



# Addendum to 2019 Development Charges Background Study

City of Kawartha Lakes

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For Public Circulation and Comment

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# 1. Summary of Revisions to the October 7, 2019 Development Charges Background Study

## 1.1 Background

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Commensurate with the provisions of the Development Charges Act (D.C.A.), 1997, the City of Kawartha Lakes (City) has undertaken a Development Charges Background Study (D.C.B.S.) and has distributed the study and draft by-law to the public. The following provides a summary of the key dates in the Development Charges (D.C.s) by-law process:

- October 7, 2019 – Release of the D.C.B.S.
- November 5, 2019 – Public Meeting of Council
- December 10, 2019 – Anticipated passage of D.C. By-law

The purpose of the addendum to the October 7, 2019 D.C.B.S. is to provide for:

- Revisions to the calculation of the charges arising from updates made to estimated 2019 year-end D.C. reserve fund balances and to include as an appendix to the D.C.B.S. the detailed calculations supporting the 2019 year-end reserve fund balances;
- Updated Waste Diversion services D.C. calculations; and
- Recommended D.C. by-law policies;

The refinements are detailed in the subsequent sections of this report, and will form part of the D.C.B.S. for Council's consideration and approval prior to adoption of the D.C. by-law.



## 2. Discussion

### 2.1 D.C. Reserve Fund Balances

Subsequent to the issuance of the October 7, 2019 D.C.B.S, required revisions to the D.C.B.S. and draft D.C. by-law have been identified related to the 2019-year end D.C. reserve fund balances used in the calculation of the D.C. Furthermore, the detailed calculations supporting the 2019-year-end reserve fund balances have been included as Appendix G to the 2019 D.C.B.S.

The updated D.C. reserve fund balances are included in Table 2-1 in comparison to the balances used in the October 7, 2019 D.C.B.S. The total reserve fund balance has been decreased by \$38,519 to account for corrections to the actual and required funding of past D.C. projects.

Table 2-1  
D.C. Reserve Fund Balances (projected at year-end 2019)  
Comparison of October 7, 2019 D.C.B.S. to Addendum

Service	October 7, 2019 D.C.B.S.	Addendum	Change
Health and Social	840,337	840,337	-
Library	(16,644)	(16,644)	-
Parks and Recreation	(1,276,586)	(1,276,586)	-
Fire	(1,080,259)	(864,321)	215,938
Paramedic	86,625	86,625	-
Police	888,410	888,410	-
Airport	232,126	232,126	-
Transit	(229,320)	(229,320)	-
Administration	(2,527,713)	(2,523,176)	4,537
Water Treatment	1,569,240	1,607,996	38,756
Water Distribution	390,616	390,616	-
Wastewater Treatment	6,643,671	6,643,671	-
Wastewater Collection	(14,257,469)	(14,296,226)	(38,757)
Roads and Related	651,021	392,028	(258,993)
Waste Diversion		-	-
By-Law Enforcement		-	-
Municipal Parking		-	-
<b>Total</b>	<b>(8,085,944)</b>	<b>(8,124,463)</b>	<b>(38,519)</b>



## 2.2 Waste Diversion

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Within the calculation of the charge for Waste Diversion services in the October 7, 2019 D.C.B.S. were the anticipated growth-related capital costs of “Waste Diversion Contract Service Expansion” (Waste Diversion services project #1). Since the issuance of the October 7, 2019 D.C.B.S. the City has received updated Waste Diversion contract costs resulting in a decrease in anticipated growth-related capital costs included in the calculation of the charge of \$308,310 (decrease from \$636,438 to \$328,128).

## 2.3 D.C. By-Law Policies

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At the November 5, 2019 D.C. public meeting, City Council provided the following direction regarding policies to be included in the City’s D.C. by-law:

- Non-residential D.C.s to reflect a uniform D.C. calculation for industrial, commercial, and institutional development;
- The D.C. by-law is to take effect on April 1, 2020;
- All industrial development is to be fully exempt from the payment of D.C.s; and
- The first 2,500 sq.m. of gross floor area (G.F.A.) for any single commercial development is to be exempt from the payment of D.C.s.

The changes are reflected in the amended draft D.C. by-law included herein.



### 3. Impacts on the Calculated D.C.s

The refinements presented in Chapter 2 have impacts on the calculated charges in the October 7, 2019 D.C.B.S. Tables 3-1 and 3-2 present the updated calculated D.C. for residential and non-residential development respectively.

The amended charges are compared to the October 7, 2019 D.C.B.S. charges in Table 3-3. The amended charge for a single detached residential unit would decrease by \$28 in the rural areas of the City. The charge within the urban service areas would decrease by \$23 outside of the Northwest Lindsay Development Area and by \$32 within the Northwest Lindsay Development Area. For non-residential development the charge per sq.m. of G.F.A. decreases by \$0.23 in the rural area. Within the urban service areas, the non-residential charge per sq.m. of G.F.A. decreases by \$0.18 outside the Northwest Lindsay Development Area and by \$0.25 within the Northwest Lindsay Development Area.



Table 3-1  
City of Kawartha Lakes  
Calculated Schedule of Residential Development Charges

Service	RESIDENTIAL			
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Row or Multiple
<b>Municipal Wide Services:</b>				
Fire Services	322	193	146	287
Police Services <sup>1</sup>	393	236	178	350
Roads and Related	6,049	3,628	2,734	5,381
Transit Services <sup>2</sup>	240	144	108	213
Parking Services	111	66	50	98
Airport Services	22	13	10	20
Parks and Recreation	664	398	300	590
Library Services	340	204	154	303
Paramedic Services	190	114	86	169
Municipal By-law Enforcement	14	9	6	13
Health & Social Services	206	123	93	183
Waste Diversion Services	33	20	15	29
Administration Studies	362	217	164	322
<b>Total Municipal Wide Services</b>	<b>8,946</b>	<b>5,365</b>	<b>4,044</b>	<b>7,958</b>
<b>Urban Services</b>				
Wastewater Treatment	4,057	2,433	1,834	3,609
Wastewater Collection <sup>3</sup>	5,899	3,538	2,666	5,247
Water Treatment	3,181	1,908	1,438	2,829
Water Distribution	3,302	1,981	1,493	2,938
<b>Total Urban Services</b>	<b>16,439</b>	<b>9,860</b>	<b>7,431</b>	<b>14,623</b>
<b>Urban - Lindsay</b>	<b>25,385</b>	<b>15,225</b>	<b>11,475</b>	<b>22,581</b>
<b>Urban - NWT</b>	<b>19,486</b>	<b>11,687</b>	<b>8,809</b>	<b>17,334</b>
<b>Urban - Other</b>	<b>24,752</b>	<b>14,845</b>	<b>11,189</b>	<b>22,018</b>
<b>Rural - Ops</b>	<b>8,706</b>	<b>5,221</b>	<b>3,936</b>	<b>7,745</b>
<b>Rural - Other</b>	<b>8,313</b>	<b>4,985</b>	<b>3,758</b>	<b>7,395</b>

1. Polices services only payable within Lindsay and the former Township of Ops

2. Transit Services only payable within Lindsay

3. Wastewater Collection Services only payable within municipal service area, outside of the Northwest Lindsay Development Area



Table 3-2  
City of Kawartha Lakes  
Calculated Schedule of Non-Residential Development Charges

Service	NON-RESIDENTIAL	
	per sq.m. of Gross Floor Area	per 500kW nameplate generating capacity
<b>Municipal Wide Services:</b>		
Fire Services	2.63	322
Police Services <sup>1</sup>	2.69	393
Roads and Related	49.39	6049
Transit Services <sup>2</sup>	1.71	
Parking Services	0.90	
Airport Services	0.18	
Parks and Recreation	1.91	
Library Services	0.98	
Paramedic Services	1.55	190
Municipal By-law Enforcement	0.12	
Health & Social Services		
Waste Diversion Services	0.27	
Administration Studies	2.95	362
<b>Total Municipal Wide Services</b>	<b>65.27</b>	<b>7,316</b>
<b>Urban Services</b>		
Wastewater Treatment	28.24	
Wastewater Collection <sup>3</sup>	51.97	
Water Treatment	22.39	
Water Distribution	23.24	
<b>Total Urban Services</b>	<b>125.84</b>	<b>-</b>
<b>Urban - Lindsay</b>	<b>191.11</b>	<b>7,316</b>
<b>Urban - NWT</b>	<b>139.14</b>	<b>7,316</b>
<b>Urban - Other</b>	<b>186.71</b>	<b>6,923</b>
<b>Rural - Ops</b>	<b>63.56</b>	<b>7,316</b>
<b>Rural - Other</b>	<b>60.87</b>	<b>6,923</b>

1. Polices services only payable within Lindsay and the former Township of Ops

2. Transit Services only payable within Lindsay

3. Wastewater Collection Services only payable within municipal service area, outside of the Northwest Lindsay Development Area





Table 3-3  
City of Kawartha Lakes  
Comparison of Calculated Development Charges (October 7, 2019 D.C.B.S. vs. Addendum)

Service	Single and Semi-Detached Dwelling				Non-Residential			
	October 7, 2019 D.C.B.S.	Addendum	Change (%)	Change (\$)	October 7, 2019 D.C.B.S.	Addendum	Change (%)	Change (\$)
<b>Municipal Wide Services:</b>								
Fire Services	341	322	-5.5%	(19)	2.79	2.63	-5.6%	(0.16)
Police Services 1	393	393	0.0%	-	2.69	2.69	0.0%	-
Roads and Related	6,027	6,049	0.4%	22	49.21	49.39	0.4%	0.18
Transit Services 2	240	240	0.0%	-	1.71	1.71	0.0%	-
Parking Services	111	111	0.0%	-	0.90	0.90	0.0%	-
Airport Services	22	22	0.0%	-	0.18	0.18	0.0%	-
Parks and Recreation	664	664	0.0%	-	1.91	1.91	0.0%	-
Library Services	340	340	0.0%	-	0.98	0.98	0.0%	-
Paramedic Services	190	190	0.0%	-	1.55	1.55	0.0%	-
Municipal By-law Enforcement	14	14	0.0%	-	0.12	0.12	0.0%	-
Health & Social Services	206	206	0.0%	-	-	-	-	-
Waste Diversion Services	64	33	-48.4%	(31)	0.52	0.27	-48.3%	(0.25)
Administration Studies	362	362	0.0%	(0)	2.95	2.95	0.0%	0.00
<b>Total Municipal Wide Services</b>	<b>8,973</b>	<b>8,946</b>	<b>-0.3%</b>	<b>(28)</b>	<b>65.50</b>	<b>65.27</b>	<b>-0.4%</b>	<b>(0.23)</b>
<b>Urban Services</b>								
Wastewater Treatment	4,057	4,057	0.0%	-	28.24	28.24	0.0%	-
Wastewater Collection 3	5,890	5,899	0.2%	9	51.90	51.97	0.1%	0.07
Water Treatment	3,185	3,181	-0.1%	(4)	22.41	22.39	-0.1%	(0.02)
Water Distribution	3,302	3,302	0.0%	-	23.24	23.24	0.0%	-
<b>Total Urban Services</b>	<b>16,434</b>	<b>16,439</b>	<b>0.0%</b>	<b>5</b>	<b>125.79</b>	<b>125.84</b>	<b>0.0%</b>	<b>0.05</b>
<b>Urban - Lindsay</b>	<b>25,408</b>	<b>25,385</b>	<b>-0.1%</b>	<b>(23)</b>	<b>191.29</b>	<b>191.11</b>	<b>-0.1%</b>	<b>(0.18)</b>
<b>Urban - NWT</b>	<b>19,518</b>	<b>19,486</b>	<b>-0.2%</b>	<b>(32)</b>	<b>139.39</b>	<b>139.14</b>	<b>-0.2%</b>	<b>(0.25)</b>
<b>Urban - Other</b>	<b>24,775</b>	<b>24,752</b>	<b>-0.1%</b>	<b>(23)</b>	<b>186.89</b>	<b>186.71</b>	<b>-0.1%</b>	<b>(0.18)</b>
<b>Rural - Ops</b>	<b>8,734</b>	<b>8,706</b>	<b>-0.3%</b>	<b>(28)</b>	<b>63.79</b>	<b>63.56</b>	<b>-0.4%</b>	<b>(0.23)</b>
<b>Rural - Other</b>	<b>8,341</b>	<b>8,313</b>	<b>-0.3%</b>	<b>(28)</b>	<b>61.10</b>	<b>60.87</b>	<b>-0.4%</b>	<b>(0.23)</b>



## 4. Changes to the D.C.B.S.

Based on the foregoing, the following revisions are made to the pages within the October 7, 2019 D.C.B.S. Accordingly, the revised pages are appended to this report:

- Page 4-9 – Revised to reflect updated reserve fund balances in Table 2-1;
- Pages 5-6, 5-15, and C-35 to C-37 – Updated to reflect changes in the Waste Diversion Services capital needs and calculated D.C. described in Section 2.2;
- Pages 5-16, and C-38 to C-40 – Reissued to reflect updated Administration services D.C. reserve fund balances;
- Pages 5-23, 5-25 to 5-28, and C-10 to C-14 – Reissued to reflect updated Roads and Related Services D.C. reserve fund balances;
- Pages 5-24, 5-30, and C-2 to C-6 - Reissued to reflect updated Fire Services D.C. reserve fund balances;
- Pages 5-37 and C-46 to C-50 - Reissued to reflect updated Wastewater Collection Services D.C. reserve fund balances;
- Pages 5-38 and C-51 to C-55 - Reissued to reflect updated Water Treatment Services D.C. reserve fund balances;
- Pages 6-1 to 6-13 – Updated to reflect changes in the calculated charges described in Chapter 3;
- Page 7-3 – Revised to reflect the recommended uniform non-residential D.C. calculation;
- Page 7-5 – Updated to reflect additional non-statutory D.C. exemptions;
- Page 7-6 to 7-7 – Reissued for updated page numbering;
- Page 7-8 – Updated for anticipated D.C. by-law effective date;
- Page 7-9 – Reissued to reflect this addendum;
- Appendix F – Revised draft D.C. By-Law; and
- Appendix G – Included to provide details on D.C. reserve fund calculations.



## 5. Process for Adoption of the D.C. By-law

The revisions provided herein form the basis for the D.C. by-law and will be incorporated into the D.C.B.S. to be provided to Council prior to Council's consideration and adoption of the proposed D.C. by-law on December 10, 2019.

If Council is satisfied with the above noted changes to the D.C.B.S. and D.C. by-law, then prior to by-law passage Council must:

- Approve the D.C.B.S., as amended;
- Determine that no further public meetings are required on the matter; and
- Adopt the new D.C. by-law.



# Appendix



# Appendix A

## Amended Pages



There is no explicit requirement under the D.C.A. calculation method set out in s.s.5(1) to net the outstanding reserve fund balance as part of making the D.C. calculation; however, s.35 does restrict the way in which the funds are used in future.

The City's uncommitted D.C. Reserve Fund Balance by service as projected for year-end 2019 is presented in the table below. These balances have been applied against future spending requirements for all D.C. services. Appendix G of this report contains detailed support of the D.C. reserve fund reconciliation calculations.

Table 4-2  
D.C. Reserve Fund Balances (projected at year-end 2019)

Service	Totals
Health and Social	840,337
Library	(16,644)
Parks and Recreation	(1,276,586)
Fire	(864,321)
Paramedic	86,625
Police	888,410
Airport	232,126
Transit	(229,320)
Administration	(2,523,176)
Water Treatment	1,607,996
Water Distribution	390,616
Wastewater Treatment	6,643,671
Wastewater Collection	(14,296,226)
Roads and Related	392,028
Waste Diversion	
By-Law Enforcement	
Municipal Parking	
<b>Total</b>	<b>(\$8,124,463)</b>

Note: Amounts in brackets are deficit balances.

## 4.9 Deductions

The D.C.A. potentially requires that five deductions be made to the increase in the need for service. These relate to:

- the level of service ceiling;
- uncommitted excess capacity;
- benefit to existing development;



The net growth-related costs have been allocated 100% residential based on service demands.

### **5.1.8 Waste Diversion Services**

The City provides a total of 24,252 sq.ft. of solid waste management facility space, of which 7,165 sq.ft. (30%) is for waste diversion services D.C. eligible. The facility space related to landfill services have been excluded from the historical level of service calculations, as these services are ineligible services under the D.C.A. Moreover, 102 vehicle and equipment items and other siteworks items are provided for solid waste management services, which on average 21% relate to waste diversion services. In total, this capital investment in waste diversion services results in a 10-year historical average level of service of \$61 per capita and employee. Applying this historical average level of service to the anticipated development over the 10-year forecast period, the City would be eligible to collect a maximum of \$1.2 million for this purpose.

The City has identified a provision for the capital-related waste diversion contract costs with a total gross cost of \$269,020. Furthermore, additional waste management studies have also been identified in the D.C. program totaling \$1.5 million. After deducting \$1.0 million reflective of the non-waste diversion services share of the anticipated needs, \$396,433 for the benefit to existing development, and \$36,459 for the statutory 10% deduction, the net D.C. recoverable costs included in the calculation of the charge total \$328,128.

The D.C. eligible capital costs for waste diversion services have been allocated 87% to residential development and 13% to non-residential development, based on the anticipated population and employment over the forecast period.

### **5.1.9 Administration Studies**

The City has made provision for the inclusion of new studies undertaken to facilitate this D.C. process, as well as other studies which benefit growth (in whole or in part). The list of studies includes future D.C. background studies, Growth Management Studies, Official Plan Reviews, and Zoning By-law Reviews, among others.

The cost of these studies totals over the forecast period \$1.8 million. Approximately \$693,000 is deducted as a benefit to existing development. A further \$111,734 has been deducted from the capital costs reflective of the statutory 10% deduction for soft



## Infrastructure Costs Covered in the D.C. Calculation – Waste Diversion Services

Prj .No	Increased Service Needs Attributable to Anticipated Development  2020-2029	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Subtotal	Less:	Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development		Other (e.g. 10% Statutory Deduction)	Total	Residential Share 87%	Non-Residential Share 13%
1	Waste Diversion Contract Service Expansion	2020-2029	269,020	-		269,020	-		269,020	26,902	242,118	210,642	31,475
			-	-		-	-		-	-	-	-	-
	<b>Studies</b>		-	-		-	-		-	-	-	-	-
2	Waste Management Site Capital Needs Assessment	2020	100,000	-		100,000	84,442		15,558	1,556	14,002	12,182	1,820
3	Source-Separated Organics Feasibility Study	2023	200,000	-		200,000	168,884		31,116	3,112	28,004	24,364	3,641
4	Intergrated Waste Management Strategy	2024	100,000	-	84,000	16,000	4,000		12,000	1,200	10,800	9,396	1,404
5	Intergrated Waste Management Strategy	2029	100,000	-	84,000	16,000	4,000		12,000	1,200	10,800	9,396	1,404
6	Waste Management EA Study	2020-2029	1,000,000	-	840,000	160,000	135,107		24,893	2,489	22,404	19,491	2,912
			-	-		-	-		-	-	-	-	-
	Reserve Fund Adjustment		-	-		-	-		-	-	-	-	-
			-	-		-	-		-	-	-	-	-
			-	-		-	-		-	-	-	-	-
	<b>Total</b>		<b>1,769,020</b>	<b>-</b>	<b>1,008,000</b>	<b>761,020</b>	<b>396,433</b>	<b>-</b>	<b>364,586</b>	<b>36,459</b>	<b>328,128</b>	<b>285,471</b>	<b>42,657</b>





## Infrastructure Costs Covered in the D.C. Calculation – Administration Studies

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Subtotal	Less:		Potential D.C. Recoverable Cost	
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development		Other (e.g. 10% Statutory Deduction)	Total	Residential Share	Non-Residential Share
2020-2029											87%	13%
	<b>General Studies &amp; Plans</b>		-	-	-	-		-	-	-	-	-
1	Asset Management Plan	2020	80,000	-	80,000	67,554		12,446	1,245	11,202	9,746	1,456
2	Asset Management Plan	2023	80,000	-	80,000	67,554		12,446	1,245	11,202	9,746	1,456
3	Asset Management Plan	2026	80,000	-	80,000	67,554		12,446	1,245	11,202	9,746	1,456
4	Development Charge Background Study	2023	70,000	-	70,000	-		70,000	7,000	63,000	54,810	8,190
5	Development Charge Background Study	2027	70,000	-	70,000	-		70,000	7,000	63,000	54,810	8,190
6	Growth Management Strategy	2020	100,000	-	100,000	-		100,000	10,000	90,000	78,300	11,700
7	Growth Management Strategy	2025	100,000	-	100,000	-		100,000	10,000	90,000	78,300	11,700
8	Official Plan Review / Update	2021	100,000	-	100,000	50,000		50,000	5,000	45,000	39,150	5,850
9	Official Plan Review / Update	2026	100,000	-	100,000	50,000		50,000	5,000	45,000	39,150	5,850
10	Zoning By-Law Review / Update	2028	140,000	-	140,000	70,000		70,000	7,000	63,000	54,810	8,190
11	Rural Zoning By-Law Review / Update	2020	90,000	-	90,000	45,000		45,000	4,500	40,500	35,235	5,265
12	Urban Zoning By-Law Review / Update	2023	100,000	-	100,000	50,000		50,000	5,000	45,000	39,150	5,850
13	Commercial Lands Supply	2020	100,000	-	100,000	-		100,000	10,000	90,000	78,300	11,700
14	Commercial Lands Supply	2025	100,000	-	100,000	-		100,000	10,000	90,000	78,300	11,700
15	Natural Heritage System Study	2020	50,000	-	50,000	25,000		25,000	2,500	22,500	19,575	2,925
16	Natural Heritage System Study	2025	50,000	-	50,000	25,000		25,000	2,500	22,500	19,575	2,925
17	Agricultural Land Evaluation and Area Review Study	2020	50,000	-	50,000	25,000		25,000	2,500	22,500	19,575	2,925
18	Agricultural Land Evaluation and Area Review Study	2025	50,000	-	50,000	25,000		25,000	2,500	22,500	19,575	2,925
19	Flood Plain Mapping	2020	100,000	-	100,000	25,000		75,000	7,500	67,500	58,725	8,775
19	Secondary Plans/Aggregate Policy Study	2020	100,000	-	100,000	50,000		50,000	5,000	45,000	39,150	5,850
20	Secondary Plans/Aggregate Policy Study	2025	100,000	-	100,000	50,000		50,000	5,000	45,000	39,150	5,850
	Reserve Fund Adjustment							2,523,176		2,523,176	2,195,163	328,013
	<b>Total</b>		<b>1,810,000</b>	<b>-</b>	<b>1,810,000</b>	<b>692,661</b>	<b>-</b>	<b>3,640,516</b>	<b>111,734</b>	<b>3,528,782</b>	<b>3,070,040</b>	<b>458,742</b>



works vehicle and equipment items. Also included in the capital forecast is \$2.4 million for various studies related to the provision of roads engineering and operations services (such as Transportation Master Plan, Road Needs Studies, etc.). In addition to these projects the net present value of outstanding principal and interest payments for debt the City has issued in relation to Roads and Related D.C. reserve fund deficits is \$5.0 million.

The benefit to existing development totals \$104.5 million and has been applied by project type based on the following provisions:

- 0% benefit to existing for purchase of new vehicles;
- 81% for roads operations depots based on the replacement of existing facility space;
- 82% benefit to existing for growth–related studies to inform future needs; based on an increase in agents over the forecast period;
- 25-50% benefit to existing for master plans;
- 90% benefit to existing for urban/rural road reconstruction projects;
- 20% benefit to existing for road reconstruction and widening projects;
- 0-50% benefit to existing for new bridge/large culvert crossing and reconstruction with widenings;
- 5% benefit to existing for intersection improvements; and
- 10% benefit to existing for signalization projects.

Moreover, \$1.8 million has been deducted to account for sale proceeds from existing depots and \$1.1 million for the benefit of additional roads operations depots space beyond 2031. After accounting existing reserve funds of approximately \$392,000, \$70.9 million in capital needs have been included in the D.C. calculation.

The net growth-related costs for roads and related services have been allocated between future residential and non-residential development on the basis of incremental population to employment growth over the 12-year forecast period (i.e. 87% residential and 13% non-residential).



### **5.3.2 Fire Services**

The City currently has 21 fire stations as well as associated training centre and storage facilities. In total these fire facilities supply 85,304 sq.ft. of building space, providing a per capita and employee average level of service of \$313. The fire department also has a current inventory of vehicles and equipment totalling 83 items and equipment for 373 fire fighters. The average capital investment per capita and employee over the past 10-year period is \$295. In aggregate, based on the average level of service provided, the maximum D.C. eligible amount that could be included in the calculation of the charge for fire services is \$10.4 million.

Based on the needs identified in the City's 2015 D.C. Background Study, Fire Master Plan and Capital Budget, the City is anticipating expanding two fire stations, purchasing upgraded extrication equipment, adding vehicles and equipment, and undertaking a future Fire Master Plan. The gross capital costs for the capital program discussed above total \$13.7 million. A benefit to existing deduction of \$10.1 million has been applied to reflect the replacement of existing facility space in the expansion of facilities., as well as a \$717,881 deduction to reflect the benefit to growth between 2031-2041 reflective of the timing of the Master Plan forecast. Incorporating an uncommitted reserve fund deficit of \$864,000, a total of \$3.7 million in net growth-related fire service needs have been included in the calculation of the D.C.

The allocation of net growth-related costs for fire services between residential and non-residential development is 87% residential and 13% non-residential based on the relationship of incremental population and employment growth over the 12-year period.



## Infrastructure Costs Covered in the D.C. Calculation – Roads and Related Services

Prj .No	Increased Service Needs Attributable to Anticipated Development  2020-2031	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 87%	Non-Residential Share 13%
	<b>Land</b>		-	-		-	-		-	-	-
1	Operations Depots	2020-2031	747,000	31,327	51,000	664,673	605,685		58,988	51,320	7,668
	<b>Buildings</b>		-	-		-	-		-	-	-
	North		-	-		-	-		-	-	-
2	Coboconk Depot Expansion	2020-2031	960,000	42,512	66,000	851,488	768,229		83,259	72,435	10,824
3	Carden Depot Expansion	2020-2031	941,000	41,670	65,000	834,330	753,025		81,305	70,735	10,570
	<b>Central</b>										
4	Central Roads Operations Depot EA Study	2020	155,000	9,235	11,000	134,765	113,343		21,423	18,638	2,785
5	Central Roads Operations Depot	2027	9,149,800	545,128	627,000	7,977,672	6,690,729		1,286,943	1,119,641	167,303
6	Fenelon Depot Expansion	2027	304,000	18,112	21,000	264,888	222,298		42,590	37,054	5,537
7	Eldon Depot Improvements	2027	176,000	10,486	12,000	153,514	128,699		24,815	21,589	3,226
	South		-	-		-	-		-	-	-
8	South Primary Roads Operations Depot	2031	12,881,000	370,980	883,000	11,627,020	11,207,507		419,512	364,976	54,537
9	Manvers Depot Expansion	2031	423,000	12,183	29,000	381,817	368,044		13,773	11,983	1,791
10	Emily Depot Improvements	2031	176,000	5,069	12,000	158,931	153,134		5,797	5,043	754
	<b>Fleet &amp; Equipment</b>		-	-		-	-		-	-	-
11	Backhoe	2023	165,000	-		165,000	-		165,000	143,550	21,450
12	Loader	2023	175,200	-		175,200	-		175,200	152,424	22,776
13	Trackless Tractor	2022	200,000	-		200,000	-		200,000	174,000	26,000
14	Trackless Tractor	2022	200,000	-		200,000	-		200,000	174,000	26,000
15	Trackless Tractor	2025	200,000	-		200,000	-		200,000	174,000	26,000
16	Trackless Tractor	2025	200,000	-		200,000	-		200,000	174,000	26,000
17	Trackless Tractor	2029	200,000	-		200,000	-		200,000	174,000	26,000
18	Trackless Tractor	2029	200,000	-		200,000	-		200,000	174,000	26,000
19	Truck - Single Axle	2022	250,000	-		250,000	-		250,000	217,500	32,500
20	Truck - Single Axle	2025	250,000	-		250,000	-		250,000	217,500	32,500
21	Truck - Single Axle	2029	250,000	-		250,000	-		250,000	217,500	32,500
	<b>Studies</b>		-	-		-	-		-	-	-
22	Roads Needs Study	2021	145,000	-		145,000	119,208		25,792	22,439	3,353
23	Roads Needs Study	2026	145,000	-		145,000	119,208		25,792	22,439	3,353
24	Roads Needs Study	2031	145,000	-		145,000	119,208		25,792	22,439	3,353
25	Storm Sewer Capacity Study	2022	180,000	-		180,000	147,982		32,018	27,856	4,162
26	Storm Sewer Capacity Study	2027	180,000	-		180,000	147,982		32,018	27,856	4,162
27	Bridge Structures Study	2020	146,900	-		146,900	120,770		26,130	22,733	3,397



## Infrastructure Costs Covered in the D.C. Calculation – Roads and Related Services (Cont'd)

Prj .No	Increased Service Needs Attributable to Anticipated Development  2020-2031	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 87%	Non-Residential Share 13%
28	Bridge Structures Study	2022	146,900	-		146,900	120,770		26,130	22,733	3,397
29	Bridge Structures Study	2024	146,900	-		146,900	120,770		26,130	22,733	3,397
30	Bridge Structures Study	2026	146,900	-		146,900	120,770		26,130	22,733	3,397
31	Bridge Structures Study	2028	146,900	-		146,900	120,770		26,130	22,733	3,397
32	Bridge Structures Study	2030	146,900	-		146,900	120,770		26,130	22,733	3,397
33	Transportation Master Plan & Active Transportation Master Plan	2021	300,000	-		300,000	75,000		225,000	195,750	29,250
34	Transportation Master Plan & Active Transportation Master Plan	2031	300,000	-		300,000	75,000		225,000	195,750	29,250
35	Roads Operations Master Plan	2028	100,000	-		100,000	25,000		75,000	65,250	9,750
	<b>Roads</b>		-	-		-	-		-	-	-
36	Downtown Lindsay Reconstruction (URR) - Phase 2 of 4 (Lindsay)	2020	4,488,000	-		4,488,000	4,039,200		448,800	390,456	58,344
37	Colborne St. Reconstruction (URR) - William St. to Adelaide St. (Lindsay)	2020	4,380,000	-		4,380,000	3,942,000		438,000	381,060	56,940
38	Lindsay St. Design (URR) - Russell St. to Mary St. (Lindsay)	2020	150,000	-		150,000	135,000		15,000	13,050	1,950
39	William St. Design (URR) - Colborne St. to Orchard Park Rd. (Lindsay)	2020	90,000	-		90,000	81,000		9,000	7,830	1,170
40	St. Patrick St. Design (URR) - Queen St. to North End (Lindsay)	2020	90,000	-		90,000	81,000		9,000	7,830	1,170
41	St. James St. and Dominion Dr. Design (URR) - All Sections (Lindsay)	2020	75,000	-		75,000	67,500		7,500	6,525	975
42	Downtown Lindsay Reconstruction (URR) - Phase 3 of 4 (Lindsay)	2021	6,038,000	-		6,038,000	5,434,200		603,800	525,306	78,494
43	Colborne St. Reconstruction (URR) - Trent Canal to Bond St. (Fenelon Falls)	2021	1,800,000	-		1,800,000	1,620,000		180,000	156,600	23,400
44	Downtown Lindsay Reconstruction (URR) - Phase 4 of 4 (Lindsay)	2022	3,238,000	-		3,238,000	2,914,200		323,800	281,706	42,094
45	Gleneig St. Reconstruction (URR) - Lindsay St. to Cambridge St. (Lindsay)	2022	1,100,000	-		1,100,000	990,000		110,000	95,700	14,300



## Infrastructure Costs Covered in the D.C. Calculation – Roads and Related Services (Cont'd)

Prj .No	Increased Service Needs Attributable to Anticipated Development  2020-2031	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 87%	Non-Residential Share 13%
46	Lindsay St. Reconstruction (URR) - Russell St. to Glenelg St. (Lindsay)	2022	700,000	-		700,000	630,000		70,000	60,900	9,100
43	Elliot St. Reconstruction (URR) - Lindsay St. to Murray St. (Fenelon Falls)	2022	400,000	-		400,000	360,000		40,000	34,800	5,200
44	Ellice St. Reconstruction (URR) - Murray St. to Wychwood Cres. (Fenelon Falls)	2022	1,600,000	-		1,600,000	1,440,000		160,000	139,200	20,800
46	Murray St. Reconstruction (URR) - Elliot St. to West St. (Fenelon Falls)	2022	2,400,000	-		2,400,000	2,160,000		240,000	208,800	31,200
47	Canal St. Reconstruction (URR) - Sherwood St. to East St. (Bobcaygeon)	2022	1,700,000	-		1,700,000	1,530,000		170,000	147,900	22,100
51	Urban / Rural Reconstruction - General Provision	2023	5,600,000	-		5,600,000	5,040,000		560,000	487,200	72,800
52	Urban / Rural Reconstruction - General Provision	2024	5,600,000	-		5,600,000	5,040,000		560,000	487,200	72,800
53	Urban / Rural Reconstruction - General Provision	2025	5,600,000	-		5,600,000	5,040,000		560,000	487,200	72,800
54	Urban / Rural Reconstruction - General Provision	2026	5,600,000	-		5,600,000	5,040,000		560,000	487,200	72,800
55	Urban / Rural Reconstruction - General Provision	2027	5,600,000	-		5,600,000	5,040,000		560,000	487,200	72,800
56	Urban / Rural Reconstruction - General Provision	2028	5,600,000	-		5,600,000	5,040,000		560,000	487,200	72,800
57	Urban / Rural Reconstruction - General Provision	2029	5,600,000	-		5,600,000	5,040,000		560,000	487,200	72,800
58	Urban / Rural Reconstruction - General Provision	2030	5,600,000	-		5,600,000	5,040,000		560,000	487,200	72,800
59	Urban / Rural Reconstruction - General Provision	2031	5,600,000	-		5,600,000	5,040,000		560,000	487,200	72,800
60	Angeline St. Reconstruction - Hwy. 7 to North of Orchard Park Rd. (Lindsay)	2026	12,230,000	-		12,230,000	2,446,000		9,784,000	8,512,080	1,271,920
61	Colborne St. Reconstruction - Hwy 35 to Charles St. (Lindsay)	2021	3,491,000	-		3,491,000	698,200		2,792,800	2,429,736	363,064
62	Colborne St. Reconstruction - Charles St. to Adelaide St. (Lindsay)	2022	1,155,000	-		1,155,000	231,000		924,000	803,880	120,120
63	Colborne St. Reconstruction - Hwy. 7 to Hwy. 35 (Lindsay)	2028	1,718,000	-		1,718,000	343,600		1,374,400	1,195,728	178,672
64	Lindsay St. Reconstruction - Hwy. 7 to Mary St. (Lindsay)	2024	5,086,000	-		5,086,000	1,017,200		4,068,800	3,539,856	528,944
65	Thunderbridge Rd. Reconstruction - Elm Tree Rd. to Hwy. 35 (Lindsay)	2030	3,300,000	-		3,300,000	660,000		2,640,000	2,296,800	343,200
	<b>Bridges and Large Culverts</b>		-	-		-	-		-	-	-
66	West Jennings Creek Bridge (Lindsay)	2026	4,521,000	-		4,521,000	-		4,521,000	3,933,270	587,730
67	East Jennings Creek Culvert Structures (Lindsay)	2022	649,000	-		649,000	324,500		324,500	282,315	42,185
68	Fenelon River / Burnt River Bridge (Fenelon Falls)	2025	6,115,000	-		6,115,000	-		6,115,000	5,320,050	794,950
69	Colborne St. Bridge (Lindsay)	2022	11,000,000	-		11,000,000	4,400,000		6,600,000	5,742,000	858,000



## Infrastructure Costs Covered in the D.C. Calculation – Roads and Related Services (Cont'd)

Prj .No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 87%	Non-Residential Share 13%
	2020-2031										
	<b>Traffic Signals and Intersections</b>		-	-		-	-		-	-	-
70	Angeline St./Colborne St. Intersection Improvement (Lindsay)	2022	1,718,000	-		1,718,000	85,900		1,632,100	1,419,927	212,173
71	Angeline St./Mary St. Intersection Improvement (Lindsay)	2025	1,096,000	-		1,096,000	54,800		1,041,200	905,844	135,356
72	Angeline St./Orchard Park Rd. Signalization (Lindsay)	2024	271,000	-		271,000	27,100		243,900	212,193	31,707
73	Angeline St./Thunderbridge Rd. Intersection Improvement (Lindsay)	2022	2,441,000	-		2,441,000	122,050		2,318,950	2,017,487	301,464
74	Colborne St./William St. Intersection Improvement (Lindsay)	2022	825,000	-		825,000	41,250		783,750	681,863	101,888
75	Colborne St./St. Joseph Rd. Signalization (Lindsay)	2022	271,000	-		271,000	27,100		243,900	212,193	31,707
76	Colborne St./Albert St. Signalization (Lindsay)	2021	271,000	-		271,000	27,100		243,900	212,193	31,707
77	Colborne St./Road 36 Intersection Improvement (Lindsay)	2023	271,000	-		271,000	13,550		257,450	223,982	33,469
78	Kent St. Corridor Traffic Signal Coordination (Lindsay)	2023	113,000	-		113,000	56,500		56,500	49,155	7,345
79	Kent St./Angeline St. Intersection Improvement (Lindsay)	2022	1,594,000	-		1,594,000	79,700		1,514,300	1,317,441	196,859
80	Kent St./Lindsay St. Signalization Improvement (Lindsay)	2020	34,000	-		34,000	3,400		30,600	26,622	3,978
82	Kent St./Whitney Town Centre Signalization (Lindsay)	2022	320,000	-		320,000	32,000		288,000	250,560	37,440
83	Queen St./St. David St. Signalization (Lindsay)	2021	271,000	-		271,000	27,100		243,900	212,193	31,707
84	Wellington St./Lindsay St. Intersection Improvement (Lindsay)	2026	486,000	-		486,000	24,300		461,700	401,679	60,021
85	Wellington St./William St. Intersection Improvement (Lindsay)	2025	486,000	-		486,000	24,300		461,700	401,679	60,021
86	Mary St./Lindsay St. Intersection Improvement (Lindsay)	2023	791,000	-		791,000	39,550		751,450	653,762	97,689
87	Logie St./Lindsay St. Signalization (Lindsay)	2021	226,000	-		226,000	22,600		203,400	176,958	26,442
88	East St./Boyd St./Canal St. Signalization (Bobcaygeon)	2027	271,000	-		271,000	27,100		243,900	212,193	31,707
89	East St./Cedartree Lane/Duke St. Intersection Improvement (Bobcaygeon)	2027	825,000	-		825,000	41,250		783,750	681,863	101,888
90	East St./Mill St. Signalization (Bobcaygeon)	2027	271,000	-		271,000	27,100		243,900	212,193	31,707
91	Main St./Duke St. Signalization (Bobcaygeon)	2026	271,000	-		271,000	27,100		243,900	212,193	31,707
92	West St./North St. Signalization (Bobcaygeon)	2021	271,000	-		271,000	27,100		243,900	212,193	31,707
93	Bond St./Colborne St. Signalization (Fenelon Falls)	2022	271,000	-		271,000	27,100		243,900	212,193	31,707
94	CKL Rd. 121 (Lindsay St.) Pedestrian Signals (Fenelon Falls)	2021	140,000	-		140,000	14,000		126,000	109,620	16,380
95	King St./Queen St. Intersection Improvement (Omeme)	2023	576,000	-		576,000	28,800		547,200	476,064	71,136
96	King St./Sturgeon Rd. Intersection Improvement (Omeme)	2023	305,000	-		305,000	15,250		289,750	252,083	37,668
97	King St./Deane St. Signalization (Omeme)	2024	271,000	-		271,000	27,100		243,900	212,193	31,707
98	King St./Sibley Ave. Signalization (Omeme)	2024	271,000	-		271,000	27,100		243,900	212,193	31,707
99	D.C. Reserve Fund Debt (NPV of Principal & Interest)	2020-2031	4,965,043	-		4,965,043	-		4,965,043	4,319,587	645,456
	Reserve Fund Adjustment								(392,028)	(341,064)	(50,964)
	<b>Total</b>		<b>178,686,443</b>	<b>1,086,701</b>	<b>1,777,000</b>	<b>175,822,742</b>	<b>104,465,797</b>	<b>-</b>	<b>70,964,917</b>	<b>61,739,478</b>	<b>9,225,439</b>



### Infrastructure Costs Covered in the D.C. Calculation – Fire Services (Cont'd)

Prj .No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
	2020-2031								87%	13%
	<b>Fleet &amp; Equipment</b>		-	-	-	-		-	-	-
15	Pumper Truck	2020	580,000	21,569	558,431	375,000		183,431	159,585	23,846
16	Tanker Truck	2021	606,000	59,653	546,347	411,000		135,347	117,752	17,595
17	Tanker Truck	2026	606,000	59,653	546,347	375,000		171,347	149,072	22,275
18	Pumper Truck	2027	580,000	21,569	558,431	375,000		183,431	159,585	23,846
19	Tanker Truck	2028	606,000	59,653	546,347	411,000		135,347	117,752	17,595
20	Pumper Truck	2028	580,000	21,569	558,431	375,000		183,431	159,585	23,846
21	Pumper Truck	2029	580,000	21,569	558,431	375,000		183,431	159,585	23,846
22	Emergency Preparedness Manager Vehicle	2022	35,000	7,656	27,344	-		27,344	23,789	3,555
23	District / Platoon Chief Vehicle	2024	48,500	10,609	37,891	-		37,891	32,965	4,926
24	Training Officer Vehicle	2023	35,000	7,656	27,344	-		27,344	23,789	3,555
25	Equipment for Additional Fire Fighters (4)	2021-2024	27,200	5,950	21,250	-		21,250	18,488	2,763
	<b>Studies</b>		-	-	-	-		-	-	-
26	Fire Master Plan	2028	80,000	-	80,000	20,000		60,000	52,200	7,800
	Reserve Fund Adjustment							864,321	751,959	112,362
	<b>Total</b>		<b>13,741,700</b>	<b>717,881</b>	<b>13,023,819</b>	<b>10,171,459</b>	<b>-</b>	<b>3,716,681</b>	<b>3,233,513</b>	<b>483,169</b>





## Infrastructure Costs Covered in the D.C. Calculation – Wastewater Collection

Prj.No	Increased Service Needs Attributable to Anticipated Development  2020-2031	Project #	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 66%	Non-Residential Share 34%
	<b>Studies, Plans and Related Support</b>			-	-	-	-	-	-	-	-
1	Logie St. SPS (formerly George St. SPS) Study	LSE-WW-07A	2021	75,000	-	75,000	-	-	75,000	49,500	25,500
2	Hwy. 7 SPS Study	LSE-WW-07B	2021	75,000	-	75,000	-	-	75,000	49,500	25,500
3	Ridout St. SPS Study		2021	75,000	-	75,000	33,504	-	41,496	27,387	14,109
				-	-	-	-	-	-	-	-
	<b>Vertical Infrastructure</b>			-	-	-	-	-	-	-	-
4	Hwy. 7 SPS	LSE-WW-04	2024	1,332,800	95,532	1,237,268	-	-	1,237,268	816,597	420,671
5	Logie St. SPS (formerly George St. SPS) Expansion	LSE-WW-05	2027	1,397,800	100,191	1,297,609	-	-	1,297,609	856,422	441,187
6	Need St. SPS Upgrades	WW-BOB-04	2022	373,000	-	373,000	52,037	-	320,963	211,835	109,127
7	Little Bob Dr. SPS Upgrades	WW-BOB-05	2022	305,200	-	305,200	63,868	-	241,332	159,279	82,053
8	Colborne St. SPS Upgrades	WW-FF-04	2021	429,500	-	429,500	191,197	-	238,303	157,280	81,023
9	Mary St. SPS Upgrades	WW-LIN-15	2031	1,987,100	142,276	1,844,824	685,207	-	1,159,617	765,347	394,270
10	Ridout St. SPS Upgrades	WW-LIN-19	2023	7,516,500	-	7,516,500	3,357,764	-	4,158,736	2,744,766	1,413,970
	<b>Linear Infrastructure</b>			-	-	-	-	-	-	-	-
11	Lindsay St. Trunk Sewer Extension - Logie St. to Hwy. 7	LSE-WW-02	2025	756,980	54,259	702,721	-	-	702,721	463,796	238,925
12	Durham St. and Sussex St. Sewer Replacement - Albert St. to Melbourne St.	WW-LIN-01	2024	527,900	-	527,900	155,203	-	372,697	245,980	126,717
13	Sussex St. Sewer Replacement - Melbourne St. to Glenelg St.	WW-LIN-02	2024	241,900	-	241,900	81,641	-	160,259	105,771	54,488
14	Sussex St. Sewer Replacement - Glenelg St. to Russell St.	WW-LIN-03	2024	305,200	-	305,200	81,387	-	223,813	147,717	76,097
15	Sussex St. Sewer Replacement - Russell St. to Kent St.	WW-LIN-04	2024	310,800	-	310,800	82,880	-	227,920	150,427	77,493
16	Kent St. Sewer Replacement - Sussex St. to Victoria Ave.	WW-LIN-05	2024	288,200	-	288,200	96,323	-	191,877	126,639	65,238
17	Kent St. Sewer Replacement - Victoria Ave. to Cambridge St.	WW-LIN-06	2021	258,800	-	258,800	9,372	-	249,428	164,622	84,805
18	Cambridge St. Sewer Replacement - Kent St. to Peel St.	WW-LIN-07	2021	321,000	-	321,000	11,625	-	309,375	204,188	105,188
19	Cambridge St., Bond St. and William St. Sewer Replacement - Peel St. to Francis St.	WW-LIN-08	2023	1,434,400	-	1,434,400	191,107	-	1,243,293	820,573	422,720
20	Albert St. Sewer Replacement - Mary St. to Durham St.	WW-LIN-17	2028	801,400	57,380	744,020	295,308	-	448,711	296,150	152,562
21	St. David St. Sewer Interconnection	WW-LIN-18	2026	151,500	-	151,500	75,750	-	75,750	49,995	25,755
	Reserve Fund Adjustment								14,296,226	9,435,509	4,860,717
	<b>Total</b>			<b>18,964,980</b>	<b>449,638</b>	<b>18,515,342</b>	<b>5,464,173</b>	<b>-</b>	<b>27,347,395</b>	<b>18,049,281</b>	<b>9,298,114</b>



### Infrastructure Costs Covered in the D.C. Calculation – Water Treatment

Prj.No	Increased Service Needs Attributable to Anticipated Development  2020-2031	Project #	Timing (year)	Gross Capital Cost Estimate (2019\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 86%	Non-Residential Share 14%
	<b>Studies</b>			-	-	-	-		-	-	-
1	Capacity Studies		2021	300,000	-	300,000	-		300,000	258,000	42,000
2	Capacity Studies		2026	300,000	-	300,000	-		300,000	258,000	42,000
3	Capacity Studies		2031	300,000	-	300,000	-		300,000	258,000	42,000
	<b>Vertical</b>			-	-	-	-		-	-	-
4	Fenelon Falls WTP LLPS and SCADA Upgrade	W-FF-01	2023	500,000	69,578	430,422	98,699		331,722	285,281	46,441
5	Lindsay WTP LLPS Upgrades	W-LIN-38	2028	5,038,000	537,372	4,500,628	-		4,500,628	3,870,540	630,088
6	Lindsay WTP Expansion	W-LIN-38A	2028	21,441,900	2,287,074	19,154,826	-		19,154,826	16,473,150	2,681,676
7	Janetville WTP Upgrades		2025	175,000	-	175,000	87,500		87,500	75,250	12,250
				-	-	-	-		-	-	-
8	2009 D.C. Growth Related Debt Payments (NPV of Principal and Interest)		2020-2028	933,162	-	933,162	-		933,162	802,519	130,643
9	D.C. Reserve Fund Debt (NPV of Principal and Interest)		2020-2031	1,002,813	-	1,002,813	-		1,002,813	862,419	140,394
				-	-	-	-		-	-	-
	Reserve Fund Adjustment			-	-	-	-		(1,607,996)	(1,382,877)	(225,119)
	<b>Total</b>			<b>29,990,875</b>	<b>2,894,024</b>	<b>27,096,850</b>	<b>186,199</b>	<b>-</b>	<b>25,302,655</b>	<b>21,760,283</b>	<b>3,542,372</b>



## 6. D.C. Calculation

### 6.1 Overview

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The calculation of the maximum D.C.s that could be imposed by Council have been undertaken using a cash-flow approach for the growth-related capital costs identified in Chapter 5. The calculations are presented in Tables 6-1 to 6-7 for the following services, service areas, and forecast periods:

- Table 6-1 – Water Treatment and Distribution Services imposed in the urban serviced area over the 12-year period to 2031;
- Table 6-2 – Wastewater Treatment Services imposed in the urban serviced area over the 12-year period to 2031;
- Table 6-3 – Wastewater Collection Services imposed in the urban serviced area, excluding the Northwest Development Area of Lindsay, over the 12-year period to 2031;
- Table 6-4 – Roads and Related and Fire Services over the 12-year period City-wide;
- Table 6-5 – Police Services imposed in the Town of Lindsay and the former Township of Ops;
- Table 6-6 – Transit Services imposed in the Town of Lindsay; and
- Table 6-7 – City-wide services imposed over the 10-year period to 2029 (i.e. Parking Services, Airport Services, Parks and Recreation, Library Services, Paramedic Services, Municipal By-Law Enforcement, Health & Social Services, Waste Diversion Services, and Administration Studies).

The calculation for residential development is generated on a per capita basis and is based upon four forms of housing types (single and semi-detached, apartments 2+ bedrooms, apartment's bachelor and 1 bedroom, and rows or multiples). The non-residential D.C. has been calculated on a per sq.m. of G.F.A. basis for industrial, commercial, institutional development, as well as on a uniform bases for all types of non-residential development. The costs by that have been allocated to non-residential development in Chapter 5 have been further allocated to industrial, commercial, and institutional development based on the relationship of employment over the respective forecast periods are service areas. The non-residential charge is also calculated for



electrical generation development (i.e. wind turbines and solar farms) on a residential equivalent basis (for Fire, Police, Roads and Relates, Paramedic, and Administration Studies Services) for each 500 kW of nameplate generating capacity.

With respect to non-residential development, the total costs in the differentiated charge (i.e. industrial, commercial, and institutional) are allocated to non-residential development based on need for service, and have been divided by the anticipated development by type over the planning period to calculate a cost per sq.m of G.F.A.

The cash-flow calculations of the maximum D.C.s that could be imposed by Council have been undertaken to account for the timing of revenues and expenditures and the resultant financing needs. The cash-flow calculations have been undertaken by service for each forecast development type, i.e. residential, industrial, commercial, institutional, and uniform non-residential development. D.C. cash flow calculation tables are provided in Appendix C and have been undertaken to account for 1.25% earnings on D.C. reserve fund balances and 3.25% interest charged for reserve fund borrowing.

Tables 6-8 and 6-9 summarize the recommended schedule of charges, reflecting the maximum D.C.s by residential dwelling type, per sq.m. of G.F.A. for non-residential development (industrial, commercial, institutional, and uniform), and non-residential electrical generation development (per 500 kW nameplate generating capacity). Tables 6-10 and 6-11 compare the City's existing charges to the charges proposed herein (Tables 6-8 and 6-9), for a single detached residential dwelling unit (S.D.U.), and per sq.m. of G.F.A. for industrial, commercial, institutional, and uniform non-residential charges.



Table 6-1  
City of Kawartha Lakes Calculation of Development Charges  
within the Water Urban Serviced Area  
2020-2031

SERVICE	2020\$ D.C.-Eligible Cost					2020\$ D.C.-Eligible Cost				
	Residential	Non-Residential				SDU	per m <sup>2</sup>			
		Uniform	Industrial	Commercial	Institutional		Uniform	Industrial	Commercial	Institutional
	\$	\$				\$	\$	\$	\$	\$
1. Water Treatment	21,760,283	3,542,372	601,209	2,238,806	702,356	3,181	22.39	12.29	29.48	21.04
2. Water Distribution	27,152,907	4,420,241	750,200	2,793,627	876,414	3,302	23.24	12.76	30.61	21.85
<b>TOTAL</b>	<b>\$48,913,190</b>	<b>\$7,962,612</b>	<b>\$1,351,409</b>	<b>\$5,032,433</b>	<b>\$1,578,771</b>	<b>\$6,483</b>	<b>45.63</b>	<b>25.05</b>	<b>60.09</b>	<b>42.90</b>
Financing Cost	\$972,677	\$160,034	\$27,827	\$100,887	\$30,833					
<b>D.C.-Eligible Capital Cost</b>	<b>\$49,885,867</b>	<b>\$8,122,646</b>	<b>\$1,379,236</b>	<b>\$5,133,320</b>	<b>\$1,609,604</b>					
Buildout Gross Population/GFA Growth (sq.m.)	19,152	178,021	55,064	85,434	37,524					
<b>Cost Per Capita/Non-Residential GFA (sq.m.)</b>	<b>\$2,604.73</b>	<b>\$45.63</b>	<b>\$25.05</b>	<b>\$60.09</b>	<b>\$42.90</b>					
<b>By Residential Unit Type</b>	<b>P.P.U.</b>									
Single and Semi-Detached Dwelling	2.489	\$6,483								
Apartments - 2 Bedrooms +	1.493	\$3,889								
Apartments - Bachelor and 1 Bedroom	1.125	\$2,930								
Row or Multiple	2.214	\$5,767								



Table 6-2  
City of Kawartha Lakes Calculation of Development Charges  
within the Wastewater Urban Serviced Area  
2020-2031

SERVICE	2020\$ D.C.-Eligible Cost					2020\$ D.C.-Eligible Cost				
	Residential	Non-Residential				SDU	per m <sup>2</sup>			
		Uniform	Industrial	Commercial	Institutional		Uniform	Industrial	Commercial	Institutional
	\$	\$				\$	\$	\$	\$	\$
3. Wastewater Treatment	29,820,360	4,854,477	778,990	3,139,720	935,767	4,057	28.24	15.32	36.76	26.26
<b>TOTAL</b>	<b>\$29,820,360</b>	<b>\$4,854,477</b>	<b>\$778,990</b>	<b>\$3,139,720</b>	<b>\$935,767</b>	<b>\$4,057</b>	<b>28.24</b>	<b>15.32</b>	<b>36.76</b>	<b>26.26</b>
	\$1,362,900	\$221,677	\$35,489	\$143,394	\$42,858					
<b>D.C.-Eligible Capital Cost</b>	<b>\$31,183,260</b>	<b>\$5,076,154</b>	<b>\$814,479</b>	<b>\$3,283,115</b>	<b>\$978,626</b>					
Buildout Gross Population/GFA Growth (sq.m.)	19,132	179,749	53,178	89,308	37,263					
<b>Cost Per Capita/Non-Residential GFA (sq.m.)</b>	<b>\$1,629.90</b>	<b>\$28.24</b>	<b>\$15.32</b>	<b>\$36.76</b>	<b>\$26.26</b>					
<b>By Residential Unit Type</b>	<b>P.P.U.</b>									
Single and Semi-Detached Dwelling	2.489	\$4,057								
Apartments - 2 Bedrooms +	1.493	\$2,433								
Apartments - Bachelor and 1 Bedroom	1.125	\$1,834								
Row or Multiple	2.214	\$3,609								



Table 6-3  
 City of Kawartha Lakes Calculation of Development Charges  
 within the Wastewater Urban Serviced Area (Excluding Lindsay Northwest Development Area)  
 2020-2031

SERVICE	2020\$ D.C.-Eligible Cost					2020\$ D.C.-Eligible Cost				
	Residential	Non-Residential				SDU	per m <sup>2</sup>			
		Uniform	Industrial	Commercial	Institutional		Uniform	Industrial	Commercial	Institutional
	\$	\$				\$	\$	\$	\$	\$
4. Wastewater Collection	18,049,281	9,298,114	1,492,052	6,013,722	1,792,340	5,899	51.97	28.19	67.65	48.33
<b>TOTAL</b>	<b>\$18,049,281</b>	<b>\$9,298,114</b>	<b>\$1,492,052</b>	<b>\$6,013,722</b>	<b>\$1,792,340</b>	<b>\$5,899</b>	<b>51.97</b>	<b>28.19</b>	<b>67.65</b>	<b>48.33</b>
	\$91,248	\$43,796	\$6,864	\$28,367	\$8,694					
<b>D.C.-Eligible Capital Cost</b>	<b>\$18,140,529</b>	<b>\$9,341,910</b>	<b>\$1,498,917</b>	<b>\$6,042,089</b>	<b>\$1,801,033</b>					
Buildout Gross Population/GFA Growth (sq.m.)	7,654	179,749	53,178	89,308	37,263					
<b>Cost Per Capita/Non-Residential GFA (sq.m.)</b>	<b>\$2,370.02</b>	<b>\$51.97</b>	<b>\$28.19</b>	<b>\$67.65</b>	<b>\$48.33</b>					
<b>By Residential Unit Type</b>										
	<b>P.P.U.</b>									
Single and Semi-Detached Dwelling	2.489	\$5,899								
Apartments - 2 Bedrooms +	1.493	\$3,538								
Apartments - Bachelor and 1 Bedroom	1.125	\$2,666								
Row or Multiple	2.214	\$5,247								



Table 6-4  
City of Kawartha Lakes Calculation of Development Charges  
for City-Wide Services  
2020-2031

SERVICE	2020\$ D.C.-Eligible Cost					2020\$ D.C.-Eligible Cost				
	Residential	Non-Residential				SDU	per m <sup>2</sup>			
		Uniform	Industrial	Commercial	Institutional		Uniform	Industrial	Commercial	Institutional
	\$	\$				\$	\$	\$	\$	\$
5. Roads and Related	61,739,478	9,225,439	1,558,830	5,930,639	1,735,970	6,049	49.39	26.96	64.71	46.23
6. Fire Services	3,233,513	483,169	81,641	310,608	90,919	322	2.63	1.45	3.45	2.44
<b>TOTAL</b>	<b>\$64,972,991</b>	<b>\$9,708,608</b>	<b>\$1,640,471</b>	<b>\$6,241,248</b>	<b>\$1,826,889</b>	<b>\$6,371</b>	<b>\$52.02</b>	<b>\$28.41</b>	<b>\$68.17</b>	<b>\$48.67</b>
	(\$639,754)	(\$95,863)	(\$31,242)	(\$63,422)	(\$614)					
<b>D.C.-Eligible Capital Cost</b>	<b>\$64,333,237</b>	<b>\$9,612,745</b>	<b>\$1,609,230</b>	<b>\$6,177,826</b>	<b>\$1,826,275</b>					
12-Year Gross Population/GFA Growth (sq.m.)	25,132	184,784	56,634	90,627	37,524					
<b>Cost Per Capita/Non-Residential GFA (sq.m.)</b>	<b>\$2,559.81</b>	<b>\$52.02</b>	<b>\$28.41</b>	<b>\$68.17</b>	<b>\$48.67</b>					
<b>By Residential Unit Type</b>	<b>P.P.U.</b>									
Single and Semi-Detached Dwelling	2.489	\$6,371								
Apartments - 2 Bedrooms +	1.493	\$3,822								
Apartments - Bachelor and 1 Bedroom	1.125	\$2,880								
Row or Multiple	2.214	\$5,667								





Table 6-5  
City of Kawartha Lakes Calculation of Development Charges  
for Police Services  
2020-2029

SERVICE	2020\$ D.C.-Eligible Cost					2020\$ D.C.-Eligible Cost				
	Residential	Non-Residential				SDU	per m <sup>2</sup>			
		Uniform	Industrial	Commercial	Institutional		Uniform	Industrial	Commercial	Institutional
	\$	\$				\$	\$	\$	\$	\$
7. Police Services	1,956,163	318,445	62,615	197,580	58,250	393	2.69	1.51	3.62	2.59
<b>TOTAL</b>	<b>\$1,956,163</b>	<b>\$318,445</b>	<b>\$62,615</b>	<b>\$197,580</b>	<b>\$58,250</b>	<b>\$393</b>	<b>\$2.69</b>	<b>\$1.51</b>	<b>\$3.62</b>	<b>\$2.59</b>
	\$94,611	\$15,183	\$3,028	\$9,556	\$2,817					
<b>D.C.-Eligible Capital Cost</b>	<b>\$2,050,774</b>	<b>\$333,629</b>	<b>\$65,643</b>	<b>\$207,136</b>	<b>\$61,067</b>					
10-Year Gross Population/GFA Growth (sq.m.)	12,988	124,220	43,501	57,194	23,607					
<b>Cost Per Capita/Non-Residential GFA (sq.m.)</b>	<b>\$157.90</b>	<b>\$2.69</b>	<b>\$1.51</b>	<b>\$3.62</b>	<b>\$2.59</b>					
<b>By Residential Unit Type</b>	<b>P.P.U.</b>									
Single and Semi-Detached Dwelling	2.489	\$393								
Apartments - 2 Bedrooms +	1.493	\$236								
Apartments - Bachelor and 1 Bedroom	1.125	\$178								
Row or Multiple	2.214	\$350								



Table 6-6  
City of Kawartha Lakes Calculation of Development Charges  
for Transit Services  
2020-2029

SERVICE	2020\$ D.C.-Eligible Cost					2020\$ D.C.-Eligible Cost				
	Residential	Non-Residential				SDU	per m <sup>2</sup>			
		Uniform	Industrial	Commercial	Institutional		Uniform	Industrial	Commercial	Institutional
	\$	\$				\$	\$	\$	\$	\$
8. Transit Services	1,193,345	210,590	41,332	130,689	38,569	240	1.71	0.96	2.30	1.65
<b>TOTAL</b>	<b>\$1,193,345</b>	<b>\$210,590</b>	<b>\$41,332</b>	<b>\$130,689</b>	<b>\$38,569</b>	<b>\$240</b>	<b>\$1.71</b>	<b>\$0.96</b>	<b>\$2.30</b>	<b>\$1.65</b>
	\$9,405	\$1,662	\$326	\$1,032	\$304					
<b>D.C.-Eligible Capital Cost</b>	<b>\$1,202,750</b>	<b>\$212,253</b>	<b>\$41,658</b>	<b>\$131,721</b>	<b>\$38,874</b>					
10-Year Gross Population/GFA Growth (sq.m.)	12,487	124,109	43,501	57,194	23,607					
<b>Cost Per Capita/Non-Residential GFA (sq.m.)</b>	<b>\$96.32</b>	<b>\$1.71</b>	<b>\$0.96</b>	<b>\$2.30</b>	<b>\$1.65</b>					
<b>By Residential Unit Type</b>	<b>P.P.U.</b>									
Single and Semi-Detached Dwelling	2.489	\$240								
Apartments - 2 Bedrooms +	1.493	\$144								
Apartments - Bachelor and 1 Bedroom	1.125	\$108								
Row or Multiple	2.214	\$213								



Table 6-7  
City of Kawartha Lakes Calculation of Development Charges  
for City-Wide Services  
2020-2029

SERVICE	2020\$ D.C.-Eligible Cost					2020\$ D.C.-Eligible Cost				
	Residential	Non-Residential				SDU	per m <sup>2</sup>			
		Uniform	Industrial	Commercial	Institutional		Uniform	Industrial	Commercial	Institutional
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
9. Parking Services	944,555	141,140	23,849	90,733	26,559	111	0.90	0.49	1.18	0.84
10. Airport Services	181,740	27,157	4,589	17,458	5,110	22	0.18	0.10	0.24	0.17
11. Parks and Recreation	5,687,151	299,324	50,577	192,422	56,324	664	1.91	1.91	1.91	1.91
12. Library Services	2,931,743	154,302	26,073	99,194	29,035	340	0.98	0.98	0.98	0.98
13. Administration Studies	3,070,040	458,742	77,514	294,905	86,322	362	2.95	1.61	3.87	2.76
14. Municipal By-law Enforcement	123,503	18,454	3,118	11,864	3,473	14	0.12	0.06	0.15	0.11
15. Paramedic Services	1,645,395	245,864	41,544	158,055	46,265	190	1.55	0.85	2.03	1.45
16. Health & Social Services	1,712,724	-	-	-	-	206				
17. Waste Diversion Services	285,471	42,657	7,208	27,422	8,027	33	0.27	0.15	0.35	0.25
<b>TOTAL</b>	<b>\$16,582,323</b>	<b>\$1,387,639</b>	<b>\$234,471</b>	<b>\$892,054</b>	<b>\$261,115</b>	<b>\$1,941</b>	<b>\$8.85</b>	<b>\$6.14</b>	<b>\$10.71</b>	<b>\$8.48</b>
	\$226,718	\$16,840	\$66,946	(\$59,059)	\$8,953					
<b>D.C.-Eligible Capital Cost</b>	<b>\$16,809,041</b>	<b>\$1,404,479</b>	<b>\$301,416</b>	<b>\$832,995</b>	<b>\$270,068</b>					
10-Year Gross Population/GFA Growth (sq.m.)	21,550	158,679	49,053	77,760	31,866					
<b>Cost Per Capita/Non-Residential GFA (sq.m.)</b>	<b>\$780.00</b>	<b>\$8.85</b>	<b>\$6.14</b>	<b>\$10.71</b>	<b>\$8.48</b>					
<b>By Residential Unit Type</b>	<b>P.P.U.</b>									
Single and Semi-Detached Dwelling	2.489	\$1,941								
Apartments - 2 Bedrooms +	1.493	\$1,165								
Apartments - Bachelor and 1 Bedroom	1.125	\$878								
Row or Multiple	2.214	\$1,727								



Table 6-8  
City of Kawartha Lakes  
Calculated Schedule of Residential Development Charges

Service	RESIDENTIAL			Row or Multiple
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	
<b>Municipal Wide Services:</b>				
Fire Services	322	193	146	287
Police Services <sup>1</sup>	393	236	178	350
Roads and Related	6,049	3,628	2,734	5,381
Transit Services <sup>2</sup>	240	144	108	213
Parking Services	111	66	50	98
Airport Services	22	13	10	20
Parks and Recreation	664	398	300	590
Library Services	340	204	154	303
Paramedic Services	190	114	86	169
Municipal By-law Enforcement	14	9	6	13
Health & Social Services	206	123	93	183
Waste Diversion Services	33	20	15	29
Administration Studies	362	217	164	322
<b>Total Municipal Wide Services</b>	<b>8,946</b>	<b>5,365</b>	<b>4,044</b>	<b>7,958</b>
<b>Urban Services</b>				
Wastewater Treatment	4,057	2,433	1,834	3,609
Wastewater Collection <sup>3</sup>	5,899	3,538	2,666	5,247
Water Treatment	3,181	1,908	1,438	2,829
Water Distribution	3,302	1,981	1,493	2,938
<b>Total Urban Services</b>	<b>16,439</b>	<b>9,860</b>	<b>7,431</b>	<b>14,623</b>
<b>Urban - Lindsay</b>	<b>25,385</b>	<b>15,225</b>	<b>11,475</b>	<b>22,581</b>
<b>Urban - NWT</b>	<b>19,486</b>	<b>11,687</b>	<b>8,809</b>	<b>17,334</b>
<b>Urban - Other</b>	<b>24,752</b>	<b>14,845</b>	<b>11,189</b>	<b>22,018</b>
<b>Rural - Ops</b>	<b>8,706</b>	<b>5,221</b>	<b>3,936</b>	<b>7,745</b>
<b>Rural - Other</b>	<b>8,313</b>	<b>4,985</b>	<b>3,758</b>	<b>7,395</b>

1. Polices services only payable within Lindsay and the former Township of Ops

2. Transit Services only payable within Lindsay

3. Wastewater Collection Services only payable within municipal service area, outside of the Northwest Lindsay Development Area



Table 6-9  
City of Kawartha Lakes  
Calculated Schedule of Non-Residential Development Charges

Service	NON-RESIDENTIAL (per sq.m. of Gross Floor Area)				NON-RESIDENTIAL (per 500kW nameplate generating capacity)
	Uniform	Industrial	Commercial	Institutional	
<b>Municipal Wide Services:</b>					
Fire Services	2.63	1.45	3.45	2.44	322
Police Services <sup>1</sup>	2.69	1.51	3.62	2.59	393
Roads and Related	49.39	26.96	64.71	46.23	6049
Transit Services <sup>2</sup>	1.71	0.96	2.30	1.65	
Parking Services	0.90	0.49	1.18	0.84	
Airport Services	0.18	0.10	0.24	0.17	
Parks and Recreation	1.91	1.91	1.91	1.91	
Library Services	0.98	0.98	0.98	0.98	
Paramedic Services	1.55	0.85	2.03	1.45	190
Municipal By-law Enforcement	0.12	0.06	0.15	0.11	
Health & Social Services					
Waste Diversion Services	0.27	0.15	0.35	0.25	
Administration Studies	2.95	1.61	3.87	2.76	362
<b>Total Municipal Wide Services</b>	<b>65.27</b>	<b>37.03</b>	<b>84.80</b>	<b>61.38</b>	<b>7,316</b>
<b>Urban Services</b>					
Wastewater Treatment	28.24	15.32	36.76	26.26	
Wastewater Collection <sup>3</sup>	51.97	28.19	67.65	48.33	
Water Treatment	22.39	12.29	29.48	21.04	
Water Distribution	23.24	12.76	30.61	21.85	
<b>Total Urban Services</b>	<b>125.84</b>	<b>68.55</b>	<b>164.50</b>	<b>117.49</b>	<b>-</b>
<b>Urban - Lindsay</b>	<b>191.11</b>	<b>105.58</b>	<b>249.31</b>	<b>178.87</b>	<b>7,316</b>
<b>Urban - NWT</b>	<b>139.14</b>	<b>77.39</b>	<b>181.65</b>	<b>130.54</b>	<b>7,316</b>
<b>Urban - Other</b>	<b>186.71</b>	<b>103.11</b>	<b>243.38</b>	<b>174.64</b>	<b>6,923</b>
<b>Rural - Ops</b>	<b>63.56</b>	<b>36.07</b>	<b>82.50</b>	<b>59.73</b>	<b>7,316</b>
<b>Rural - Other</b>	<b>60.87</b>	<b>34.56</b>	<b>78.88</b>	<b>57.15</b>	<b>6,923</b>

1. Polices services only payable within Lindsay and the former Township of Ops

2. Transit Services only payable within Lindsay

3. Wastewater Collection Services only payable within municipal service area, outside of the Northwest Lindsay Development Area



Table 6-10  
City of Kawartha Lakes  
Comparison of Current and Calculated Residential Development Charges

Service	Single and Semi-Detached Dwelling			
	Current	Calculated	Change (%)	Change (\$)
<b>Municipal Wide Services:</b>				
Fire Services	532	322	-39%	(210)
Police Services <sup>1</sup>	508	393	-23%	(115)
Roads and Related	5,313	6,049	14%	736
Transit Services <sup>2</sup>	77	240	211%	163
Parking Services	-	111		111
Airport Services	31	22	-28%	(9)
Parks and Recreation	204	664	225%	460
Library Services	235	340	45%	105
Paramedic Services	74	190	157%	116
Municipal By-law Enforcement	-	14		14
Health & Social Services	-	206		206
Waste Diversion Services	-	33		33
Administration Studies	140	362	158%	222
<b>Total Municipal Wide Services</b>	<b>7,114</b>	<b>8,946</b>	<b>26%</b>	<b>1,832</b>
<b>Urban Services</b>				
Wastewater Treatment	1,744	4,057	133%	2,313
Wastewater Collection <sup>3</sup>	5,825	5,899	1%	74
Water Treatment	2,485	3,181	28%	696
Water Distribution	3,011	3,302	10%	291
<b>Total Urban Services</b>	<b>13,065</b>	<b>16,439</b>	<b>26%</b>	<b>3,374</b>
<b>Urban - Lindsay</b>	<b>20,179</b>	<b>25,385</b>	<b>26%</b>	<b>5,206</b>
<b>Urban - NWT</b>	<b>14,354</b>	<b>19,486</b>	<b>36%</b>	<b>5,132</b>
<b>Urban - Other</b>	<b>19,594</b>	<b>24,752</b>	<b>26%</b>	<b>5,158</b>
<b>Rural - Ops</b>	<b>7,037</b>	<b>8,706</b>	<b>24%</b>	<b>1,669</b>
<b>Rural - Other</b>	<b>6,529</b>	<b>8,313</b>	<b>27%</b>	<b>1,784</b>



Table 6-11  
City of Kawartha Lakes  
Comparison of Current and Calculated Non-Residential Development Charges

Service	Industrial				Commercial				Institutional				Uniform Calculated
	Current	Calculated	Change (%)	Change (\$)	Current	Calculated	Change (%)	Change (\$)	Current	Calculated	Change (%)	Change (\$)	
<b>Municipal Wide Services:</b>													
Fire Services	2.98	1.45	-51%	(1.53)	7.15	3.45	-52%	(3.70)	5.11	2.44	-52%	(2.67)	2.63
Police Services <sup>1</sup>	2.05	1.51	-26%	(0.54)	4.90	3.62	-26%	(1.28)	3.51	2.59	-26%	(0.92)	2.69
Roads and Related	27.46	26.96	-2%	(0.50)	63.21	64.71	2%	1.50	45.12	46.23	2%	1.11	49.39
Transit Services <sup>2</sup>	0.31	0.96	209%	0.65	0.72	2.30	220%	1.58	0.50	1.65	229%	1.15	1.71
Parking Services	-	0.49		0.49	-	1.18		1.18	-	0.84		0.84	0.90
Airport Services	0.16	0.10	-38%	(0.06)	0.41	0.24	-42%	(0.17)	0.29	0.17	-42%	(0.12)	0.18
Parks and Recreation	1.23	1.91	55%	0.68	1.23	1.91	55%	0.68	1.23	1.91	55%	0.68	1.91
Library Services	1.43	0.98	-32%	(0.45)	1.43	0.98	-32%	(0.45)	1.43	0.98	-32%	(0.45)	0.98
Paramedic Services	0.41	0.85	107%	0.44	1.00	2.03	103%	1.03	0.72	1.45	102%	0.73	1.55
Municipal By-law Enforcement	-	0.06		0.06	-	0.15		0.15	-	0.11		0.11	0.12
Health & Social Services	-	-		-	-	-		-	-	-		-	-
Waste Diversion Services	-	0.15		0.15	-	0.35		0.35	-	0.25		0.25	0.27
Administration Studies	0.78	1.61	107%	0.83	1.87	3.87	107%	2.00	1.35	2.76	105%	1.41	2.95
<b>Total Municipal Wide Services</b>	<b>36.81</b>	<b>37.03</b>	<b>1%</b>	<b>0.22</b>	<b>81.92</b>	<b>84.80</b>	<b>4%</b>	<b>2.88</b>	<b>59.26</b>	<b>61.38</b>	<b>4%</b>	<b>2.12</b>	<b>65.27</b>
<b>Urban Services</b>													
Wastewater Treatment	6.95	15.32	120%	8.37	15.98	36.76	130%	20.78	11.44	26.26	130%	14.82	28.24
Wastewater Collection <sup>3</sup>	23.41	28.19	20%	4.78	53.12	67.65	27%	14.53	38.11	48.33	27%	10.22	51.97
Water Treatment	10.10	12.29	22%	2.19	23.22	29.48	27%	6.26	16.62	21.04	27%	4.42	22.39
Water Distribution	12.27	12.76	4%	0.49	28.73	30.61	7%	1.88	20.55	21.85	6%	1.30	23.24
<b>Total Urban Services</b>	<b>52.73</b>	<b>68.55</b>	<b>30%</b>	<b>16</b>	<b>121.05</b>	<b>164.50</b>	<b>36%</b>	<b>43</b>	<b>86.72</b>	<b>117.49</b>	<b>35%</b>	<b>31</b>	<b>125.84</b>
<b>Urban - Lindsay</b>	<b>89.54</b>	<b>105.58</b>	<b>18%</b>	<b>16.04</b>	<b>202.97</b>	<b>249.31</b>	<b>23%</b>	<b>46.34</b>	<b>145.98</b>	<b>178.87</b>	<b>23%</b>	<b>32.89</b>	<b>191.11</b>
<b>Urban - NWT</b>	<b>66.13</b>	<b>77.39</b>	<b>17%</b>	<b>11.26</b>	<b>149.85</b>	<b>181.65</b>	<b>21%</b>	<b>31.80</b>	<b>107.87</b>	<b>130.54</b>	<b>21%</b>	<b>22.67</b>	<b>139.14</b>
<b>Urban - Other</b>	<b>87.18</b>	<b>103.11</b>	<b>18%</b>	<b>15.93</b>	<b>197.35</b>	<b>243.38</b>	<b>23%</b>	<b>46.03</b>	<b>141.97</b>	<b>174.64</b>	<b>23%</b>	<b>32.67</b>	<b>186.71</b>
<b>Rural - Ops</b>	<b>36.50</b>	<b>36.07</b>	<b>-1%</b>	<b>(0.43)</b>	<b>81.20</b>	<b>82.50</b>	<b>2%</b>	<b>1.30</b>	<b>58.76</b>	<b>59.73</b>	<b>2%</b>	<b>0.97</b>	<b>63.56</b>
<b>Rural - Other</b>	<b>34.45</b>	<b>34.56</b>	<b>0%</b>	<b>0.11</b>	<b>76.30</b>	<b>78.88</b>	<b>3%</b>	<b>2.58</b>	<b>55.25</b>	<b>57.15</b>	<b>3%</b>	<b>1.90</b>	<b>60.87</b>



- 1) Costs allocated to residential uses will be assigned to different types of residential units based on the average occupancy for each housing type constructed during the previous 15 years. Costs allocated to non-residential uses will be assigned to industrial, commercial and institutional uses based on the G.F.A. G.F.A. is defined as:
  - in the case of a residential building or structure, the total area of all floors above grade of a dwelling unit measured between the outside surfaces of exterior walls or between the outside surfaces of exterior walls and the centre line of party walls dividing the dwelling unit from any other dwelling unit or other portion of a building; and
  - in the case of a non-residential building or structure, or in the case of a mixed-use building or structure in respect of the non-residential portion thereof, the total area of all building floors above or below grade measured between the outside surfaces of the exterior walls, or between the outside surfaces of exterior walls and the centre line of party walls dividing a non-residential use and a residential use;
- 2) Costs allocated to residential and non-residential uses are based upon a number of conventions, as may be suited to each municipal circumstance. These are summarized in Chapter 5 herein.
- 3) Non-residential D.C.s are to be calculated and imposed on a uniform basis for Industrial, Commercial, and Institutional development.

### ***7.3.3 Application to Redevelopment of Land (Demolition and Conversion)***

If as a result of the redevelopment of land, a building or structure, or part thereof, existing on the same land was, or is to be demolished, in whole or in part, or converted from one principal use to another principal use, in order to facilitate the redevelopment, the development charge otherwise payable with respect to such redevelopment shall be reduced by:

- in the case of a residential building or structure, or in the case of a mixed-use building or structure, the residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable development charge by the





The following non-statutory exemptions are proposed to be included in the City's D.C. By-law:

- A place of worship;
- A non-profit hospice;
- A public hospital;
- A cemetery, burial site, or crematorium as defined in the Assessment Act;
- An agricultural development;
- A municipal housing dwelling unit;
- A park model trailer;
- The first 2,500 sq.m. of G.F.A. for any single commercial development; and
- Industrial development

For the purposes of funding the D.C. exemptions for agricultural development, the charge amounts are presented in Table 7-1 below for the respective development areas reflective of the lower density of development.

Table 7-1  
Agricultural Development Charge

Description	Agricultural Development (per sq.m. of G.F.A.)
Urban - Lindsay	22.74
Urban - NWT	16.60
Urban - Other	22.21
Rural - Ops	7.58
Rural - Other	7.25

### **7.3.5 Phasing in**

No provisions for phasing in the D.C. are provided in the D.C. by-law.

### **7.3.6 Timing of Collection**

The D.C.s for all services are payable upon issuance of a building permit for each dwelling unit, building or structure, subject to early or late payment agreements entered into by the City and an owner under s.27 of the D.C.A., 1997.



Where a development proceeds through a plan of subdivision under Section 51 of the Planning Act or a consent under Section 53 of the Planning Act and if a subdivision or consent agreement with respect to the development is entered into with the City, the D.C.s for roads and related, water treatment, water distribution, wastewater treatment, and wastewater collection services may be calculated and payable on the date the agreement is executed.

### **7.3.7 Indexing**

All D.C.s will be subject to mandatory indexing annually on January 1<sup>st</sup>, in accordance with provisions under the D.C.A.

### **7.3.8 D.C. Spatial Applicability**

The D.C.A. historically has provided the opportunity for a municipality to impose municipal-wide charges or area specific charges. Sections 2(7) and 2(8) of the D.C.A. provide that a D.C. by-law may apply to the entire municipality or only part of it and more than one D.C. by-law may apply to the same area. Amendments to the D.C.A. now require municipalities to consider the application of municipal-wide and area-specific D.C.s. s.10(2)(c.1) requires Council to consider the use of more than one D.C. by-law to reflect different needs from services in different areas.

Most municipalities in Ontario have established uniform, municipal-wide D.C.s. When area-specific charges are used, it is generally to underpin master servicing and front-end financing arrangements for more localized capital costs.

Area-specific charges are proposed for those services with area specific benefits (i.e. Police, Transit, Water Treatment, Water Distribution, Wastewater Treatment and Wastewater Collection), while a City-wide calculation is proposed for all other services. The rationale for maintaining a City-wide D.C. approach for all other services is based, in part, on the following:

- The ten-year service level from all applicable services across the City can be included to establish an upper ceiling on the amount of funds which can be collected. If a D.C. by-law applied to only a part of the municipality, the level of service cannot exceed that which would be determined if the by-law applied to the whole municipality. As such, when applied to forecast growth within the specific area, it would establish an area specific level of service ceiling which



could reduce the total revenue recoverable for the City, potentially resulting in D.C. revenue shortfalls and impacts on property taxes and user rates.

- City-wide D.C.s ensures a consistent approach to financing the entire cost associated with growth-related capital projects. For example, user rates and property taxes are required to finance the share of growth-related capital projects not recoverable by D.C.s and all associated operating costs. Therefore, the use of area specific D.C.s results in a share of growth-related capital costs being recovered from a specific area, with the remaining capital costs of the projects (i.e. non-D.C. recoverable share) and the associated operating costs with those new assets being recovered from uniform user rates and property taxes, applied to the entire City.
- Attempting to impose an area-specific D.C. potentially causes equity issues in transitioning from a City-wide approach to an area-specific approach. An area of a municipality that is less developed and becomes subject to an area specific D.C., could face a significant increase in D.C. rates, as the municipality will not benefit from drawing on the pool of D.C. funding and may have contributed D.C.s to fund capital required to support development in other communities of the City. Whereas, another part of the municipality that has experienced significant growth which required substantial capital investments, benefitted from the capital investments being financed by City-wide D.C.s. The implementation of area specific D.C.s could result in varying D.C.s across the City, which may impact the ability to attract investment into parts of the community.
- Services are generally available across the City, used often by all residents and are not restricted to one specific geographic area. The use of a City-wide D.C. approach reflects these system-wide benefits of service and more closely aligns with the funding principles of service provision (e.g. uniform City-wide property tax rates, etc.).

Based on the foregoing and discussions with City staff, there is no apparent justification for the establishment of further area-specific D.C.s at this time. The recommendation is to continue to apply City-wide D.C.s for all services other than Water Treatment, Water Distribution, Wastewater Treatment, Wastewater Collection, Police, and Transit.



## **7.4 Other D.C. By-law Provisions**

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### ***7.4.1 Categories of Services for Reserve Fund and Credit Purposes***

It is recommended that the City's D.C. collections be contributed into 17 separate reserve funds, including:

- Fire Services
- Police Services;
- Roads and Related;
- Transit Services;
- Parking Services;
- Airport Services;
- Parks and Recreation;
- Library Services;
- Paramedic Services;
- Municipal By-law Enforcement;
- Health & Social Services;
- Waste Diversion Services;
- Administration Studies;
- Wastewater Treatment;
- Wastewater Collection;
- Water Treatment; and
- Water Distribution.

### ***7.4.2 By-law In-force Date***

The proposed by-law under D.C.A., 1997 will come into force on April 1, 2020.

### ***7.4.3 Minimum Interest Rate Paid on Refunds and Charged for Inter-Reserve Fund Borrowing***

The minimum interest rate is the Bank of Canada rate on the day on which the by-law comes into force (as per s.11 of O.Reg. 82/98).



## 7.5 Other Recommendations

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### **It is recommended that Council:**

“Approve the capital project listing set out in Chapter 5 of the D.C. Background Study dated October 7, 2019 (as amended), subject to further annual review during the capital budget process;”

“Approve the D.C. Background Study dated October 7, 2019, as amended”

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

“Approve the D.C. By-law as set out in Appendix F.”



# Appendix F

## Proposed D.C. By-law

# The Corporation of the City of Kawartha Lakes

## By-Law 2019-XXX

### A By-Law to Impose Development Charges in the City of Kawartha Lakes

#### Recitals:

1. The City of Kawartha Lakes will experience growth through development requiring the provision of infrastructure and other capital-related services by the City, and intends to recover from development the costs of such services to the extent permitted by law or as otherwise considered advisable by Council.
2. Subsection 2(1) of the *Development Charges Act*, S.O. 1997 Chap. 27 (hereinafter, the "Act") provides that the council of a municipality may by by-law impose development charges against land to pay for increased capital costs required because of increased needs for services arising from the development of the area to which the by-law applies.
3. A draft of the report entitled "2019 Development Charges Background Study" (hereinafter, the "study") prepared by Watson and Associates Economists Limited (hereinafter, "Watson") and a draft proposed development charges by-law (hereinafter, the "proposed by-law") prepared by the Manager of Corporate Assets, were both dated and made publicly available on October 7, 2019.
4. Council held a public meeting regarding the study and proposed by-law on November 5, 2019, and sufficient public notice of the meeting was given by the City.
5. On November 29, 2019, Watson issued an addendum to the study and the Manager of Corporate Assets revised the proposed by-law, and the resulting amended study and revised proposed by-law were made publicly available on December 4, 2019.
6. Having reviewed the amended study and revised proposed by-law, Council has adopted the amended study and has determined that no further public meetings are required on these documents.
7. Having adopted the amended study, including the growth-related capital needs referred to therein, Council has thereby indicated its intention to ensure the increase in need for services attributable to anticipated development is met, and has further indicated its intention to recover the costs of the committed and future excess capacity identified in the study through development charges or other similar charges.

Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-Law 2019-XXX.

## Section 1.00: Definitions and Interpretation

1.01 **Definitions:** In this by-law,

“**accessory use**” means a use of land, a building or a structure which is naturally and normally incidental and subordinate in purpose and or floor area, and exclusively devoted to, the principal use of such land, building or structure;

“**Act**” means the *Development Charges Act*, S.O. 1997, Chap. 27, as amended, or any successor thereof;

“**agricultural**” means non-residential lands, buildings or structures or any part thereof used, designed or intended solely for farming, apiaries, fish farming, animal husbandry or the cultivation of trees, shrubs, flowers, grains, sod, fruits, vegetables and other crops or ornamental plants, or similar agrarian activity, on land of at least three (3) hectares in area, and includes barns, implement sheds, seasonal roadside stands and silos but does not include processing or year-round wholesale or retail facilities;

“**agricultural development charges**” means development charges pertaining to agricultural development as determined in the Development Charges Background Study but subject to annual indexation to which development charges set out in Schedules 1 and 2 to this by-law are subject in accordance with subsection 6.07 of this by-law;

“**apartment dwelling unit**” means a stacked dwelling unit or any dwelling unit within a dwelling:

- (a) containing three (3) or more dwelling units whereby access to each dwelling unit is obtained through one or more common entrances from the outside and the dwelling units are connected by one or more interior corridors; or
- (b) attached to a non-residential building or structure whereby the dwelling unit is not a single-detached, semi-detached or row dwelling unit and would otherwise constitute a multiple dwelling unit;

“**Assessment Act**” means the Assessment Act, R.S.O. 1990, Chap. A.31, as amended, or any successor thereof;

“**bedroom**” means, within a dwelling unit, a habitable room of less than seven (7) square metres of floor area, including a den, study or other similar area, but does not include a bathroom, living room, dining room or kitchen;



**“benefiting area”** means an area defined by map, geography, plan or legal description in a front-ending agreement or as established by Council through resolution or by by-law as an area in which development receives or will receive a benefit from the emplacement of municipal capital infrastructure;

**“board of education”** has the same meaning as set out in the *Education Act*, R.S.O. 1990, Chap. E.2, as amended, or any successor thereof;

**“Building Code Act”** means the *Building Code Act*, S.O. 1992, Chap. 23, as amended, or any successor thereof;

**“building permit”** or **“permit”** means a permission or authorization given in writing by the Chief Building Official for the construction or demolition of a building or structure, or part thereof, as defined in subsection 1(1) of the Building Code Act;

**“capital charge”** means a charge, fee or similar levy or cost recovery mechanism imposed on owners by the City pursuant to sections 390-400, inclusive, of the Municipal Act;

**“capital cost”** means capital costs as defined in subsection 5(3) of the Act incurred or proposed to be incurred by the City, or a local board thereof, directly or by others on behalf of and as authorized by the City or local board;

**“Chief Building Official”** means the person appointed by Council to discharge the duties of the chief building official pursuant to the Building Code Act;

**“City”, “City of Kawartha Lakes” or “Kawartha Lakes”** means The Corporation of the City of Kawartha Lakes and includes its entire geographic area;

**“City Treasurer”** means the person appointed by Council to discharge the duties of the treasurer described in section 286 of the Municipal Act;

**“commercial”** means non-residential lands, buildings or structures or any part thereof used, designed or intended to facilitate the buying or selling of commodities or services, including those related to self-service and other storage facilities, hotels, inns, motels and boarding, lodging, rooming houses and recreational lodging and all those that are non-residential in nature but excluded from all other types of non-residential land, structures and buildings otherwise defined in this by-law;

**“Condominium Act”** means the *Condominium Act*, S.O. 1998, Chap.19, as amended, or any successor thereof;

**“construction”** means the erection, installation, extension or material alteration or repair of a building or structure and includes the installation of a building unit, such as a shipping container, that is relocated or fabricated;

**“Council” or “City Council”** means the municipal council for the City;

**“demolition”** means the deconstruction or removal of a building or structure or any material part thereof;

**“development”** means the construction, erection or placing of one or more buildings or structures on land or the making of an addition or alteration to a building or structure that has the effect of increasing the size or usability thereof, and includes redevelopment which in turn includes demolition and or conversion of use;

**“development charge”** means a charge imposed pursuant to this by-law, or a predecessor thereof as context requires;

**“Development Charges Background Study”** means the most recent study, or successor thereof, as approved by or otherwise prepared for Council, undertaken by or on behalf of the City that satisfies or is intended to satisfy section 10 of the Act;

**“development charge reserve fund”** means a fund of the City established pursuant to section 33 of the Act;

**“dwelling”** means a residential building or structure, or part thereof, occupied or capable of being occupied as a home, residence or domestic establishment or habitat of some kind, but does not include motels, hotels, tents, truck campers, tourist trailers, mobile camper trailers or boarding, lodging or rooming houses of any kind;

**“dwelling unit”** means any part, which may include the entirety of, a dwelling used, designed or intended to be used exclusively by one person or two or more cohabitating persons;

**“electricity generation”** means non-residential lands, buildings or structures that that are not of an accessory use and that:

- (a) form, support or accommodate a system or utility used, designed or intended to convert wind, solar, biomass, coal, natural gas, waste, water flow or other form of energy into electricity and feed it into the general electricity grid, and includes such systems or utilities that participate or are intended to participate in the Independent Electricity System Operator’s Feed-In Tariff Program, or successor thereof, or similar program; and

(b) constitute development whereby gross floor area is inapplicable, indeterminate or otherwise unrepresentative of the scale of the development, as determined by the Chief Building Official;

**“existing development”** means development that existed as of the time this by-law comes into force;

**“existing industrial building”** has the same meaning as that set out in the Act;

**“general service area”** means all land within the corporate boundaries of the City of Kawartha Lakes;

**“gross floor area”**, as determined by the Chief Building Official, means:

(a) in the case of a residential building or structure, the total area of all building floors above grade of a dwelling unit measured between the outside surfaces of exterior walls or between the outside surfaces of exterior walls and the centre line of party walls dividing the dwelling unit from any other dwelling unit or other portion of a building; and

(b) in the case of a non-residential building or structure, or in the case of a mixed-use building or structure in respect of the non-residential portion thereof, the total area of all building floors above or below grade measured between the outside surfaces of the exterior walls, or between the outside surfaces of exterior walls and the centre line of party walls dividing a non-residential use and a residential use;

**“industrial”** means non-residential lands, buildings or structures or any part thereof used, designed or intended for manufacturing, processing, fabricating, electricity generation, assembly of raw goods, warehousing or bulk storage of goods, and accessory uses thereof, but does not include buildings or structures used for selling commodities to the general public through a warehouse club;

**“institutional”** means non-residential lands, buildings or structures or any part thereof used, designed or intended for any non-profit organization, group or association for the promotion of charitable, educational or benevolent objectives, and includes post-secondary institutions, nursing homes and non-profit clubs;

**“local board”** means a school board, public utility, commission, public library board, board of park management, local board of health, board of commissioners of police, planning board, or any other board, commission, committee, body or local authority established or exercising any power or authority under any legislation with respect to any of the affairs or purposes, including school purposes, of the City of Kawartha Lakes;

**“local services”** means those services, facilities or things that are:

(a) under the jurisdiction of the City and related to a plan of subdivision, or within the area to which the plan relates, to which sections 41, 51 or 53 of the Planning Act pertain; and

(b) those services to which section 59 of the Act pertains;

**“Manager of Corporate Assets”** means the person who holds that position and his or her delegate(s) or, in the event of organizational changes, another person designated by Council;

**“multiple dwelling unit”** means any dwelling unit, other than single-detached, semi-detached, row and apartment dwelling units, within a dwelling, and includes any dwelling unit not otherwise defined herein;

**“Municipal Act”** means the *Municipal Act, 2001*, S.O. 2001, Chap. 25, as amended, or any successor thereof;

**“municipal housing dwelling unit”** means a dwelling unit that is part of or intended to be part of a municipal housing project facility as defined in City of Kawartha Lakes By-Law 2006-262 (Consolidated Municipal Housing Facilities By-Law), as amended, or any successor thereof;

**“municipal service”** means a municipal service provided by or on behalf of the City and designated in subsection 2.01 of this by-law;

**“nameplate generating capacity”, “nameplate capacity” or “plated capacity”** means, in respect of electricity generation development, the maximum rated continuous load-carrying capability to generate electricity, expressed in kilowatts (KW), as verified, if applicable, by the Electrical Safety Authority or any successor thereof or similar regulating authority;

**“non-residential”** means lands, buildings or structures or any part thereof used, designed or intended for a use that is not a residential use;

**“Northwest Lindsay Development Area”** means the benefitting area in respect of the Northwest Sanitary Sewer Works Capital Charge, as indicated in Schedule 3 to this by-law;

**“Northwest Sanitary Sewer Works Capital Charge”** means the capital charge as prescribed by City of Kawartha Lakes By-Law 2015-151 (Northwest Sanitary Sewer Capital Charge), as amended, or any successor thereof;

**“owner”** means the owner of land, or successor thereof, or a person who has made application for an approval for the development of land upon which development charges are or are to be imposed;

**“Planning Act”** means the *Planning Act*, R.S.O. 1990, Chap.13, as amended, or any successor thereof;

**“police service area”** means the area serviced by the City of Kawartha Lakes Police Service, or any successor thereof, that being:

- (a) the union of all land within the former Township of Ops and the former Town of Lindsay, and all land that has been or may be appended thereto by the City to accommodate development, or in the alternative;
- (b) all land deemed to receive service by the City of Kawartha Lakes Police Service, or any successor thereof, as otherwise established by Council subsequent to the enactment of this by-law;

**“residential”** means lands, buildings or structures or any part thereof used, designed or intended to provide accommodation or quarters for living, sleeping, sanitary and culinary purposes, or otherwise to serve as a domestic residence;

**“row dwelling unit”** means a dwelling unit in a dwelling containing three (3) or more attached dwelling units in a single row whereby each dwelling unit has an exclusive entrance from the outside and is vertically separated from any abutting dwelling unit;

**“rural-Ops service area”** means all land within the police service area that does not form part of either the water or wastewater service areas;

**“rural-other service area”** means all land within the general service area that does not form part of the urban-Lindsay, urban-NWT, urban-other or rural-Ops service areas;

**“semi-detached dwelling unit”** means a dwelling unit in a dwelling consisting of exactly two (2) attached dwelling units whereby each dwelling unit has an exclusive entrance from the outside and is vertically separated from the abutting dwelling unit;

**“service area”** means a benefitting area in respect of a municipal service or set of municipal services, and includes the police, transit, water, wastewater, wastewater-NWT, general, urban-Lindsay, urban-NWT, urban-other, rural-Ops and rural-other service areas;

**“single-detached dwelling unit”** means a dwelling unit in a dwelling consisting of exactly one (1) dwelling unit that is not attached to another dwelling unit;

**“stacked dwelling unit”** means a dwelling unit, other than a row dwelling unit, within a dwelling containing at least three (3) dwelling units whereby each dwelling unit is separated from the others vertically and or horizontally and has an exclusive entrance from the outside;

**“temporary building or structure”** means a former building or structure that, as determined by the Chief Building Official, was created with the express intention of being used for a continuous period not exceeding six (6) months and existed or substantially existed for a continuous period not exceeding six (6) months;

**“transit service area”** means the area serviced by the City’s public transit service, that being:

- (a) all land within the former Town of Lindsay, and all land that has been or may be appended thereto by the City to accommodate development, or in the alternative;
- (b) all land deemed to receive the City’s public transit service as otherwise established by Council subsequent to the enactment of this by-law;

**“urban-Lindsay service area”** means the intersection of all land within the transit, police, water and wastewater service areas outside the wastewater-NWT service area;

**“urban-NWT service area”** means the intersection of all land within the transit, police, water and wastewater-NWT service areas;

**“urban-other service area”** means the intersection of all land within the water and wastewater service areas outside the urban-Lindsay and urban-NWT service areas;

**“wastewater-NWT service area”** means the intersection of all land within the Northwest Lindsay Development Area and the wastewater service area;

**“wastewater service area”** means the union of all land serviced by a City wastewater system, that being all land on which development is, as determined by the Chief Building Official, required, planned or expected to connect, or is capable of being connected in future, to a City wastewater system intended to service the development;

**“water service area”** means the union of all land serviced by a City water system, that being all land on which development is, as determined by the Chief Building Official, required, planned or expected to connect, or is capable of being connected in future, to a City water system intended to service the development; and

**“zoning by-law”** means the zoning by-law, or set of zoning by-laws, of the City enacted pursuant to section 34 of the Planning Act.

1.02 **Interpretation Rules:** All word variations and derivatives of the terms defined in subsection 1.01 shall carry a corresponding meaning, and the

words “include”, “includes”, “inclusive” and “including” are not to be read as limiting the meaning of a word or term to the phrases or descriptions that follow.

- 1.03 **Statutes:** References to laws in this by-law are meant to refer to the statutes, as amended from time to time, including the regulations made pursuant thereto, that are applicable within the Province of Ontario.
- 1.04 **Severability:** If a court or tribunal of competent jurisdiction declares any portion of this by-law to be illegal or unenforceable, that portion of this by-law shall be considered to be severed from the balance of the by-law, which shall continue to operate in full force and effect.

## **2 Section 2.00: Development Charges Respecting Municipal Services**

- 2.01 **Designation of Municipal Services:** Development charges shall be imposed in respect of the following municipal services to pay for the increased capital-related costs required in respect of the increased needs for services arising from development:

- (a) Health and Social;
- (b) Airport;
- (c) By-Law Enforcement;
- (d) Parking;
- (e) Parks and Recreation;
- (f) Library;
- (g) Administration Studies;
- (h) Fire;
- (i) Paramedic;
- (j) Police;
- (k) Transit;
- (l) Waste Diversion;
- (m) Roads and Related;
- (n) Water Treatment;
- (o) Water Distribution;

(p) Wastewater Treatment; and

(q) Wastewater Collection.

2.02 **Geographic Application of Development Charges:** Respecting the municipal services designated in subsection 2.01, development charges shall be imposed in the general service area, except that:

(a) police development charges shall be imposed in the police service area only;

(b) transit development charges shall be imposed in the transit service area only;

(c) water treatment and water distribution development charges shall be imposed in the water service area only;

(d) wastewater treatment development charges shall be imposed in the wastewater service area only; and

(e) wastewater collection development charges shall be imposed in the wastewater service area only, exclusive of the wastewater-NWT service area.

2.03 **Development Charges Independent of Specific Need or Benefit:** Development charges shall be determined and imposed pursuant to this by-law without regard to the specific increase in need for municipal services that may be required by, or the specific municipal service benefits that may be conferred to, any individual or particular development.

### **Section 3.00: Approvals for Development**

3.01 **Development Charges Triggered by Development Approvals:** Development charges shall be imposed against all lands, buildings or structures within the area to which this by-law applies if the development of such lands, buildings or structures requires any of the following approvals or actions:

(a) the passing of a zoning by-law or an amendment thereto under section 34 of the Planning Act;

(b) the approval of a minor variance under section 45 of the Planning Act;

(c) a conveyance of land to which a by-law passed under subsection 50(7) of the Planning Act applies;

(d) the approval of a plan of subdivision under section 51 of the Planning Act;



- (e) a consent under section 53 of the Planning Act;
  - (f) the approval of a description under section 9 of the Condominium Act;  
or
  - (g) the issuing of a permit under the Building Code Act in relation to a building or structure.
- 3.02 **Multiple Development Approvals:** No more than one development charge for each municipal service designated in subsection 2.01 shall be imposed upon any lands, buildings or structures to which this by-law applies, in respect of a development, even though two or more of the actions and approvals described in subsection 3.01 may be required before the lands, buildings or structure can be developed.
- 3.03 **Subsequent Development Approvals:** Notwithstanding subsection 3.02, if two or more of the actions or approvals described in subsection 3.01 occur at different times for a development, additional development charges shall be imposed in respect of any increased or additional development arising directly from such approvals or actions.
- 3.04 **After Building Permit Issuance:** Where a development requires an action or approval described in subsection 3.01 after the issuance of a building permit in respect thereof, if the related development charges remain unpaid in whole or in part, the unpaid portion of development charges shall then be paid prior to the execution of the action or granting of the approval that is required.
- 3.05 **Building Permit Not Required:** If a development does not require a building permit but does require one or more of the actions or approvals described in subsection 3.01, the related development charges shall then nonetheless be payable in respect of any increased or additional development arising directly from such action or approval.
- 3.06 **Withholding of Building Permit Issuance:** As permitted by section 28 of the Act, the Chief Building Official shall withhold issuance of a building permit for a development for which any development charges remain unpaid, provided the development is not subject to an agreement pursuant to subsection 4.06 or 4.07 providing for the development charges to be paid at a time other than building permit issuance.
- 3.07 **Local Services and Other Conditions of Development:** Nothing in this by-law prevents the City from requiring as a condition of development, whether or not through a development agreement, that the owner, at his or her own expense, install local services, as the City may require, or that the owner pay for local infrastructure connections or upgrades, administrative, processing, permit, inspection or other fees or capital, community benefits or other charges as may be required by the City.

## **4 Section 4.00: Calculation and Payment of Development Charges**

- 4.01 **General Basis of Calculation:** Development charges with respect to the use of any land, buildings or structures shall be calculated:
- (a) in the case of residential development, or the residential portion of a mixed-use development, based upon the number and type of dwelling units; and
  - (b) in the case of non-residential development, or the non-residential portion of a mixed-use development, based upon the type of non-residential development and gross floor area or nameplate generating capacity of such development, whichever unit of measure is applicable.
- 4.02 **Residential Calculation:** The residential development charges per dwelling unit set out in Schedule 1 to this by-law shall be imposed on residential uses of lands, buildings or structures, including a dwelling unit accessory to a non-residential use, and, in the case of a mixed use building or structure, on the residential component thereof, and calculated with respect to each of the applicable municipal services according to the type of dwelling unit.
- 4.03 **Non-Residential Calculation:** The non-residential development charges per unit of gross floor area set out in Schedule 2 to this by-law shall be imposed on non-residential uses of lands, buildings or structures, and, in the case of a mixed use building or structure, on the non-residential component thereof, and calculated with respect to each of the applicable municipal services according to the type of non-residential use.
- 4.04 **Modification for Electricity Generation Calculation:** Notwithstanding subsection 4.03, the non-residential development charges per 500 kilowatts of nameplate generating capacity set out in Schedule 2 to this by-law shall be imposed on electricity generation uses of lands, buildings or structures, and, in the case of a mixed use building or structure, on the electricity generation component thereof, and calculated with respect to each of the applicable municipal services according to each increment of 500 kilowatts of nameplate generating capacity.
- 4.05 **Timing of Calculation and Payment of Development Charges:** Development charges pertaining to a development shall be calculated as of, and shall be payable on, the date the building permit is issued for the development or, if no such permit is or is to be issued, the date the first action or approval described in subsection 3.01 is executed or granted for the development.
- 4.06 **Override with Section 26 the Act:** Notwithstanding subsection 4.05, for a development that requires approval of a plan of subdivision under section 51 of the Planning Act or a consent under section 53 of the Planning Act,

and for which a subdivision agreement or consent agreement is or is to be entered into, the City may, in accordance with Council policy, require that the roads and related, water treatment, water distribution, wastewater treatment and or wastewater collection development charges be calculated and made payable immediately upon execution of such an agreement.

- 4.07 **Override with Section 27 of the Act:** Notwithstanding subsection 4.05, the dates on which development charges pertaining to a development are to be calculated and made payable may, in accordance with Council policy, be determined by an agreement between the City and the owner required to pay the development charges.

## **5 Section 5.00 Development Charges Exemptions, Refunds and Credits**

- 5.01 **Legislated General Exemptions:** Notwithstanding any other provision of this by-law, development charges shall not be imposed on land owned by and used for the purposes of a municipality, a local board of a municipality or a board of education.
- 5.02 **Legislated Residential Exemptions:** Notwithstanding any other provision of this by-law, development charges shall not be imposed with respect to actions or approvals outlined in subsection 3.01 related to residential development to which subsection 2(3) of the Act applies.
- 5.03 **Legislated Industrial Exemption:** Subject to subsection 5.04, but notwithstanding any other provision of this by-law, if a development includes the enlargement of the gross floor area of an existing industrial building, the development charges payable in respect of the enlargement shall be determined in accordance with section 4 of the Act.
- 5.04 **Discretionary Exemptions:** Notwithstanding any other provision of this by-law, development charges shall not be imposed respecting the development of:
- (a) a place of worship, non-profit hospice, public hospital, cemetery, burial site or crematorium as defined in the Assessment Act;
  - (b) an industrial building or structure that is not electricity generation development;
  - (c) the first 2,500 square metres of gross floor area of any single commercial building or structure;
  - (d) an agricultural building or structure;
  - (e) a park model trailer; or

(f) a municipal housing dwelling unit.

5.05 **Refund for Temporary Buildings or Structures:** Notwithstanding any other provision of this by-law, a temporary building or structure shall, on a retroactive basis, not be considered development, and, therefore, an owner who paid development charges for a temporary building or structure shall be entitled to a refund of the development charges, without interest, if the owner demonstrates to the satisfaction of the Chief Building Official that the building or structure was indeed temporary.

5.06 **Redevelopment Credit:** Subject to subsections 5.07 and 5.08, but notwithstanding any other provision of this by-law, in respect of the redevelopment of land, where a building or structure on the same land was demolished or is to be demolished or converted from one principal use to another principal use, in whole or in part, in order to facilitate the redevelopment, the development charges otherwise pertaining to such a redevelopment shall, as determined by the Chief Building Official based on information he or she considers verifiable, be reduced by:

(a) in the case of a residential building or structure, or in the case of a mixed-use building or structure, the residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable development charge rate by the number, according to type, of dwelling units that have been or will be demolished or converted to another principal use; and

(b) in the case of a non-residential building or structure or, in the case of mixed-use building or structure, the non-residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable development charge rate by the gross floor area or nameplate generating capacity, whichever unit of measure is applicable, that has been or will be demolished or converted to another principal use.

5.07 **Restrictions on Redevelopment Credit:** In respect of development charges pertaining to a redevelopment, a reduction in the development charges determined pursuant to subsection 5.06 shall:

(a) be determined in accordance with development charge rates that would otherwise apply if the exemptions provided for by subsections 5.01 through 5.04 did not apply;

(b) notwithstanding paragraph (a) of this subsection, not exceed the amount of development charges otherwise payable pursuant to this by-law; and

(c) apply only if the building or structure in question was, as determined by the Chief Building Official, capable of being occupied within the three (3) year period prior to the development charges becoming payable pursuant to this by-law.

- 5.08 **Override of 3-Year Restriction on Redevelopment Credit:** Notwithstanding paragraph (c) of subsection 5.07, the period during which a redevelopment credit may be obtained by an owner pursuant to subsection 5.06 may be established by the City in accordance with Council policy, but in no case shall such a period exceed ten (10) years.
- 5.09 **Credit Related to Expiration or Revocation of Building Permit:** Where a building permit has been issued for a development on land for which development charges have been paid, in the case that the building permit expires or is revoked, the development charges shall not be refunded but instead shall be credited against any subsequent development charges that may become payable as a result of any subsequent actions or approvals described in subsection 3.01 being executed or granted in respect of the same land.
- 5.10 **Onus on Owner:** The onus is on the owner liable for development charges to produce evidence to the satisfaction of the Chief Building Official that the owner is indeed entitled to an exemption, refund or credit pursuant to this section.

## **6 Section 6.00: Administrative Matters**

- 6.01 **Override by Prior Agreement:** The provisions of an agreement between the City and an owner setting out the development charges and or services in lieu of development charges to be paid for or provided by the owner shall override this by-law if the agreement was executed before the coming into force of this by-law.
- 6.02 **By-Law Administration:** The Chief Building Official and Manager of Corporate Assets are jointly responsible for the administration of this by-law, where the former position is responsible for day-to-day administration and the latter position is responsible for general administration and oversight.
- 6.03 **Interest:** The City shall pay interest on a refund issued pursuant to subsection 18(3) or 25(2) of the Act in accordance with the minimum interest rate as prescribed by the Act subject to that rate being updated by the City Treasurer on the first business day of every January, April, July and October during the term of this by-law.
- 6.04 **Restructuring of Reserve Fund:** Upon enactment of this by-law, pursuant to section 33 of the Act the City Treasurer shall restructure the development charge reserve fund as necessary into separate accounts respecting the municipal services designated in subsection 2.01.

- 6.05 **Replenishment of Reserve Fund:** To ensure transparent and timely compliance with paragraph 3 of subsection 5(6) of the Act, the City Treasurer shall ensure the development charge reserve fund is replenished annually from other City funds to correct shortfalls in the development charge reserve fund resulting from development charges exemptions or any similar cause that may arise.
- 6.06 **Phasing in of Development Charges:** The development charges set out in Schedule 1 and Schedule 2 shall not be phased in, and, subject to indexation in accordance with subsection 6.07, shall take effect upon the coming into force of this by-law.
- 6.07 **Indexation of Development Charges:** Without amendment to this by-law, starting on January 1, 2020 the Manager of Corporate Assets shall annually index the development charges set out in Schedule 1 and Schedule 2 in accordance with the most recently published Statistics Canada Quarterly Construction Price Statistics Index, or any successor thereof, whereupon the indexed development charges shall take effect at 12:01am on January 1 of the year during which they are to be in effect.
- 6.08 **Collection as Property Taxes:** In accordance with subsection 32(1) of the Act, development charges or any portion thereof that remain unpaid after they become payable by the subject owner shall be added to the tax roll and shall be collected from the owner in the same manner as property taxes.
- 6.09 **Registration on Title:** As permitted by section 42 of the Act, the City may register a certified copy of this by-law with the Land Registry Office, or any successor thereof, against title to any land to which this by-law applies.

## **7 Section 7.00 Other Matters**

- 7.01 **Schedules:** The following schedules to this by-law form part of this by-law:
- (a) Schedule 1: Residential Development Charges;
  - (b) Schedule 2: Non-Residential Development Charges; and
  - (c) Schedule 3: Northwest Lindsay Development Area.
- 7.02 **Abbreviations in Schedules:** The following equivalences apply to abbreviations used in the schedules to this by-law:
- (a) "GFA" stands for gross floor area;
  - (b) "NGC" stands for nameplate generating capacity; and
  - (c) "KW" stands for kilowatt or kilowatts, as context requires.

- 7.03 **Subsequent By-Laws:** This by-law does not preclude the enactment of subsequent by-laws imposing development charges within the City.
- 7.04 **Headings for Reference Only:** Headings herein are used for reference only and shall not affect the construction or interpretation of this by-law.
- 7.05 **Effective Date and Expiry:** This by-law shall come into force at 12:01am April 1, 2020, and shall expire at 12:01am April 1, 2025 unless it is repealed prior thereto.
- 7.06 **Repeal:** By-Law 2015-224 (A By-Law to Impose Development Charges in the City of Kawartha Lakes) is repealed upon the coming into force of this by-law.

By-law read a first, second and third time, and finally passed, this 10th day of December, 2019.

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Andy Letham, Mayor

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Cathie Ritchie, City Clerk

## Schedule 1: Residential Development Charges

The residential development charges shall be the development charges in the following table, subject to indexation:

Service	RESIDENTIAL			
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Row or Multiple
<b>Municipal Wide Services:</b>				
Fire Services	322	193	146	287
Police Services <sup>1</sup>	393	236	178	350
Roads and Related	6,049	3,628	2,734	5,381
Transit Services <sup>2</sup>	240	144	108	213
Parking Services	111	66	50	98
Airport Services	22	13	10	20
Parks and Recreation	664	398	300	590
Library Services	340	204	154	303
Paramedic Services	190	114	86	169
Municipal By-law Enforcement	14	9	6	13
Health & Social Services	206	123	93	183
Waste Diversion Services	33	20	15	29
Administration Studies	362	217	164	322
<b>Total Municipal Wide Services</b>	<b>8,946</b>	<b>5,365</b>	<b>4,044</b>	<b>7,958</b>
<b>Urban Services</b>				
Wastewater Treatment	4,057	2,433	1,834	3,609
Wastewater Collection <sup>3</sup>	5,899	3,538	2,666	5,247
Water Treatment	3,181	1,908	1,438	2,829
Water Distribution	3,302	1,981	1,493	2,938
<b>Total Urban Services</b>	<b>16,439</b>	<b>9,860</b>	<b>7,431</b>	<b>14,623</b>
<b>Urban - Lindsay</b>	<b>25,385</b>	<b>15,225</b>	<b>11,475</b>	<b>22,581</b>
<b>Urban - NWT</b>	<b>19,486</b>	<b>11,687</b>	<b>8,809</b>	<b>17,334</b>
<b>Urban - Other</b>	<b>24,752</b>	<b>14,845</b>	<b>11,189</b>	<b>22,018</b>
<b>Rural - Ops</b>	<b>8,706</b>	<b>5,221</b>	<b>3,936</b>	<b>7,745</b>
<b>Rural - Other</b>	<b>8,313</b>	<b>4,985</b>	<b>3,758</b>	<b>7,395</b>

1. Polices services only payable within Lindsay and the former Township of Ops

2. Transit Services only payable within Lindsay

3. Wastewater Collection Services only payable within municipal service area, outside of the Northwest Lindsay Development Area



## Schedule 2: Non-Residential Development Charges

The non-residential development charges shall be the development charges in the following table, subject to indexation:

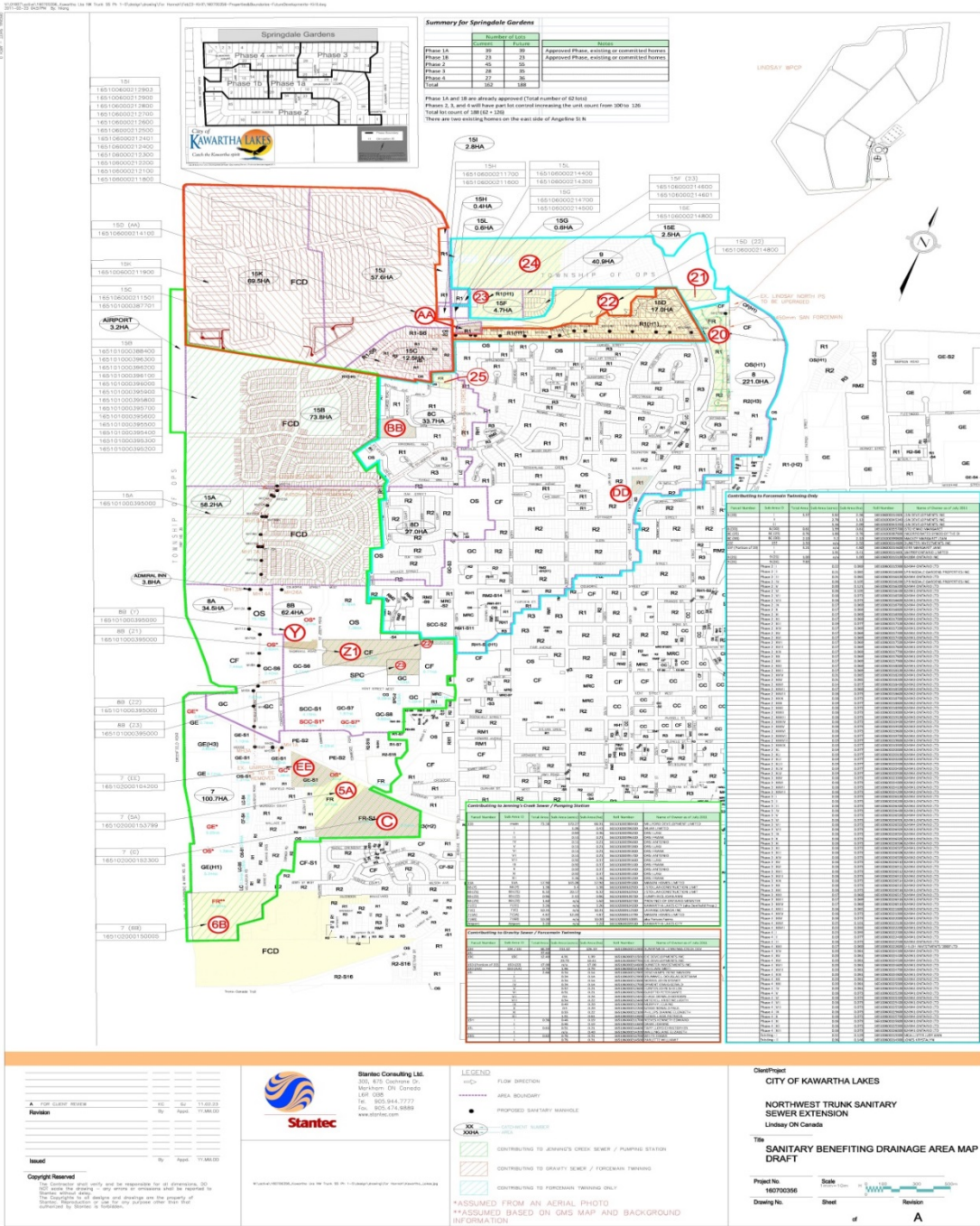
Service	NON-RESIDENTIAL	
	per sq.m. of Gross Floor Area	per 500kW nameplate generating capacity
<b>Municipal Wide Services:</b>		
Fire Services	2.63	322
Police Services <sup>1</sup>	2.69	393
Roads and Related	49.39	6049
Transit Services <sup>2</sup>	1.71	
Parking Services	0.90	
Airport Services	0.18	
Parks and Recreation	1.91	
Library Services	0.98	
Paramedic Services	1.55	190
Municipal By-law Enforcement	0.12	
Health & Social Services		
Waste Diversion Services	0.27	
Administration Studies	2.95	362
<b>Total Municipal Wide Services</b>	<b>65.27</b>	<b>7,316</b>
<b>Urban Services</b>		
Wastewater Treatment	28.24	
Wastewater Collection <sup>3</sup>	51.97	
Water Treatment	22.39	
Water Distribution	23.24	
<b>Total Urban Services</b>	<b>125.84</b>	<b>-</b>
<b>Urban - Lindsay</b>	<b>191.11</b>	<b>7,316</b>
<b>Urban - NWT</b>	<b>139.14</b>	<b>7,316</b>
<b>Urban - Other</b>	<b>186.71</b>	<b>6,923</b>
<b>Rural - Ops</b>	<b>63.56</b>	<b>7,316</b>
<b>Rural - Other</b>	<b>60.87</b>	<b>6,923</b>

1. Polices services only payable within Lindsay and the former Township of Ops

2. Transit Services only payable within Lindsay

3. Wastewater Collection Services only payable within municipal service area, outside of the Northwest Lindsay Development Area

# Schedule 3: Northwest Lindsay Development Area





# Appendix G

## Reserve Fund Reconciliation Calculations

City of Kawartha Lakes 2009-2019 DC Reserve Fund Reconciliation: Calculation of Unindexed Gross Corrective Draw from DC Reserve Fund

Municipal Service and DC Study Growth-Related Need	Potential DC Recoverable Cost		Budgeted / Committed / Actual Cost (Net of Project-Specific Grants and Other Contributions)	Required DC Draw	Budgeted / Committed / Actual DC Draw + Funded DC Credits for Capital Work in Lieu of DCs	Unindexed Gross Corrective DC Draw
			Total (\$)	Total (\$)	Total (\$)	Total (\$)
	%	\$				
<b>Administration</b>						
<b><u>2009 DC Study</u></b>						
Development Charge Study (Interim Report, Final Report, Master Plan)	90.0%	90,000	110,586	99,528	10,586	88,941
Official Plan and Zoning By-Law Review	67.5%	70,413	104,709	70,679	80,945	(10,267)
Secondary Plans (Lindsay, Fenelon Falls, Bobcaygeon, Omemee)	45.0%	54,000	126,217	56,798	56,675	123
Heritage Masterplan	67.5%	20,250	74,175	50,068	-	50,068
Community Improvement Plan	67.5%	16,875	14,778	9,975	-	9,975
Urban Design - Parking Studies (Bobcaygeon and Fenelon Falls)	67.5%	27,000	39,966	26,977	-	26,977
Bobcaygeon Library Expansion Study	67.5%	23,625	36,785	24,830	-	24,830
Airport Studies	67.5%	27,000	27,595	18,626	-	18,626
Fire Master Plan	45.0%	22,500	28,495	12,823	-	12,823
Intensification Study (Growth Management Strategy)	67.5%	40,500	87,183	58,849	-	58,849
Housing Strategy	67.5%	40,500	46,578	31,440	-	31,440
Lake Capacity Studies (Lake Management Planning - Multi-Year Project)	45.0%	22,500	1,068,077	480,635	-	480,635
Site Planning Standards (Community Design Standards)	67.5%	13,500	16,664	11,248	-	11,248
Woodville Hydrological Study	45.0%	67,500	152,201	68,490	-	68,490
Transportation Masterplan	67.5%	119,070	245,973	166,031	69,973	96,059
			-	-	-	-
<b><u>2014 DC Study</u></b>						
Asset Management Plan	10.9%	10,890	82,484	8,982	-	8,982
Asset Management Plan System (Portion of ERP) (CityWide Software)	10.9%	9,801	88,000	9,583	-	9,583
Development Charge Study/Review/Update (2014 Study)	90.0%	31,500	54,107	48,696	-	48,696
Development Charge Study/Review/Update (Peer Review and 2015 Study)	90.0%	31,500	251,607	226,446	181,905	44,541
Zoning By-Law Comprehensive Review	45.0%	54,000	-	-	-	-
Fenelon Corridor Study	0.0%		-	-	46,099	(46,099)
<b><u>2015 DC Study</u></b>						
Asset Management Plan	10.9%	11,435	104,258	11,354	13,300	(1,947)
Lake Management Planning - Multi-Year Project	45.0%	286,200	636,000	286,200	-	286,200
Flood Plain Mapping - Multi-Year Project	67.5%	621,675	1,065,500	719,213	281,790	437,423
D.C. Background Study	90.0%	40,500	70,000	63,000	21,460	41,540
Downtown Parking Strategy	67.5%	67,500	100,000	67,500	-	67,500
<b>Administration Total</b>			4,631,937	2,627,971	762,735	1,865,237
<b>Fire</b>						
<b><u>2009 DC Study</u></b>						
Station 8 - Pontypool	52.4%	420,093	806,642	422,374	213,514	208,860
Central Training Facility	25.0%	37,500	59,786	14,946	13,347	1,599
Pumper Tanker Truck (11 Trucks Replaced)	10.0%	495,000	3,963,892	396,389	194,817	201,572
Pumper Rescue Truck (6 Trucks Replaced)	10.0%	240,000	2,502,995	250,300	89,203	161,096
75' Spartan Aerial Truck (1 Truck Replaced)	10.0%	240,000	699,920	69,992	-	69,992

City of Kawartha Lakes 2009-2019 DC Reserve Fund Reconciliation: Calculation of Unindexed Gross Corrective Draw from DC Reserve Fund

Municipal Service and DC Study Growth-Related Need	Potential DC Recoverable Cost		Budgeted / Committed / Actual Cost (Net of Project-Specific Grants and Other Contributions)	Required DC Draw	Budgeted / Committed / Actual DC Draw + Funded DC Credits for Capital Work in Lieu of DCs	Unindexed Gross Corrective DC Draw
			Total (\$)	Total (\$)	Total (\$)	Total (\$)
	%	\$				
Extrication Equipment	10.7%	26,839	245,819	26,391	20,000	6,391
Telecommunications Equipment	10.7%	10,736	143,114	15,364	9,989	5,375
Station 7 - Bethany (reverse funding)			-	-	3,204	(3,204)
			-	-	-	-
<b>2014 DC Study</b>			-	-	-	-
Central Training Facility	12.1%	62,920	-	-	-	-
Extrication Equipment	12.1%	6,050	101,252	12,252	25,277	(13,026)
Pumper Tanker Truck Replacement	32.1%	138,030	946,590	303,855	266,998	36,857
Pumper Rescue Truck Replacement	35.4%	152,220	913,212	323,277	184,351	138,926
Fire Master Plan (Station Location Study Component)	75.0%	18,750	10,000	7,500	-	7,500
			-	-	-	-
<b>2015 DC Study</b>			-	-	-	-
Extrication Equipment	12.1%	6,050	205,561	24,873	13,853	11,020
Pumper Tanker Truck	32.1%	160,821	562,357	180,516	194,877	(14,361)
Fire Master Plan (Peer Review of Station Location Study Component)	75.0%	18,750	9,680	7,260	27,790	(20,530)
Bethany Firehall Replacement	48.6%	485,799	-	-	-	-
Central Training Facility	12.1%	18,190	-	-	150	(150)
Bethany Firehall Replacement	48.6%	485,799	-	-	383,973	(383,973)
Mariposa Fire Station	10.0%	196,000	1,960,000	196,000	-	196,000
			-	-	-	-
<b>Fire Total</b>		3,219,547	13,130,819	2,251,290	1,641,345	609,945
<b>Parks and Recreation</b>						
<b>2009 DC Study</b>						
Sonya Park - Playground Equipment	90.0%	31,500	42,354	38,118	20,589	17,530
Marlene James Park - Playground/Amenities/Trees	90.0%	45,000	60,505	54,455	29,412	25,043
Dormer Park - Playground/Trees/Amenities	90.0%	72,000	96,809	87,128	47,060	40,068
Hamilton Park - Add Play Equipment	90.0%	10,800	14,521	13,069	7,059	6,010
Broad Street Park Development	90.0%	45,000	60,505	54,455	29,412	25,043
Northlin Park - Upgrade Playground Equipment; Add Park Amenities	67.5%	43,200	45,331	30,599	29,134	1,465
O'Reilly Lane - Playground/Basketball Court	90.0%	18,000	18,499	16,649	13,958	2,691
Bobcaygeon Beach Park Development - Splash Pad/Playground/Shelter	90.0%	90,000	96,672	87,005	108,627	(21,622)
Shadow Lake Park - Playground Equipment	90.0%	22,500	23,804	21,423	17,448	3,976
Ops Community Centre Playground Expansion	90.0%	43,200	159,353	143,417	33,500	109,918
Marlene James Park - Renovate Existing Parking Area	45.0%	11,250	13,885	6,248	-	6,248
Logie Park Development (Study Component)	90.0%	22,500	19,322	17,389	17,389	0
Trail Development Project	45.0%	1,800,000	226,642	101,989	9,373	92,616
2 Pick-up Trucks (4x4)	45.0%	31,680	56,005	25,202	-	25,202
Lindsay Recreation Complex	35.5%	2,120,311	4,013,381	1,423,013	499,883	923,130
Bobcaygeon Arena - Upgrades/Accessibility	9.0%	11,700	870,751	78,368	52,500	25,868
Fenelon Falls Arena/Community Centre	18.0%	1,800,000	3,156,159	568,109	-	568,109
Forbert Memorial Pool Expansion (reverse funding)			-	-	240,000	(240,000)

City of Kawartha Lakes 2009-2019 DC Reserve Fund Reconciliation: Calculation of Unindexed Gross Corrective Draw from DC Reserve Fund

Municipal Service and DC Study Growth-Related Need	Potential DC Recoverable Cost		Budgeted / Committed / Actual Cost (Net of Project-Specific Grants and Other Contributions)	Required DC Draw	Budgeted / Committed / Actual DC Draw + Funded DC Credits for Capital Work in Lieu of DCs	Unindexed Gross Corrective DC Draw
	%	\$	Total (\$)	Total (\$)	Total (\$)	Total (\$)
			-	-	-	-
<b>2014 DC Study</b>			-	-	-	-
Durham St. Walkway/Park Entrance Development	45.0%	72,000	167,724	75,476	36,000	39,476
			-	-	-	-
<b>2015 DC Study</b>			-	-	-	-
Arena Master Plan (Arena Rationalization Component)	67.5%	33,750	15,986	10,791	-	10,791
South-East Lindsay Park Master Plan	90.0%	45,000	-	-	44,418	(44,418)
Logie Park Sportsfield and Playground	90.0%	136,800	-	-	532,870	(532,870)
Durham St. Walkway/Park Entrance Development (Phase 2)	45.0%	36,000	89,822	40,420	4,420	36,000
Bobcaygeon Beach Park Development	14.2%	8,524	-	-	166,414	(166,414)
Forestry Truck	45.0%	87,750	236,510	106,430	-	106,430
Wilson's Fields Fence	90.0%	18,000	20,000	18,000	-	18,000
Lindsay Trail Development - Broad St. S. to Commerce Rd.	90.0%	414,900	13,000	11,700	-	11,700
			-	-	-	-
<b>Parks and Recreation Total</b>		7,071,365	9,517,540	3,029,452	1,939,465	1,089,987
<b>Transit</b>						
<b>2009 DC Study</b>						
Fleet Expansion (7 buses)	15.0%	220,515	662,185	99,334	-	99,334
			-	-	-	-
<b>2014 DC Study</b>			-	-	-	-
Bus	15.0%	24,752	144,763	21,716	-	21,716
			-	-	-	-
<b>2015 DC Study</b>			-	-	-	-
LIMO Bus	90.0%	148,500	172,355	155,120	-	155,120
Master Plan	67.5%	27,000	68,056	45,938	45,938	0
			-	-	-	-
<b>Transit Total</b>		420,767	1,047,360	322,108	45,938	276,171
<b>Library</b>						
<b>2009 DC Study</b>						
Library Collection Additions	90.0%	485,010	1,332,169	280,642	-	280,642
			-	-	-	-
<b>2014 DC Study</b>			-	-	-	-
Bobcaygeon Library Renovation and Expansion	45.0%	315,000	-	-	-	-
Collection Expansion	90.0%	52,200	140,000	126,000	-	126,000
			-	-	-	-
<b>2015 DC Study</b>			-	-	-	-
Collection Expansion	90.0%	63,000	280,000	252,000	189,000	63,000
Bobcaygeon Library Design	61.2%	-	75,000	45,900	-	45,900
Omeme Library Expansion - Lease	66.9%	-	73,450	49,165	-	49,165
			-	-	-	-
<b>Library Total</b>		915,210	1,900,619	753,708	189,000	564,708

City of Kawartha Lakes 2009-2019 DC Reserve Fund Reconciliation: Calculation of Unindexed Gross Corrective Draw from DC Reserve Fund

Municipal Service and DC Study Growth-Related Need	Potential DC Recoverable Cost		Budgeted / Committed / Actual Cost (Net of Project-Specific Grants and Other Contributions)	Required DC Draw	Budgeted / Committed / Actual DC Draw + Funded DC Credits for Capital Work in Lieu of DCs	Unindexed Gross Corrective DC Draw
			Total (\$)	Total (\$)	Total (\$)	Total (\$)
	%	\$				
<b>Police</b>						
<b><u>2009 DC Study</u></b>						
Console Radio	12.8%	6,380	138,284	17,645	6,380	11,265
<b><u>2015 DC Study</u></b>						
Patrol Vehicle	100.0%	48,200	48,206	48,206	-	48,206
			-	-	-	-
<b>Police Total</b>		54,580	186,490	65,851	6,380	59,471
<b>Health and Social</b>						
<b><u>2009 DC Study</u></b>						
Victoria Manor Redevelopment (Study Component)	12.2%	41,000	58,323	7,108	-	7,108
<b><u>2015 DC Study</u></b>						
Housing Master Plan	67.5%	-	61,270	41,357	-	41,357
			-	-	-	-
<b>Total</b>		41,000	119,593	48,465	-	48,465
<b>Paramedic</b>						
<b><u>2009 DC Study</u></b>						
Pontypool - Ambulance Bay in New Fire Station	25.2%	49,875	198,790	50,146	210,600	(160,454)
2 Additional Ambulances	56.9%	147,996	261,319	148,747	-	148,747
			-	-	-	-
<b><u>2015 DC Study</u></b>						
Paramedic Services Master Plan Update	23.1%	2,310	8,000	1,848	-	1,848
Ambulance	45.6%	70,685	165,000	75,245	-	75,245
Ambulance Equipment	45.6%	41,955	85,000	38,763	-	38,763
			-	-	-	-
<b>Paramedic Total</b>		312,821	718,109	314,749	210,600	104,149
<b>Airport</b>						
<b><u>2009 DC Study</u></b>						
			-	-	-	-
<b><u>2014 DC Study</u></b>						
Internal Gravel Roadway	4.1%	1,027	21,872	898	-	898
Remove Decommissioned Fuel Tanks	4.1%	2,054	19,746	811	-	811
			-	-	-	-
<b><u>2015 DC Study</u></b>						
Airport Parking Lot and Apron Lightings Upgrades	6.9%	1,040	9,027	626	(513)	1,138
Airport Apron Rehabilitation	6.9%	8,385	26,673	1,848	3,012	(1,163)
Airport Capital Plan	6.9%	2,772	80,000	5,544	782	4,762
Airport Siteworks Program	6.9%	8,385	-	-	697	(697)
Runway 13-31 GPS, ODALS, PAPI and REILS	6.9%	14,553	260,363	18,043	-	18,043

City of Kawartha Lakes 2009-2019 DC Reserve Fund Reconciliation: Calculation of Unindexed Gross Corrective Draw from DC Reserve Fund

Municipal Service and DC Study Growth-Related Need	Potential DC Recoverable Cost		Budgeted / Committed / Actual Cost (Net of Project-Specific Grants and Other Contributions)	Required DC Draw	Budgeted / Committed / Actual DC Draw + Funded DC Credits for Capital Work in Lieu of DCs	Unindexed Gross Corrective DC Draw
			Total (\$)	Total (\$)	Total (\$)	Total (\$)
	%	\$				
Runway 13-31 Parallel Taxiway	6.9%	77,062	20,000	1,386	-	1,386
Commercial/Hanger Service Roads	6.9%	41,580	201,888	13,991	-	13,991
			-	-	-	-
<b>Airport Total</b>		156,857	639,569	43,147	3,978	39,170
<b>Roads &amp; Related</b>						
<b><u>2009 DC Study</u></b>						
Urban/Rural Upgrades - Urban/Rural Reconstruction	20.0%	2,119,912	11,274,539	2,254,908	3,228,687	(973,779)
Road Reconstruction/Resurfacing - Hot Mix Resurfacing	20.0%	997,159	13,236,053	2,647,211	418,759	2,228,452
Road Reconstruction/Resurfacing - Surface Treatment	20.0%	997,159	11,847,399	2,369,480	1,925,254	444,226
Hot Mix Resurface - CKL Road 45	10.0%	370,000	2,340,619	234,062	65,214	168,848
Traffic Control (4-Phase Controllers, 3M Controller Card, School Crossing L	10.7%	7,597	470,571	50,351	18,135	32,216
Colborne St. W. Reconstruction - Highway 35 to Angeline St. N.	100.0%	1,443,700	-	-	-	-
Logie St. Reconstruction - Intersection of Logie St./Parkside Dr.	61.4%	61,395	101,668	62,419	-	62,419
Logie St. Reconstruction - Riverview Rd. to Parkside Dr.	61.4%	869,529	1,745,489	1,071,649	-	1,071,649
Logie St. Reconstruction - Parkside Dr. to Dobson St.	100.0%	1,249,321	486,273	486,273	129,068	357,205
Logie St. Reconstruction - Dobson St. to Lindsay St. S. (Road Component)	61.4%	1,228,000	2,179,767	1,338,377	437,900	900,477
Logie St. Reconstruction - Dobson St. to Lindsay St. S. (D.C. Credits)	100.0%	-	(630,186)	(630,186)	-	(630,186)
General Intersection Improvements	20.0%	322,092	181,212	36,242	144,399	(108,157)
Mary and Lindsay Street Intersection Improvement	30.0%	99,600	152,115	45,634	-	45,634
Bridge Design	20.0%	20,850	656,429	131,286	-	131,286
Bridge Surveys	20.0%	25,000	54,020	10,804	15,000	(4,196)
Bridge Reconstruction (RR24 Br. Bobcaygeon, Morton Lane Br., Fingerboard	4.5%	140,000	575,000	25,682	140,000	(114,318)
Bridge Reconstruction	0.0%	-	3,635,770	-	237,284	(237,284)
7 Sidewalk Plows	68.3%	717,100	296,729	202,652	-	202,652
7 Pick-Ups	68.3%	119,500	56,005	38,243	-	38,243
Official Plan and Zoning By-Law Review	0.0%	-	-	-	28,600	(28,600)
Transportation Master Plan	0.0%	-	-	-	21,577	(21,577)
<b><u>2014 DC Study</u></b>						
Structural Appraisals (Bridge and Culvert Inspection Studies)	18.8%	24,440	74,700	14,044	-	14,044
Traffic Corridor Study and EA - Kent St./Colborne St. (Lindsay)	50.0%	50,000	168,874	84,437	-	84,437
Traffic Corridor Study and EA - Lindsay St./Colborne St. (Fenelon Falls)	50.0%	50,000	116,422	58,211	-	58,211
1-Ton Truck	100.0%	75,000	60,643	60,643	-	60,643
Mitchell's Bridge Replacement and Widening	50.0%	1,950,000	3,711,397	1,855,699	760,363	1,095,335
East Cross Creek Bridge Replacement and Widening (EA and Design Comp	50.0%	550,000	145,340	72,670	-	72,670
Culvert Replacement	0.0%	-	229,072	-	87,645	(87,645)
Urban/Rural Reconstruction	10.0%	840,000	5,777,035	577,704	1,933,022	(1,355,319)
North Street and Helen Street Upgrades (Road Component)	20.3%	689,597	3,489,427	708,467	-	708,467
Urban and Arterial Resurfacing	0.0%	-	8,083,060	-	1,173,472	(1,173,472)
Rural Resurfacing	0.0%	-	7,798,501	-	1,120,959	(1,120,959)
Gravel Resurfacing	0.0%	-	909,630	-	90,000	(90,000)
Localized Resurfacing	0.0%	-	532,872	-	71,331	(71,331)



City of Kawartha Lakes 2009-2019 DC Reserve Fund Reconciliation: Calculation of Unindexed Gross Corrective Draw from DC Reserve Fund

Municipal Service and DC Study Growth-Related Need	Potential DC Recoverable Cost		Budgeted / Committed / Actual Cost (Net of Project-Specific Grants and Other Contributions)	Required DC Draw	Budgeted / Committed / Actual DC Draw + Funded DC Credits for Capital Work in Lieu of DCs	Unindexed Gross Corrective DC Draw
			Total (\$)	Total (\$)	Total (\$)	Total (\$)
	%	\$				
Sidewalks	0.0%	-	294,057	-	75,338	(75,338)
Streetlights	0.0%	-	83,501	-	8,350	(8,350)
Municipal Parking Lot Improvements	0.0%	-	90,742	-	13,611	(13,611)
Albert St./Colborne St. Traffic Signal (Lindsay) (Flasher)	90.0%	202,500	28,735	25,861	8,004	17,857
Russell St./Victoria Ave. Traffic Signal (Lindsay) (Light - Full Set)	90.0%	180,000	72,920	65,628	10,029	55,599
Mary St./Lindsay St. Traffic Signal (Lindsay) (Light - Full Set)	90.0%	202,500	103,200	92,880	141,240	(48,360)
Traffic Signal Improvements	0.0%	-	24,887	-	-	-
Bobcaygeon Depot Relocation and Expansion - Sand and Salt Storage and	34.0%	249,900	-	-	30,470	(30,470)
Bobcaygeon Depot Relocation and Expansion - Main Garage	34.0%	464,100	-	-	-	-
			-	-	-	-
<b>2015 DC Study</b>			-	-	-	-
Urban/Rural Reconstruction	10.0%	500,000	23,249,647	2,324,965	1,373,944	951,020
Weldon Rd./Road 36 Signalization (Lindsay)	90.0%	124,200	16,174	14,557	17,864	(3,307)
Kent St./McLaughlin Rd. Signalization (Lindsay)	90.0%	135,000	275,854	248,268	189,400	58,868
Roads Needs Study	18.8%	24,440	144,247	27,119	17,673	9,446
Roads Operations Depot Study and EA	50.0%	50,000	50,282	25,141	-	25,141
Roads Operations Master Plan	75.0%	45,000	74,800	56,100	-	56,100
Lindsay Roads Operations Depot	75.0%	1,875,000	-	-	8,806	(8,806)
Bridges			-	-	-	-
Road Restoration for WWW Projects			-	-	49,519	(49,519)
D.C. Debt Principal and Interest	100.0%	-	1,391,810	1,391,810	937,223	454,587
Bridges (DC ONLY for Fenelon Falls Bridge/Crossing			-	-	5,108	(5,108)
CKL Rd. 121 Pedestrian Signals (Fenelon Falls)	90.0%	63,000	70,000	63,000	-	63,000
Logie St. / Lindsay St. Traffic Signal (Lindsay)	90.0%	40,500	45,000	40,500	-	40,500
Kent St./Lindsay St. Signalization Improvement (Lindsay)	90.0%	27,000	120,000	108,000	-	108,000
East Cross Creek Bridge Reconstruction and Widening	50.0%	550,000	2,276,902	1,138,451	932,285	206,166
Kent St. W. / Angeline St. N. Intersection	95.0%	1,444,000	79,310	75,344	-	75,344
Colborne St. W. / Angeline St. N. Intersection	95.0%	1,444,000	81,415	77,344	-	77,344
Colborne St. W.	80.0%	3,288,000	121,365	97,092	-	97,092
Kent St./Whitney Town Centre Traffic Signal	90.0%	283,500	-	-	-	-
Second Fenelon Falls Area Bridge/Crossing	100.0%	5,410,000	236,162	236,162	-	236,162
Jennings Creek Culverts	50.0%	200,000	699,320	349,660	-	349,660
<b>Roads Total</b>		31,819,590	109,386,774	20,264,843	15,865,534	4,399,308
<b>Water Treatment</b>						
<b>2009 DC Study</b>						
SCADA Network (Remaining Works) (Water Treatment Component)	15.0%	405,000	2,162,733	324,410	202,500	121,910
Bobcaygeon Plant Improvements	18.0%	448,799	-	-	-	-
Provision for 2 Additional Vehicles	100.0%	63,800	-	-	-	-
2009 D.C. Reconciliation Future Debt Payments	100.0%		1,859,995	1,859,995	1,749,257	110,737
<b>2014 DC Study</b>			-	-	-	-

City of Kawartha Lakes 2009-2019 DC Reserve Fund Reconciliation: Calculation of Unindexed Gross Corrective Draw from DC Reserve Fund

Municipal Service and DC Study Growth-Related Need	Potential DC Recoverable Cost		Budgeted / Committed / Actual Cost (Net of Project-Specific Grants and Other Contributions)	Required DC Draw	Budgeted / Committed / Actual DC Draw + Funded DC Credits for Capital Work in Lieu of DCs	Unindexed Gross Corrective DC Draw
			Total (\$)	Total (\$)	Total (\$)	Total (\$)
	%	\$				
Lindsay WTP LLPS Upgrades	89.3%	3,981,823	1,552	1,387	758	629
Logie St. Reconstruction - Dobson St. to Lindsay St. S. (DC Credits)	0.0%	-	-	-	-	-
Omeme Water Servicing EA	50.0%	100,000	87,301	43,650	43,815	(164)
Lindsay Water Capacity Study	100.0%	200,000	72,399	72,399	72,399	-
Bobcaygeon Water and Wastewater Capacity Study (Water Treatment Com	100.0%	87,500	48,835	48,835	-	48,835
Fenelon Falls Water and Wastewater Capacity Study (Water Treatment Cor	100.0%	82,500	81,773	81,773	-	81,773
			-	-	-	-
<b>2015 DC Study</b>			-	-	-	-
Mill Street Watermain	0.0%	-	-	-	91,696	(91,696)
East Street North Watermain Replacement	0.0%	-	-	-	7,699	(7,699)
Fenelon Falls Watermain Upgrades	0.0%	-	-	-	37,767	(37,767)
Watermain Replacement	0.0%	-	-	-	253,476	(253,476)
Combined W&WW Distribution & Collection	0.0%	-	-	-	93,437	(93,437)
D.C. Debit Debenture Payment	100.0%		281,110	281,110	189,296	91,814
Abraham Matter				-	35,340	(35,340)
<b>Water Treatment Total</b>		5,369,421	4,595,698	2,713,559	2,777,439	(63,880)
<b>Water Distribution</b>						
<b>2013 Lindsay SE DC Study</b>						
Lindsay South East DC Study (Water Distribution Component)	100.0%	25,000	25,436	25,436	-	25,436
Logie St. Reconstruction - Riverview Rd. to Parkside Dr. (Water Distribution	100.0%	600,000	599,552	599,552	-	599,552
Logie St. Reconstruction - Dobson St. to Lindsay St. S. (Water Distribution C	100.0%	300,000	341,966	341,966	-	341,966
Logie St. Reconstruction - Dobson St. to Lindsay St. S. (D.C. Credits)	100.0%	-	(341,966)	(341,966)	-	(341,966)
Lindsay St. S. Watermain - Mary St. W. to Logie St.	84.4%	1,121,858	1,056,132	890,930	796,902	94,028
Official Plan and Zoning By-Law Review	0.0%	-	-	-	7,700	(7,700)
Lindsay SE Development - Ron Robinson Credits	100.0%	36,206	-	-	-	-
Urban/Rural Upgrades - Urban/Rural Reconstruction	0.0%	-	-	-	15,409	(15,409)
			-	-	-	-
<b>2009 DC Study</b>			-	-	-	-
			-	-	-	-
<b>2014 DC Study</b>			-	-	-	-
Bobcaygeon WTP Trunk Main Replacement	69.9%	115,253	425,986	297,551	163,635	133,916
Mary Street Watermain Construction (Water Distribution Component)	45.8%	522,693	745,754	341,331	583,509	(242,178)
North Street and Helen Street Upgrades (Water Distribution Component)	3.0%	17,936	504,492	15,266	72,538	(57,272)
			-	-	-	-
<b>2015 DC Study</b>			-	-	-	-
Mill Street Watermain (Design Component)	93.2%	1,361,652	195	181	(47,347)	47,528
East Street North Watermain Replacement (Design Component)	100.0%	677,000	795,411	795,411	4,463	790,947
Fenelon Falls Watermain Upgrades (Design Component)	67.5%	1,272,038	59,957	40,471	2,681	37,790
Canal Street Watermain	10.0%	99,100	25,425	2,543	-	2,543
Durham St. W. Mains (Albert St.-Adelaide St.)	76.8%	370,264	862,554	662,804	-	662,804
Lindsay Area 6 Mains	50.5%	1,299,724	355,767	179,712	-	179,712

City of Kawartha Lakes 2009-2019 DC Reserve Fund Reconciliation: Calculation of Unindexed Gross Corrective Draw from DC Reserve Fund

Municipal Service and DC Study Growth-Related Need	Potential DC Recoverable Cost		Budgeted / Committed / Actual Cost (Net of Project-Specific Grants and Other Contributions)	Required DC Draw	Budgeted / Committed / Actual DC Draw + Funded DC Credits for Capital Work in Lieu of DCs	Unindexed Gross Corrective DC Draw
			Total (\$)	Total (\$)	Total (\$)	Total (\$)
	%	\$				
King St. Mains	3.8%	20,514	5,574	212	-	212
Colborne St. Mains (Bond St. - Helen St.)	20.9%	82,884	42,630	8,923	-	8,923
<b>Water Distribution Total</b>		7,922,121	5,504,863	3,860,321	1,599,490	2,260,831
<b>Sewage Treatment</b>						
<u>2009 DC Study</u>						
Lindsay WPCP Upgrades (EA Component)	31.2%	4,637,400	108,526	33,853	-	33,853
SCADA Network (Remaining works) (Sewage Treatment Component)	15.0%	405,000	2,162,733	324,410	202,500	121,910
2009 D.C. Reconciliation Future Debt Payments	100.0%	-	412,412	412,412	329,946	82,466
<u>2014 DC Study</u>						
Bobcaygeon Sanitary System Flow Monitoring	66.0%	99,000	100,650	66,429	-	66,429
Lindsay WPCP Upgrades (EA and Lagoon #6 Retrofit Component)	55.3%	7,631,400	93,909	51,932	54,300	(2,368)
Logie St. Reconstruction - Dobson St. to Lindsay St. S. (DC credits)	0.0%	-	-	-	-	-
Omemeew Wastewater Upgrades Action Plan	65.7%	179,691	282,680	185,721	-	185,721
Omemeew DC/CC Background Study	100.0%	25,000	43,425	43,425	-	43,425
Upgrades to the Omemeew WPCP	65.7%	1,484,428	2,498,712	1,641,653	743,325	898,328
Fenelon Falls Sewage Improvements	50.0%	75,000	148,406	74,203	74,203	0
Lindsay Wastewater Capacity Study	100.0%	200,000	167,123	167,123	215,222	(48,099)
Bobcaygeon Water and Wastewater Capacity Study (Sewage Treatment Co	100.0%	87,500	48,835	48,835	97,669	(48,835)
Fenelon Falls Water and Wastewater Capacity Study (Sewage Treatment C	100.0%	82,500	81,773	81,773	163,546	(81,773)
Omemeew Water Servicing - Class EA	100.0%	-	-	-	-	-
<u>2015 DC Study</u>						
Lindsay WPCP Upgrades (Design Component)	55.3%	7,631,400	661,052	365,562	244,948	120,614
Ellice St. SPS Upgrade (Fenelon Falls)	80.8%	1,535,028	-	-	1,081,071	(1,081,071)
Colborne St. SPS Upgrade (Lindsay)	71.5%	5,100,709	-	-	3,919,490	(3,919,490)
Adelaide St. N. Sewer	100.0%	-	-	-	39,783	(39,783)
Wastewater Treatment	100.0%	-	-	-	841,641	(841,641)
D.C. Debit Debenture Payment	100.0%	-	770,351	770,351	518,744	251,607
Sewer - Omemeew	100.0%	-	-	-	218,516	(218,516)
Sewer - Lindsay	100.0%	-	-	-	21,992	(21,992)
St. David St. Sewer Inspection	100.0%	-	-	-	15,000	(15,000)
Combined W&WW Distribution & Collection	100.0%	-	-	-	93,437	(93,437)
<b>Sewage Treatment Total</b>		29,174,056	7,580,586	4,267,681	8,875,333	(4,607,652)
<b>Sewage Collection</b>						
<u>2013 Lindsay SE DC Study</u>						
Lindsay South East DC Study (Sewage Collection Component)	100.0%	45,000	46,276	46,276	-	46,276
Logie Street Reconstruction - Riverview Rd. to Parkside Dr. (Sewage Collec	100.0%	200,000	228,461	228,461	-	228,461
Logie St. Reconstruction - Dobson St. to Lindsay St. S. (Sewage Collection C	100.0%	140,000	159,083	159,083	-	159,083
Logie St. Reconstruction - Dobson St. to Lindsay St. S. (D.C. Credits)	100.0%	-	(159,083)	(159,083)	-	(159,083)

City of Kawartha Lakes 2009-2019 DC Reserve Fund Reconciliation: Calculation of Unindexed Gross Corrective Draw from DC Reserve Fund

Municipal Service and DC Study Growth-Related Need	Potential DC Recoverable Cost		Budgeted / Committed / Actual Cost (Net of Project-Specific Grants and Other Contributions)	Required DC Draw	Budgeted / Committed / Actual DC Draw + Funded DC Credits for Capital Work in Lieu of DCs	Unindexed Gross Corrective DC Draw
			Total (\$)	Total (\$)	Total (\$)	Total (\$)
	%	\$				
Lindsay SE Development - City Logie/Parkside Project	100.0%	108,845	108,845	108,845	-	108,845
Official Plan and Zoning By-Law Review	0.0%	-	-	-	7,700	(7,700)
Lindsay SE Development - Ron Robinson Credits	100.0%	481,530	-	-	-	-
Lindsay SE Development - Other Vendor Credits	100.0%	341,096	-	-	-	-
Urban/Rural Upgrades - Urban/Rural Reconstruction	0.0%		-	-	33,160	(33,160)
Logie Street Reconstruction - Dobson Rd. to Parkside Dr. (Sewage Collection Component)	100.0%	200,000	617,686	617,686	541,965	75,721
<b>2009 DC Study</b>			-	-	-	-
Colborne St. SPS Upgrade (Lindsay)	100.0%	60,000	47,372	47,372	47,372	-
			-	-	-	-
<b>2014 DC Study</b>			-	-	-	-
Ellice St. SPS Upgrade (Fenelon Falls)	80.8%	1,535,028	2,421,476	1,956,334	875,482	1,080,852
Colborne St. SPS Upgrade (Lindsay)	71.5%	5,100,709	11,773,112	8,414,070	159,829	8,254,242
Ridout St. SPS Upgrade (Lindsay)	55.3%	110,600	76	42	42	(0)
Omeme Wastewater Upgrade	36.8%	1,222,674	3,211,517	1,181,838	2,718,750	(1,536,912)
North Street and Helen Street Upgrades (Sewage Collection Component)	28.7%	38,672	114,542	32,915	72,538	(39,623)
Mary Street Water Main Construction (Sewage Collection Component)	75.0%	9,679	45,077	33,806	8,275	25,531
Mary St. SPS Upgrade (Study and Design Component)	58.4%	-	276,800	161,533	-	161,533
			-	-	-	-
<b>2015 DC Study</b>			-	-	-	-
Adelaide St. N. Sewer	56.8%	72,477	89,354	50,753	10,971	39,783
St. David St. Sewer Inspection	50.0%	67,000	-	-	(15,000)	15,000
<b>Sewage Collection Total</b>		<b>9,733,310</b>	<b>18,980,595</b>	<b>12,879,932</b>	<b>4,461,083</b>	<b>8,418,850</b>
<b>Total</b>		<b>96,210,646</b>	<b>177,940,552</b>	<b>53,443,078</b>	<b>38,378,319</b>	<b>15,064,759</b>

**Table 2  
2019 Reconciliation  
Summary**

	<b>Dec 31, 2018 Balance</b>	<b>2019 Estimated D.C. Revenue</b>	<b>2009-2019 Reserve Fund Adjustments</b>	<b>Unfunded Phase-in</b>	<b>Unfunded Exemptions</b>	<b>Estimated Deferred D.C. Revenue</b>	<b>Reconciliation Interest</b>	<b>Adjusted Balance</b>
Health and Social	653,924	(181)	(48,465)	186,953	18,240	-	29,867	840,337
Library	372,121	65,486	(564,708)	77,338	54,203	30,555	(51,639)	(16,644)
Parks and Recreation	(173,622)	55,612	(1,089,987)	-	119,198	26,411	(214,198)	(1,276,586)
Fire	(529,682)	159,286	(609,945)	-	137,816	69,166	(90,962)	(864,321)
Paramedic	52,799	15,070	(104,149)	86,981	22,426	9,631	3,867	86,625
Police	703,361	81,967	(59,471)	-	88,800	66,077	7,676	888,410
Airport	111,434	11,107	(39,170)	113,181	14,760	3,987	16,825	232,126
Transit	52,066	11,316	(276,171)	-	11,059	10,050	(37,641)	(229,320)
Administration	(538,720)	37,516	(1,865,237)	57,744	31,802	18,161	(264,442)	(2,523,176)
Water Treatment	400,730	233,856	63,880	111,461	392,134	323,284	82,650	1,607,996
Water Distribution	1,826,203	268,588	(2,260,831)	111,461	202,205	391,836	(148,846)	390,616
Sewage Treatment	755,576	102,265	4,607,652	149,114	316,784	226,737	485,543	6,643,671
Sewage Collection	(6,662,731)	145,358	(8,418,850)	149,114	365,000	757,633	(631,751)	(14,296,226)
Roads and Related	554,824	1,453,697	(4,399,308)	1,270,325	1,188,892	691,126	(367,528)	392,028
<b>Total</b>	<b>(2,421,715)</b>	<b>2,640,945</b>	<b>(15,064,759)</b>	<b>2,313,673</b>	<b>2,963,318</b>	<b>2,624,654</b>	<b>(1,180,579)</b>	<b>(8,124,463)</b>