognizing that the Town's growth allocations, as informed by the recent Municipal Comprehensive Review completed by Simcoe County, did not capture the total amount of anticipated development identified in the Draft Orbit Secondary Plan, it is reasonable to assume that the Town will need to provide additional infrastructure in order to meet the servicing needs arising from this development. Town Council will approve the DC capital program as part of this study, including the growth-related costs for future infrastructure to service the Orbit lands. These costs will be further refined as part of the Town's future master plan updates and annual capital budgeting process.

The following tables set out the 2023-2051 development-related capital forecast and the calculation of the development charge for Roads and Related services. The cost, quantum and description of the projects included in the forecast are based upon the 2022 TMP.

Tables C.1 – C.5 provide details of the projects included in the Town-wide Roads and Related development charges calculation. The content of the tables is as follows:

Table C.1	Roads and Related Historical Service Levels and Maximum Permissible Funding Envelope
Table C.2	Roads and Related Capital Program
Table C.3	Residential Cash Flow Analysis
Table C.4	Industrial Cash Flow Analysis
Table C.5	Non-Industrial Cash Flow Analysis

Table 1 2008-2022 Historical Service Levels

The historical roads inventory, shown in Table 1, is based on the assets identified in the 2018 DC Background Study and updated with staff input. The current inventory has been updated to reflect the reclassification of existing roads and the transfer of roads between the Town and County of Simcoe. The 15-year historical inventory of capital assets for Roads and Related services includes arterial, industrial, and collector roads amounting to 278 centreline kilometres, totaling \$994.68 million in 2023. The inventory also includes 10 road bridges, 9 pedestrian bridges, and 23 structural culverts with a total value of \$38.05 million. Signals and crossings include streetlights and signalized intersections and crossings, as well as one roundabout which total \$8.95 million. The total of this inventory in 2023 is \$1.04 billion.

The 15-year historical average service level is \$17,900.25 per capita and this, multiplied by long-term net population and employment growth (69,187), results in a maximum allowable funding envelope of \$1.24 billion.

Table 2 2023 – 2051 Development-Related Capital Program and Calculation of the Unadjusted Development Charges

The total 2023-2051 development-related capital program for Roads and Related services amounts to \$822.88 million. It includes capital works for roads infrastructure totaling \$639.26 million, active transportation totaling \$77.25 million as well as structures and other capital works (including a provision for future growth-related infrastructure related to Orbit) for a total of \$106.37 million.

The benefit to existing shares were determined as part of 2022 TMP update and have been largely applied to the projects in the capital program. However, some projects have been changed to reflect recent legislative changes (e.g. the removal of studies as an eligible service). In total, \$231.86 million is identified as a benefit to existing share which represents approximately 28% of the total gross related capital program costs. After making this adjustment, the total gross capital cost of \$822.88 million is reduced to \$591.02 million in DC eligible costs. Additionally, \$13.72 million is currently available in DC reserves to fund a portion of the program, further reducing the total eligible amount to \$577.30 million. All of the projects identified in the capital program are required to service future development occurring over the planning period from 2023-2051, thus no post-2051 shares of projects have been identified.

Of the \$577.30 million 2023-2051 DC costs eligible for recovery, 81%, or \$467.61 million, is allocated against new residential development; 10%, or \$57.73 million, is allocated against new industrial development, and 9%, or \$51.96 million, is allocated against new non-industrial development. This yields an unadjusted development charge of \$7,441 per capita for residential

developments, \$82.89 per square metre for industrial developments, and \$172.01 per square metre for non-industrial developments.

Table 3 Cash Flow Analysis

After cash flow analysis, the residential calculated charge increases to \$7,493 per capita, \$89.60 per square metre for industrial, and the non-industrial charge increases to \$164.80 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:

SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED SUMMARY								
15-year Hist.	2023 - 2051		Unadjusted DC			Adjusted DC		
	Development-Related Capital Program		Res.	Indust.	Non-Indus.	Res.	Indust.	Non-Indus.
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/sq.m	\$/capita	\$/sq.m	\$/sq.m
\$17,900.25	\$822,875,000	\$577,299,184	\$7,441	\$82.89	\$172.01	\$7,493	\$89.60	\$164.80

APPENDIX C
TABLE 1

TOWN OF INNISFIL
INVENTORY OF CAPITAL ASSETS
ROADS AND RELATED

ROADS	# of Centreline Kilometres															UNIT COST
Type of Road	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	(\$/km)
Arterial Road	63.8	63.8	63.8	63.8	63.8	63.8	64.6	66.1	31.7	31.7	7.4	7.4	7.4	7.4	7.4	\$3,954,000
Industrial Road	6.9	6.9	6.9	6.9	6.9	6.9	6.9	6.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	\$4,383,000
Major Collector Road	56.0	56.0	57.4	56.0	56.0	57.4	57.4	57.4	32.9	32.9	36.0	36.0	36.0	36.0	36.0	\$3,901,000
Minor Collector Road	16.9	16.9	16.9	16.9	16.9	16.9	16.9	16.9	215.5	216.5	233.3	233.9	233.9	233.9	233.9	\$3,510,000
Total (km)	143.6	143.6	145.0	143.6	143.6	145.0	145.8	147.3	281.0	282.0	277.6	278.2	278.2	278.2	278.2	
Total (\$000)	\$560,282.9	\$560,282.9	\$565,744.3	\$560,282.9	\$560,282.9	\$565,744.3	\$568,907.5	\$574,838.5	\$1,013,918.7	\$1,017,674.4	\$992,675.5	\$994,676.2	\$994,676.2	\$994,676.2	\$994,676.2	

BRIDGES & CULVERTS	# of Bridges & Culverts															UNIT COST
Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	(\$/unit)
Road Bridges	15	15	15	15	15	15	15	8	8	10	10	10	10	10	10	\$1,775,500
Structural Culverts	15	15	15	15	15	15	15	15	15	23	23	23	23	23	23	\$779,000
Pedestrian Bridges	7	7	7	7	7	7	7	7	7	7	7	7	7	7	9	\$264,500
Total (#)	37	37	37	37	37	37	37	30	30	40	40	40	40	40	42	
Total (\$000)	\$40,169.0	\$40,169.0	\$40,169.0	\$40,169.0	\$40,169.0	\$40,169.0	\$40,169.0	\$27,740.5	\$27,740.5	\$37,523.5	\$37,523.5	\$37,523.5	\$37,523.5	\$37,523.5	\$38,052.5	

SIGNALS & CROSSINGS	# of Signals and Crossings															UNIT COST
Description	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	(\$/unit)
Streetlights	84	84	84	91	91	92	93	94	165	166	162	162	162	162	162	\$5,000
Signalized Intersections	2	2	5	2	2	5	10	10	10	10	10	10	11	11	11	\$500,000
Pedestrian Crossings	3	3	3	3	3	3	3	3	3	5	5	5	5	5	8	\$124,000
Roundabouts	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$1,650,000
Total (#)	89	89	92	96	96	100	106	107	179	182	178	178	179	179	182	
Total (\$000)	\$1,790.1	\$1,790.1	\$3,294.2	\$1,828.3	\$1,828.3	\$3,332.7	\$5,835.3	\$5,840.1	\$7,847.7	\$8,098.7	\$8,078.4	\$8,080.0	\$8,580.0	\$8,580.0	\$8,952.0	

APPENDIX C
TABLE 1

TOWN OF INNISFIL
CALCULATION OF SERVICE LEVELS
ROADS AND RELATED

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Historic Population	31,786	32,096	32,409	32,727	33,735	34,774	35,845	36,949	38,088	39,082	40,102	41,149	42,223	43,326	45,505
Historic Employment	6,187	6,252	6,318	6,386	6,651	6,927	7,215	7,516	7,831	8,024	8,169	8,374	8,673	8,271	9,293
Total Historic Population & Employment	37,973	38,348	38,727	39,113	40,386	41,701	43,060	44,465	45,919	47,106	48,271	49,523	49,096	51,597	54,798

INVENTORY SUMMARY (\$000)

Roads	\$ 560,282.9	\$ 560,282.9	\$ 565,744.3	\$ 560,282.9	\$ 560,282.9	\$ 565,744.3	\$ 568,907.5	\$ 574,838.5	\$ 1,013,918.7	\$ 1,017,674.4	\$ 992,675.5	\$ 994,676.2	\$ 994,676.2	\$ 994,676.2	\$ 994,676.2
Bridges & Culverts	\$ 40,169.0	\$ 40,169.0	\$ 40,169.0	\$ 40,169.0	\$ 40,169.0	\$ 40,169.0	\$ 40,169.0	\$ 27,740.5	\$ 27,740.5	\$ 37,523.5	\$ 37,523.5	\$ 37,523.5	\$ 37,523.5	\$ 37,523.5	\$ 38,052.5
Signals & Crossings	\$ 1,790.1	\$ 1,790.1	\$ 3,294.2	\$ 1,828.3	\$ 1,828.3	\$ 3,332.7	\$ 5,835.3	\$ 5,840.1	\$ 7,847.7	\$ 8,098.7	\$ 8,078.4	\$ 8,080.0	\$ 8,580.0	\$ 8,580.0	\$ 8,952.0
Total (\$000)	\$ 602,242.0	\$ 602,242.0	\$ 609,207.5	\$ 602,280.2	\$ 602,280.2	\$ 609,246.0	\$ 614,911.8	\$ 608,419.1	\$ 1,049,506.9	\$ 1,063,296.6	\$ 1,038,277.4	\$ 1,040,279.7	\$ 1,040,779.7	\$ 1,040,779.7	\$ 1,041,680.7

SERVICE LEVEL (\$/pop & emp)

Roads	\$ 14,754.87	\$ 14,610.50	\$ 14,608.41	\$ 14,324.79	\$ 13,873.32	\$ 13,566.69	\$ 13,211.85	\$ 12,927.78	\$ 22,080.82	\$ 21,604.11	\$ 20,564.50	\$ 20,085.24	\$ 20,259.95	\$ 19,277.98	\$ 18,151.60	\$ 16,926.83
Bridges & Culverts	\$ 1,057.84	\$ 1,047.49	\$ 1,037.23	\$ 1,027.00	\$ 994.64	\$ 963.26	\$ 932.85	\$ 623.87	\$ 604.12	\$ 796.58	\$ 777.35	\$ 757.70	\$ 764.29	\$ 727.25	\$ 694.41	\$ 853.73
Signals & Crossings	\$ 47.14	\$ 46.68	\$ 85.06	\$ 46.74	\$ 45.27	\$ 79.92	\$ 135.51	\$ 131.34	\$ 170.90	\$ 171.93	\$ 167.35	\$ 163.16	\$ 174.76	\$ 166.29	\$ 163.36	\$ 119.69
Total (\$/pop & emp)	\$ 15,859.85	\$ 15,704.67	\$ 15,730.69	\$ 15,398.54	\$ 14,913.23	\$ 14,609.87	\$ 14,280.22	\$ 13,682.98	\$ 22,855.85	\$ 22,572.62	\$ 21,509.20	\$ 21,006.10	\$ 21,199.00	\$ 20,171.52	\$ 19,009.37	\$ 17,900.25

Average
Service
Level

TOWN OF INNISFIL
CALCULATION OF MAXIMUM ALLOWABLE
ROADS AND RELATED

29-Year Funding Envelope Calculation	
15 Year Average Service Level 2008 - 2022	\$17,900.25
Net Population & Employment Growth 2023 - 2051	69,187
Maximum Allowable Funding Envelope	\$1,238,460,882

APPENDIX C

TABLE 2

TOWN OF INNISFIL
2023 DEVELOPMENT CHARGES REVIEW
ROADS AND RELATED GROWTH-RELATED CAPITAL PROGRAM

Roads Infrastructure		Improvement Section From	To	Improvement Type	Length (km)	Timing	Total Gross Cost	Benefit to Existing		Total DC Eligible	Available DC Reserves	2023 2051	Post 2051	
								%	\$					
1	13th Line	25th Sideroad	Friday Drive	Urbanization	0.7	2041 - 2041	\$ 4,064,000	10%	\$ 406,400	\$ 3,657,600	\$ -	\$ 3,657,600	\$ -	
2	20th Sideroad	Lockhart Road	Big Bay Point Road	Widening	2.8	2041 - 2041	\$ 19,974,000	20%	\$ 3,994,800	\$ 15,979,200	\$ -	\$ 15,979,200	\$ -	
3	14th Line	Town Limits	County Road 27 (King Street South)	Reconstruction	1.9	2041 - 2041	\$ 3,559,000	75%	\$ 2,669,250	\$ 889,750	\$ -	\$ 889,750	\$ -	
4	County Road 27 (King Street South)		Victoria Street	Highway 89 (Queen Street – Church Street)	Parking Study	0.3	2041 - 2041	\$ 140,000	100%	\$ 140,000	\$ -	\$ -	\$ -	
5	County Road 27 (King Street South)		East John Street	Garibaldi Street	Parking Study	0.1	2041 - 2041	\$ -	100%	\$ -	\$ -	\$ -	\$ -	
6	6th Line	Highway 400 Interchange	Eastern limit of The Orbit	EA Addendum	12.6	2041 - 2041	\$ 908,000	0%	\$ -	\$ 908,000	\$ -	\$ 908,000	\$ -	
7	6th Line	Highway 400 Interchange	Eastern limit of The Orbit	Land Purchase		2041 - 2041	\$ 3,100,000	0%	\$ -	\$ 3,100,000	\$ -	\$ 3,100,000	\$ -	
8	Various Intersections (20th Sideroad/Big Bay Point Road, 20th Sideroad/9th Line, Innisfil Beach Road/20th Sideroad Bypass, Innisfil Beach Road/Webster Boulevard)		N/A	N/A	Signalization/Intersection Improvements	-	2041 - 2041	\$ 2,087,000	10%	\$ 208,700	\$ 1,878,300	\$ -	\$ 1,878,300	\$ -
9	7th Line	County Road 4 (Yonge Street)	20th Sideroad	EA Study	3.1	2051 - 2051	\$ 908,000	0%	\$ -	\$ 908,000	\$ -	\$ 908,000	\$ -	
10	Big Bay Point Road / 20th Sideroad	N/A	N/A	Signalization	-	2023 - 2031	\$ 522,000	90%	\$ 469,800	\$ 52,200	\$ 52,200	\$ -	\$ -	
11	Safety and Operations Study (including the assessment of identified potential crossing locations)		N/A	N/A	N/A		2031 - 2031	\$ 140,000	100%	\$ 140,000	\$ -	\$ -	\$ -	
12	Implementation of crossings at recommended locations, subject to further study, as noted above		N/A	N/A	N/A		2031 - 2031	\$ 2,770,000	10%	\$ 277,000	\$ 2,493,000	\$ -	\$ 2,493,000	\$ -
13	Big Bay Point Road	20th Sideroad	25th Sideroad / 13th Line	Reconstruction	3.1	2032 - 2041	\$ 5,807,000	20%	\$ 1,161,400	\$ 4,645,600	\$ -	\$ 4,645,600	\$ -	
14	Big Bay Point Road	25th Sideroad / 13th Line	Friday Drive	Reconstruction	2.6	2042 - 2051	\$ 4,871,000	20%	\$ 974,200	\$ 3,896,800	\$ -	\$ 3,896,800	\$ -	
15	Big Bay Point Road	Friday Drive	Lake Simcoe	Reconstruction	2.1	2042 - 2051	\$ 3,934,000	40%	\$ 1,573,600	\$ 2,360,400	\$ -	\$ 2,360,400	\$ -	
16	13th Line	Big Bay Point Road / 25th Sideroad	Friday Drive	Reconstruction	0.8	2023 - 2031	\$ 1,499,000	20%	\$ 299,800	\$ 1,199,200	\$ -	\$ 1,199,200	\$ -	
17	Lockhart Road	20th Sideroad	Lake Simcoe	Reconstruction		2023 - 2031	\$ 9,713,000	40%	\$ 3,885,200	\$ 5,827,800	\$ -	\$ 5,827,800	\$ -	
18	10th Line	west extent of boundary of Sandy Cove settlement area	25th Sideroad	Urbanization	1.2	2023 - 2031	\$ 7,953,000	10%	\$ 795,300	\$ 7,157,700	\$ 7,157,700	\$ -	\$ -	
19	10th Line	25th Sideroad	Purvis St	Urbanization	0.8	2023 - 2031	\$ 5,370,000	10%	\$ 537,000	\$ 4,833,000	\$ 4,833,000	\$ -	\$ -	
20	10th Line	west extent of boundary of Sandy Cove settlement area		Reconstruction	1.8	2023 - 2031	\$ 3,577,000	20%	\$ 715,400	\$ 2,861,600	\$ 1,351,166	\$ 1,510,434	\$ -	
21	25th Sideroad	Big Bay Point Rd	Mapleview Dr	Reconstruction	1.4	2023 - 2031	\$ 3,032,000	40%	\$ 1,212,800	\$ 1,819,200	\$ -	\$ 1,819,200	\$ -	
22	25th Sideroad	Mapleview Dr	Innisfil Beach Road	Urbanization	5.5	2042 - 2051	\$ 35,719,000	10%	\$ 3,571,900	\$ 32,147,100	\$ -	\$ 32,147,100	\$ -	
23	Webster Blvd South Extension	Quarry Dr	6th Line	New Construction	0.8	2023 - 2031	\$ 12,646,000	0%	\$ -	\$ 12,646,000	\$ -	\$ 12,646,000	\$ -	
24	Jans Blvd North Extension	North extent of Jans Blvd	9th Line	New Construction	0.8	2023 - 2031	\$ 12,887,000	0%	\$ -	\$ 12,887,000	\$ -	\$ 12,887,000	\$ -	
25	6th Line	20 Sideroad	Angus St	Widening	2.0	2023 - 2031	\$ 19,184,000	20%	\$ 3,836,800	\$ 15,347,200	\$ -	\$ 15,347,200	\$ -	
26	Killarney Beach Road	Yonge Street	20th Sideroad	Reconstruction	3.1	2023 - 2031	\$ 6,012,000	20%	\$ 1,202,400	\$ 4,809,600	\$ -	\$ 4,809,600	\$ -	
27	Anna Maria Avenue	Jans Boulevard	St Johns Road	Urbanization	1.2	2023 - 2031	\$ 7,604,000	10%	\$ 760,400	\$ 6,843,600	\$ -	\$ 6,843,600	\$ -	
28	Westmount Avenue	Laurand Street	St Johns Road	Urbanization	1.2	2023 - 2031	\$ 7,604,000	10%	\$ 760,400	\$ 6,843,600	\$ -	\$ 6,843,600	\$ -	
29	Willard Avenue	Innisfil Beach Road	Leslie Drive	Urbanization	0.8	2023 - 2031	\$ 5,116,000	10%	\$ 511,600	\$ 4,604,400	\$ -	\$ 4,604,400	\$ -	
30	Adullam Avenue	Innisfil Beach Road	Leslie Drive	Urbanization	0.7	2023 - 2031	\$ 4,494,000	10%	\$ 449,400	\$ 4,044,600	\$ -	\$ 4,044,600	\$ -	
31	3rd Line	County Road 27	5th Sideroad	Reconstruction	3.1	2023 - 2031	\$ 6,772,000	75%	\$ 5,079,000	\$ 1,693,000	\$ -	\$ 1,693,000	\$ -	
32	3rd Line	Reive Boulevard	20th Sideroad	Reconstruction	9.0	2023 - 2031	\$ 18,819,000	75%	\$ 14,114,250	\$ 4,704,750	\$ -	\$ 4,704,750	\$ -	
33	2nd Line	County Road 27	5th Sideroad	Reconstruction	3.1	2023 - 2031	\$ 6,567,000	75%	\$ 4,925,250	\$ 1,641,750	\$ -	\$ 1,641,750	\$ -	
34	2nd Line	Reive Boulevard	20th Sideroad	Reconstruction	9.0	2023 - 2031	\$ 19,228,000	75%	\$ 14,421,000	\$ 4,807,000	\$ -	\$ 4,807,000	\$ -	
35	Shore Acres Drive	20th Sideroad	Eastern Limit	Reconstruction	2.0	2023 - 2031	\$ 4,359,000	75%	\$ 3,269,250	\$ 1,089,750	\$ -	\$ 1,089,750	\$ -	

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TOWN OF INNISFIL
2023 DEVELOPMENT CHARGES REVIEW
ROADS AND RELATED GROWTH-RELATED CAPITAL PROGRAM

Roads Infrastructure		Improvement Section		To	Improvement Type	Length (km)	Timing	Total Gross Cost	Benefit to Existing		Total DC Eligible	Available DC Reserves	2023 2051	Post 2051					
		From							%	\$									
36	Gilford Road	Yonge Street	Eastern Limit	Reconstruction	1.3	2023 - 2031	\$	2,730,500	75%	\$	2,047,500	\$	682,500	\$	-				
37	20th Sideroad	Gilford Road	Shore Acres Drive	Reconstruction	0.3	2023 - 2031	\$	947,000	75%	\$	710,250	\$	236,750	\$	-				
38	20th Sideroad	Big Bay Point Road	9th Line	Reconstruction	5.5	2032 - 2041	\$	11,403,000	75%	\$	8,552,250	\$	2,850,750	\$	-				
39	Killarney Beach Road / 4th Line	John Street	Yonge Street	Urbanization	0.5	2032 - 2041	\$	3,433,000	10%	\$	343,300	\$	3,089,700	\$	-				
40	Willard Ave	Leslie Drive	Innisfil Beach Road	Urbanization	0.7	2042 - 2051	\$	4,064,000	10%	\$	406,400	\$	3,657,600	\$	-				
41	Adullam Ave	Lebanon Drive	Innisfil Beach Road	Urbanization	0.3	2023 - 2031	\$	1,742,000	10%	\$	174,200	\$	1,567,800	\$	-				
42	6th Line	County Road 27	County Road 53 / 5th Sideroad	Reconstruction	3.1	2042 - 2051	\$	5,966,000	40%	\$	2,386,400	\$	3,579,600	\$	-				
43	6th Line	County Road 53 / 5th Sideroad	20 Sideroad	Reconstruction	9.1	2042 - 2051	\$	17,513,000	40%	\$	7,005,200	\$	10,507,800	\$	-				
44	7th Line	10 Sideroad	Yonge Street	Reconstruction	3.0	2023 - 2031	\$	6,029,000	75%	\$	4,521,750	\$	1,507,250	\$	-				
45	7th Line	Yonge Street	20 Sideroad	Reconstruction	3.1	2032 - 2041	\$	5,889,000	75%	\$	4,416,750	\$	1,472,250	\$	-				
46	7th Line	20th Sideroad	Webster Blvd	Urbanization	1.2	2023 - 2031	\$	7,577,000	10%	\$	757,700	\$	6,819,300	\$	-				
47	7th Line	Webster Blvd	St Johns Road	Urbanization	1.5	2023 - 2031	\$	9,421,000	10%	\$	942,100	\$	8,478,900	\$	-				
48	Webster Blvd North Extension	Existing north limit of Webster Blvd	20th Sideroad	New Construction	0.4	2032 - 2041	\$	2,600,000	0%	\$	-	\$	2,600,000	\$	-				
49	20th Sideroad (bypass) with Grade Separation	Leslie Drive	South of Innisfil Beach Rd	New Construction	2.0	2032 - 2041	\$	67,525,000	25%	\$	16,881,250	\$	50,643,750	\$	-				
50	Webster Blvd South Extension	6th Line	5th Line	New Construction	1.3	2032 - 2041	\$	23,300,000	0%	\$	-	\$	23,300,000	\$	-				
51	Highway 89 East-west Link Improvement	West of Cookstown	East to Cookstown	New Construction	4.0	2032 - 2041	\$	68,884,000	0%	\$	-	\$	68,884,000	\$	-				
52	Innisfil Beach Road	20th Sideroad	25th Sideroad	Resurfacing		2042 - 2051	\$	205,000	20%	\$	41,000	\$	164,000	\$	-				
53	6th Line	County Road 53 / 5th Sideroad	20 Sideroad	Widening	9.1	2042 - 2051	\$	85,816,000	40%	\$	34,326,400	\$	51,489,600	\$	-				
54	Belle Aire Beach Road	20th Sideroad	Railway tracks	Urbanization	0.9	2042 - 2051	\$	6,274,000	10%	\$	627,400	\$	5,646,600	\$	-				
55	Belle Aire Beach Road	Willow Street	Maple Road	Urbanization	0.6	2042 - 2051	\$	3,821,000	10%	\$	382,100	\$	3,438,900	\$	-				
56	Ewart Street	Killarney Beach Road	300 metres north of Killarney Beach Road	Urbanization	0.4	2042 - 2051	\$	2,583,000	10%	\$	258,300	\$	2,324,700	\$	-				
57	9th Line	Yonge Street	20 Sideroad	Reconstruction	3.1	2042 - 2051	\$	6,142,000	40%	\$	2,456,800	\$	3,685,200	\$	-				
58	9th Line	20 Sideroad	25th Sideroad	Urbanization	3.0	2042 - 2051	\$	19,780,000	10%	\$	1,978,000	\$	17,802,000	\$	-				
59	Mapleview Drive	25th Sideroad	20th Sideroad	Reconstruction	3.3	2042 - 2051	\$	6,387,000	75%	\$	4,790,250	\$	1,596,750	\$	-				
60	St. John's Road	Innisfil Beach Road	Nantyr Drive	Urbanization	2.3	2042 - 2051	\$	15,465,000	10%	\$	1,546,500	\$	13,918,500	\$	-				
61	20 th Sideroad Bypass – Leslie Dr to South of IBR – EA	N/A	N/A	EA Study		2024 - 2024	\$	1,494,000	0%	\$	-	\$	1,494,000	\$	-				
62	IBR and 20th Grade Separation Study – EA	N/A	N/A	EA Study		2024 - 2024	\$	1,331,000	0%	\$	-	\$	1,331,000	\$	-				
						137.5	\$	639,260,000		\$	167,914,100	\$	471,345,900	\$	13,394,066	\$	457,951,834	\$	-

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TOWN OF INNISFIL
2023 DEVELOPMENT CHARGES REVIEW
ROADS AND RELATED GROWTH-RELATED CAPITAL PROGRAM

Active Transportation		Improvement Section From	To	Improvement Type	Length (km)	Timing	Total Gross Cost	Benefit to Existing		Total DC Eligible	Available DC Reserves	2023 2051	Post 2051
								%	\$				
63	10th Line	East of Stroud	20th Sideroad	Paved Shoulder	2.1	2023 - 2031	\$ 714,000	80%	\$ 571,200	\$ 142,800	\$ -	\$ 142,800	\$ -
64	10th Line	10th Sideroad	West of Stroud	Paved Shoulder	2.4	2023 - 2031	\$ 816,000	80%	\$ 652,800	\$ 163,200	\$ -	\$ 163,200	\$ -
65	4th Line	West of Churchill	County Road 27 (King Street South)	Paved Shoulder	8.7	2023 - 2031	\$ 2,958,000	80%	\$ 2,366,400	\$ 591,600	\$ -	\$ 591,600	\$ -
66	Mapleview Drive	25th Sideroad	20th Sideroad	Multi-Use Trail	3.1	2023 - 2031	\$ 2,090,000	80%	\$ 1,672,000	\$ 418,000	\$ -	\$ 418,000	\$ -
67	Big Bay Point Road	13th Line	Lake Simcoe	Multi-Use Trail	4.7	2023 - 2031	\$ 4,799,000	80%	\$ 3,839,200	\$ 959,800	\$ -	\$ 959,800	\$ -
68	5th Line	Yonge Street	20th Sideroad	Multi-Use Trail	3.1	2051 2051	\$ 999,000	80%	\$ 799,200	\$ 199,800	\$ -	\$ 199,800	\$ -
69	7th Line	Yonge Street	10th Sideroad	Paved Shoulder	3.1	2051 2051	\$ 1,054,000	80%	\$ 843,200	\$ 210,800	\$ -	\$ 210,800	\$ -
70	Big Bay Point Road	20th Sideroad	West St	Paved Shoulders	6.9	2042 - 2051	\$ 2,346,000	40%	\$ 938,400	\$ 1,407,600	\$ -	\$ 1,407,600	\$ -
71	13th Line	Friday Drive	Lake Simcoe	Paved Shoulders	1.6	2023 - 2031	\$ 544,000	80%	\$ 435,200	\$ 108,800	\$ -	\$ 108,800	\$ -
72	Killarney Beach Road	Yonge Street	20th Sideroad	Paved Shoulders	3.1	2023 - 2031	\$ 1,054,000	80%	\$ 843,200	\$ 210,800	\$ -	\$ 210,800	\$ -
73	20th Sideroad	Big Bay Point Road	9th Line	Paved Shoulders	5.5	2032 - 2041	\$ 1,870,000	80%	\$ 1,496,000	\$ 374,000	\$ -	\$ 374,000	\$ -
74	20th Sideroad	3rd Line	Innisfil / Bradford Boundary	Paved Shoulders	5.2	2042 - 2051	\$ 1,768,000	80%	\$ 1,414,400	\$ 353,600	\$ -	\$ 353,600	\$ -
75	Killarney Beach Road	Ewart St	Lake Simcoe	Paved Shoulders	0.5	2032 - 2041	\$ 170,000	80%	\$ 136,000	\$ 34,000	\$ -	\$ 34,000	\$ -
76	6th Line	County Road 53 / 5th Sideroad	20th Sideroad	Paved Shoulders	9.1	2042 - 2051	\$ 3,093,000	80%	\$ 2,474,400	\$ 618,600	\$ -	\$ 618,600	\$ -
77	Ewart Street	300 metres north of Killarney Beach Road	Lake Simcoe	Paved Shoulders	1.5	2042 - 2051	\$ 510,000	40%	\$ 204,000	\$ 306,000	\$ -	\$ 306,000	\$ -
78	Highway 89 / Shore Acres	Yonge Street	20 Sideroad	Paved Shoulders	3.1	2042 - 2051	\$ 1,054,000	80%	\$ 843,200	\$ 210,800	\$ -	\$ 210,800	\$ -
79	13th Line	Big Bay Point Road / 25th Sideroad	Friday Drive	Multi-use trail	0.7	2023 - 2031	\$ 243,000	80%	\$ 194,400	\$ 48,600	\$ -	\$ 48,600	\$ -
80	25th Sideroad	Big Bay Point Rd	Innisfil Beach Road	Multi-use trail	6.9	2023 - 2031	\$ 6,379,000	40%	\$ 2,551,600	\$ 3,827,400	\$ -	\$ 3,827,400	\$ -
81	7th Line	Yonge Street	St Johns Road	Multi-use trail	6.1	2023 - 2031	\$ 3,387,000	45%	\$ 1,524,150	\$ 1,862,850	\$ -	\$ 1,862,850	\$ -
82	Webster Blvd	Existing north limit of Webster Blvd	6th Line	Bike lanes	3.9	2023 - 2031	\$ 1,046,000	45%	\$ 470,700	\$ 575,300	\$ -	\$ 575,300	\$ -
83	Jans Blvd	North extent of Jans Blvd	Webster Blvd	Bike lanes	0.8	2023 - 2031	\$ 215,000	45%	\$ 96,750	\$ 118,250	\$ -	\$ 118,250	\$ -
84	6th Line	20th Sideroad	St Johns Road	Multi-use trail	3.1	2023 - 2031	\$ 3,517,000	45%	\$ 1,582,650	\$ 1,934,350	\$ -	\$ 1,934,350	\$ -
85	20th Sideroad	9th Line	5th Line	Multi-use trail	5.5	2032 - 2041	\$ 1,709,000	0%	\$ -	\$ 1,709,000	\$ -	\$ 1,709,000	\$ -
86	20th Sideroad	5th Line	3rd Line	Multi-use trail	2.8	2032 - 2041	\$ 779,000	45%	\$ 350,550	\$ 428,450	\$ -	\$ 428,450	\$ -
87	6th Line	County Road 53 / 5th Sideroad	20th Sideroad	Multi-use trail	9.1	2042 - 2051	\$ 2,531,000	80%	\$ 2,024,800	\$ 506,200	\$ -	\$ 506,200	\$ -
88	Other paved shoulders (Roberts Road, Crystal Beach Road / Goodfellow Avenue, location can be found in Trail Master Plan map)	N/A	N/A	Paved Shoulders	1.6	2032 - 2041	\$ 551,000	45%	\$ 247,950	\$ 303,050	\$ -	\$ 303,050	\$ -
89	Other MUT (IRC Loop, Innisfil Beach Park Trail, Sleeping Lion Loop), location can be found in Trail Master Plan map	N/A	N/A	Multi-use trail	4.2	2023 - 2031	\$ 1,168,000	80%	\$ 934,400	\$ 233,600	\$ -	\$ 233,600	\$ -
90	Other MUT (20th Sideroad proposed realignment), location can be found in Trail Master Plan map	N/A	N/A	Multi-use trail	1.7	2032 - 2041	\$ 473,000	80%	\$ 378,400	\$ 94,600	\$ -	\$ 94,600	\$ -
91	Secondary Trail, location can be found in Trail Master Plan map	N/A	N/A	Secondary Trail	12.1	2023 - 2031	\$ 3,365,000	80%	\$ 2,692,000	\$ 673,000	\$ -	\$ 673,000	\$ -
92	Secondary Trail, location can be found in Trail Master Plan map (Medium-term)	N/A	N/A	Secondary Trail	12.6	2032 - 2041	\$ 3,504,000	80%	\$ 2,803,200	\$ 700,800	\$ -	\$ 700,800	\$ -
93	Secondary Trail, location can be found in Trail Master Plan map (Long-term)	N/A	N/A	Secondary Trail	8.8	2042 - 2051	\$ 2,447,000	80%	\$ 1,957,600	\$ 489,400	\$ -	\$ 489,400	\$ -
94	Sidewalk (within established areas), location can be found in Trail Master Plan map (Short-term)	N/A	N/A	Sidewalk	1.9	2023 - 2031	\$ 528,000	80%	\$ 422,400	\$ 105,600	\$ -	\$ 105,600	\$ -
95	Sidewalk (within established areas), location can be found in Trail Master Plan map (Medium-term)	N/A	N/A	Sidewalk	5.7	2032 - 2041	\$ 1,585,000	80%	\$ 1,268,000	\$ 317,000	\$ -	\$ 317,000	\$ -
96	Sharrows, location can be found in Trail Master Plan map (Short-term)	N/A	N/A	Sharrows	24.0	2023 - 2031	\$ 154,000	80%	\$ 123,200	\$ 30,800	\$ -	\$ 30,800	\$ -
97	Sharrows, location can be found in Trail Master Plan map (Long-term)	N/A	N/A	Sharrows	5.3	2042 - 2051	\$ 34,000	80%	\$ 27,200	\$ 6,800	\$ -	\$ 6,800	\$ -
98	Cycling Lane, location can be found in Trail Master Plan map (Short-term)	N/A	N/A	Bike Lanes	2.2	2023 - 2031	\$ 14,000	80%	\$ 11,200	\$ 2,800	\$ -	\$ 2,800	\$ -
99	Cycling Lane, location can be found in Trail Master Plan map (Medium-term)	N/A	N/A	Bike Lanes	1.7	2032 - 2041	\$ 11,000	80%	\$ 8,800	\$ 2,200	\$ -	\$ 2,200	\$ -
100	10th Sideroad	Innisfil Beach Road	Centennial Park	Multi-use trail	0.7	2023 - 2031	\$ 446,000	80%	\$ 356,800	\$ 89,200	\$ -	\$ 89,200	\$ -
101	Innisfil Beach Road / County Road 21	5th Sideroad	10th Sideroad	Multi-use trail	2.5	2023 - 2031	\$ 695,000	80%	\$ 556,000	\$ 139,000	\$ -	\$ 139,000	\$ -
102	Innisfil Beach Road / County Road 21	10th Sideroad	20th Sideroad	Multi-use trail	6.1	2023 - 2031	\$ 1,722,000	80%	\$ 1,377,600	\$ 344,400	\$ -	\$ 344,400	\$ -
103	Innisfil Beach Road / County Road 21	Essa Road / County Road 27	5th Sideroad	Paved Shoulders	3.7	2032 - 2041	\$ 1,258,000	80%	\$ 1,006,400	\$ 251,600	\$ -	\$ 251,600	\$ -
104	5th Sideroad / County Road 53	Innisfil / Barrie Boundary	Innisfil / Bradford Boundary	Paved Shoulders	14.1	2042 - 2051	\$ 4,793,000	80%	\$ 3,834,400	\$ 958,600	\$ -	\$ 958,600	\$ -
105	Yonge Street / County Road 4	Innisfil / Barrie Boundary	Innisfil / Bradford Boundary	Multi-use trail	16.2	2042 - 2051	\$ 5,898,000	80%	\$ 4,718,400	\$ 1,179,600	\$ -	\$ 1,179,600	\$ -
106	Highway 89	Cookstown Boundary	Highway 400	Paved Shoulders	2.5	2042 - 2051	\$ 850,000	40%	\$ 340,000	\$ 510,000	\$ -	\$ 510,000	\$ -
107	Highway 89	Highway 400	Yonge Street	Paved Shoulders	6.2	2042 - 2051	\$ 2,108,000	80%	\$ 1,686,400	\$ 421,600	\$ -	\$ 421,600	\$ -
Subtotal Active Transportation					236.4		\$ 77,249,000		\$ 53,074,750	\$ 24,174,250	\$ -	\$ 24,174,250	\$ -

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TOWN OF INNISFIL
2023 DEVELOPMENT CHARGES REVIEW
ROADS AND RELATED GROWTH-RELATED CAPITAL PROGRAM

Structures	Improvement Section From	To	Improvement Type	Length (km)	Timing	Total Gross Cost	Benefit to Existing		Total DC Eligible	Available DC Reserves	2023 2051	Post 2051
							%	\$				
108 6th Line	Bridge Expansion over Railway	N/A	New Structure	0.0	2023 - 2031	\$ 12,000,000	0%	\$ -	\$ 12,000,000	\$ -	\$ 12,000,000	\$ -
109 Innisfil Beach Road Grade Separation	N/A	N/A	New Construction	0.0	2032 - 2041	\$ 35,274,000	25%	\$ 8,818,500	\$ 26,455,500	\$ -	\$ 26,455,500	\$ -
Subtotal Structures				0.0		\$ 47,274,000		\$ 8,818,500	\$ 38,455,500	\$ -	\$ 38,455,500	\$ -

Other	Improvement Section From	To	Improvement Type	Length (km)	Timing	Total Gross Cost	Benefit to Existing		Total DC Eligible	Available DC Reserves	2023 2051	Post 2051
							%	\$				
110 Additional signalization (various locations)	N/A	N/A	Signalization	0.0	2032 - 2041	\$ 7,304,000	10%	\$ 730,400	\$ 6,573,600	\$ -	\$ 6,573,600	\$ -
111 Education Programs for walking and cycling	N/A	N/A	Studies	0.0	2023 - 2023	\$ 274,000	100%	\$ 274,000	\$ -	\$ -	\$ -	\$ -
112 Transportation Planning Studies (TMP)	N/A	N/A	Studies	0.0	2023 - 2023	\$ 548,000	100%	\$ 548,000	\$ -	\$ -	\$ -	\$ -
113 EcoMobility Hub	N/A	N/A	Other Improvements	0.0	2023 - 2023	\$ 548,000	40%	\$ 219,200	\$ 328,800	\$ 328,800	\$ -	\$ -
114 Bike-share program	N/A	N/A	Other Improvements	0.0	2024 - 2024	\$ 144,000	0%	\$ -	\$ 144,000	\$ -	\$ 144,000	\$ -
115 Zoning by-law study to consider reduced minimum parking standards and the addition of Electric Vehicle parking space and carpool parking space requirements	N/A	N/A	Studies	0.0	2024 - 2024	\$ 274,000	100%	\$ 274,000	\$ -	\$ -	\$ -	\$ -
116 Provision for Future Growth-Related Infrastructure	N/A	N/A	New Construction	0.0	2032 - 2051	\$ 50,000,000	0%	\$ -	\$ 50,000,000	\$ -	\$ 50,000,000	\$ -
Subtotal Other				0.0		\$ 59,092,000		\$ 2,045,600	\$ 57,046,400	\$ 328,800	\$ 56,717,600	\$ -

Total Roads Infrastructure				373.9		\$ 822,875,000		\$ 231,852,950	\$ 591,022,050	\$ 13,722,866	\$ 577,299,184	\$ -
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Residential Development Charge Calculation		
Residential Share of 2023 - 2051 DC Eligible Costs	81%	\$467,612,338.79
Long-Term Growth in Population in New Units		62,841
Unadjusted Development Charge Per Capita		\$7,441
Industrial Development Charges Calculation		
Non-Residential Share of 2023 - 2051 DC Eligible Costs	10%	\$57,729,918.37
Long-Term Growth in Square Metres		696,470
Unadjusted Development Charge Per Square Metre		\$82.89
Non-Industrial Development Charges Calculation		
Non-Residential Share of 2023 - 2051 DC Eligible Costs	9%	\$51,956,926.53
Long-Term Growth in Square Metres		302,052
Unadjusted Development Charge Per Square Metre		\$172.01

2023 - 2051 Net Funding Envelope	\$1,238,460,882
Reserve Fund Balance	
Balance as at December 31, 2022	\$13,722,866

**APPENDIX C
TABLE 3**

**TOWN OF INNISFIL
ROADS AND RELATED
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE**

ROADS AND RELATED: RESIDENTIAL	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
OPENING CASH BALANCE (\$000)	\$11,115.5	\$6,752.5	\$3,897.6	\$3,612.0	\$6,127.8	\$3,144.8	\$1,472.4	\$1,535.3	\$4,026.5	\$7,453.2	\$11,411.0	\$21,138.9	\$17,836.4	\$15,323.7	\$13,745.9
2023 TO 2051 RESIDENTIAL FUNDING REQUIREMENTS															
Prior Growth (Funding from DC Reserve Balance	\$1,471.8	\$1,205.5	\$1,205.5	\$1,205.5	\$1,205.5	\$1,205.5	\$1,205.5	\$1,205.5	\$1,205.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Roads And Related: Residential: Non Inflated	\$12,257.2	\$14,662.1	\$12,257.2	\$12,257.2	\$12,257.2	\$12,257.2	\$12,257.2	\$12,257.2	\$14,276.6	\$17,798.1	\$17,798.1	\$17,798.1	\$17,798.1	\$17,798.1	\$17,798.1
Roads And Related: Residential: Inflated	\$13,729.0	\$16,184.9	\$14,006.6	\$14,286.7	\$14,572.5	\$14,863.9	\$15,161.2	\$15,464.4	\$18,139.7	\$21,270.4	\$21,695.8	\$22,129.7	\$22,572.3	\$23,023.8	\$23,484.2
NEW RESIDENTIAL DEVELOPMENT															
- Population Growth in New Units	1,215	1,724	1,744	2,092	1,413	1,587	1,798	2,075	2,434	2,781	3,379	1,953	2,054	2,163	1,986
REVENUE															
- DC Receipts: Inflated	\$9,104.1	\$13,176.5	\$13,595.9	\$16,635.0	\$11,460.5	\$13,129.2	\$15,172.3	\$17,860.0	\$21,369.0	\$24,903.7	\$30,863.9	\$18,195.6	\$19,519.3	\$20,966.2	\$19,635.5
INTEREST															
- Interest on Opening Balance	\$389.0	\$236.3	\$136.4	\$126.4	\$214.5	\$110.1	\$51.5	\$53.7	\$140.9	\$260.9	\$399.4	\$739.9	\$624.3	\$536.3	\$481.1
- Interest on In-year Transactions	(\$127.2)	(\$82.7)	(\$11.3)	\$41.1	(\$85.6)	(\$47.7)	\$0.2	\$41.9	\$56.5	\$63.6	\$160.4	(\$108.2)	(\$84.0)	(\$56.6)	(\$105.8)
TOTAL REVENUE	\$9,366.0	\$13,330.1	\$13,721.0	\$16,802.5	\$11,589.4	\$13,191.6	\$15,224.0	\$17,955.6	\$21,566.4	\$25,228.1	\$31,423.8	\$18,827.2	\$20,059.6	\$21,446.0	\$20,010.8
CLOSING CASH BALANCE	\$6,752.5	\$3,897.6	\$3,612.0	\$6,127.8	\$3,144.8	\$1,472.4	\$1,535.3	\$4,026.5	\$7,453.2	\$11,411.0	\$21,138.9	\$17,836.4	\$15,323.7	\$13,745.9	\$10,272.4

ROADS AND RELATED: RESIDENTIAL	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	TOTAL
OPENING CASH BALANCE (\$000)	\$10,272.4	\$7,489.5	\$5,508.1	\$4,425.9	(\$27,082.9)	(\$28,031.1)	(\$28,182.4)	(\$27,354.9)	(\$25,361.9)	(\$22,131.2)	(\$20,175.5)	(\$16,948.1)	(\$12,308.1)	(\$6,117.3)	
2023 TO 2051 RESIDENTIAL FUNDING REQUIREMENTS															
Prior Growth (Funding from DC Reserve Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$11,115.5
Roads And Related: Residential: Non Inflated	17,798.1	17,798.1	17,798.1	39,192.5	15,242.9	15,242.9	15,242.9	15,242.9	15,242.9	15,242.9	15,242.9	15,242.9	15,242.9	16,311.0	\$467,612.3
Roads And Related: Residential: Inflated	23,953.9	24,433.0	24,921.7	55,976.6	22,206.1	22,650.2	23,103.2	23,565.3	24,036.6	24,517.3	25,007.6	25,507.8	26,018.0	28,397.8	\$644,880.2
NEW RESIDENTIAL DEVELOPMENT															
- Population Growth in New Units	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	62,841
REVENUE															
- DC Receipts: Inflated	\$20,895.5	\$22,249.5	\$23,680.8	\$25,160.4	\$22,738.1	\$24,016.8	\$25,439.8	\$27,002.7	\$28,582.6	\$27,635.6	\$29,270.1	\$30,984.1	\$32,767.6	\$34,740.6	\$640,750.8
INTEREST															
- Interest on Opening Balance	\$359.5	\$262.1	\$192.8	\$154.9	(\$1,489.6)	(\$1,541.7)	(\$1,550.0)	(\$1,504.5)	(\$1,394.9)	(\$1,217.2)	(\$1,109.7)	(\$932.1)	(\$676.9)	(\$336.5)	(\$6,283.0)
- Interest on In-year Transactions	(\$84.1)	(\$60.0)	(\$34.1)	(\$847.4)	\$9.3	\$23.9	\$40.9	\$60.2	\$79.6	\$54.6	\$74.6	\$95.8	\$118.1	\$111.0	(\$703.1)
TOTAL REVENUE	\$21,171.0	\$22,451.6	\$23,839.4	\$24,467.8	\$21,257.8	\$22,499.0	\$23,930.6	\$25,558.3	\$27,267.2	\$26,473.0	\$28,235.1	\$30,147.8	\$32,208.8	\$34,515.1	\$633,764.7
CLOSING CASH BALANCE	\$7,489.5	\$5,508.1	\$4,425.9	(\$27,082.9)	(\$28,031.1)	(\$28,182.4)	(\$27,354.9)	(\$25,361.9)	(\$22,131.2)	(\$20,175.5)	(\$16,948.1)	(\$12,308.1)	(\$6,117.3)	\$0.0	

2023 Adjusted Charge Per Capita	\$7,493.10
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Allocation of Capital Program	
Residential Sector	81.0%
Non-Residential Sector	19.0%
Rates for 2023	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX C
TABLE 4**

**TOWN OF INNISFIL
ROADS AND RELATED
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE**

ROAD AND RELATED: INDUSTRIAL	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
OPENING CASH BALANCE (\$000)	\$1,372	\$733	(\$643)	(\$1,917)	(\$3,392)	(\$3,841)	(\$4,249)	(\$4,606)	(\$4,905)	(\$5,433)	(\$6,436)	(\$7,407)	(\$8,338)	(\$9,216)	(\$10,027)
2023 to 2051 RESIDENTIAL FUNDING REQUIREMENTS															
Prior Growth (Funding from DC Reserve Balance)	\$181.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Road And Related: Industrial: Non: Inflated	\$1,513.2	\$1,810.1	\$1,513.2	\$1,513.2	\$1,513.2	\$1,513.2	\$1,513.2	\$1,513.2	\$1,762.5	\$2,197.3	\$2,197.3	\$2,197.3	\$2,197.3	\$2,197.3	\$2,197.3
Road And Related: Industrial: Inflated	\$1,694.9	\$1,846.3	\$1,574.4	\$1,605.9	\$1,638.0	\$1,670.7	\$1,704.2	\$1,738.2	\$2,065.1	\$2,626.0	\$2,678.5	\$2,732.1	\$2,786.7	\$2,842.4	\$2,899.3
NEW RESIDENTIAL DEVELOPMENT															
- New Industrial Building GFA - square metres	11,448	5,276	3,961	2,869	14,256	14,957	15,693	16,465	17,275	18,125	19,017	19,953	20,934	21,964	23,045
REVENUE															
- DC Receipts: Inflated	\$1,025.7	\$482.2	\$369.2	\$272.8	\$1,382.6	\$1,479.6	\$1,583.5	\$1,694.6	\$1,813.5	\$1,940.8	\$2,077.1	\$2,222.9	\$2,378.8	\$2,545.8	\$2,724.5
INTEREST															
- Interest on Opening Balance	\$48.0	\$25.6	(\$35.4)	(\$105.4)	(\$186.6)	(\$211.3)	(\$233.7)	(\$253.4)	(\$269.7)	(\$298.8)	(\$354.0)	(\$407.4)	(\$458.6)	(\$506.9)	(\$551.5)
- Interest on In-year Transactions	(\$18.4)	(\$37.5)	(\$33.1)	(\$36.7)	(\$7.0)	(\$5.3)	(\$3.3)	(\$1.2)	(\$6.9)	(\$18.8)	(\$16.5)	(\$14.0)	(\$11.2)	(\$8.2)	(\$4.8)
TOTAL REVENUE	\$1,055.4	\$470.3	\$300.7	\$130.7	\$1,189.0	\$1,263.1	\$1,346.5	\$1,440.1	\$1,536.9	\$1,623.2	\$1,706.6	\$1,801.5	\$1,909.0	\$2,030.8	\$2,168.2
CLOSING CASH BALANCE	\$732.7	(\$643.3)	(\$1,917.0)	(\$3,392.1)	(\$3,841.1)	(\$4,248.7)	(\$4,606.4)	(\$4,904.5)	(\$5,432.8)	(\$6,435.6)	(\$7,407.5)	(\$8,338.1)	(\$9,215.8)	(\$10,027.5)	(\$10,758.6)

ROAD AND RELATED: INDUSTRIAL	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	TOTAL
OPENING CASH BALANCE (\$000)	(\$10,758.6)	(\$11,393.1)	(\$11,914.0)	(\$12,302.2)	(\$16,407.7)	(\$16,208.3)	(\$15,780.5)	(\$15,093.9)	(\$14,114.7)	(\$12,806.1)	(\$11,127.9)	(\$9,035.5)	(\$6,480.6)	(\$3,410.2)	
2013 to 2031 RESIDENTIAL FUNDING REQUIREMENTS															
- Non: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$181.7
Road And Related: Industrial: Non: Inflated	\$2,197.3	\$2,197.3	\$2,197.3	\$4,838.6	\$1,881.8	\$1,881.8	\$1,881.8	\$1,881.8	\$1,881.8	\$1,881.8	\$1,881.8	\$1,881.8	\$1,881.8	\$2,013.7	\$57,729.9
Road And Related: Industrial: Inflated	\$2,957.3	\$3,016.4	\$3,076.7	\$6,910.7	\$2,741.5	\$2,796.3	\$2,852.2	\$2,909.3	\$2,967.5	\$3,026.8	\$3,087.4	\$3,149.1	\$3,212.1	\$3,505.9	\$78,312.0
NEW RESIDENTIAL DEVELOPMENT															
- New Building GFA - square metres	\$24,178.0	\$25,368.0	\$26,616.0	\$27,925.0	\$29,299.0	\$30,741.0	\$32,253.0	\$33,840.0	\$35,505.0	\$37,251.0	\$39,084.0	\$41,007.0	\$43,024.0	\$45,141.0	696,470
REVENUE															
- DC Receipts: Inflated	\$2,915.6	\$3,120.3	\$3,339.3	\$3,573.6	\$3,824.4	\$4,092.9	\$4,380.1	\$4,687.5	\$5,016.5	\$5,368.4	\$5,745.3	\$6,148.5	\$6,579.9	\$7,041.8	\$89,827.7
INTEREST															
- Interest on Opening Balance	(\$591.7)	(\$626.6)	(\$655.3)	(\$676.6)	(\$902.4)	(\$891.5)	(\$867.9)	(\$830.2)	(\$776.3)	(\$704.3)	(\$612.0)	(\$497.0)	(\$356.4)	(\$187.6)	(\$12,974.7)
- Interest on In-year Transactions	(\$1.1)	\$1.8	\$4.6	(\$91.8)	\$19.0	\$22.7	\$26.7	\$31.1	\$35.9	\$41.0	\$46.5	\$52.5	\$58.9	\$61.9	\$86.6
TOTAL REVENUE	\$2,322.7	\$2,495.5	\$2,688.6	\$2,805.2	\$2,940.9	\$3,224.1	\$3,538.9	\$3,888.5	\$4,276.0	\$4,705.1	\$5,179.7	\$5,704.0	\$6,282.5	\$6,916.1	\$76,939.7
CLOSING CASH BALANCE	(\$11,393.1)	(\$11,914.0)	(\$12,302.2)	(\$16,407.7)	(\$16,208.3)	(\$15,780.5)	(\$15,093.9)	(\$14,114.7)	(\$12,806.1)	(\$11,127.9)	(\$9,035.5)	(\$6,480.6)	(\$3,410.2)	(\$0.0)	

2023 Adjusted Charge Per Square Metre	\$89.60
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Allocation of Capital Program	
Residential Sector	81.0%
Industrial	10.0%
Non-Industrial	9.0%
Rates for 2023	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX C
TABLE 5**

**TOWN OF INNISFIL
ROADS AND RELATED
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE**

ROAD AND RELATED: NON-INDUSTRIAL	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
OPENING CASH BALANCE (\$000)	\$1,235	\$1,111	(\$96)	(\$1,197)	(\$2,381)	(\$1,389)	(\$98)	\$1,536	\$3,533	\$5,671	\$5,553	\$6,881	\$6,972	\$7,161	\$7,459
2023 to 2051 RESIDENTIAL FUNDING REQUIREMENTS															
Prior Growth (Funding from DC Reserve Balance)	\$163.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Road And Related: Non-Industrial: Non: Inflated	\$1,361.9	\$1,629.1	\$1,361.9	\$1,361.9	\$1,361.9	\$1,361.9	\$1,361.9	\$1,361.9	\$1,361.9	\$1,586.3	\$1,977.6	\$1,977.6	\$1,977.6	\$1,977.6	\$1,977.6
Road And Related: Non-Industrial: Inflated	\$1,525.4	\$1,661.7	\$1,416.9	\$1,445.3	\$1,474.2	\$1,503.7	\$1,533.7	\$1,564.4	\$1,858.6	\$2,363.4	\$2,410.6	\$2,458.9	\$2,508.0	\$2,558.2	\$2,609.4
NEW RESIDENTIAL DEVELOPMENT															
- New Non-Industrial Building GFA - square metres	8,267	2,676	2,039	2,046	14,448	15,648	16,947	18,354	19,878	10,432	17,548	11,289	11,743	12,215	8,523
REVENUE															
- DC Receipts: Inflated	\$1,362.4	\$449.8	\$349.6	\$357.8	\$2,577.4	\$2,847.3	\$3,145.3	\$3,474.5	\$3,838.3	\$2,054.6	\$3,525.3	\$2,313.3	\$2,454.4	\$2,604.1	\$1,853.4
INTEREST															
- Interest on Opening Balance	\$43.2	\$38.9	(\$5.3)	(\$65.9)	(\$130.9)	(\$76.4)	(\$5.4)	\$53.8	\$123.7	\$198.5	\$194.3	\$240.8	\$244.0	\$250.6	\$261.0
- Interest on In-year Transactions	(\$4.5)	(\$33.3)	(\$29.4)	(\$29.9)	\$19.3	\$23.5	\$28.2	\$33.4	\$34.6	(\$8.5)	\$19.5	(\$4.0)	(\$1.5)	\$0.8	(\$20.8)
TOTAL REVENUE	\$1,401.2	\$455.4	\$315.0	\$262.1	\$2,465.7	\$2,794.4	\$3,168.1	\$3,561.7	\$3,996.6	\$2,244.6	\$3,739.1	\$2,550.1	\$2,697.0	\$2,855.6	\$2,093.6
CLOSING CASH BALANCE	\$1,110.8	(\$95.5)	(\$1,197.5)	(\$2,380.7)	(\$1,389.1)	(\$98.4)	\$1,535.9	\$3,533.2	\$5,671.2	\$5,552.5	\$6,881.0	\$6,972.2	\$7,161.2	\$7,458.5	\$6,942.8

ROAD AND RELATED: NON-INDUSTRIAL	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	TOTAL
OPENING CASH BALANCE (\$000)	\$6,942.8	\$6,445.9	\$8,116.6	\$7,744.4	\$3,917.8	\$4,304.7	\$4,798.0	\$7,384.5	\$8,191.8	\$9,141.0	\$7,020.0	\$4,777.1	\$5,159.3	\$2,753.0	
2013 to 2031 RESIDENTIAL FUNDING REQUIREMENTS															
- Non: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$163.5
Road And Related: Non-Industrial: Non: Inflated	\$1,977.6	\$1,977.6	\$1,977.6	\$4,354.7	\$1,693.7	\$1,693.7	\$1,693.7	\$1,693.7	\$1,693.7	\$1,693.7	\$1,693.7	\$1,693.7	\$1,693.7	\$1,812.3	\$51,956.9
Road And Related: Non-Industrial: Inflated	\$2,661.5	\$2,714.8	\$2,769.1	\$6,219.6	\$2,467.3	\$2,516.7	\$2,567.0	\$2,618.4	\$2,670.7	\$2,724.1	\$2,778.6	\$2,834.2	\$2,890.9	\$3,155.3	\$70,480.8
NEW RESIDENTIAL DEVELOPMENT															
- New Building GFA - square metres	\$8,753.0	\$18,277.0	\$9,232.0	\$9,481.0	\$11,299.0	\$11,652.0	\$19,793.0	\$12,394.0	\$12,782.0	\$1,315.0	\$1,319.0	\$11,043.0	\$1,327.0	\$1,332.0	302,052
REVENUE															
- DC Receipts: Inflated	\$1,941.4	\$4,135.0	\$2,130.4	\$2,231.6	\$2,712.7	\$2,853.4	\$4,944.0	\$3,157.8	\$3,321.8	\$348.6	\$356.6	\$3,045.5	\$373.3	\$382.2	\$65,142.0
INTEREST															
- Interest on Opening Balance	\$243.0	\$225.6	\$284.1	\$271.1	\$137.1	\$150.7	\$167.9	\$258.5	\$286.7	\$319.9	\$245.7	\$167.2	\$180.6	\$96.4	\$4,399.4
- Interest on In-year Transactions	(\$19.8)	\$24.9	(\$17.6)	(\$109.7)	\$4.3	\$5.9	\$41.6	\$9.4	\$11.4	(\$65.3)	(\$66.6)	\$3.7	(\$69.2)	(\$76.3)	(\$295.7)
TOTAL REVENUE	\$2,164.6	\$4,385.4	\$2,396.9	\$2,393.0	\$2,854.2	\$3,010.0	\$5,153.6	\$3,425.7	\$3,619.9	\$603.2	\$535.7	\$3,216.4	\$484.6	\$402.3	\$69,245.7
CLOSING CASH BALANCE	\$6,445.9	\$8,116.6	\$7,744.4	\$3,917.8	\$4,304.7	\$4,798.0	\$7,384.5	\$8,191.8	\$9,141.0	\$7,020.0	\$4,777.1	\$5,159.3	\$2,753.0	\$0.0	

2023 Adjusted Charge Per Square Metre	\$164.80
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Allocation of Capital Program	
Residential Sector	81.0%
Industrial	10.0%
Non-Industrial	9.0%
Rates for 2023	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix D

Water & Wastewater Services

Technical Appendix

Water & Wastewater Services Technical Appendix

InnServices was established in 2015 and administers, operates and maintains the municipal water treatment and distribution systems within the Town of Innisfil. There is currently one surface water treatment plant and three ground water supply systems with associated distribution operating systems. InnServices is also responsible for the administration, operation, and maintenance of the Town's two municipal wastewater treatment plants and its wastewater collections systems.

This appendix outlines the water and wastewater development-related capital projects the Town will require in order to meet the servicing needs of new residential and non-residential development to 2041. The water service includes water supply and distribution system and the wastewater service provides for collection and treatment.

The water and wastewater capital forecast is based on the 2018 Master Servicing Plan (MSP) completed by InnServices and C.C. Tatham & Associates Ltd. The MSP is a long-range plan that identifies infrastructure requirements for existing and future land uses. InnServices is currently in the process of completing an update to the existing MSP, which will not be completed in time to be incorporated into this DC Background Study. It is anticipated that the updated MSP will form part of subsequent DC Background Study updates.

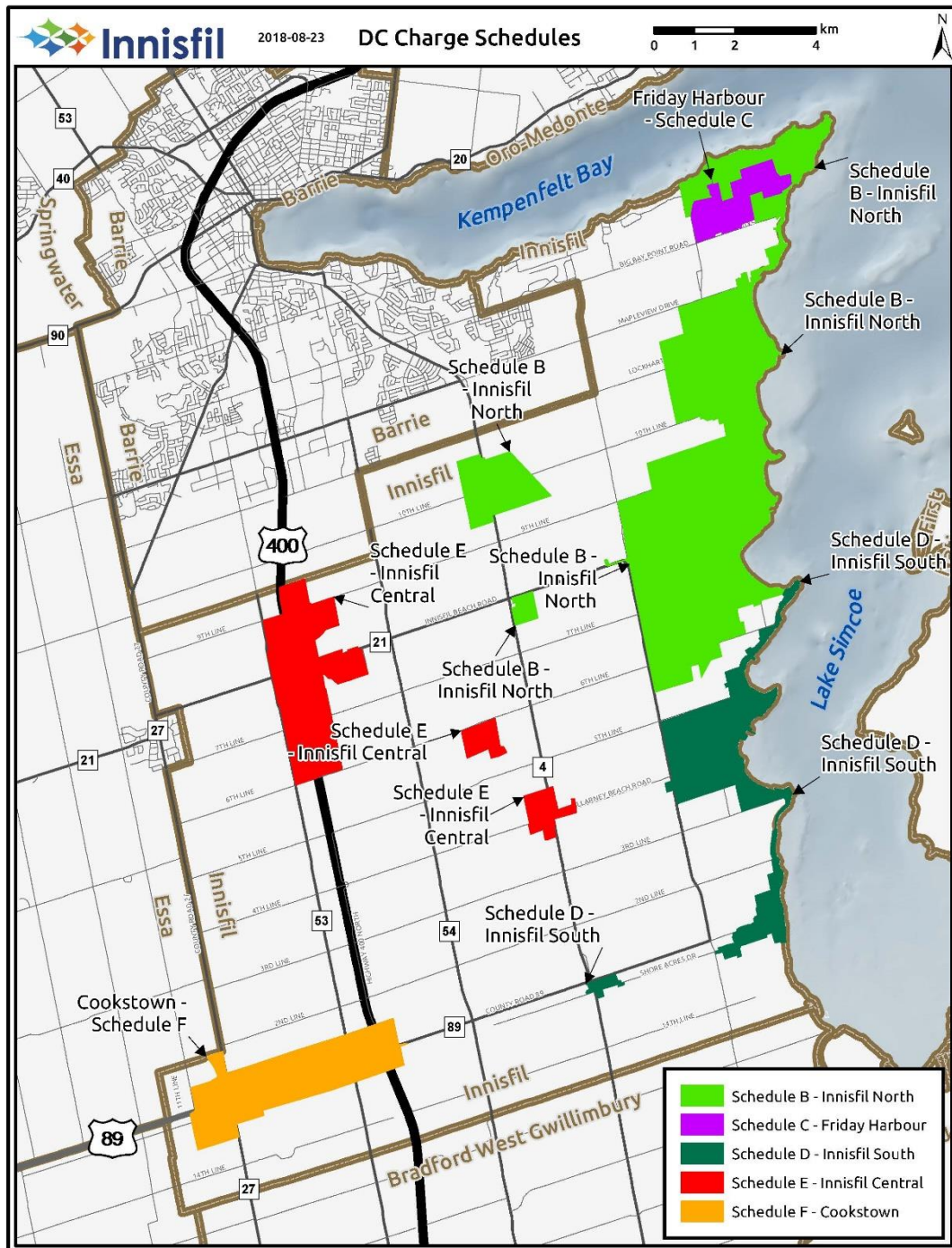
The capital program for water and wastewater includes the four servicing zones identified in the 2018 MSP (Innisfil North, Innisfil Central, Innisfil South and Cookstown). For each zone, the MSP identifies recommended water and wastewater system solutions. The cost, timing, as well as existing and projected flows (average day flows in litres per day) were identified in the 2018 MSP and form the basis of the water and

wastewater DC calculations. For the purposes of the development charges calculation, the infrastructure needs for Friday Harbour are identified separately. The following table identifies the water and wastewater servicing areas in the Town along with the related sub-areas which are used to calculate the applicable development charges on an area-specific basis. The boundaries of the service areas are shown on Map 1.

Service Areas	Sub-Service Areas
Innisfil North	Alcona Alcona South Stroud Big Bay Point Sandy Cove Town Campus
Friday Harbour	Friday Harbour
Innisfil South	Gilford Lefroy
Innisfil Central	Innisfil Heights Campus Node Churchill
Cookstown	Cookstown

The area-specific cost recovery approach is used to calculate development charges for residential water and wastewater. A Town-wide uniform cost approach for non-residential water and wastewater charges has been implemented, in keeping with the Town's past practices. This results in five area-specific residential development charges and one Town-wide uniform non-residential charge.

Figure 1: Water and Wastewater Servicing Areas



Appendix D.1

Wastewater Services

Technical Appendix

Wastewater Services

This appendix provides the 2023–2041 development-related capital forecast for Wastewater services and the calculation of the applicable development charges on a Town-wide and area-specific basis.

Wastewater facilities included in the DC capital forecast are required to achieve health and safety standards as identified in relevant legislation including Provincial regulations, other relevant legislation as well as Town standards. As such, in accordance with section 4(3) of O.Reg. 82/98, the 15-year historical service level does not apply.

The following tables set out the 2023-2041 development-related capital forecast and the calculation of the development charge for wastewater services:

Table D.1-1	Wastewater Treatment Costs
Table D.1-2	Innisfil North and Friday Harbour Wastewater Servicing
Table D.1-3	Innisfil North and Friday Harbour Calculated Wastewater Charges
Table D.1-4	Innisfil South Wastewater Servicing
Table D.1-5	Innisfil South Calculated Wastewater Charges
Table D.1-6	Innisfil Central Wastewater Servicing
Table D.1-7	Innisfil Central Calculated Wastewater Charges
Table D.1-8	Cookstown & Hwy 400 Wastewater Servicing
Table D.1-9	Cookstown & Hwy 400 Calculated Wastewater Charges

A. Capital Program Summary

The cost of providing wastewater services in the Town is extensive. The DC eligible costs of the program for the wastewater system is \$573.73 million to service growth related to the Town’s current designated lands. The capital program includes infrastructure which benefits almost all

servicing areas (e.g. Lakeshore Water Pollution Control Plant) and localized infrastructure (e.g. sewers, pumping stations and forcemains). The capital programs provide details on the timing, costs and allocation of individual projects. Importantly, projects or shares of projects identified as “ineligible” relate to shares of projects which provide a benefit to existing development in the Town or are considered to be a local improvement.

i. Wastewater Treatment Costs

Approximately \$309.39 million is related to the construction of Phase 2 (only Optimization), Phase 3 and Phase 4 of the Lakeshore Water Pollution Control Plant. This amount includes debenture interest costs and also accounts for the available DC reserve fund balance of \$19.5 million which is reduced from the DC eligible costs. The Lakeshore Water Pollution Control Plant is required to service growth occurring over the planning period and as such, no post-period deduction is made. In total, the infrastructure will add 24,760 cubic metres (m³) in servicing capacity. The total DC eligible cost of \$309.39 million divided by the future servicing capacity results in a rate of \$12,495 per m³.

Importantly, certain developments in the Town fall under the “IDAG Servicing Agreement”. These lands are only required to contribute to costs associated with Phase 3 of the proposed Wastewater Treatment infrastructure, excluding financing costs. This results in a charge of \$11,749 per m³.

ii. Innisfil North and Friday Harbour Wastewater Servicing

The gross capital program amounts to \$123.5 million, with \$10.7 million being identified as ineligible for DC funding. The remaining \$110.62 million is attributed to development occurring in the Innisfil North, Friday Harbour or other servicing areas.

The total DC eligible capital infrastructure attributed to Innisfil North totals \$76.23 million and relates to the installation of sanitary sewers (\$19.9 million), sewage pumping stations and forcemains (\$51.4 million), and the recovery of a deficit DC reserve fund balance (\$5.0 million). This amount is brought forward as part of the DC calculation.

Shares of projects which benefit development in Friday Harbour total \$5.1 million and includes costs related to sanitary sewers (\$967,100), sewage pumping stations and forcemains (\$4.0 million) and \$126,000 related to the recovery of a negative DC reserve fund.

iii. Innisfil South Wastewater Servicing

Capital projects related to the Degrassi-Point (DP) Sewage Pumping Station (SPS) and Gilford SPS, as well as the associated sewage forcemain, are considered to be a local improvement (direct developer responsibility) and therefore are not included in the DC rate calculation. As such, the DC rate for Innisfil South only includes for the recovery of a negative reserve fund balance which totals approximately \$193,200.

iv. Innisfil Central Wastewater Servicing

In total, \$185.04 million in DC eligible capital costs is identified for Innisfil Central. No ineligible or post-period shares of projects are identified. Of this amount, \$50.3 million relates to sanitary sewer infrastructure, \$123.7 million relates to pumping stations and forcemains and a further \$11.1 million relates to the recovery of the negative DC reserve fund balance.

v. Cookstown & Hwy 400 Wastewater Servicing

The Wastewater Collection capital program also accounts for a planned new water pollution control plant (WPCP) servicing Cookstown, as well as decommissioning of the existing Cookstown WPCP, at a total gross cost of \$20.8 million. Of this amount, \$8.5 million (44%) is considered a non-DC eligible share and is removed from the DC eligible costs, the remaining

\$12.4 is considered development-related and included in the DC rate calculation. The DC eligible costs also includes a negative reserve fund balance of \$92,300.

B. Calculated Wastewater Development Charge Rates

In order to calculate the wastewater development charge rates, the net municipal cost of the sanitary sewers, sewage pumping stations and forcemains are allocated to the service areas based on benefitting shares of average day flows (litres per day). These costs are then divided by the forecast serviced sewage flows which yields a charge per cubic metre. The cost of the wastewater treatment plant is divided by the total capacity available in the system which again yields a cost per cubic metre. These two charges are then factored up by a WPCP average day flow per capita of 0.325 cubic metres which yields a charge per capita used for the residential DCs. For the non-residential charge, the total cost per cubic metre is factored up by the average day demand of 0.0040 cubic metres per square metre of GFA. This then yields the non-residential wastewater charges per square metre. The non-residential charge is then allocated to the industrial and non-industrial sectors based on proportionate shares of anticipated employment growth over the 2023-2041 planning horizon (3,659 industrial employment growth and 5,069 non-industrial employment growth), yielding GFA cubic metres per square metre flow factors of 0.0029 for industrial development and 0.0055 for non-industrial developments.

The following is a summary of the calculated wastewater collection and wastewater treatment development charges:

Service Area	Wastewater Collection			Wastewater Treatment		
	Residential \$/capita	Industrial \$/m2	Non-Industrial \$/m2	Residential \$/capita	Industrial \$/m2	Non-Industrial \$/m2
Innisfil North	\$2,273	\$32.69	\$62.73	\$4,061	\$36.08	\$69.23
Friday Harbour	\$1,428	\$32.69	\$62.73	\$4,061	\$36.08	\$69.23
Innisfil South	\$55	\$32.69	\$62.73	\$4,061	\$36.08	\$69.23
Innisfil Central	\$5,511	\$32.69	\$62.73	\$4,061	\$36.08	\$69.23
Cookstown	\$7,572	\$32.69	\$62.73	\$0	\$36.08	\$69.23

The following provides a summary of the calculated wastewater collection and wastewater treatment development charges for developments subject to the IDAG agreement.

Service Area	Wastewater Collection			Wastewater Treatment		
	Residential \$/capita	Industrial \$/m2	Non-Industrial \$/m2	Residential \$/capita	Industrial \$/m2	Non-Industrial \$/m2
Innisfil North	\$2,273	\$32.69	\$62.73	\$3,819	\$33.93	\$65.00
Friday Harbour	\$1,428	\$32.69	\$62.73	\$3,819	\$33.93	\$65.00
Innisfil South	\$55	\$32.69	\$62.73	\$3,819	\$33.93	\$65.00
Innisfil Central	\$5,511	\$32.69	\$62.73	\$3,819	\$33.93	\$65.00
Cookstown	\$7,572	\$32.69	\$62.73	\$0	\$33.93	\$65.00

APPENDIX D.1
TABLE 1

TOWN OF INNISFIL
2023 DEVELOPMENT CHARGES BACKGROUND STUDY
WASTEWATER TREATMENT COSTS

	Net Municipal Cost	Ineligible Costs	Total DC Eligible Costs	Available DC Reserves	DC Eligible Costs 2023-2041	DC Eligible Costs Post-2041
1 Lakeshore Water Treatment Plant						
1.1 Optimization - Phase 2 (ongoing)	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
1.2 Design and Construction, Phase 3 Expansion (2023)	\$ 132,300,000	\$ -	\$ 132,300,000	\$ -	\$ 132,300,000	\$ -
1.3 Design and Construction, Phase 4 Expansion (2035)	\$ 95,980,000	\$ -	\$ 95,980,000	\$ -	\$ 95,980,000	\$ -
Subtotal	\$ 229,780,000	\$ -	\$ 229,780,000	\$ -	\$ 229,780,000	\$ -
1.5 Available DC Reserve Fund	\$ (19,546,488)	\$ -	\$ (19,546,488)	\$ -	\$ (19,546,488)	\$ -
1.6 Debenture Interest Costs ¹	\$ 99,153,000	\$ -	\$ 99,153,000	\$ -	\$ 99,153,000	\$ -
TOTAL	\$ 309,386,512	\$ -	\$ 309,386,512	\$ -	\$ 309,386,512	\$ -

Capacity (m ³)	Total Capacity	10% Reserve	Net Capacity
Available Uncommitted Capacity	4,060	-	4,060
Phase 3 added capacity	8,000	800	7,200
Phase 4 added capacity	15,000	1,500	13,500
Total Capacity Available (m³)	27,060	2,300	24,760
Cost Per Cubic Metre (\$ / m³)			\$12,495.42
Developments subject IDAG			
Available Uncommitted Capacity and Phase III added capacity only			11,260
Cost Per Cubic Metre (\$ / m³)			\$11,749.56

DC Reserve Funds	
Available Balance Dec 31, 2022	\$ 19,546,488

Source: InnServices Utilities Inc.

IDAG - total municipal DC eligible costs divided by added capacity

Notes:

1. Debt Repayment Terms	Amortization Period	Financing Rate	Debt Factor
	20	4.00%	0.073582

2. Wastewater Demands:

Residential:			
WPCP average day flow per capita	0.325	m ³ /day/cap	
Non-Residential:			
Average Day Demand Per Hectare	10	m ³ /ha.d	
Average Coverage	25%		
Average Day Demand GFA			
Per Square Metre of GFA	0.00400	m ³	
Per Square Foot of GFA	0.00037	m ³	

APPENDIX D.1

TABLE 2

TOWN OF INNISFIL
WASTEWATER SERVICING: INNISFIL NORTH AND FRIDAY HARBOUR

1. Wastewater Servicing

1.1 Sanitary Sewers		Anticipated Timing (Year)	Gross Project Cost	Grants / Subsidies	Ineligible Share (%)	Ineligible Share	Post Period Allocation	Total DC Eligible 2023-2041
#	Project Description							
1.1.1	Spring Street Sewer	2023 - 2028	\$ 3,000,000	\$ -	0%	\$ -	\$ -	\$ 3,000,000
1.1.2	10th Line sewer west of 25th Sideroad	2024 - 2031	\$ 1,680,000	\$ -	0%	\$ -	\$ -	\$ 1,680,000
1.1.3	Crystal Beach Road sewer twinning	2024 - 2031	\$ 1,480,000	\$ -	0%	\$ -	\$ -	\$ 1,480,000
1.1.4	Park Rd. sewer twinning	2025 - 2031	\$ 260,000	\$ -	0%	\$ -	\$ -	\$ 260,000
1.1.5	Roberts Rd. sewer twinning	2026 - 2031	\$ 80,000	\$ -	0%	\$ -	\$ -	\$ 80,000
1.1.6	Lakelands Ave. sewer twinning	2027 - 2031	\$ 920,000	\$ -	0%	\$ -	\$ -	\$ 920,000
1.1.7	Simcoe Blvd. sewer twinning	2028 - 2031	\$ 800,000	\$ -	0%	\$ -	\$ -	\$ 800,000
1.1.8	Adams Rd. sewer twinning	2029 - 2031	\$ 1,300,000	\$ -	0%	\$ -	\$ -	\$ 1,300,000
1.1.9	Kennedy Rd. sewer twinning	2030 - 2031	\$ 320,000	\$ -	0%	\$ -	\$ -	\$ 320,000
1.1.10	7th Line sewer	2024 - 2031	\$ 920,000	\$ -	0%	\$ -	\$ -	\$ 920,000
1.1.11	Decommission SPS 7	2024 - 2031	\$ 700,000	\$ -	0%	\$ -	\$ -	\$ 700,000
1.1.12	9th Line sewer	2024 - 2031	\$ 7,520,000	\$ -	0%	\$ -	\$ -	\$ 7,520,000
1.1.13	IBR Trunk sewer from Yonge St to 20 SR	2023 - 2028	\$ 6,740,000	\$ -	0%	\$ -	\$ -	\$ 6,740,000
1.1.14	20 SR Trunk Sewer	2024 - 2031	\$ 4,120,000	\$ -	0%	\$ -	\$ -	\$ 4,120,000
1.1.15	6th Line trunk Sewer to Sleeping Lion	2024 - 2031	\$ 4,940,000	\$ -	0%	\$ -	\$ -	\$ 4,940,000
Sub-Total Sanitary Sewers			\$ 34,780,000	\$ -		\$ -	\$ -	\$ 34,780,000

Innisfil North Share	
%	\$
100.00%	\$ 3,000,000
100.00%	\$ 1,680,000
83.15%	\$ 1,230,641
100.00%	\$ 260,000
100.00%	\$ 80,000
83.15%	\$ 764,993
83.15%	\$ 665,212
83.15%	\$ 1,080,969
83.15%	\$ 266,085
83.15%	\$ 764,993
100.00%	\$ 700,000
100.00%	\$ 7,520,000
7.68%	\$ 517,933
7.68%	\$ 316,600
22.20%	\$ 1,096,490
	\$ 19,943,916

Friday Harbour Share	
%	\$
0.00%	\$ -
0.00%	\$ -
16.85%	\$ 249,359
0.00%	\$ -
0.00%	\$ -
16.85%	\$ 155,007
16.85%	\$ 134,788
16.85%	\$ 219,031
16.85%	\$ 53,915
16.85%	\$ 155,007
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
92.32%	\$ 6,222,067
0.00%	\$ -
92.32%	\$ 3,803,400
0.00%	\$ -
	\$ 967,107

Other Areas Share	
%	\$
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
92.32%	\$ 6,222,067
92.32%	\$ 3,803,400
77.80%	\$ 3,843,510
	\$ 13,868,977

1.2 Sewage Pumping Stations and Forcemains		Anticipated Timing (Year)	Gross Project Cost	Grants / Subsidies	Ineligible Share (%)	Ineligible Share	Post Period Allocation	Total DC Eligible 2023-2041
#	Project Description							
1.2.1	Big Bay Point SPS	2031 - 2041	\$ 5,600,000	\$ -	100%	\$ 5,600,000	\$ -	\$ -
1.2.2	Big Bay Point SPS Forcemain to Friday Drive	2031 - 2041	\$ 5,100,000	\$ -	100%	\$ 5,100,000	\$ -	\$ -
1.2.3	Sandy Cove SPS	2023 - 2031	\$ 5,600,000	\$ -	0%	\$ -	\$ -	\$ 5,600,000
1.2.4	Sandy Cove SPS Forcemain to Lockhart Rd.	2024 - 2031	\$ 4,520,000	\$ -	0%	\$ -	\$ -	\$ 4,520,000
1.2.5	SPS 4 Expansion Phase 1	2023 - 2023	\$ 4,400,000	\$ -	0%	\$ -	\$ -	\$ 4,400,000
1.2.6	SPS 4 Expansion Phase 2	2031 - 2041	\$ 7,200,000	\$ -	0%	\$ -	\$ -	\$ 7,200,000
1.2.7	SPS 4 Second Forcemain	2031 - 2041	\$ 3,700,000	\$ -	0%	\$ -	\$ -	\$ 3,700,000
1.2.8	SPS 3 Expansion	2024 - 2031	\$ 12,800,000	\$ -	0%	\$ -	\$ -	\$ 12,800,000
1.2.9	SPS 3 Second Forcemain	2024 - 2031	\$ 2,320,000	\$ -	0%	\$ -	\$ -	\$ 2,320,000
1.2.10	Stroud SPS	2023 - 2031	\$ 4,680,000	\$ -	0%	\$ -	\$ -	\$ 4,680,000
1.2.11	Stroud SPS Forcemain	2023 - 2031	\$ 4,020,000	\$ -	0%	\$ -	\$ -	\$ 4,020,000
1.2.12	20th Sideroad SPS	2024 - 2031	\$ 6,240,000	\$ -	0%	\$ -	\$ -	\$ 6,240,000
1.2.13	20th Sideroad SPS Expansion	2031 - 2041	\$ 7,040,000	\$ -	0%	\$ -	\$ -	\$ 7,040,000
1.2.14	20th Sideroad SPS Forcemain	2024 - 2031	\$ 3,120,000	\$ -	0%	\$ -	\$ -	\$ 3,120,000
1.2.15	New SPS 2	2023 - 2023	\$ 10,400,000	\$ -	0%	\$ -	\$ -	\$ 10,400,000
1.2.16	New SPS 2 Expansion	2031 - 2041	\$ 2,000,000	\$ -	0%	\$ -	\$ -	\$ 2,000,000
Sub-Total Sewage Pumping Stations			\$ 88,740,000	\$ -		\$ 10,700,000	\$ -	\$ 78,040,000

Innisfil North Share	
%	\$
61.65%	\$ -
61.65%	\$ -
100.00%	\$ 5,600,000
100.00%	\$ 4,520,000
86.92%	\$ 3,824,320
86.92%	\$ 6,257,978
86.92%	\$ 3,215,905
86.92%	\$ 11,125,294
86.92%	\$ 2,016,459
100.00%	\$ 4,680,000
100.00%	\$ 4,020,000
7.68%	\$ 479,511
7.68%	\$ 540,986
7.68%	\$ 239,755
39.77%	\$ 4,136,051
35.99%	\$ 719,838
	\$ 51,376,098

Friday Harbour Share	
%	\$
38.35%	\$ -
38.35%	\$ -
0.00%	\$ -
0.00%	\$ -
13.08%	\$ 575,680
13.08%	\$ 942,022
13.08%	\$ 484,095
13.08%	\$ 1,674,706
13.08%	\$ 303,541
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
92.32%	\$ 5,760,489
92.32%	\$ 6,499,014
92.32%	\$ 2,880,245
60.23%	\$ 6,263,949
64.01%	\$ 1,280,162
	\$ 3,980,044

Other Areas Share	
%	\$
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
92.32%	\$ 5,760,489
92.32%	\$ 6,499,014
92.32%	\$ 2,880,245
60.23%	\$ 6,263,949
64.01%	\$ 1,280,162
	\$ 22,683,858

Total Wastewater Collection System	\$ 123,520,000	\$ -	\$ 10,700,000	\$ -	\$ 112,820,000
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	\$ 71,320,014
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	\$ 4,947,151
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	\$ 36,552,835
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Servicing Areas		New Flows 2023 - 2041					
		Wastewater Flows			Water Flows		
		Existing	Future	Total	Existing	Future	Total
1.	Innisfil North	-	10,898,640	10,898,640	-	9,482,264	9,482,264
2.	Friday Harbour	-	1,154,975	1,154,975	-	995,150	995,150

**APPENDIX D.1
TABLE 3**

**TOWN OF INNISFIL
WASTEWATER SERVICES: INNISFIL NORTH AND FRIDAY HARBOUR
SUMMARY OF CALCULATED RESIDENTIAL CHARGES**

Wastewater Servicing			Innisfil North*	Friday Harbour Resort
1. Wastewater Collection System				
1.1	Sanitary Sewers		\$19,943,916	\$967,107
1.2	Sewage Pumping Stations and Force mains		\$51,376,098	\$3,980,044
1.3	Uncommitted Reserve Fund Balance (Dec. 31, 2022)		<u>\$4,910,450</u>	<u>\$126,049</u>
	Total Wastewater Collection System		\$76,230,463	\$5,073,201
	Forecast Served Sewage Flows (m ³)		10,899	1,155
	Cost Per Cubic Metre		\$6,994.49	\$4,392.48
Residential Charge Based On:			Residential DC (\$/capita)	
	WPCP peak flow per capita:	0.3250 m ³ /day/cap	\$2,273	\$1,428
2. Wastewater Treatment Cost Per Cubic Metre			\$12,495.42	\$12,495.42
Residential Charge Based On:			Residential DC (\$/capita)	
	WPCP peak flow per capita:	0.3250 m ³ /day/cap	\$4,061	\$4,061

* Innisfil North Service Area includes the service areas of Alcona, Alcona South, Stroud, and Big Bay Point.

APPENDIX D.1
TABLE 4
TOWN OF INNISFIL
WASTEWATER SERVICING: INNISFIL SOUTH

1. Wastewater Servicing

1.1 Sewage Pumping Stations and Force mains	Anticipated Timing (Year)	Gross Project Cost	Grants / Subsidies	Ineligible Share (%)	Ineligible Share	Post Period Allocation	Total DC Eligible	Innisfil South Share		Other Areas Share	
Project Description								%	\$	%	\$
1.1.1 DP SPS 1	2031 - 2041	\$ 2,000,000	\$ -	100%	\$ 2,000,000	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
1.1.2 DP SPS 1 Force main to Pine Ave	2031 - 2041	\$ 4,000,000	\$ -	100%	\$ 4,000,000	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
1.1.3 DP SPS 2	2031 - 2041	\$ 5,760,000	\$ -	100%	\$ 5,760,000	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
1.1.4 Gilford SPS	2031 - 2041	\$ 4,800,000	\$ -	100%	\$ 4,800,000	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
1.1.5 Gilford SPS Force main to 2nd Line	2031 - 2041	\$ 4,200,000	\$ -	100%	\$ 4,200,000	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -
Sub-Total Sewage Pumping Stations		\$ 20,760,000	\$ -		\$ 20,760,000	\$ -	\$ -		\$ -		\$ -

Total Wastewater Collection System	\$ 20,760,000	\$ -		\$ 20,760,000	\$ -	\$ -		\$ -		\$ -
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Servicing Areas	New Flows 2023 - 2041					
	Wastewater Flows			Water Flows		
	Existing	Future	Total	Existing	Future	Total
1. Innisfil South	-	1,137,658	1,137,658	-	1,433,349	1,433,349

**APPENDIX D.1
TABLE 5**

**TOWN OF INNISFIL
WASTEWATER SERVICES: INNISFIL SOUTH
SUMMARY OF CALCULATED RESIDENTIAL CHARGES**

Wastewater Servicing		Innisfil South*
1. Wastewater Collection System		
1.1 Sewage Pumping Stations and Force mains		\$0
1.2 Uncommitted Reserve Fund Balance (Dec. 31, 2022)		<u>\$193,218</u>
Total Wastewater Collection System		\$193,218
Forecast Serviced Sewage Flows (m ³)		1,138
Cost Per Cubic Metre		\$169.84
Residential Charge Based On:		<u>Residential DC (\$/capita)</u>
WPCP peak flow per capita:	0.3250 m ³ /day/cap	\$55
2. Wastewater Treatment Cost Per Cubic Metre		\$12,495.42
Residential Charge Based On:		<u>Residential DC (\$/capita)</u>
WPCP peak flow per capita:	0.3250 m ³ /day/cap	\$4,061

* Innisfil South Service Area includes the previous service areas of Gilford and Lefroy.

APPENDIX D
TABLE 6
TOWN OF INNISFIL
WASTEWATER SERVICING: INNISFIL CENTRAL

1. Wastewater Servicing

1.1 Sanitary Sewers		Anticipated Timing (Year)	Gross Project Cost	Grants / Subsidies	Ineligible Share (%)	Ineligible Share	Post Period Allocation	Total DC Eligible 2023-2041	Innisfil Central Share		Other Areas Share	
#	Project Description								%	\$	%	\$
1.1.1	5th Sideroad (from 9th Line to 7th Line)	2024 - 2031	\$ 5,560,000	\$ -	0%	\$ -	\$ -	\$ 5,560,000	100.00%	\$ 5,560,000	0.00%	\$ -
1.1.2	IBR Trunk sewer to SPS 6	2024 - 2031	\$ 5,600,000	\$ -	0%	\$ -	\$ -	\$ 5,600,000	100.00%	\$ 5,600,000	0.00%	\$ -
1.1.3	IBR Trunk sewer from Yonge St to 20 SR	2023	\$ 3,370,000	\$ -	0%	\$ -	\$ -	\$ 3,370,000	92.32%	\$ 3,111,034	7.68%	\$ 258,966
1.1.4	20 SR Trunk Sewer	2024 - 2031	\$ 4,120,000	\$ -	0%	\$ -	\$ -	\$ 4,120,000	92.32%	\$ 3,803,400	7.68%	\$ 316,600
1.1.5	6th Line trunk Sewer to Sleeping Lion	2024 - 2031	\$ 4,940,000	\$ -	0%	\$ -	\$ -	\$ 4,940,000	77.80%	\$ 3,843,510	22.20%	\$ 1,096,490
1.1.6	5th Sideroad (from 7th Line to 5th Line)	2031 - 2041	\$ 6,140,000	\$ -	0%	\$ -	\$ -	\$ 6,140,000	100.00%	\$ 6,140,000	0.00%	\$ -
1.1.7	Industrial Road sewer to IBR	2031 - 2041	\$ 860,000	\$ -	0%	\$ -	\$ -	\$ 860,000	100.00%	\$ 860,000	0.00%	\$ -
1.1.8	Commerce Park Dr. sewer from 7th to 6th Line	2031 - 2041	\$ 2,100,000	\$ -	0%	\$ -	\$ -	\$ 2,100,000	100.00%	\$ 2,100,000	0.00%	\$ -
1.1.9	Commerce Park Drive sewer from 5th to 6th Line	2031 - 2041	\$ 920,000	\$ -	0%	\$ -	\$ -	\$ 920,000	100.00%	\$ 920,000	0.00%	\$ -
1.1.10	6th Line trunk sewer to Campus Node	2031 - 2041	\$ 10,320,000	\$ -	0%	\$ -	\$ -	\$ 10,320,000	100.00%	\$ 10,320,000	0.00%	\$ -
1.1.11	6th Line trunk sewer from Yonge St. to 20 Sideroad	2031 - 2041	\$ 8,000,000	\$ -	0%	\$ -	\$ -	\$ 8,000,000	100.00%	\$ 8,000,000	0.00%	\$ -
Sub-Total Sanitary Sewers			\$ 51,930,000	\$ -		\$ -	\$ -	\$ 51,930,000		\$ 50,257,943		\$ 1,672,057
1.2 Sewage Pumping Stations and Force mains		Anticipated Timing (Year)	Gross Project Cost	Grants / Subsidies	Ineligible Share (%)	Ineligible Share	Post Period Allocation	Total DC Eligible 2023-2041	Innisfil Central Share		Other Areas Share	
#	Project Description								%	\$	%	\$
1.2.1	IH SPS 1 (5th Sideroad, north of IBR)	2024 - 2031	\$ 5,360,000	\$ -	0%	\$ -	\$ -	\$ 5,360,000	100.00%	\$ 5,360,000	0.00%	\$ -
1.2.2	IH SPS 1 Force main	2024 - 2031	\$ 420,000	\$ -	0%	\$ -	\$ -	\$ 420,000	100.00%	\$ 420,000	0.00%	\$ -
1.2.3	IH SPS 2 (5th Sideroad at 7th Line)	2024 - 2031	\$ 6,920,000	\$ -	0%	\$ -	\$ -	\$ 6,920,000	100.00%	\$ 6,920,000	0.00%	\$ -
1.2.4	IH SPS 2 Force main and Hwy crossing	2024 - 2031	\$ 8,200,000	\$ -	0%	\$ -	\$ -	\$ 8,200,000	100.00%	\$ 8,200,000	0.00%	\$ -
1.2.5	IH SPS 2A (5th Sideroad at 5th Line)	2031 - 2041	\$ 9,160,000	\$ -	0%	\$ -	\$ -	\$ 9,160,000	100.00%	\$ 9,160,000	0.00%	\$ -
1.2.6	IH SPS 2A Force main and Hwy crossing	2031 - 2041	\$ 7,280,000	\$ -	0%	\$ -	\$ -	\$ 7,280,000	100.00%	\$ 7,280,000	0.00%	\$ -
1.2.7	IH SPS 3 (East of Hwy 400 at 9th Line)	2031 - 2041	\$ 6,920,000	\$ -	0%	\$ -	\$ -	\$ 6,920,000	100.00%	\$ 6,920,000	0.00%	\$ -
1.2.8	IH SPS 3 Force main	2031 - 2041	\$ 2,560,000	\$ -	0%	\$ -	\$ -	\$ 2,560,000	100.00%	\$ 2,560,000	0.00%	\$ -
1.2.9	IH SPS 4 (East of Hwy 400 at 7th Line)	2031 - 2041	\$ 4,680,000	\$ -	0%	\$ -	\$ -	\$ 4,680,000	100.00%	\$ 4,680,000	0.00%	\$ -
1.2.10	IH SPS 4 Force main	2031 - 2041	\$ 920,000	\$ -	0%	\$ -	\$ -	\$ 920,000	100.00%	\$ 920,000	0.00%	\$ -
1.2.11	IH SPS 5 (East of Hwy 400 at 5th Line)	2031 - 2041	\$ 4,680,000	\$ -	0%	\$ -	\$ -	\$ 4,680,000	100.00%	\$ 4,680,000	0.00%	\$ -
1.2.12	IH SPS 5 Force main	2031 - 2041	\$ 740,000	\$ -	0%	\$ -	\$ -	\$ 740,000	100.00%	\$ 740,000	0.00%	\$ -
1.2.13	IBR SPS 6	2024 - 2031	\$ 6,160,000	\$ -	0%	\$ -	\$ -	\$ 6,160,000	100.00%	\$ 6,160,000	0.00%	\$ -
1.2.14	IBR SPS 6 Force main	2024 - 2031	\$ 2,520,000	\$ -	0%	\$ -	\$ -	\$ 2,520,000	100.00%	\$ 2,520,000	0.00%	\$ -
1.2.15	IBR SPS 6 Expansion	2031 - 2041	\$ 5,920,000	\$ -	0%	\$ -	\$ -	\$ 5,920,000	100.00%	\$ 5,920,000	0.00%	\$ -
1.2.16	20th Sideroad SPS	2024 - 2031	\$ 6,240,000	\$ -	0%	\$ -	\$ -	\$ 6,240,000	92.32%	\$ 5,760,489	7.68%	\$ 479,511
1.2.17	20th Sideroad SPS Expansion	2031 - 2041	\$ 7,040,000	\$ -	0%	\$ -	\$ -	\$ 7,040,000	92.32%	\$ 6,499,014	7.68%	\$ 540,986
1.2.18	20th Sideroad SPS Force main	2024 - 2031	\$ 3,120,000	\$ -	0%	\$ -	\$ -	\$ 3,120,000	92.32%	\$ 2,880,245	7.68%	\$ 239,755
1.2.19	CN SPS	2031 - 2041	\$ 11,080,000	\$ -	0%	\$ -	\$ -	\$ 11,080,000	100.00%	\$ 11,080,000	0.00%	\$ -
1.2.20	CN SPS Force main	2031 - 2041	\$ 8,860,000	\$ -	0%	\$ -	\$ -	\$ 8,860,000	100.00%	\$ 8,860,000	0.00%	\$ -
1.2.21	New SPS 2	2023 - 2023	\$ 10,400,000	\$ -	0%	\$ -	\$ -	\$ 10,400,000	64.01%	\$ 6,656,841	35.99%	\$ 3,743,159
1.2.22	New SPS 2 Expansion	2031 - 2041	\$ 2,000,000	\$ -	0%	\$ -	\$ -	\$ 2,000,000	64.01%	\$ 1,280,162	35.99%	\$ 719,838
1.2.23	Churchill SPS	2031 - 2041	\$ 3,080,000	\$ -	0%	\$ -	\$ -	\$ 3,080,000	100.00%	\$ 3,080,000	0.00%	\$ -
1.2.24	Churchill SPS FM	2031 - 2041	\$ 5,040,000	\$ -	0%	\$ -	\$ -	\$ 5,040,000	100.00%	\$ 5,040,000	0.00%	\$ -
1.2.25	Class EA Sch. B for Churchill SPS	2031 - 2041	\$ 150,000	\$ -	0%	\$ -	\$ -	\$ 150,000	100.00%	\$ 150,000	0.00%	\$ -
Sub-Total Sewage Pumping Stations			\$ 129,450,000	\$ -		\$ -	\$ -	\$ 129,450,000		\$ 123,726,750		\$ 5,723,250
Total Wastewater Collection System			\$ 181,380,000	\$ -		\$ -	\$ -	\$ 181,380,000		\$ 173,984,694		\$ 7,395,306

Servicing Areas	New Flows 2023 - 2041					
	Wastewater Flows					
	Existing	Future	Total	Existing	Future	Total
1. Innisfil Central	-	10,911,975	10,911,975	-	10,901,231	10,901,231

**APPENDIX D.1
TABLE 7**

**TOWN OF INNISFIL
WASTEWATER SERVICES: INNISFIL CENTRAL
SUMMARY OF CALCULATED RESIDENTIAL CHARGES**

Wastewater Servicing	Innisfil Central*
1. Wastewater Collection System	
1.1 Sanitary Sewers	\$50,257,943
1.2 Sewage Pumping Stations and Force mains	\$123,726,750
1.3 Uncommitted Reserve Fund Balance (Dec. 31, 2022)	<u>\$11,060,100</u>
Total Wastewater Collection System	\$185,044,794
Forecast Served Sewage Flows (m ³)	10,912
Cost Per Cubic Metre	\$16,957.96
Residential Charge Based On:	Residential DC (\$/capita)
WPCP peak flow per capita: 0.3250	\$5,511
2. Wastewater Treatment Cost Per Cubic Metre	\$12,495.42
Residential Charge Based On:	Residential DC (\$/capita)
WPCP peak flow per capita: 0.3250	\$4,061

* Innisfil Central Service Area includes the service areas of Innisfil Heights (including Campus Node) and Churchill.

APPENDIX D.1

TABLE 8

TOWN OF INNISFIL

WASTEWATER SERVICING: COOKSTOWN AND HIGHWAY 400 & 89 AREA

1. Wastewater Servicing

1.1 Wastewater Treatment Facilities		Anticipated Timing (Year)	Gross Project Cost	Grants / Subsidies	Ineligible Share (%)	Ineligible Share	Post Period Allocation	Total DC Eligible 2023-2041	Cookstown Share	
#	Project Description								%	\$
1.1.1	Cookstown WPCP	2021-2031	\$ 17,929,000	\$ -	41%	\$ 7,350,890	\$ -	\$ 10,578,110	100%	\$ 10,578,110
1.1.2	Decommissioning Existing Cookstown WPCP	2021-2031	\$ 2,878,000	\$ -	41%	\$ 1,179,980	\$ -	\$ 1,698,020	100%	\$ 1,698,020
Sub-Total Sewage Pumping Stations			\$ 20,807,000	\$ -		\$ 8,530,870	\$ -	\$ 12,276,130		\$ 12,276,130
Total Wastewater Collection System			\$ 20,807,000	\$ -		\$ 8,530,870	\$ -	\$ 12,276,130		\$ 12,276,130

Servicing Areas	New Flows 2023 - 2041					
	Wastewater Flows			Water Flows		
	Existing	Future	Total	Existing	Future	Total
1. Cookstown	-	530,859	530,859	-	1,708,396	1,708,396

APPENDIX D.1

TABLE 9

TOWN OF INNISFIL
WASTEWATER SERVICES: COOKSTOWN
SUMMARY OF CALCULATED RESIDENTIAL CHARGES

Wastewater Servicing			Cookstown
1. Wastewater Collection System			
1.1	Sanitary Sewers		\$0
1.2	Sewage Pumping Stations and Force mains		\$0
1.3	Wastewater Treatment Facilities		\$12,276,130
1.4	Uncommitted Reserve Fund Balance (Dec. 31, 2022)		<u>\$92,321</u>
	Total Wastewater Collection System		\$12,368,451
	Forecast Serviced Sewage Flows (m ³)		531
	Cost Per Cubic Metre		\$23,298.95
Residential Charge Based On:			Residential DC (\$/capita)
	WPCP peak flow per capita:	0.3250 m ³ /day/cap	<u>\$7,572</u>

Appendix D.2

Water Services

Technical Appendix

Water Services

This appendix provides an outline of the development-related capital and development charge calculation for Water Services. The cost, quantum and timing of the projects identified in the forecast have been informed by the 2018 MSP and discussions with InnServices staff.

Water facilities included in the DC capital forecast are required to achieve health and safety standards as identified in relevant legislation including Provincial regulations, other relevant legislation as well as Town. As such, in accordance with section 4(3) of O.Reg. 82/98, the 15-year historical service level does not apply.

The following discusses the individual components included in the Water category. The analysis is set out in the tables which follow.

Table D.2-1	Water Service Capital: Water Supply
Table D.2-2	Innisfil North and Friday Harbour Water Servicing
Table D.2-3	Innisfil North and Friday Harbour Calculated Water Charges
Table D.2-4	Innisfil South Water Servicing
Table D.2-5	Innisfil South Calculated Water Charges
Table D.2-6	Innisfil Central Water Servicing
Table D.2-7	Innisfil Central Calculated Water Charges
Table D.2-8	Cookstown & Hwy 400 Water Servicing
Table D.2-9	Cookstown & Hwy 400 Calculated Water Charges

C. Capital Program Summary

The total DC eligible capital program for the water system is \$277.38 million to service growth related to the Town's currently designated lands. The capital program includes infrastructure which benefits almost all servicing areas (e.g. Lakeshore Water Treatment Plant) and localized infrastructure (e.g. distribution system, pumping stations and watermains).

The capital programs provide details on the timing, costs and allocation of individual projects. Importantly, projects or shares of projects identified as “ineligible” relate to shares of projects which provide a benefit to existing development in the Town or are considered to be a local improvement.

i. Water Supply Costs

The Water supply capital program includes for the recovery of Phase 3a, 3b and 3c expansion of the existing Water Treatment Plant as well as the associated financing costs. The capital program also includes the acquisition of new water vehicles (\$60,000) and the recovery of a negative reserve fund balance (\$3.0 million) which relates to works previously constructed that provide servicing benefit for development in the planning horizon.

The expansion of the existing Water Treatment Plant will provide servicing capacity to the Town of Innisfil and the Town of Bradford West Gwillimbury. However, only the Town’s share of the project is reflected in the DC capital program. Phase 3a is now complete and the remaining costs associated with the Town’s share of the project is included for recovery (\$8.2 million). Costs associated with Phase 3b and 3c are based on recent estimates provided by InnServices staff.

No ineligible or post-period shares are identified for these projects. In the total, the DC eligible costs included in the rate calculation amount to \$109.3 million.

ii. Innisfil North and Friday Harbour Water Servicing

The gross capital project costs for the Innisfil North and Friday Harbour servicing areas amount to \$85.9 million. Of this amount, \$6.6 million is related to costs funded by the Town of Bradford West Gwillimbury for the Trunk Watermain from the Water Treatment Plant (WTP) to Alcona Reservoir (25 SR, 9th Line, 20 SR and IBR). A further \$8.5 million is

identified an either a benefit to existing share or local improvement and is removed from the calculation.

The identified water servicing projects are attributed to development occurring in the Innisfil North servicing area or other servicing areas. None of the costs for these projects are attributed to Friday Harbour as the developer front-end financed all of the necessary water distribution works within the servicing area.

In total, the DC eligible costs for water servicing in Innisfil North relates to \$22.8 million in watermains, \$9.7 million in booster pumping stations and \$6.4 million in water storage. Approximately \$1.3 million is available in DC reserves and is removed from the DC eligible costs. The total amount brought forward as part of the DC calculation is \$37.7 million.

iii. Innisfil South Water Servicing

The total gross cost of the Innisfil South water servicing capital program amounts to \$20.0 million. Of this, \$14.2 million related to the “Ewart St. Trunk Watermain” and “Trunk Watermain on Pine Ave., 3rd Line and Shoreline to Gilford” are considered to be local improvements and are removed from the DC eligible costs.

In total, \$400,000 in water pumping station costs and \$5.4 million in water storage are brought forward as part of the DC calculation. A further \$10.3 million relates to the recovery of the negative reserve fund balance, for water distribution works previously constructed that provide servicing benefit for development in the planning horizon, and is included in the calculation. After this adjustment, the DC eligible shares for Innisfil South totals \$16.1 million.

iv. Innisfil Central Water Servicing

In total, \$107.2 million in DC eligible costs have been identified for the Innisfil Central servicing area. Of this amount, \$64.7 million relates to

watermain infrastructure, \$24.6 million relates to water booster pumping stations, \$11.9 million is related to water storage and \$5.9 million relates to the recovery of the negative DC reserve fund.

v. Cookstown & Hwy 400 Water Servicing

The water servicing capital program for Cookstown includes costs associated with the Trunk Watermain from Alcona to the Town of Bradford West Gwillimbury. The \$530,000 reflects the Town's share only for the project. In addition, the DC eligible costs include \$3.6 million related to the recovery of the negative reserve fund balance. Therefore, the total DC eligible costs brought into the calculation amounts to \$4.2 million.

D. Calculated Water Development Charge Rates

The net municipal cost of the watermains, water pumping stations and water storage are allocated to the service areas based on benefitting shares of average day flows (litres per day). These costs are then divided by the forecast serviced water demand which yields a water distribution charge per cubic metre. The cost of the water treatment plant is divided by the total capacity available in the system which again yields a water treatment charge per cubic metre. Each of these charges is then factored by a max day per capita of 0.495 cubic metres per day which yields a charge per capita used for the residential DCs. For the non-residential charges, the total cost per cubic metre is factored by the average day demand of 0.0144 cubic metres per square metre of GFA. These represent the non-residential water charges per square metre. The non-residential charge is then allocated to the industrial and non-industrial sectors based on proportionate shares of anticipated employment growth over the 2023-2046 planning horizon (3,659 industrial employment growth and 5,069 non-industrial employment growth), yielding GFA cubic metres per square metre flow factors of 0.0029 for industrial development and 0.0055 for non-industrial developments.

It should be noted that the “net costs” shown on each of the service area capital programs are not entirely recoverable against future development charges. Existing users that will connect into the water system in the future will pay a capital connection fee, equivalent to that of the DC water rate.

The following is a summary of the calculated water distribution and water supply and treatment development charges:

Service Area	Water Distribution			Water Supply and Treatment		
	Residential	Industrial	Non-Industrial	Residential	Industrial	Non-Industrial
	\$/capita	\$/m2	\$/m2	\$/capita	\$/m2	\$/m2
Innisfil North	\$1,093	\$38.89	\$74.63	\$1,153	\$24.22	\$46.00
Friday Harbour	\$0	\$38.89	\$74.63	\$1,153	\$24.22	\$46.00
Innisfil South	\$3,095	\$38.89	\$74.63	\$1,153	\$24.22	\$46.00
Innisfil Central	\$2,703	\$38.89	\$74.63	\$1,153	\$24.22	\$46.00
Cookstown	\$670	\$38.89	\$74.63	\$1,153	\$24.22	\$46.00

APPENDIX D.2

TABLE 1

TOWN OF INNISFIL
2023 DEVELOPMENT CHARGES BACKGROUND STUDY
WATER SUPPLY - PLANT COSTS

Project Description	Net Municipal Costs	Ineligible Costs	Total DC Eligible Costs	Available DC Reserves	DC Eligible Costs 2023-2041	DC Eligible Costs Post-2041
1 Phase 3a Expansion						
1.1 Remaining Capital Cost	\$ 8,206,734	\$ -	\$ 8,206,734	\$ -	\$ 8,206,734	\$ -
Sub-total Phase 3a Expansion	\$ 8,206,734	\$ -	\$ 8,206,734	\$ -	\$ 8,206,734	\$ -
2 Phase 3b Expansion						
2.1 Capital Cost	\$ 32,000,000	\$ -	\$ 32,000,000	\$ -	\$ 32,000,000	\$ -
Sub-total Phase 3b Expansion	\$ 32,000,000	\$ -	\$ 32,000,000	\$ -	\$ 32,000,000	\$ -
3 Phase 3c Expansion						
3.1 Capital Cost	\$ 32,000,000	\$ -	\$ 32,000,000	\$ -	\$ 32,000,000	\$ -
Sub-total Phase 3c Expansion	\$ 32,000,000	\$ -	\$ 32,000,000	\$ -	\$ 32,000,000	\$ -
4 Vehicles						
4.1 New Truck Acquisitions	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -
Sub-total Vehicles	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -
Subtotal	\$ 72,266,734	\$ -	\$ 72,266,734	\$ -	\$ 72,266,734	\$ -
5 Debenture Interest Costs (Plant Expansion)						
5.1 Interest Costs (4% financing rate)	\$ 34,055,000	\$ -	\$ 34,055,000	\$ -	\$ 34,055,000	\$ -
Sub-total Debenture Costs	\$ 34,055,000	\$ -	\$ 34,055,000	\$ -	\$ 34,055,000	\$ -
6 Recovery of Negative DC Reseve Balance						
6.1 Balance as of Dec 31, 2022	\$ 2,962,915	\$ -	\$ 2,962,915	\$ -	\$ 2,962,915	\$ -
Sub-total Debenture Costs	\$ 2,962,915	\$ -	\$ 2,962,915	\$ -	\$ 2,962,915	\$ -
TOTAL	\$ 109,284,649	\$ -	\$ 109,284,649	\$ -	\$ 109,284,649	\$ -

Capacity (m³):	Total Capacity	10% Reserve	Net Capacity
Phase 3a Added Capacity	4,600	4,600	4,600
Phase 3b Added Capacity	17,000	1,700	15,300
Phase 3c Added Capacity	30,000	3,000	27,000
Total Capacity Available (m³)	51,600	9,300	46,900
Cost Per Cubic Metre (\$ / m³)			\$2,330.16

Source: InnServices Utilities Inc.

Notes:

1. Debt Repayment Terms

Amortization
Period
20

Interest
Share
0.471635007

Financing
Real Rate
4.00%

Debt
Factor
0.073582

2. Water Demands:

Residential:	
Maximum Day Water Demand Per Capita	
Average Day Per Capita	0.2750 m ³ /day/cap
Max Day Factor	1.8
Max Day Per Capita	0.495 m ³ /day/cap
Non-Residential:	
Average Day Demand Per Hectare	20 m ³ /ha.d
Max Day Factor	1.8
Max Day Per Hectare	36 m ³ /ha.d
Average Coverage	25%
Average Day Demand GFA	
Per Square Metre of GFA	0.0144000 m ³
Per Square Foot of GFA	0.0013378 m ³

APPENDIX D.2

TABLE 2

TOWN OF INNISFIL
WATER SERVICING: INNISFIL NORTH AND FRIDAY HARBOUR

2. Water Servicing

2.1 Watermain		Anticipated Timing (Year)	Gross Project Cost	Grants / Subsidies	Ineligible Share (%)	Ineligible Share	Post Period Allocation	Total DC Eligible 2023-2041
#	Project Description							
2.1.1	Big Bay Point Rd. Trunk Watermain	2031 - 2041	\$ 3,940,000	\$ -	100%	\$ 3,940,000	\$ -	\$ -
2.1.2	Lockhart Rd. and Connection to Ireton Trunk Watermain	2024 - 2024	\$ 3,450,000	\$ -	0%	\$ -	\$ -	\$ 3,450,000
2.1.3	10th Line trunk Watermain	2024 - 2031	\$ 2,340,000	\$ -	0%	\$ -	\$ -	\$ 2,340,000
2.1.4	Trunk Watermain from WTP to Alcona Reservoir (25 SR, 9th Line, 20 SR and IBR)	2024 - 2031	\$ 16,580,000	\$ 6,632,000	0%	\$ -	\$ -	\$ 9,948,000
2.1.5	Watermains to loop distribution system	2024 - 2031	\$ 1,000,000	\$ -	0%	\$ -	\$ -	\$ 1,000,000
2.1.6	Trunk watermain on 6th Line, East of tracks	2024-2031	\$ 2,540,000	\$ -	0%	\$ -	\$ -	\$ 2,540,000
2.1.7	Trunk Watermain on 20th SR and 6th Line	2024 - 2031	\$ 7,340,000	\$ -	0%	\$ -	\$ -	\$ 7,340,000
2.1.8	Innisfil Beach Road Trunk Watermains Phase 1	2023 - 2028	\$ 19,800,000	\$ -	0%	\$ -	\$ -	\$ 19,800,000
2.1.9	Yonge St watermain to 440 m north of IBR	2024 - 2031	\$ 680,000	\$ -	84%	\$ 568,874.87	\$ -	\$ 111,125
2.1.10	Trunk Watermain to Stroud Reservoir	2024 - 2031	\$ 4,800,000	\$ -	84%	\$ 4,015,587	\$ -	\$ 784,413
Sub-Total Watermain System			\$ 62,470,000	\$ 6,632,000		\$ 8,524,462	\$ -	\$ 47,313,538

Innisfil North Share	
%	\$
59.41%	\$ -
100.00%	\$ 3,450,000
100.00%	\$ 2,340,000
34.42%	\$ 3,423,856
100.00%	\$ 1,000,000
100.00%	\$ 2,540,000
100.00%	\$ 7,340,000
9.16%	\$ 1,814,612
100.00%	\$ 111,125
100.00%	\$ 784,413
	\$ 22,804,006

Friday Harbour Share	
%	\$
40.59%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
	\$ -

Other Areas Share	
%	\$
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
65.58%	\$ 6,524,144
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
90.84%	\$ 17,985,388
0.00%	\$ -
0.00%	\$ -
	\$ 24,509,532

2.2 Water Pumping Stations		Anticipated Timing (Year)	Gross Project Cost	Grants / Subsidies	Ineligible Share (%)	Ineligible Share	Post Period Allocation	Total DC Eligible 2023-2041
#	Project Description							
2.2.1	Upgrade Alcona Zone 2 BPS (Alt. 1)	2024 - 2031	\$ 1,200,000	\$ -	0%	\$ -	\$ -	\$ 1,200,000
2.2.2	Alcona Reservoir BPS (Phase 1) Yonge St. and Innisfil Heights Phase 1	2024 - 2027	\$ 9,600,000	\$ -	0%	\$ -	\$ -	\$ 9,600,000
2.2.3	Alcona North Zone 3 BPS	2024 - 2031	\$ 5,200,000	\$ -	0%	\$ -	\$ -	\$ 5,200,000
Sub-Total Water Pumping Stations			\$ 16,000,000	\$ -		\$ -	\$ -	\$ 16,000,000

Innisfil North Share	
%	\$
100.00%	\$ 1,200,000
34.42%	\$ 3,304,083
100.00%	\$ 5,200,000
	\$ 9,704,083

Friday Harbour Share	
%	\$
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
	\$ -

Other Areas Share	
%	\$
0.00%	\$ -
65.58%	\$ 6,295,917
0.00%	\$ -
	\$ 6,295,917

2.3 Water Storage		Anticipated Timing (Year)	Gross Project Cost	Grants / Subsidies	Ineligible Share (%)	Ineligible Share	Post Period Allocation	Total DC Eligible 2023-2041
#	Project Description							
2.3.1	Alcona Reservoir Phase 2 Expansion	2024 - 2027	\$ 7,400,000	\$ -	0%	\$ -	\$ -	\$ 7,400,000
Sub-Total Water Storage			\$ 7,400,000	\$ -		\$ -	\$ -	\$ 7,400,000

Innisfil North Share	
%	\$
86.83%	\$ 6,425,618
	\$ 6,425,618

Friday Harbour Share	
%	\$
0.00%	\$ -
	\$ -

Other Areas Share	
%	\$
13.17%	\$ 974,382
	\$ 974,382

Total Water Distribution System			\$ 85,870,000	\$ 6,632,000		\$ 8,524,462	\$ -	\$ 70,713,538
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	\$ 38,933,707
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	\$ -
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	\$ 31,779,830
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Servicing Areas		New Flows 2023 - 2041					
		Wastewater Flows			Water Flows		
		Existing	Future	Total	Existing	Future	Total
1.	Innisfil North	-	10,898,640	10,898,640	-	9,482,264	9,482,264
2.	Friday Harbour	-	1,154,975	1,154,975	-	995,150	995,150

**APPENDIX D.2
TABLE 3**

**TOWN OF INNISFIL
WATER SERVICES: INNISFIL NORTH AND FRIDAY HARBOUR
SUMMARY OF CALCULATED RESIDENTIAL CHARGES**

Water Servicing	Innisfil North*	Friday Harbour Resort
1. Water Distribution System		
1.1 Watermains	\$22,804,006	\$0
1.2 Water Pumping Stations	\$9,704,083	\$0
1.3 Water Storage	\$6,425,618	\$0
1.4 Uncommitted Reserve Fund Balance (Dec. 31, 2022)	<u>(\$1,250,844)</u>	<u>\$0</u>
Total Water Distribution System	\$37,682,863	\$0
Forecast Serviced Water Demand (m ³)	17,068	1,791
Cost Per Cubic Metre	\$2,207.80	\$0.00
Residential Charge Based On:	Residential DC (\$/capita)	
Max Day Per Capita: 0.495 m ³ /day/cap	\$1,093	\$0
2. Water Supply and Treatment Cost Per Cubic Metre	\$2,330.16	\$2,330.16
Residential Charge Based On:	Residential DC (\$/capita)	
Max Day Per Capita: 0.495 m ³ /day/cap	\$1,153.43	\$1,153.43

* Innisfil North Service Area includes the service areas of Alcona, Alcona South, Stroud, and Big Bay Point.

APPENDIX D.2
TABLE 4

TOWN OF INNISFIL
WATER SERVICING: INNISFIL SOUTH

2. Water Servicing

2.1 Watermain		Anticipated Timing (Year)	Gross Project Cost	Grants / Subsidies	Ineligible Share (%)	Ineligible Share	Post Period Allocation	Total DC Eligible 2023-2041	Innisfil South Share		Other Areas Share	
#	Project Description								%	\$	%	\$
2.1.1	Ewart St. Trunk Watermain	2031 - 2041	\$ 4,600,000	\$ -	100%	\$ 4,600,000	\$ -	\$ -	100.00%	\$ -	0.00%	\$ -
2.1.2	Trunk Watermain on Pine Ave., 3rd Line and shoreline to Gilford	2031 - 2041	\$ 9,600,000	\$ -	100%	\$ 9,600,000	\$ -	\$ -	100.00%	\$ -	0.00%	\$ -
Sub-Total Watermain System			\$ 14,200,000	\$ -		\$ 14,200,000	\$ -	\$ -		\$ -		\$ -

2.2 Water Pumping Stations		Anticipated Timing (Year)	Gross Project Cost	Grants / Subsidies	Ineligible Share (%)	Ineligible Share	Post Period Allocation	Total DC Eligible 2023-2041	Innisfil South Share		Other Areas Share	
#	Project Description								%	\$	%	\$
2.2.1	Lefroy BPS Phase 2 Expansion	2024	\$ 400,000	\$ -	0%	\$ -	\$ -	\$ 400,000	100.00%	\$ 400,000	0.00%	\$ -
Sub-Total Water Pumping Stations			\$ 400,000	\$ -		\$ -	\$ -	\$ 400,000		\$ 400,000		\$ -

2.3 Water Storage		Anticipated Timing (Year)	Gross Project Cost	Grants / Subsidies	Ineligible Share (%)	Ineligible Share	Post Period Allocation	Total DC Eligible 2023-2041	Innisfil South Share		Other Areas Share	
#	Project Description								%	\$	%	\$
1	Lefroy Reservoir Phase 2 Expansion	2023 - 2027	\$ 5,400,000	\$ -	0%	\$ -	\$ -	\$ 5,400,000	100.00%	\$ 5,400,000	0.00%	\$ -
Sub-Total Water Storage			\$ 5,400,000	\$ -		\$ -	\$ -	\$ 5,400,000		\$ 5,400,000		\$ -

Total Water Distribution System			\$ 20,000,000	\$ -		\$ 14,200,000	\$ -	\$ 5,800,000		\$ 5,800,000		\$ -
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Servicing Areas	New Flows 2023 - 2041					
	Wastewater Flows			Water Flows		
	Existing	Future	Total	Existing	Future	Total
1. Innisfil South	-	1,137,658	1,137,658	-	1,433,349	1,433,349

**APPENDIX D.2
TABLE 5**

**TOWN OF INNISFIL
WATER SERVICES: INNISFIL SOUTH
SUMMARY OF CALCULATED RESIDENTIAL CHARGES**

Water Servicing		Innisfil South*
1. Water Distribution System		
1.1	Watermains	\$0
1.2	Water Pumping Stations	\$400,000
1.3	Water Storage	\$5,400,000
1.4	Uncommitted Reserve Fund Balance (Dec. 31, 2022)	<u>\$10,329,582</u>
Total Water Distribution System		\$16,129,582
Forecast Serviced Water Demand (m ³)		2,580
Cost Per Cubic Metre		\$6,251.71
Residential Charge Based On:		<u>Residential DC (\$/capita)</u>
Max Day Per Capita:	0.495 m ³ /day/cap	\$3,095
2. Water Supply and Treatment Cost Per Cubic Metre		
		\$2,330.16
Residential Charge Based On:		<u>Residential DC (\$/capita)</u>
Max Day Per Capita:	0.495 m ³ /day/cap	\$1,153

* Innisfil South Service Area includes the previous service areas of Gilford and Lefroy.

APPENDIX D.2
TABLE 6
TOWN OF INNISFIL
WATER SERVICING: INNISFIL CENTRAL

2. Water Servicing

2.1 Watermain		Anticipated Timing (Year)	Gross Project Cost	Grants / Subsidies	Ineligible Share (%)	Ineligible Share	Post Period Allocation	Total DC Eligible 2023-2041	Innisfil Central Share		Other Areas Share	
#	Project Description								%	\$	%	\$
2.1.1	Trunk watermain on 6th Line, East of tracks	2023 - 2028	\$ 2,540,000	\$ -	0%	\$ -	\$ -	\$ 2,540,000	0.00%	\$ -	100.00%	\$ 2,540,000
2.1.2	Trunk Watermain on 20th SR and 6th Line	2024 - 2031	\$ 7,340,000	\$ -	0%	\$ -	\$ -	\$ 7,340,000	0.00%	\$ -	100.00%	\$ 7,340,000
2.1.3	Innisfil Beach Road Trunk Watermains Phase 1	2023 - 2028	\$ 19,800,000	\$ -	0%	\$ -	\$ -	\$ 19,800,000	90.84%	\$ 17,985,388	9.16%	\$ 1,814,612
2.1.4	Innisfil Heights Trunk Watermains Phase 1 (5th SR)	2024 - 2031	\$ 5,800,000	\$ -	0%	\$ -	\$ -	\$ 5,800,000	100.00%	\$ 5,800,000	0.00%	\$ -
2.1.5	Innisfil Heights Trunk Watermains Phase 2 (East of Hwy 400)	2031 - 2041	\$ 9,400,000	\$ -	0%	\$ -	\$ -	\$ 9,400,000	100.00%	\$ 9,400,000	0.00%	\$ -
2.1.6	Yonge St. watermains to Campus Node	2031 - 2041	\$ 10,400,000	\$ -	0%	\$ -	\$ -	\$ 10,400,000	100.00%	\$ 10,400,000	0.00%	\$ -
2.1.7	Yonge St watermain to 440 m north of IBR	2024 - 2031	\$ 680,000	\$ -	0%	\$ -	\$ -	\$ 680,000	0.00%	\$ -	100.00%	\$ 680,000
2.1.8	Trunk Watermain to Stroud Reservoir	2023 - 2028	\$ 4,800,000	\$ -	0%	\$ -	\$ -	\$ 4,800,000	0.00%	\$ -	100.00%	\$ 4,800,000
2.1.9	Trunk Watermain from WTP to Alcona Reservoir (25 SR, 9th Line, 20 SR and IBR)	2024 - 2031	\$ 16,580,000	\$ 6,632,000	0%	\$ -	\$ -	\$ 9,948,000	65.58%	\$ 6,524,144	34.42%	\$ 3,423,856
2.1.10	6th Line Watermains from Campus Node to 6th Line BPS	2031 - 2041	\$ 9,800,000	\$ -	0%	\$ -	\$ -	\$ 9,800,000	100.00%	\$ 9,800,000	0.00%	\$ -
2.1.11	6th Line Watermains from 6th Line BPS to Innisfil Heights	2031 - 2041	\$ 4,800,000	\$ -	0%	\$ -	\$ -	\$ 4,800,000	100.00%	\$ 4,800,000	0.00%	\$ -
Sub-Total Watermain System			\$ 91,940,000	\$ 6,632,000		\$ -	\$ -	\$ 85,308,000		\$ 64,709,532		\$ 20,598,468

2.2 Water Pumping Stations		Anticipated Timing (Year)	Gross Project Cost	Grants / Subsidies	Ineligible Share (%)	Ineligible Share	Post Period Allocation	Total DC Eligible 2023-2041	Innisfil Central Share		Other Areas Share	
#	Project Description								%	\$	%	\$
2.2.1	IH Zone 3 Pump Station Extra Pump Installation	2031-2041	\$ 1,120,000	\$ -	0%	\$ -	\$ -	\$ 1,120,000	100.00%	\$ 1,120,000	0.00%	\$ -
2.2.2	Alcona Reservoir BPS (Phase 1) Yonge St. and Innisfil Heights Phase 1	2023 - 2027	\$ 9,600,000	\$ -	0%	\$ -	\$ -	\$ 9,600,000	65.58%	\$ 6,295,917	34.42%	\$ 3,304,083
2.2.3	Alcona Reservoir BPS (Phase 2) Innisfil Heights Phase 2	2031 - 2041	\$ 2,600,000	\$ -	0%	\$ -	\$ -	\$ 2,600,000	100.00%	\$ 2,600,000	0.00%	\$ -
2.2.4	Innisfil Heights BPS Phase 2 Expansion	2024 - 2031	\$ 2,600,000	\$ -	0%	\$ -	\$ -	\$ 2,600,000	100.00%	\$ 2,600,000	0.00%	\$ -
2.2.5	6th Line BPS and Reservoir	2031 - 2041	\$ 12,000,000	\$ -	0%	\$ -	\$ -	\$ 12,000,000	100.00%	\$ 12,000,000	0.00%	\$ -
Sub-Total Water Pumping Stations			\$ 27,920,000	\$ -		\$ -	\$ -	\$ 27,920,000		\$ 24,615,917		\$ 3,304,083

2.3 Water Storage		Anticipated Timing (Year)	Gross Project Cost	Grants / Subsidies	Ineligible Share (%)	Ineligible Share	Post Period Allocation	Total DC Eligible 2023-2041	Innisfil Central Share		Other Areas Share	
#	Project Description								%	\$	%	\$
2.3.1	Decommission Innisfil Heights Groundwater Supply	2024-2031	\$ 736,000	\$ -	0%	\$ -	\$ -	\$ 736,000	100.00%	\$ 736,000	0.00%	\$ -
2.3.2	Innisfil Heights Reservoir Expansion (Phase 2)	2024 - 2031	\$ 4,000,000	\$ -	0%	\$ -	\$ -	\$ 4,000,000	100.00%	\$ 4,000,000	0.00%	\$ -
2.3.3	Alcona Reservoir Phase 2 Expansion	2024 - 2031	\$ 7,400,000	\$ -	0%	\$ -	\$ -	\$ 7,400,000	13.17%	\$ 974,382	86.83%	\$ 6,425,618
2.3.4	6th Line Reservoir Expansion	2031 - 2041	\$ 6,200,000	\$ -	0%	\$ -	\$ -	\$ 6,200,000	100.00%	\$ 6,200,000	0.00%	\$ -
Sub-Total Water Storage			\$ 18,336,000	\$ -		\$ -	\$ -	\$ 18,336,000		\$ 11,910,382		\$ 6,425,618

Total Water Distribution System			\$ 138,196,000	\$ 6,632,000		\$ -	\$ -	\$ 131,564,000		\$ 101,235,830		\$ 30,328,170
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Servicing Areas	New Flows 2023 - 2041					
	Wastewater Flows					
	Existing	Future	Total	Existing	Future	Total
1. Innisfil Central	-	10,911,975	10,911,975	-	10,901,231	10,901,231

**APPENDIX D.2
TABLE 7**

**TOWN OF INNISFIL
WATER SERVICES: INNISFIL CENTRAL
SUMMARY OF CALCULATED RESIDENTIAL CHARGES**

Water Servicing		Innisfil Central*
1. Water Distribution System		
1.1 Watermains		\$64,709,532
1.2 Water Pumping Stations		\$24,615,917
1.3 Water Storage		\$11,910,382
1.4 Uncommitted Reserve Fund Balance (Dec. 31, 2022)		<u>\$5,923,951</u>
Total Water Distribution System		\$107,159,781
Forecast Serviced Water Demand (m ³)		19,622
Cost Per Cubic Metre		\$5,461.15
Residential Charge Based On:		Residential DC (\$/capita)
Max Day Per Capita: 0.495		\$2,703
2. Water Supply and Treatment Cost Per Cubic Metre		\$2,330.16
Total Water Servicing		\$7,791.31
Residential Charge Based On:		Residential DC (\$/capita)
Max Day Per Capita: 0.495		\$1,153

* Innisfil Central Service Area includes the service areas of Innisfil Heights (including Campus Node) and Churchill.

APPENDIX D.2
TABLE 8

TOWN OF INNISFIL
WATER SERVICING: COOKSTOWN AND HIGHWAY 400 & 89 AREA

2. Water Servicing

2.1 Watermain		Anticipated Timing (Year)	Gross Project Cost	Grants / Subsidies	Ineligible Share (%)	Ineligible Share	Post Period Allocation	Total DC Eligible 2023-2041	Cookstown Share	
#	Project Description								%	\$
2.1.1	Trunk Watermain from Alcona to BWG - Outstanding Town Share	2023	\$ 530,000	\$ -	0%	\$ -	\$ -	\$ 530,000	100.00%	\$ 530,000
Sub-Total Watermain System			\$ 530,000	\$ -		\$ -	\$ -	\$ 530,000		\$ 530,000

Total Water Distribution System			\$ 530,000	\$ -		\$ -	\$ -	\$ 530,000		\$ 530,000
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Servicing Areas	New Flows 2023 - 2041					
	Wastewater Flows			Water Flows		
	Existing	Future	Total	Existing	Future	Total
1. Cookstown	-	530,859	530,859	-	1,708,396	1,708,396

**APPENDIX D.2
TABLE 9**

**TOWN OF INNISFIL
WATER SERVICES: COOKSTOWN
SUMMARY OF CALCULATED RESIDENTIAL CHARGES**

Water Servicing		Cookstown
1. Water Distribution System		
1.1 Watermains		\$530,000
1.2 Water Pumping Stations		\$0
1.3 Water Storage		\$0
1.4 Uncommitted Reserve Fund Balance (Dec. 31, 2022)		<u>\$3,634,996</u>
Total Water Distribution System		\$4,164,996
Forecast Serviced Water Demand (m ³)		3,075
Cost Per Cubic Metre		\$1,354.42
Residential Charge Based On:		<u>Residential DC (\$/capita)</u>
Max Day Per Capita:	0.495 m ³ /day/cap	\$670
2. Water Supply and Treatment Cost Per Cubic Metre		\$2,330.16
Residential Charge Based On:		<u>Residential DC (\$/capita)</u>
Max Day Per Capita:	0.495 m ³ /day/cap	\$1,153

Appendix E

Reserve Funds

Appendix E – Reserve Funds

The *Development Charges Act* (DCA) requires that a reserve fund be established for each service for which development charges are collected. Table 1 presents the uncommitted reserve fund balances that are available to help fund the development-related net capital costs identified in this study. The opening balances of the development charges reserve funds are as at December 31, 2022. The Water and Wastewater DC reserve funds have been rolled together for the purposes of summarizing the available reserve fund balance. Details regarding the available reserve fund balance for various servicing areas. By-law services is a new DC service and therefore the balance is shown as \$0.

As shown on Table 1, the December 31, 2020 total reserve fund balance was in a negative position of \$22.92 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 DCA.

APPENDIX E

TABLE 1

DEVELOPMENT CHARGE RESERVE FUND BALANCE BY ACCOUNT

YEAR ENDING DECEMBER 31, 2022

Service	Reserve Fund Balance as at Dec. 31, 2022
Library Board	(\$5,805,467)
Fire Services	(\$1,816,202)
Police Services	(\$130,892)
Parks And Recreation	(\$1,419,147)
Services Related To A Highway: Public Works	(\$5,087,332)
Municipal Fleet	(\$3,942,735)
By-Law Services	\$0
Services Related To A Highway: Roads And Related	\$13,722,866
Water Services	(\$21,600,600)
Wastewater Services	\$3,164,351
Total Development Charge Reserves	(\$22,915,159)

Appendix F

Cost of Growth Analysis

Appendix F – Cost of Growth Analysis

A. Asset Management Plan

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

i. Asset Types

A summary of the future Town-owned assets and estimated useful life assumptions for eligible DC services considered as part of the study are outlined in Table 1. Although all capital assets considered in 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 – some examples include the acquisition of land, recovery of completed projects or the undertaking of development-related studies. These projects/costs do not necessarily require future replacement or ongoing maintenance. Such projects are identified as “not infrastructure” in the table.

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

Table 1 – Summary of Municipal Assets’ Useful Lives

Service	Estimated Useful Life
Library Services	
Outstanding Debenture Payments	0 years
Buildings	75 years
Equipment	7 years
Collection Materials	10 years
Fire Services	
Outstanding Debenture Payments	0 years
Buildings	75 years
Vehicles	10 years
Equipment and Gear	7 years
Future Growth Related Facilities	75 years
Police Services	
Outstanding Debenture Payments	0 years
Buildings	75 years
Vehicles & Equipment	10 years
Future Growth Related Facilities	75 years
Parks & Recreation	
Outstanding Debenture Payments	0 years
Park, Trails and Undeveloped Parks	50 years
Facilities/Buildings	75 years
Other Town-wide Projects	75 years
Future Growth Related Facilities	50 years
Services Related to a Highway: Public Works	
Buildings	75 years
Future Growth Related Facilities	75 years
Municipal Fleet	
Vehicles & Equipment	10 years
Future Growth Related Fleet	10 years

Service	Estimated Useful Life
By-law Services	
Equipment	10 years
Buildings	75 years
Future Growth Related Facilities	75 years
Services Related to a Highway: Roads	
Roads and Related Improvements	50 years
Active Transportation Infrastructure	25 years
Structures	75 years
Other Improvements	25-75 years
Wastewater	
Wastewater Treatment Plant	80 years
Pipes, Pumping Stations etc.	75 years
Water	
Water Treatment Plant	80 years
Pipes, Pumping Stations etc.	75 years

ii. Annual Provision

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

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

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

Table 2 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2023-2032, 2023-2041 and 2023-2051 DC recoverable portion. As shown in Table 2, by 2033 for General Services, the Town will need to fund an additional \$4.17 million in order to properly fund the full life cycle costs of the new assets related to all services supported under the development charges by-law. For Services Related to a Highway: Roads and Related Services, the Town will need to fund an additional \$13.68 million by 2052. Finally, for Wastewater and Water Services, the Town will need to fund \$2.79 million by 2042.

APPENDIX F

TABLE 2

TOWN OF INNISFIL
ANNUAL ASSET MANAGEMENT PROVISIONS

Service	2023 - 2032 Capital Program		Calculated AMP Annual Provision by 2033	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Library Board	\$12,802,756	\$28,315,136	\$323,754	\$389,480
Fire Services	\$17,693,070	\$20,045,032	\$579,454	\$266,204
Police Services	\$5,189,801	\$11,052,627	\$297,461	\$428,895
Parks And Recreation	\$97,545,774	\$108,667,238	\$1,779,385	\$2,321,353
Services Related To A Highway: Public Works	\$11,910,237	\$9,661,095	\$92,195	\$130,553
Municipal Fleet	\$13,811,712	\$3,294,523	\$1,088,162	\$368,897
By-Law Services	\$123,548	\$520,252	\$4,984	\$7,142
TOTAL	\$159,076,899	\$181,555,904	\$4,165,395	\$3,912,525

* Includes costs that will be recovered under future development charges studies (i.e. other development-related).

Service	2023 - 2051 Capital Program		Calculated AMP Annual Provision by 2052	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Services Related To A Highway: Roads And Related	\$577,299,184	\$245,575,816	\$13,681,643	\$7,129,962
TOTAL	\$577,299,184	\$245,575,816	\$13,681,643	\$7,129,962

* Includes costs that will be recovered under future development charges studies (i.e. other development-related).

Service	2023 - 2041 Capital Program		Calculated AMP Annual Provision by 2042	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Wastewater Treatment	\$309,386,512	\$0	\$ 585,337	\$ -
Wastewater Collection	\$264,344,923	\$1,816,934	\$ 2,007,874	\$ 1,588,567
Water Treatment	\$109,284,649	\$0	\$ 182,682	\$ -
Water Supply	\$195,748,226	\$21,016,088	\$ 14,461	\$ -
TOTAL	\$878,764,310	\$22,833,022	\$2,790,354	\$1,588,567

* Includes costs that will be recovered under future development charges studies (i.e. other development-related).

iii. Future Revenue Growth

The calculated annual funding provision should be considered within the context of the Town's projected growth. Over the next 10 years (to 2032) the Town is projected to increase by approximately 8,000 households. In addition, the Town will also add nearly 3,760 new employees that will result in approximately 231,100 square metres of additional non-residential building space.

By 2051, there will be an increase of nearly 26,980 new households. In addition, the Town will also add nearly 15,030 new employees that will result in approximately 998,500 square metres of additional non-residential building space. This growth will have the effect of increasing the overall assessment base and additional user fee and charges revenues to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the development charges by-law. The collection of these funds is intended to be allocated to the Town's reserves for the future replacement of these assets.

This growth will have the effect of increasing the overall assessment base. This leads to additional user fee and charge revenues to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the development charges by-law. The collection of these funds is intended to be allocated to the Municipality's reserves for future replacement of these assets.

B. Long-Term Capital and Operating Impacts

As shown in Table 3, by 2032 the Town's net operating costs are estimated to increase by \$8.84 million for property tax supported services. Increases in net operating costs will be experienced as there are operational costs associated with additional capital. By 2051, the Town's net operating costs for Roads and Related services will increase by \$2.29 million. Operating and

maintenance costs will also increase as additions to the Town's road network are made (see Table 4).

Table 5 summarizes the components of the development-related capital forecast that will require funding from non-DC sources (e.g. property tax) for the planning period 2023-2032 and 2023-2051. In total, \$278.27 million will need to be funded from non-DC sources over the planning period and is related to facilities and infrastructure that will benefit the existing community. In addition, \$127.59 million in interim DC financing related to post-period shares of projects may be required or these costs may be recovered from other growth funding tools.

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

C. The Program is Deemed Financial Sustainable

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

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

APPENDIX F

TABLE 3

TOWN OF INNISFIL

COST OF GROWTH ANALYSIS ALL SERVICES

ESTIMATED NET OPERATING COST OF THE PROPOSED
2023-2032 DEVELOPMENT-RELATED CAPITAL PROGRAM

(in constant 2023 dollars)

Category	Cost Driver (in 2023 \$)			Additional Operating Costs at 2032	Source and Commentary (1)
	\$	unit measure	Quantity		
Library Board				\$3,625,000	
- Buildings, Land and Furnishings	\$100	per sq.ft. of new library space	36,250	\$3,625,000	Based on 2021 FIR and 2023 Capital Program
Fire Services				\$2,000,000	
- Buildings, Land and Furnishings	\$100	per sq.ft. of new fire station space	20,000	\$2,000,000	Based on operating assumptions in comparable municipalities and 2023 Capital Program
Police Services				\$1,181,818	
- Buildings, Land and Furnishings	\$100	per sq.ft. of new police station space	11,818	\$1,181,818	Based on operating assumptions in comparable municipalities and 2023 Capital Program
Parks And Recreation				\$1,423,037	
- Buildings, Land & Furnishings	\$0	per sq.ft. of new recreation space	12,326	\$0	Based on 2021 FIR and 2023 Capital Program
- Park Development and Facilities	\$10.00	per \$1,000 of total infrastructure value	\$ 142,304	\$1,423,037	Based on 2021 FIR and 2023 Capital Program
Services Related To A Highway: Public Works				\$329,680	
- Buildings, Land and Fleet	\$20	per \$1,000 of total infrastructure value	\$ 16,484	\$329,680	Based on operating assumptions in comparable municipalities and 2023 Capital Program
Municipal Fleet				\$263,270	
- Buildings, Land and Fleet	\$20	per \$1,000 of total infrastructure value	\$ 13,164	\$263,270	Based on operating assumptions in comparable municipalities and 2023 Capital Program
By-Law Services				\$12,200	
- Buildings, Land and Fleet	\$20	per \$1,000 of total infrastructure value	\$ 610.0	\$12,200	Based on operating assumptions in comparable municipalities and 2023 Capital Program
TOTAL ESTIMATED OPERATING COSTS				\$8,835,005	

APPENDIX F

TABLE 4

TOWN OF INNISFIL

COST OF GROWTH ANALYSIS ALL SERVICES

ESTIMATED NET OPERATING COST OF THE PROPOSED

2023-2051 DEVELOPMENT-RELATED CAPITAL PROGRAM

(in constant 2023 dollars)

Category	Cost Driver (in 2023 \$)			Additional Operating Costs at 2051	Source and Commentary (Note 1)
	\$	unit measure	Quantity		
Services Related To A Highway: Roads And Related				\$2,294,803	
- Development-Related Roads Infrastructure	\$85	per household	26,977	\$2,294,803	Based on 2021 FIR and 2023 Capital Program
TOTAL ESTIMATED OPERATING COSTS				\$2,294,803	

APPENDIX F
TABLE 5

TOWN OF INNISFIL
SUMMARY OF LONG-TERM CAPITAL AND OPERATING TAX SUPPORTED ASSETS

General Services	Development-Related Capital Program (2023 - 2032)				Total DC Eligible Costs for Recovery (\$000)
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-Period Benefit* (\$000)	
1 LIBRARY BOARD	\$41,117.9	\$5,089.8	\$0.0	\$23,225.4	\$12,802.8
2 FIRE SERVICES	\$37,738.1	\$0.0	\$0.0	\$20,045.0	\$17,693.1
3 POLICE SERVICES	\$8,685.4	\$64.6	\$0.0	\$3,431.0	\$5,189.8
4 PARKS AND RECREATION	\$206,213.0	\$41,238.3	\$0.0	\$67,428.9	\$97,545.8
5 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	\$21,571.3	\$20.8	\$0.0	\$9,640.3	\$11,910.2
6 MUNICIPAL FLEET	\$17,106.2	\$0.0	\$0.0	\$3,294.5	\$13,811.7
7 BY-LAW SERVICES	\$643.8	\$0.0	\$0.0	\$520.3	\$123.5
TOTAL GENERAL SERVICES	\$333,075.8	\$46,413.5	\$0.0	\$127,585.4	\$159,076.9

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

Engineered Services	Development-Related Capital Program				
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-Period Benefit* (\$000)	Total DC Eligible Costs for Recovery (\$000)
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED (2023-2051)					
1 SERVICES RELATED TO A HIGHWAY: ROADS	\$822,875.0	\$231,853.0	\$13,722.9	\$0.0	\$577,299.2
TOTAL SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	\$822,875.0	\$231,853.0	\$13,722.9	\$0.0	\$577,299.2

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

TOTAL TOWN-WIDE GENERAL AND ENGINEERED SERVICES	\$1,155,950.8	\$278,266.5	\$13,722.9	\$127,585.4	\$736,376.1
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Appendix G

Local Service Definitions

Local Service Definitions

The following guidelines set out in general terms the size and nature of infrastructure that is included in the Town of Innisfil Development Charges (DC) Background Study. The following principles apply to the Local Service Definitions:

1. In order to receive DC funding, the project will be required to be listed in the most current Town of Innisfil DC Background Study.
2. If any infrastructure does not add additional capacity over and above the capacity requirement for that development, these projects are assumed to be the sole responsibility of the developer.
3. Infrastructure that provides servicing or capacity for more than one development is not necessarily required to be fully or partially funded from DCs. If a project is considered fully or partially local in nature, the Town will require the benefiting land owners to fund the works directly.

The following policy guidelines are general principles by which staff will be guided in considering development application's eligibility for full or partial funding from DCs. Each application will be considered on its own merits having regards to, among other factors:

- the nature, type and location of the development within any existing plan and proposed development in its surrounding area;
- these policy guidelines;
- the location and type of services required and their relationship to the proposed development; and
- the existing and proposed development in the area, and subsection 59(2) of the *Development Charges Act, 1997*.

These local service policy guidelines are subject to review and amendment by the Town which may be independent of any amendment or update to the Town's DC by-laws.

The detailed engineering requirements for all work and/or development are governed by the Town of Innisfil Official Plan, or if not specified in the Official Plan, by the approved Master Servicing Plans and other similar long-range capital planning documents, or in accordance with the Town's Engineering Design Standards.

1. Roads and Related Services

1.1. Collector Roads

The local component of a collector road internal to a development is a direct developer responsibility under s.59 of the *DCA* as a local service. The oversized share of a collector road internal to a development is development charges recoverable.

Collector roads external to a development are a local service if the works are within the area to which the plan relates and therefore a direct developer responsibility under s.59 of the *DCA*. Otherwise, the works are included in the DC calculation to the extent permitted under s.5(1) of the *DCA* (dependent on local circumstances)

1.2. Arterial Roads

New arterial roads and arterial road improvements are to be included as part of road costing funded through DCs. Only the oversized component would be recovered through DCs and local road equivalent costs are considered to be a direct developer responsibility under s.59 of the *DCA* (as a local service).

1.3. Local Roads

All roads not identified as arterial and collector roads and not included in the most current Town of Innisfil DC Background Study, inclusive of all land and associated infrastructure related to or within the area needed to support development or required to link with the area to which the development plan relates is a direct developer responsibility and considered to be a local service under s.59 of the *DCA* (as a local service).

1.4. Oversizing

When a local service road project is deemed to be oversized to meet non-local service needs the oversizing costs may be eligible for DC funding. The oversizing cost is considered to be the marginal cost difference in width, from the local service need (size) to the full oversized width, for the following items: Asphalt, Granular A and Granular B.

1.5. Traffic Signals

Traffic signalization for development adjacent to a highway or major arterial is a direct developer responsibility under s.59 of the *DCA* (as a local service).

1.6. Intersection Improvements

Intersection improvements, including but not limited to roundabouts, within specific developments and all works necessary to connect entrances (private and specific subdivision) to the roadway are a direct developer responsibility under s.59 of *DCA* (as a local service).

Intersections with Town roads and Provincial highways are included in DC calculation to the extent that they are a Town responsibility.

Intersection improvements on other roads due to development increasing traffic are included in DC calculation.

1.7. Subdivision/Site Entrances and Related

Entrances and all related costs (including, but not limited to: signalization, turn lanes, utilities and extensions, etc.), no matter the class of road, are a direct developer responsibility under s.59 of the *DCA* (as a local service).

1.8. Streetlights

Streetlights internal to a development or site are a direct developer responsibility (s.59 of the *DCA* as a local service).

Streetlights external to a development but required to extend connectivity to the subject lands are a direct developer responsibility (s.59 of the *DCA* as a local service).

1.9. Sidewalks

Sidewalks internal to a development or site are a direct developer responsibility (s.59 of the *DCA* as a local service).

Sidewalks external to a development but required to extend connectivity to the subject lands are a direct developer responsibility (s.59 of the *DCA*).

New sidewalks in other areas related to growth are included in the DC calculation to the extent permitted under s.5(1) of the *DCA*.

1.10. Active Transportation Infrastructure

Active transportation infrastructure, including but not limited to trails, bike lanes and pedestrian paths, where requested, internal to a development or site are a direct developer responsibility (s.59 of the *DCA* as a local service).

Active transportation infrastructure external to a development but required to extend connectivity to the subject lands are a direct developer responsibility (s.59 of the *DCA* as a local service).

New active transportation in other areas related to growth are included in the DC calculation to the extent permitted under s.5(1) of the DCA.

1.11. Noise Abatement Measures

Noise abatement measures internal to a development are a direct developer responsibility (s.59 of the DCA as a local service).

Noise abatement measures external to a development but required to extend connectivity to, or mitigate impacts from, the development of the subject lands, are a direct developer responsibility (s.59 of the DCA as a local service).

1.12. Street Tree Planting

Street tree planting, as required in the Engineering Design Standards, is considered a direct responsibility of the developer (s.59 of the *DCA* as a local service).

1.13. Land Acquisition for Road Allowances

Land acquisition for planned road allowances within development lands is a dedication under the *Planning Act* provisions.

Land acquisition for planned road allowances outside of development lands, and that is not a dedication under the *Planning Act*, is included in the DC calculation to the extent permitted under s.5(1) of the *DCA*.

Additional land acquisition for bridges or grade separations (beyond normal dedication requirements) is eligible to the extent identified and included in the most current Town of Innisfil DC Background Study.

2. Water Services

2.1. Watermains

Watermains up to 300 mm in size internal to a development are considered to be a local service, unless a larger size is required to support the development.

Watermains greater than 300 mm in size required for growth are included in the DC calculation to the extent permitted under s.5(1) of the *DCA*. The amount of cost contribution for watermains within a development shall be calculated using tendered unit prices and shall be the difference between the cost of the actual pipe diameter and the cost of a 300 mm pipe diameter including a 10% engineering fee. Only watermain and valves will be included in the calculation. Any costs related to the depth of pipe are a direct developer responsibility (s.59 of the *DCA* as a local service).

New or replacement watermains external to the development, but required for growth, are included in the DC calculation to the extent permitted under s.5(1) of the *DCA*.

Connections to trunk mains and pumping stations to service specific areas are a direct developer responsibility (s.59 of the *DCA* as a local service).

External watermains of any size that are required to connect a development to an existing watermain of suitable capacity are considered to be a direct developer responsibility (s.59 of the *DCA* as a local service).

2.2. Pumping Stations and Reservoirs

New permanent or expanded water pumping stations and reservoirs for growth are included in the DC calculation to the extent permitted under s.5(1) of the *DCA*.

All others are deemed temporary, and are local services and the responsibility of the developers.

Watermains of any size required to connect a qualifying pumping station or reservoir to the distribution network are considered to be part of the qualifying works.

The detailed engineering requirements of the above items are governed by the approved detailed Engineering Design Standards for the Town.

3. Wastewater Services

3.1. Sanitary Sewers

Sanitary sewers up to 450 mm in size internal to a development are considered to be a local service unless a larger size is required to support the development.

Sanitary sewers greater than 450 mm in size required for growth are included in the DC calculation to the extent permitted under s.5(1) of the *DCA*. Sanitary sewers larger than 450 mm that also service upstream properties will have cost sharing calculated on the tendered unit prices and shall be the difference between the cost of the actual pipe diameter and the cost of a 450 mm pipe including a 10% engineering fee. All other appurtenances with respect to oversizing and any costs related to the depth of pipe are a direct developer responsibility (s.59 of the *DCA* as a local service).

New or replacement sanitary sewers external to the development but required for growth are included in the DC calculation to the extent permitted under s.5(1) of the *DCA*.

Connections to collectors and pumping stations to service specific areas are a direct developer responsibility (s.59 of the *DCA* as a local service).

External sanitary sewers of any size required by a development to connect to an existing collection sewer of suitable capacity are considered to be a direct developer responsibility (s.59 of the *DCA* as a local service).

3.2. Pumping Stations

New permanent or expanded sanitary pumping stations for growth are included in the DC calculation to the extent permitted under s.5(1) of the *DCA*.

All others are deemed temporary, and are a direct developer responsibility (s.59 of the *DCA* as a local service).

Sanitary sewers of any size required to connect a pumping station or treatment plant to the collection network are considered to be DC projects.

The detailed engineering requirements of the above items are governed by the approved detailed Engineering Design Standards for the Town.

3.3. Stormwater Drainage

Drainage systems internal or external to a proposed development, needed to support development to safely convey these flows to a suitable outlet, are a direct developer responsibility (s.59 of the *DCA* as a local service).

Drainage infrastructure internal or external to a proposed development, needed to support development to safely convey these flows to a suitable outlet, not included in the most current Town of Innisfil DC Background Study, is a direct developer responsibility (s.59 of the *DCA* as a local service).

Drainage infrastructure in the most current Town of Innisfil DC Background Study that needs to be upsized due to changes in upstream catchment area to support the proposed development is a direct developer responsibility (s.59 of the *DCA* as a local service).

The construction of drainage infrastructure deemed to be temporary is a direct developer responsibility (s.59 of the *DCA* as a local service).

Installation of private drain connections or private systems is a direct developer responsibility (s.59 of the *DCA* as a local service).

Stormwater facilities for quality, volume and/or quantity management, including downstream erosion works, inclusive of land and all associated infrastructure, such as storm water facility planting and appurtenances, maintenance access roads/trails and perimeter fencing is a direct developer responsibility (s.59 of the *DCA* as a local service).

Land to oversize proposed stormwater management facilities to accommodate runoff from new, widened, extended or upgraded municipal local, collector or arterial roads is a direct developer responsibility (s.59 of the *DCA* as a local service).

Erosion works, inclusive of all restoration requirements, related to a proposed development is a direct developer responsibility (s.59 of the *DCA* as a local service).

Retrofitting an existing pond to accommodate flows required as part of a development is a direct developer responsibility (s.59 of the *DCA* as a local service).

4. Parkland Development

For the purpose of parkland development, local service includes the requirement for the developer to undertake preparation of a conceptual park plan including proposed grading to demonstrate that the proposed park size, configuration and topography will allow for the construction of park facilities to the satisfaction of the Town.

The Town also requires the developer to dedicate parkland or provide cash-in-lieu, consistent with the Planning Act provisions. All of these costs are deemed a direct responsibility (s.59 of the *DCA* as a local service) of the developer and have not been included in the DC calculation.

With respect to other parkland development costs, the municipal policy is to include all other components of parkland development in the DC calculation, including detailed design and contract administration, finished grading, sodding, park furniture, electrical, water, sanitary sewer, signage, plant material, walkways, play courts, parking lots, sports fields, playground equipment, water play equipment, recreational trails, park shelters and lighting.

Appendix H
Draft By-Law
(Provided Under Separate Cover)