

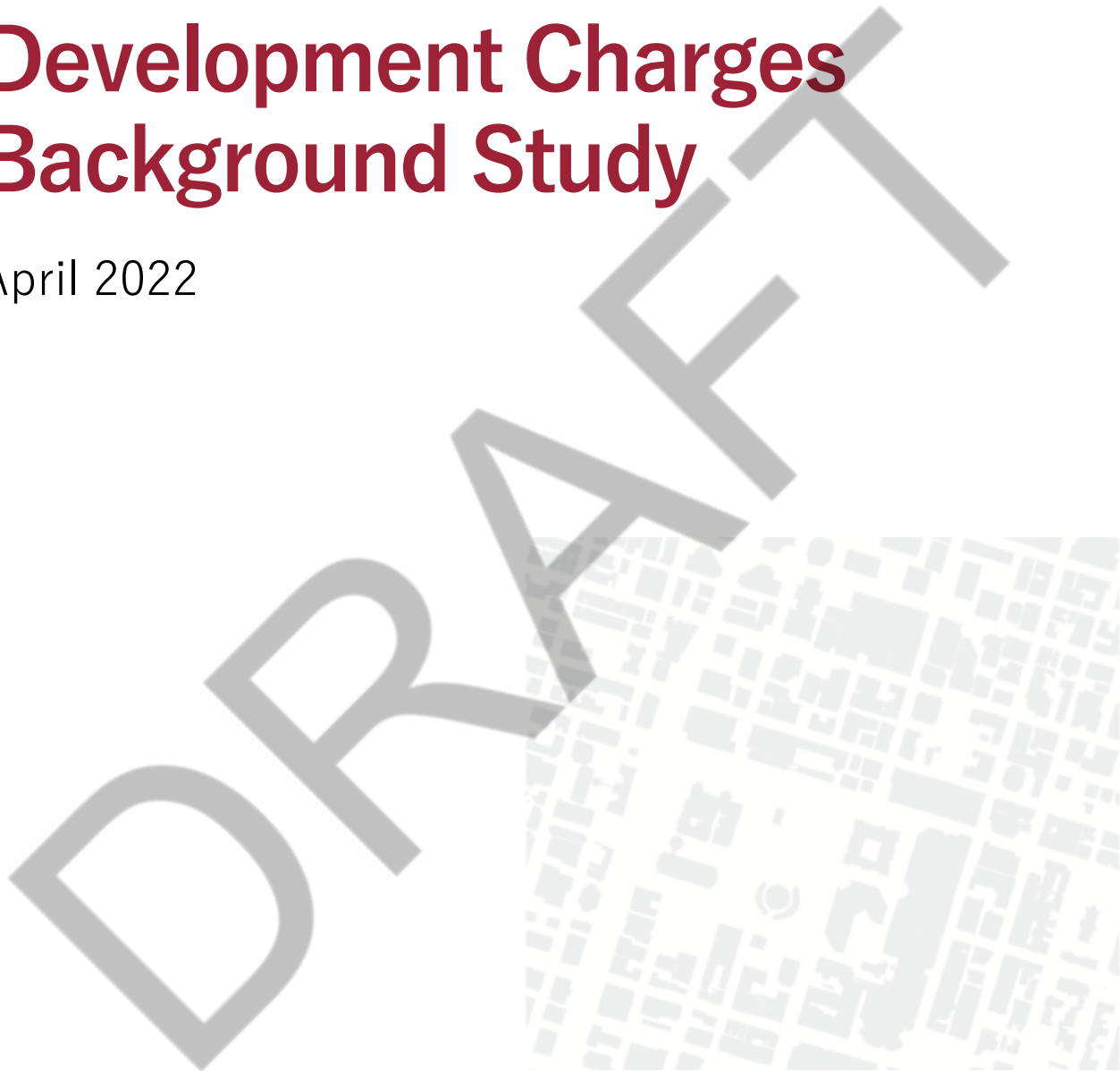
**Report for Public Consultation**

Prepared by Hemson for the City of Toronto



# Development Charges Background Study

April 2022



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# Executive Summary

## A. Purpose of the 2022 Development Charges Background Study

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

### i. Legislative Context

The City of Toronto's 2022 Development Charges (DC) Background Study is presented as part of the process to lead to the approval of a new DC by-law in compliance with the *Development Charges Act, 1997* (DCA). The study is prepared in accordance with the DCA and associated Regulation, including the amendments that came into force on January 1, 2016, June 6, 2019, January 1, 2020 and September 17, 2020.

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

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

### **iii. DC Eligible and Ineligible Costs**

Development charges are intended to pay for the initial round of capital costs needed to service new development over an identified planning period. This is based on the overarching principle that “growth pays for growth”. However, the DCA and associated regulation includes several statutory adjustments and deductions that prevent these costs from fully being recovered by growth. Such adjustments include, but are not limited to: ineligible costs, including operating and maintenance costs; ineligible services; deductions for costs that exceed historical service level caps; and statutory exemptions for specific uses (i.e. industrial expansions).

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

It is recommended that Council adopt the development-related capital program developed for the purposes of the 2022 DC Background Study. However, it is recognized that the DC Background Study is a point-in-time analysis and there may be changes to project timing, scope and costs through the City’s normal annual budget process.

## **B. Development Forecast**

### **i. Residential and Non-Residential**

The table below provides a summary of the anticipated residential and non-residential growth over the 2022-2031 and 2022-2041 planning periods. The development forecast is further discussed in Appendix A.1.

Growth Forecast	2021 Estimate	Planning Period 2022 - 2031		Planning Period 2032 - 2041	
		Growth	Year-End 2031	Growth	Total at 2041
<b>Residential</b>					
Total Occupied Dwellings	1,195,300	157,900	1,353,200	99,800	1,453,000
Total Permits Issued		138,400		96,400	
<b>Total Population</b>					
Census	2,937,500	248,400	3,185,900	179,400	3,365,300
Population In New Units - Permits Issued		252,885		179,358	
<b>Non-Residential</b>					
Employment	1,599,900	124,500	1,724,400	62,200	1,786,600
Employment in New Space		175,700		99,200	
Non-Residential Building Space (sq.m.)		5,458,000		3,080,000	

## ii. Transit Ridership

For the purposes of the Transit services development charges calculation, a ridership forecast for the 2011 to 2041 planning period was completed. The ridership forecast represents an increase in AM peak period person trips, summarized in the table below. The ridership forecast is further discussed in Appendix A.2.

Year	AM Peak Period Ridership	% of Allocation
2011 & Earlier + 2011-2021	144,700	47%
2022-2031	99,400	32%
2032-2041	62,900	20%
<b>Total</b>	<b>307,000</b>	<b>100%</b>

## C. Calculated Development Charges

The following tables summarize the proposed residential and non-residential City-wide DCs.



Service	Residential Charge By Unit Type					
	Singles & Semis	Multiples 2+ Bedrooms	Multiples 1 Bed and Bach.	Apartments 2+ Bedrooms	Apartments 1 Bed and Bach.	Dwelling Room
Subtotal Transit (1)	\$47,649	\$39,385	\$19,756	\$27,892	\$18,208	\$12,913
Subtotal General Services	\$48,540	\$40,121	\$20,125	\$28,414	\$18,547	\$13,154
Subtotal Engineered Services	\$43,641	\$36,073	\$18,095	\$25,546	\$16,677	\$11,827
<b>TOTAL CHARGE PER UNIT</b>	<b>\$139,830</b>	<b>\$115,579</b>	<b>\$57,976</b>	<b>\$81,852</b>	<b>\$53,432</b>	<b>\$37,894</b>

(1) Includes Transit and Spadina Subway Extension

Service	Non-Residential Charge By Type	
	Industrial	Non-Industrial
Subtotal Transit (1)	\$125.05	\$320.51
Subtotal General Services	\$16.66	\$42.69
Subtotal Engineered Services	\$118.63	\$304.06
<b>TOTAL CHARGE PER SQUARE METRE</b>	<b>\$260.34</b>	<b>\$667.26</b>

(1) Includes Transit and Spadina Subway Extension

## D. Cost of Growth Analysis

On overview of the long-term capital and operating costs as well as the asset management-related annual provisions for the capital facilities and infrastructure to be included in the DC by-law is provided in the study. This examination is required as one of the provisions of the DCA. Additional details on the cost of growth analysis, including asset management analysis, for Transit services is included in Appendix F. The analysis for all other services is included in Appendix G.

### i. Transit Services

The City of Toronto evaluates the fiscal impacts of capital works including an examination of the full range of costs – initial capital, operating and the long-term repair, maintenance and replacement of infrastructure. A detailed analysis of the asset management and financial strategies for the various asset groups is described in detail in Appendix F.

The analysis concludes that the asset management plan demonstrates that the City can afford to invest and operate transit infrastructure over the ten-year and long-term planning period. Importantly, the City's ongoing asset management and long-term financial planning practices will ensure that the projects included in the 2022 DC Background Study are financially sustainable over their full life cycle.

## **ii. All Other Services**

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

Appendix G summarizes the following:

- Estimated increase in net operating costs (these estimates are derived from the 2021 Operating Budget);
- Breakdown of the increased operating costs by service;
- The components of the development-related capital program that will require funding from non-DC sources; and
- Breakdown of the non-DC financing requirements by service.

## **E. Draft Development Charges By-law Available under Separate Cover**

The City is proposing some modifications to the policies and provisions in the current development charges by-laws. The proposed draft by-laws will be made available under separate cover a minimum of two weeks in advance of the statutory public meeting.

# 1. Introduction

The *Development Charges Act, 1997* (DCA), and its associated Ontario Regulation 82/98 (O. Reg. 82/98), allow municipalities in Ontario to recover development-related capital costs from new development. This City of Toronto 2022 Development Charges Background Study is presented as part of a process to establish development charge by-laws that comply with this legislation.

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

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

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

each type of development. The study therefore calculates development charges for each type of development.

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

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

## 2. Methodology

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

### A. City-wide Development Charges are Calculated

The City provides a wide range of services to the community it serves and has an extensive inventory of facilities, land, infrastructure, vehicles and equipment. The DCA provides municipalities with the ability to levy DCs for various services, provided that the other provisions of the DCA and its associated regulations are met, through a DC by-law. The DCA also requires that the by-laws designate the areas within which the DC rates shall be imposed. The DCs may apply to all lands in the municipality or to other designated development areas as specified in the by-laws.

The DCA also requires that consideration be given to the use of area-rated or area-specific development charges. This is discussed further in Section 8. The following services are included in the City-wide DC calculation:

- Spadina Subway Extension
- Transit
- Roads and Related
- Water
- Sanitary Sewer
- Storm Water Management
- Parks and Recreation
- Library

- Housing Services - Shelter
- Housing Services – Affordable Housing
- Police
- Fire
- Ambulance Services
- Development-Related Studies
- Long Term Care
- Child Care
- Waste Diversion

## **B. Key Steps in Determining Development Charges for Future Development-Related Projects**

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

### **i. Development Forecast**

The first step in the methodology requires development forecasts to be prepared for the ten-year study period, 2022–2031, for general services and transit and the long-term study period, 2022-2041 for the engineered services. The forecast of future residential and non-residential development used in this study was prepared in conjunction with the City’s planning staff.

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

The non-residential portion of the forecast estimates the gross floor area (GFA) of building space to be developed over the ten-year period, 2022–2031 and the longer-term period from 2022-2041. The forecast provides estimates for three categories: population-related development, major office development, and employment land development. The forecast of GFA is based on the employment forecast for the City. Factors for floor space per worker by category are used to convert the employment forecast into GFA for the purposes of the DC study.

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

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

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

Historical ten-year average service levels thus form the basis for the development charge calculation. A review of the City's capital service levels for buildings, land, vehicles, equipment and so on has therefore been prepared for the calculation so that the portion of future capital projects that may be included in the development charge can be determined. The historical service levels used in this study have been calculated based on the period 2012 to 2021.

For certain engineered services, namely Water, Sanitary Sewer and Storm Water Management, historical service levels are less applicable and reference is made to the City's engineering standards as well as provincial health and environmental requirements. In particular, Transit services are based on a ten-year "planned" level of service and are not subject to average historical service levels.

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

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

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

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

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



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

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

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

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

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

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

## **v. Final Adjustment**

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

### 3. Development Forecast & Transit Ridership Forecast

The following section provides a summary of the development forecasts that have been used as inputs to the development charges calculations. The development forecasts were prepared in conjunction with the City's planning staff. A more detailed summary of the forecasts, including tables illustrating historical trends and forecast results, is provided in Appendix A.

#### A. Residential and Non-Residential Development Forecast

Development charges for all services identified are based on City-wide forecasts. The DCA requires the City to estimate "the anticipated amount, type and location of development" for which development charges may be imposed. The development forecast must cover both residential and non-residential development and be specific enough with regards to quantum, type, location and timing of development to allow the City to prepare a reasonable development-related capital forecast.

A ten-year development forecast, from 2022 to 2031, has been used for the purpose of the general services development charges calculation. For engineered services, a portion of the capital forecast is deemed to benefit growth occurring over a longer planning horizon from 2022 to 2041.

A range of data sources have been used in the forecast, including the following:

- Schedule 3 of the *Growth Plan*. Minor modifications to the forecast has been made to 2021 to reflect most recent available census data.
- All 2016 Census data for Toronto.

- Statistics Canada building permit data on the value of non-residential permits (as a basis for the forecast of non-residential space growth).
- The City's housing and employment data to the most current available.
- Current CMHC housing data to best estimates of housing unit growth and housing market shares in terms of housing completions, housing starts and units currently under construction.
- City of Toronto development tracking data for historical non-residential building space and construction investment for commercial, institutional and industrial uses.

**i. Residential Forecast**

Development charges are levied on residential development as a charge per new unit. Therefore, for the residential forecast, a projection of both the population growth as well as the population in new housing units is required.

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

Table 1 provides a summary of the City-wide residential forecast for the ten-year planning period from 2022 to 2031 and from 2032 to 2041. The City's population is expected to increase by about eight per cent over the next ten years reaching about 3.19 million by 2031. Over the longer planning period to 2041, the population is anticipated to increase by 15 per cent and reach 3.37 million.

The population residing in new housing units, based on permits issued, is expected to increase by 252,880 people over the ten-year planning period and 432,240 from 2022-2041. It is forecast that 138,400 dwelling units will be developed and occupied between 2022 and 2031. Over the longer term planning period from 2022-2041, a total of 254,300 units will be constructed.

**TABLE 1**  
**CITY OF TORONTO**  
**SUMMARY OF RESIDENTIAL DEVELOPMENT FORECAST**

Growth Forecast	2021 Estimate	Planning Period 2022 - 2031		Planning Period 2032 - 2041	
		Growth	Year-End 2031	Growth	Total at 2041
<b>Residential</b>					
Total Occupied Dwellings	1,195,300	157,900	1,353,200	99,800	1,453,000
Total Permits Issued		138,400		96,400	
Total Population					
Census	2,937,500	248,400	3,185,900	179,400	3,365,300
Population In New Units - Permits Issued		252,885		179,358	

## ii. Non-Residential Development Forecasts

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

Non-residential space is forecast according to three categories: population-related employment, major office employment, and employment land employment. Population-related employment includes traditional retail forms, such as regional centres, district centres, neighbourhood convenience, highway commercial, big box and power centres occupied by retail and local service uses, as well as institutional uses. Major office

employment is defined as that contained in free-standing office buildings of 20,000 square feet or greater. Employment land employment consists of buildings in Toronto's "industrial" areas and may include some non-traditional retail space and office space associated with industrial or storage uses.

For the purposes of the DC calculation, the non-residential sector has been allocated between two distinct categories: industrial and non-industrial. The industrial category includes employees and non-residential GFA associated with employment land employment and non-industrial includes population-related employment and major office employment.

The non-residential space forecast prepared for DC purposes is summarized in Table 2. Over the next ten years, employment is projected to grow by 124,500 employees, an increase of eight per cent. Over the 2022-2041 period, the City is anticipated to grow by 186,700 employees. These are employees that will be accommodated in newly built non-residential building space, and excludes work at home employment. Given the dynamic of the City of Toronto's non-residential land uses, it is recognized that some existing non-residential buildings will be demolished and/or redeveloped for other purposes.

The table also shows that about 5.46 million square metres of non-residential GFA is forecast to become available over the next decade. The largest share of space (4.95 million square metres or about 91 per cent) that is forecast to be added over the next ten years is anticipated to be in the non-industrial category. The remaining space relates to industrial employment and will add a further 509,000 square metres over the ten-year planning period. Over the 2022-2041, the City is anticipated to grow by a total of 8.54 million square metre of non-residential GFA.

TABLE 2

CITY OF TORONTO  
SUMMARY OF NON-RESIDENTIAL DEVELOPMENT FORECAST

Growth Forecast	2021 Estimate	Planning Period 2022 - 2031		Planning Period 2032 - 2041	
		Growth	Year-End 2031	Growth	Total at 2041
<b>Non-Residential</b>					
Employment	1,599,900	124,500	1,724,400	62,200	1,786,600
<i>Employment in New Space</i>		175,700		99,200	
<i>Industrial</i>		6,800		3,800	
<i>Non-Industrial</i>		168,900		95,400	
Non-Residential Building Space (sq.m.)		5,458,000		3,080,000	
<i>Industrial</i>		509,000		287,000	
<i>Non-Industrial</i>		4,949,000		2,793,000	

## B. Assessment of Ridership Forecast

The assessment of ridership forecasts for the purposes of the DC Background Study was informed by City Planning ridership model data and discussions with City staff. The current version of the ridership model is state-of-the-art and includes latest generation travel demand and accounts for transit congestion and the overall utility of the system. The utility of the system relates to the ability of riders to actually use the network and whether congestion will influence their travel behaviours. The model was developed and calibrated by the Travel Modelling Group at the University of Toronto in 2015 using the “2011 Transportation Tomorrow Survey”, then the most recently available regional travel behaviour survey. This approach is used in most ridership forecasts in the region.

For the purposes of the DC Background Study, Hemson utilized the outputs from the City’s ridership model data to allocate trips arising from development over the 2011 and 2041 planning period and earlier. The interim years from 2011-2021 and 2022-2031 were attributed based on shares of population and employment growth identified in the DC

Background Study development-forecast. Using this assumption, the total ten-year in-period planning trips amounts to 99,400 AM peak period trips. Of the total attributed ridership growth of 307,000 trips, the ridership growth attributed to development over the 2022-2031 planning period accounts for 32 per cent of total ridership growth. This ridership assessment has been used to inform the benefit to existing, including prior growth, and post-period benefit allocations for the majority of the Transit and Spadina Subway Extension capital projects. These assumptions and the analysis used to support these allocations are discussed further in Appendix A.2.

**Table 3**  
**Allocation of Ridership Forecast**

Year	AM Peak Period Ridership	% of Allocation
2011 & Earlier + 2011-2021	144,700	47%
2022-2031	99,400	32%
2032-2041	62,900	20%
<b>Total</b>	<b>307,000</b>	<b>100%</b>



## 4. Historical Capital Service Levels

The DCA and O. Reg. 82/98 require that the development charges be set at a level no higher than the average service level provided in the City over the ten-year period immediately preceding the preparation of the background study, on a service by service basis. As a result, development charges only maintain, not exceed, existing service levels as the City develops.

For non-engineered services (Fire, Library, Parks and Recreation, etc.) the legislative requirement is met by documenting service levels for the preceding ten years: in this case, for the period 2012 to 2021. Typically, service levels for non-engineered services are measured as a ratio of inputs per population or inputs per population and employment. For engineered services such as Water, Sanitary Sewer, and Storm Water Management, engineering and legislated environmental and health standards are used in lieu of inputs per capita.

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

surrounding municipalities' experience with costs to acquire or construct similar facilities, equipment and infrastructure as of 2022.

The DCA (s.5.2 (3)) requires that in estimating the increase in need for Transit Services, the increased need "shall not exceed the planned level of service over the ten-year period immediately following the preparation of the background study". Therefore, a service level and maximum funding envelope is not required for Transit as it based on a planned level of services as opposed to a historical level of service.

Table 4 summarizes service levels for all general services included in the development charge calculation, with the exception of Transit. Average historical service levels range from \$212 per capita for Waste Diversion, to \$5,948 for Affordable Housing services. Appendix D provides detailed historical inventory data upon which the calculation of service levels is based for the general services.

TABLE 4

CITY OF TORONTO  
 SUMMARY OF 10-YEAR HISTORICAL SERVICE LEVELS  
 2012 - 2021

Service	Average Service Level
Roads and Related	\$5,847.40 per pop + emp
Parks and Recreation	\$4,929.19 per pop
Library	\$1,206.08 per pop
Housing Services - Shelter	\$474.20 per pop
Housing Services - Affordable Housing	\$5,947.62 per pop
Police	\$902.81 per pop + emp
Fire	\$546.81 per pop + emp
Ambulance Services	\$238.17 per pop + emp
Long Term Care	\$657.78 per pop
Child Care	\$438.96 per pop + emp
Waste Diversion	\$212.47 per pop

## 5. Development-Related Capital Forecast

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

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

### A. Development-Related Capital Forecasts are provided for Council's Approval

Based on the development forecasts summarized in Section 3 and detailed in Appendix A.1, the study's development-related capital forecast sets out those projects that are required to service anticipated growth. For all general services including Transit, the capital forecast covers the ten-year period from 2022-2031. For engineered services both a ten-year planning period from 2022-2031 and the longer term planning period from 2022-2041 is included. In addition, the capital forecast identifies capital costs expended prior to 2022 that provide capacity to meet the servicing needs of development over the 2022-2031 planning period.

One of the recommendations contained in the 2022 DC Background Study is for Council to adopt the development-related capital forecast developed for the purposes of the DC calculation. It is assumed that future capital budgets and forecasts will continue to bring forward the development-related

projects contained herein that are consistent with the growth occurring in the City. It is acknowledged that changes to the forecast presented here may occur through the City's normal capital budget process.

## **B. Planned Level of Service for Transit**

For Transit, the DCA requires that the estimate in the increase in need for service shall not exceed the planned level of service over the ten-year period immediately following the DC Background Study. For the purposes of the study, the ten-year period for the planned level of service is 2022-2031.

For Transit services, the "planned level of service" is considered the City's Council approved development-related capital forecast (2022-2031) contained in the 2022 DC Background Study, which has been informed by various sources, including the City's current and proposed capital budgets and other long range plans. The proposed recommendation for Council to approve the Transit capital program and the "planned level of service" is discussed in Section 8.

## **C. The Development-Related Capital Program for All DC Services**

A summary of the development-related capital program for City-wide general services is shown in Table 5. The table provides a total for all services and covers 2022-2031 period for general services and the longer term period from 2022-2041 for engineered services. Further details on the capital programs for each individual service category are available in Appendix B, C, and D.

## **i. Eligible Capital Costs**

The development-related capital forecast is estimated at a total gross cost of \$66.93 billion. It is anticipated senior government grants, subsidies or other recoveries will total \$19.76 billion, yielding a net cost of \$47.16 billion.

The capital forecast incorporates those projects identified to be related to growth anticipated over the 2022-2031 and 2022-2041 planning periods. It is not implied that all of these costs are to be recovered from new development by way of DCs. Portions of the capital forecast may relate to addressing existing deficiencies and for replacement of existing capital facilities or for growth anticipated to occur beyond the 2022-2031 and 2022-2041 planning periods.

## **ii. 2022-2031 Benefitting Period**

Gross project costs related to the ten-year planning period total \$54.41 billion. After deducting \$18.90 billion in anticipated grants and other recoveries, \$35.51 billion in net City costs remain.

Of the \$35.51 billion in ten-year net development-related capital costs, 11 per cent or \$4.03 billion is for the provision of engineered services. This includes provision for various road related, sanitary sewer and water related works.

Transit services, including Transit and Spadina Subway Extension, account for \$19.94 billion, or 56 per cent, of the net development-related total costs.

Finally, the other general services account for \$11.54 billion, or 32 per cent, and include the recovery of various parks and recreation, library, housing, police, fire, ambulance, long-term care, child care, and waste diversion projects, as well as development-related studies.

### **iii. 2022-2041 Benefitting Period**

Approximately \$12.52 billion in gross costs relate to development occurring over the longer planning horizon from 2022-2041. This includes costs relating to roads, water, sanitary sewer and storm water management projects. After deducting \$867.65 million in anticipated grants and other recoveries, \$11.65 billion in net City costs remains.

### **iv. Ineligible Costs**

It is not implied that all of these costs are to be recovered from new development by way of DCs. Portions of the capital forecast not recoverable from DCs in the study generally include:

- Operating, capital maintenance and lifecycle costs;
- Capital infrastructure needed to service the existing community that has no benefit to future development;
- Costs addressing existing service deficiencies;
- Costs benefiting growth anticipated to occur beyond the 2022-2031 and 2022-2041 planning periods;
- Capital infrastructure that increases the City's service levels; and
- Ineligible capital costs (e.g. parkland acquisition) as determined by the DCA.

TABLE 5

**CITY OF TORONTO**  
**SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM**  
**CAPITAL PROGRAM BY SERVICE**  
(in \$000s)

Service	Development-Related Capital Program 2022 - 2031			
	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Costs	Share of Net Costs
1 Spadina Subway Extension	\$3,184,169.0	\$2,280,500.0	\$903,669.0	2.5%
2 Transit (balance)	\$22,861,898.8	\$3,820,985.3	\$19,040,913.5	53.6%
3 Roads and Related	\$3,875,828.6	\$857,642.5	\$3,018,186.2	8.5%
4 Water	\$713,226.3	\$475.0	\$712,751.3	2.0%
5 Sanitary Sewer	\$321,923.0	\$24,557.2	\$297,365.8	0.8%
6 Storm Water Management	\$0.0	\$0.0	\$0.0	0.0%
7 Parks and Recreation	\$2,568,319.1	\$203,122.6	\$2,365,196.5	6.7%
8 Library	\$686,599.2	\$10,971.7	\$675,627.5	1.9%
9 Housing Services - Shelter	\$138,278.6	\$0.0	\$138,278.6	0.4%
10 Housing Services - Affordable Housing	\$17,820,835.5	\$11,389,000.0	\$6,431,835.5	18.1%
11 Police	\$565,165.0	\$0.0	\$565,165.0	1.6%
12 Fire	\$80,773.4	\$2,447.0	\$78,326.4	0.2%
13 Ambulance Services	\$255,409.5	\$0.0	\$255,409.5	0.7%
14 Development-Related Studies	\$36,939.0	\$0.0	\$36,939.0	0.1%
15 Long Term Care	\$882,210.0	\$298,074.3	\$584,135.7	1.6%
16 Child Care	\$180,417.0	\$9,391.0	\$171,026.0	0.5%
17 Waste Diversion	\$239,500.6	\$0.0	\$239,500.6	0.7%
<b>TOTAL</b>	<b>\$54,411,492.8</b>	<b>\$18,897,166.7</b>	<b>\$35,514,326.2</b>	<b>100.0%</b>

Service	Development-Related Capital Program 2022 - 2041			
	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Costs	Share of Net Costs
1 Roads and Related	\$1,724,879.3	\$177,484.2	\$1,547,395.1	13.3%
2 Water	\$1,469,371.6	\$71,882.1	\$1,397,489.5	12.0%
3 Sanitary Sewer	\$7,268,548.8	\$46,717.3	\$7,221,831.6	62.0%
4 Storm Water Management	\$2,056,384.9	\$571,566.4	\$1,484,818.6	12.7%
<b>TOTAL</b>	<b>\$12,519,184.7</b>	<b>\$867,649.9</b>	<b>\$11,651,534.7</b>	<b>100.0%</b>

<b>TOTAL 2022 - 2031 &amp; 2022 - 2041</b>	<b>\$66,930,677.5</b>	<b>\$19,764,816.6</b>	<b>\$47,165,860.9</b>	
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## 6. DCs are Calculated in Accordance with the DCA

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

For residential development, the adjusted total per capita amount is then converted to a variable charge by housing unit type using various unit occupancy factors. For non-residential development, the rate per employee is divided by the related floor space per worker (FSW) assumption to arrive at a per square metre charge. The non-residential charge is proposed to be differentiated between industrial and non-industrial building space.

It is noted that the calculation of the development charges does not include any provision for exemptions required under the DCA, such as the exemption for enlargements of up to 50 per cent on existing industrial buildings, or other exemptions that Council may choose to provide.

### A. Total DC Recoverable Share of the Net Capital Forecast

The capital forecast for the DC-eligible services incorporates those projects identified to be related to growth anticipated over the identified benefitting periods. As engineered services include projects with both a ten-year and longer term planning periods, separate tables have been shown for 2022-2031 and 2022-2041 costs.

### **i. 2022-2031 Benefitting Period**

Not all of the capital costs are to be recovered from new development by way of DCs. Table 6 shows that \$17.39 billion of the ten-year capital forecast relates to replacement of existing capital facilities or for shares of projects that provide benefit to the existing community. This amount relates to shares of projects that are replacing existing facilities, addressing existing deficiencies, and recognized benefit to existing taxpayers. An additional \$329.51 million has been identified as prior growth or available DC reserve funds that will be applied to projects in the capital program. These portions of capital costs will have to be funded from non-DC revenue sources.

An additional share of \$6.76 billion is identified in other development related shares not recoverable through DCs over the 2022-2031 period. These shares relate to:

- Costs in excess of the calculated DC funding envelopes (in the case of Parks and Recreation, Affordable Housing, Ambulance Services, and Waste Diversion); and
- Other shares of projects identified to benefit development occurring after 2031 (in the case of Roads and Related, Transit, and Long Term Care).

These amounts will be considered for recovery through other funding tools or under future development charge studies.

After these adjustments, the DC-eligible capital cost amounts to \$11.03 billion.

### **ii. 2022-2041 Benefitting Period**

Table 6 also identifies the allocation of costs for engineered projects that benefit growth over the longer planning period of 2022-2041. Adjustments are made for shares of projects that will provide a benefit to the existing community (\$7.26 billion), DCs that have been collected and applied to

project costs (\$7.20 million), and “other development related” costs, which includes shares of projects anticipated to benefit development occurring after 2041 (\$649.60 million). After these adjustments, the total DC-eligible cost is reduced to \$3.73 billion.

In total, \$14.76 billion is considered to be DC eligible over the 2022-2031 and 2022-2041 planning periods.

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TABLE 6

**CITY OF TORONTO**  
**SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM**  
**CAPITAL PROGRAM BY SERVICE**  
(in \$000s)

Service	Net Project Cost	Replacement & BTE Shares	Prior Growth / Available DC Reserves	Other Development Related	Total DC Eligible Costs for Recovery
1 Spadina Subway Extension	\$903,669.0	\$425,931.3	\$0.0	\$185,136.7	\$292,601.1
2 Transit (balance)	\$19,040,913.5	\$10,052,569.6	\$0.0	\$4,429,268.1	\$4,559,075.7
3 Roads and Related	\$3,018,186.2	\$777,147.5	\$0.0	\$20,973.3	\$2,220,065.4
4 Water	\$712,751.3	\$522,772.3	\$0.0	\$0.0	\$189,979.0
5 Sanitary Sewer	\$297,365.8	\$201,137.6	\$15,520.0	\$0.0	\$80,708.2
6 Storm Water Management	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
7 Parks and Recreation	\$2,365,196.5	\$478,469.2	\$285,098.2	\$377,218.4	\$1,224,410.8
8 Library	\$675,627.5	\$447,952.2	\$0.0	\$0.0	\$227,675.3
9 Housing Services - Shelter	\$138,278.6	\$19,946.4	\$18,775.1	\$0.0	\$99,557.1
10 Housing Services - Affordable Housing	\$6,431,835.5	\$3,473,191.2	\$0.0	\$1,481,255.5	\$1,477,388.8
11 Police	\$565,165.0	\$418,730.6	\$0.0	\$0.0	\$146,434.4
12 Fire	\$78,326.4	\$29,458.5	\$0.0	\$0.0	\$48,867.9
13 Ambulance Services	\$255,409.5	\$36,467.9	\$10,121.4	\$120,006.6	\$88,813.6
14 Development-Related Studies	\$36,939.0	\$1,150.5	\$0.0	\$0.0	\$35,788.5
15 Long Term Care	\$584,135.7	\$391,370.9	\$0.0	\$57,829.4	\$134,935.3
16 Child Care	\$171,026.0	\$22,514.9	\$0.0	\$0.0	\$148,511.1
17 Waste Diversion	\$239,500.6	\$96,044.6	\$0.0	\$90,678.4	\$52,777.5
<b>TOTAL</b>	<b>\$35,514,326.2</b>	<b>\$17,394,855.2</b>	<b>\$329,514.7</b>	<b>\$6,762,366.5</b>	<b>\$11,027,589.8</b>

Service	Net Project Cost	Replacement & BTE Shares	Prior Growth / Available DC Reserves	Other Development Related	Total DC Eligible Costs for Recovery
1 Roads and Related	\$1,547,395.1	\$176,321.9	\$0.0	\$185,412.2	\$1,185,661.0
2 Water	\$1,397,489.5	\$878,149.5	\$0.0	\$13,521.7	\$505,818.3
3 Sanitary Sewer	\$7,221,831.6	\$5,856,452.4	\$0.0	\$20,936.0	\$1,344,443.2
4 Storm Water Management	\$1,484,818.6	\$349,250.1	\$7,200.0	\$429,734.3	\$698,634.2
<b>TOTAL</b>	<b>\$11,651,534.7</b>	<b>\$7,260,173.8</b>	<b>\$7,200.0</b>	<b>\$649,604.2</b>	<b>\$3,734,556.7</b>

<b>TOTAL 2022-2031 and 2022-2041</b>	<b>\$47,165,860.9</b>	<b>\$24,655,029.0</b>	<b>\$336,714.7</b>	<b>\$7,411,970.8</b>	<b>\$14,762,146.5</b>
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### iii. Unadjusted Development Charge Calculation

The DC eligible amount is allocated between the residential and non-residential sectors to derive the unadjusted DCs, as shown in Table 7. Housing Services (Affordable Housing and Shelter), Long Term Care, and Waste Diversion have been fully allocated to residential development. Parks and Recreation and Library services are all deemed to largely benefit residential development with 95 per cent of the costs allocated to residential development and 5 per cent allocated to non-residential development. The balance of the ten-year services are allocated 67 per cent to residential and 33 per cent to non-residential sectors based on shares of net population and employment growth (see Appendix B, C and D).

Approximately \$8.35 billion of the DC net discounted ten-year capital forecast is deemed to benefit residential development. When this amount is divided by the ten-year population growth in new permits issued (252,885), an unadjusted charge of \$33,007.81 per capita is derived. The non-residential share of the services capital forecast totals \$2.68 billion and when this amount is divided by the ten-year forecast of employees in new space (175,700) an unadjusted charge of \$15,255.60 per employee results.

Over the 2022-2041 planning period, engineered services are allocated 70 per cent to residential and 30 per cent to non-residential sectors based on shares of net population and employment growth (see Appendix C).

Approximately \$2.60 billion of the DC net discounted 2022-2041 capital forecast is deemed to benefit residential development. When this amount is divided by the 20-year population growth in new permits issued (432,243), an unadjusted charge of \$6,014.92 per capita is derived. The non-residential share of the capital forecast totals \$1.13 billion and when this amount is divided by the 20-year forecast of employees in new space (274,900) an unadjusted charge of 4,127.50 per employee results.

TABLE 7

**CITY OF TORONTO**  
**SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES**

10 Year Population Growth in New Units	252,885
10 Year Employees in New Space	175,700

Service	Total DC 2022 - 2031 Eligible Costs For Recovery (\$000s)	Residential Charge			Non-Residential Unadjusted Charge		
		Share of Eligible Costs		Unadjusted Charge	Share of Eligible Costs		Unadjusted Charge
		%	\$000s	\$/capita	%	\$000s	\$/emp
1 Spadina Subway Extension	\$292,601.1	66.6%	\$194,910.4	\$770.75	33.4%	\$97,690.6	\$556.01
2 Transit (balance)	\$4,559,075.7	66.6%	\$3,036,938.6	\$12,009.17	33.4%	\$1,522,137.1	\$8,663.27
3 Roads and Related	\$2,220,065.4	66.6%	\$1,478,852.9	\$5,847.93	33.4%	\$741,212.5	\$4,218.63
4 Water	\$189,979.0	66.6%	\$126,550.8	\$500.43	33.4%	\$63,428.2	\$361.00
5 Sanitary Sewer	\$80,708.2	66.6%	\$53,762.2	\$212.60	33.4%	\$26,946.0	\$153.36
6 Storm Water Management	\$0.0	66.6%	\$0.0	\$0.00	33.4%	\$0.0	\$0.00
7 Parks and Recreation	\$1,224,410.8	95.0%	\$1,163,190.3	\$4,599.68	5.0%	\$61,220.5	\$348.44
8 Library	\$227,675.3	95.0%	\$216,291.5	\$855.30	5.0%	\$11,383.8	\$64.79
9 Housing Services - Shelter	\$99,557.1	100.0%	\$99,557.1	\$393.69	0.0%	\$0.0	\$0.00
10 Housing Services - Affordable Housing	\$1,477,388.8	100.0%	\$1,477,388.8	\$5,842.14	0.0%	\$0.0	\$0.00
11 Police	\$146,434.4	66.6%	\$97,544.4	\$385.73	33.4%	\$48,890.0	\$278.26
12 Fire	\$48,867.9	66.6%	\$32,552.4	\$128.72	33.4%	\$16,315.5	\$92.86
13 Ambulance Services	\$88,813.6	66.6%	\$59,161.4	\$233.95	33.4%	\$29,652.2	\$168.77
14 Development-Related Studies	\$35,788.5	66.6%	\$23,839.8	\$94.27	33.4%	\$11,948.7	\$68.01
15 Long Term Care	\$134,935.3	100.0%	\$134,935.3	\$533.58	0.0%	\$0.0	\$0.00
16 Child Care	\$148,511.1	66.6%	\$98,927.7	\$391.20	33.4%	\$49,583.4	\$282.20
17 Waste Diversion	\$52,777.5	100.0%	\$52,777.5	\$208.70	0.0%	\$0.0	\$0.00
<b>TOTAL</b>	<b>\$11,027,589.8</b>		<b>\$8,347,181.3</b>	<b>\$33,007.81</b>		<b>\$2,680,408.5</b>	<b>\$15,255.60</b>

20 Year Population Growth in New Units	432,243
20 Year Employees in New Space	274,900

Service	Total DC 2022 - 2041 Eligible Costs For Recovery (\$000s)	Residential Charge			Non-Residential Unadjusted Charge		
		Share of Eligible Costs		Unadjusted Charge	Share of Eligible Costs		Unadjusted Charge
		%	\$000s	\$/capita	%	\$000s	\$/emp
1 Roads and Related	\$1,185,661.0	69.6%	\$825,428.5	\$1,909.64	30.4%	\$360,232.6	\$1,310.41
2 Water	\$505,818.3	69.6%	\$352,138.5	\$814.68	30.4%	\$153,679.9	\$559.04
3 Sanitary Sewer	\$1,344,443.2	69.6%	\$935,968.7	\$2,165.38	30.4%	\$408,474.4	\$1,485.90
4 Storm Water Management	\$698,634.2	69.6%	\$486,372.2	\$1,125.23	30.4%	\$212,262.0	\$772.14
<b>TOTAL</b>	<b>\$3,734,556.7</b>		<b>\$2,599,907.8</b>	<b>\$6,014.92</b>		<b>\$1,134,648.9</b>	<b>\$4,127.50</b>

<b>TOTAL 2018-2027 &amp; 2018-2041</b>	<b>\$14,762,146.5</b>		<b>\$10,947,089.1</b>	<b>\$39,022.74</b>		<b>\$3,815,057.4</b>	<b>\$19,383.09</b>
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## **B. Adjusted Residential and Non-Residential Development Charge Rates**

Final adjustments to the “unadjusted” DC rates summarized above are made through a cash flow analysis. The analysis, details of which are included in the appendices, considers the borrowing cost and interest earnings associated with the timing of expenditures and DC receipts for each service.

Table 8 summarizes the results of the adjustment for the residential and non-residential components of the City-wide rates. As shown in Table 8, the adjusted rate is \$37,894 per capita and \$19,551 per employee after the cash flow analysis.

TABLE 8

**CITY OF TORONTO  
SUMMARY OF ADJUSTED  
RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES**

Service	Residential Charge		Non-Residential Charge	
	Adjusted Charge \$/capita	Percentage of Charge	Adjusted Charge \$/emp	Percentage of Charge
Spadina Subway Extension	\$982	2.6%	\$714	3.7%
Transit (balance)	\$11,931	31.5%	\$8,677	44.4%
Parks and Recreation	\$4,576	12.1%	\$351	1.8%
Library	\$681	1.8%	\$52	0.3%
Housing Services - Shelter	\$435	1.1%	\$0	0.0%
Housing Services - Affordable Housing	\$5,808	15.3%	\$0	0.0%
Police	\$211	0.6%	\$238	1.2%
Fire	\$91	0.2%	\$83	0.4%
Ambulance Services	\$243	0.6%	\$197	1.0%
Development-Related Studies	\$59	0.2%	\$60	0.3%
Long Term Care	\$537	1.4%	\$0	0.0%
Child Care	\$297	0.8%	\$270	1.4%
Waste Diversion	\$216	0.6%	\$0	0.0%
<b>Subtotal General Services</b>	<b>\$26,067</b>	<b>68.8%</b>	<b>\$10,642</b>	<b>54.4%</b>
Roads and Related	\$7,060	18.6%	\$5,378	27.5%
Water	\$1,153	3.0%	\$937	4.8%
Sanitary Sewer	\$2,363	6.2%	\$1,686	8.6%
Storm Water Management	\$1,251	3.3%	\$908	4.6%
<b>Subtotal Engineered Services</b>	<b>\$11,827</b>	<b>31.2%</b>	<b>\$8,909</b>	<b>45.6%</b>
<b>TOTAL CHARGE</b>	<b>\$37,894</b>	<b>100.0%</b>	<b>\$19,551</b>	<b>100.0%</b>



## C. Calculated City-Wide Residential and Non-Residential DCs

Residential City-wide DCs are proposed to vary by dwelling unit type to reflect different occupancy factors and resulting demand for services. The calculated residential and non-residential DCs for all City-wide services are shown in Tables 9 and 10, respectively. As shown in Table 9, the calculated residential charge for DC eligible services ranges from \$53,432 for small apartments to \$139,830 for single-detached and semi-detached units. The proposed charge for multiples with two bedrooms or more is \$115,579 and \$57,976 is calculated for multiples with less than two bedrooms. The charge for large apartments (two bedrooms or more) is calculated at \$81,852. Finally, the City has a charge for a “dwelling room” which is calculated at \$37,894.

The proposed non-residential DC for City-wide services is \$19,551 per employee. This amount, when divided by the floor space per worker assumption of 75.1 for industrial and 29.3 for non-industrial, results in a charge of \$260.34 per square metre of industrial and \$667.26 per square metre of non-industrial (see Table 10).

TABLE 9

CITY OF TORONTO  
 CALCULATED CITY-WIDE DEVELOPMENT CHARGES  
 RESIDENTIAL DEVELOPMENT CHARGES BY UNIT TYPE

Service	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Residential Charge By Unit Type						Percentage of Charge
			Singles & Semis	Multiples 2+ Bedrooms	Multiples 1 Bed and Bach.	Apartments 2+ Bedrooms	Apartments 1 Bed and Bach.	Dwelling Room	
Spadina Subway Extension	\$770.75	\$982	\$3,624	\$2,995	\$1,502	\$2,121	\$1,385	\$982	2.6%
Transit (balance)	\$12,009.17	\$11,931	\$44,025	\$36,390	\$18,254	\$25,771	\$16,823	\$11,931	31.5%
Parks and Recreation	\$4,599.68	\$4,576	\$16,885	\$13,957	\$7,001	\$9,884	\$6,452	\$4,576	12.1%
Library	\$855.30	\$681	\$2,513	\$2,077	\$1,042	\$1,471	\$960	\$681	1.8%
Housing Services - Shelter	\$393.69	\$435	\$1,605	\$1,327	\$666	\$940	\$613	\$435	1.1%
Housing Services - Affordable Housing	\$5,842.14	\$5,808	\$21,432	\$17,714	\$8,886	\$12,545	\$8,189	\$5,808	15.3%
Police	\$385.73	\$211	\$779	\$644	\$323	\$456	\$298	\$211	0.6%
Fire	\$128.72	\$91	\$336	\$278	\$139	\$197	\$128	\$91	0.2%
Ambulance Services	\$233.95	\$243	\$897	\$741	\$372	\$525	\$343	\$243	0.6%
Development-Related Studies	\$94.27	\$59	\$218	\$180	\$90	\$127	\$83	\$59	0.2%
Long Term Care	\$533.58	\$537	\$1,982	\$1,638	\$822	\$1,160	\$757	\$537	1.4%
Child Care	\$391.20	\$297	\$1,096	\$906	\$454	\$642	\$419	\$297	0.8%
Waste Diversion	\$208.70	\$216	\$797	\$659	\$330	\$467	\$305	\$216	0.6%
<b>Subtotal General Services</b>	<b>\$26,446.86</b>	<b>\$26,067</b>	<b>\$96,189</b>	<b>\$79,506</b>	<b>\$39,881</b>	<b>\$56,306</b>	<b>\$36,755</b>	<b>\$26,067</b>	<b>68.8%</b>
Roads and Related	\$7,757.57	\$7,060	\$26,051	\$21,533	\$10,802	\$15,250	\$9,955	\$7,060	18.6%
Water	\$1,315.11	\$1,153	\$4,255	\$3,517	\$1,764	\$2,490	\$1,626	\$1,153	3.0%
Sanitary Sewer	\$2,377.97	\$2,363	\$8,719	\$7,207	\$3,615	\$5,104	\$3,332	\$2,363	6.2%
Storm Water Management	\$1,125.23	\$1,251	\$4,616	\$3,816	\$1,914	\$2,702	\$1,764	\$1,251	3.3%
<b>Subtotal Engineered Services</b>	<b>\$12,575.87</b>	<b>\$11,827</b>	<b>\$43,641</b>	<b>\$36,073</b>	<b>\$18,095</b>	<b>\$25,546</b>	<b>\$16,677</b>	<b>\$11,827</b>	<b>31.2%</b>
<b>TOTAL CHARGE PER UNIT</b>	<b>\$39,022.74</b>	<b>\$37,894</b>	<b>\$139,830</b>	<b>\$115,579</b>	<b>\$57,976</b>	<b>\$81,852</b>	<b>\$53,432</b>	<b>\$37,894</b>	<b>100.0%</b>
(1) Based on Persons Per Unit Of:			3.69	3.05	1.53	2.16	1.41	1.00	



TABLE 10

CITY OF TORONTO  
 CALCULATED CITY-WIDE DEVELOPMENT CHARGES  
 NON-RESIDENTIAL DEVELOPMENT CHARGES

Service	Unadjusted Charge per Employee	Adjusted Charge per Employee	Non-Residential Charge By Type		Percentage of Charge
			Industrial	Non-Industrial	
Spadina Subway Extension	\$556.01	\$714	\$9.51	\$24.37	3.7%
Transit (balance)	\$8,663.27	\$8,677	\$115.54	\$296.14	44.4%
Parks and Recreation	\$348.44	\$351	\$4.67	\$11.98	1.8%
Library	\$64.79	\$52	\$0.69	\$1.77	0.3%
Housing Services - Shelter	\$0.00	\$0	\$0.00	\$0.00	0.0%
Housing Services - Affordable Housing	\$0.00	\$0	\$0.00	\$0.00	0.0%
Police	\$278.26	\$238	\$3.17	\$8.12	1.2%
Fire	\$92.86	\$83	\$1.11	\$2.83	0.4%
Ambulance Services	\$168.77	\$197	\$2.62	\$6.72	1.0%
Development-Related Studies	\$68.01	\$60	\$0.80	\$2.05	0.3%
Long Term Care	\$0.00	\$0	\$0.00	\$0.00	0.0%
Child Care	\$282.20	\$270	\$3.60	\$9.22	1.4%
Waste Diversion	\$0.00	\$0	\$0.00	\$0.00	0.0%
<b>Subtotal General Services</b>	<b>\$10,522.61</b>	<b>\$10,642</b>	<b>\$141.71</b>	<b>\$363.20</b>	<b>54.4%</b>
Roads and Related	\$5,529.04	\$5,378	\$71.61	\$183.55	27.5%
Water	\$1,003.55	\$937	\$12.48	\$31.98	4.8%
Sanitary Sewer	\$1,479.34	\$1,686	\$22.45	\$57.54	8.6%
Storm Water Management	\$387.43	\$908	\$12.09	\$30.99	4.6%
<b>Subtotal Engineered Services</b>	<b>\$8,399.36</b>	<b>\$8,909</b>	<b>\$118.63</b>	<b>\$304.06</b>	<b>45.6%</b>
<b>TOTAL CHARGE PER SQUARE METRE</b>	<b>\$18,921.97</b>	<b>\$19,551</b>	<b>\$260.34</b>	<b>\$667.26</b>	<b>100.0%</b>
(1) Based on Floor Space Per Worker (FSW)			75.1	29.3	

## **D. Comparison of Calculated and Current Development Charges**

Tables 11 and 12 present a comparison of total calculated City-wide DCs for a large apartment unit and per square metre with the City's existing charges (as of November 1, 2021).

Table 11 shows that the calculated charge per large apartment unit of \$81,852 presents an increase of \$26,840 over the present DC. Table 12 shows the change calculated for the non-industrial non-residential charge. The proposed charge of \$667.26 per square metre of non-industrial GFA represents an increase of \$190.33 over the existing rate.

TABLE 11

**CITY OF TORONTO**  
**COMPARISON OF CURRENT AND CALCULATED RATES**  
**RESIDENTIAL DEVELOPMENT CHARGES**

Service	Current Charge per Large Apt (1)	Calculated Charge per Large Apt	Difference in Charge		
			Amount (\$)	Change (%)	Difference (%)
Spadina Subway Extension	\$1,722	\$2,121	\$399	23%	1%
Transit (balance)	\$19,202	\$25,771	\$6,569	34%	24%
Parks and Recreation	\$7,073	\$9,884	\$2,811	40%	10%
Library	\$1,242	\$1,471	\$229	18%	1%
Housing Services - Shelter	\$624	\$940	\$316	51%	1%
Housing Services - Affordable Housing	\$3,727	\$12,545	\$8,818	237%	33%
Police	\$736	\$456	(\$280)	-38%	-1%
Fire	\$305	\$197	(\$108)	-35%	0%
Ambulance Services	\$342	\$525	\$183	54%	1%
Development-Related Studies	\$348	\$127	(\$221)	-64%	-1%
Long Term Care	\$0	\$1,160	\$1,160	n/a	4%
Child Care	\$522	\$642	\$120	23%	0%
Waste Diversion	\$0	\$467	\$467	n/a	2%
Civic Improvements*	\$166	\$0	(\$166)	-100%	-1%
Health*	\$6	\$0	(\$6)	-100%	0%
Pedestrian Infrastructure*	\$34	\$0	(\$34)	-100%	0%
<b>Subtotal General Services</b>	<b>\$36,049</b>	<b>\$56,306</b>	<b>\$20,257</b>	<b>56%</b>	<b>75%</b>
Roads and Related	\$8,789	\$15,250	\$6,461	74%	24%
Water	\$3,279	\$2,490	(\$789)	-24%	-3%
Sanitary Sewer	\$5,324	\$5,104	(\$220)	-4%	-1%
Storm Water Management	\$1,571	\$2,702	\$1,131	72%	4%
<b>Subtotal Engineered Services</b>	<b>\$18,963</b>	<b>\$25,546</b>	<b>\$6,583</b>	<b>35%</b>	<b>25%</b>
<b>TOTAL CHARGE PER UNIT</b>	<b>\$55,012</b>	<b>\$81,852</b>	<b>\$26,840</b>	<b>49%</b>	<b>100%</b>

(1) Current charge as of November 1, 2021 (note: may not add to current rate due to rounding)

\*No longer considered for DC funding under the 2022 DC Background Study

TABLE 12

**CITY OF TORONTO**  
**COMPARISON OF CURRENT AND CALCULATED RATES**  
**NON-INDUSTRIAL DEVELOPMENT CHARGES**

Service	Current Non-Residential Charge (\$/Sq.M)(1)	Calculated Non-Industrial Charge (\$/Sq.M)	Difference in Charge		
			Amount (\$)	Change (%)	Difference (%)
Spadina Subway Extension	\$18.50	\$24.37	\$5.87	32%	3%
Transit (balance)	\$206.58	\$296.14	\$89.56	43%	47%
Parks and Recreation	\$9.80	\$11.98	\$2.18	22%	1%
Library	\$1.72	\$1.77	\$0.05	3%	0%
Housing Services - Shelter	\$0.00	\$0.00	\$0.00	n/a	0%
Housing Services - Affordable Housing	\$0.00	\$0.00	\$0.00	n/a	0%
Police	\$7.92	\$8.12	\$0.20	3%	0%
Fire	\$3.28	\$2.83	(\$0.45)	-14%	0%
Ambulance Services	\$3.68	\$6.72	\$3.04	83%	2%
Development-Related Studies	\$3.75	\$2.05	(\$1.70)	-45%	-1%
Long Term Care	\$0.00	\$0.00	\$0.00	n/a	0%
Child Care	\$5.62	\$9.22	\$3.60	64%	2%
Waste Diversion	\$0.00	\$0.00	\$0.00	n/a	0%
Civic Improvements*	\$1.79	\$0.00	(\$1.79)	-100%	-1%
Health*	\$0.06	\$0.00	(\$0.06)	-100%	0%
Pedestrian Infrastructure*	\$3.56	\$0.00	(\$3.56)	-100%	-2%
<b>Subtotal General Services</b>	<b>\$266.26</b>	<b>\$363.20</b>	<b>\$96.94</b>	<b>36%</b>	<b>51%</b>
Roads and Related	\$97.20	\$183.55	\$86.35	89%	45%
Water	\$37.47	\$31.98	(\$5.49)	-15%	-3%
Sanitary Sewer	\$58.77	\$57.54	(\$1.23)	-2%	-1%
Storm Water Management	\$17.23	\$30.99	\$13.76	80%	7%
<b>Subtotal Engineered Services</b>	<b>\$210.67</b>	<b>\$304.06</b>	<b>\$93.39</b>	<b>44%</b>	<b>49%</b>
<b>TOTAL CHARGE PER SQ.M.</b>	<b>\$476.93</b>	<b>\$667.26</b>	<b>\$190.33</b>	<b>40%</b>	<b>100%</b>

(1) Current charge as of November 1, 2021 (note: may not add to current rate due to rounding)

\*No longer considered for DC funding under the 2022 DC Background Study

## 7. Cost of Growth Analysis

This section provides a brief examination of the long-term capital and operating costs as well as the asset management related annual provisions for the capital facilities and infrastructure to be included in the Development Charges By-law. This examination is required as one of the provisions of the Development Charges Act. Additional details on the cost of growth analysis, including asset management analysis, for transit services is included in Appendix F. The analysis for all other services is included in Appendix G.

### A. Asset Management Plan

#### i. Transit

The asset management plan for Transit services examines how both the City of Toronto (“City”) and the Toronto Transit Commission (“TTC”) utilize long-term financial planning and asset management planning to ensure the fiscal sustainability of Transit services operations, including the full life cycle cost of assets. Although all transit assets have a useful life longer than ten-years, the analysis used for the purposes of the 2022 DC Background Study is focused on the DCA legislated ten-year transit planning horizon (the period immediately following the preparation of the DC Background Study) of 2022-2031. The analysis also focuses on the share of the capital assets included in the calculation of the DC rates, although reference is also made to the needs of the gross cost of the added assets.

For the purposes of the analysis, five different asset groups were examined to calculate the annual provisions required for the ongoing operation and maintenance of the system. The five groups are as follows:

1. Track Related Infrastructure (Higher-Order Transit Projects and Other Track Projects)

2. Rolling Stock (Subway Cars, Street Cars, Buses and other fleet)
3. Buildings & Structures
4. Equipment
5. Corporate Initiatives & Service Planning

Table 13 provides a summary of the calculated annual reserve fund contributions based on the identified useful lives of the various assets and projects.

**Table 13**  
**Summary of Calculated Full Life Cycle Annual Contributions at 2032**  
**(in \$000s)**

<b>Capital Project Description</b>	<b>Gross Cost</b>	<b>2022-2031 Development Charge Recoverable</b>
Track Related Infrastructure		
Subway Projects	\$60.86	\$17.81
Streetcars & LRT	\$270.61	\$61.96
Rolling Stock		
Non-Revenue Vehicles	\$3.49	\$1.13
Buses	\$13.98	\$13.98
Streetcars, LRT & Subway Cars	\$99.13	\$8.70
Buildings & Structures	\$177.82	\$17.87
Other Equipment	\$98.50	\$24.29
Corporate Initiatives & Service Planning		
Studies & Non-Assets	\$0	\$0
Other Projects – As above	\$36.90	\$11.95
<b>Total</b>	<b>\$761.28</b>	<b>\$157.70</b>

A detailed analysis of the asset management and financial strategies for the various asset groups is described in detail in Appendix F. Several staff report



and documents are referenced that identify the City's commitment to fund capital expenditures and address long-term capital and operating impacts.

The analysis concludes that the asset management plan analysis demonstrates that the City can afford to invest and operate transit infrastructure over the ten-year and long-term planning period. Importantly, the City's ongoing asset management and long-term financial planning practices will ensure that the projects included in the 2022 DC Background Study are financially sustainable over their full life cycle.

## **ii. All Other Services**

Table 14 and 15 provides the calculated annual asset management contribution for 2022-2032 and 2022-2042 for both the gross capital expenditures and the share related to the 2022-2027 and 2022-2041 DC recoverable portion. The years 2032 and 2042 have been included to calculate the annual contributions as the expenditures in 2031 and 2041 will not trigger asset management contributions until 2032 and 2042, respectively. As shown in Table 14, by 2032, the City will need to fund an additional \$135.4 million per annum in order to properly fund the full life cycle costs of the new assets related to the general services supported under the development charges by-law. A further \$18.0 million will be required for engineered services.

Table 15 provides a separate analysis of the annual provisions required for the engineered services capital program as the program extends to 2041. As shown in Table 15, the annual provision in 2042 amounts to \$26.9 million.

The calculated annual funding provision should be considered within the context of the City's forecasted growth; over the next ten years (to 2031) the City is projected to grow by approximately 157,900 total private dwellings units as well as roughly 5.5 million square metres of additional non-residential building space. Over the longer planning period to 2041, the City will grow by 257,700 dwelling units and 8.5 million square metres of non-

residential building space. This growth will have the effect of increasing the overall assessment base and additional user fee and charges revenues to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the development charges by-law.

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

**TABLE 14**  
**CITY OF TORONTO**  
**CALCULATED ANNUAL PROVISION BY 2032 (EXCLUDING TRANSIT) - IN \$MILLIONS**

<b>Service</b>	<b>2022-2031 Program DC Recoverable</b>	<b>2022-2031 Program Non-DC Recoverable</b>	<b>AMP Provision by 2032 DC Related</b>	<b>AMP Provision by 2032 Non-DC Related</b>
Parks and Recreation	\$1,224.4	\$1,343.9	\$44.8	\$58.1
Library	\$227.7	\$458.9	\$15.0	\$45.9
Housing Services - Affordable Housing	\$1,477.4	\$16,343.4	\$30.8	\$201.3
Housing Services - Shelter	\$118.3	\$19.9	\$2.8	\$0.4
Police Services	\$146.4	\$418.7	\$9.2	\$57.0
Fire Services	\$48.9	\$31.9	\$1.2	\$1.4
Ambulance Services	\$88.8	\$165.2	\$1.7	\$9.0
Development-Related Studies	\$35.8	\$1.2	\$0.0	\$0.0
Long-term Care	\$134.9	\$747.3	\$20.1	\$17.1
Child Care	\$148.5	\$31.9	\$2.6	\$3.2
Waste Diversion	\$52.8	\$186.7	\$7.1	\$5.0
<b>General Services (Excl. Transit) Sub-total</b>			<b>\$135.4</b>	<b>\$398.3</b>
Roads & Related	\$2,220.1	\$1,655.8	\$15.9	\$11.9
Water Services	\$190.0	\$523.2	\$1.4	\$3.8
Sanitary Sewer	\$96.2	\$225.7	\$0.7	\$1.6
Storm Water Management	\$0.0	\$0.0	\$0.0	\$0.0
<b>Engineering Services Total</b>			<b>\$18.0</b>	<b>\$17.3</b>
<b>Total 2032 Provision</b>			<b>\$153.4</b>	<b>\$415.6</b>

TABLE 15

CITY OF TORONTO  
 CALCULATED ANNUAL PROVISION BY 2042 (EXCLUDING TRANSIT) - IN \$MILLIONS

Service	2022-2041 Program DC Recoverable	2022-2041 Program Non-DC Recoverable	AMP Provision by 2042 DC Related	AMP Provision by 2042 Non-DC Related
Roads & Related	\$1,185.7	\$539.2	\$8.5	\$3.9
Water Services	\$505.8	\$963.6	\$3.6	\$6.9
Sanitary Sewer	\$1,344.4	\$5,924.1	\$9.7	\$42.5
Storm Water Management	\$705.8	\$1,350.6	\$5.1	\$9.7
<b>Total 2042 Provision</b>			<b>\$26.9</b>	<b>\$63.0</b>

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## **B. Long-Term Capital and Operating Costs**

### **i. Transit**

Table 16 provides a summary of the long-term capital and operating impacts for Transit services, arising from ridership increases, over the identified benefitting periods from 2011-2021, 2022-2031 and 2032-2041. The analysis assumes that these assets are currently open and operational, although it is likely that these costs will actually occur at a later point in the future. The relationship of operating revenue per AM Peak Period Trip is established based on 2021 ridership on the 2011 network which has been extrapolated from the TTC's annual reports. This approach is deemed reasonable for the purposes of the DC Background Study, and meeting the requirements of the DCA. However, it is recognized that the actual cost impacts, including timing, will be determined through the TTC's annual budgeting process.

Consistent with current practices, the net funding difference is anticipated to be funded from other revenue sources such as property taxes. It is noted that the City also continues to have dialogue with organizations such as Metrolinx regarding revenue agreements of fare sharing and discount assumptions.

TABLE 16

CITY OF TORONTO  
LONG-TERM OPERATING IMPACT ANALYSIS - TRANSIT

Operating Revenue and Expense	2011-2021	2022-2031	2032-2041
<b>Operating Revenue Statistics</b>			
Operating Revenue – including property rental, etc. (\$ Millions)	\$1,418.43	\$974.42	\$2,392.85
AM Peak Period Trips	144,700	99,404	62,896
Operating Revenue per AM Peak Period Trip(\$)	\$9,802.57	\$9,802.57	\$9,802.57
<b>OPERATING EXPENSE STATISTICS</b>			
Operating Expenses (\$ Millions)	\$2,245.94	\$1,542.89	\$3,788.83
AM Peak Period Trips	144,700	99,404	62,896
Operating Expense per AM Peak Period Trip (\$)	\$15,521.36	\$15,521.36	\$15,521.36
<b>OPERATING SUBSIDY STATISTICS</b>			
Operating Subsidy (\$ Millions)	\$827.51	\$568.47	\$1,395.98
Operating Subsidy per AM Peak Period Trip (\$)	\$5,718.79	\$5,718.79	\$5,718.79

ii. All Other Services

Appendix G summarizes the estimated increase in net operating costs that the City will experience for additions associated with the planned capital forecast. These estimates are generally based on average costs derived from the 2021 budget.

Increases in net operating costs will be experienced as new facilities such as community centres are opened. Operating and maintenance costs will also increase as additions to the City’s road network and parkland and playing fields are made. However, it is recognized that the increase in assessment and non-tax revenues associated with new development are anticipated to partially or fully offset the increased costs identified, depending on the nature of the new development. Appendix G provides a breakdown of the increased operating costs by service. It is noted that the appendix is not a full fiscal impact analysis of new development, which would assess the net impact on the City’s budget arising from new

development. New development will bring in additional tax revenue from the property taxes, but it will also require additional costs to provide municipal services. A comprehensive fiscal impact analysis is beyond the scope of the study.

Appendix G also summarizes the components of the development-related capital forecast that will require funding from non-DC sources. In total, \$24.66 billion will need to be financed from non-DC sources. In addition, \$7.41 billion in interim DC financing, may be required. Because DC by-laws must be revisited at least every five years, however, it is difficult to determine the quantum of interim financing that may be necessary. Appendix G provides a breakdown of the non-DC financing requirements by service.

## **8. Development Charges Policy and Administration**

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

### **A. Development Charges Consultation and Approval Process**

The 2022 DC Background Study is intended to be used for the purposes of public consultation and fully satisfies all requirements of the Development Charges Act and associated Regulation. Following the statutory consultation period, the calculations will be reviewed and necessary adjustments to the DC rates and policies will be made. These adjustments will be incorporated into the finalized amended DC By-law and will be provided to Council for their formal approval.

It is anticipated that the DC By-law will be brought forward for Council's approval in June 2022, subject to any changes.

### **B. City-Wide vs. Area-Specific Charges**

#### **i. Consideration for Area Rating**

In accordance with the Development Charges Act, Council must give consideration to the use of area rating, also known as area-specific development charges, as part of the DC Background Study. As part of the City's 2022 DC update, the appropriateness of implementing area-specific development charges for the various City services was examined.

The Development Charges Act permits the City to designate, in its DC By-law, the areas where DCs shall be imposed. The charges may apply to all lands in the City or to other designated development areas as specified in the DC By-law.

The following was considered with respect to area-specific development charges:

- Is the use of area-specific charges appropriate for some or all services?
- Are there any data limitations with calculating an area-specific development charge?
- Are there policy, risk or financial implications of implementing an area-specific charge?

Area-specific development charges are typically considered when there is clear benefit to a particular area (including the population or population and employment), and have been implemented mostly in stand alone green field developments.

## **ii. Consistent with Historical Practices, City-wide DCs are Proposed**

The City's current practice is to calculate and levy development charges on a City-wide uniform basis. Previous DC Background Studies included a rationale to support the City-wide DC structure. Many of these findings are still relevant to the 2022 DC Background Study update and include the following:

- The majority of municipalities in Ontario have established uniform, municipal-wide development charges. Typically, area-specific charges are applied to infrastructure that has clear benefits to a particular area such as storm water management, collector/minor arterial roads and/or water and sanitary services. Area-specific rates are also used when there



are master servicing or front-end financing arrangements that identify specific infrastructure requirements for a particular area.

- In the Toronto context, continued growth in the downtown and outer areas triggers the need to develop City-wide transportation, transit, water and sewer processing, and recreation networks.
- The calculation and updating of area-specific charges in portions of a large metropolitan area is difficult especially given the movement of people across the City between where they live, work and recreate and the need to allocate cost by benefitting area.
- The use of area-specific charges can also be challenging for general services given the service level restrictions under the DCA. In creating area-specific charges, this may unintentionally limit service levels in particular areas.
- Some infrastructure investments, particularly higher order transit lines, are expected to support intensification and generate related service demand. Costs recovered through area-specific charges may discourage intensification and run counter to these broader objectives.
- While consideration was given to the potential for area rating for Waterfront and Port Lands related projects and other Secondary Plan areas, there are significant challenges associated with defining clear benefitting areas and gathering the data required to support area-specific charges at this time.

### **iii. General and Engineered Service Delivery**

The resulting development charges for City services would be imposed uniformly against all new development everywhere in the City. Through discussions with staff, it was determined that a continuation of the City's current practice of City-wide development charges would form a reasonable basis to plan and administer the development charges.

The following table provides a discussion of the needs for servicing in different areas, by service.

<p><b>City Services Considered</b></p>	<p><b>Needs for Servicing in Different Areas</b></p>
<p>General Services</p>	<ul style="list-style-type: none"> <li>▪ Services such as Library, Parks &amp; Recreation, Housing, Long-Term Care, and Waste Diversion are open and accessible to all residents in the City and/or are driven and planned for based on City-wide population growth.</li> <li>▪ Child Care, Fire, Police, Ambulance Services, and Development-related Studies are provided to all residents and employees in the City and are driven and planned for based on City-wide population and employment growth.</li> <li>▪ For Transit services the full range of capital facilities, land, equipment and infrastructure is available throughout the City. All residents and employees therefore have access to all facilities. A widely accepted method for recovering the development-related capital costs for such services is to apportion them over all new development anticipated. This approach is consistent with the development charges imposed under the City’s current by-law for Transit services.</li> </ul>
<p>Engineered Services</p>	<ul style="list-style-type: none"> <li>▪ Roads &amp; Related services are provided through a City-wide network and planned based on City-wide population and employment growth.</li> <li>▪ For services such as Water, Sanitary Sewer and Storm Water Management services, a network of ponds, linear infrastructure and treatment facilities are used to provide services to City-wide population and employee growth.</li> </ul>

## B. By-law Administration

Many of the administrative requirements of the DCA will be similar to those presently followed by the City. However, changes will likely be required in the collection practices for the new development charges. In this regard:

- It is recommended that current practices regarding collection of development charges and by-law administration continue to the extent possible. It is noted that the City has recently reviewed its collection and administration practices to align with changes enacted through Bill 108, the *More Homes, More Choices Act* on January 1, 2020.
- As required under the DCA, the City should continue codify any rules regarding application of the by-laws and any exemptions within the development charges by-laws proposed for adoption.
- The City should continue to use front-ending agreements or developer agreements (or services-in-lieu arrangements), whichever are practical and desirable by the development industry and the City.
- It is recommended that the by-law permit the payment of DCs in cash or through services-in-lieu agreements. The City is not obligated to enter into services-in-lieu agreements.
- It is recommended that the City continue to maintain reporting policies consistent with the requirements of the DCA.
- It is recommended that Council:
  - Adopt the development-related capital forecasts included in this background study, subject to annual review through the City's normal capital budget process;
  - Expresses intent to undertake the adopted capital forecast to ensure that the increase in need for service will be met;

- Determine that the future excess capacity identified in the Development Charges Background Study shall be paid for by the development charges contemplated in the said Development Charges Background Study, or other similar charges;
- Give consideration of the use of more than one development charge by-law to reflect different needs for services in different areas, also known as area rating or area-specific DCs, and determined that for the services, and associated infrastructure proposed to be funded by DCs under the DC by-law, that the charges be calculated on either a city-wide or area-specific basis;
- Adopt the Transit development-related capital program, as included in the DC Background Study, as the “planned level of service”, and in doing so, indicate that it intends to ensure that the increase in need for Transit will be met; and
- Approve the Cost of Growth analysis, including the Asset Management Plan, that deals with all assets whose capital costs are intended to be funded under the development charge by-law and that such assets are considered to be financially sustainable over their full lifecycle.

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

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# Appendix A.1 Development Forecast

# Development Forecast

Appendix A provides the details of the development forecast used to prepare the 2022 Development Charge Background Study for the City of Toronto. The appendix provides a description of the forecast basis and method, underlying assumptions and key inputs.

The 2022 Development Charge Background Study forecasts were prepared by Hemson, informed by the City's population and household projections, 2016 Census information that has been released to date, and the most recent available data on residential and non-residential growth in the City.

This appendix provides a brief overview of the key assumptions related to the forecasts to provide a larger context for the City of Toronto's growth outlook. This is followed by a section addressing the population and housing forecast and then a section on employment and non-residential space. The appendix concludes with a series of tables providing the relevant forecast results.

## A. Key Development Forecast Assumptions and Data Sources

The 2022 DC Background Study's population and household forecasts are consistent with Schedule 3 of *the Growth Plan for the Greater Golden Horseshoe* (the "Growth Plan"), which were recently amended and now extend the planning horizon from 2041 to 2051. The Schedule 3 forecasts are intended to be used as minimum forecasts in the GGH, including the City of Toronto.

It is important to note that the City is currently undertaking a Municipal Comprehensive Review (MCR) in which the City's Official Plan, and associated growth forecasts, will be updated. Through this process, the City

is considering forecasts which are higher than the forecast included in Schedule 3 of the Growth Plan<sup>1</sup>. As this work is not expected to be completed until July 2022 (the provincial conformity deadline for the Growth Plan), alternative Schedule 3 forecasts are not proposed to be used for the purposes of the DC Background Study.

Importantly, the capital programs included in the DC Background Study are based on a 10-year (general services to 2031) and 20-year (engineered services to 2041), respectively. Thus, although the planning horizon to 2051 is shown for the purposes of the DC Background Study, only the planning horizon of 2031 and 2041 are applicable. Once the City updates its Official Plan, it is expected that future DC Background Studies, including other master plans and documents that inform the capital programs, will be updated to reflect the longer 2051 planning horizon.

A range of data sources have been used in the forecast, including the following:

- Schedule 3 of the *Growth Plan*. Minor modifications to the forecast has been made to 2021 to reflect most recent available census data.
- All 2016 Census data for Toronto.
- Statistics Canada building permit data on the value of non-residential permits (as a basis for the forecast of non-residential space growth).
- The City's housing and employment data to the most current available.
- Current CMHC housing data to best estimates of housing unit growth and housing market shares in terms of housing completions, housing starts and units currently under construction.

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<sup>1</sup> The population and employment forecasts included in Schedule 3 of the Growth Plan are also referred to as the "reference forecast".

- City of Toronto development tracking data for historical non-residential building space and construction investment for commercial, institutional and industrial uses.

## **B. Development Forecast Overview**

The City of Toronto is the primary central city in the Greater Golden Horseshoe (GGH). The City will experience net incommuting, following a longstanding pattern, even as other Greater Toronto and Hamilton Area (GTAH) municipalities transition to more "complete communities" (as per Growth Plan policy). Population growth in the City will be strongly influenced by the availability of housing. Robust housing growth is forecast for the short-term, consistent with the recent 15-year trend, with housing growth moderating in the long-term. Virtually all net new housing will be in apartments. It is noted that while much of the ground-related housing constructed in Toronto is one-for-one replacement housing, this may change over the longer term with the City's Expanding Housing Options in Neighbourhoods (EHON) initiatives.

The City has maintained a large share of new development in the GTAH, relative to prior decades when residential growth was more concentrated in the suburbs around Toronto. The resurgence of the Toronto office market, though highly concentrated Downtown, continues to reinforce the attraction of the City for both business and high-density living. The market shift for major office development to downtown Toronto is attributable to many factors, chief among them the access employers have to a highly educated resident labour force, and proximity to large clusters of academic and health care institutions, and the localized growth in tech-related sectors. Access to the regional labour force through regional (GO) transit and Toronto Transit Commission systems is especially important. As congestion continues to worsen throughout the GTAH, Union Station is increasingly the preferred location for accessing the largest pool of potential workers. Growth in the



tech-related sectors has magnified these effects, since many companies and workers in this sector desire “urban” locations, including the much-sought-after “brick and beam” office space in historic downtown industrial buildings. Another major reason that Toronto’s employment has grown so rapidly in the last decade has been the resurgence of the City’s designated Employment Areas.

Most of the Toronto’s future growth in population and employment will continue to be accommodated through intensive use of the existing land and building supply, including high-density residential development, office development, institutions and other commercial redevelopment. The City has effectually built-out its land supply and has very limited opportunities for greenfield development sites.

More intensive forms of development have many effects on land use and infrastructure planning, and therefore, the municipal corporation as whole. New projects are increasingly complex and contentious in a highly urbanized, built-out environment. The City’s infrastructure needs to be maintained, replaced and expanded to accommodate growth, which has major municipal finance implications. For the purpose of the 2022 DC Background Study, the growth forecasts provide a basis for City of Toronto staff and Council to plan ahead for meeting the needs of growth and funding necessary new and upgraded infrastructure over the 2031 and 2041 planning horizons.

### **C. Impacts of the COVID-19 Pandemic on the Development Forecast**

During the preparation of the revised Growth Plan (2019) and the Schedule 3 forecasts, the COVID-19 virus emerged and became a global epidemic. It has had an indelible impact on people’s lives and the economies they depend upon. For Canada and Ontario it has been the most severe shock to

the economy since the Great Depression in the 1930's. While a vaccine became available in 2021, governments continued to impose severe restrictions on people's activities in order to limit its spread for most of the year. A large number of people have been laid off and many others are working from home. Numerous businesses have been forced to close and economic activities have been curtailed.

In order to mitigate the financial impact of COVID-19 on employees and businesses, the Federal and Provincial governments have provided unprecedented amounts of temporary financial support. The ongoing need for physical distancing means that significant sectors of the economy such as hospitality, entertainment and retail have continued to struggle. As well, the travel industry has been especially hard hit because of controls on international travel and concerns about health risks. However, with vaccination rates in Ontario continuing to increase, the province has signaled that restrictions will ease.

The Schedule 3 forecasts used for the City's 2022 DC Background Study incorporates a severe economic contraction in 2020 arising from COVID-19; however, overall growth is assumed to return to pre-pandemic expectations within 3 years. With the roll-out of the COVID-19 vaccines and the reopening of the Canadian economy, employment has largely recovered to pre-pandemic levels, which is reflected in the DC Background Study development forecast.

#### **D. Residential Forecast (Population & Housing)**

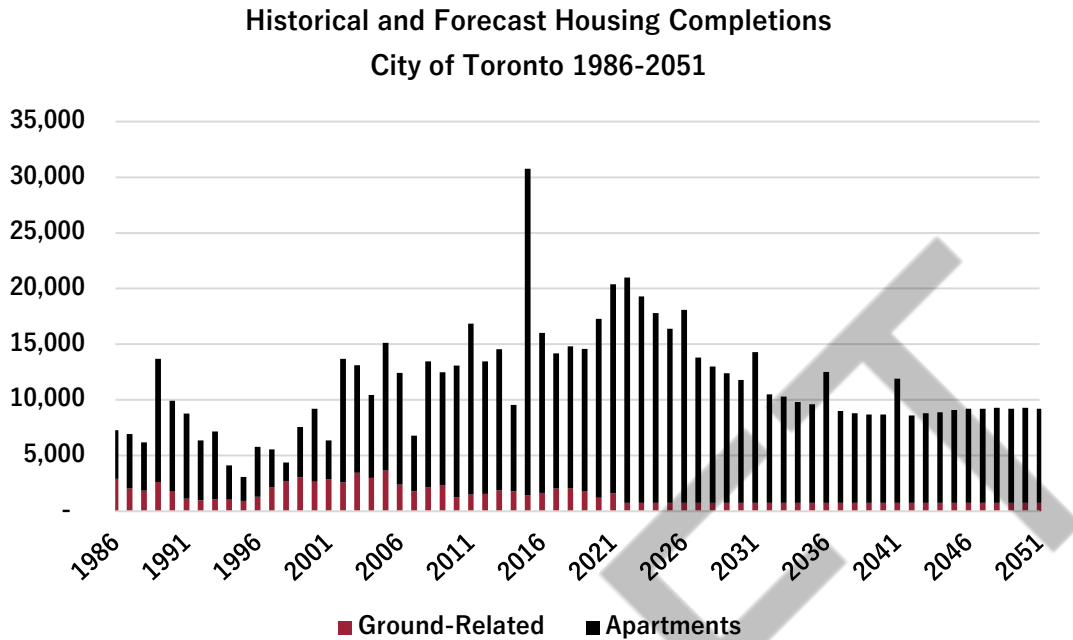
The forecasts presented herein have been prepared by Hemson for the current 2022 DC Background Study. The forecasts reflect trends occurring across the economic region, such as recent decrease in fertility rates, the continued decline in mortality rates and anticipated levels of immigration to the region. The forecast also recognizes factors affecting the level and what kind of residential growth can be accommodated in the City, such as the

nature of the land supply and its effect on future pattern of growth; that is, that most of the City's growth will occur in high density development forms.

The resulting population projections, as per Provincial legislation, are consistent with the forecasts which formed the basis of Schedule 3 of the Growth Plan and have been updated to reflect more recently available data and the current understanding of economic and demographic factors affecting growth and change in the City and broader region. The Growth Plan forecasts fall within the context of the Province's broader land use planning policy (e.g. the *Provincial Policy Statement*).

As is the typical forecast approach, the growth outlook begins with the preparation of a housing forecast; future housing growth is determined by applying market shares to the overall GTAH housing growth; and a forecast of average household size is then applied to the housing forecast to determine the overall population. The forecast also takes into account the different types of intensification which will occur over the period, including: infill, redevelopment and higher density development on existing designated sites. The housing supply is focussed on the opportunities for intensification through a limited number of lower density units, some medium density potential and a large supply of high density units.

The basis for the 2022 DC Background Study is largely dependant on the short- and medium- term real estate market outlook, particularly for condominium apartments. Over the last decade, there has been some uncertainty as to whether the high level of housing construction observed in the City would continue. As shown in Figure 1 below, it is expected that current construction rates will continue over the short-term and eventually decline over the longer-term horizon to 2051. That said, if trends in historical development activity were to continue, the City may achieve the Schedule 3 Growth Plan forecasts sooner than otherwise expected.



**Figure 1: Historical and Forecast Housing Completions Source: CMHC and Hemson, 2021**

Hemson’s unit completions forecast accounts for an observed 24-month average construction time for singles, 12 months for rows and 36-month average construction period for apartments.

**i. Person Per Unit Assumptions**

Two types of Person Per Unit (PPU) assumptions are shown in the DC Background Study. Tables A.1-1 and A.1-2 show the PPU assumptions for all units in the City, whereas Tables A.1-5 and A.1-6 show the assumptions for newly constructed housing units.

According to the 2016 Census, the City’s overall PPU for all housing units was 2.42. Consistent with the assumptions in the Schedule 3 forecast, the overall PPU shown in Tables A.1-1 and A.1-2 is anticipate a decline over the planning horizon, reaching a PPU of 2.26 by 2051. The City is closely monitoring this trend through its “Right-Sizing Housing and Generational Turnover” bulletin and other analysis. As a result, the City anticipates that

the overall PPU will inevitably begin to rise and is estimated to occur within the current 2051 planning horizon. As more data becomes available, future DC Background Studies will be updated to reflect new information.

The PPUs for new units used in Hemson's forecast is based on 2016 Census data which is the most recent information on household size by unit type and provides an appropriate basis for the current DC population forecast.

The PPUs by unit type are as follows:

- Single and Semi: 3.69
- Rows: 2.90
- Apartments: 1.75

## **E. Non-Residential Forecast**

The nature of employment growth in the City of Toronto, like residential growth, is shaped by the land supply – or lack thereof. Toronto is unique within the GTA because its industrial-type employment land is effectually built-out. This means unlike many 905 communities, employment growth in Toronto is dependent almost solely on more intensive use, reuse and redevelopment of developed land and the existing building stock to accommodate new employment, mainly in the office sector.

The relationship between investment, job growth and use of existing buildings in the City is complex. Furthermore, because the employment base in Toronto is so large, even small shifts in factors such as floor space per worker (FSW) has a large effect on total employment. As a result of these conditions, the market for new investment in Toronto is driven more by the dynamics of the land and building supply rather than simply demand to accommodate employment growth. Major offices will continue to be the primary source of employment growth in the City. As well, the City will continue to accommodate employment growth in the form of retail and institutional services to the resident population.

The 2012 Schedule 3 forecasts underestimated the amount of employment growth in the City of Toronto, particularly in downtown major offices and employment areas. Conversely, the 2012 forecasts assumed higher employment growth in other parts of the GTA than what took place. The recently amended Schedule 3 of the Growth Plan, which is used for the basis of the DC Background Study, has been updated to reflect Toronto's increased share of employment. It is noted that an increased share of downtown major office growth is not anticipated to result in reduced employment growth in other sectors and geographic areas of the City.

The employment forecast is of place of work employment, excluding work at home employment. Work at home jobs do not directly generate demand for non-residential space, thus are not included for DC purposes. The new forecast prepared by the Hemson indicates City total employment growth over the 10-year and longer-term planning horizons.

It is important to note that other than office development, employment forecasts do not provide a very good indicator of new non-residential construction, which is of primary interest for the DC Background Study. Most of the growth in non-residential space is not directly responsive to general employment growth. New non-residential space in the City is a relatively small marginal growth as an addition to the very large stock of standing space. New residential space is more the result of replacement and modernization of space for the specific uses. This would include new retailers coming into the market, market share expansion of existing retailers and addition of new retail formats. Similarly, other new commercial, institutional and industrial space is largely the result of the specific needs of end users, rather than the provision of speculative space to accommodate general market growth.

As a result of the loose connection between general employment growth and new non-residential space, the forecast of non-residential space is most appropriately based on the continuation of historic patterns of growth.

## **F. Results of the City of Toronto Development Forecast**

The forecasts of population, housing, employment and non-residential space which provide a basis for the 2022 DC Background Study are provided in the following tables.

For historical data, the most recent 10-years is shown distinct from the longer-term historical data in order to distinguish between the historical period used for historical funding envelope calculations and the longer-term history provided for context. Likewise, in the forecasts, a 10-year forecast is provided for the 2022-2031 period and a longer-term forecast to 2041 which is the timeframe that will be applied in the development charge calculations. For reference, the 2051 forecasts are also shown.

### **Residential: Population and Occupied Dwellings**

Table A.1-1: Total new occupied units and household and Census Population by single year for the period back to 2011. The 10-year “historical” period from 2011-2021 (estimated) is required for historical service level calculations for the 10 years immediately prior to the DC Background Study.

Table A.1-2: Total forecast new occupied units, household and Census population and total population by single year for the forecast period to 2051. The 2051 figures are consistent with Schedule 3 of the Growth Plan. The 2021 base has been updated with the currently available Census information.

Table A.1-3: Historical housing unit completions and housing unit starts by calendar year from 2006 to 2021 (estimates). These data are from CMHC’s Detailed Housing Market Tables. Housing starts data is very similar to building permits, but varies slightly in terms of timing and with respect to what units are included. CMHC only counts new construction and does not include

accessory units of those added in pre-existing residential or non-residential buildings. These represent a very small proportion of the total units, so this data still represents a good historic guide to development patterns.

Table A.1-4: Forecast of new occupied housing units and housing unit starts, net of demolitions. The forecast of occupied units is provided on a calendar year basis and is tied to the forecasts in Table A-3.

For DC collection purposes, it is the date of permit issuance that is relevant, so the forecast is shown first in terms of completions and then by date issuance which takes account of construction timing, particularly the 36-month average construction timing for apartment buildings.

Table A.1-5: Historical household size (PPU) by unit type by period of construction from 1945 to 2016, from Statistics Canada Special Run data.

Table A.1-6: Forecast of population in forecast new units based on the forecast PPU and permit issuances from 2022-2031 and 2022-2041.

The forecast is based on the 2006-2016 PPUs as shown in Table A-5 (which derives from 2016 Statistics Canada Special Run Data) and the anticipated forecast unit mix.

Table A.1-7: Forecast new occupied housing units and housing unit starts subject to Community Benefits Charges (CBC). Assumes 95% of all forecast apartments would qualify for CBCs.



## Employment

Table A.1-8: Historical employment, shown annually from 2011-2021 (estimates). Employment is shown by land use based categories for major offices, population-related employment and employment land employment.

Table A.1-9: Historical building permit values by the major non-residential types. The first part of the table includes the value of all building permits, including those for interior renovations. The second part of the table provides similar data but estimated only for new construction either in the form of a full new building or as a building expansion, the latter of which typically represents a small proportion of the building value.

Table A.1-10: Forecast employment for the 2022-2031, 2022-2041 and 2022-2051 planning periods. The employment forecast excludes work at home employment as this component of the employment base does not generate demand for non-residential space. It is noted that a slight decline in population-related employment is forecasted under the Growth Plan, related to a changing retail landscape in Toronto.

Table A.1-11: Estimated 10-year historical building space construction based on new build and expansion building permits.

Table A.1-12: Forecast 2022-2031 construction of new space, including new builds and additions (m<sup>2</sup>)

Table A.1-13 to A.1-15:

Forecast employees in newly constructed space, including new builds and additions 2022-2031 and 2032-2041. The employees are forecast by applying an average forecast floor

space per worker (m<sup>2</sup>) to the total new space forecast. The floor space per worker assumption is based on work undertaken for the City as input to the TOcore Office Institutional Study which included an analysis of historical employment trends within the existing standing stock of office space.

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Table A.1-1  
Historic Total Occupied Units and Population

Occupied Housing Units and Population								
Period	Year at Mid-Year	Occupied Units	Household Population	Household Pop PPU	Non-Household Population	Census Population	Total Population	Census Undercount
	<b>2011</b>	<b>1,047,900</b>	<b>2,576,000</b>	<b>2.46</b>	<b>39,000</b>	<b>2,615,000</b>	<b>2,704,900</b>	<b>3.44%</b>
10-Year Historical Period	2012	1,057,600	2,598,735	2.45	39,178	2,637,913	2,727,422	
	2013	1,066,600	2,621,671	2.44	39,357	2,661,028	2,750,131	
	2014	1,074,400	2,644,809	2.43	39,537	2,684,346	2,773,029	
	2015	1,087,300	2,668,151	2.43	39,718	2,707,869	2,796,118	
	<b>2016</b>	<b>1,112,900</b>	<b>2,691,700</b>	<b>2.42</b>	<b>39,900</b>	<b>2,731,600</b>	<b>2,819,400</b>	<b>3.21%</b>
	2017	1,127,400	2,732,800	2.42	41,400	2,774,200	2,864,100	
	2018	1,139,700	2,785,400	2.42	42,200	2,827,600	2,920,000	
	2019	1,152,200	2,828,500	2.43	42,900	2,871,400	2,965,700	
	2020	1,165,700	2,868,600	2.43	43,500	2,912,100	3,008,100	
	<b>2021*</b>	<b>1,195,300</b>	<b>2,893,600</b>	<b>2.43</b>	<b>43,900</b>	<b>2,937,500</b>	<b>3,034,300</b>	<b>3.30%</b>
	<b>Growth 2012-2021</b>	<b>147,400</b>	<b>317,600</b>		<b>4,900</b>	<b>322,500</b>	<b>329,400</b>	

Source: Historic Data for Census Years are from Statistics Canada Census, other years are interpolated

\*Census data for 2021 is estimated by Hemson and not based on Statistics Canada data

Table A.1-2  
Forecast Total Occupied Units, Non-Household and Census Population

Occupied Housing Units and Population								
Period	Year at Mid-Year	Occupied Units	Household Population	Household Pop PPU	Non-Household Population	Census Population	Total Population	Census Undercount
10 Year Forecast	2022	1,216,300	2,936,900	2.41	44,500	2,981,400	3,080,300	
	2023	1,235,600	2,972,700	2.41	45,100	3,017,800	3,118,000	
	2024	1,253,400	3,001,900	2.39	45,500	3,047,400	3,148,600	
	2025	1,269,800	3,024,300	2.38	45,800	3,070,100	3,171,900	
	<b>2026</b>	<b>1,287,900</b>	<b>3,045,100</b>	<b>2.36</b>	<b>46,200</b>	<b>3,091,300</b>	<b>3,193,200</b>	<b>3.30%</b>
	2027	1,301,700	3,064,000	2.35	46,400	3,110,400	3,212,500	
	2028	1,314,700	3,082,700	2.34	46,700	3,129,400	3,231,500	
	2029	1,327,100	3,101,300	2.34	47,000	3,148,300	3,250,200	
	2030	1,338,900	3,119,900	2.33	47,300	3,167,200	3,268,800	
	<b>2031</b>	<b>1,353,200</b>	<b>3,138,300</b>	<b>2.32</b>	<b>47,600</b>	<b>3,185,900</b>	<b>3,287,200</b>	<b>3.18%</b>
Remainder of Planning Period	2032	1,363,700	3,156,600	2.31	47,800	3,204,400	3,305,500	
	2033	1,374,000	3,174,800	2.31	48,100	3,222,900	3,323,700	
	2034	1,383,800	3,193,000	2.31	48,400	3,241,400	3,341,900	
	2035	1,393,400	3,211,100	2.30	48,700	3,259,800	3,360,000	
	<b>2036</b>	<b>1,405,900</b>	<b>3,229,300</b>	<b>2.30</b>	<b>48,900</b>	<b>3,278,200</b>	<b>3,378,200</b>	<b>3.05%</b>
	2037	1,414,900	3,247,000	2.29	49,200	3,296,200	3,396,100	
	2038	1,423,700	3,264,200	2.29	49,500	3,313,700	3,413,400	
	2039	1,432,400	3,281,400	2.29	49,700	3,331,100	3,430,700	
	2040	1,441,100	3,298,300	2.29	50,000	3,348,300	3,447,800	
<b>2041</b>	<b>1,453,000</b>	<b>3,315,100</b>	<b>2.28</b>	<b>50,200</b>	<b>3,365,300</b>	<b>3,464,900</b>	<b>2.96%</b>	
	<b>2051</b>	<b>1,543,800</b>	<b>3,494,800</b>	<b>2.26</b>	<b>53,000</b>	<b>3,547,800</b>	<b>3,650,600</b>	<b>2.90%</b>
	<b>Growth 2022-2031</b>	<b>157,900</b>	<b>244,700</b>		<b>3,700</b>	<b>248,400</b>	<b>252,900</b>	
	<b>Growth 2022-2041</b>	<b>257,700</b>	<b>421,500</b>		<b>6,300</b>	<b>427,800</b>	<b>430,600</b>	
	<b>Growth 2022-2051</b>	<b>348,500</b>	<b>601,200</b>		<b>9,100</b>	<b>610,300</b>	<b>616,300</b>	

Source: Based on Growth Plan, Schedule 3 Reference Forecast and Hemson estimates.

Table A.1-3  
Historic Housing Unit Completions and Starts

Period	Calendar Year	Completions (Units Completed and Occupied Add Population)				Starts (Units Started Approximates DC Collection Date)			
		Single/Semi	Row	Apt	Total	Single/Semi	Row	Apt	Total
	<b>2006</b>	<b>1,369</b>	<b>1,027</b>	<b>10,024</b>	<b>12,420</b>	<b>1,492</b>	<b>1,007</b>	<b>10,227</b>	<b>12,726</b>
	2007	1,227	552	5,007	6,786	1,521	876	6,457	8,854
	2008	1,186	944	11,320	13,450	1,289	779	17,642	19,710
	2009	1,395	919	10,159	12,473	1,006	424	10,489	11,919
	2010	1,010	230	11,843	13,083	1,045	785	11,595	13,425
	<b>2011</b>	<b>947</b>	<b>558</b>	<b>15,345</b>	<b>16,850</b>	<b>1,238</b>	<b>491</b>	<b>17,243</b>	<b>18,972</b>
10-Year Historical Period	2012	1,107	457	11,910	13,474	1,247	645	23,524	25,416
	2013	1,185	685	12,672	14,542	1,407	617	13,594	15,618
	2014	1,334	456	7,754	9,544	1,304	293	10,074	11,671
	2015	1,230	193	29,326	30,749	1,358	501	17,054	18,913
	<b>2016</b>	<b>1,358</b>	<b>296</b>	<b>14,373</b>	<b>16,027</b>	<b>1,413</b>	<b>523</b>	<b>17,581</b>	<b>19,517</b>
	2017	1,476	577	12,118	14,171	1,226	756	13,130	15,112
	2018	1,159	893	12,769	14,821	1,324	482	20,955	22,761
	2019	1,123	701	12,769	14,593	1,099	530	17,248	18,877
	2020	1,079	124	16,073	17,276	895	181	19,906	20,982
	<b>2021 (est)</b>	<b>1,076</b>	<b>548</b>	<b>18,776</b>	<b>20,400</b>	<b>504</b>	<b>152</b>	<b>14,848</b>	<b>15,504</b>
	<b>2021 (actual)</b>	<b>453</b>	<b>236</b>	<b>11,561</b>	<b>12,250</b>	<b>126</b>	<b>38</b>	<b>3,712</b>	<b>3,876</b>
<b>Historical 10-year Average</b>		<b>1,213</b>	<b>493</b>	<b>14,854</b>	<b>16,560</b>	<b>1,178</b>	<b>468</b>	<b>16,791</b>	<b>18,437</b>
		<i>7%</i>	<i>3%</i>	<i>90%</i>	<i>100%</i>	<i>6%</i>	<i>3%</i>	<i>91%</i>	<i>100%</i>

Source: Canada Mortgage and Housing Corporation, Detailed Housing Market Data

Table A.1-4  
Forecast New Occupied Housing Units and Housing Unit Starts

Period	Calendar Year	New Completed and Occupied Units, Net of Demolitions (Units Completed and Occupied Add Population)				Starts (Units Started Approximates DC Collection Date)			
		Single/Semi	Row	Apt	Total	Single/Semi	Row	Apt	Total
10 Year Forecast	2022	250	500	20,250	21,000	250	500	17,050	17,800
	2023	250	500	18,550	19,300	250	500	15,650	16,400
	2024	250	500	17,050	17,800	250	500	17,350	18,100
	2025	250	500	15,650	16,400	250	500	13,050	13,800
	<b>2026</b>	<b>250</b>	<b>500</b>	<b>17,350</b>	<b>18,100</b>	<b>250</b>	<b>500</b>	<b>12,250</b>	<b>13,000</b>
	2027	250	500	13,050	13,800	250	500	11,650	12,400
	2028	250	500	12,250	13,000	250	500	11,050	11,800
	2029	250	500	11,650	12,400	250	500	13,550	14,300
	2030	250	500	11,050	11,800	250	500	9,750	10,500
	<b>2031</b>	<b>250</b>	<b>500</b>	<b>13,550</b>	<b>14,300</b>	<b>250</b>	<b>500</b>	<b>9,550</b>	<b>10,300</b>
Remainder of Planning Period	2032	250	500	9,750	10,500	250	500	9,050	9,800
	2033	250	500	9,550	10,300	250	500	8,850	9,600
	2034	250	500	9,050	9,800	250	500	11,750	12,500
	2035	250	500	8,850	9,600	250	500	8,250	9,000
	<b>2036</b>	<b>250</b>	<b>500</b>	<b>11,750</b>	<b>12,500</b>	<b>250</b>	<b>500</b>	<b>8,050</b>	<b>8,800</b>
	2037	250	500	8,250	9,000	250	500	7,950	8,700
	2038	250	500	8,050	8,800	250	500	7,950	8,700
	2039	250	500	7,950	8,700	250	500	11,150	11,900
	2040	250	500	7,950	8,700	250	500	7,850	8,600
	<b>2041</b>	<b>250</b>	<b>500</b>	<b>11,150</b>	<b>11,900</b>	<b>250</b>	<b>500</b>	<b>8,050</b>	<b>8,800</b>
<b>2051</b>	<b>250</b>	<b>500</b>	<b>8,450</b>	<b>9,200</b>	<b>250</b>	<b>500</b>	<b>8,450</b>	<b>9,200</b>	
<b>Growth 2022-2031</b>		<b>2,500</b>	<b>5,000</b>	<b>150,400</b>	<b>157,900</b>	<b>2,500</b>	<b>5,000</b>	<b>130,900</b>	<b>138,400</b>
<b>Growth 2022-2041</b>		<b>5,000</b>	<b>10,000</b>	<b>242,700</b>	<b>257,700</b>	<b>5,000</b>	<b>10,000</b>	<b>219,800</b>	<b>234,800</b>
<b>Growth 2022-2051</b>		<b>7,500</b>	<b>15,000</b>	<b>326,000</b>	<b>348,500</b>	<b>7,500</b>	<b>15,000</b>	<b>304,200</b>	<b>326,700</b>

Source: Hemson Consulting Ltd. based in part on CMHC data (short term unit completions based on CMHC currently under construction data)

**Table A.1-5**  
**Household Size by Unit Type by Period of Construction**

	Period of Construction										Pre 2006	2006-2016	Total
	Pre 1945	1946-1960	1961-1970	1971-1980	1981-1990	1991-1995	1996-2000	2001-2005	2006-2010	2011-2016			
<b><i>Singles/Semis</i></b>													
Household Population	244,325	271,540	163,785	108,265	87,245	23,540	30,050	41,315	31,205	26,125	970,065	57,330	1,027,395
Households	88,045	97,525	55,515	33,655	25,695	6,545	8,310	11,015	8,380	7,150	326,305	15,530	341,835
Household Size	2.78	2.78	2.95	3.22	3.40	3.60	3.62	3.75	3.72	3.65	2.97	3.69	3.01
<b><i>Rows</i></b>													
Household Population	19,665	12,290	24,595	46,365	21,280	6,240	13,910	19,495	16,135	9,500	163,840	25,635	189,475
Households	7,660	3,715	7,580	14,835	6,510	1,835	4,655	6,420	5,460	3,195	53,210	8,655	61,865
Household Size	2.57	3.31	3.24	3.13	3.27	3.40	2.99	3.04	2.96	2.97	3.08	2.96	3.06
<b><i>Apartments 2+ bedrooms</i></b>													
Household Population	128,360	128,350	173,635	193,220	123,260	51,940	43,915	47,820	55,050	60,960	890,500	116,010	1,006,510
Households	47,980	48,130	62,205	70,020	46,100	18,995	17,510	21,275	25,035	28,575	332,215	53,610	385,825
Household Size	2.68	2.67	2.79	2.76	2.67	2.73	2.51	2.25	2.20	2.13	2.68	2.16	2.61
<b><i>Apartments 1 bedroom or less</i></b>													
Household Population	44,360	53,860	79,535	74,490	46,895	21,630	19,060	28,035	40,710	58,915	367,865	99,625	467,490
Households	31,725	38,340	54,025	49,755	31,605	14,720	13,070	19,585	28,665	41,870	252,825	70,535	323,360
Household Size	1.40	1.40	1.47	1.50	1.48	1.47	1.46	1.43	1.42	1.41	1.46	1.41	1.45
<b><i>Apartments</i></b>													
Household Population	172,710	182,235	253,225	267,725	170,220	73,620	63,065	75,940	95,890	120,040	1,258,740	215,930	1,474,670
Households	79,700	86,480	116,240	119,785	77,690	33,710	30,590	40,860	53,690	70,450	585,055	124,140	709,195
Household Size	2.17	2.11	2.18	2.24	2.19	2.18	2.06	1.86	1.79	1.70	2.15	1.74	2.08
<b><i>All Units</i></b>													
Household Population	436,700	466,065	441,605	422,355	278,745	103,400	107,025	136,750	143,230	155,665	2,392,645	298,895	2,691,540
Households	175,405	187,720	179,335	168,275	109,895	42,090	43,555	58,295	67,530	80,795	964,570	148,325	1,112,895
Household Size	2.49	2.48	2.46	2.51	2.54	2.46	2.46	2.35	2.12	1.93	2.48	2.02	2.42

Source: Statics Canada, 2016

Table A.1-6  
Forecast of Persons in Unit Starts (Building Permit Issuance)

Population in New Units by Unit Type					
	Calendar Year	Single & Semi	Row	Apartment	All Units
10 Year Forecast	2022	923	1,450	29,848	32,221
	2023	923	1,450	27,397	29,770
	2024	923	1,450	30,373	32,746
	2025	923	1,450	22,846	25,219
	<b>2026</b>	923	1,450	21,445	23,818
	2027	923	1,450	20,395	22,768
	2028	923	1,450	19,344	21,717
	2029	923	1,450	23,721	26,094
	2030	923	1,450	17,068	19,441
	<b>2031</b>	923	1,450	16,718	19,091
Remainder of Planning Period	2032	923	1,450	15,843	18,216
	2033	923	1,450	15,493	17,866
	2034	923	1,450	20,570	22,943
	2035	923	1,450	14,443	16,816
	<b>2036</b>	923	1,450	14,092	16,465
	2037	923	1,450	13,917	16,290
	2038	923	1,450	13,917	16,290
	2039	923	1,450	19,519	21,892
	2040	923	1,450	13,742	16,115
	<b>2041</b>	923	1,450	14,092	16,465
	<b>2051</b>	923	1,450	14,793	17,166
<b>Growth 2022-2031</b>		9,230	14,500	229,155	252,885
<b>Growth 2022-2041</b>		18,460	29,000	384,783	238,880
<b>Growth 2022-2051</b>		27,690	43,500	532,538	603,728
<b>PPU Assumptions</b>		3.69	2.90	1.75	



Table A.1-7

Forecast New Occupied Housing Units and Housing Unit Starts  
Unit Subject to Community Benefits Charges

Period	Calendar Year	New Completed and Occupied Units, Net of Demolitions (Units Completed and Occupied Add Population)				Starts (Units Started Approximates DC Collection Date)			
		Single/Semi	Row	Apt	Total	Single/Semi	Row	Apt	Total
10 Year Forecast	2022	-	-	19,238	19,238	-	-	16,198	16,198
	2023	-	-	17,623	17,623	-	-	14,868	14,868
	2024	-	-	16,198	16,198	-	-	16,483	16,483
	2025	-	-	14,868	14,868	-	-	12,398	12,398
	<b>2026</b>	-	-	<b>16,483</b>	<b>16,483</b>	-	-	<b>11,638</b>	<b>11,638</b>
	2027	-	-	12,398	12,398	-	-	11,068	11,068
	2028	-	-	11,638	11,638	-	-	10,498	10,498
	2029	-	-	11,068	11,068	-	-	12,873	12,873
	2030	-	-	10,498	10,498	-	-	9,263	9,263
	<b>2031</b>	-	-	<b>12,873</b>	<b>12,873</b>	-	-	<b>9,073</b>	<b>9,073</b>
Remainder of Planning Period	2032	-	-	9,263	9,263	-	-	8,598	8,598
	2033	-	-	9,073	9,073	-	-	8,408	8,408
	2034	-	-	8,598	8,598	-	-	11,163	11,163
	2035	-	-	8,408	8,408	-	-	7,838	7,838
	<b>2036</b>	-	-	<b>11,163</b>	<b>11,163</b>	-	-	<b>7,648</b>	<b>7,648</b>
	2037	-	-	7,838	7,838	-	-	7,553	7,553
	2038	-	-	7,648	7,648	-	-	7,553	7,553
	2039	-	-	7,553	7,553	-	-	10,593	10,593
	2040	-	-	7,553	7,553	-	-	7,458	7,458
	<b>2041</b>	-	-	<b>10,593</b>	<b>10,593</b>	-	-	<b>7,648</b>	<b>7,648</b>
	2042	-	-	7,458	7,458	-	-	7,743	7,743
	2043	-	-	7,648	7,648	-	-	7,933	7,933
	2044	-	-	7,743	7,743	-	-	8,028	8,028
	2045	-	-	7,933	7,933	-	-	8,028	8,028
	<b>2046</b>	-	-	<b>8,028</b>	<b>8,028</b>	-	-	<b>8,123</b>	<b>8,123</b>
	2047	-	-	8,028	8,028	-	-	8,028	8,028
	2048	-	-	8,123	8,123	-	-	8,123	8,123
2049	-	-	8,028	8,028	-	-	8,028	8,028	
2050	-	-	8,123	8,123	-	-	8,123	8,123	
<b>2051</b>	-	-	<b>8,028</b>	<b>8,028</b>	-	-	<b>8,028</b>	<b>8,028</b>	
	<b>Growth 2022-2031</b>	-	-	<b>142,885</b>	<b>142,885</b>	-	-	<b>124,360</b>	<b>124,360</b>
	<b>Growth 2022-2041</b>	-	-	<b>230,575</b>	<b>230,575</b>	-	-	<b>208,820</b>	<b>208,820</b>
	<b>Growth 2022-2051</b>	-	-	<b>309,715</b>	<b>309,715</b>	-	-	<b>289,005</b>	<b>289,005</b>

Source: Hemson Consulting Ltd.

Table A.1-8  
Historical Employment

Historic Employment							
	Mid-Year	Major Office	Population Related	Employment Land	Total for DC Study	Work At Home	Total Employment
	<b>2001</b>	<b>546,200</b>	<b>433,300</b>	<b>380,900</b>	<b>1,360,400</b>	<b>74,800</b>	<b>1,435,200</b>
	2002	552,200	435,500	377,200	1,364,900	76,900	1,441,800
	2003	558,300	437,600	373,500	1,369,400	79,000	1,448,400
	2004	564,400	439,700	369,900	1,374,000	81,100	1,455,100
	2005	570,600	441,600	366,300	1,378,500	83,300	1,461,800
	<b>2006</b>	<b>576,800</b>	<b>443,400</b>	<b>362,800</b>	<b>1,383,000</b>	<b>85,470</b>	<b>1,468,470</b>
	2007	579,700	456,100	359,000	1,394,800	85,600	1,480,400
	2008	582,600	468,900	355,200	1,406,700	85,700	1,492,400
	2009	585,600	481,100	351,400	1,418,100	86,400	1,504,500
	2010	588,600	493,300	347,700	1,429,600	87,100	1,516,700
	<b>2011</b>	<b>591,600</b>	<b>505,500</b>	<b>344,000</b>	<b>1,441,100</b>	<b>87,795</b>	<b>1,528,895</b>
10 Year Historical	2012	605,900	515,500	334,300	1,455,700	88,700	1,544,400
	2013	620,600	524,900	324,900	1,470,400	89,600	1,560,000
	2014	635,600	533,900	315,800	1,485,300	90,500	1,575,800
	2015	651,000	542,400	306,900	1,500,300	91,400	1,591,700
	<b>2016</b>	<b>666,800</b>	<b>550,400</b>	<b>298,300</b>	<b>1,515,500</b>	<b>92,300</b>	<b>1,607,800</b>
	2017	676,100	556,100	299,800	1,532,000	93,300	1,625,300
	2018	685,500	561,900	301,300	1,548,700	94,300	1,643,000
	2019	695,000	567,700	302,800	1,565,500	95,400	1,660,900
	2020	704,700	573,600	304,300	1,582,600	96,400	1,679,000
	<b>2021</b>	<b>714,500</b>	<b>579,500</b>	<b>305,900</b>	<b>1,599,900</b>	<b>97,500</b>	<b>1,697,400</b>
<b>Growth 2012-2021</b>	<b>122,900</b>	<b>74,000</b>	<b>(38,100)</b>	<b>158,800</b>	<b>9,705</b>	<b>168,505</b>	

Source: Hemson Consulting based on Statistics Canada data and NAICS.

Table A.1-9  
Historical Non-Residential Building Permit Values

All permits including new construction, renovation and alternations

	Year	Value of All Non-Residential Permits (000s)			
		Commercial	Industrial	Institutional	Total
	2000	\$221,941	\$50,580	\$51,484	\$324,005
	<b>2001</b>	<b>\$247,727</b>	<b>\$36,396</b>	<b>\$209,289</b>	<b>\$493,412</b>
	2002	\$330,216	\$30,084	\$396,046	\$756,346
	2003	\$297,421	\$47,598	\$405,432	\$750,451
	2004	\$372,518	\$97,002	\$445,782	\$915,302
	2005	\$962,149	\$81,384	\$449,163	\$1,492,696
	<b>2006</b>	<b>\$1,081,938</b>	<b>\$131,904</b>	<b>\$296,725</b>	<b>\$1,510,567</b>
	2007	\$1,541,113	\$110,040	\$495,480	\$2,146,633
	2008	\$1,843,098	\$304,953	\$630,425	\$2,778,476
	2009	\$1,766,754	\$259,681	\$393,643	\$2,420,078
	2010	\$1,687,385	\$577,679	\$834,819	\$3,099,883
	<b>2011</b>	<b>\$1,566,220</b>	<b>\$232,506</b>	<b>\$1,869,075</b>	<b>\$3,667,801</b>
10 Year Historical	2012	\$1,643,112	\$425,372	\$760,244	\$2,828,728
	2013	\$2,602,085	\$336,874	\$487,383	\$3,426,342
	2014	\$1,963,987	\$241,756	\$400,237	\$2,605,980
	2015	\$2,237,447	\$251,778	\$1,271,499	\$3,760,724
	<b>2016</b>	<b>\$2,237,202</b>	<b>\$361,520</b>	<b>\$566,619</b>	<b>\$3,165,341</b>
	2017	\$2,460,793	\$879,686	\$1,022,336	\$4,362,815
	2018	\$2,709,537	\$524,260	\$958,923	\$4,192,720
	2019	\$2,592,070	\$575,454	\$1,065,787	\$4,233,311
	2020	\$3,004,300	\$470,157	\$925,256	\$4,399,713
	<b>2021*</b>	<b>\$521,001</b>	<b>\$189,455</b>	<b>\$125,337</b>	<b>\$835,793</b>

Source: Statistics Canada Building Permit Data.

\*2021 includes information from January to April only

Permits for new construction only, including building additions

	Year	Value of Non-Residential Permits for New Buildings and Additions (000s)			
		Commercial	Industrial	Institutional	Total
	2000	\$205,306	\$35,180	\$49,094	\$289,580
	<b>2001</b>	<b>\$206,387</b>	<b>\$30,246</b>	<b>\$191,927</b>	<b>\$428,560</b>
	2002	\$284,919	\$23,084	\$360,066	\$668,069
	2003	\$236,440	\$42,841	\$385,262	\$664,543
	2004	\$339,497	\$96,002	\$412,742	\$848,241
	2005	\$282,527	\$21,148	\$75,217	\$378,892
	<b>2006</b>	<b>\$250,257</b>	<b>\$26,318</b>	<b>\$89,365</b>	<b>\$365,940</b>
	2007	\$682,434	\$50,133	\$173,033	\$905,600
	2008	\$774,255	\$92,952	\$234,851	\$1,102,058
	2009	\$726,409	\$17,592	\$81,221	\$825,222
	2010	\$718,149	\$38,806	\$443,733	\$1,200,688
	<b>2011</b>	<b>\$542,853</b>	<b>\$89,403</b>	<b>\$1,623,457</b>	<b>\$2,255,713</b>
10 Year Historical	2012	\$365,170	\$318,545	\$478,033	\$1,161,748
	2013	\$683,406	\$41,155	\$232,011	\$956,572
	2014	\$599,652	\$90,996	\$136,258	\$826,906
	2015	\$651,367	\$24,625	\$882,661	\$1,558,653
	<b>2016</b>	<b>\$359,540</b>	<b>\$163,679</b>	<b>\$65,817</b>	<b>\$589,036</b>
	2017	\$639,130	\$498,659	\$198,150	\$1,335,939
	2018	\$715,503	\$171,944	\$330,980	\$1,218,427
	2019	\$472,755	\$346,387	\$611,899	\$1,431,041
	2020	\$1,455,602	\$379,401	\$85,236	\$1,920,239
	<b>2021*</b>	<b>\$232,424</b>	<b>\$132,003</b>	<b>\$16,856</b>	<b>\$381,283</b>

Source: Statistics Canada Building Permit Data.

\*2021 includes information from January to April only

Table A.1-10  
Forecast Employment

Forecast Employment							
	Mid-Year	Major Office	Population Related	Employment Land	Total for DC Study	Work At Home	Total Employment
	<b>2016</b>	<b>666,800</b>	<b>550,400</b>	<b>298,300</b>	<b>1,515,500</b>	<b>92,300</b>	<b>1,607,800</b>
	2017	699,800	570,500	303,500	1,573,800	95,900	1,669,700
	2018	715,700	580,100	306,000	1,601,800	97,600	1,699,400
	2019	743,800	597,100	310,300	1,651,200	100,600	1,751,800
	2020	671,800	553,800	299,500	1,525,100	92,900	1,618,000
	<b>2021</b>	<b>714,500</b>	<b>579,500</b>	<b>305,900</b>	<b>1,599,900</b>	<b>97,500</b>	<b>1,697,400</b>
10-Year Planning Horizon	2022	731,200	571,600	316,000	1,618,800	98,600	1,717,400
	2023	748,300	563,100	326,500	1,637,900	99,800	1,737,700
	2024	765,800	554,100	337,300	1,657,200	101,000	1,758,200
	2025	783,700	544,500	348,500	1,676,700	102,200	1,778,900
	<b>2026</b>	<b>801,800</b>	<b>534,600</b>	<b>360,100</b>	<b>1,696,500</b>	<b>103,400</b>	<b>1,799,900</b>
	2027	810,500	534,300	357,300	1,702,100	103,700	1,805,800
	2028	819,300	533,900	354,500	1,707,700	104,000	1,811,700
	2029	828,200	533,300	351,700	1,713,200	104,400	1,817,600
	2030	837,200	532,600	349,000	1,718,800	104,700	1,823,500
	<b>2031</b>	<b>846,300</b>	<b>531,800</b>	<b>346,300</b>	<b>1,724,400</b>	<b>105,100</b>	<b>1,829,500</b>
Long-Term Planning Horizon	2032	854,800	530,900	344,300	1,730,000	105,400	1,835,400
	2033	863,400	529,900	342,300	1,735,600	105,700	1,841,300
	2034	872,100	528,800	340,300	1,741,200	106,100	1,847,300
	2035	880,900	527,700	338,300	1,746,900	106,400	1,853,300
	<b>2036</b>	<b>889,700</b>	<b>526,400</b>	<b>336,400</b>	<b>1,752,500</b>	<b>106,800</b>	<b>1,859,300</b>
	2037	898,700	526,500	334,100	1,759,300	107,200	1,866,500
	2038	907,700	526,600	331,800	1,766,100	107,600	1,873,700
	2039	916,800	526,600	329,500	1,772,900	108,000	1,880,900
	2040	926,000	526,400	327,300	1,779,700	108,400	1,888,100
	<b>2041</b>	<b>935,400</b>	<b>526,100</b>	<b>325,100</b>	<b>1,786,600</b>	<b>108,800</b>	<b>1,895,400</b>
	<b>2051</b>	<b>1,029,800</b>	<b>558,600</b>	<b>277,300</b>	<b>1,865,700</b>	<b>113,700</b>	<b>1,979,400</b>
	Growth 2022-2031	131,800	(47,700)	40,400	124,500	7,600	132,100
	Growth 2022-2041	220,900	(53,400)	19,200	186,700	11,300	198,000
	Growth 2022-2051	315,300	(20,900)	(28,600)	265,800	16,200	282,000

Source: Hemson Consulting based on Schedule 3 Reference Scenario

Table A.1-11  
Historical Construction of New Space, New and Additions

Space Construction, New and Additions (m <sup>2</sup> ) Based on City of Toronto DC Forms as Time of Building Permit Issuance											
	Year	Commercial Space				Mixed Use - Non-Res		Sub-Total Commercial and Mixed Use	Other		Total
		Office (est. as all non-ground floor commercial)	Commercial (net of office estimate, mainly retail)	"Residential" (mainly hotels)	Other (mainly inflatable and farm buildings)	Large buildings (mainly retail and office in apt. buildings)	Low scale (singles, semis and rows)		Industrial	Institutional	
	2010	12,100	125,200	9,000	8,000	16,100	31,000	201,400	4,900	0	206,300
	2011	43,900	305,800	3,700	12,100	33,100	8,800	407,400	82,400	190,900	680,700
10-Year Historical	2012	47,500	193,500	4,350	7,100	33,200	8,100	293,750	97,000	168,300	559,050
	2013	220,500	132,500	11,428	900	19,600	11,500	396,428	69,000	0	465,428
	2014	40,700	114,500	25,533	1,900	73,200	9,200	265,033	60,900	14,700	340,633
	2015	97,200	98,200	5,500	6,900	23,200	15,104	246,104	35,800	25,800	307,704
	2016	130,900	143,400	5,538	10,100	34,400	7,000	331,338	102,400	600	434,338
	2017	1,800	7,100	2,600	0	4,900	300	16,700	600	14,600	31,900
	2018	76,800	90,100	15,800	0	17,800	4,000	204,500	67,800	200	272,500
	2019	56,800	71,900	17,800	0	40,000	2,300	188,800	27,800	900	217,500
	2020	424,500	453,200	10,800	0	90,700	3,300	982,500	47,400	0	1,029,900
	2021 (estimate)	66,685	77,534	31,566	0	90,400	2,000	268,185	0	5,429	273,614
	2021 (actual Jan-Jun)	33,343	38,767	15,783	0	45,200	1,000	134,092	0	2,715	136,807
	<b>Annual Average New Space in m<sup>2</sup></b>	116,300	138,200	13,100	2,700	42,700	6,300	319,300	50,900	23,100	369,900

Source: City of Toronto permit data.

Table A.1-12

Forecast Construction of New Space, New and Additions

Space Construction, New and Additions (m <sup>2</sup> ) Based on City of Toronto DC Forms as Time of Building Permit Issuance, 2022-2031											
		Commercial Space				Mixed Use - Non-Res		Sub-Total Commercial and Mixed Use	Other		Total
		Office (est. as all non-ground floor commercial)	Commercial (net of office estimate, mainly retail)	"Residential" (mainly hotels)	Other (mainly inflatable and farm buildings)	Large buildings (mainly retail and office in apt. buildings)	Low scale (singles, semis and rows)		Industrial	Institutional	
10 Year Forecast	Annual Average New Space in m <sup>2</sup>	206,900	140,000	10,000	2,700	29,000	6,300	394,900	50,900	100,000	545,800
	Total New Space in m <sup>2</sup>	2,069,000	1,400,000	100,000	27,000	290,000	63,000	3,949,000	509,000	1,000,000	5,458,000

Source: Hemson Consulting Ltd. based on City and Statistics Canada data.

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Table A.1-13  
Forecast Employees in Newly Constructed Space, New and Additions

Employees in New Space 2022-2031										
Year	Commercial Space				Mixed Use - Non-Res		Sub-Total Commercial and Mixed Use	Other		Total
	Office (est. as all non-ground floor commercial)	Commercial (net of office estimate, so mainly retail)	"Residential" (mainly hotels)	Other (mainly inflatable and farm buildings)	Large buildings (mainly retail and office in apt. buildings)	Low scale (singles, semis and rows)		Industrial	Institutional	
Floor Space per Worker (m <sup>2</sup> )	20.0	40.0	40.0	100.0	35.0	25.0	25.9	75.0	60.0	31.1
Total New Space in m <sup>2</sup>	2,069,000	1,400,000	100,000	27,000	290,000	63,000	3,949,000	509,000	1,000,000	5,458,000
Employees	103,600	35,000	2,500	300	8,300	2,500	152,200	6,800	16,700	175,700

Source: Hemson Consulting Ltd. based on City and Statistics Canada data.

Table A.1-14  
Forecast Employees in Newly Constructed Space, New and Additions

Employees in New Space, 2032-2041										
Year	Commercial Space				Mixed Use - Non-Res		Sub-Total Commercial and Mixed Use	Other		Total
	Office (est. as all non-ground floor commercial)	Commercial (net of office estimate, so mainly retail)	"Residential" (mainly hotels)	Other (mainly inflatable and farm buildings)	Large buildings (mainly retail and office in apt. buildings)	Low scale (singles, semis and rows)		Industrial	Institutional	
<b>Floor Space per Worker (m<sup>2</sup>)</b>	20.0	40.0	40.0	100.0	35.0	25.0	25.9	75.0	60.0	31.0
<b>Total New Space in m<sup>2</sup></b>	1,168,000	790,000	56,000	15,000	164,000	36,000	2,229,000	287,000	564,000	3,080,000
<b>Employees</b>	58,500	19,800	1,400	200	4,700	1,400	86,000	3,800	9,400	99,200

Source: Hemson Consulting Ltd. based on City and Statistics Canada data.



Table A.1-15  
Forecast Employees in Newly Constructed Space, New and Additions

Employees in New Space, 2022-2041										
Year	Commercial Space				Mixed Use - Non-Res		Sub-Total Commercial and Mixed Use	Other		Total
	Office (est. as all non- ground floor commercial)	Commercial (net of office estimate, mainly retail)	"Residential" (mainly hotels)	Other (mainly inflatable and farm buildings)	Large buildings (mainly retail and office in apt. buildings)	Low scale (singles, semis and rows)		Industrial	Institutional	
Floor Space per Worker (m <sup>2</sup> )	20.0	40.0	40.0	100.0	35.0	25.0	25.9	75.0	60.0	31.1
Total New Space in m <sup>2</sup>	3,237,000	2,190,000	156,000	42,000	454,000	99,000	6,178,000	796,000	1,564,000	8,538,000
Employees	162,100	54,800	3,900	400	13,000	4,000	238,200	10,600	26,100	274,900

Source: Hemson Consulting Ltd. based on City and Statistics Canada data.  
Numbers may not add due to rounding

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**Appendix A.2**  
**Transit Ridership Forecast**

# Transit Ridership Forecast

This appendix provides details of the ridership forecast used in the 2022 DC Background Study for the City of Toronto. The forecast method and key assumptions are discussed and the results of the forecasts are presented in the following sections.

## A. Requirements of the Development Charges Act

In accordance with the *Development Charges Act*, Transit services must be based on a “planned level of service” rather than the “10-year historical average level of service”. As discussed further in Appendix B.2, for the purposes of determining the “planned level of service” for transit, the City’s Transit service development-related capital program has been informed based on existing and proposed capital budget documents, discussions with staff from the City and Toronto Transit Commission (TTC), other long-term planning documents and Council directed initiatives.

In addition, any background study that incorporates Transit services into the calculation must now include the following:

- An assessment of ridership forecast for all modes of transit and whether ridership is generated from existing or planned development (O.Reg. 82/98 s.8(2)4).
- An assessment of ridership capacity for all modes of transit over the 10-year forecast period (O. Reg. 82/98 s.8(2)4).

The ridership forecast for the purposes of this Background Study has been informed by the City’s Planning Division, Transportation Planning Section for 2011, 2031 and 2041. The allocation of ridership for the interim planning years from 2022 to 2031 have been informed based on the DC Background Study shares of population and employment growth.

The results of the forecast are discussed in the following sections.

## **B. Transit Service Delivery in the City Of Toronto**

As demonstrated in Appendix A.1, Toronto has experienced steady population and employment growth which is anticipated to continue over the forecast period. As the City continues to develop, so will the need to provide adequate levels of Transit service. Council has endorsed a number of projects related to street car infrastructure (including vehicle and track related work), higher-order transit projects such as subways and light rail transit (LRTs), and conventional transit in the form of buses.

## **C. Forecast Methodology and Key Assumptions**

The assessment of ridership forecasts for the purposes of the DC Background Study was informed by City Planning ridership model data and discussions with City staff. The current version of the ridership model is state-of-the-art and follows latest generation travel demand modelling approaches, including accountings for transit congestion and the overall utility of the system. The utility of the system relates to the ability of riders to actually use the network and whether congestion will influence their travel behaviours. The model was developed and calibrated by the Travel Modelling Group at the University of Toronto in 2015 using the “2011 Transportation Tomorrow Survey”, then the most recently available regional travel behaviour survey. This approach is used in most ridership forecasts in the region.

The model is currently used to analyze and inform the City's major transit infrastructure plans.

The ridership model analysis examined the proposed 2031 transit network which includes the following major transit network improvements:

- Eglinton Crosstown
- Finch West LRT
- SmartTrack/Regional Express Rail (RER)
- Toronto York Spadina Subway Extension (TYSSE)
- Eglinton East LRT
- Eglinton West LRT
- Waterfront Transit
- Yonge North Subway Extension

Including a comprehensive list of known transit projects over the planning period is reasonable and appropriate as all of these projects directly impact on the overall TTC ridership and the works being considered for DC funding in this Background Study. The TTC plans for and manages the transit service on a system-wide basis in the context of local and regional growth and regional transportation investments.

The ridership analysis relies on population and employment projections for the 2031 and 2041 planning horizons in relation to the proposed 2031 transit network. The population forecast is consistent with Schedule 3 of the *Growth Plan for the Greater Horseshoe* and the employment forecast is consistent with the City's medium employment scenario with SmartTrack influence.

The forecast details in the following sections include 2011 simulated ridership numbers and 2041 forecast ridership based on outputs from the City's current model. The interim ridership analysis for 2022 (base year), 2031 (end of the ten-year planning period), and 2041 (end of benefitting period) were developed from the population and employment estimates used for the ridership and development forecast for the DC Background Study. Consistent with standard practice, AM peak period ridership from 6 AM to 9 AM has been used for the purposes of the ridership forecast.

The ridership presented in this analysis includes total transit riders, related to origin and destination trips in the City’s network, over the identified period. It is not equivalent to transit boardings. For example, if a rider was to transfer between two different lines, they would be counted as two boardings, but for the purposes of the AM peak period ridership forecast, are counted here as one rider.

## D. Ridership Forecast

As required by the *Development Charges Act*, the anticipated ridership forecast includes an assessment of all modes (collectively) of transit proposed to be funded by development charges over the forecast period. The forecast includes both bus and rapid rail transit.

### i. Anticipated Ridership

Table A.2-1 summarizes the direct ridership model outputs of the AM peak period transit demand for 2011 (2011 network), 2011 (2031 network) and 2041 (2031 network). By applying the proposed 2031 transit network to the anticipated population and employment in 2041, the total AM peak period trips are anticipated to increase from 517,000 in 2011 (base) to 824,000 in 2041 (2031 network).

**Table A.2-1 Summary of Ridership Analysis**

Scenario	Land Use	Network	AM Peak Period Transit Demand	Change
A	2011	2011 Base	517,000	
B	2011	2031 Network	579,000	62,000 (B-A)
C	2021	2031 Network	671,000	92,000 (C-B)
D	2041	2031 Network	824,000	153,000 (D-C)
E	<b>Total*</b>			<b>307,000 (D-A)</b>

\*Note: Total represents total additional trips from 2011 to 2041 on the 2031 network.

For the purposes of the DC Background Study analysis, Hemson has utilized the outputs in Table A.2-1 to allocate trips arising from development over the 2011 and 2041 planning period. Item E equals the increased ridership arising from Scenario D less Scenario A as shown in Table A.2-1. In order to determine the share of the ridership related to new development occurring over the planning period, the 2011 (base) scenario was applied to the proposed 2031 network.

The current ridership model cannot produce ridership forecasts for the interim planning years of 2022 and 2031 without extensive modelling and analysis that cannot be provided for the 2022 DC Background Study. As a result, the anticipated ridership growth for these years were extrapolated using shares of population and employment growth.

Table A.2-2 provides a summary of the population and employment assumptions used for the purposes of allocating the ridership analysis for the 2022 to 2031 period. Different forecast assumptions were applied to the ridership inputs and the development forecast in this DC Background Study. For example, the population input for the ridership forecast uses total population, whereas the development forecast for the DC Background Study uses net population (less Census undercount of approximately 3 per cent). Similarly, the non-residential input for the ridership forecast does not include no fixed place of work employment but includes work at home, whereas the development forecast for the DC Background Study includes no fixed place of work but excludes work at home.

Although the ridership forecast inputs do not include no fixed place of work, the model still accounts for trips generated by these employment uses. The forecast assumptions used as inputs to the ridership analysis are just one component of the larger ridership model which accounts for transit trips generated by various residential and non-residential users.

For the purposes of extrapolating the interim year targets, the DC forecast was adjusted to match the forecast input assumptions used in the ridership analysis. The 2022 and 2031 residential forecast includes Census undercount and the employment forecast excludes no fixed place of work but includes work at home employment.

**Table A.2-2 Summary of Population and Employment**

**Total Population and Employment**

Year	Total Population	Total Employment	Total
<b>2011</b>	2,704,900	1,528,895	4,233,795
<b>2021</b>	3,034,300	1,697,400	4,731,700
<b>2031</b>	3,287,200	1,829,500	5,116,700
<b>2041</b>	3,464,900	1,895,400	5,360,300

**Population and Employment Growth (2011-2041)**

Year	Population	Employment	Total	%
2011-2021	329,400	168,505	497,905	44%
2022-2041	430,600	198,000	628,600	56%
<b>2011-2041</b>	<b>760,000</b>	<b>366,505</b>	<b>1,126,505</b>	100%

**Population and Employment Growth (2022-2041)**

Year	Population	Employment	Total	%
2022-2031	252,900	132,100	385,000	61%
2032-2041	177,700	65,900	243,600	39%
<b>2011-2041</b>	<b>430,600</b>	<b>198,000</b>	<b>628,600</b>	100%

The ridership forecast is then further allocated using the shares of population and employment growth shown in Table A.2-2.

Table A.2-3 outlines the trips generated from growth from 2011 to 2041. The first line, F, trips added from the 2011 land use to the year 2031 or 62,000 new trips. The second line, G, is the trips added from the 2021 land to the year 2031 or 92,000 trips. The trip analysis then provides an adjustment for the impact of increased congestion on the transit system to the year 2041; a share of the trips added from the 2011 base land use are forecast to leave the transit system as congestion issues increase. The decline is estimated



at 15% of the trips added from the 2011 base to 2021, or 9,300. The total added trips from the existing base land use is forecast to be 144,700 added trips; this value has been used to determine the benefit to existing share of the transit investments included in the DC study.

**Table A.2-3 Increase in Base 2021 Ridership at 2041 on 2031 Network (Ridership Analysis)**

Item	Description	Change
F	Added trips if network improvements available in 2011 (B-A)	62,000
G	Added Trips 2021 Land Use on 2031 Network (C-B)	92,000
H	Less Congestion Decline (F * -15%)	(9,300)
I	<b>Trips Generated from Growth 2011 to 2041</b>	<b>144,700</b>

Table A.2-4 shows the trips generated from growth from 2022 to 2041. The first line, J, is the total trips related to new development to 2041 which is forecast to be 162,000; 307,000 total trips from line E on Table A.2-1 less the 144,700 trips generated by existing land uses, line I on Table A.2-3.

The development-related trips are then allocated between the two ten-year benefiting periods, 2022-2031 or DC in-period and 2032-2041 or post-period share. The allocations are based on share of population and employment growth over the 2022-2041 period as shown on Table A.2-2.

**Table A.2-4 Added Trips from 2022-2041 Growth on 2031 Network (Ridership Analysis)**

Item	Description	Change
J	Total Added Trips Growth 2022-2041 (E-I)	162,300
K	Added Trip Growth 2022-2031 ((J*(Share of 2022-2041 Growth))	99,400
L	Added Trip Growth 2032-2041 ((J*(Share of 2032-2041 Growth))	62,900

Finally, the allocated trips are then assigned to the various planning periods which is used to allocate the majority of the capital costs related to transit

infrastructure in the Transit services capital program. This is discussed further in Table A.2-5 below.

## **ii. Assessment of Ridership Capacity**

The proposed transit infrastructure included in the Transit capital program is required to achieve the total additional trips of 307,000 by 2041. However, a portion of the capital costs have been deemed to be available ridership capacity at the end of the ten-year planning period relating to infrastructure improvements required to achieve the planned level of service to 2041.

## **E. Transit Development Charges Capital Program Allocations**

Table A.2-5 provides a summary of the allocations used to arrive at the benefit to existing, in-period and post-period share calculations for the majority of Transit related projects.

### **i. Benefit to Existing Share (BTE) and Post-Period Benefit Calculation**

The benefit to existing share is based on the 144,700 trips, as shown on Table A.2-3, and reflects added trips if network improvements were available in 2011 and 2021 arising from the existing land uses. This results in a BTE share of 47% ( $144,700/307,000$ ).

The post-period benefit is based on the trips identified in Table A.2-4 occurring from 2032 to 2041. As shown in Table A.2-5, in total 62,900, or 20 per cent of trips are deemed to relate to development occurring beyond the ten-year planning horizon. The remaining portion, 99,400 trips, is related to development occurring within the planning period and yields a 32% DC in-period share.

**Table A.2-5 Allocations Used for Transit-Related Capital Costs**

<b>Allocation</b>	<b>Year</b>	<b>AM Peak Period</b>	<b>% of Allocation</b>
Benefit to Existing (J)	2011+2011-2021	144,700	47%
In-Period (K)	2022-2031	99,400	32%
Post-Period (L)	2031+	62,900	20%
	<b>Total</b>	<b>307,000</b>	<b>100%</b>

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**Appendix B.1**  
**Spadina Subway Extension**

# Spadina Subway Extension

This appendix provides a brief outline of the 2022–2031 development-related capital program for the Toronto York Spadina Subway Extension (TYSSE), the calculation of the DC and the financing costs. The cost, quantum and timing of the projects identified in the program have been provided by City staff and are based on the Council-approved capital budget, previous DC studies and other long-range planning documents.

The following discusses the individual components included in the Spadina Subway Extension category. The analysis is set out in the tables which follow. The tables include:

Table B.1-1 2022–2031 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs

Table B.1-2 Cash Flow Analysis

## A. Planned Level of Service Provisions for YYSSE

With respect to level of service restrictions for YYSSE, the *Development Charges Act* was amended to state the following:

### Provision does not apply

(2) Paragraph 4 of subsection 5 (1) does not apply in determining the estimate for the increase in the need for the Toronto–York subway extension. 2006, c. 33, Sched. H, s. 2.

As such, an historical level of service calculation is not calculated for the Spadina Subway Extension service. The project, and associated expenditures as approved by Council, is determined to be the “planned level of service” for the purposes of YYSSE.

## B. Development-Related Capital Program

The 2022–2031 development-related capital program includes costs relating to the TYSSE. The extension extends into the City of Vaughan to Vaughan Metropolitan Centre. In total, six new stations are in service along the 8.6 kilometre route. The original cost identified for TYSSE of \$2.63 billion was preliminary and has since been updated to reflect new information. As a result, the revised cost and related increase, as adopted by Council in February 2016<sup>1</sup> and inflated to current dollars, has been included in the DC Background Study calculations. It should be noted that there is nothing in the *Development Charges Act* or associated regulation that prevents a municipality from updating a cost of a project as better information becomes available.

The total cost of the project is \$3,184.17 million and is allocated as follows:

<b>Funding</b>	<b>Share in \$000's</b>
Provincial	\$1,055,000 (includes \$75,000 PTCT)
Federal	\$622,000
York Region	\$603,500
City of Toronto	\$903,669
<b>Total</b>	<b>\$3,184,169</b>

The City's share of TYSSE is therefore netted down to \$903.67 million. This share is expressed as the principle cost of the subway line. The City, however, has issued debt in the form of three sinking funds to help fund the capital costs of the extension that amount to \$415.0 million. The City also plans to issue additional debt for the future forecasted expenditures related to the development-related in-period 2022-2031 costs of the project.

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<sup>1</sup> Council Consideration regarding the TYSSE budget increase can be found here <http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2016.CC12.2>

## **C. Calculation of Discounted Development-Related Capital Costs**

### **i. Grants, Subsidies and Other Recoveries**

In total, approximately 71 per cent of the total project costs will be funded from the federal and provincial levels of government as well as York Region. The net municipal share allocation percentages were arrived at by negotiation between the two jurisdictions.

The upper-level grants subtotal to \$1,677.0 million and an additional \$603.5 million will be funded by York Region. In total, \$2,280.5 million in grants and other recoveries has been identified and applied to the DC capital program.

### **ii. Replacement and Benefit to Existing Shares**

Consistent with the treatment of the Transit services capital projects, the ridership forecast discussed in Appendix A.2 has been used to inform the benefit to existing shares for TYSSE. It should be noted that this calculation also includes shares of projects that benefits prior growth (e.g. growth that has already occurred). The calculation is based on a point in time and available information. Subsequent studies will review the benefit to existing allocations based on available information at that time.

In total, \$425.93 million is identified as the replacement and benefit to existing share.

### **iii. Other Development Related Benefit**

Consistent with the treatment of the Transit related projects, a portion of the capital program will service development that will not occur until after 2031. This portion of the capital program is deemed to be “pre-built” service capacity and is considered as committed excess capacity to be considered in future development charges studies. The analysis that supports the post-period share allocations is discussed further in Appendix A.2.

In total, \$185.14 million is identified as the other development related share.

**iv. 2022-2031 DC Eligible Development-Related Costs**

After the statutory deductions, the development charge eligible costs that are recovered in-period 2022-2031 is reduced to \$292.60 million.

**D. Calculation of Residential and Non-Residential Discounted Development-Related Capital Costs**

**i. Residential and Non-Residential Allocation**

The in-period development-related cost of \$292.60 million has been allocated to the benefitting residential and non-residential sectors. The discounted development-related costs have been allocated 67 per cent to residential development and 33 per cent to non-residential. This allocation is based on future shares of net population and employment growth.

Table B.1-1 displays the 67 per cent allocation to the residential sector, or \$194.91 million, and 33 per cent to the non-residential sector, or \$97.69 million.

Table B.1-1 also displays the calculation of the per capita residential charge for the Toronto-York Spadina Subway Extension. The \$194.91 million in development-related net capital costs is allocated to the 252,885 population forecast from new permits issued, yielding an unadjusted per capita charge of \$770.75. The non-residential unadjusted charge per square metre is calculated by taking the \$97.69 million allocated to the non-residential sector and divided it by 175,700 employees in new space. This yields an unadjusted charge of \$556.01 per employee.



## **E. Sinking Fund Analysis**

Sinking fund financing costs have also been included in the analysis and are shown as separate line item. Table B.1-2 provides the detailed cash flow analysis for the Toronto-York Spadina Subway Extension. Sinking fund financing costs, where incorporated, are based on a 30 year term at a rate of 3.25 per cent. Payments beyond 2031 that relate to development occurring in-period have been present valued to the last year of the planning period (2031).

## **F. Cash Flow Analysis**

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

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

Table B.1-2 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per employee DCs. After cash flow consideration, the residential calculated charge increases to \$982 per capita. The non-residential charge after cash flow increases to \$714 per employee.

The following table summarizes the calculation of the Spadina Subway Extension services DC.

<b>SPADINA SUBWAY EXTENSION SUMMARY</b>					
2022 - 2031		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/emp	\$/capita	\$/emp
\$3,184,169,000	\$292,601,051	\$770.75	\$556.01	\$982	\$714

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APPENDIX B.1  
TABLE B.1-1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
SPADINA SUBWAY EXTENSION

Project Description	Timing	Gross Project Cost <sup>1</sup>	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total Development Related Costs	Allocation to Period	
					BTE <sup>2</sup> %	Replacement & BTE Shares		2022-2031	Other Dev. Related
<b>1 SPADINA SUBWAY EXTENSION</b>									
<b>1.1 Spadina Subway Extension</b>									
1.1.1 Spadina Subway Extension	2022 - 2031	\$3,184,169,000	\$2,280,500,000	\$ 903,669,000	47%	\$ 425,931,284	\$ 477,737,716	\$ 292,601,051	\$ 185,136,665
Subtotal Spadina Subway Extension		\$3,184,169,000	\$2,280,500,000	\$ 903,669,000		\$ 425,931,284	\$ 477,737,716	\$ 292,601,051	\$ 185,136,665
<b>TOTAL SPADINA SUBWAY EXTENSION</b>		<b>\$3,184,169,000</b>	<b>\$2,280,500,000</b>	<b>\$903,669,000</b>		<b>\$ 425,931,284</b>	<b>\$ 477,737,716</b>	<b>\$ 292,601,051</b>	<b>\$ 185,136,665</b>

1 Capital program does not include cash flow or financing assumptions

2 BTE shares include costs that meet the needs of existing residents and employees including past developments

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Principle Costs	67%	\$194,910,434
10-Year Growth in Population in New Permits Issued		252,885
Unadjusted Development Charge Per Capita		<b>\$770.75</b>
Large Apartment	2.30	\$1,773
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Principle Costs	33%	\$97,690,616
10-Year Growth in Employees in New Space		175,700
Unadjusted Development Charge Per Employee		<b>\$556.01</b>

Allocation of Ridership Growth		
	Ridership	Share
2011 + 2011-2021	144,700	47%
DC 2022-2031	99,404	32%
Ridership Capacity at 2032	<u>62,896</u>	20%
<b>Total</b>	<b>307,000</b>	100%

**APPENDIX B.1  
TABLE B.1-2**

**CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
SPADINA SUBWAY EXTENSION  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)**

<b>SPADINA SUBWAY EXTENSION</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>TOTAL</b>
OPENING CASH BALANCE	\$0.0	\$19,039.5	\$36,891.2	\$59,068.3	\$74,721.2	\$89,941.5	\$105,051.4	\$120,009.8	\$141,004.3	\$155,543.8	
<b>2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS</b>											
- TYSSE Sinking Fund Payments (1)	\$12,929.0	\$12,929.0	\$12,929.0	\$12,929.0	\$12,929.0	\$12,929.0	\$12,929.0	\$12,929.0	\$12,929.0	\$179,057.5	<b>\$295,418.7</b>
<b>NEW RESIDENTIAL DEVELOPMENT</b>											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	<b>252,885</b>
<b>REVENUE</b>											
- DC Receipts: Inflated	\$31,641.0	\$29,818.8	\$33,455.7	\$26,280.9	\$25,317.3	\$24,685.2	\$24,016.6	\$29,434.3	\$22,368.2	\$22,404.8	<b>\$269,422.9</b>
<b>INTEREST</b>											
- Interest on Opening Balance	\$0.0	\$666.4	\$1,291.2	\$2,067.4	\$2,615.2	\$3,148.0	\$3,676.8	\$4,200.3	\$4,935.1	\$5,444.0	<b>\$28,044.5</b>
- Interest on In-year Transactions	\$327.5	\$295.6	\$359.2	\$233.7	\$216.8	\$205.7	\$194.0	\$288.8	\$165.2	(\$4,307.9)	<b>(\$2,021.5)</b>
<b>TOTAL REVENUE</b>	<b>\$31,968.5</b>	<b>\$30,780.8</b>	<b>\$35,106.1</b>	<b>\$28,581.9</b>	<b>\$28,149.3</b>	<b>\$28,038.9</b>	<b>\$27,887.5</b>	<b>\$33,923.5</b>	<b>\$27,468.6</b>	<b>\$23,540.9</b>	<b>\$295,446.0</b>
CLOSING CASH BALANCE	\$19,039.5	\$36,891.2	\$59,068.3	\$74,721.2	\$89,941.5	\$105,051.4	\$120,009.8	\$141,004.3	\$155,543.8	\$27.2	

(1) Sinking Fund Payments are not inflated

<b>2022 Adjusted Charge Per Capita</b>	<b>\$982.00</b>
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<b>Allocation of Capital Program</b>	
Residential Sector	66.6%
Non-Residential Sector	33.4%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.1  
TABLE B.1-2

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
SPADINA SUBWAY EXTENSION  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

SPADINA SUBWAY EXTENSION	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$0.00	\$6,170.99	\$12,813.25	\$19,948.38	\$27,598.86	\$35,788.01	\$44,540.12	\$53,880.41	\$63,835.11	\$74,431.48	
2022 - 2031 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- TYSSE Sinking Fund Payments	\$6,480.1	\$6,480.1	\$6,480.1	\$6,480.1	\$6,480.1	\$6,480.1	\$6,480.1	\$6,480.1	\$6,480.1	\$89,745.0	<b>\$148,066.2</b>
NEW NON-RESIDENTIAL DEVELOPMENT											
- Employees in New Space	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	<b>175,700</b>
REVENUE											
- DC Receipts: Inflated	\$12,545.0	\$12,795.9	\$13,051.8	\$13,312.8	\$13,579.1	\$13,850.7	\$14,127.7	\$14,410.2	\$14,698.4	\$14,992.4	<b>\$137,364.0</b>
INTEREST											
- Interest on Opening Balance	\$0.0	\$216.0	\$448.5	\$698.2	\$966.0	\$1,252.6	\$1,558.9	\$1,885.8	\$2,234.2	\$2,605.1	<b>\$11,865.2</b>
- Interest on In-year Transactions	\$106.1	\$110.5	\$115.0	\$119.6	\$124.2	\$129.0	\$133.8	\$138.8	\$143.8	(\$2,055.7)	<b>(\$934.8)</b>
TOTAL REVENUE	\$12,651.1	\$13,122.4	\$13,615.3	\$14,130.6	\$14,669.3	\$15,232.2	\$15,820.4	\$16,434.8	\$17,076.5	\$15,541.8	<b>\$148,294.4</b>
CLOSING CASH BALANCE	\$6,171.0	\$12,813.2	\$19,948.4	\$27,598.9	\$35,788.0	\$44,540.1	\$53,880.4	\$63,835.1	\$74,431.5	\$228.3	

(1) Sinking Fund Payments are not inflated

2022 Adjusted Charge Per Employee **\$714.00**

Allocation of Capital Program

Residential Sector	66.6%
Non-Residential Sector	33.4%

Rates for 2022

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

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## Appendix B.2 Transit

# Transit

The Toronto Transit Commission (TTC) is responsible for the provision of transit buses, streetcars and rapid transit services throughout the City.

This appendix provides an outline the 2022–2031 development-related capital program, the calculation of the "unadjusted" DC, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the program have been provided by City staff and are based on sources including the current and proposed capital budgets, previous DC studies and other long-range planning documents.

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

Table B.2-1 2022–2031 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs

Table B.2-2 Cash Flow Analysis

## A. Planned Level of Service

The *Development Charges Act* (s.5.2 (3)) requires that in estimating the increase in need for Transit services the increased need “shall not exceed the planned level of service over the ten-year period immediately following the preparation of the background study”. For the purposes of the development charge calculations, the “planned level of service” is considered the ten-year development-related capital program (2022-2031) in the Development Charges Background Study, as informed by the City’s current and proposed capital budgets, long range plans and discussions with City and TTC staff. Through its approval of the Background Study and the

related underlying capital program, Council has indicated that it intends to ensure that the increase in need in Transit service will be met.

Other Background Study requirements for Transit, including the assessment of Transit ridership, is contained in Appendix A.2, and the asset management plan requirement is contained in Appendix F.

## **B. Description of Projects Included in The Capital Program**

Table B.2-1 provides details on the 2022-2031 development-related capital program for Transit services. The capital program includes projects associated with streetcar related infrastructure, higher order transit, conventional transit general equipment, service planning and other development-related projects. As permitted by the *Development Charges Act*, the Transit capital program also includes for the recovery of past commitments as well as debt and finance related costs.

### **i. Streetcar Related Infrastructure**

The first category in the Transit capital program includes streetcar related infrastructure such as surface tracks, yards and roads, building and structures, new streetcars, shop equipment and other maintenance vehicles.

### **ii. Higher-Order Transit (Subway and Light Rail Transit)**

The capital program also includes a provision for higher-order transit including subways and light rail transit (LRT) infrastructure. Such projects include the Sheppard Subway, Union Station Revitalization, Waterfront Transit and corporate initiatives related to the planning, design, engineering and construction of higher-order transit projects. Other projects include the Eglinton East LRT, station upgrades, and the Union Station Second Platform.



Signalization improvements for subways are also included in this category. Building and structures related to the capacity improvements for stations and the construction of bridges to support LRT infrastructure in the Port Lands is identified.

This category also includes for the purchase of new subways and related shop and maintenance equipment.

### **iii. Conventional Transit (Buses)**

The projects identified in the conventional transit category relate to fleet, buildings and structures and equipment for the TTCs bus fleet. Non-revenue vehicles are also identified in this category.

### **iv. General Equipment**

General equipment includes communications, revenue and fare handling, maintenance and fare system equipment. This category relates to the overall delivery of the City's transit system.

### **v. Service Planning**

Service planning relates to projects, studies and other infrastructure used to plan and deliver Transit services. This includes environmental assessments, platform modifications to accommodate articulated buses and opportunities to improve transit priority measures.

### **vi. Other Development-Related Projects**

Finally, further development-related projects that have been included as part of the 2022 DC study have been identified.

## **C. Calculation of Discounted Development-Related Capital Costs**

The total gross cost of the Transit capital program amounts to \$22.86 billion.

### **i. Grants, Subsidies and Other Recoveries**

Grants, subsidies and other recoveries include funding provided by the provincial and federal government to support the City's transit initiatives. For large projects such as the Eglinton East LRT, an assumption of 33 per cent grant funding has been assumed. Other projects with grant funding assigned include Planning and Design Studies (50 per cent funding), Smart Track program (37 per cent funding), and Warden and Islington Station (67 per cent funding).

In total, \$3.82 billion in grants is identified and applied to the DC capital program.

### **ii. Replacement and Benefit to Existing Shares**

The ridership forecast discussed in Appendix A.2 has been used to inform the benefit to existing shares for many of the identified projects. It should be noted that this calculation also includes shares of projects that benefits prior growth (e.g. growth that has already occurred). The calculation is based on a point in time and available information. Subsequent studies will review the benefit to existing allocations based on available information at that time.

Certain projects, such as the rolling stock associated with streetcars, higher-order transit and conventional bus transit, have been examined on a project-by-project basis. The replacement of existing streetcars and subways have been based on existing and future capacity of the new cars and trains. For conventional buses, the vehicles identified in the capital

program are net new purchases and as such are treated as 100 per cent growth related.

The benefit to existing share for Sheppard Subway is based on the benefit to existing share identified in previous DC background studies. As this project has been open and accessible to the public for a number of years, a smaller portion of the project is deemed to benefit growth over the 2022-2031 planning period.

In total, \$10.05 billion is identified as the replacement and benefit to existing share.

### **iii. Prior Growth**

Prior growth relates to portions of projects which have had DCs collected and applied against a portion of the DC eligible project costs. These amounts are removed from the capital program and not brought forward into the development charge calculation. No prior growth shares have been identified for the Transit capital program.

### **iv. Available DC Reserve Funds**

Transit has an available reserve fund balance of \$200.21 million. For the purposes of the Transit Services DC calculations, this share of existing reserve funds is assumed to be paying for space, and/or servicing capacity which has paid DCs but has yet to receive new facilities. This is in addition to the requirement of identifying BTE shares.

### **v. Other Development-Related**

For most of the Transit investments, a portion of the capital program are not eligible for recovery through DCs over the ten-year planning period. A portion of the capital program is deemed to be “pre-built” service capacity and is considered as committed excess capacity to be considered in future

development charges studies. The analysis that supports the post-period share allocations is discussed further in Appendix A.2.

In total, \$4.43 billion is identified as the other development related share.

**vi. 2022-2031 DC Eligible Development-Related Costs**

The total DC costs eligible for recovery amounts to \$4.56 billion. For the purposes of the Transit Services DC calculations, a share of existing reserve funds is assumed to be paying for space, and/or servicing capacity which has paid DCs but has yet to receive new facilities. This is in addition to the requirement of identifying BTE shares.

This includes a share of the monies in the City's existing DC reserve fund related to applications that have been approved and permits issued but for which construction has yet to be completed, or, in some cases, started. The population, employment and non-residential space that will arise from these applications is part of the 2022-2031 planning horizon, and hence development, that has been used in the DC Background Study to establish new proposed DC rates.

**D. Calculation of Residential and Non-Residential Discounted Development-Related Capital Costs**

**i. Residential and Non-Residential Allocation**

The in-period development-related cost of \$4.56 billion has been allocated to the benefitting residential and non-residential sectors. The discounted development-related costs have been allocated 67 per cent to residential development and 33 per cent to non-residential. This allocation is based on future shares of net population and employment growth.

Table B.2-1 displays the 67 per cent allocation to the residential sector, or \$3.04 billion, and 33 per cent to the non-residential sector, or \$1.52 billion.

Table B.2-1 also displays the calculation of the unadjusted per capita residential charge for Transit. The \$3.04 billion in discounted development-related net capital costs is allocated to the 252,885 population forecast from new permits issued, yielding a per capita charge of \$12,009.17 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$1.52 billion allocated to the non-residential sector and dividing it by 175,700 employees in new space. This yields an unadjusted charge of \$8,663.27 per employee.

## **E. Sinking Fund Analysis**

Sinking fund financing costs have also been included in the analysis for the Sheppard Subway Extension. Table B.2-2 provides the detailed cash flow analysis for the Transit calculations, including the Sheppard Subway. Sinking fund financing costs, where incorporated, are based on a 30-year term at a rate of 3.25 per cent. Payments beyond 2031 that relate to development occurring in-period have been present valued to the last year of the planning period (2031).

## **F. Cash Flow Analysis**

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

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

Table B.2-2 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per employee DCs. After cash flow consideration, the residential calculated charge increases to \$11,931 per capita. The non-residential charge after cash flow increases to \$8,677 per employee.

The following table summarizes the calculation of the Transit services DC.

2022 - 2031		TRANSIT (BALANCE)		Adjusted	
Development-Related Capital Program		Unadjusted		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/emp	\$/capita	\$/emp
\$22,861,898,822	\$4,559,075,734	\$12,009.17	\$8,663.27	<b>\$11,931</b>	<b>\$8,677</b>

APPENDIX B.2  
TABLE B.2-1  
CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
TRANSIT (BALANCE)

Project Description	Timing	Gross Project Cost <sup>1</sup>	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		
					BTE <sup>2</sup> %	Replacement & BTE Shares		Prior Growth	2022-2031	Other Dev. Related
<b>2.0 TRANSIT (BALANCE)</b>										
<b>2.1 STREETCAR RELATED INFRASTRUCTURE</b>										
<b>2.1.1 Surface Track</b>										
2.1.1.1 King/Queen/Roncesvalles Modifications - 2021	2022 - 2022	\$ 8,283,340	\$ -	\$ 8,283,340	47%	\$ 3,904,000	\$ 4,379,340	\$ -	\$ 2,682,314	\$ 1,697,026
2.1.1.2 King/Queen/Roncesvalles Modifications	2022 - 2023	\$ 2,772,760	\$ -	\$ 2,772,760	47%	\$ 1,307,000	\$ 1,465,760	\$ -	\$ 897,699	\$ 568,062
Subtotal Surface Track		\$ 11,056,100	\$ -	\$ 11,056,100		\$ 5,211,000	\$ 5,845,100	\$ -	\$ 3,580,013	\$ 2,265,088
<b>2.1.2 Yards &amp; Roads</b>										
2.1.2.1 Streetcar Network Upgrades for LRV - 2021	2022 - 2022	\$ 2,023,851	\$ -	\$ 2,023,851	47%	\$ 954,000	\$ 1,069,851	\$ -	\$ 655,220	\$ 414,631
2.1.2.2 Streetcar Network Upgrades for LRV	2022 - 2024	\$ 22,666,416	\$ -	\$ 22,666,416	47%	\$ 10,683,000	\$ 11,983,416	\$ -	\$ 7,339,697	\$ 4,643,719
2.1.2.3 TTC Streetcar Shelter Reconstruction - 2021	2022 - 2022	\$ 590,567	\$ -	\$ 590,567	47%	\$ 278,000	\$ 312,567	\$ -	\$ 191,576	\$ 120,991
2.1.2.4 TTC Streetcar Shelter Reconstruction	2022 - 2031	\$ 5,032,000	\$ -	\$ 5,032,000	47%	\$ 2,372,000	\$ 2,660,000	\$ -	\$ 1,629,083	\$ 1,030,917
2.1.2.5 Yards and Roads - Expansion - 2021	2022 - 2022	\$ 2,800,000	\$ -	\$ 2,800,000	47%	\$ 1,320,000	\$ 1,480,000	\$ -	\$ 906,358	\$ 573,642
Subtotal Yards & Roads		\$ 33,112,834	\$ -	\$ 33,112,834		\$ 15,607,000	\$ 17,505,834	\$ -	\$ 10,721,934	\$ 6,783,899
<b>2.1.3 Buildings &amp; Structures</b>										
2.1.3.1 LRV Carhouse Facility Renewal Program - 2021	2022 - 2022	\$ 5,688,239	\$ -	\$ 5,688,239	47%	\$ 2,681,000	\$ 3,007,239	\$ -	\$ 1,841,877	\$ 1,165,362
2.1.3.2 LRV Carhouse Facility Renewal Program	2022 - 2031	\$ 79,728,218	\$ -	\$ 79,728,218	47%	\$ 37,579,000	\$ 42,149,218	\$ -	\$ 25,815,122	\$ 16,334,096
2.1.3.3 Eglinton Bus Terminal	2022 - 2024	\$ 25,500,000	\$ -	\$ 25,500,000	47%	\$ 12,019,000	\$ 13,481,000	\$ -	\$ 8,256,759	\$ 5,224,241
Subtotal Buildings & Structures		\$ 110,916,457	\$ -	\$ 110,916,457		\$ 52,279,000	\$ 58,637,457	\$ -	\$ 35,913,757	\$ 22,723,700
<b>2.1.4 Purchase of Streetcars</b>										
2.1.4.1 Purchase of Streetcars	2022 - 2022	\$ 99,331,500	\$ 52,952,000	\$ 46,379,500	47%	\$ 21,860,000	\$ 24,519,500	\$ -	\$ 15,017,629	\$ 9,501,871
2.1.4.2 Purchase of Streetcars	2022 - 2030	\$ 260,890,350	\$ 223,048,000	\$ 37,842,350	47%	\$ 17,836,000	\$ 20,006,350	\$ -	\$ 12,253,504	\$ 7,752,846
2.1.4.3 Purchase of Streetcars	2022 - 2022	\$ 139,071,850	\$ 751,000	\$ 138,320,850	47%	\$ 65,196,000	\$ 73,124,850	\$ -	\$ 44,786,752	\$ 28,338,098
Subtotal Purchase of Streetcars		\$ 499,293,700	\$ 276,751,000	\$ 222,542,700		\$ 104,892,000	\$ 117,650,700	\$ -	\$ 72,057,885	\$ 45,592,815
<b>2.1.5 Shop Equipment</b>										
2.1.5.1 Street Car Carhouse Shop Equipment	2022 - 2031	\$ 4,766,000	\$ -	\$ 4,766,000	47%	\$ 2,246,000	\$ 2,520,000	\$ -	\$ 1,543,579	\$ 976,421.0
Subtotal Shop Equipment		\$ 4,766,000	\$ -	\$ 4,766,000		\$ 2,246,000	\$ 2,520,000	\$ -	\$ 1,543,579	\$ 976,421
<b>2.1.6 Other Maintenance Equipment</b>										
2.1.6.1 Streetcar Department Equipment	2022 - 2026	\$ 7,555,000	\$ -	\$ 7,555,000	47%	\$ 3,561,000	\$ 3,994,000	\$ -	\$ 2,446,190	\$ 1,547,810
Subtotal Other Maintenance Equipment		\$ 7,555,000	\$ -	\$ 7,555,000		\$ 3,561,000	\$ 3,994,000	\$ -	\$ 2,446,190	\$ 1,547,810

APPENDIX B.2  
TABLE B.2-1  
CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
TRANSIT (BALANCE)

Project Description	Timing	Gross Project Cost <sup>1</sup>	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		
					BTE <sup>2</sup> %	Replacement & BTE Shares		Prior Growth	2022-2031	Other Dev. Related
<b>2.2 HIGHER-ORDER TRANSIT (SUBWAYS and LRT)</b>										
<b>2.2.2 Sheppard Subway</b>										
2.2.2.1 Sheppard Subway	2022 - 2027	\$ 384,914,238	\$ -	\$ 384,914,238	70%	\$ 269,440,000	\$ 115,474,238	\$ -	\$ 36,616,008	\$ 78,858,230
Subtotal Sheppard Subway		\$ 384,914,238	\$ -	\$ 384,914,238		\$ 269,440,000	\$ 115,474,238	\$ -	\$ 36,616,008	\$ 78,858,230
<b>2.2.3 Planning and Design Studies</b>										
2.2.3.1 CCOO - Union Station	2022 - 2022	\$ 1,500,000	\$ 750,000	\$ 750,000	47%	\$ 354,000	\$ 396,000	\$ -	\$ 242,346	\$ 153,654
2.2.3.2 CCOO - Real Time Transit Screens	2022 - 2022	\$ 60,000	\$ 30,000	\$ 30,000	47%	\$ 14,000	\$ 16,000	\$ -	\$ 9,854	\$ 6,146
2.2.3.3 Ontario Place / Exhibition Place	2022 - 2022	\$ 900,000	\$ 450,000	\$ 450,000	47%	\$ 212,000	\$ 238,000	\$ -	\$ 145,808	\$ 92,192
Subtotal Planning and Design Studies		\$ 2,460,000	\$ 1,230,000	\$ 1,230,000		\$ 580,000	\$ 650,000	\$ -	\$ 398,007	\$ 251,993
<b>2.2.4 GO Transit</b>										
2.2.4.1 Go Transit Ten-Year Expansion Program	2022 - 2022	\$ 60,000,000	\$ -	\$ 60,000,000	47%	\$ 28,280,000	\$ 31,720,000	\$ -	\$ 19,427,667	\$ 12,292,333
Subtotal GO Transit		\$ 60,000,000	\$ -	\$ 60,000,000		\$ 28,280,000	\$ 31,720,000	\$ -	\$ 19,427,667	\$ 12,292,333
<b>2.2.5 Development-Related Higher Order Projects</b>										
2.2.5.1 Eglinton East LRT	2022 - 2026	\$ 400,000,000	\$ -	\$ 400,000,000	47%	\$ 188,534,000	\$ 211,466,000	\$ -	\$ 129,517,116	\$ 81,948,884
2.2.5.2 Eglinton East LRT	2027 - 2031	\$ 4,000,000,000	\$ 1,320,000,000	\$ 2,680,000,000	47%	\$ 1,263,179,000	\$ 1,416,821,000	\$ -	\$ 867,763,478	\$ 549,057,522
2.2.5.3 Line 4 - Sheppard	2022 - 2022	\$ 3,630,929	\$ -	\$ 3,630,929	47%	\$ 1,711,000	\$ 1,919,929	\$ -	\$ 1,176,053	\$ 743,876
2.2.5.4 Warden Station - 2021	2022 - 2022	\$ 3,881,000	\$ 2,600,270	\$ 1,280,730	47%	\$ 604,000	\$ 676,730	\$ -	\$ 414,344	\$ 262,386
2.2.5.5 Warden Station	2022 - 2026	\$ 146,401,525	\$ 98,089,022	\$ 48,312,503	47%	\$ 22,771,000	\$ 25,541,503	\$ -	\$ 15,643,614	\$ 9,897,889
2.2.5.6 Islington Station - 2021	2022 - 2022	\$ 3,000,000	\$ 2,010,000	\$ 990,000	47%	\$ 467,000	\$ 523,000	\$ -	\$ 320,177	\$ 202,823
2.2.5.7 Islington Station	2023 - 2026	\$ 140,310,661	\$ 94,008,143	\$ 46,302,518	47%	\$ 21,824,000	\$ 24,478,518	\$ -	\$ 14,992,419	\$ 9,486,099
2.2.5.8 Smart Track	2025 - 2025	\$ 1,359,242,801	\$ 539,602,641	\$ 819,640,160	47%	\$ 386,326,000	\$ 433,314,160	\$ -	\$ 265,392,669	\$ 167,921,491
2.2.5.9 Union Station, QO Station Portal	2022 - 2031	\$ 522,060,000	\$ -	\$ 522,060,000	47%	\$ 246,065,000	\$ 275,995,000	\$ -	\$ 169,039,414	\$ 106,955,586
2.2.5.10 Humber Bay Shores		\$ -	\$ -	\$ -	47%	\$ -	\$ -	\$ -	\$ -	\$ -
Lakeshore Blvd, between Long Branch and Legion Road (improve mixed traffic streetcar ops and	2022 - 2031	\$ 142,380,000	\$ -	\$ 142,380,000	47%	\$ 67,109,000	\$ 75,271,000	\$ -	\$ 46,101,295	\$ 29,169,705
Lakeshore Blvd between Legion Road and Humber Loop (convert mixed traffic to exclusive transit	2022 - 2027	\$ 41,530,000	\$ -	\$ 41,530,000	47%	\$ 19,575,000	\$ 21,955,000	\$ -	\$ 13,446,657	\$ 8,508,343
Queensway & Colborne Lodge Dr. under Gardiner and rail corr. lakeshore to Dufferin Gate	2022 - 2031	\$ 533,930,000	\$ -	\$ 533,930,000	47%	\$ 251,660,000	\$ 282,270,000	\$ -	\$ 172,882,581	\$ 109,387,419
2.2.5.11 Exhibition		\$ -	\$ -	\$ -	47%	\$ -	\$ -	\$ -	\$ -	\$ -
Dufferin Gate Loop on Duff Bridge over gard Exp & rail corridor to Exhibition Loop	2022 - 2028	\$ 106,790,000	\$ -	\$ 106,790,000	47%	\$ 50,334,000	\$ 56,456,000	\$ -	\$ 34,577,697	\$ 21,878,303
Intersection of Bathurst St, Fleet St, Lakeshore Blvd	2022 - 2031	\$ 391,550,000	\$ -	\$ 391,550,000	47%	\$ 184,551,000	\$ 206,999,000	\$ -	\$ 126,781,286	\$ 80,217,714
2.2.5.12 Operational Infrastructure	2022 - 2028	\$ 88,990,000	\$ -	\$ 88,990,000	47%	\$ 41,944,000	\$ 47,046,000	\$ -	\$ 28,814,422	\$ 18,231,578
2.2.5.13 Cherry Street from QO to Mill Street Streetcar line	2033 - 2033	\$ 118,650,000	\$ -	\$ 118,650,000	47%	\$ 55,924,000	\$ 62,726,000	\$ -	\$ -	\$ 62,726,000
2.2.5.14 Commissions Street from Cherry to Bridge Streetcar Line	2033 - 2033	\$ 142,380,000	\$ -	\$ 142,380,000	47%	\$ 67,109,000	\$ 75,271,000	\$ -	\$ -	\$ 75,271,000
2.2.5.15 Commissioner LRT Bridge	2033 - 2033	\$ 34,530,000	\$ -	\$ 34,530,000	47%	\$ 16,275,000	\$ 18,255,000	\$ -	\$ -	\$ 18,255,000
2.2.5.16 Commissions Greet from Don Roadway to Broadview Streetcar line	2033 - 2033	\$ 85,430,000	\$ -	\$ 85,430,000	47%	\$ 40,266,000	\$ 45,164,000	\$ -	\$ -	\$ 45,164,000
2.2.5.17 Broadview from Eastern to Lakeshore Streetcar line	2033 - 2033	\$ 12,800,000	\$ -	\$ 12,800,000	47%	\$ 6,033,000	\$ 6,767,000	\$ -	\$ -	\$ 6,767,000
2.2.5.18 Broadview from Lakeshore to Commissioner Streetcar line	2033 - 2033	\$ 9,600,000	\$ -	\$ 9,600,000	47%	\$ 4,525,000	\$ 5,075,000	\$ -	\$ -	\$ 5,075,000
2.2.5.19 Commissioners Street from Broadview to Leslie Bams Streetcar Line	2033 - 2033	\$ 71,190,000	\$ -	\$ 71,190,000	47%	\$ 33,554,000	\$ 37,636,000	\$ -	\$ -	\$ 37,636,000
2.2.5.20 Port Lands and Union Station projects from 2018 WT Transit Reset		\$ -	\$ -	\$ -	47%	\$ -	\$ -	\$ -	\$ -	\$ -
QQ from Bay to Bonnycastle Streetcar Line (East Bayfront)	2023 - 2031	\$ 71,190,000	\$ -	\$ 71,190,000	47%	\$ 33,554,000	\$ 37,636,000	\$ -	\$ 23,051,147	\$ 14,584,853
QQ from Bonnycastle to Silo Street Streetcar Line (Keating West)	2023 - 2031	\$ 35,600,000	\$ -	\$ 35,600,000	47%	\$ 16,780,000	\$ 18,820,000	\$ -	\$ 11,526,549	\$ 7,293,451
QQ EXtention from Silo to Cherry Streetcar line (Keating West)	2023 - 2031	\$ 15,420,000	\$ -	\$ 15,420,000	47%	\$ 7,268,000	\$ 8,152,000	\$ -	\$ 4,992,871	\$ 3,159,129
Cherry Street from QQ East Extension to Polson Street East Street Car line (Port Lands)	2023 - 2031	\$ 118,650,000	\$ -	\$ 118,650,000	47%	\$ 55,924,000	\$ 62,726,000	\$ -	\$ 38,417,912	\$ 24,308,088
2.2.5.21 Broadview Ext and Protect for Future LRT (Commissioners Street to Ship Channel)	2036 - 2041	\$ 12,120,000	\$ -	\$ 12,120,000	47%	\$ 5,713,000	\$ 6,407,000	\$ -	\$ -	\$ 6,407,000
Subtotal Development-Related Higher Order Projects		\$ 8,611,256,916	\$ 2,056,310,076	\$ 6,554,946,841		\$ 3,089,579,000	\$ 3,465,367,841	\$ -	\$ 1,964,851,701	\$ 1,500,516,139



APPENDIX B.2  
TABLE B.2-1  
CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
TRANSIT (BALANCE)

Project Description	Timing	Gross Project Cost <sup>1</sup>	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		
					BTE <sup>2</sup> %	Replacement & BTE Shares		Prior Growth	2022-2031	Other Dev. Related
<b>2.2 HIGHER-ORDER TRANSIT (SUBWAYS and LRT) CONT.</b>										
<b>2.2.6 Signal Systems</b>										
2.2.6.1 YUS ATC Resignalling	2022 - 2023	\$ 171,635,138	\$ 19,080,000	\$ 152,555,138	47%	\$ 71,905,000	\$ 80,650,138	\$ -	\$ 49,395,830	\$ 31,254,308
2.2.6.2 ATC BD Resignalling	2022 - 2030	\$ 654,711,891	\$ 25,014,234	\$ 629,697,657	47%	\$ 296,799,000	\$ 332,898,657	\$ -	\$ 203,891,107	\$ 129,007,550
Subtotal Signal Systems		\$ 826,347,029	\$ 44,094,234	\$ 782,252,795		\$ 368,704,000	\$ 413,548,795	\$ -	\$ 253,286,937	\$ 160,261,859
<b>2.2.8 Buildings &amp; Structures</b>										
2.2.8.1 Yonge-Bloor Capacity Improvements - 2021	2022 - 2022	\$ 45,148,222	\$ -	\$ 45,148,222	47%	\$ 21,280,000	\$ 23,868,222	\$ -	\$ 14,618,606	\$ 9,249,616
2.2.8.2 Yonge-Bloor Capacity Improvements	2022 - 2030	\$ 1,287,154,866	\$ 1,000,000,000	\$ 287,154,866	47%	\$ 135,346,000	\$ 151,808,866	\$ -	\$ 92,978,814	\$ 58,830,052
2.2.8.3 Station Capacity Study for Increased Passenger Demand	2022 - 2022	\$ 600,000	\$ -	\$ 600,000	47%	\$ 283,000	\$ 317,000	\$ -	\$ 194,077	\$ 122,923
2.2.8.4 Union Station New Platform - 2021	2022 - 2022	\$ 80,547	\$ -	\$ 80,547	47%	\$ 38,000	\$ 42,547	\$ -	\$ 26,045	\$ 16,502
2.2.8.5 Union Station Revitalization	2022 - 2022	\$ 750,700,000	\$ 358,600,000	\$ 392,100,000	47%	\$ 184,811,000	\$ 207,289,000	\$ -	\$ 126,958,607	\$ 80,330,393
2.2.8.6 Leslie Barns	2022 - 2022	\$ 12,755,636	\$ -	\$ 12,755,636	47%	\$ 6,012,000	\$ 6,743,636	\$ -	\$ 4,130,361	\$ 2,613,275
2.2.8.7 New Subway Maintenance and Storage Facility -2021	2022 - 2022	\$ 20,513,365	\$ -	\$ 20,513,365	47%	\$ 9,669,000	\$ 10,844,365	\$ -	\$ 6,641,747	\$ 4,202,616
2.2.8.8 New Subway Maintenance and Storage Facility	2022 - 2023	\$ 208,778,731	\$ -	\$ 208,778,731	47%	\$ 98,405,000	\$ 110,373,731	\$ -	\$ 67,600,771	\$ 42,772,960
2.2.8.9 Stations Transformation - 2021	2022 - 2026	\$ 8,830,053	\$ -	\$ 8,830,053	47%	\$ 4,162,000	\$ 4,668,053	\$ -	\$ 2,859,021	\$ 1,809,032
2.2.8.10 Stations Transformation	2022 - 2026	\$ 16,895,871	\$ -	\$ 16,895,871	47%	\$ 7,964,000	\$ 8,931,871	\$ -	\$ 5,470,376	\$ 3,461,494
Subtotal Buildings & Structures		\$ 2,351,457,290	\$ 1,358,600,000	\$ 992,857,290		\$ 467,970,000	\$ 524,887,290	\$ -	\$ 321,478,423	\$ 203,408,867
<b>2.2.9 Purchase of Subway Cars and LRT</b>										
2.2.9.1 Subway Cars Repl - Purchase (T1 Repl) - 2021	2022 - 2022	\$ 1,646,662	\$ -	\$ 1,646,662	100%	\$ 1,646,662	\$ -	\$ -	\$ -	\$ -
2.2.9.2 Subway Cars Repl - Purchase (T1 Repl)	2022 - 2030	\$ 1,548,628,984	\$ -	\$ 1,548,628,984	100%	\$ 1,548,628,984	\$ -	\$ -	\$ -	\$ -
2.2.9.3 Subway Cars Addtns - Purch (Growth) - 2021	2022 - 2022	\$ 2,653,064	\$ -	\$ 2,653,064	47%	\$ 1,250,000	\$ 1,403,064	\$ -	\$ 859,525	\$ 543,539
2.2.9.4 Subway Cars Addtns - Purch (Growth)	2022 - 2028	\$ 491,106,000	\$ -	\$ 491,106,000	47%	\$ 231,476,000	\$ 259,630,000	\$ -	\$ 159,016,029	\$ 100,613,971
2.2.9.5 Rolling Stock - LRT	2026 - 2027	\$ 3,076,720	\$ -	\$ 3,076,720	47%	\$ 1,450,000	\$ 1,626,720	\$ -	\$ 996,386	\$ 630,334
2.2.9.6 60 New Subway Cars Ridership Growth - 2021	2022 - 2022	\$ 4,576,200	\$ -	\$ 4,576,200	47%	\$ 2,157,000	\$ 2,419,200	\$ -	\$ 1,481,664	\$ 937,536
Subtotal Purchase of Subway Cars		\$ 2,051,687,630	\$ -	\$ 2,051,687,630		\$ 1,786,608,646	\$ 265,078,984	\$ -	\$ 162,353,603	\$ 102,725,381
<b>2.2.10 Shop Equipment</b>										
2.2.10.1 Greenwood Shop/Subway/SRT Car Carhouse Shop Equipment	2022 - 2027	\$ 16,983,000	\$ -	\$ 16,983,000	47%	\$ 8,005,000	\$ 8,978,000	\$ -	\$ 5,498,655	\$ 3,479,345
Subtotal Shop Equipment		\$ 16,983,000	\$ -	\$ 16,983,000		\$ 8,005,000	\$ 8,978,000	\$ -	\$ 5,498,655	\$ 3,479,345
<b>2.2.11 Other Maintenance Equipment</b>										
2.2.11.1 Subway Infrastructure Department Equipment	2022 - 2027	\$ 8,493,000	\$ -	\$ 8,493,000	47%	\$ 4,003,000	\$ 4,490,000	\$ -	\$ 2,750,020	\$ 1,739,980
2.2.11.2 Station Services Equipment - 2021	2022 - 2022	\$ 84,000	\$ -	\$ 84,000	47%	\$ 40,000	\$ 44,000	\$ -	\$ 26,791	\$ 17,209
2.2.11.3 Station Services Equipment	2022 - 2027	\$ 819,456	\$ -	\$ 819,456	47%	\$ 386,000	\$ 433,456	\$ -	\$ 265,572	\$ 167,884
Subtotal Other Maintenance Equipment		\$ 9,396,456	\$ -	\$ 9,396,456		\$ 4,429,000	\$ 4,967,456	\$ -	\$ 3,042,383	\$ 1,925,073

APPENDIX B.2  
TABLE B.2-1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
TRANSIT (BALANCE)

Project Description	Timing	Gross Project Cost <sup>1</sup>	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs			
					BTE <sup>2</sup> %	Replacement & BTE Shares		Prior Growth	2022-2031	Other Dev. Related	
<b>2.3 CONVENTIONAL TRANSIT (BUSES)</b>											
<b>2.3.1 Equipment</b>											
2.3.1.1	eBus Charging System - Purchase	2022 - 2022	\$ 17,700,683	\$ -	\$ 17,700,683	90%	\$ 15,931,000	\$ 1,769,683	\$ -	\$ 1,769,683	\$ -
2.3.1.2	eBus Charging System - Purchase	2022 - 2031	\$ 610,223,215	\$ -	\$ 610,223,215	90%	\$ 549,201,000	\$ 61,022,215	\$ -	\$ 61,022,215	\$ -
2.3.1.3	Bus Hoists	2022 - 2022	\$ 5,050,249	\$ -	\$ 5,050,249	47%	\$ 2,380,000	\$ 2,670,249	\$ -	\$ 1,635,593	\$ 1,034,656
2.3.1.4	Bus Hoists	2022 - 2030	\$ 125,191,014	\$ -	\$ 125,191,014	47%	\$ 59,007,000	\$ 66,184,014	\$ -	\$ 40,535,855	\$ 25,648,160
	Subtotal Equipment		\$ 758,165,162	\$ -	\$ 758,165,162		\$ 626,519,000	\$ 131,646,162	\$ -	\$ 104,963,346	\$ 26,682,815
<b>2.3.2 Buildings &amp; Structures</b>											
2.3.2.1	McNicol Bus Garage	2022 - 2022	\$ 6,294,845	\$ -	\$ 6,294,845	47%	\$ 2,967,000	\$ 3,327,845	\$ -	\$ 2,038,206	\$ 1,289,639
2.3.2.2	Queensway Bus Garage Renovations	2022 - 2024	\$ 10,240,255	\$ -	\$ 10,240,255	47%	\$ 4,827,000	\$ 5,413,255	\$ -	\$ 3,315,311	\$ 2,097,944
2.3.2.3	Surface Way Buildings Replacement - 2021	2022 - 2022	\$ 909,000	\$ -	\$ 909,000	47%	\$ 428,000	\$ 481,000	\$ -	\$ 294,771	\$ 186,229
2.3.2.4	Surface Way Buildings Replacement	2022 - 2022	\$ 349,000	\$ -	\$ 349,000	47%	\$ 164,000	\$ 185,000	\$ -	\$ 113,500	\$ 71,500
2.3.2.5	Victoria Park Bus Terminal Replacement - 2021	2022 - 2022	\$ 65,076	\$ -	\$ 65,076	47%	\$ 31,000	\$ 34,076	\$ -	\$ 20,744	\$ 13,332
2.3.2.6	Wheel-Trans 10-Yr Transformation Program	2022 - 2022	\$ 4,100,000	\$ -	\$ 4,100,000	47%	\$ 1,932,000	\$ 2,168,000	\$ -	\$ 1,328,024	\$ 839,976
2.3.2.7	Wheel-Trans 10-Yr Transformation Program	2022 - 2024	\$ 16,788,624	\$ -	\$ 16,788,624	47%	\$ 7,913,000	\$ 8,875,624	\$ -	\$ 5,436,101	\$ 3,439,522
2.3.2.8	Bus Maintenance Facility - 2021	2022 - 2022	\$ 4,612,057	\$ -	\$ 4,612,057	47%	\$ 2,174,000	\$ 2,438,057	\$ -	\$ 1,493,175	\$ 944,882
2.3.2.9	Bus Maintenance Facility	2022 - 2022	\$ 505,000	\$ -	\$ 505,000	47%	\$ 238,000	\$ 267,000	\$ -	\$ 163,540	\$ 103,460
	Subtotal Buildings & Structures		\$ 43,863,857	\$ -	\$ 43,863,857		\$ 20,674,000	\$ 23,189,857	\$ -	\$ 14,203,372	\$ 8,986,485
<b>2.3.3 Purchase of Buses</b>											
2.3.3.1	Wheel-Trans Bus - Purchase	2026 - 2031	\$ 19,801,837	\$ -	\$ 19,801,837	0%	\$ -	\$ 19,801,837	\$ -	\$ 19,801,837	\$ -
2.3.3.2	Purchases of Conventional Buses	2025 - 2031	\$ 187,918,760	\$ -	\$ 187,918,760	0%	\$ -	\$ 187,918,760	\$ -	\$ 187,918,760	\$ -
	Subtotal Purchase of Buses		\$ 207,720,597	\$ -	\$ 207,720,597		\$ -	\$ 207,720,597	\$ -	\$ 207,720,597	\$ -
<b>2.3.4 Purchase of Automotive Non-Revenue Vehicles</b>											
2.3.4.1	Oprrtl Support Vehicle Addtns - Purchase	2022 - 2030	\$ 29,670,386	\$ -	\$ 29,670,386	47%	\$ 13,985,000	\$ 15,685,386	\$ -	\$ 9,606,748	\$ 6,078,638
	Subtotal Purchase of Automotive Non-Revenue Vehicles		\$ 29,670,386	\$ -	\$ 29,670,386		\$ 13,985,000	\$ 15,685,386	\$ -	\$ 9,606,748	\$ 6,078,638

APPENDIX B.2  
TABLE B.2-1  
CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
TRANSIT (BALANCE)

Project Description	Timing	Gross Project Cost <sup>1</sup>	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		
					BTE <sup>2</sup> %	Replacement & BTE Shares		Prior Growth	2022-2031	Other Dev. Related
<b>2.4 GENERAL EQUIPMENT</b>										
<b>2.4.1 Communications Equipment</b>										
2.4.1.1 SCADA RTU Upgrades - 2021	2022 - 2022	\$ 110,816	\$ -	\$ 110,816	47%	\$ 52,000	\$ 58,816	\$ -	\$ 36,113	\$ 22,703
2.4.1.2 SCADA RTU Upgrades	2022 - 2030	\$ 6,254,811	\$ -	\$ 6,254,811	47%	\$ 2,948,000	\$ 3,306,811	\$ -	\$ 2,025,374	\$ 1,281,437
Subtotal Communications Equipment		\$ 6,365,627	\$ -	\$ 6,365,627		\$ 3,000,000	\$ 3,365,627	\$ -	\$ 2,061,487	\$ 1,304,140
<b>2.4.2 Revenue &amp; Fare Handling Equipment</b>										
2.4.2.1 Fare Handling Equipment - SOGR	2022 - 2030	\$ 20,568,600	\$ -	\$ 20,568,600	47%	\$ 9,695,000	\$ 10,873,600	\$ -	\$ 6,659,665	\$ 4,213,934
Subtotal Revenue & Fare Handling Equipment		\$ 20,568,600	\$ -	\$ 20,568,600		\$ 9,695,000	\$ 10,873,600	\$ -	\$ 6,659,665	\$ 4,213,934
<b>2.4.3 Other Maintenance Equipment</b>										
2.4.3.1 Plant Maintenance Department Equipment	2022 - 2030	\$ 29,670,386	\$ -	\$ 29,670,386	47%	\$ 13,985,000	\$ 15,685,386	\$ -	\$ 9,606,748	\$ 6,078,638
2.4.3.2 Revenue Operations Maintenance Equipment	2022 - 2027	\$ 354,000	\$ -	\$ 354,000	47%	\$ 167,000	\$ 187,000	\$ -	\$ 114,475	\$ 72,525
Subtotal Other Maintenance Equipment		\$ 30,024,386	\$ -	\$ 30,024,386		\$ 14,152,000	\$ 15,872,386	\$ -	\$ 9,721,224	\$ 6,151,162
<b>2.4.4 Fare System</b>										
2.4.4.1 Fare System - Expansion	2022 - 2022	\$ 3,987,000	\$ -	\$ 3,987,000	47%	\$ 1,879,000	\$ 2,108,000	\$ -	\$ 1,291,174	\$ 816,826
2.4.4.2 Fare System - Expansion	2023 - 2024	\$ 15,092,118	\$ -	\$ 15,092,118	47%	\$ 7,113,000	\$ 7,979,118	\$ -	\$ 4,887,163	\$ 3,091,956
2.4.4.3 Fare System	2022 - 2024	\$ 46,715,522	\$ -	\$ 46,715,522	47%	\$ 22,019,000	\$ 24,696,522	\$ -	\$ 15,125,810	\$ 9,570,712
Subtotal Fare System		\$ 65,794,641	\$ -	\$ 65,794,641		\$ 31,011,000	\$ 34,783,641	\$ -	\$ 21,304,147	\$ 13,479,493
<b>2.5 SERVICE PLANNING</b>										
<b>2.5.1 Service Planning</b>										
2.5.1.1 Delivery of Growth-Related Capital Program	2022 - 2027	\$ 2,000,000	\$ -	\$ 2,000,000	0%	\$ -	\$ 2,000,000	\$ -	\$ 1,590,256	\$ 409,744
2.5.1.2 Transit Priorities - 2021	2022 - 2022	\$ 7,624,581	\$ -	\$ 7,624,581	47%	\$ 3,594,000	\$ 4,030,581	\$ -	\$ 2,468,516	\$ 1,562,065
2.5.1.3 Transit Priorities	2022 - 2027	\$ 45,456,934	\$ -	\$ 45,456,934	47%	\$ 21,425,000	\$ 24,031,934	\$ -	\$ 14,719,072	\$ 9,312,863
2.5.1.4 Construct BRT Lines on the Avenues - Environmental Assessment - 2021	2022 - 2022	\$ 876,098	\$ -	\$ 876,098	47%	\$ 413,000	\$ 463,098	\$ -	\$ 283,610	\$ 179,488
2.5.1.5 Construct BRT Lines on the Avenues - Environmental Assessment	2022 - 2022	\$ 584,000	\$ -	\$ 584,000	47%	\$ 275,000	\$ 309,000	\$ -	\$ 189,355	\$ 119,645
2.5.1.6 Platform Modifications to Accommodate Articulated Buses - 2021	2022 - 2022	\$ 7,003,586	\$ -	\$ 7,003,586	47%	\$ 3,301,000	\$ 3,702,586	\$ -	\$ 2,267,746	\$ 1,434,840
2.5.1.7 Platform Modifications to Accommodate Articulated Buses	2022 - 2025	\$ 28,488,835	\$ -	\$ 28,488,835	47%	\$ 13,428,000	\$ 15,060,835	\$ -	\$ 9,224,264	\$ 5,836,571
2.5.1.8 Automatic Passenger Counting (APC) Equipment on Future Bus & Streetcar Orders - 2021	2022 - 2022	\$ 471,084	\$ -	\$ 471,084	47%	\$ 222,000	\$ 249,084	\$ -	\$ 152,572	\$ 96,512
2.5.1.9 Automatic Passenger Counting (APC) Equipment on Future Bus & Streetcar Orders	2022 - 2023	\$ 637,000	\$ -	\$ 637,000	47%	\$ 300,000	\$ 337,000	\$ -	\$ 206,496	\$ 130,504
2.5.1.10 Opportunities to Improve Transit Service - Transit Priority Measures	2022 - 2022	\$ 4,434,030	\$ -	\$ 4,434,030	47%	\$ 2,090,000	\$ 2,344,030	\$ -	\$ 1,435,620	\$ 908,410
2.5.1.11 Opportunities to Improve Transit Service - Transit Priority Measures	2022 - 2022	\$ 77,424,349	\$ -	\$ 77,424,349	47%	\$ 36,493,000	\$ 40,931,349	\$ -	\$ 25,069,252	\$ 15,862,098
Subtotal Service Planning		\$ 175,000,498	\$ -	\$ 175,000,498		\$ 81,541,000	\$ 93,459,498	\$ -	\$ 57,606,759	\$ 35,852,739

APPENDIX B.2  
TABLE B.2-1  
CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
TRANSIT (BALANCE)

Project Description	Timing	Gross Project Cost <sup>1</sup>	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		
					BTE <sup>2</sup> %	Replacement & BTE Shares		Prior Growth	2022-2031	Other Dev. Related
<b>2.6 OTHER DEVELOPMENT-RELATED PROJECTS</b>										
<b>2.6.1 Other Development-Related Projects</b>										
2.6.1.1 Ninth Bus Garage (excludes property)	2029 - 2030	\$ 364,231,695	\$ -	\$ 364,231,695	47%	\$ 171,675,000	\$ 192,556,695	\$ -	\$ 17,765,109	\$ 174,791,586
2.6.1.2 New Subway Maint&Storage Fac. Study - 2021	2022 - 2022	\$ 721,453	\$ -	\$ 721,453	47%	\$ 340,000	\$ 381,453	\$ -	\$ 233,647	\$ 147,806
2.6.1.3 New Subway Maint&Storage Fac. Study	2022 - 2023	\$ 4,100,000	\$ -	\$ 4,100,000	47%	\$ 1,932,000	\$ 2,168,000	\$ -	\$ 1,328,024	\$ 839,976
2.6.1.4 New Sbow Mtce and Storage Fac Western Yd	2026 - 2030	\$ 2,961,022,320	\$ -	\$ 2,961,022,320	47%	\$ 1,395,635,000	\$ 1,565,387,320	\$ -	\$ 197,583,581	\$ 1,367,803,739
2.6.1.5 Line 1 Capacity Enhancement - 2021	2022 - 2022	\$ 8,835,000	\$ -	\$ 8,835,000	47%	\$ 4,164,000	\$ 4,671,000	\$ -	\$ 4,671,000	\$ -
2.6.1.6 Line 1 Capacity Enhancement	2022 - 2030	\$ 1,569,463,000	\$ -	\$ 1,569,463,000	47%	\$ 739,744,000	\$ 829,719,000	\$ -	\$ 508,179,647	\$ 321,539,353
2.6.1.7 Line 2 Capacity Enhancement	2022 - 2030	\$ 464,269,000	\$ -	\$ 464,269,000	47%	\$ 218,826,000	\$ 245,443,000	\$ -	\$ 150,327,184	\$ 95,115,816
2.6.1.8 Subway Station Second Exits - 2021	2022 - 2022	\$ 16,449,000	\$ -	\$ 16,449,000	47%	\$ 7,753,000	\$ 8,696,000	\$ -	\$ 5,326,057	\$ 3,369,943
2.6.1.9 Subway Station Second Exits	2022 - 2030	\$ 153,025,839	\$ -	\$ 153,025,839	47%	\$ 72,127,000	\$ 80,898,839	\$ -	\$ 49,548,097	\$ 31,350,742
2.6.1.10 Hillcrest Track Replacement Expansion - 2021	2022 - 2022	\$ 200,000	\$ -	\$ 200,000	47%	\$ 94,000	\$ 106,000	\$ -	\$ 65,026	\$ 40,974
2.6.1.11 Hillcrest Track Replacement Expansion	2022 - 2027	\$ 92,048,389	\$ 84,000,000	\$ 8,048,389	47%	\$ 3,793,000	\$ 4,255,389	\$ -	\$ 2,606,498	\$ 1,648,891
2.6.1.12 Interch Strn Rehab-Egl CrossnLRT-Study - 2021	2022 - 2022	\$ 112,971	\$ -	\$ 112,971	47%	\$ 53,000	\$ 59,971	\$ -	\$ 36,826	\$ 23,145
2.6.1.13 Bus Rapid Transit(BRT)-Spad Sub to York - 2021	2022 - 2022	\$ 2,804,915	\$ -	\$ 2,804,915	47%	\$ 1,322,000	\$ 1,482,915	\$ -	\$ 908,266	\$ 574,649
2.6.1.14 Easier Access Phase III - 2021	2022 - 2022	\$ 75,222,826	\$ -	\$ 75,222,826	47%	\$ 35,455,000	\$ 39,767,826	\$ -	\$ 24,356,759	\$ 15,411,067
2.6.1.15 Easier Access Phase III	2022 - 2026	\$ 296,116,978	\$ -	\$ 296,116,978	47%	\$ 139,570,000	\$ 156,546,978	\$ -	\$ 95,880,839	\$ 60,666,140
2.6.1.16 Toronto Rocket/T1 Rail Yd Accommodation - 2021	2022 - 2022	\$ 34,982,880	\$ -	\$ 34,982,880	47%	\$ 16,489,000	\$ 18,493,880	\$ -	\$ 11,326,860	\$ 7,167,020
2.6.1.17 Toronto Rocket/T1 Rail Yd Accommodation	2022 - 2025	\$ 127,776,235	\$ -	\$ 127,776,235	47%	\$ 60,225,000	\$ 67,551,235	\$ -	\$ 41,373,436	\$ 26,177,800
2.6.1.18 Prprty for 9th Bus Garage&Heavy Overhaul	2022 - 2022	\$ 100,000,000	\$ -	\$ 100,000,000	47%	\$ 47,134,000	\$ 52,866,000	\$ -	\$ 32,378,779	\$ 20,487,221
2.6.1.19 Russel Carhouse Expansion - 2021	2022 - 2022	\$ 100,000	\$ -	\$ 100,000	47%	\$ 47,000	\$ 53,000	\$ -	\$ 32,513	\$ 20,487
2.6.1.20 Eglinton Crosstown LRT - Faregates - 2021	2022 - 2022	\$ 4,398,409	\$ -	\$ 4,398,409	47%	\$ 2,073,000	\$ 2,325,409	\$ -	\$ 1,424,297	\$ 901,112
2.6.1.21 Finch West LRT - Faregates - 2021	2022 - 2022	\$ 315,000	\$ -	\$ 315,000	47%	\$ 148,000	\$ 167,000	\$ -	\$ 102,465	\$ 64,535
2.6.1.22 Opp to Improve Transit Service-Queue JL - 2021	2022 - 2022	\$ 2,801,809	\$ -	\$ 2,801,809	47%	\$ 1,321,000	\$ 1,480,809	\$ -	\$ 908,796	\$ 574,013
2.6.1.23 Opp to Improve Transit Service-Queue JL	2022 - 2025	\$ 20,866,020	\$ -	\$ 20,866,020	47%	\$ 9,835,000	\$ 11,031,020	\$ -	\$ 6,756,152	\$ 4,274,868
2.6.1.24 Exhbtl Loop Duffrn Gates Loop Strcr Conn - 2021	2022 - 2022	\$ 171,915	\$ -	\$ 171,915	47%	\$ 81,000	\$ 90,915	\$ -	\$ 55,694	\$ 35,221
2.6.1.25 Exhbtl Loop Duffrn Gates Loop Strcr Conn	2022 - 2022	\$ 26,526,240	\$ -	\$ 26,526,240	47%	\$ 12,503,000	\$ 14,023,240	\$ -	\$ 8,588,751	\$ 5,434,489
2.6.1.26 Bus Lane Implementation - 2021	2022 - 2022	\$ 8,645,000	\$ -	\$ 8,645,000	47%	\$ 4,075,000	\$ 4,570,000	\$ -	\$ 2,798,880	\$ 1,771,120
2.6.1.27 Bus Lane Implementation	2022 - 2030	\$ 208,315,525	\$ -	\$ 208,315,525	47%	\$ 98,187,000	\$ 110,128,525	\$ -	\$ 67,450,463	\$ 42,678,062
Subtotal Other Development-Related Projects		\$ 6,543,522,419	\$ 84,000,000	\$ 6,459,522,419		\$ 3,044,601,000	\$ 3,414,921,419	\$ -	\$ 1,232,011,646	\$ 2,182,909,773
<b>TOTAL TRANSIT (BALANCE)</b>		<b>\$ 22,861,898,822</b>	<b>\$ 3,820,985,310</b>	<b>\$ 19,040,913,512</b>		<b>\$ 10,052,569,646</b>	<b>\$ 8,988,343,866</b>	<b>\$ -</b>	<b>\$ 4,559,075,734</b>	<b>\$ 4,429,268,132</b>

1 Capital program does not include cash flow or financing assumptions.

2 BTE shares include costs that meet the needs of existing residents and employees including past developments

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	67%	\$3,036,938,623
10-Year Growth in Population in New Permits Issued		252,885
Unadjusted Development Charge Per Capita		<b>\$12,009.17</b>
Large Apartment Person Per Unit Assumption		2.30
Unadjusted Charge per Apartment Unit		<b>\$27,621.09</b>
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	33%	\$1,522,137,112
10-Year Growth in Employees in New Space		175,700
Unadjusted Development Charge Per Employee		<b>\$8,663.27</b>

Allocation of Ridership Growth		
Planning Period	Ridership	Share
2011 + 2011-2021	144,700	47.1%
DC 2022-2031	99,404	32.4%
Ridership Capacity at 2032	<b>62,896</b>	20.5%
<b>Total</b>	<b>307,000</b>	100.0%

**APPENDIX B.2  
TABLE B.2-2**

**CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
TRANSIT (BALANCE)  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)**

<b>TRANSIT (BALANCE)</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>TOTAL</b>
OPENING CASH BALANCE	\$0.0	(\$75,427.9)	\$54,161.9	\$265,093.8	\$217,126.7	\$327,012.4	\$334,981.5	\$370,365.2	\$476,259.1	\$482,182.2	
<b>2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS</b>											
- Transit (Balance): Non Inflated (1)	\$428,324.1	\$226,324.9	\$193,229.1	\$353,387.7	\$191,301.1	\$274,709.4	\$238,458.0	\$231,816.8	\$240,876.7	\$634,119.7	<b>\$3,012,547.6</b>
- Transit Sheppard Sinking Fund Payments (2)	\$29,513.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	<b>\$29,513.7</b>
- Transit (Balance): Inflated	\$457,837.87	\$230,851.4	\$201,035.5	\$375,017.9	\$207,070.4	\$303,301.3	\$268,542.5	\$266,284.6	\$282,225.4	\$757,831.8	<b>\$3,349,998.8</b>
<b>NEW RESIDENTIAL DEVELOPMENT</b>											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	<b>252,885</b>
<b>REVENUE</b>											
- DC Receipts: Inflated	\$384,428.8	\$362,289.6	\$406,476.5	\$319,304.6	\$307,597.5	\$299,918.0	\$291,794.9	\$357,617.5	\$271,767.1	\$272,211.9	<b>\$3,273,406.3</b>
<b>INTEREST</b>											
- Interest on Opening Balance	\$0.0	(\$4,148.5)	\$1,895.7	\$9,278.3	\$7,599.4	\$11,445.4	\$11,724.4	\$12,962.8	\$16,669.1	\$16,876.4	<b>\$84,302.9</b>
- Interest on In-year Transactions	(\$2,018.8)	\$2,300.2	\$3,595.2	(\$1,532.1)	\$1,759.2	(\$93.0)	\$406.9	\$1,598.3	(\$287.6)	(\$13,354.5)	<b>(\$7,626.2)</b>
<b>TOTAL REVENUE</b>	<b>\$382,410.0</b>	<b>\$360,441.2</b>	<b>\$411,967.4</b>	<b>\$327,050.8</b>	<b>\$316,956.2</b>	<b>\$311,270.4</b>	<b>\$303,926.2</b>	<b>\$372,178.6</b>	<b>\$288,148.5</b>	<b>\$275,733.7</b>	<b>\$3,350,083.0</b>
CLOSING CASH BALANCE	(\$75,427.9)	\$54,161.9	\$265,093.8	\$217,126.7	\$327,012.4	\$334,981.5	\$370,365.2	\$476,259.1	\$482,182.2	\$84.2	

(1) Net of Sheppard Subway

(2) Sheppard Subway Sinking Fund Payments are not inflated

<b>2022 Adjusted Charge Per Capita</b>	<b>\$11,931</b>
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<b>Allocation of Capital Program</b>	
Residential Sector	66.6%
Non-Residential Sector	33.4%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



**APPENDIX B.2  
TABLE B.2-2**

**CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
TRANSIT (BALANCE)  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)**

<b>TRANSIT (BALANCE)</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>TOTAL</b>
OPENING CASH BALANCE	\$0.0	(\$79,135.0)	(\$42,991.4)	\$13,510.0	(\$12,912.5)	\$48,685.7	\$66,980.6	\$107,067.5	\$153,202.7	\$196,386.9	
<b>2022 - 2031 NON-RESIDENTIAL FUNDING REQUIREMENTS</b>											
- Transit (Balance): Non Inflated (1)	\$214,679.37	\$113,435.81	\$96,847.90	\$177,120.66	\$95,881.58	\$137,686.46	\$119,517.01	\$116,188.38	\$120,729.26	\$317,825.71	<b>\$1,509,912.1</b>
- Transit Sheppard Sinking Fund Payments (2)	\$14,792.5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<b>\$14,792.5</b>
- Transit (Balance): Inflated	\$229,471.88	\$115,704.53	\$100,760.56	\$187,961.86	\$103,785.31	\$152,016.98	\$134,595.56	\$133,463.92	\$141,453.57	\$379,831.15	<b>\$1,679,045.3</b>
<b>NEW NON-RESIDENTIAL DEVELOPMENT</b>											
- Employees in New Space	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	<b>175,700</b>
<b>REVENUE</b>											
- DC Receipts: Inflated	\$152,454.9	\$155,504.0	\$158,614.1	\$161,786.3	\$165,022.1	\$168,322.5	\$171,689.0	\$175,122.7	\$178,625.2	\$182,197.7	<b>\$1,669,338.5</b>
<b>INTEREST</b>											
- Interest on Opening Balance	\$0.0	(\$4,352.4)	(\$2,364.5)	\$472.8	(\$710.2)	\$1,704.0	\$2,344.3	\$3,747.4	\$5,362.1	\$6,873.5	<b>\$13,077.0</b>
- Interest on In-year Transactions	(\$2,118.0)	\$696.5	\$1,012.4	(\$719.8)	\$1,071.6	\$285.3	\$649.1	\$729.0	\$650.5	(\$5,434.9)	<b>(\$3,178.1)</b>
<b>TOTAL REVENUE</b>	<b>\$150,336.9</b>	<b>\$151,848.1</b>	<b>\$157,262.0</b>	<b>\$161,539.4</b>	<b>\$165,383.5</b>	<b>\$170,311.9</b>	<b>\$174,682.4</b>	<b>\$179,599.1</b>	<b>\$184,637.8</b>	<b>\$183,636.3</b>	<b>\$1,679,237.4</b>
CLOSING CASH BALANCE	(\$79,135.0)	(\$42,991.4)	\$13,510.0	(\$12,912.5)	\$48,685.7	\$66,980.6	\$107,067.5	\$153,202.7	\$196,386.9	\$192.1	

(1) Net of Sheppard Subway

(2) Sheppard Subway Sinking Fund Payments are not inflated

**2022 Adjusted Charge Per Employee**

**\$8,677**

**Allocation of Capital Program**

Residential Sector	66.6%
Non-Residential Sector	33.4%

**Rates for 2022**

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

**Appendix C.1**  
**Services Related to a Highway: Roads and  
Related**

## Roads and Related

The Transportation Services Division is responsible for the emplacement and operation of Roads and Related infrastructure in the City. For roads-related infrastructure located in the waterfront area of the City (East Bayfront, West Don Lands, Lower Don Lands, Central Waterfront and Port Lands), Waterfront Toronto is the lead agency undertaking roads-related works. Consistent with the City's current DC by-law, waterfront and non-waterfront roads projects are to be funded through the same reserve fund.

Capital infrastructure contained in the Roads and Related service category includes roads, bridges and other grade separations, traffic and pedestrian signals and transportation studies. Other capital assets within the road right-of-way such as street trees, plantings, benches, signs, etc. are also considered to be roads-related infrastructure. Additionally, the DCA permits a municipality to use DCs for the acquisition of land for DC-eligible services such as roads.

This appendix provides a brief outline of historical service levels for Roads and Related services, the projects that will benefit development occurring over 2022–2031 and 2022-2041 development-related capital forecast, the calculation of the “unadjusted” DC, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the forecast have been provided by Transportation Services and Waterfront Toronto staff and are based on the current and proposed capital budgets, previous DC background studies, and other long-range planning documents.

The following discusses the individual components included in the Roads and Related service category. The analysis is set out in the tables which follow. The tables include:



Table C.1-1 Historical Service Levels and Calculation of Ten-Year Average Service Level

Table C.1-2 2022-2031 and 2022-2041 Development-Related Capital Forecast and Calculation of the Discounted Growth-Related Net Capital Costs

Table C.1-3 Cash Flow Analysis

### **A. Historical Service Levels and Calculation of Ten-Year Average Service Levels and Maximum Allowable Charges**

The City has an extensive road network that has grown modestly over the last ten years. As shown in Table C.1-1, the DC inventory for roads is based on a system lane kilometre approach. The City’s current network of expressways, arterial and collector roads totals approximately 14,700 lane kilometres of roadway with total replacement value of \$10.22 billion. Local Roads and Laneways have been included for transparency but have not been assigned a dollar value and therefore do not factor into the funding envelope calculation. A further 863,000 square metres of bridges and culverts add another \$10.63 billion to the inventory. Finally, other assets add a further \$4.17 billion to the inventory of assets.

The average service level experienced over the last ten years is \$5,847.40 per capita and employee. This, multiplied by the 19-year growth of net population and employment of 876,100, produces a maximum available funding envelope of \$5.12 billion.

<b>Ten-Year Funding Envelope Calculation</b>	<b>Amount</b>
Ten-Year Average Service Level (2012 – 2021)	\$5,847.40
Net Population and Employment Growth (2022 – 2041)	876,100
<b>Maximum Allowable Funding Envelope</b>	<b>\$5,122,907,140</b>

The existing facilities have been examined and consideration has been given to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the roads and related network, and as such, no adjustments have been made to the service level calculations.

## **B. Development-Related Capital Forecast**

The development-related capital forecast that will benefit development occurring over the 2022-2031 period includes a variety of projects for the provision of roads-related services in the City and amounts to a total gross cost of \$3.88 billion, as shown in Table C.1-2. The projects that will benefit development occurring over the 2022-2041 planning period amount to a total gross cost of \$1.72 billion. In total, the capital forecast for the 2022-2031 and 2022-2041 planning period equals \$5.60 billion.

Capital projects within the 2022-2031 planning period include traffic control and signalization projects (\$281.02 million), road infrastructure (\$2.79 billion), rail grade separations and related (\$777.40 million), studies (\$24.73 million), and works buildings and yards improvements (\$7.0 million).

## **C. Calculation of Discounted Development-Related Capital Costs**

### **i. Grants, Subsidies and Other Recoveries**

Provincial and federal funding exists for certain projects and these amounts totalling \$1.04 billion over both the 2022-2031 and 2022-2041 planning horizons, have been netted off the gross project cost.

## **ii. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. The identified benefit to exiting shares includes costs that meet the needs of existing development, including past development. Decisions were based on a variety of factors including the population and employment growth over the ten-year base, rehabilitation costs and input from City staff.

New projects are deemed to be entirely growth-related and no replacement shares have been deducted from the net cost. For projects that were identified in the 2018 DC Background Study, the prior benefit-to-exiting shares have largely been maintained.

In total, \$953.47 million is identified as the replacement and benefit to existing share over both planning periods.

## **iii. Prior Growth**

Prior growth relates to portions of projects which have had DCs collected and applied against a portion of the DC eligible project costs. These amounts are removed from the capital program and not brought forward into the development charge calculation. No prior growth shares have been identified for the Roads and Related capital program.

## **iv. Available DC Reserve Funds**

As of December 31, 2021, the City had a reserve fund balance for Roads and Related services of \$305.68 million. This amount has been accounted for in the development charge calculation through the cash flow analysis and is applied to the opening balance.

**v. Other Development-Related**

Approximately \$206.39 million in other development-related shares has been identified. The development-related component of these projects has been split based on City-wide population and employment growth in the 2022–2031 period versus growth in the 2022–2041 period.

**vi. 2022-2031 and 2022-2041 DC Eligible Development Related Costs**

After the statutory deductions, the development charge eligible costs that are recovered in-period 2022-2031 is reduced to \$2.22 billion and in-period 2022-2041 is reduced to \$1.19 billion, for a total of \$3.41 billion in DC eligible costs.

**D. Calculation of Residential and Non-Residential Discounted Development-Related Capital Costs**

The discounted development-related costs for the 2022-2031 planning period have been allocated 67 per cent to residential development and 33 per cent to non-residential development. For the 2022-2041 planning period, discounted development-related costs have been allocated 70 per cent to residential and 30 per cent to non-residential development. These percentages are based on shares of ten-year (2022-2031) and 19-year (2022-2041) net population and employment growth.

The \$1.48 billion in 2022-2031 residential development-related net capital costs is divided by the population forecast from new housing units of 252,885, yielding a per capita charge of \$5,847.93 before cash flow adjustments. The non-residential unadjusted charge per employee is calculated by taking the \$741.21 million allocated to the non-residential sector and dividing it by 175,700 employees in new non-residential floor space. This yields an unadjusted charge of \$4,218.63 per employee.

The \$825.43 million identified for 2022-2041 in residential development-related net capital costs is divided by the population forecast from new permits issued units of 432,243, yielding a per capita charge of \$1,909.64 before cash flow adjustments. The non-residential unadjusted charge per employee is calculated by taking the \$360.23 million allocated to the non-residential sector and dividing it by 274,900 employees. This yields an unadjusted charge of \$1,310.41 per employee.

## **E. Cash Flow Analysis**

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

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

Table C.1-3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per employees in new non-residential DCs. The 2022-2031 and 2022-2041 planning periods are cash flowed separately but combined to total the adjusted charge per capita and per employee. After cash flow consideration, the residential calculated charge decreases slightly to \$7,060 per capita. The non-residential charge after cash flow decreases slightly to \$5,378 per employee.

The following table summarizes the calculation of the Roads and Related DC.

ROADS AND RELATED SERVICES					
2018-2027 & 2018-2041		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/employee	\$/capita	\$/employee
\$5,600,707,911	\$3,405,726,427	\$7,757.57	\$5,529.04	\$7,060	\$5,378

APPENDIX C.1  
TABLE C.1-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
ROADS AND RELATED

SYSTEM LANE KILOMETERS Road Category	Lane Kilometers										UNIT COST (\$/Lane Km)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
City Expressway	390	318	314	321	321	321	311	311	311	311	\$ 5,092,204
Major Arterial	3,324	3,237	3,211	3,344	3,344	3,344	3,268	3,268	3,268	3,268	\$ 1,400,644
Minor Arterial	1,130	1,415	1,410	1,408	1,408	1,408	1,362	1,362	1,362	1,362	\$ 1,401,182
Collector	2,284	1,906	1,910	1,943	1,943	1,943	2,009	2,009	2,009	2,009	\$ 1,069,295
Local Roads	7,401	7,401	7,401	7,401	7,401	7,401	7,401	7,401	7,401	7,401	\$ -
Laneways	395	395	395	395	395	395	395	395	395	395	\$ -
<b>Total (lane km)</b>	<b>14,924.3</b>	<b>14,672.0</b>	<b>14,641.0</b>	<b>14,812.0</b>	<b>14,812.0</b>	<b>14,812.0</b>	<b>14,746.0</b>	<b>14,746.0</b>	<b>14,746.0</b>	<b>14,746.0</b>	
<b>Total (\$000)</b>	<b>\$10,667,859.5</b>	<b>\$10,173,955.3</b>	<b>\$10,114,441.0</b>	<b>\$10,368,856.5</b>	<b>\$10,368,856.5</b>	<b>\$10,368,856.5</b>	<b>\$10,217,604.5</b>	<b>\$10,217,604.5</b>	<b>\$10,217,604.5</b>	<b>\$10,217,604.5</b>	

BRIDGES/CULVERTS	Area (Square Metres)										UNIT COST (\$/Sq. m)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Square Metres of Bridge, Culvert or Viaduct deck with a span of greater than 3 metres (all Roads) - non Gardiner	616,000	616,000	616,000	616,000	616,000	616,000	616,000	616,000	616,000	616,000	\$10,227
F.G.G. Gardiner	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	\$17,547
<b>Total (sq. m)</b>	<b>863,000</b>	<b>863,000</b>	<b>863,000</b>	<b>863,000</b>	<b>863,000</b>	<b>863,000</b>	<b>863,000</b>	<b>863,000</b>	<b>863,000</b>	<b>863,000</b>	
<b>Total (\$000)</b>	<b>\$10,633,850.2</b>	<b>\$10,633,850.2</b>	<b>\$10,633,850.2</b>	<b>\$10,633,850.2</b>	<b>\$10,633,850.2</b>	<b>\$10,633,850.2</b>	<b>\$10,633,850.2</b>	<b>\$10,633,850.2</b>	<b>\$10,633,850.2</b>	<b>\$10,633,850.2</b>	

OTHER ASSETS	Value of Assets (\$000)									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
20% of Roads and Bridges/Culverts to account for other assets	\$4,260,341.9	\$4,161,561.1	\$4,149,658.2	\$4,200,541.3	\$4,200,541.3	\$4,200,541.3	\$4,170,291.0	\$4,170,291.0	\$4,170,291.0	\$4,170,291.0
<b>Total (\$000)</b>	<b>\$4,260,341.9</b>	<b>\$4,161,561.1</b>	<b>\$4,149,658.2</b>	<b>\$4,200,541.3</b>	<b>\$4,200,541.3</b>	<b>\$4,200,541.3</b>	<b>\$4,170,291.0</b>	<b>\$4,170,291.0</b>	<b>\$4,170,291.0</b>	<b>\$4,170,291.0</b>

APPENDIX C.1  
TABLE C.1-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
ROADS AND RELATED

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historical Population	2,637,913	2,661,028	2,684,346	2,707,869	2,731,600	2,774,200	2,827,600	2,871,400	2,912,100	2,937,500
Historical Employment	1,455,700	1,470,400	1,485,300	1,500,300	1,515,500	1,532,000	1,548,700	1,565,500	1,582,600	1,599,900
Total	4,093,613	4,131,428	4,169,646	4,208,169	4,247,100	4,306,200	4,376,300	4,436,900	4,494,700	4,537,400

INVENTORY SUMMARY (\$000)

System Lane Kilometres	\$10,667,859.5	\$10,173,955.3	\$10,114,441.0	\$10,368,856.5	\$10,368,856.5	\$10,368,856.5	\$10,217,604.5	\$10,217,604.5	\$10,217,604.5	\$10,217,604.5
Bridges & Culverts	\$10,633,850.2	\$10,633,850.2	\$10,633,850.2	\$10,633,850.2	\$10,633,850.2	\$10,633,850.2	\$10,633,850.2	\$10,633,850.2	\$10,633,850.2	\$10,633,850.2
Other Assets	\$4,260,341.9	\$4,161,561.1	\$4,149,658.2	\$4,200,541.3	\$4,200,541.3	\$4,200,541.3	\$4,170,291.0	\$4,170,291.0	\$4,170,291.0	\$4,170,291.0
<b>Total (\$000)</b>	<b>\$25,562,051.6</b>	<b>\$24,969,366.6</b>	<b>\$24,897,949.5</b>	<b>\$25,203,248.0</b>	<b>\$25,203,248.0</b>	<b>\$25,203,248.0</b>	<b>\$25,021,745.7</b>	<b>\$25,021,745.7</b>	<b>\$25,021,745.7</b>	<b>\$25,021,745.7</b>

SERVICE LEVEL (\$/capita)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Average Service Level
System Lane Kilometres	\$2,605.98	\$2,462.58	\$2,425.73	\$2,463.98	\$2,441.40	\$2,407.89	\$2,334.76	\$2,302.87	\$2,273.26	\$2,251.86	\$2,397.03
Bridges & Culverts	\$2,597.67	\$2,573.89	\$2,550.30	\$2,526.95	\$2,503.79	\$2,469.43	\$2,429.87	\$2,396.68	\$2,365.86	\$2,343.60	\$2,475.81
Other Assets	\$1,040.73	\$1,007.29	\$995.21	\$998.19	\$989.04	\$975.46	\$952.93	\$939.91	\$927.82	\$919.09	\$974.57
<b>Total (\$/capita)</b>	<b>\$6,244.37</b>	<b>\$6,043.76</b>	<b>\$5,971.24</b>	<b>\$5,989.12</b>	<b>\$5,934.23</b>	<b>\$5,852.78</b>	<b>\$5,717.56</b>	<b>\$5,639.47</b>	<b>\$5,566.94</b>	<b>\$5,514.56</b>	<b>\$5,847.40</b>

CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
ROADS AND RELATED

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2012-2021	\$5,847.40
Net Population & Employment Growth 2022- 2041	876,100
<b>Maximum Allowable Funding Envelope</b>	<b>\$5,122,907,140</b>



APPENDIX C.1  
TABLE C.1-2  
CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
SERVICES RELATED TO A HIGHWAY: ROADS & RELATED

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		
					BTE %	Replacement & BTE Shares		Prior Growth	In-Period	Other Dev. Related*
<b>1 10-YEAR ROADS PROJECTS</b>										
<b>1.1 Traffic Control &amp; Signalization Related Infrastructure</b>										
1.1.1 New Traffic Control Signals / Devices - 2021	2022 - 2022	\$ 10,500,000	\$ -	\$ 10,500,000	40%	\$ 4,200,000	\$ 6,300,000	\$ -	\$ 6,300,000	\$ -
1.1.2 New Traffic Control Signals / Devices	2022 - 2024	\$ 32,711,000	\$ -	\$ 32,711,000	40%	\$ 13,084,400	\$ 19,626,600	\$ -	\$ 19,626,600	\$ -
1.1.3 Traffic Signal Major Modifications - 2021	2022 - 2022	\$ 490,000	\$ -	\$ 490,000	50%	\$ 245,000	\$ 245,000	\$ -	\$ 245,000	\$ -
1.1.4 Traffic Signal Major Modifications	2022 - 2031	\$ 4,142,000	\$ -	\$ 4,142,000	50%	\$ 2,071,000	\$ 2,071,000	\$ -	\$ 2,071,000	\$ -
1.1.5 Traffic Congestion Management - 2021	2022 - 2022	\$ 9,532,000	\$ -	\$ 9,532,000	92%	\$ 8,808,117	\$ 723,883	\$ -	\$ 723,883	\$ -
1.1.6 Traffic Congestion Management	2022 - 2025	\$ 109,731,000	\$ -	\$ 109,731,000	92%	\$ 101,397,764	\$ 8,333,236	\$ -	\$ 8,333,236	\$ -
1.1.7 Accessible Pedestrian Signals (Audible Signals) - 2021	2022 - 2022	\$ 1,664,000	\$ -	\$ 1,664,000	92%	\$ 1,537,632	\$ 126,368	\$ -	\$ 126,368	\$ -
1.1.8 Accessible Pedestrian Signals (Audible Signals)	2022 - 2031	\$ 12,740,000	\$ -	\$ 12,740,000	92%	\$ 11,772,494	\$ 967,506	\$ -	\$ 967,506	\$ -
1.1.9 Transportation Safety & Local Improvements - 2021	2022 - 2022	\$ 1,397,000	\$ -	\$ 1,397,000	92%	\$ 1,290,908	\$ 106,092	\$ -	\$ 106,092	\$ -
1.1.10 Road Safety Plan - 2021	2022 - 2022	\$ 10,000,000	\$ -	\$ 10,000,000	92%	\$ 9,240,576	\$ 759,424	\$ -	\$ 759,424	\$ -
1.1.11 Road Safety Plan	2022 - 2031	\$ 68,417,847	\$ -	\$ 68,417,847	92%	\$ 63,222,031	\$ 5,195,816	\$ -	\$ 5,195,816	\$ -
1.1.12 Missing Link Sidewalk - 2021	2022 - 2022	\$ 2,100,000	\$ -	\$ 2,100,000	75%	\$ 1,575,000	\$ 525,000	\$ -	\$ 525,000	\$ -
1.1.13 Missing Link Sidewalk	2022 - 2031	\$ 17,600,000	\$ -	\$ 17,600,000	75%	\$ 13,200,000	\$ 4,400,000	\$ -	\$ 4,400,000	\$ -
<b>Subtotal Traffic Control &amp; Signalization Related Infrastructure</b>		\$ 281,024,847	\$ -	\$ 281,024,847		\$ 231,644,922	\$ 49,379,925	\$ -	\$ 49,379,925	\$ -
<b>1.2 Road Infrastructure</b>										
1.2.1 Six Points Interchange Redevelopment - 2021	2022 - 2022	\$ 2,570,000	\$ -	\$ 2,570,000	72%	\$ 1,850,400	\$ 719,600	\$ -	\$ 719,600	\$ -
1.2.2 Six Points Interchange Redevelopment	2022 - 2022	\$ 570,000	\$ -	\$ 570,000	72%	\$ 410,400	\$ 159,600	\$ -	\$ 159,600	\$ -
1.2.3 Scarlett / St. Clair / Dundas - 2021	2022 - 2022	\$ 5,462,000	\$ -	\$ 5,462,000	63%	\$ 3,441,060	\$ 2,020,940	\$ -	\$ 2,020,940	\$ -
1.2.4 Scarlett / St. Clair / Dundas	2022 - 2024	\$ 40,120,000	\$ -	\$ 40,120,000	63%	\$ 25,275,600	\$ 14,844,400	\$ -	\$ 14,844,400	\$ -
1.2.5 Regent Park Revitalization - 2021	2022 - 2022	\$ 1,380,000	\$ -	\$ 1,380,000	28%	\$ 386,400	\$ 993,600	\$ -	\$ 993,600	\$ -
1.2.6 Gardiner York/Bay/Yonge Ramp Reconfiguration - 2021	2022 - 2022	\$ 1,000,000	\$ -	\$ 1,000,000	75%	\$ 750,000	\$ 250,000	\$ -	\$ 250,000	\$ -
1.2.7 Lawrence-Allen Revitalization - Phase 1 - 2021	2022 - 2022	\$ 1,250,000	\$ -	\$ 1,250,000	16%	\$ 201,333	\$ 1,048,667	\$ -	\$ 1,048,667	\$ -
1.2.8 Lawrence-Allen Revitalization - Phase 1	2022 - 2024	\$ 6,729,000	\$ -	\$ 6,729,000	16%	\$ 1,083,818	\$ 5,645,182	\$ -	\$ 5,645,182	\$ -
1.2.9 Lawrence-Allen Revitalization - Pedestrian Bridges - 2021	2027 - 2031	\$ 50,000,000	\$ -	\$ 50,000,000	16%	\$ 8,053,333	\$ 41,946,667	\$ -	\$ 20,973,334	\$ 20,973,334
1.2.10 Lawrence-Allen Revitalization - Phase 2	2022 - 2026	\$ 3,450,000	\$ -	\$ 3,450,000	16%	\$ 555,680	\$ 2,894,320	\$ -	\$ 2,894,320	\$ -
1.2.11 Lawrence-Allen Revitalization - Phase 3	2029 - 2031	\$ 9,000,000	\$ -	\$ 9,000,000	16%	\$ 1,449,600	\$ 7,550,400	\$ -	\$ 7,550,400	\$ -
1.2.12 Lawrence-Allen Revitalization - Phase 4	2029 - 2031	\$ 9,045,000	\$ -	\$ 9,045,000	16%	\$ 1,456,848	\$ 7,588,152	\$ -	\$ 7,588,152	\$ -
1.2.13 Legion Road - 2021	2022 - 2022	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
1.2.14 Legion Road	2022 - 2026	\$ 48,992,000	\$ -	\$ 48,992,000	0%	\$ -	\$ 48,992,000	\$ -	\$ 48,992,000	\$ -
1.2.15 Steeles Widening (Tapscott Road - Beare Road) - 2021	2022 - 2022	\$ 200,000	\$ -	\$ 200,000	15%	\$ 29,897	\$ 170,103	\$ -	\$ 170,103	\$ -
1.2.16 Steeles Widening (Tapscott Road - Beare Road)	2023 - 2026	\$ 43,915,000	\$ 21,957,500	\$ 21,957,500	15%	\$ 3,282,268	\$ 18,675,232	\$ -	\$ 18,675,232	\$ -
1.2.17 Steeles Ave Widening: Hilda Avenue to Bathurst Street	2023 - 2031	\$ 15,000,000	\$ 7,500,000	\$ 7,500,000	16%	\$ 1,166,220	\$ 6,333,780	\$ -	\$ 6,333,780	\$ -
1.2.18 Morningside Extension	2024 - 2027	\$ 34,250,000	\$ -	\$ 34,250,000	0%	\$ -	\$ 34,250,000	\$ -	\$ 34,250,000	\$ -
1.2.19 North York Service Road- Extension of Doris Ave South of Sheppard	2022 - 2024	\$ 9,400,000	\$ -	\$ 9,400,000	0%	\$ -	\$ 9,400,000	\$ -	\$ 9,400,000	\$ -
1.2.20 North York Centre- Beecroft Ave. Extension from Finch to Steeles	2024 - 2027	\$ 32,944,000	\$ -	\$ 32,944,000	0%	\$ -	\$ 32,944,000	\$ -	\$ 32,944,000	\$ -
1.2.21 Neighborhood Improvements - 2021	2022 - 2022	\$ 3,000,000	\$ -	\$ 3,000,000	50%	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
1.2.22 Neighborhood Improvements	2022 - 2031	\$ 20,000,000	\$ -	\$ 20,000,000	50%	\$ 10,000,000	\$ 10,000,000	\$ -	\$ 10,000,000	\$ -
1.2.23 Port Union Road Widening: Lawrence Ave - Kingston Rd - 2021	2022 - 2022	\$ 325,000	\$ -	\$ 325,000	13%	\$ 43,732	\$ 281,268	\$ -	\$ 281,268	\$ -
1.2.24 Port Union Road Widening: Lawrence Ave - Kingston Rd	2022 - 2023	\$ 9,522,000	\$ -	\$ 9,522,000	13%	\$ 1,281,291	\$ 8,240,709	\$ -	\$ 8,240,709	\$ -
1.2.25 St. Clair TMP: Widening: Keele to Old Weston Road	2025 - 2025	\$ 112,700,000	\$ -	\$ 112,700,000	46%	\$ 51,381,441	\$ 61,318,559	\$ -	\$ 61,318,559	\$ -
1.2.26 St Clair TMP - Gunns Extension	2025 - 2025	\$ 117,300,000	\$ -	\$ 117,300,000	0%	\$ -	\$ 117,300,000	\$ -	\$ 117,300,000	\$ -
1.2.27 St Clair TMP - Keele Extension	2025 - 2025	\$ 18,540,000	\$ -	\$ 18,540,000	0%	\$ -	\$ 18,540,000	\$ -	\$ 18,540,000	\$ -
1.2.28 Ingram Drive Extension	2027 - 2031	\$ 65,955,000	\$ -	\$ 65,955,000	0%	\$ -	\$ 65,955,000	\$ -	\$ 65,955,000	\$ -
1.2.29 Lake Shore Blvd West Widening (Legion Road to Humber Bay Loop)	2027 - 2031	\$ 105,000,000	\$ -	\$ 105,000,000	18%	\$ 19,105,333	\$ 85,894,667	\$ -	\$ 85,894,667	\$ -
1.2.30 New East-West Road: Rean to Kenaston Gardens (Thomas Clark Way)	2022 - 2024	\$ 4,350,000	\$ -	\$ 4,350,000	0%	\$ -	\$ 4,350,000	\$ -	\$ 4,350,000	\$ -
1.2.31 REimagining Yonge Sheppard to Finch	2026 - 2028	\$ 71,776,000	\$ -	\$ 71,776,000	48%	\$ 34,452,480	\$ 37,323,520	\$ -	\$ 37,323,520	\$ -

APPENDIX C.1  
TABLE C.1-2  
CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
SERVICES RELATED TO A HIGHWAY: ROADS & RELATED

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs			
					BTE %	Replacement & BTE Shares		Prior Growth	In-Period	Other Dev. Related*	
<b>1.2 Road Infrastructure continued</b>											
1.2.32 Lower Yonge Precinct	2022 - 2031	\$ 104,350,000	\$ -	\$ 104,350,000	25%	\$ 26,087,500	\$ 78,262,500	\$ -	\$ 78,262,500	\$ -	
1.2.33 John Street Revitalization - 2021	2022 - 2022	\$ 35,000	\$ -	\$ 35,000	20%	\$ 7,000	\$ 28,000	\$ -	\$ 28,000	\$ -	
1.2.34 John Street Revitalization	2023 - 2025	\$ 47,718,000	\$ 13,250,000	\$ 34,468,000	20%	\$ 6,893,600	\$ 27,574,400	\$ -	\$ 27,574,400	\$ -	
1.2.35 Liberty New Street	2022 - 2025	\$ 75,403,000	\$ -	\$ 75,403,000	0%	\$ -	\$ 75,403,000	\$ -	\$ 75,403,000	\$ -	
1.2.36 Passmore Avenue Widening	2026 - 2028	\$ 2,260,000	\$ -	\$ 2,260,000	12%	\$ 273,000	\$ 1,987,000	\$ -	\$ 1,987,000	\$ -	
1.2.37 Emery Village Improvements - 2021	2022 - 2022	\$ 91,000	\$ -	\$ 91,000	0%	\$ -	\$ 91,000	\$ -	\$ 91,000	\$ -	
1.2.38 Emery Village Improvements	2022 - 2025	\$ 8,224,000	\$ -	\$ 8,224,000	0%	\$ -	\$ 8,224,000	\$ -	\$ 8,224,000	\$ -	
1.2.39 New Cycling Infrastructure - 2021	2022 - 2022	\$ 16,000,000	\$ 8,000,000	\$ 8,000,000	75%	\$ 6,000,000	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	
1.2.40 New Cycling Infrastructure	2022 - 2031	\$ 252,650,000	\$ -	\$ 252,650,000	75%	\$ 189,487,500	\$ 63,162,500	\$ -	\$ 63,162,500	\$ -	
1.2.41 Downsview Road Project (Previously Transit Road Extension)	2027 - 2031	\$ 130,000,000	\$ 71,500,000	\$ 58,500,000	0%	\$ -	\$ 58,500,000	\$ -	\$ 58,500,000	\$ -	
1.2.42 Yonge Street/Highway 401 Interchange Improvements	2026 - 2029	\$ 192,000,000	\$ 76,800,000	\$ 115,200,000	20%	\$ 23,040,000	\$ 92,160,000	\$ -	\$ 92,160,000	\$ -	
1.2.43 Eglinton Connects	2022 - 2023	\$ -	\$ -	\$ -	92%	\$ -	\$ -	\$ -	\$ -	\$ -	
1.2.44 Metrolinx Additional Infrastructure Program ( Eglinton) - 2021	2022 - 2022	\$ 2,000,000	\$ -	\$ 2,000,000	20%	\$ 400,000	\$ 1,600,000	\$ -	\$ 1,600,000	\$ -	
1.2.45 Metrolinx Additional Infrastructure Program ( Eglinton)	2022 - 2023	\$ 11,270,000	\$ -	\$ 11,270,000	20%	\$ 2,254,000	\$ 9,016,000	\$ -	\$ 9,016,000	\$ -	
1.2.46 Metrolinx Additional Infrastructure	2023 - 2024	\$ 7,750,000	\$ -	\$ 7,750,000	20%	\$ 1,550,000	\$ 6,200,000	\$ -	\$ 6,200,000	\$ -	
1.2.47 King-Liberty Bridge - 2021	2022 - 2022	\$ 1,632,977	\$ -	\$ 1,632,977	0%	\$ -	\$ 1,632,977	\$ -	\$ 1,632,977	\$ -	
1.2.51 Bonnycastle Street	2022 - 2022	\$ 8,730,992	\$ 4,230,960	\$ 4,500,032	23%	\$ 1,012,507	\$ 3,487,525	\$ -	\$ 3,487,525	\$ -	
1.2.52 Lakeshore Road Re-alignment (Cherry to Don Roadway)	2022 - 2031	\$ 21,470,000	\$ -	\$ 21,470,000	23%	\$ 4,938,100	\$ 16,531,900	\$ -	\$ 16,531,900	\$ -	
1.2.53 Lakeshore Improvements (Lower Jarvis to Cherry St)	2022 - 2031	\$ 69,610,816	\$ -	\$ 69,610,816	0%	\$ -	\$ 69,610,816	\$ -	\$ 69,610,816	\$ -	
1.2.54 Peel Avenue from Gladstone Ave to Dufferin St / Gladstone Ave from Queen St to Peel Ave -2021	2022 - 2023	\$ 2,000,000	\$ -	\$ 2,000,000	39%	\$ 770,112	\$ 1,229,888	\$ -	\$ 1,229,888	\$ -	
1.2.55 Silver Star Boulevard from Passmore Ave to Midland Ave. - 2021	2024 - 2028	\$ 25,000,000	\$ -	\$ 25,000,000	0%	\$ -	\$ 25,000,000	\$ -	\$ 25,000,000	\$ -	
1.2.56 Park Lawn TMP - Provision for Additional Growth-Related Infrastructure	2023 - 2031	\$ 191,000,000	\$ -	\$ 191,000,000	0%	\$ -	\$ 191,000,000	\$ -	\$ 191,000,000	\$ -	
1.2.57 Scarborough Centre TMP - Provision for Additional Growth-Related Infrastructure	2022 - 2031	\$ 18,200,000	\$ -	\$ 18,200,000	0%	\$ -	\$ 18,200,000	\$ -	\$ 18,200,000	\$ -	
1.2.58 Scarborough Centre TMP - Borough Drive, Progress Avenue and McCowan Road Reconfiguration	2027 - 2027	\$ 29,700,000	\$ -	\$ 29,700,000	0%	\$ -	\$ 29,700,000	\$ -	\$ 29,700,000	\$ -	
1.2.59 Don Mills Crossing Trail Bridge	2024 - 2024	\$ 9,000,000	\$ 4,000,000	\$ 5,000,000	0%	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	
1.2.60 Dufferin Street Rehabilitation	2024 - 2025	\$ 33,180,000	\$ -	\$ 33,180,000	0%	\$ -	\$ 33,180,000	\$ -	\$ 33,180,000	\$ -	
1.2.61 Dunn and Dowling Bridges	2024 - 2026	\$ 22,510,000	\$ -	\$ 22,510,000	0%	\$ -	\$ 22,510,000	\$ -	\$ 22,510,000	\$ -	
1.2.62 Yonge Tomorrow	2024 - 2027	\$ 76,892,000	\$ 10,704,000	\$ 66,188,000	20%	\$ 13,237,600	\$ 52,950,400	\$ -	\$ 52,950,400	\$ -	
1.2.63 Highland Creek Village	2028 - 2029	\$ 13,750,000	\$ -	\$ 13,750,000	0%	\$ -	\$ 13,750,000	\$ -	\$ 13,750,000	\$ -	
1.2.64 Yonge Street North TMP: Yonge Street – Bishop Avenue to Steeles Avenue	2022 - 2031	\$ 17,700,000	\$ -	\$ 17,700,000	0%	\$ -	\$ 17,700,000	\$ -	\$ 17,700,000	\$ -	
1.2.65 Yonge Street North TMP: L'ariviere Road Extension and Improvements – Drewry Avenue to Future Centerpoint Mall Street A (East-West)	2022 - 2031	\$ 14,800,000	\$ -	\$ 14,800,000	0%	\$ -	\$ 14,800,000	\$ -	\$ 14,800,000	\$ -	
1.2.66 QQ Bay to Bonnycastle , roads and public realm	2022 - 2031	\$ 190,000,000	\$ -	\$ 190,000,000	0%	\$ -	\$ 190,000,000	\$ -	\$ 190,000,000	\$ -	
1.2.67 QQ Bonnycastle to Silo (includes Parliament between QQ and Lakeshore) Road and Public Realm	2022 - 2031	\$ 110,000,000	\$ -	\$ 110,000,000	0%	\$ -	\$ 110,000,000	\$ -	\$ 110,000,000	\$ -	
1.2.68 QQ Silo to Cherry, Road and Public Realm	2022 - 2031	\$ 100,000,000	\$ -	\$ 100,000,000	0%	\$ -	\$ 100,000,000	\$ -	\$ 100,000,000	\$ -	
1.2.69 UNALLOCATED PROJECTS	2022 - 2031	\$ 137,000,000	\$ -	\$ 137,000,000	40%	\$ 54,800,000	\$ 82,200,000	\$ -	\$ 82,200,000	\$ -	
<b>Subtotal Road Infrastructure</b>		\$ 2,785,672,785	\$ 217,942,460	\$ 2,567,730,325		\$ 497,908,053	\$ 2,069,822,272	\$ -	\$ 2,048,848,938	\$ 20,973,334	

APPENDIX C.1  
TABLE C.1-2  
CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
SERVICES RELATED TO A HIGHWAY: ROADS & RELATED

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		
					BTE %	Replacement & BTE Shares		Prior Growth	In-Period	Other Dev. Related*
<b>1.3 Rail Grade Separations and Related</b>										
1.3.1 Steeles Avenue East / Kennedy Road Grade Separation	2022 - 2022	\$ 150,000,000	\$ 139,000,000	\$ 11,000,000	20%	\$ 2,200,000	\$ 8,800,000	\$ -	\$ 8,800,000	\$ -
1.3.2 Passmore Ave (Stouffville)	2022 - 2031	\$ 100,600,000	\$ 85,500,000	\$ 15,100,000	10%	\$ 1,510,000	\$ 13,590,000	\$ -	\$ 13,590,000	\$ -
1.3.3 McNicoll Ave (Stouffville)	2022 - 2031	\$ 62,600,000	\$ 53,200,000	\$ 9,400,000	15%	\$ 1,410,000	\$ 7,990,000	\$ -	\$ 7,990,000	\$ -
1.3.4 Huntingwood Road (Stouffville)	2022 - 2031	\$ 56,100,000	\$ 47,600,000	\$ 8,500,000	10%	\$ 850,000	\$ 7,650,000	\$ -	\$ 7,650,000	\$ -
1.3.5 Danforth / Midland (Stouffville)	2022 - 2031	\$ 41,500,000	\$ 20,700,000	\$ 20,800,000	15%	\$ 3,120,000	\$ 17,680,000	\$ -	\$ 17,680,000	\$ -
1.3.6 Progress Ave (Stouffville)	2022 - 2031	\$ 50,600,000	\$ 25,300,000	\$ 25,300,000	10%	\$ 2,530,000	\$ 22,770,000	\$ -	\$ 22,770,000	\$ -
1.3.7 Finch Avenue East (Stouffville)	2022 - 2031	\$ 56,000,000	\$ 47,600,000	\$ 8,400,000	15%	\$ 1,260,000	\$ 7,140,000	\$ -	\$ 7,140,000	\$ -
1.3.8 Scarborough Golf Club Road (LSE)	2022 - 2031	\$ 69,000,000	\$ 58,650,000	\$ 10,350,000	25%	\$ 2,587,500	\$ 7,762,500	\$ -	\$ 7,762,500	\$ -
1.3.9 Galloway Road (LSE)	2022 - 2031	\$ 71,000,000	\$ 60,350,000	\$ 10,650,000	5%	\$ 532,500	\$ 10,117,500	\$ -	\$ 10,117,500	\$ -
1.3.10 Morningside Drive (LSE)	2022 - 2031	\$ 69,000,000	\$ 58,650,000	\$ 10,350,000	15%	\$ 1,552,500	\$ 8,797,500	\$ -	\$ 8,797,500	\$ -
1.3.11 Castlefield Ave (Barrie)	2022 - 2031	\$ 51,000,000	\$ 43,150,000	\$ 7,850,000	10%	\$ 785,000	\$ 7,065,000	\$ -	\$ 7,065,000	\$ -
<b>Subtotal Rail Grade Separations and Related</b>		\$ 777,400,000	\$ 639,700,000	\$ 137,700,000		\$ 18,337,500	\$ 119,362,500	\$ -	\$ 119,362,500	\$ -
<b>1.4 Engineering Studies</b>										
1.4.1 Ten year studies - 2021	2022 - 2022	\$ 4,500,000	\$ -	\$ 4,500,000	92%	\$ 4,149,142	\$ 350,858	\$ -	\$ 350,858	\$ -
1.4.2 Ten year studies	2022 - 2027	\$ 20,228,000	\$ -	\$ 20,228,000	92%	\$ 18,650,852	\$ 1,577,148	\$ -	\$ 1,577,148	\$ -
<b>Subtotal Engineering Studies</b>		\$ 24,728,000	\$ -	\$ 24,728,000		\$ 22,799,994	\$ 1,928,006	\$ -	\$ 1,928,006	\$ -
<b>1.5 Works Buildings and Yards</b>										
1.5.1 Facility improvements - 2021	2022 - 2022	\$ 1,800,000	\$ -	\$ 1,800,000	92%	\$ 1,659,657	\$ 140,343	\$ -	\$ 140,343	\$ -
1.5.2 Facility improvements	2022 - 2023	\$ 5,203,000	\$ -	\$ 5,203,000	92%	\$ 4,797,330	\$ 405,670	\$ -	\$ 405,670	\$ -
<b>Subtotal Works Buildings and Yards</b>		\$ 7,003,000	\$ -	\$ 7,003,000		\$ 6,456,987	\$ 546,013	\$ -	\$ 546,013	\$ -
<b>TOTAL 10-YEAR ROADS</b>		\$ 3,875,828,632	\$ 857,642,460	\$ 3,018,186,172		\$ 777,147,456	\$ 2,241,038,716	\$ -	\$ 2,220,065,382	\$ 20,973,334

APPENDIX C.1  
TABLE C.1-2  
CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
SERVICES RELATED TO A HIGHWAY: ROADS & RELATED

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs			
					BTE %	Replacement & BTE Shares		Prior Growth	In-Period	Other Dev. Related*	
<b>1.7 ROADS TO 2041</b>											
1.7.1 Scarborough Centre TMP - Provision for Additional Growth-Related Infrastructure	2031 - 2041	\$ 20,500,000	\$ -	\$ 20,500,000	0%	\$ -	\$ 20,500,000	\$ -	\$ 20,500,000	\$ -	
1.7.2 Scarborough Centre TMP - Provision for Additional Growth-Related Infrastructure	2041 - 2041	\$ 88,000,000	\$ -	\$ 88,000,000	0%	\$ -	\$ 88,000,000	\$ -	\$ -	\$ 88,000,000	
1.7.3 Yonge Street North TMP: Drewry Avenue and Cummer Avenue Cycle Tracks – Willowdale Avenue to Talbot	2031 - 2041	\$ 4,000,000	\$ -	\$ 4,000,000	50%	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000	
1.7.4 Yonge Street North TMP: Dumont Street – Steeles Avenue to Centre Avenue	2031 - 2041	\$ 3,260,000	\$ -	\$ 3,260,000	50%	\$ 1,630,000	\$ 1,630,000	\$ -	\$ -	\$ 1,630,000	
1.7.5 Eglinton Connects LRT	2027 - 2036	\$ 150,000,000	\$ -	\$ 150,000,000	92%	\$ 138,608,639	\$ 11,391,361	\$ -	\$ 11,391,361	\$ -	
1.7.6 Don Roadway North	2022 - 2024	\$ 14,265,974	\$ 9,558,203	\$ 4,707,771	0%	\$ -	\$ 4,707,771	\$ -	\$ 4,707,771	\$ -	
1.7.7 Don Roadway Valley Wall Feature	2022 - 2025	\$ 16,110,646	\$ 10,794,133	\$ 5,316,513	0%	\$ -	\$ 5,316,513	\$ -	\$ 5,316,513	\$ -	
1.7.8 Lake Shore Bridge Modifications	2022 - 2026	\$ 46,353,534	\$ 31,056,868	\$ 15,296,666	0%	\$ -	\$ 15,296,666	\$ -	\$ 15,296,666	\$ -	
1.7.9 Cherry Street Realignment	2022 - 2027	\$ 26,697,776	\$ 17,887,510	\$ 8,810,266	0%	\$ -	\$ 8,810,266	\$ -	\$ 8,810,266	\$ -	
1.7.10 Cherry Street Bridge North (v&T)	2022 - 2028	\$ 36,707,785	\$ 24,594,216	\$ 12,113,569	0%	\$ -	\$ 12,113,569	\$ -	\$ 12,113,569	\$ -	
1.7.11 Cherry Street Bridge South	2022 - 2029	\$ 41,128,741	\$ 27,556,256	\$ 13,572,485	0%	\$ -	\$ 13,572,485	\$ -	\$ 13,572,485	\$ -	
1.7.12 Signalization Along Cherry Street and Commissioners	2024 - 2031	\$ 2,995,000	\$ -	\$ 2,995,000	0%	\$ -	\$ 2,995,000	\$ -	\$ 2,995,000	\$ -	
1.7.13 Old Cherry Street Bridge Demo	2022 - 2030	\$ 3,489,269	\$ 2,337,810	\$ 1,151,459	0%	\$ -	\$ 1,151,459	\$ -	\$ 1,151,459	\$ -	
1.7.14 Commissioners Street West	2022 - 2031	\$ 28,590,818	\$ 19,155,848	\$ 9,434,970	0%	\$ -	\$ 9,434,970	\$ -	\$ 9,434,970	\$ -	
1.7.15 Commissioners Street Bridge	2022 - 2032	\$ 51,557,257	\$ 34,543,362	\$ 17,013,895	0%	\$ -	\$ 17,013,895	\$ -	\$ 17,013,895	\$ -	
1.7.16 Commissioners Street and Protect for Future Streetcar (Broadview to Carlaw)	2022 - 2028	\$ 26,716,097	\$ -	\$ 26,716,097	0%	\$ -	\$ 26,716,097	\$ -	\$ 26,716,097	\$ -	
1.7.17 Villiers Street Between New Cherry and Munitions	2022 - 2031	\$ 49,878,000	\$ -	\$ 49,878,000	0%	\$ -	\$ 49,878,000	\$ -	\$ 49,878,000	\$ -	
1.7.18 Munitions Street Between the Munitions Bridge and Commissioners	2022 - 2031	\$ 40,058,000	\$ -	\$ 40,058,000	0%	\$ -	\$ 40,058,000	\$ -	\$ 40,058,000	\$ -	
1.7.19 Reconstruct Broadview and Extend Broadview LRT (Queen to Eastern in Mixed) with allowance for servicing relocates	2026 - 2035	\$ 33,443,891	\$ -	\$ 33,443,891	1%	\$ 181,250	\$ 33,262,641	\$ -	\$ 33,262,641	\$ -	
1.7.20 Broadview from Eastern to Rail Corridor with Interim BRT	2022 - 2025	\$ 4,484,787	\$ -	\$ 4,484,787	0%	\$ -	\$ 4,484,787	\$ -	\$ 4,484,787	\$ -	
1.7.21 Broadview Avenue Streetcar Tracks (Eastern to Rail Corridor)	2022 - 2031	\$ 15,759,627	\$ -	\$ 15,759,627	0%	\$ -	\$ 15,759,627	\$ -	\$ 15,759,627	\$ -	
1.7.22 Broadview Avenue Streetcar Tracks (Rail Corridor to Lake Shore)	2022 - 2031	\$ 28,653,868	\$ -	\$ 28,653,868	0%	\$ -	\$ 28,653,868	\$ -	\$ 28,653,868	\$ -	
1.7.23 Eastern Avenue Upgrades (Broadview to Carlaw) with Allowance for upgrade the Underpass	2028 - 2029	\$ 24,369,883	\$ -	\$ 24,369,883	2%	\$ 552,500	\$ 23,817,383	\$ -	\$ 23,817,383	\$ -	
1.7.24 Eastern Avenue Upgrades (Carlaw to Leslie)	2028 - 2029	\$ 17,714,048	\$ -	\$ 17,714,048	3%	\$ 559,000	\$ 17,155,048	\$ -	\$ 17,155,048	\$ -	
1.7.25 Eastern Avenue Upgrades (Leslie to Woodfield)	2028 - 2029	\$ 13,027,838	\$ -	\$ 13,027,838	4%	\$ 487,500	\$ 12,540,338	\$ -	\$ 12,540,338	\$ -	
1.7.26 Caroline Extension (Eastern to Lake Shore)	2028 - 2029	\$ 12,609,669	\$ -	\$ 12,609,669	0%	\$ -	\$ 12,609,669	\$ -	\$ 12,609,669	\$ -	
1.7.27 Woodfield Extension and Upgrades	2028 - 2029	\$ 3,383,907	\$ -	\$ 3,383,907	0%	\$ -	\$ 3,383,907	\$ -	\$ 3,383,907	\$ -	
1.7.28 Commissioners Street with Interim BRT (Don Roadway to Saultter)	2026 - 2035	\$ 7,671,306	\$ -	\$ 7,671,306	4%	\$ 336,600	\$ 7,334,706	\$ -	\$ 7,334,706	\$ -	
1.7.29 Commissioners Street with Interim BRT (Saultter Street. to Broadview)	2026 - 2035	\$ 11,580,631	\$ -	\$ 11,580,631	2%	\$ 252,450	\$ 11,328,181	\$ -	\$ 11,328,181	\$ -	
1.7.30 Broadview Extension with Interim BRT (Lake Shore to Commissioners)	2026 - 2035	\$ 12,786,015	\$ -	\$ 12,786,015	0%	\$ -	\$ 12,786,015	\$ -	\$ 12,786,015	\$ -	
1.7.31 Carlaw Avenue Upgrades (Lake Shore to Eastern)	2023 - 2031	\$ 6,109,518	\$ -	\$ 6,109,518	6%	\$ 352,844	\$ 5,756,674	\$ -	\$ 5,756,674	\$ -	
1.7.32 Carlaw Avenue Reconstruction (Lake Shore to Commissioners)	2023 - 2031	\$ 8,579,199	\$ -	\$ 8,579,199	3%	\$ 250,070	\$ 8,329,129	\$ -	\$ 8,329,129	\$ -	
1.7.33 Carlaw Avenue Extension (Commissioners to Basin Extension)	2028 - 2029	\$ 4,396,865	\$ -	\$ 4,396,865	0%	\$ -	\$ 4,396,865	\$ -	\$ 4,396,865	\$ -	
1.7.34 Broadview Extension and Protect for Future Streetcar (Commissioners to Ship Channel)	2036 - 2041	\$ 12,199,602	\$ -	\$ 12,199,602	0%	\$ -	\$ 12,199,602	\$ -	\$ 12,199,602	\$ -	
1.7.35 Basin Transmission Station Relocation	2036 - 2041	\$ 169,274,000	\$ -	\$ 169,274,000	0%	\$ -	\$ 169,274,000	\$ -	\$ 126,955,500	\$ 42,318,500	

APPENDIX C.1  
TABLE C.1-2  
CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
SERVICES RELATED TO A HIGHWAY: ROADS & RELATED

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		
					BTE %	Replacement & BTE Shares		Prior Growth	In-Period	Other Dev. Related*
<b>1.6 ROADS TO 2041 CONTINUED</b>										
1.7.36 New East-West Street in McCleary District (Don Roadway to Logan)	2028 - 2029	\$ 17,975,584	\$ -	\$ 17,975,584	0%	\$ -	\$ 17,975,584	\$ -	\$ 17,975,584	\$ -
1.7.37 New East-West Street in Turning Basin District (Logan to Carlaw)	2022 - 2032	\$ 5,971,292	\$ -	\$ 5,971,292	0%	\$ -	\$ 5,971,292	\$ -	\$ 4,478,469	\$ 1,492,823
1.7.38 Basin Street Extension in Media City (Don Roadway to Broadview)	2028 - 2029	\$ 12,311,872	\$ -	\$ 12,311,872	0%	\$ -	\$ 12,311,872	\$ -	\$ 12,311,872	\$ -
1.7.39 Basin Street Extension in Turning Basin District (Broadview to Carlaw)	2022 - 2025	\$ 11,553,622	\$ -	\$ 11,553,622	0%	\$ -	\$ 11,553,622	\$ -	\$ 8,665,216	\$ 2,888,405
1.7.40 Replace Interim BRT with Streetcar on Commissioners (Don Roadway to Broadview)	2026 - 2031	\$ 29,240,000	\$ -	\$ 29,240,000	0%	\$ -	\$ 29,240,000	\$ -	\$ 29,240,000	\$ -
1.7.41 Replace Broadview Interim BRT to Streetcar (Lake Shore to Commissioners)	2026 - 2031	\$ 22,189,343	\$ -	\$ 22,189,343	0%	\$ -	\$ 22,189,343	\$ -	\$ 22,189,343	\$ -
1.7.42 Underground Hydro Transmission Wires on Don Roadway and Commissioners	2036 - 2041	\$ 99,666,000	\$ -	\$ 99,666,000	0%	\$ -	\$ 99,666,000	\$ -	\$ 99,666,000	\$ -
1.7.43 Relocate Existing Bouchette Hydro Underground Circuits	2028 - 2029	\$ 17,402,000	\$ -	\$ 17,402,000	0%	\$ -	\$ 17,402,000	\$ -	\$ 17,402,000	\$ -
1.7.44 Don Roadway (south of Commissioners)	2028 - 2029	\$ 18,064,363	\$ -	\$ 18,064,363	0%	\$ -	\$ 18,064,363	\$ -	\$ 18,064,363	\$ -
1.7.45 Caroline Extension	2028 - 2029	\$ 8,606,232	\$ -	\$ 8,606,232	0%	\$ -	\$ 8,606,232	\$ -	\$ 8,606,232	\$ -
1.7.46 Replace Interim BRT with Streetcar on Commissioners (Broadview to Carlaw)	2026 - 2031	\$ 31,800,668	\$ -	\$ 31,800,668	0%	\$ -	\$ 31,800,668	\$ -	\$ 31,800,668	\$ -
1.7.47 Replace Interim Sodded Condition with Streetcar on Commissioners (Carlaw to Leslie)	2026 - 2031	\$ 59,404,577	\$ -	\$ 59,404,577	0%	\$ -	\$ 59,404,577	\$ -	\$ 59,404,577	\$ -
1.7.48 Repair Cherry Street Bascule Bridge	2018 - 2025	\$ 28,815,000	\$ -	\$ 28,815,000	100%	\$ 28,815,000	\$ -	\$ -	\$ -	\$ -
1.7.49 Cherry Street Upgrades (Ship Channel to Unwin)	2028 - 2029	\$ 11,921,508	\$ -	\$ 11,921,508	2%	\$ 237,500	\$ 11,684,008	\$ -	\$ 11,684,008	\$ -
1.7.50 Construct Broadview Bridge and Extension to Unwin	2036 - 2041	\$ 89,667,690	\$ -	\$ 89,667,690	0%	\$ -	\$ 89,667,690	\$ -	\$ 67,250,768	\$ 22,416,923
1.7.51 Commissioner Street Upgrades and protect for Streetcar (Carlaw to Leslie)	2022 - 2026	\$ 38,207,413	\$ -	\$ 38,207,413	0%	\$ -	\$ 38,207,413	\$ -	\$ 38,207,413	\$ -
1.7.52 Unwin Avenue Realignment and Upgrades	2028 - 2029	\$ 53,384,580	\$ -	\$ 53,384,580	3%	\$ 1,687,500	\$ 51,697,080	\$ -	\$ 51,697,080	\$ -
1.7.53 Allowance for Relocation of PEC Infrastructure/Fill/New Circulating Channel Bridge	2028 - 2029	\$ 24,012,500	\$ -	\$ 24,012,500	0%	\$ -	\$ 24,012,500	\$ -	\$ 24,012,500	\$ -
1.7.54 Leslie Street Upgrades (Commissioners to Unwin)	2028 - 2029	\$ 9,669,384	\$ -	\$ 9,669,384	4%	\$ 371,000	\$ 9,298,384	\$ -	\$ 9,298,384	\$ -
1.7.55 Basin Street Bridge & Road Connections	2032 - 2032	\$ 44,662,100	\$ -	\$ 44,662,100	0%	\$ -	\$ 44,662,100	\$ -	\$ 33,496,575	\$ 11,165,525
1.7.56 Munition Street Bridge & Road Connections	2032 - 2032	\$ 54,000,000	\$ -	\$ 54,000,000	0%	\$ -	\$ 54,000,000	\$ -	\$ 40,500,000	\$ 13,500,000
<b>SUBTOTAL ROADS TO 2041</b>		<b>\$ 1,724,879,279</b>	<b>\$ 177,484,206</b>	<b>\$ 1,547,395,073</b>		<b>\$ 176,321,853</b>	<b>\$ 1,371,073,220</b>	<b>\$ -</b>	<b>\$ 1,185,661,044</b>	<b>\$ 185,412,176</b>
<b>SUBTOTAL ROADS TO 2031</b>		<b>\$ 3,875,828,632</b>	<b>\$ 857,642,460</b>	<b>\$ 3,018,186,172</b>		<b>\$ 777,147,456</b>	<b>\$ 2,241,038,716</b>	<b>\$ -</b>	<b>\$ 2,220,065,382</b>	<b>\$ 20,973,334</b>
<b>SUBTOTAL ROADS TO 2041</b>		<b>\$ 1,724,879,279</b>	<b>\$ 177,484,206</b>	<b>\$ 1,547,395,073</b>		<b>\$ 176,321,853</b>	<b>\$ 1,371,073,220</b>	<b>\$ -</b>	<b>\$ 1,185,661,044</b>	<b>\$ 185,412,176</b>
<b>TOTAL ROADS 2022-2031 and 2022-2041</b>		<b>\$ 5,600,707,911</b>	<b>\$ 1,035,126,666</b>	<b>\$ 4,565,581,245</b>		<b>\$ 953,469,309</b>	<b>\$ 3,612,111,936</b>	<b>\$ -</b>	<b>\$ 3,405,726,427</b>	<b>\$ 206,385,509</b>

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

<b>ROADS 2022-2031</b>			
<b>Residential Development Charge Calculation</b>			
Residential Share of 2022-2031 DC Eligible Costs	67%	\$ 1,478,852,885	
Growth in Population in New Units		252,885	
Unadjusted Development Charge Per Capita		<b>\$5,847.93</b>	
<b>Non-Residential Development Charge Calculation</b>			
Non-Residential Share of 2022-2031 DC Eligible Costs	33%	\$ 741,212,497	
Growth in Employees in New Space		175,700	
Unadjusted Development Charge Per Employee		<b>\$4,218.63</b>	
<b>ROADS 2022-2041</b>			
<b>Residential Development Charge Calculation</b>			
Residential Share of 2022 - 2041 DC Eligible Costs	70%	\$825,428,470	
Growth in Population in New Units		432,243	
Unadjusted Development Charge Per Capita		<b>\$1,909.64</b>	
<b>Non-Residential Development Charge Calculation</b>			
Non-Residential Share of 2022 - 2041 DC Eligible Costs	30%	\$360,232,574	
Growth in Population in New Units		274,900	
Unadjusted Development Charge Per Employee		<b>\$1,310.41</b>	



APPENDIX C.1  
TABLE C.1-3

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
SERVICES RELATED TO A HIGHWAY: ROADS & RELATED  
RESIDENTIAL DEVELOPMENT CHARGE (2022-2031)  
(in \$000)

SERVICES RELATED TO A HIGHWAY: ROADS & RELATED (10-YEAR - RESIDENTIAL	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$0.0	\$66,538.4	\$118,536.6	\$153,195.1	\$17,747.4	\$21,036.6	(\$22,804.1)	(\$35,684.8)	(\$9,333.5)	(\$3,553.6)	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Roads & Related (10-Year - Residential): Non Inflated	\$122,873.3	\$126,088.1	\$162,514.3	\$276,491.3	\$136,746.1	\$172,327.6	\$136,940.1	\$128,242.2	\$108,314.9	\$108,314.9	\$1,478,852.9
- Services Related To A Highway: Roads & Related (10-Year - Residential): Inflated	\$122,873.3	\$128,609.8	\$169,079.9	\$293,414.8	\$148,018.4	\$190,263.6	\$154,216.8	\$147,310.0	\$126,908.2	\$129,446.4	\$1,610,141.2
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	252,885
REVENUE											
- DC Receipts: Inflated	\$188,267.3	\$177,425.0	\$199,064.8	\$156,373.9	\$150,640.5	\$146,879.6	\$142,901.5	\$175,136.9	\$133,093.2	\$133,311.0	\$1,603,093.9
INTEREST											
- Interest on Opening Balance	\$0.0	\$2,328.8	\$4,148.8	\$5,361.8	\$621.2	\$736.3	(\$1,254.2)	(\$1,962.7)	(\$513.3)	(\$195.4)	\$9,271.2
- Interest on In-year Transactions	\$1,144.4	\$854.3	\$524.7	(\$3,768.6)	\$45.9	(\$1,193.1)	(\$311.2)	\$487.0	\$108.2	\$67.6	(\$2,040.7)
TOTAL REVENUE	\$189,411.7	\$180,608.1	\$203,738.3	\$157,967.1	\$151,307.6	\$146,422.9	\$141,336.1	\$173,661.2	\$132,688.1	\$133,183.2	\$1,610,324.4
CLOSING CASH BALANCE	\$66,538.4	\$118,536.6	\$153,195.1	\$17,747.4	\$21,036.6	(\$22,804.1)	(\$35,684.8)	(\$9,333.5)	(\$3,553.6)	\$183.2	

2022 Adjusted Charge Per Capita

\$5,843

Allocation of Capital Program

Residential Sector	66.6%
Non-Residential Sector	33.4%

Rates for 2022

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

APPENDIX C.1  
TABLE C.1-3

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
SERVICES RELATED TO A HIGHWAY: ROADS & RELATED  
RESIDENTIAL DEVELOPMENT CHARGE (2022-2041)  
(in \$000)

SERVICES RELATED TO A HIGHWAY: ROADS & RELATED (RESIDENTIAL TO 2041)	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
OPENING CASH BALANCE	\$259,826.1	\$279,026.3	\$294,874.1	\$314,956.4	\$327,225.2	\$318,222.0	\$314,596.4	\$211,587.5	\$113,537.9	\$104,271.9	\$92,410.0
2022 - 2041 RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Roads & Related (Residential To 2041): Non Inflated	\$29,280.4	\$30,370.0	\$30,630.6	\$29,538.2	\$47,379.0	\$40,722.4	\$124,966.1	\$121,104.4	\$34,657.3	\$35,865.7	\$59,470.4
- Services Related To A Highway: Roads & Related (Residential To 2041): Inflated	\$29,280.4	\$30,977.4	\$31,868.1	\$31,346.1	\$51,284.6	\$44,960.8	\$140,732.1	\$139,110.9	\$40,606.6	\$42,862.8	\$72,494.0
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	18,216
REVENUE											
- DC Receipts: Inflated	\$39,213.0	\$36,954.7	\$41,461.9	\$32,570.1	\$31,375.9	\$30,592.6	\$29,764.0	\$36,478.1	\$27,721.1	\$27,766.5	\$27,023.7
INTEREST											
- Interest on Opening Balance	\$9,093.9	\$9,765.9	\$10,320.6	\$11,023.5	\$11,452.9	\$11,137.8	\$11,010.9	\$7,405.6	\$3,973.8	\$3,649.5	\$3,234.3
- Interest on In-year Transactions	\$173.8	\$104.6	\$167.9	\$21.4	(\$547.5)	(\$395.1)	(\$3,051.6)	(\$2,822.4)	(\$354.4)	(\$415.1)	(\$1,250.4)
TOTAL REVENUE	\$48,480.7	\$46,825.2	\$51,950.4	\$43,615.0	\$42,281.3	\$41,335.2	\$37,723.3	\$41,061.3	\$31,340.6	\$31,000.8	\$29,007.6
CLOSING CASH BALANCE	\$279,026.3	\$294,874.1	\$314,956.4	\$327,225.2	\$318,222.0	\$314,596.4	\$211,587.5	\$113,537.9	\$104,271.9	\$92,410.0	\$48,923.6

SERVICES RELATED TO A HIGHWAY: ROADS & RELATED (RESIDENTIAL TO 2041)	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	\$48,923.6	\$69,799.4	\$99,762.4	\$121,509.8	\$101,947.5	\$82,026.3	\$60,938.1	\$48,441.6	\$24,897.4	
2022 - 2041 RESIDENTIAL FUNDING REQUIREMENTS										
- Services Related To A Highway: Roads & Related (Residential To 2041): Non Inflated	\$6,595.5	\$6,595.5	\$6,595.5	\$37,603.8	\$36,810.7	\$36,810.7	\$36,810.7	\$36,810.7	\$36,810.7	\$825,428.5
- Services Related To A Highway: Roads & Related (Residential To 2041): Inflated	\$8,200.7	\$8,364.7	\$8,532.0	\$49,617.4	\$49,542.4	\$50,533.2	\$51,543.9	\$52,574.8	\$53,626.3	\$988,059.3
NEW RESIDENTIAL DEVELOPMENT										
- Population Growth in New Permits Issued	17,866	22,943	16,816	16,465	16,290	16,290	21,892	16,115	16,465	432,243
REVENUE										
- DC Receipts: Inflated	\$27,034.6	\$35,411.4	\$26,473.8	\$26,439.6	\$26,681.7	\$27,215.4	\$37,306.0	\$28,010.7	\$29,191.4	\$624,686.2
INTEREST										
- Interest on Opening Balance	\$1,712.3	\$2,443.0	\$3,491.7	\$4,252.8	\$3,568.2	\$2,870.9	\$2,132.8	\$1,695.5	\$871.4	\$115,107.3
- Interest on In-year Transactions	\$329.6	\$473.3	\$314.0	(\$637.4)	(\$628.7)	(\$641.2)	(\$391.5)	(\$675.5)	(\$672.0)	(\$10,898.3)
TOTAL REVENUE	\$29,076.5	\$38,327.7	\$30,279.4	\$30,055.0	\$29,621.2	\$29,445.1	\$39,047.3	\$29,030.6	\$29,390.9	\$728,895.2
CLOSING CASH BALANCE	\$69,799.4	\$99,762.4	\$121,509.8	\$101,947.5	\$82,026.3	\$60,938.1	\$48,441.6	\$24,897.4	\$662.1	

2022 Adjusted Charge Per Capita	\$1,217
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Reserve Fund Balance	\$ 305,677,753
Residential Share	85% \$ 259,826,090
Non-Residential Share	15% \$ 45,851,663

<b>Allocation of Capital Program</b>	
Residential Sector	69.6%
Non-Residential Sector	30.4%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C.1  
TABLE C.1-3

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
SERVICES RELATED TO A HIGHWAY: ROADS & RELATED  
NON-RESIDENTIAL DEVELOPMENT CHARGE (2022-2031)  
(in \$000)

SERVICES RELATED TO A HIGHWAY: ROADS & RELATED (10-YEAR - NON-RESIDENTIAL)	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$0.0	\$13,620.4	\$26,317.6	\$20,309.2	(\$48,338.0)	(\$43,911.5)	(\$59,260.1)	(\$55,259.4)	(\$45,798.3)	(\$23,659.8)	
2022 - 2031 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Roads & Related (10-Year - Non-Residential): Non Inflated	\$61,585.1	\$63,196.3	\$81,453.4	\$138,579.6	\$68,538.2	\$86,371.9	\$68,635.4	\$64,276.0	\$54,288.3	\$54,288.3	\$741,212.5
- Services Related To A Highway: Roads & Related (10-Year - Non-Residential): Inflated	\$61,585.1	\$64,460.3	\$84,744.1	\$147,061.8	\$74,188.0	\$95,361.6	\$77,294.6	\$73,832.9	\$63,607.4	\$64,879.5	\$807,015.2
NEW NON-RESIDENTIAL DEVELOPMENT											
- Employees in New Space	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	175,700
REVENUE											
- DC Receipts: Inflated	\$74,971.2	\$76,470.6	\$78,000.0	\$79,560.0	\$81,151.2	\$82,774.3	\$84,429.7	\$86,118.3	\$87,840.7	\$89,597.5	\$820,913.6
INTEREST											
- Interest on Opening Balance	\$0.0	\$476.7	\$921.1	\$710.8	(\$2,658.6)	(\$2,415.1)	(\$3,259.3)	(\$3,039.3)	(\$2,518.9)	(\$1,301.3)	(\$13,083.8)
- Interest on In-year Transactions	\$234.3	\$210.2	(\$185.5)	(\$1,856.3)	\$121.9	(\$346.2)	\$124.9	\$215.0	\$424.1	\$432.6	(\$625.1)
TOTAL REVENUE	\$75,205.4	\$77,157.5	\$78,735.7	\$78,414.6	\$78,614.5	\$80,013.0	\$81,295.3	\$83,294.1	\$85,745.9	\$88,728.8	\$807,204.7
CLOSING CASH BALANCE	\$13,620.4	\$26,317.6	\$20,309.2	(\$48,338.0)	(\$43,911.5)	(\$59,260.1)	(\$55,259.4)	(\$45,798.3)	(\$23,659.8)	\$189.5	

2022 Adjusted Charge Per Employee

\$4,267

Allocation of Capital Program

Residential Sector	66.6%
Non-Residential Sector	33.4%

Rates for 2022

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



APPENDIX C.1  
TABLE C.1-3

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
SERVICES RELATED TO A HIGHWAY: ROADS & RELATED  
NON-RESIDENTIAL DEVELOPMENT CHARGE (2022-2041)  
(in \$000)

ROADS TO 2041 (NON-RESIDENTIAL)	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
OPENING CASH BALANCE	\$45,851.7	\$54,316.2	\$62,720.7	\$71,428.9	\$81,087.1	\$82,638.5	\$87,494.8	\$50,037.5	\$12,447.9	\$18,123.4	\$23,461.0
2018 - 2041 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Roads To 2041 (Non-Residential): Non Inflated	\$12,778.5	\$13,254.0	\$13,367.8	\$12,891.0	\$20,677.1	\$17,772.0	\$54,537.6	\$52,852.2	\$15,125.1	\$15,652.5	\$25,954.0
- Roads To 2041 (Non-Residential): Inflated	\$12,778.5	\$13,519.1	\$13,907.9	\$13,680.0	\$22,381.6	\$19,621.8	\$61,418.2	\$60,710.6	\$17,721.5	\$18,706.1	\$31,637.8
NEW NON-RESIDENTIAL DEVELOPMENT											
- Employees in New Space	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	9,920
REVENUE											
- DC Receipts: Inflated	\$19,520.3	\$19,910.7	\$20,308.9	\$20,715.1	\$21,129.4	\$21,552.0	\$21,983.0	\$22,422.7	\$22,871.1	\$23,328.5	\$13,434.7
INTEREST											
- Interest on Opening Balance	\$1,604.8	\$1,901.1	\$2,195.2	\$2,500.0	\$2,838.0	\$2,892.3	\$3,062.3	\$1,751.3	\$435.7	\$634.3	\$821.1
- Interest on In-year Transactions	\$118.0	\$111.9	\$112.0	\$123.1	(\$34.4)	\$33.8	(\$1,084.5)	(\$1,052.9)	\$90.1	\$80.9	(\$500.6)
TOTAL REVENUE	\$21,243.1	\$21,923.6	\$22,616.1	\$23,338.2	\$23,933.0	\$24,478.1	\$23,960.8	\$23,121.0	\$23,396.9	\$24,043.7	\$13,755.2
CLOSING CASH BALANCE	\$54,316.2	\$62,720.7	\$71,428.9	\$81,087.1	\$82,638.5	\$87,494.8	\$50,037.5	\$12,447.9	\$18,123.4	\$23,461.0	\$5,578.4

ROADS TO 2041 (NON-RESIDENTIAL)	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	\$5,578.4	\$16,075.3	\$27,145.6	\$38,813.5	\$32,864.6	\$27,039.9	\$20,871.8	\$14,345.6	\$7,445.9	
2018 - 2041 NON-RESIDENTIAL FUNDING REQUIREMENTS										
- Roads To 2041 (Non-Residential): Non Inflated	\$2,878.4	\$2,878.4	\$2,878.4	\$16,411.0	\$16,064.9	\$16,064.9	\$16,064.9	\$16,064.9	\$16,064.9	\$360,232.6
- Roads To 2041 (Non-Residential): Inflated	\$3,578.9	\$3,650.5	\$3,723.5	\$21,654.0	\$21,621.2	\$22,053.7	\$22,494.7	\$22,944.6	\$23,403.5	\$431,207.7
NEW NON-RESIDENTIAL DEVELOPMENT										
- Employees in New Space	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	274,900
REVENUE										
- DC Receipts: Inflated	\$13,703.4	\$13,977.4	\$14,257.0	\$14,542.1	\$14,833.0	\$15,129.6	\$15,432.2	\$15,740.9	\$16,055.7	\$360,847.5
INTEREST										
- Interest on Opening Balance	\$195.2	\$562.6	\$950.1	\$1,358.5	\$1,150.3	\$946.4	\$730.5	\$502.1	\$260.6	\$27,292.6
- Interest on In-year Transactions	\$177.2	\$180.7	\$184.3	(\$195.6)	(\$186.7)	(\$190.4)	(\$194.2)	(\$198.1)	(\$202.1)	(\$2,627.5)
TOTAL REVENUE	\$14,075.8	\$14,720.8	\$15,391.4	\$15,705.0	\$15,796.6	\$15,885.6	\$15,968.5	\$16,044.9	\$16,114.2	\$385,512.7
CLOSING CASH BALANCE	\$16,075.3	\$27,145.6	\$38,813.5	\$32,864.6	\$27,039.9	\$20,871.8	\$14,345.6	\$7,445.9	\$156.6	

2022 Adjusted Charge Per Employee	\$1,111
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Reserve Fund Balance	\$ 305,677,753
Residential Share	85% \$ 259,826,090
Non-Residential Share	15% \$ 45,851,663

<b>Allocation of Capital Program</b>	
Residential Sector	69.6%
Non-Residential Sector	30.4%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**Appendix C.2**  
**Water Services**

# Water Services

Toronto Water is responsible for the emplacement and operation of the City's water mains and water treatment facilities. Toronto Water is also responsible for the City's Sanitary Sewer and Storm Water Management facilities which are discussed in Appendix C.3 and C.4, respectively.

This appendix provides the 2022–2031 and 2022-2041 development-related capital forecast for Water services, the calculation of the “unadjusted” DC, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the forecast have been provided by Toronto Water and Waterfront Toronto staff and are based on the current capital budgets, previous DC background studies, and other long-range planning documents.

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

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

Table C.2-1      2022–2031 and 2022-2041 Development-Related Capital forecast and Calculation of the Growth-Related Net Capital Costs

Table C.2-2      Cash Flow Analysis

## **A. Development-Related Capital Forecast**

The development-related capital forecast that will benefit development occurring over the 2022–2031 period includes a variety of watermain projects (\$675.21 million) as well as a number of studies (\$38.01 million), amounting to a total gross cost of \$713.23 million, as shown in Table C.2-1.

The projects that will benefit development occurring over the 2022-2041 planning period include the remaining DC-eligible shares of prior projects (\$214.93 million) plant related costs (\$229.44 million), storage and pumping stations (\$10.11 million), trunks (\$220.88 million), and mains (\$794.00 million), amounting to a total gross cost of \$1.47 billion. In total, the capital forecast for the 2022-2031 and 2022-2041 planning period equals \$2.18 billion.

## **B. Calculation of Discounted Development-Related Capital Costs**

### **i. Grants, Subsidies and Other Recoveries**

In total, \$72.36 million in grants, subsidies and other recoveries are applied to the development-related capital projects. Of this, \$475,000 is allocated within the 2022-2031 planning period and \$71.88 million is allocated within the 2022-2041 period.

### **ii. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. The identified benefit to existing shares include costs that meet the needs of existing development, including past development. Generally speaking, shares have been deducted from the net cost of projects that account for portions of the project that relate to state-of-good-repair or the replacement or reconstruction of existing facilities.

Those projects that are completely new are deemed to be entirely development-related and no replacement shares have been deducted from the net cost.

If an existing pipe is in good condition and needs to be upsized solely because of development in the area, no benefit to existing share is applied. For the majority of infrastructure upgrades or replacements that were deemed to provide a benefit to the existing community, shares of current future population and employment growth over the 2022-2031 and 2022-2041 planning periods were used.

In total, \$1.40 billion is identified as the replacement and benefit to existing share for the 2022-2031 and 2022-2041 planning horizons combined.

### **iii. Available DC Reserve Funds**

The available reserve fund balance for Water is \$116.20 million. This amount has been removed from the development charge calculation and accounted for in the cash flow analysis.

### **iv. Other Development Related Shares**

Approximately \$13.52 million of the development-related project costs are deemed to benefit development beyond the 2041 planning horizon, and therefore have been removed from the DC calculation.

### **v. 2022-2031 In-Period Eligible Costs**

After all deductions, the development charge eligible costs that are recovered in-period 2022-2031 is reduced to \$189.98 million and in-period 2022-2041 costs are reduced to \$505.82 million, for a total of \$695.80 million in DC eligible costs.

## **C. Calculation of Residential and Non-Residential Discounted Development-Related Capital Costs**

### **i. Residential and Non-Residential Allocation**

The development-related costs within the 2022-2031 planning period have been allocated 67 per cent to residential development and 33 per cent to non-residential development. For the 2022-2041 planning period, development-related costs have been allocated 70 per cent to residential and 30 per cent to non-residential development. These percentages are based on shares of ten-year (2022-2031) and 20-year (2022-2041) shares of net population and employment growth.

The \$126.55 million identified for 2022-2031 in residential development-related net capital costs is divided by the population forecast from new permits issued units of 252,885, yielding a per capita charge of \$500.43 before cash flow adjustments. The non-residential unadjusted charge per employee is calculated by taking the \$63.43 million allocated to the non-residential sector and dividing it by 175,700 employees. This yields an unadjusted charge of \$361.00 per employee.

The \$352.14 million identified for 2022-2041 in residential development-related net capital costs is divided by the population forecast from new permits issued of 432,243, yielding a per capita charge of \$814.68 before cash flow adjustments. The non-residential unadjusted charge per employee is calculated by taking the \$153.68 million allocated to the non-residential sector and dividing it by 274,900 employees. This yields an unadjusted charge of \$559.04 per employee.

## **D. Cash Flow Analysis**

A cash flow analysis is also undertaken to account for the timing of projects and receipt of DCs. Interest earnings or borrowing costs are, therefore,

accounted for in the calculation as allowed under the DCA. Based on the development forecast, the analysis calculates the DC rate that is required to finance the development-related capital spending plan including provisions for any borrowing costs or interest earnings on the reserve funds. The cash flow analysis is designed so that the closing cash balance at the end of the planning period is as close to nil as possible.

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

Table C.2-2 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per employee DCs. The 2022-2031 and 2022-2041 planning periods are cash flowed separately but combined to total the adjusted charge per capita and per employee. After cash flow considerations, the residential calculated charge decreases to \$1,153 per capita. The non-residential charge after cash flowing increases to \$937 per employee.

The following table summarizes the calculation of the Water services DC.

2018-2027 & 2018-2041		<b>WATER SERVICES</b>		<b>Adjusted</b>	
Development-Related Capital Program		Unadjusted		<b>Development Charge</b>	
Total	Net DC Recoverable	\$/capita	\$/employee	<b>\$/capita</b>	<b>\$/employee</b>
\$2,182,597,919	\$695,797,319	\$1,315.11	\$920.04	<b>\$1,153</b>	<b>\$937</b>





APPENDIX C.2  
TABLE C.2-1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
WATER SERVICES

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development-Related Costs			
						BTE %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related	
<b>2.2 Studies</b>												
2.2.1 PW ENGINEERING	JOS UPDATE PHASE III	2022 - 2023	\$ 950,000	\$ 475,000	\$ 475,000	75%	\$ 356,250	\$ 118,750	\$ -	\$ 118,750	\$ -	\$ -
2.2.2 PW ENGINEERING	ASSET MGMT SYSTEM IMPLEMENTATION	2022 - 2028	\$ 9,817,000	\$ -	\$ 9,817,000	75%	\$ 7,362,750	\$ 2,454,250	\$ -	\$ 2,454,250	\$ -	\$ -
2.2.3 PW ENGINEERING	WATERMAIN ASSET PLANNING - 10 YEAR	2024 - 2031	\$ 2,548,000	\$ -	\$ 2,548,000	75%	\$ 1,911,000	\$ 637,000	\$ -	\$ 637,000	\$ -	\$ -
2.2.4 WATER EFFICIENCY PROGRAM	ICI INDOOR WATER AUDIT	2022 - 2026	\$ 1,717,000	\$ -	\$ 1,717,000	0%	\$ -	\$ 1,717,000	\$ -	\$ 1,717,000	\$ -	\$ -
2.2.5 WATER EFFICIENCY PROGRAM	PUBLIC EDUCATION & PROMOTIONS	2022 - 2023	\$ 150,000	\$ -	\$ 150,000	0%	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -
2.2.6 WATER EFFICIENCY PROGRAM	ANCILLARY COSTS	2022 - 2026	\$ 316,000	\$ -	\$ 316,000	0%	\$ -	\$ 316,000	\$ -	\$ 316,000	\$ -	\$ -
2.2.7 WATER EFFICIENCY PROGRAM	WEP - FUTURE - ICI	2025 - 2031	\$ 3,401,000	\$ -	\$ 3,401,000	0%	\$ -	\$ 3,401,000	\$ -	\$ 3,401,000	\$ -	\$ -
2.2.8 PW ENGINEERING	WATERMAIN ASSET PLANNING	2022 - 2027	\$ 7,791,061	\$ -	\$ 7,791,061	75%	\$ 5,843,296	\$ 1,947,765	\$ -	\$ 1,947,765	\$ -	\$ -
2.2.9 2021 JOS UPDATE		2022 - 2022	\$ 1,200,000	\$ -	\$ 1,200,000	0%	\$ -	\$ 1,200,000	\$ -	\$ 1,200,000	\$ -	\$ -
2.2.10 PD4 HYDRAULIC STUDY		2022 - 2022	\$ 1,068,939	\$ -	\$ 1,068,939	0%	\$ -	\$ 1,068,939	\$ -	\$ 1,068,939	\$ -	\$ -
2.2.11 10 YEAR PDS HYDRAULIC STUDIES		2023 - 2031	\$ 500,000	\$ -	\$ 500,000	0%	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -
2.2.12 INTEGRATE DEVELOPMENT RELATED ASSET INFO INTO TWAG FOR CAPACITY ANALYSIS		2022 - 2022	\$ 653,000	\$ -	\$ 653,000	0%	\$ -	\$ 653,000	\$ -	\$ 653,000	\$ -	\$ -
2.2.13 FIELD MONITORING TO FACILITATE CAPACITY ANALYSIS		2023 - 2025	\$ 500,000	\$ -	\$ 500,000	0%	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -
2.2.14 PD4W HYDRAULIC STUDY		2023 - 2024	\$ 1,250,000	\$ -	\$ 1,250,000	0%	\$ -	\$ 1,250,000	\$ -	\$ 1,250,000	\$ -	\$ -
2.2.15 2023 JOS		2023 - 2024	\$ 1,500,000	\$ -	\$ 1,500,000	0%	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ -
2.2.16 INTEGRATE DEVELOPMENT AND TRANSIT RELATED ASSET INFO INTO TWAG FOR CAPACITY ANALYSIS		2023 - 2025	\$ 650,000	\$ -	\$ 650,000	0%	\$ -	\$ 650,000	\$ -	\$ 650,000	\$ -	\$ -
2.2.17 PD5, 6 HYDRAULIC STUDY		2025 - 2026	\$ 1,500,000	\$ -	\$ 1,500,000	0%	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ -
2.2.18 PD1, 1E, 2, 2E HYDRAULIC Study		2027 - 2028	\$ 1,500,000	\$ -	\$ 1,500,000	0%	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ -
2.2.20 Delivery of Growth-Related Capital Program		2022 - 2027	\$ 1,000,000	\$ -	\$ 1,000,000	0%	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ -
<b>Subtotal Studies</b>			<b>\$ 38,012,000</b>	<b>\$ 475,000</b>	<b>\$ 37,537,000</b>		<b>\$ 15,473,296</b>	<b>\$ 22,063,704</b>	<b>\$ -</b>	<b>\$ 22,063,704</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SUBTOTAL WATER (2031) PROJECTS</b>			<b>\$ 713,226,300</b>	<b>\$ 475,000</b>	<b>\$ 712,751,300</b>		<b>\$ 522,772,302</b>	<b>\$ 189,978,998</b>	<b>\$ -</b>	<b>\$ 189,978,998</b>	<b>\$ -</b>	<b>\$ -</b>

APPENDIX C.2  
TABLE C.2-1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
WATER SERVICES

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development-Related Costs			
						BTE %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related	
<b>2.0 WATER TO 2041</b>												
<b>2.4 Prior Projects</b>												
2.4.1	HORGAN EXPANSN-STUDY/ENVIR ASSESS	DESIGN	2022 - 2022	\$ 3,403,075	\$ -	\$ 3,403,075	0%	\$ -	\$ 3,403,075	\$ -	\$ 3,403,075	\$ -
2.4.2	HORGAN EXPANSN-STUDY/ENVIR ASSESS	PLANT EXPANSION - CONSTRUCTION	2022 - 2022	\$ 82,107,406	\$ -	\$ 82,107,406	0%	\$ -	\$ 82,107,406	\$ -	\$ 82,107,406	\$ -
2.4.3	ISLAND EQUIP R&R	CHEMICAL & RESIDUALS MANAGMENT CONST	2022 - 2022	\$ 457,426	\$ -	\$ 457,426	0%	\$ -	\$ 457,426	\$ -	\$ 457,426	\$ -
2.4.4	RL CLARK W.T.P. R&R	PROCESS EQUIPMENT UPGRADE ENGINEERING	2022 - 2022	\$ 429,684	\$ -	\$ 429,684	0%	\$ -	\$ 429,684	\$ -	\$ 429,684	\$ -
2.4.5	CLARK F.P. EQUIPMENT R&R	PROCESS EQUIPMENT UPGRADE CONSTRUCTION	2022 - 2022	\$ 4,633,123	\$ -	\$ 4,633,123	0%	\$ -	\$ 4,633,123	\$ -	\$ 4,633,123	\$ -
2.4.6	ENGINEERING STUDIES	CORROSION CONTROL	2022 - 2022	\$ 582,548	\$ -	\$ 582,548	0%	\$ -	\$ 582,548	\$ -	\$ 582,548	\$ -
2.4.7	DUFFERIN RESERVOIR EXTENSION	DUFFERIN RESERVOIR EXTENSION	2022 - 2022	\$ 782,413	\$ -	\$ 782,413	0%	\$ -	\$ 782,413	\$ -	\$ 782,413	\$ -
2.4.8	DUFFERIN RESERVOIR EXTENSION	MILLIKEN P.S.&RESERVOIR EXT-DESIGN&CONT	2022 - 2022	\$ 890,297	\$ -	\$ 890,297	0%	\$ -	\$ 890,297	\$ -	\$ 890,297	\$ -
2.4.9	DUFFERIN RESERVOIR EXTENSION	DUFFERIN RES.EXT - CONSTRUCTION	2022 - 2022	\$ 20,629,209	\$ -	\$ 20,629,209	0%	\$ -	\$ 20,629,209	\$ -	\$ 20,629,209	\$ -
2.4.10	DUFFERIN RESERVOIR EXTENSION	MILLIKEN P.S.&RESERVOIR EXT-CONSTRUCTION	2022 - 2022	\$ 30,787,454	\$ -	\$ 30,787,454	0%	\$ -	\$ 30,787,454	\$ -	\$ 30,787,454	\$ -
2.4.11	TRUNK W/MAIN REPLACEMENT	W/M AVENUE RD-LAWRENCE	2022 - 2022	\$ 1,344,228	\$ -	\$ 1,344,228	0%	\$ -	\$ 1,344,228	\$ -	\$ 1,344,228	\$ -
2.4.12	TRUNK W/MAIN REPLACEMENT	AVENUE RD WM CONSTRUCTION - HI LEVELTO	2022 - 2022	\$ 34,191,351	\$ -	\$ 34,191,351	0%	\$ -	\$ 34,191,351	\$ -	\$ 34,191,351	\$ -
2.4.13	TRUNK W/MAIN EXPANSION	W/M HORGAN PLANT TO ELLESMERE	2022 - 2022	\$ 767,688	\$ -	\$ 767,688	0%	\$ -	\$ 767,688	\$ -	\$ 767,688	\$ -
2.4.14	TRUNK W/M ENHANCEMENT	BATHURST-DUPONT W/M - ENGINEERING	2022 - 2022	\$ 582,469	\$ -	\$ 582,469	0%	\$ -	\$ 582,469	\$ -	\$ 582,469	\$ -
2.4.15	TRUNK W/MAIN EXPANSION	CONSTRUCTION ON WATER MAINS-HORGAN TO	2022 - 2022	\$ 927,409	\$ -	\$ 927,409	0%	\$ -	\$ 927,409	\$ -	\$ 927,409	\$ -
2.4.16	TRUNK W/M ENHANCEMENT	SPADINA-RIVER WM CONSTRUCTION	2022 - 2022	\$ 2,685,460	\$ -	\$ 2,685,460	0%	\$ -	\$ 2,685,460	\$ -	\$ 2,685,460	\$ -
2.4.17	PUMPING EQUIPMENT - RICHVIEW PS	PUMPING EQUIPMENT - RICHVIEW PS	2022 - 2022	\$ 0	\$ -	\$ 0	0%	\$ -	\$ 0	\$ -	\$ 0	\$ -
2.4.18	TRANSMISSION R&R	PUMPING EQUIPMENT - PARKDALE, WM JOHNSON	2022 - 2022	\$ 1,743,759	\$ -	\$ 1,743,759	0%	\$ -	\$ 1,743,759	\$ -	\$ 1,743,759	\$ -
2.4.19	DIST W/MAINS NEW	DIST W/MAINS NEW	2022 - 2022	\$ 480,449	\$ -	\$ 480,449	0%	\$ -	\$ 480,449	\$ -	\$ 480,449	\$ -
2.4.20	TRUNK W/M EXPANSION	NEILSON-SHEPPARD WM CONSTRUCTION	2022 - 2022	\$ 7,029,354	\$ -	\$ 7,029,354	0%	\$ -	\$ 7,029,354	\$ -	\$ 7,029,354	\$ -
2.4.21	TRUNK WATERMAIN ENHANCEMENTS	GO HAGERMAN CROSSING	2022 - 2022	\$ 1,130,983	\$ -	\$ 1,130,983	0%	\$ -	\$ 1,130,983	\$ -	\$ 1,130,983	\$ -
2.4.22	DIST W/M REPLACEMENT	DIST W/M REPLACEMENT - 2009	2022 - 2022	\$ 8,276,162	\$ -	\$ 8,276,162	0%	\$ -	\$ 8,276,162	\$ -	\$ 8,276,162	\$ -
2.4.23	TRUNK WATERMAIN ENHANCEMENTS	D4 IMPROVEMENTS	2022 - 2022	\$ 384,790	\$ -	\$ 384,790	0%	\$ -	\$ 384,790	\$ -	\$ 384,790	\$ -
2.4.24	DIST W/M REPLACEMENT	2010 WM REPLACEMENT PROGRAM	2022 - 2022	\$ 6,047,153	\$ -	\$ 6,047,153	0%	\$ -	\$ 6,047,153	\$ -	\$ 6,047,153	\$ -
2.4.25	DIST W/M REPLACEMENT	DIST WM REPLACEMENT - 2011	2022 - 2022	\$ 945,658	\$ -	\$ 945,658	0%	\$ -	\$ 945,658	\$ -	\$ 945,658	\$ -
2.4.26	DIST W/M REPLACEMENT	WATERMAIN UPGRADES	2022 - 2022	\$ 410,688	\$ -	\$ 410,688	0%	\$ -	\$ 410,688	\$ -	\$ 410,688	\$ -
2.4.27	DIST W/M REPLACEMENT	WATERMAIN UPGRADES - 2015	2022 - 2022	\$ 708,713	\$ -	\$ 708,713	0%	\$ -	\$ 708,713	\$ -	\$ 708,713	\$ -
2.4.28	DIST W/M REPLACEMENT	DIST W/M REPLACEMENT - 2016	2022 - 2022	\$ 1,620,675	\$ -	\$ 1,620,675	0%	\$ -	\$ 1,620,675	\$ -	\$ 1,620,675	\$ -
2.4.29	DIST W/M REPLACEMENT	WATERMAIN UPGRADES - 2016	2022 - 2022	\$ 377,697	\$ -	\$ 377,697	0%	\$ -	\$ 377,697	\$ -	\$ 377,697	\$ -
2.4.30	PW - INFRASTRUCTURE STIMULUS FEDERAL	2899_SPADINA-WELLINGTON TRUNK WATERMAIN	2022 - 2022	\$ 383,036	\$ -	\$ 383,036	0%	\$ -	\$ 383,036	\$ -	\$ 383,036	\$ -
2.4.31	ENGINEERING	JOS UPDATE PHASE II	2022 - 2022	\$ 190,529	\$ -	\$ 190,529	0%	\$ -	\$ 190,529	\$ -	\$ 190,529	\$ -
<b>Subtotal Plant</b>				<b>\$214,930,888</b>	<b>\$0</b>	<b>\$214,930,888</b>		<b>\$0</b>	<b>\$214,930,888</b>	<b>\$0</b>	<b>\$214,930,888</b>	<b>\$0</b>

APPENDIX C.2  
TABLE C.2-1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
WATER SERVICES

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development-Related Costs			
						BTE %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related	
<b>2.5 Plant</b>												
2.5.1 WT&S PLANTWIDE	STANDBY POWER - PHASE 2 - ENG	2022 - 2031	\$ 8,499,000	\$ 1,801,000	\$ 6,698,000	88%	\$ 5,899,087	\$ 798,913	\$ -	\$ 798,913	\$ -	
2.5.2 WTP - Plantwide	STANDBY POWER - PHASE 2 - CONSTRUCTION	2022 - 2026	\$ 85,084,000	\$ 18,037,000	\$ 67,047,000	88%	\$ 59,049,876	\$ 7,997,124	\$ -	\$ 7,997,124	\$ -	
2.5.3 WT&S PLANTWIDE	SCRUBBER & TONNER CONNECTION IMPROVEMENTS AT WTP SCRUBBER&TONNER CONNECTION IMPROVEMENTS-WTP CONST	2022 - 2025	\$ 1,896,000	\$ -	\$ 1,896,000	88%	\$ 1,669,852	\$ 226,148	\$ -	\$ 226,148	\$ -	
2.5.4 WT&S PLANTWIDE	STANDBY POWER - FUTURE - ENG	2022 - 2024	\$ 4,425,000	\$ -	\$ 4,425,000	88%	\$ 3,897,202	\$ 527,798	\$ -	\$ 527,798	\$ -	
2.5.5 WT&S PLANTWIDE	STANDBY POWER - FUTURE - CONSTRUCTION	2023 - 2035	\$ 9,400,000	\$ 1,306,000	\$ 8,094,000	88%	\$ 7,128,577	\$ 965,423	\$ -	\$ 965,423	\$ -	
2.5.6 WT&S PLANTWIDE	STANDBY POWER - FUTURE - CONSTRUCTION	2025 - 2035	\$ 57,500,000	\$ 5,936,000	\$ 51,564,000	88%	\$ 45,413,693	\$ 6,150,367	\$ -	\$ 6,150,367	\$ -	
2.5.7 RL CLARK W.T.P. R&R	PROCESS EQUIPMENT UPGRADE ENGINEERING	2022 - 2023	\$ 307,000	\$ -	\$ 307,000	88%	\$ 270,382	\$ 36,618	\$ -	\$ 36,618	\$ -	
2.5.8 ISLAND W.T.P. R&R	CHEMICAL & RESIDUALS MANAGMENT ENGINEERING	2022 - 2028	\$ 5,972,000	\$ -	\$ 5,972,000	88%	\$ 5,259,681	\$ 712,319	\$ -	\$ 712,319	\$ -	
2.5.9 ISLAND W.T.P. R&R	CHEMICAL & RESIDUALS MANAGEMENT CONST	2022 - 2027	\$ 56,360,000	\$ -	\$ 56,360,000	88%	\$ 49,637,583	\$ 6,722,417	\$ -	\$ 6,722,417	\$ -	
<b>Subtotal Plant</b>			<b>\$229,443,000</b>	<b>\$27,080,000</b>	<b>\$202,363,000</b>		<b>\$178,225,873</b>	<b>\$24,137,127</b>	<b>\$0</b>	<b>\$24,137,127</b>	<b>\$0</b>	
<b>2.6 Storage and Pumping Stations</b>												
2.6.1 TRANSMISSION R&R	DOWNSVIEW PS - Construction	2022 - 2025	\$ 7,500,000	\$ -	\$ 7,500,000	88%	\$ 6,605,427	\$ 894,573	\$ -	\$ 894,573	\$ -	
2.6.2 WATER SUSTAINABILITY PROGRAM	WATER SUSTAINABILITY PROG STANDBY POWER-ELLESMERE	2022 - 2023	\$ 2,016,000	\$ 746,000	\$ 1,270,000	88%	\$ 1,118,519	\$ 151,481	\$ -	\$ 151,481	\$ -	
2.6.3 WATER SUSTAINABILITY PROGRAM	STANDBY POWER - ROSEHILL	2022 - 2023	\$ 595,000	\$ 197,000	\$ 398,000	88%	\$ 350,528	\$ 47,472	\$ -	\$ 47,472	\$ -	
<b>Subtotal Storage and Pumping Stations</b>			<b>\$ 10,111,000</b>	<b>\$ 943,000</b>	<b>\$ 9,168,000</b>		<b>\$ 8,074,474</b>	<b>\$1,093,526</b>	<b>\$0</b>	<b>\$1,093,526</b>	<b>\$0</b>	
<b>2.7 Trunks</b>												
2.7.1 DOWNSVIEW MAIN (KEELE PS TO DOWNSVIEW) Engineering	DOWNSVIEW MAIN (KEELE PS TO DOWNSVIEW) Engineering	2022 - 2027	\$ 4,390,000	\$ -	\$ 4,390,000	0%	\$ -	\$ 4,390,000	\$ -	\$ 4,390,000	\$ -	
2.7.2 HORGAN TRUNK MAIN EXPANSION	DOWNSVIEW MAIN (KEELE PS TO DOWNSVIEW) Construction	2022 - 2025	\$ 57,000,000	\$ -	\$ 57,000,000	0%	\$ -	\$ 57,000,000	\$ -	\$ 57,000,000	\$ -	
2.7.3 JOS - VICTORIA PARK W/M - ENGINEERING	JOS - VICTORIA PARK W/M - ENGINEERING	2038 - 2041	\$ 3,000,000	\$ -	\$ 3,000,000	48%	\$ 1,440,000	\$ 1,560,000	\$ -	\$ 1,560,000	\$ -	
2.7.4 JOS - VICTORIA PARK W/M - CONST	JOS - VICTORIA PARK W/M - CONST	2041 - 2041	\$ 54,000,000	\$ -	\$ 54,000,000	48%	\$ 25,920,000	\$ 28,080,000	\$ -	\$ 28,080,000	\$ -	
2.7.5 TRUNK WATERMAIN EXPANSION	JOS - WM from Scar PS to St. Clair and Midland (ENG)	2022 - 2023	\$ 260,000	\$ 59,000	\$ 201,000	48%	\$ 96,480	\$ 104,520	\$ -	\$ 104,520	\$ -	
2.7.6 TRUNK WATERMAIN EXPANSION	JOS - WM from Scar PS to St. Clair and Midland (CONST)	2022 - 2023	\$ 1,772,000	\$ 403,000	\$ 1,369,000	48%	\$ 657,120	\$ 711,880	\$ -	\$ 711,880	\$ -	
2.7.7 TRUNK W/MAIN EXPANSION	JOS - HORGAN TO ELLESMERE WM - ENGINEERING	2032 - 2041	\$ 5,460,000	\$ -	\$ 5,460,000	48%	\$ 2,620,800	\$ 2,839,200	\$ -	\$ 2,839,200	\$ -	
2.7.8 TRUNK W/MAIN EXPANSION	JOS - HORGAN TO ELLESMERE WM - CONSTRUCTION	2032 - 2041	\$ 95,000,000	\$ -	\$ 95,000,000	48%	\$ 45,600,000	\$ 49,400,000	\$ -	\$ 49,400,000	\$ -	
<b>Subtotal Trunks</b>			<b>\$ 220,882,000</b>	<b>\$ 462,000</b>	<b>\$ 220,420,000</b>		<b>\$ 76,334,400</b>	<b>\$ 144,085,600</b>	<b>\$ -</b>	<b>\$ 144,085,600</b>	<b>\$ -</b>	

APPENDIX C.2  
TABLE C.2-1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
WATER SERVICES

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development-Related Costs			
						BTE %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related	
<b>2.8 Mains</b>												
2.8.1 DIST W/M REPLACEMENT	10 YEAR WATERMAIN REPLACEMENT	2025 - 2041	\$ 666,100,000	\$ -	\$ 666,100,000	92%	\$ 615,514,763	\$ 50,585,237	\$ -	\$ 50,585,237	\$ -	
2.8.2 LAWRENCE ALLAN REVITALIZATION PLAN	LARP - INTERNAL - PHASE 3	2029 - 2041	\$ 8,600,000	\$ -	\$ 8,600,000	0%	\$ -	\$ 8,600,000	\$ -	\$ 8,600,000	\$ -	
2.8.3 Site Wide Municipal Infrastructure - assumed 50:50 water and wastewater	Site Wide Municipal Infrastructure - assumed 50:50 water and wastewater	2022 - 2022	\$ 64,771,747	\$ 43,397,070	\$ 21,374,677	0%	\$ -	\$ 21,374,677	\$ -	\$ 21,374,677	\$ -	
2.8.4 Port Lands Infrastructure and Public Realm Watermain Upgrades (Eastern, Morse, Heward, Woodfield and Leslie)	Unilever Precinct Site Wide Servicing (water, sanitary and storm)	2023 - 2026	\$ 7,394,231	\$ -	\$ 7,394,231	0%	\$ -	\$ 7,394,231	\$ -	\$ 7,394,231	\$ -	
2.8.5 Port Lands Infrastructure and Public Realm	Watermain upgrade(Eastern, Morse, Heward, Woodfield and Leslie)	2036 - 2041	\$ 6,355,867	\$ -	\$ 6,355,867	0%	\$ -	\$ 6,355,867	\$ -	\$ -	\$ 6,355,867	
2.8.6 Port Lands Infrastructure and Public Realm	Commissioners Watermain Upgrade	2023 - 2028	\$ 5,957,217	\$ -	\$ 5,957,217	0%	\$ -	\$ 5,957,217	\$ -	\$ 5,957,217	\$ -	
2.8.7 Port Lands Infrastructure and Public Realm	Carlaw Watermain Replacement	2030 - 2030	\$ 1,348,576.95	\$ -	\$ 1,348,577	0%	\$ -	\$ 1,348,577	\$ -	\$ 1,348,577	\$ -	
2.8.8 Port Lands Infrastructure and Public Realm	McCleary District and Media City Site Wide Servicing	2029 - 2030	\$ 7,962,788.33	\$ -	\$ 7,962,788	0%	\$ -	\$ 7,962,788	\$ -	\$ 7,962,788	\$ -	
2.8.9 Turning Basin District Site wide Servicing - assumed 50:50 water and wastewater	Turning Basin Site wide Servicing assume 50/50 water and waste water	2022 - 2031	\$ 3,602,855.00	\$ -	\$ 3,602,855	0%	\$ -	\$ 3,602,855	\$ -	\$ 3,602,855	\$ -	
2.8.10 Port Lands Infrastructure and Public Realm	Caroline Sanitary Sewer and Watermain	2029 - 2030	\$ 4,317,042.20	\$ -	\$ 4,317,042	0%	\$ -	\$ 4,317,042	\$ -	\$ 4,317,042	\$ -	
2.8.11 Port Lands Infrastructure and Public Realm	Watermain on Munitions and Villers Street	2022 - 2031	\$ 1,209,995	\$ -	\$ 1,209,995	0%	\$ -	\$ 1,209,995	\$ -	\$ 1,209,995	\$ -	
2.8.12 Port Lands Infrastructure and Public Realm	Leslie/Unwin Watermain	2029 - 2030	\$ 12,394,539.36	\$ -	\$ 12,394,539	0%	\$ -	\$ 12,394,539	\$ -	\$ 9,218,561	\$ 3,175,978	
2.8.13 Construct new watermain across the Ship Channel at Broadview (allowance)	Construct New Watermain across Ship Channel at Broadview	2036 - 2041	\$ 3,989,872.64	\$ -	\$ 3,989,873	0%	\$ -	\$ 3,989,873	\$ -	\$ -	\$ 3,989,873	
<b>Subtotal Mains</b>			<b>\$ 794,004,731</b>	<b>\$ 43,397,070</b>	<b>\$ 750,607,661</b>		<b>\$ 615,514,763</b>	<b>\$ 135,092,898</b>	<b>\$ -</b>	<b>\$ 121,571,180</b>	<b>\$ 13,521,718</b>	
<b>SUBTOTAL WATER (2041) PROJECTS</b>			<b>\$ 1,469,371,619</b>	<b>\$ 71,882,070</b>	<b>\$ 1,397,489,549</b>		<b>\$ 878,149,510</b>	<b>\$ 519,340,039</b>	<b>\$ -</b>	<b>\$ 505,818,321</b>	<b>\$ 13,521,718</b>	
<b>SUBTOTAL WATER (2031) PROJECTS</b>			<b>\$ 713,226,300</b>	<b>\$ 475,000</b>	<b>\$ 712,751,300</b>		<b>\$ 522,772,302</b>	<b>\$ 189,978,998</b>	<b>\$ -</b>	<b>\$ 189,978,998</b>	<b>\$ -</b>	
<b>SUBTOTAL WATER (2041) PROJECTS</b>			<b>\$ 1,469,371,619</b>	<b>\$ 71,882,070</b>	<b>\$ 1,397,489,549</b>		<b>\$ 878,149,510</b>	<b>\$ 519,340,039</b>	<b>\$ -</b>	<b>\$ 505,818,321</b>	<b>\$ 13,521,718</b>	
<b>TOTAL ALL PROJECTS</b>			<b>\$ 2,182,597,919</b>	<b>\$ 72,357,070</b>	<b>\$ 2,110,240,849</b>		<b>\$ 1,400,921,813</b>	<b>\$ 709,319,036</b>	<b>\$ -</b>	<b>\$ 695,797,319</b>	<b>\$ 13,521,718</b>	

WATER 2022-2031		
<b>Residential Development Charge Calculation</b>		
Residential Share of 2022 - 2031 DC Eligible Costs	67%	\$ 126,550,772.36
10-Year Growth in Population in New Permits Issued		252,885
Unadjusted Development Charge Per Capita		<b>\$500.43</b>
<b>Non-Residential Development Charge Calculation</b>		
Non-Residential Share of 2022-2031 DC Eligible Costs	33%	\$63,428,225
10-Year Growth in Employees in New Space		175,700
Unadjusted Development Charge Per Employee		<b>\$361.00</b>
WATER 2022-2041		
<b>Residential Development Charge Calculation</b>		
Residential Share of 2022 - 2041 DC Eligible Costs	70%	\$352,138,450
20-Year Growth in Population in New Permits Issued		432,243
Unadjusted Development Charge Per Capita		<b>\$814.68</b>
<b>Non-Residential Development Charge Calculation</b>		
Non-Residential Share of 2022 - 2041 DC Eligible Costs	30%	\$153,679,871
20-Year Growth in Employees in New Space		274,900
Unadjusted Development Charge Per Employee		<b>\$559.04</b>

APPENDIX C.2

TABLE C.2-2

CITY OF TORONTO  
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
 WATER MANAGEMENT  
 RESIDENTIAL DEVELOPMENT CHARGE (2022 - 2031)  
 (in \$000)

WATER 10-YEAR (RESIDENTIAL)	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$0.0	(\$6,306.1)	(\$8,221.3)	(\$15,908.1)	(\$17,649.7)	(\$48,671.3)	(\$42,226.9)	(\$33,684.8)	(\$20,902.6)	(\$10,728.3)	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Water 10-Year (Residential): Non Inflated	\$23,117.8	\$17,185.2	\$24,024.8	\$14,085.2	\$39,571.4	\$3,879.3	\$1,963.3	\$1,230.2	\$746.8	\$746.8	<b>\$126,550.8</b>
- Water 10-Year (Residential): Inflated	\$23,117.8	\$17,528.9	\$24,995.4	\$14,947.3	\$42,833.4	\$4,283.1	\$2,211.0	\$1,413.1	\$874.9	\$892.4	<b>\$133,097.4</b>
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	<b>252,885</b>
REVENUE											
- DC Receipts: Inflated	\$16,980.5	\$16,002.6	\$17,954.3	\$14,103.9	\$13,586.8	\$13,247.6	\$12,888.8	\$15,796.2	\$12,004.1	\$12,023.8	<b>\$144,588.5</b>
INTEREST											
- Interest on Opening Balance	\$0.0	(\$346.8)	(\$452.2)	(\$874.9)	(\$970.7)	(\$2,676.9)	(\$2,322.5)	(\$1,852.7)	(\$1,149.6)	(\$590.1)	<b>(\$11,236.5)</b>
- Interest on In-year Transactions	(\$168.8)	(\$42.0)	(\$193.6)	(\$23.2)	(\$804.3)	\$156.9	\$186.9	\$251.7	\$194.8	\$194.8	<b>(\$246.9)</b>
TOTAL REVENUE	\$16,811.7	\$15,613.8	\$17,308.5	\$13,205.8	\$11,811.8	\$10,727.5	\$10,753.2	\$14,195.2	\$11,049.2	\$11,628.5	<b>\$133,105.2</b>
CLOSING CASH BALANCE	(\$6,306.1)	(\$8,221.3)	(\$15,908.1)	(\$17,649.7)	(\$48,671.3)	(\$42,226.9)	(\$33,684.8)	(\$20,902.6)	(\$10,728.3)	\$7.8	

2022 Adjusted Charge Per Capita	\$527
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<b>Allocation of Capital Program</b>	
Residential Sector	66.6%
Non-Residential Sector	33.4%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX C.2  
TABLE C.2-2

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
WATER MANAGEMENT  
RESIDENTIAL DEVELOPMENT CHARGE (2022 - 2041)  
(in \$000)

WATER TO 2041 (RESIDENTIAL)	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
OPENING CASH BALANCE	\$98,772.0	(\$59,919.2)	(\$59,958.4)	(\$57,574.8)	(\$62,577.0)	(\$57,697.8)	(\$50,425.6)	(\$41,820.9)	(\$37,707.0)	(\$39,322.9)	(\$31,043.5)
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Water To 2041 (Residential): Non Inflated	\$177,978.8	\$15,498.4	\$15,132.2	\$17,470.5	\$7,355.0	\$4,954.6	\$3,665.2	\$10,847.0	\$11,785.9	\$3,363.7	\$6,609.8
- Water To 2041 (Residential): Inflated	\$177,978.8	\$15,808.4	\$15,743.6	\$18,539.9	\$7,961.3	\$5,470.3	\$4,127.6	\$12,459.8	\$13,809.1	\$4,020.0	\$8,057.3
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	18,216
REVENUE											
- DC Receipts: Inflated	\$20,170.3	\$19,008.7	\$21,327.2	\$16,753.4	\$16,139.1	\$15,736.2	\$15,310.0	\$18,763.6	\$14,259.2	\$14,282.5	\$13,900.5
INTEREST											
- Interest on Opening Balance	\$3,457.0	(\$3,295.6)	(\$3,297.7)	(\$3,166.6)	(\$3,441.7)	(\$3,173.4)	(\$2,773.4)	(\$2,300.2)	(\$2,073.9)	(\$2,162.8)	(\$1,707.4)
- Interest on In-year Transactions	(\$4,339.7)	\$56.0	\$97.7	(\$49.1)	\$143.1	\$179.7	\$195.7	\$110.3	\$7.9	\$179.6	\$102.3
TOTAL REVENUE	\$19,287.6	\$15,769.2	\$18,127.2	\$13,537.6	\$12,840.5	\$12,742.5	\$12,732.3	\$16,573.8	\$12,193.2	\$12,299.3	\$12,295.3
CLOSING CASH BALANCE	(\$59,919.2)	(\$59,958.4)	(\$57,574.8)	(\$62,577.0)	(\$57,697.8)	(\$50,425.6)	(\$41,820.9)	(\$37,707.0)	(\$39,322.9)	(\$31,043.5)	(\$26,805.5)

WATER TO 2041 (RESIDENTIAL)	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	(\$26,805.5)	(\$22,492.7)	(\$13,725.7)	(\$9,324.8)	(\$4,281.8)	\$999.6	\$6,282.7	\$16,852.0	\$22,742.7	\$0.0
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS										
- Water To 2041 (Residential): Non Inflated	\$6,609.8	\$6,609.8	\$6,609.8	\$6,168.9	\$6,168.9	\$6,440.4	\$6,440.4	\$6,440.4	\$25,989.0	\$352,138.5
- Water To 2041 (Residential): Inflated	\$8,218.5	\$8,382.8	\$8,550.5	\$8,139.7	\$8,302.5	\$8,841.2	\$9,018.1	\$9,198.4	\$37,861.0	\$390,488.7
NEW RESIDENTIAL DEVELOPMENT										
- Population Growth in New Permits Issued	17,866	22,943	16,816	16,465	16,290	16,290	21,892	16,115	16,465	432,243
REVENUE										
- DC Receipts: Inflated	\$13,906.0	\$18,214.9	\$13,617.6	\$13,600.0	\$13,724.5	\$13,999.0	\$19,189.5	\$14,408.1	\$15,015.5	\$321,325.9
INTEREST										
- Interest on Opening Balance	(\$1,474.3)	(\$1,237.1)	(\$754.9)	(\$512.9)	(\$235.5)	\$35.0	\$219.9	\$589.8	\$796.0	(\$26,509.6)
- Interest on In-year Transactions	\$99.5	\$172.1	\$88.7	\$95.6	\$94.9	\$90.3	\$178.0	\$91.2	(\$628.3)	(\$3,034.8)
TOTAL REVENUE	\$12,531.3	\$17,149.9	\$12,951.3	\$13,182.7	\$13,583.9	\$14,124.3	\$19,587.4	\$15,089.1	\$15,183.2	\$291,781.5
CLOSING CASH BALANCE	(\$22,492.7)	(\$13,725.7)	(\$9,324.8)	(\$4,281.8)	\$999.6	\$6,282.7	\$16,852.0	\$22,742.7	\$64.9	

2022 Adjusted Charge Per Capita	\$626
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Reserve Fund Balance	\$116,202,328
Residential Share	85% \$ 98,771,979
Non-Residential Share	15% \$ 17,430,349

Allocation of Capital Program	
Residential Sector	69.6%
Non-Residential Sector	30.4%
Rates for 2022	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C.2  
TABLE C.2-2

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
WATER MANAGEMENT  
NON-RESIDENTIAL DEVELOPMENT CHARGE (2022 - 2031)  
(in \$000)

WATER 10-YEAR (NON-RESIDENTIAL)	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$0.0	(\$4,918.9)	(\$7,090.4)	(\$13,083.9)	(\$14,087.0)	(\$29,358.1)	(\$25,518.4)	(\$20,258.1)	(\$14,145.6)	(\$7,263.6)	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Water 10-Year (Non-Residential): Non Inflated	\$11,586.8	\$8,613.4	\$12,041.4	\$7,059.6	\$19,833.5	\$1,944.3	\$984.0	\$616.6	\$374.3	\$374.3	<b>\$63,428.2</b>
- Water 10-Year (Non-Residential): Inflated	\$11,586.8	\$8,785.6	\$12,527.9	\$7,491.7	\$21,468.4	\$2,146.7	\$1,108.2	\$708.2	\$438.5	\$447.3	<b>\$66,709.4</b>
NEW NON-RESIDENTIAL DEVELOPMENT											
- Employees in New Space	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	<b>175,700</b>
REVENUE											
- DC Receipts: Inflated	\$6,799.6	\$6,935.6	\$7,074.3	\$7,215.8	\$7,360.1	\$7,507.3	\$7,657.4	\$7,810.6	\$7,966.8	\$8,126.1	<b>\$74,453.6</b>
INTEREST											
- Interest on Opening Balance	\$0.0	(\$270.5)	(\$390.0)	(\$719.6)	(\$774.8)	(\$1,614.7)	(\$1,403.5)	(\$1,114.2)	(\$778.0)	(\$399.5)	<b>(\$7,464.8)</b>
- Interest on In-year Transactions	(\$131.6)	(\$50.9)	(\$150.0)	(\$7.6)	(\$388.0)	\$93.8	\$114.6	\$124.3	\$131.7	\$134.4	<b>(\$129.2)</b>
TOTAL REVENUE	\$6,667.9	\$6,614.2	\$6,534.4	\$6,488.6	\$6,197.3	\$5,986.4	\$6,368.5	\$6,820.7	\$7,320.5	\$7,861.0	<b>\$66,859.6</b>
CLOSING CASH BALANCE	(\$4,918.9)	(\$7,090.4)	(\$13,083.9)	(\$14,087.0)	(\$29,358.1)	(\$25,518.4)	(\$20,258.1)	(\$14,145.6)	(\$7,263.6)	\$150.1	

2022 Adjusted Charge Per Employee **\$387**

**Allocation of Capital Program**

Residential Sector	66.6%
Non-Residential Sector	33.4%

**Rates for 2022**

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

APPENDIX C.2  
TABLE C.2-2

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
WATER MANAGEMENT  
NON-RESIDENTIAL DEVELOPMENT CHARGE (2022 - 2041)  
(in \$000)

WATER TO 2041 (NON-RESIDENTIAL)	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
OPENING CASH BALANCE	\$17,430.3	(\$51,839.7)	(\$51,681.4)	(\$51,285.1)	(\$51,904.0)	(\$47,650.9)	(\$41,844.8)	(\$34,906.0)	(\$31,064.2)	(\$27,384.2)	(\$18,924.6)
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Water To 2041 (Non-Residential): Non Inflated	\$77,673.3	\$6,763.8	\$6,604.0	\$7,624.5	\$3,209.9	\$2,162.3	\$1,599.6	\$4,733.9	\$5,143.6	\$1,468.0	\$2,884.6
- Water To 2041 (Non-Residential): Inflated	\$77,673.3	\$6,899.1	\$6,870.8	\$8,091.2	\$3,474.5	\$2,387.3	\$1,801.4	\$5,437.7	\$6,026.5	\$1,754.4	\$3,516.4
NEW NON-RESIDENTIAL DEVELOPMENT											
- Employees in New Space	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	9,920
REVENUE											
- DC Receipts: Inflated	\$9,663.5	\$9,856.8	\$10,053.9	\$10,255.0	\$10,460.1	\$10,669.3	\$10,882.7	\$11,100.3	\$11,322.3	\$11,548.8	\$6,650.8
INTEREST											
- Interest on Opening Balance	\$610.1	(\$2,851.2)	(\$2,842.5)	(\$2,820.7)	(\$2,854.7)	(\$2,620.8)	(\$2,301.5)	(\$1,919.8)	(\$1,708.5)	(\$1,506.1)	(\$1,040.9)
- Interest on In-year Transactions	(\$1,870.3)	\$51.8	\$55.7	\$37.9	\$122.2	\$144.9	\$158.9	\$99.1	\$92.7	\$171.4	\$54.9
TOTAL REVENUE	\$8,403.3	\$7,057.3	\$7,267.1	\$7,472.2	\$7,727.6	\$8,193.4	\$8,740.1	\$9,279.6	\$9,706.5	\$10,214.0	\$5,664.8
CLOSING CASH BALANCE	(\$51,839.7)	(\$51,681.4)	(\$51,285.1)	(\$51,904.0)	(\$47,650.9)	(\$41,844.8)	(\$34,906.0)	(\$31,064.2)	(\$27,384.2)	(\$18,924.6)	(\$16,776.1)

WATER TO 2041 (NON-RESIDENTIAL)	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	(\$16,776.1)	(\$14,445.7)	(\$11,922.0)	(\$9,193.2)	(\$5,988.2)	(\$2,532.8)	\$1,022.9	\$4,827.6	\$8,840.8	\$0.0
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS										
- Water To 2041 (Non-Residential): Non Inflated	\$2,884.6	\$2,884.6	\$2,884.6	\$2,692.2	\$2,692.2	\$2,810.7	\$2,810.7	\$2,810.7	\$11,342.1	\$153,679.9
- Water To 2041 (Non-Residential): Inflated	\$3,986.7	\$3,658.4	\$3,731.6	\$3,552.3	\$3,623.4	\$3,858.5	\$3,935.7	\$4,014.4	\$16,523.3	\$170,416.6
NEW NON-RESIDENTIAL DEVELOPMENT										
- Employees in New Space	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	274,900
REVENUE										
- DC Receipts: Inflated	\$6,783.9	\$6,919.5	\$7,057.9	\$7,199.1	\$7,343.1	\$7,489.9	\$7,639.7	\$7,792.5	\$7,948.4	\$178,637.4
INTEREST										
- Interest on Opening Balance	(\$922.7)	(\$794.5)	(\$655.7)	(\$505.6)	(\$329.4)	(\$139.3)	\$35.8	\$169.0	\$309.4	(\$24,689.6)
- Interest on In-year Transactions	\$56.0	\$57.1	\$58.2	\$63.8	\$65.1	\$63.6	\$64.8	\$66.1	(\$235.8)	(\$622.0)
TOTAL REVENUE	\$5,917.1	\$6,182.1	\$6,460.4	\$6,757.3	\$7,078.8	\$7,414.2	\$7,740.3	\$8,027.6	\$8,022.0	\$153,325.8
CLOSING CASH BALANCE	(\$14,445.7)	(\$11,922.0)	(\$9,193.2)	(\$5,988.2)	(\$2,532.8)	\$1,022.9	\$4,827.6	\$8,840.8	\$339.5	

2022 Adjusted Charge Per Employee	\$550
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Reserve Fund Balance	\$116,202,328
Residential Share	85% \$ 98,771,979
Non-Residential Share	15% \$ 17,430,349

Allocation of Capital Program	
Residential Sector	69.6%
Non-Residential Sector	30.4%
Rates for 2022	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



**Appendix C.3**  
**Sanitary Sewer**

# Sanitary Sewer

Toronto Water is responsible for the emplacement and operation of the City's Sanitary Sewer plant and linear network. Toronto Water is also responsible for the City's Water and Storm Water Management facilities which are discussed in Appendix C.2 and C.4, respectively.

This appendix provides an outline of the development-related capital forecast for Sanitary Sewer, the calculation of the "unadjusted" DC and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the forecast have been provided by Toronto Water and Waterfront Toronto staff and were informed based on the current and proposed capital budget, previous DC studies, and other long-range planning documents.

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

The following discusses the individual components included in the Sanitary Sewer Service category. The analysis is set out in the tables which follow. The tables include:

Table C.3-1      2022–2031 and 2022-2041 Development-Related Capital forecast and Calculation of the Growth-Related Net Capital Costs

Table C.3-2      Cash Flow Analysis

## **A. Development-Related Capital Forecast**

The development-related capital forecast that will benefit development occurring over the 2022–2031 period includes a variety of sewer main projects (\$242.34 million) and studies (\$79.58 million) for the provision of Sanitary Sewer services in the City and amounts to a total gross cost of \$321.92 million, as shown in Table C.3-1.

The projects that will benefit development occurring over the 2022-2041 planning period amount to a total gross cost of \$7.27 billion. Of this amount, approximately \$2.18 billion relates to wastewater treatment plants. This includes improvements to the Ashbridges Bay, Highland Creek, and Humber facilities. The second largest component of the capital forecast relates to wet weather flow and flood protection, at \$2.23 billion. Priority linear sanitary capacity projects include basement flooding relief programs and total \$1.65 billion in gross costs. The capital program additionally includes various development-related pumping station, trunk, and main projects, as well as remaining DC-eligible shares of prior projects.

In total, the capital forecast for the 2022-2031 and 2022-2041 planning period equals \$7.59 billion.

## **B. Calculation of Discounted Development-Related Capital Costs**

### **i. Grants, Subsidies and Other Recoveries**

Approximately \$71.27 million in grants, subsidies is allocated within the 2022-2041 planning period. This amount is netted off the DC calculation.

### **ii. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the

rationale for the reductions. The identified benefit to existing shares include costs that meet the needs of existing development, including past development. Generally speaking, shares have been deducted from the net cost of projects that account for portions of the project that relate to state-of-good-repair or the replacement or reconstruction of existing facilities. Those projects that are completely new are deemed to be entirely development-related and no replacement shares have been deducted from the net cost.

For the majority of infrastructure upgrades or replacements that were deemed to provide a benefit to the existing community, shares of current future population and employment growth over the 2022-2031 and 2022-2041 planning periods were used.

In total, \$6.06 billion is identified as the replacement and benefit to existing share over the 2022-2031 and 2022-2041 planning periods.

### **iii. Prior DC Funding**

Certain projects have had DCs collected and applied against a portion of the DC eligible project costs. This amount of \$15.52 million has been removed from the capital forecast.

### **iv. Available DC Reserve Funds**

The available reserve fund balance for Sanitary Sewer is \$60.94 million. This amount has been removed from the development charge calculation and accounted for in the cash flow analysis.

### **v. Other Development Related Shares**

A total amount of \$20.93 million in projects costs is considered to relate to development occurring after 2041, and has been removed from the DC calculation.

## **vi. 2022-2041 In-Period Eligible Costs**

After the statutory deductions, the development charge eligible costs that are recovered in-period 2022-2031 is reduced to \$80.71 million and in-period 2022-2041 is reduced to \$1.34 billion, for a total of \$1.42 billion in DC eligible costs.

## **C. Calculation of Residential and Non-Residential Discounted Development-Related Capital Costs**

### **i. Residential and Non-Residential Allocation**

The development-related costs within the 2022-2031 planning period have been allocated 67 per cent to residential development and 33 per cent to non-residential development. For the 2022-2041 planning period, development-related costs have been allocated 70 per cent to residential and 30 per cent to non-residential development. These percentages are based on shares of ten-year (2022-2031) and 20-year (2022-2041) shares of net population and employment growth.

The \$53.76 million identified for 2022-2031 in residential development-related net capital costs is divided by the population forecast from new permits issued units of 252,885, yielding a per capita charge of \$212.60 before cash flow adjustments. The non-residential unadjusted charge per employee is calculated by taking the \$26.95 million allocated to the non-residential sector and dividing it by 175,700 employees. This yields an unadjusted charge of \$153.36 per employee.

The \$935.97 million identified for 2022-2041 in residential development-related net capital costs is divided by the population forecast from new permits issued units of 432,243, yielding a per capita charge of \$2,165.38 before cash flow adjustments. The non-residential unadjusted charge per employee is calculated by taking the \$408.47 million allocated to the non-residential sector and dividing it by 274,900 employees. This yields an unadjusted charge of \$1,485.90 per employee.

## D. Cash Flow Analysis

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

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

Table C.3-2 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per employee for the non-residential DCs. The 2022-2031 and 2022-2041 planning periods are cash flowed separately but combined to total the adjusted charge per capita and per employee. After cash flow consideration, the residential calculated charge decreases to \$2,363 per capita. The non-residential charge after cash flow increases to \$1,686 per employee.

The following table summarizes the calculation of the Sanitary Sewer DC.

SANITARY SEWER SERVICES					
2018-2027 & 2018-2041		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/employee	\$/capita	\$/employee
\$7,590,471,843	\$1,425,151,335	\$2,377.97	\$1,639.27	<b>\$2,363</b>	<b>\$1,686</b>

APPENDIX C.3  
TABLE C.3-1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
SANITARY SEWER SERVICES

Project Description	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development-Related Costs			
						BTE %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related	
<b>1.0 SANITARY SEWER (2031)</b>												
<b>1.1 Mains</b>												
1.1.1	NEW SEWER CONSTRUCTION	NEW SEWERS	2022 - 2023	\$ 510,000	\$ -	\$ 510,000	0%	\$ -	\$ 510,000	\$ -	\$ 510,000	\$ -
1.1.2	NEW SEWER CONSTRUCTION	WATERFRONT SANITARY MASTER SERVICING PLAN IMPL	2022 - 2027	\$ 27,392,000	\$ -	\$ 27,392,000	50%	\$ 13,696,000	\$ 13,696,000	\$ -	\$ 13,696,000	\$ -
1.1.3	IMPLEMENTATION - FUTURE	WATERFRONT SANITARY MASTER SERV PLAN IMPL FUTURE	2023 - 2030	\$ 42,060,000	\$ -	\$ 42,060,000	50%	\$ 21,030,000	\$ 21,030,000	\$ -	\$ 21,030,000	\$ -
1.1.4	NEW SEWER CONSTRUCTION	DOWNSVIEW LANDS EXTERNAL UPGRADES	2022 - 2024	\$ 6,000,000	\$ -	\$ 6,000,000	0%	\$ -	\$ 6,000,000	\$ -	\$ 6,000,000	\$ -
1.1.5	NEW SEWER CONSTRUCTION	SHEPPARD SANITARY SEWER AT EAST DON STS	2022 - 2024	\$ 15,001,000	\$ -	\$ 15,001,000	38%	\$ 5,667,378	\$ 9,333,622	\$ -	\$ 9,333,622	\$ -
1.1.6	NEW SEWER CONSTRUCTION	NEW SEWERS - FUTURE	2024 - 2031	\$ 7,500,000	\$ -	\$ 7,500,000	0%	\$ -	\$ 7,500,000	\$ -	\$ 7,500,000	\$ -
1.1.7	SEWER REPLACEMENT PROGRAM	SEWER REPLC - 2018 PROGRAM	2022 - 2022	\$ 98,000	\$ -	\$ 98,000	92%	\$ 90,558	\$ 7,442	\$ -	\$ 7,442	\$ -
1.1.8	SEWER REPLACEMENT PROGRAM	CSP RENEWAL	2022 - 2023	\$ 122,000	\$ -	\$ 122,000	92%	\$ 112,735	\$ 9,265	\$ -	\$ 9,265	\$ -
1.1.9	SEWER REPLACEMENT PROGRAM	SEWER REPLC - 2019 -2021 PROGRAM	2022 - 2024	\$ 13,596,000	\$ -	\$ 13,596,000	92%	\$ 12,563,487	\$ 1,032,513	\$ -	\$ 1,032,513	\$ -
1.1.10	SEWER REPLACEMENT PROGRAM	SEWER REPLC - 2022-2023 PROGRAM	2022 - 2025	\$ 36,615,000	\$ -	\$ 36,615,000	92%	\$ 33,834,369	\$ 2,780,631	\$ -	\$ 2,780,631	\$ -
1.1.11	ENGINEERING	CONSULTING FEES	2022 - 2029	\$ 46,140,000	\$ -	\$ 46,140,000	90%	\$ 41,526,000	\$ 4,614,000	\$ -	\$ 4,614,000	\$ -
1.1.12	External Sanitary Sewer (EBF)		2028 - 2028	\$ 47,304,000	\$ 24,557,243	\$ 22,746,757	0%	\$ -	\$ 22,746,757	\$ 15,520,000	\$ 7,226,757	\$ -
<b>Subtotal Mains</b>				<b>\$ 242,338,000</b>	<b>\$ 24,557,243</b>	<b>\$ 217,780,757</b>		<b>\$ 128,520,526</b>	<b>\$ 89,260,231</b>	<b>\$ 15,520,000</b>	<b>\$ 73,740,231</b>	<b>\$ -</b>
<b>1.2 Studies</b>												
1.2.1	SEWER ASSET PLANNING	SEWER ASSET PLANNING	2022 - 2026	\$ 17,610,000	\$ -	\$ 17,610,000	92%	\$ 16,272,654	\$ 1,337,346	\$ -	\$ 1,337,346	\$ -
1.2.2	SEWER ASSET PLANNING	SEWER ASSET PLANNING - 10 YEAR	2023 - 2031	\$ 60,975,000	\$ -	\$ 60,975,000	92%	\$ 56,344,412	\$ 4,630,588	\$ -	\$ 4,630,588	\$ -
1.2.3	Delivery of Growth-Related Capital Program		2022 - 2030	\$ 1,000,000	\$ -	\$ 1,000,000	0%	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
<b>Subtotal Studies</b>				<b>\$79,585,000</b>	<b>\$0</b>	<b>\$79,585,000</b>		<b>\$72,617,066</b>	<b>\$6,967,934</b>	<b>\$0</b>	<b>\$6,967,934</b>	<b>\$0</b>
<b>SUBTOTAL PROJECTS TO 2031</b>				<b>\$321,923,000</b>	<b>\$24,557,243</b>	<b>\$297,365,757</b>		<b>\$201,137,592</b>	<b>\$96,228,165</b>	<b>\$15,520,000</b>	<b>\$80,708,165</b>	<b>\$0</b>
<b>2.0 SANITARY SEWER (2041)</b>												
<b>2.1 Prior Projects</b>												
2.1.1	ASHBRIDGES BAY WWTP REHAB	P BLDG HEADWORKS - ENG DESIGN & CONTRACT ADMIN	2022 - 2022	\$ 347,000	\$ -	\$ 347,000	0%	\$ -	\$ 347,000	\$ -	\$ 347,000	\$ -
2.1.2	ASHBRIDGES BAY WWTP - LIQUID TREATMENT & HANDLING	P BLDG HEADWORKS UPGRADE	2022 - 2023	\$ 3,134,000	\$ -	\$ 3,134,000	0%	\$ -	\$ 3,134,000	\$ -	\$ 3,134,000	\$ -
2.1.3	ASHBRIDGES BAY WWTP - ODOUR CONTROL	BIOFILTERS UPGRADE & REPLACEMENT	2022 - 2022	\$ 1,161,000	\$ -	\$ 1,161,000	0%	\$ -	\$ 1,161,000	\$ -	\$ 1,161,000	\$ -
2.1.4	HUMBER WWTP - ODOUR CONTROL	ODOUR CONTROL IMPLEMENTATION - PHASE 1	2022 - 2041	\$ 10,314,000	\$ -	\$ 10,314,000	0%	\$ -	\$ 10,314,000	\$ -	\$ 10,314,000	\$ -
2.1.5	HUMBER WWTP - LIQUID TREATMENT & HANDLING	SECONDARY TREATMENT UPGRADES - SOUTH - ENGINEERING	2022 - 2027	\$ 9,512,000	\$ -	\$ 9,512,000	0%	\$ -	\$ 9,512,000	\$ -	\$ 9,512,000	\$ -
2.1.6	ASHBRIDGES BAY WWTP - SOLIDS & GAS HANDLING	WASTE ACTIVATED SLUDGE UPGRADE - ENGINEERING	2022 - 2027	\$ 15,804,000	\$ -	\$ 15,804,000	0%	\$ -	\$ 15,804,000	\$ -	\$ 15,804,000	\$ -
2.1.7	HIGHLAND CREEK WWTP - ODOUR CONTROL	ODOUR CONTROL UPGRADES - PHASE 1 CONSTR	2022 - 2023	\$ 2,749,000	\$ -	\$ 2,749,000	0%	\$ -	\$ 2,749,000	\$ -	\$ 2,749,000	\$ -
2.1.8	HIGHLAND CREEK WWTP - ODOUR CONTROL	ODOUR CONTROL UPGRADES - PHASE 1 ENG	2022 - 2024	\$ 201,000	\$ -	\$ 201,000	0%	\$ -	\$ 201,000	\$ -	\$ 201,000	\$ -
2.1.9	SEWAGE PUMPING STATION UPGRADES	SPS UPGRADES	2022 - 2024	\$ 750,000	\$ -	\$ 750,000	0%	\$ -	\$ 750,000	\$ -	\$ 750,000	\$ -
2.1.10	DON & WATERFRONT TRUNK CSO	Don & W/Front Tr/CSO Design PH1 Coxwell/Lower Don	2022 - 2024	\$ 17,517,000	\$ -	\$ 17,517,000	0%	\$ -	\$ 17,517,000	\$ -	\$ 17,517,000	\$ -
2.1.11	SEWAGE PUMPING STATION UPGRADES	SUNNYSIDE SPS REHAB	2022 - 2022	\$ 1,000	\$ -	\$ 1,000	0%	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
<b>Subtotal Prior Projects</b>				<b>\$61,490,000</b>	<b>\$0</b>	<b>\$61,490,000</b>		<b>\$0</b>	<b>\$61,490,000</b>	<b>\$0</b>	<b>\$61,490,000</b>	<b>\$0</b>

APPENDIX C.3

TABLE C.3-1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
SANITARY SEWER SERVICES

Project Description	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development-Related Costs			
						BTE %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related	
<b>2.2 Plant</b>												
2.2.1	ASHBRIDGES BAY WWTP REHAB	FERROUS UPGRADES	2022 - 2022	\$ 153,000	\$ -	\$ 153,000	88%	\$ 134,751	\$ 18,249	\$ -	\$ 18,249	\$ -
2.2.2	ASHRIDGES BAY TP YR2005	MISC MECH ENGINEERING	2022 - 2023	\$ 82,000	\$ -	\$ 82,000	88%	\$ 72,219	\$ 9,781	\$ -	\$ 9,781	\$ -
2.2.3	ASHBRIDGES BAY WWTP - EFFLUENT SYSTEM	DISINFECTION ENGINEERING	2022 - 2025	\$ 9,545,000	\$ -	\$ 9,545,000	88%	\$ 8,406,507	\$ 1,138,493	\$ -	\$ 1,138,493	\$ -
2.2.4	ASHBRIDGES BAY WWTP - EFFLUENT SYSTEM	DISINFECTION SYSTEM CONSTRUCTION	2022 - 2025	\$ 83,160,000	\$ -	\$ 83,160,000	88%	\$ 73,240,976	\$ 9,919,024	\$ -	\$ 9,919,024	\$ -
2.2.5	ASHBRIDGES BAY WWTP - EFFLUENT SYSTEM	OUTFALL ENGINEERING	2022 - 2026	\$ 15,187,000	\$ -	\$ 15,187,000	88%	\$ 13,375,550	\$ 1,811,450	\$ -	\$ 1,811,450	\$ -
2.2.6	ASHBRIDGES BAY WWTP - EFFLUENT SYSTEM	OUTFALL CONSTRUCTION	2022 - 2025	\$ 110,251,000	\$ -	\$ 110,251,000	88%	\$ 97,100,659	\$ 13,150,341	\$ -	\$ 13,150,341	\$ -
2.2.7	ASHBRIDGES BAY WWTP - LIQUID TREATMENT & HANDLING	INTEGRATED PUMPING STATION (IPS) - ENGINEERING	2022 - 2031	\$ 26,780,000	\$ -	\$ 26,780,000	88%	\$ 23,585,778	\$ 3,194,222	\$ -	\$ 3,194,222	\$ -
2.2.8	ASHBRIDGES BAY WWTP - LIQUID TREATMENT & HANDLING	INTEGRATED PUMPING STATION (IPS) - CONSTRUCTION	2022 - 2034	\$ 911,422,000	\$ -	\$ 911,422,000	88%	\$ 802,710,880	\$ 108,711,120	\$ -	\$ 108,711,120	\$ -
2.2.9	ASHBRIDGES BAY WWTP - LIQUID TREATMENT & HANDLING	FINE BUBBLE AERATION - ENGINEERING	2025 - 2032	\$ 18,150,000	\$ -	\$ 18,150,000	88%	\$ 15,985,134	\$ 2,164,866	\$ -	\$ 2,164,866	\$ -
2.2.10	ASHBRIDGES BAY WWTP - LIQUID TREATMENT & HANDLING	FINE BUBBLE AERATION - CONSTRUCTION	2031 - 2041	\$ 185,000,000	\$ -	\$ 185,000,000	88%	\$ 162,933,869	\$ 22,066,131	\$ -	\$ 22,066,131	\$ -
2.2.11	ASHBRIDGES BAY WWTP - LIQUID TREATMENT & HANDLING	AERATION TANK 12 & 13	2022 - 2031	\$ 226,839,000	\$ -	\$ 226,839,000	88%	\$ 199,782,464	\$ 27,056,536	\$ -	\$ 27,056,536	\$ -
2.2.12	ASHBRIDGES BAY WWTP - LIQUID TREATMENT & HANDLING	ODOUR CONTROL - PRIMARY TANKS 7-9 UPGRADES	2028 - 2041	\$ 61,100,000	\$ -	\$ 61,100,000	88%	\$ 53,812,213	\$ 7,287,787	\$ -	\$ 7,287,787	\$ -
2.2.13	ASHBRIDGES BAY WWTP - SOLIDS & GAS HANDLING	DIGESTERS 9-12 REFURBISH	2022 - 2025	\$ 11,931,000	\$ -	\$ 11,931,000	88%	\$ 10,507,913	\$ 1,423,087	\$ -	\$ 1,423,087	\$ -
2.2.14	ASHBRIDGES BAY WWTP - SOLIDS & GAS HANDLING	WASTE ACTIVATED SLUDGE UPGRADE - CONSTRUCTION	2022 - 2027	\$ 139,238,000	\$ -	\$ 139,238,000	88%	\$ 122,630,195	\$ 16,607,805	\$ -	\$ 16,607,805	\$ -
2.2.15	HUMBER WWTP - LIQUID TREATMENT & HANDLING	HUMBER WWTP - LIQUID TREATMENT & HANDLING	2022 - 2024	\$ 21,491,000	\$ -	\$ 21,491,000	88%	\$ 18,927,631	\$ 2,563,369	\$ -	\$ 2,563,369	\$ -
2.2.16	HUMBER WWTP - LIQUID TREATMENT & HANDLING	SECONDARY TREATMENT UPGRADES - NORTH PLANT	2023 - 2031	\$ 135,500,000	\$ -	\$ 135,500,000	88%	\$ 119,338,050	\$ 16,161,950	\$ -	\$ 16,161,950	\$ -
2.2.17	HIGHLAND CREEK WWTP UPGRADES	TRANSFORMERS AND SWITCHGEAR	2025 - 2026	\$ 2,050,000	\$ -	\$ 2,050,000	88%	\$ 1,805,483	\$ 244,517	\$ -	\$ 244,517	\$ -
2.2.18	HIGHLAND CREEK WWTP - ODOUR CONTROL	ODOUR CONTROL UPGRADES - PHASE 2	2026 - 2031	\$ 35,100,000	\$ -	\$ 35,100,000	88%	\$ 30,913,399	\$ 4,186,601	\$ -	\$ 4,186,601	\$ -
2.2.19	HIGHLAND CREEK WWTP - SOLIDS & GAS HANDLING	BMP IMPLEMENTATION & ENHANCEMENTS - ENGINEERING	2022 - 2030	\$ 16,204,000	\$ -	\$ 16,204,000	88%	\$ 14,271,245	\$ 1,932,755	\$ -	\$ 1,932,755	\$ -
2.2.20	HIGHLAND CREEK WWTP - SOLIDS & GAS HANDLING	BMP IMPLEMENTATION - CONSTRUCTION	2022 - 2029	\$ 151,652,000	\$ -	\$ 151,652,000	88%	\$ 133,563,498	\$ 18,088,502	\$ -	\$ 18,088,502	\$ -
2.2.21	HIGHLAND CREEK WWTP - SOLIDS & GAS HANDLING	BMP IMPLEMENTATION ENHANCEMENTS - CONSTRUCTION	2022 - 2029	\$ 22,050,000	\$ -	\$ 22,050,000	88%	\$ 19,419,956	\$ 2,630,044	\$ -	\$ 2,630,044	\$ -
<b>Subtotal Plant</b>				<b>\$2,182,885,000</b>	<b>\$0</b>	<b>\$2,182,885,000</b>		<b>\$1,922,518,372</b>	<b>\$260,366,628</b>	<b>\$0</b>	<b>\$260,366,628</b>	<b>\$0</b>



APPENDIX C.3

TABLE C.3-1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
SANITARY SEWER SERVICES

Project Description	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development-Related Costs		
						BTE %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related
<b>2.3 Pumping Stations</b>											
2.3.1 SEWER SYSTEM REHABILITATION	SPS SCADA UPGRADES - ENGINEERING	2022 - 2022	\$ 55,000	\$ -	\$ 55,000	88%	\$ 48,440	\$ 6,560	\$ -	\$ 6,560	\$ -
2.3.2 SEWER SYSTEM REHABILITATION	GROUP 5 SEWAGE PUMPING STATION UPGRADES	2022 - 2023	\$ 5,844,000	\$ -	\$ 5,844,000	88%	\$ 5,146,949	\$ 697,051	\$ -	\$ 697,051	\$ -
2.3.3 SEWAGE PUMPING STATION UPGRADES	SUNNYSIDE SPS - WETWELL	2022 - 2023	\$ 2,000,000	\$ -	\$ 2,000,000	88%	\$ 1,761,447	\$ 238,553	\$ -	\$ 238,553	\$ -
2.3.4 SEWAGE PUMPING STATION UPGRADES	SPS UPGRADES - GROUP 6	2022 - 2026	\$ 25,114,000	\$ -	\$ 25,114,000	88%	\$ 22,118,493	\$ 2,995,507	\$ -	\$ 2,995,507	\$ -
2.3.5 SEWAGE PUMPING STATION UPGRADES	SPS UPGRADES - GROUP 7	2022 - 2028	\$ 26,876,000	\$ -	\$ 26,876,000	88%	\$ 23,670,328	\$ 3,205,672	\$ -	\$ 3,205,672	\$ -
2.3.6 SEWAGE PUMPING STATION UPGRADES	SCOTT ST PS & SIMCOE ST PS	2022 - 2026	\$ 4,610,000	\$ -	\$ 4,610,000	88%	\$ 4,060,136	\$ 549,864	\$ -	\$ 549,864	\$ -
2.3.7 SEWAGE PUMPING STATION UPGRADES	SPS UPGRADES - GROUP 8	2024 - 2032	\$ 28,600,000	\$ -	\$ 28,600,000	88%	\$ 25,188,695	\$ 3,411,305	\$ -	\$ 3,411,305	\$ -
2.3.8 Commissioners and Don Roadway SPS Upgrade		2035 - 2035	\$ 30,000,000	\$ -	\$ 30,000,000	0%	\$ -	\$ 30,000,000	\$ -	\$ 27,000,000	\$ 3,000,000
<b>Subtotal Pumping Stations</b>			<b>\$123,099,000</b>	<b>\$0</b>	<b>\$123,099,000</b>		<b>\$81,994,488</b>	<b>\$41,104,512</b>	<b>\$0</b>	<b>\$38,104,512</b>	<b>\$3,000,000</b>
<b>2.4 Trunks</b>											
2.4.1 TRUNK SEWER SYSTEM	BLACK CREEK STS DESIGN & CONSTRUCTION	2022 - 2041	\$ 689,911,000	\$ -	\$ 689,911,000	38%	\$ 262,166,180	\$ 427,744,820	\$ -	\$ 427,744,820	\$ -
<b>Subtotal Trunks</b>			<b>\$689,911,000</b>	<b>\$0</b>	<b>\$689,911,000</b>		<b>\$262,166,180</b>	<b>\$427,744,820</b>	<b>\$0</b>	<b>\$427,744,820</b>	<b>\$0</b>
<b>2.5 Mains</b>											
2.5.1 SEWER REPLACEMENT PROGRAM	10YR SEWER REPLACEMENT	2023 - 2041	\$ 190,000,000	\$ -	\$ 190,000,000	92%	\$ 175,570,943	\$ 14,429,057	\$ -	\$ 14,429,057	\$ -
2.5.2 Port Lands Flood Protection	Site Wide Municipal Infrastructure 50/50 water and wastewater	2022 - 2024	\$ 69,727,281	\$ 46,717,278	\$ 23,010,003	0%	\$ -	\$ 23,010,003	\$ -	\$ 23,010,003	\$ -
2.5.3 Port Lands Water Infrastructure	Unilever Precinct Site Wide Servicing (water, sanitary and storm) - assumed 50:50 water and wastewater	2022 - 2031	\$ 7,394,231	\$ -	\$ 7,394,231	0%	\$ -	\$ 7,394,231	\$ -	\$ 7,394,231	\$ -
2.5.4 Port Lands Water Infrastructure	Caroline Sanitary Sewer (Eastern to Lake Shore)	2022 - 2031	\$ 2,016,881	\$ -	\$ 2,016,881	0%	\$ -	\$ 2,016,881	\$ -	\$ 2,016,881	\$ -
2.5.5 Port Lands Water Infrastructure	Commissioners Street Sanitary Sewer (Don Roadway to Carlaw Avenue)	2022 - 2031	\$ 14,699,489	\$ -	\$ 14,699,489	0%	\$ -	\$ 14,699,489	\$ -	\$ 14,699,489	\$ -
2.5.6 Port Lands Water Infrastructure	Eastern)	2022 - 2031	\$ 13,798,975	\$ -	\$ 13,798,975	0%	\$ -	\$ 13,798,975	\$ -	\$ 13,798,975	\$ -
2.5.7 Port Lands Water Infrastructure	McCleary District and Media City Site Wide Servicing - assumed 50:50 water and wastewater	2028 - 2038	\$ 7,962,788	\$ -	\$ 7,962,788	0%	\$ -	\$ 7,962,788	\$ -	\$ 7,962,788	\$ -
2.5.8 Port Lands Water Infrastructure	Turning Basin District Site wide Servicing - assumed 50:50 water and wastewater	2022 - 2031	\$ 3,602,855	\$ -	\$ 3,602,855	0%	\$ -	\$ 3,602,855	\$ -	\$ 3,602,855	\$ -
2.5.9 Port Lands Water Infrastructure	Sanitary Sewers on Munitions and Villiers Street	2022 - 2031	\$ 386,466	\$ -	\$ 386,466	0%	\$ -	\$ 386,466	\$ -	\$ 386,466	\$ -
2.5.10 Port Lands Water Infrastructure	Leslie Unwin Sanitary Sewer	2022 - 2031	\$ 24,725,241	\$ -	\$ 24,725,241	0%	\$ -	\$ 24,725,241	\$ -	\$ 6,789,247	\$ 17,935,993
<b>Subtotal Mains</b>			<b>\$334,314,207</b>	<b>\$46,717,278</b>	<b>\$287,596,929</b>		<b>\$175,570,943</b>	<b>\$112,025,986</b>	<b>\$0</b>	<b>\$94,089,993</b>	<b>\$17,935,993</b>
<b>2.6 Wet Weather Flow &amp; Flood Protection</b>											
2.6.1 DON & WATERFRONT TRUNK CSO	DCW - PHASE 1 - OFFLINE STORAGE TANK AT SHEPPARD/LESLIE	2022 - 2026	\$ 39,763,000	\$ -	\$ 39,763,000	88%	\$ 35,020,213	\$ 4,742,787	\$ -	\$ 4,742,787	\$ -
2.6.2 DON & WATERFRONT TRUNK CSO	Don & Waterfront Trunk/CSO Construction - PHASE 1	2022 - 2024	\$ 140,960,000	\$ -	\$ 140,960,000	88%	\$ 124,146,801	\$ 16,813,199	\$ -	\$ 16,813,199	\$ -
2.6.3 DON & WATERFRONT TRUNK CSO	DCW - MTI REGULATION/RTC - CONSTRUCTION	2022 - 2025	\$ 6,670,000	\$ -	\$ 6,670,000	88%	\$ 5,874,427	\$ 795,573	\$ -	\$ 795,573	\$ -
2.6.4 DON & WATERFRONT TRUNK CSO	DCW - HRT	2025 - 2034	\$ 468,100,000	\$ -	\$ 468,100,000	88%	\$ 412,266,725	\$ 55,833,275	\$ -	\$ 55,833,275	\$ -
2.6.5 DON & WATERFRONT TRUNK CSO	DCW - COXWELL CONNECTIONS	2025 - 2032	\$ 178,700,000	\$ -	\$ 178,700,000	88%	\$ 157,385,310	\$ 21,314,690	\$ -	\$ 21,314,690	\$ -
2.6.6 DON & WATERFRONT TRUNK CSO	Don & W/Front Trunk/CSO PH 2 - Taylor M & Con	2023 - 2032	\$ 452,400,000	\$ -	\$ 452,400,000	88%	\$ 398,439,364	\$ 53,960,636	\$ -	\$ 53,960,636	\$ -
2.6.7 DON & WATERFRONT TRUNK CSO	DCW - MTI REGULATION/RTC	2022 - 2027	\$ 3,223,000	\$ -	\$ 3,223,000	88%	\$ 2,838,572	\$ 384,427	\$ -	\$ 384,427	\$ -
2.6.8 DON & WATERFRONT TRUNK CSO	DRCW - TMC Tunnel - Eng/Easements	2022 - 2027	\$ 11,379,000	\$ -	\$ 11,379,000	88%	\$ 10,021,754	\$ 1,357,244	\$ -	\$ 1,357,244	\$ -
2.6.9 DON & WATERFRONT TRUNK CSO	Don & Waterfront Trunk/CSO Construction - PHASE 3 - Inner Harbour West Tunnel	2022 - 2024	\$ 24,708,000	\$ -	\$ 24,708,000	88%	\$ 21,760,919	\$ 2,947,081	\$ -	\$ 2,947,081	\$ -
2.6.10 DON & WATERFRONT TRUNK CSO	Don & Waterfront Trunk/CSO Construction - PHASE 3 - Inner Harbour West Tunnel - CONSTRUCTION	2029 - 2035	\$ 608,630,000	\$ -	\$ 608,630,000	88%	\$ 536,034,815	\$ 72,595,185	\$ -	\$ 72,595,185	\$ -
2.6.11 DON & WATERFRONT TRUNK CSO	Don & Waterfront Trunk/CSO Construction - OFFLINE TANKS	2029 - 2038	\$ 294,800,000	\$ -	\$ 294,800,000	88%	\$ 259,637,322	\$ 35,162,678	\$ -	\$ 35,162,678	\$ -
<b>Wet Weather Flow &amp; Flood Protection</b>			<b>\$2,229,333,000</b>	<b>\$0</b>	<b>\$2,229,333,000</b>		<b>\$1,963,426,222</b>	<b>\$265,906,775</b>	<b>\$0</b>	<b>\$265,906,775</b>	<b>\$0</b>

APPENDIX C.3

TABLE C.3-1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
SANITARY SEWER SERVICES

Project Description	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development-Related Costs			
						BTE %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related	
<b>2.7 PRIORITY LINEAR SANITARY CAPACITY PROJECTS</b>												
2.7.1 BASEMENT FLOODING RELIEF	BASEMENT FLOODING RELIEF - TUNNEL PROJECT	2022 - 2023	\$758,696	\$ -	\$ 758,696	88%	\$668,202	\$ 90,495	\$ -	\$ 90,495	\$ -	\$ -
2.7.2 RFP 9117-16-7051		2022 - 2022	\$153,000	\$ -	\$ 153,000	88%	\$134,751	\$ 18,249	\$ -	\$ 18,249	\$ -	\$ -
2.7.3 RFP 9117-18-7185		2022 - 2023	\$2,541,546	\$ -	\$ 2,541,546	88%	\$2,238,399	\$ 303,146	\$ -	\$ 303,146	\$ -	\$ -
	BASEMENT FLOODING STUDIES & EA'S - CITY WIDE IMPLEMENTATION											
2.7.4 BASEMENT FLOODING RELIEF		2022 - 2024	\$500,000	\$ -	\$ 500,000	88%	\$440,362	\$ 59,638	\$ -	\$ 59,638	\$ -	\$ -
2.7.5 RFP 9117-18-7752		2022 - 2024	\$28,437,734	\$ -	\$ 28,437,734	88%	\$25,045,784	\$ 3,391,950	\$ -	\$ 3,391,950	\$ -	\$ -
2.7.6 RFP 9117-14-7256		2022 - 2023	\$531,000	\$ -	\$ 531,000	88%	\$467,664	\$ 63,336	\$ -	\$ 63,336	\$ -	\$ -
2.7.7 RFP 9117-18-7211		2022 - 2024	\$4,250,044	\$ -	\$ 4,250,044	88%	\$3,743,114	\$ 506,930	\$ -	\$ 506,930	\$ -	\$ -
2.7.8 RFP 9117-17-7000		2022 - 2023	\$778,000	\$ -	\$ 778,000	88%	\$685,203	\$ 92,797	\$ -	\$ 92,797	\$ -	\$ -
2.7.9 BASEMENT FLOODING RELIEF	BASEMENT FLOODING DESIGN - GROUP 4	2022 - 2030	\$109,432,841	\$ -	\$ 109,432,841	88%	\$96,380,087	\$ 13,052,753	\$ -	\$ 13,052,753	\$ -	\$ -
2.7.10 RFP 9117-14-7110		2022 - 2027	\$38,509,748	\$ -	\$ 38,509,748	88%	\$33,916,445	\$ 4,593,304	\$ -	\$ 4,593,304	\$ -	\$ -
2.7.11 RFP 9117-16-7066		2022 - 2023	\$4,850,978	\$ -	\$ 4,850,978	88%	\$4,272,371	\$ 578,607	\$ -	\$ 578,607	\$ -	\$ -
2.7.12 RFP 9117-17-7337		2022 - 2026	\$5,502,285	\$ -	\$ 5,502,285	88%	\$4,845,992	\$ 656,293	\$ -	\$ 656,293	\$ -	\$ -
2.7.13 RFP 9117-17-7067		2022 - 2024	\$1,586,000	\$ -	\$ 1,586,000	88%	\$1,396,828	\$ 189,172	\$ -	\$ 189,172	\$ -	\$ -
2.7.14 RFP 9117-18-7118		2022 - 2025	\$10,559,000	\$ -	\$ 10,559,000	88%	\$9,299,561	\$ 1,259,439	\$ -	\$ 1,259,439	\$ -	\$ -
2.7.15 RFP 9117-18-7186		2022 - 2026	\$9,399,000	\$ -	\$ 9,399,000	88%	\$8,277,921	\$ 1,121,079	\$ -	\$ 1,121,079	\$ -	\$ -
2.7.16 RFP 9117-19-7165		2022 - 2028	\$26,445,148	\$ -	\$ 26,445,148	88%	\$23,290,866	\$ 3,154,282	\$ -	\$ 3,154,282	\$ -	\$ -
2.7.17 RFP 9117-18-7141		2022 - 2027	\$700,000	\$ -	\$ 700,000	88%	\$616,507	\$ 83,493	\$ -	\$ 83,493	\$ -	\$ -
2.7.18 RFP 9117-20-7046		2022 - 2026	\$7,619,000	\$ -	\$ 7,619,000	88%	\$6,710,233	\$ 908,767	\$ -	\$ 908,767	\$ -	\$ -
2.7.19 RFP 9117-20-7036		2022 - 2026	\$10,782,000	\$ -	\$ 10,782,000	88%	\$9,495,962	\$ 1,286,038	\$ -	\$ 1,286,038	\$ -	\$ -
2.7.20 BASEMENT FLOODING RELIEF	BASEMENT FLOODING RELIEF - GROUP 4 (CONSTRUCTION)	2022 - 2029	\$1,468,000	\$ -	\$ 1,468,000	88%	\$1,292,902	\$ 175,098	\$ -	\$ 175,098	\$ -	\$ -
2.7.21 18ECS-LU-03FP		2022 - 2023	\$737,000	\$ -	\$ 737,000	88%	\$649,093	\$ 87,907	\$ -	\$ 87,907	\$ -	\$ -
2.7.22 18ECS-LU-05FP		2022 - 2023	\$517,000	\$ -	\$ 517,000	88%	\$455,334	\$ 61,666	\$ -	\$ 61,666	\$ -	\$ -
2.7.23 18ECS-LU-09FP		2022 - 2023	\$2,757,000	\$ -	\$ 2,757,000	88%	\$2,428,155	\$ 328,845	\$ -	\$ 328,845	\$ -	\$ -
2.7.24 19ECS-LU-01FP		2022 - 2024	\$19,113,000	\$ -	\$ 19,113,000	88%	\$16,833,270	\$ 2,279,730	\$ -	\$ 2,279,730	\$ -	\$ -
2.7.25 19ECS-LU-12FP		2022 - 2023	\$2,925,741	\$ -	\$ 2,925,741	88%	\$2,576,770	\$ 348,972	\$ -	\$ 348,972	\$ -	\$ -
2.7.26 20ECS-LU-01FP		2022 - 2023	\$5,957,000	\$ -	\$ 5,957,000	88%	\$5,246,471	\$ 710,529	\$ -	\$ 710,529	\$ -	\$ -
2.7.27 20ECS-LU-02FP		2022 - 2023	\$14,160,000	\$ -	\$ 14,160,000	88%	\$12,471,046	\$ 1,688,954	\$ -	\$ 1,688,954	\$ -	\$ -
2.7.28 20ECS-LU-06FP		2022 - 2024	\$31,017,821	\$ -	\$ 31,017,821	88%	\$27,318,128	\$ 3,699,694	\$ -	\$ 3,699,694	\$ -	\$ -
2.7.29 20ECS-LU-07FP		2022 - 2023	\$15,443,633	\$ -	\$ 15,443,633	88%	\$13,601,573	\$ 1,842,061	\$ -	\$ 1,842,061	\$ -	\$ -
2.7.30 18ECS-LU-08FP		2022 - 2022	\$1,198,000	\$ -	\$ 1,198,000	88%	\$1,054,240	\$ 143,760	\$ -	\$ 143,760	\$ -	\$ -
2.7.31 18ECS-LU-10FP		2022 - 2022	\$3,433,912	\$ -	\$ 3,433,912	88%	\$3,021,843	\$ 412,069	\$ -	\$ 412,069	\$ -	\$ -
2.7.32 19ECS-LU-09FP		2022 - 2022	\$6,068,000	\$ -	\$ 6,068,000	88%	\$5,339,840	\$ 728,160	\$ -	\$ 728,160	\$ -	\$ -
2.7.33 KEELE ST												
2.7.34 TANGIERS RD												
2.7.35 TORO RD	14-03 B	2022 - 2024	\$14,000,000	\$ -	\$ 14,000,000	88%	\$12,330,131	\$ 1,669,869	\$ -	\$ 1,669,869	\$ -	\$ -
2.7.36 PLANNING BOUNDARY ( AT WILD GINGERWAY)												
2.7.37 WILD GINGERWAY	19-15	2022 - 2022	\$729,000	\$ -	\$ 729,000	88%	\$642,048	\$ 86,952	\$ -	\$ 86,952	\$ -	\$ -
2.7.38 ALMORE AVE												
2.7.39 FAYWOOD BLVD	19-21	2022 - 2024	\$7,738,000	\$ -	\$ 7,738,000	88%	\$6,815,039	\$ 922,961	\$ -	\$ 922,961	\$ -	\$ -
2.7.40 BAYVIEW AVE												
2.7.41 LAWRENCE AVE BAYVIEW AVE RAMP												
2.7.42 ROCHESTER AVE												
2.7.43 ST AUBYN'S CRES												
2.7.44 VALLEYANNA DR												
2.7.45 WOOD AVE	20-03	2025 - 2026	\$12,626,628	\$ -	\$ 12,626,628	88%	\$11,120,569	\$ 1,506,059	\$ -	\$ 1,506,059	\$ -	\$ -

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TABLE C.3-1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
SANITARY SEWER SERVICES

Project Description	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development-Related Costs		
						BTE %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related
2.7.46 WEDGEPORT PL	27-03	2022 - 2023	\$2,000,000	\$ -	\$ 2,000,000	88%	\$1,761,447	\$ 238,553	\$ -	\$ 238,553	\$ -
2.7.47 Audrey Ave											
2.7.48 Blantyre Ave											
2.7.49 Clonmore Dr											
2.7.50 Coalport Dr											
2.7.51 Cornell Ave											
2.7.52 East Rd											
2.7.53 Fallingbrook Rd											
2.7.54 Gerrard St E											
2.7.55 Kenny Ave											
2.7.56 Kingston Rd											
2.7.57 Linton Ave											
2.7.58 Queensbury Ave											
2.7.59 Red Deer Ave											
2.7.60 Swanwick Ave											
2.7.61 Winston Ave	34-01	2024 - 2027	\$18,447,000	\$ -	\$ 18,447,000	88%	\$16,246,709	\$ 2,200,291	\$ -	\$ 2,200,291	\$ -
2.7.62 August Ave											
2.7.63 Balford Ave											
2.7.64 Butterworth Ave											
2.7.65 BYNG AVE											
2.7.66 Coventry St											
2.7.67 Danforth Ave											
2.7.68 Denton Ave											
2.7.69 Elward Blvd											
2.7.70 Emmott Ave											
2.7.71 Kenworthy Ave											
2.7.72 Leyton Ave											
2.7.73 Mansion Ave											
2.7.74 McDonald Ave											
2.7.75 Newport Ave											
2.7.76 Patterson Ave											
2.7.77 Pharmacy Ave											
2.7.78 Thora Ave	34-02	2024 - 2027	\$9,412,000	\$ -	\$ 9,412,000	88%	\$8,289,371	\$ 1,122,629	\$ -	\$ 1,122,629	\$ -
2.7.79 Danforth Rd											
2.7.80 Mystic Ave	34-03	2024 - 2027	\$4,720,000	\$ -	\$ 4,720,000	88%	\$4,157,015	\$ 562,985	\$ -	\$ 562,985	\$ -
2.7.81 Danforth Rd											
2.7.82 Davidson Ave											
2.7.83 Dunlop Ave											
2.7.84 Glasgow Ave											
2.7.85 KENNEDY RD											
2.7.86 Kilmarnock Ave											
2.7.87 Marsh Rd											
2.7.88 North Bonnington Ave											
2.7.89 North Woodrow Blvd											
2.7.90 Raleigh Ave											

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TABLE C.3-1

CITY OF TORONTO  
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SANITARY SEWER SERVICES

Project Description	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development-Related Costs		
						BTE %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related
2.7.91 Zenith Dr	34-05	2024 - 2027	\$28,721,000	\$ -	\$ 28,721,000	88%	\$25,295,263	\$ 3,425,737	\$ -	\$ 3,425,737	\$ -
2.7.92 Autumn Ave											
2.7.93 Brenda Cres											
2.7.94 Cleta Dr											
2.7.95 Danforth Rd											
2.7.96 Greystone Walk Dr											
2.7.97 Hart Ave											
2.7.98 KENNEDY RD											
2.7.99 Linden Ave											
2.7.100 Midland Ave											
2.7.101 ST CLAIR AVE E	34-11	2024 - 2027	\$8,894,750	\$ -	\$ 8,894,750	88%	\$7,833,816	\$ 1,060,934	\$ -	\$ 1,060,934	\$ -
2.7.102 SAXONY CRES											
2.7.103 SCARLETT RD	36-01	2023 - 2025	\$234,000	\$ -	\$ 234,000	88%	\$206,089	\$ 27,911	\$ -	\$ 27,911	\$ -
2.7.104 CHAPMAN RD											
2.7.105 CRAIG ALAN CRT											
2.7.106 DRURY LANE											
2.7.107 GRIGGSDEN AVE											
2.7.108 MATANE CRT											
2.7.109 MUNHALL RD											
2.7.110 PAGEBROOK DR											
2.7.111 RENAULT CRES											
2.7.112 RIDGEMOUNT RD											
2.7.113 WESTMOUNT PARK RD	36-03	2023 - 2025	\$15,802,000	\$ -	\$ 15,802,000	88%	\$13,917,195	\$ 1,884,805	\$ -	\$ 1,884,805	\$ -
2.7.114 THE WESTWAY											
2.7.115 TRIO AVE											
2.7.116 WESTROYAL RD	36-06	2023 - 2025	\$2,564,000	\$ -	\$ 2,564,000	88%	\$2,258,175	\$ 305,825	\$ -	\$ 305,825	\$ -
2.7.117 HUMBER CREEK TRL											
2.7.118 HUMBER CREEK TRL*EAS	36-09	2023 - 2025	\$773,000	\$ -	\$ 773,000	88%	\$680,799	\$ 92,201	\$ -	\$ 92,201	\$ -
2.7.119 HUMBER CREEK TRL*EAS											
2.7.120 MCMANUS RD	36-11	2023 - 2025	\$2,358,000	\$ -	\$ 2,358,000	88%	\$2,076,746	\$ 281,254	\$ -	\$ 281,254	\$ -
2.7.121 POYNTER DR	36-17	2023 - 2025	\$2,271,000	\$ -	\$ 2,271,000	88%	\$2,000,123	\$ 270,877	\$ -	\$ 270,877	\$ -
2.7.122 BLACKFRIAR AVE											
2.7.123 KINGSVIEW BLVD											
2.7.124 ST MAURICE CRT	36-22	2023 - 2025	\$4,407,000	\$ -	\$ 4,407,000	88%	\$3,881,349	\$ 525,651	\$ -	\$ 525,651	\$ -
2.7.125 BECKENHAM CRT											
2.7.126 BURNHAMTHORPE 427 C S RAMP											
2.7.127 CRENDON DR											
2.7.128 DONEGAL PATH											
2.7.129 EVA RD 427 C S RAMP											
2.7.130 GUERNSEY DR											
2.7.131 HERNSHAW CRES											
2.7.132 HOLIDAY DR											
2.7.133 MONEY AVE											
2.7.134 PERMFIELD PATH											
2.7.135 RYMER RD											
2.7.136 SAFFRON CRES											
2.7.137 THE WEST MALL											
2.7.138 TORRINGTON DR											
2.7.139 ULVERSTON RD											
2.7.140 WARESIDE RD											

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TABLE C.3-1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
SANITARY SEWER SERVICES

Project Description	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development-Related Costs		
						BTE %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related
2.7.141 WELLESWORTH DR	38-01	2024 - 2027	\$25,371,000	\$ -	\$ 25,371,000	88%	\$22,344,839	\$ 3,026,161	\$ -	\$ 3,026,161	\$ -
2.7.142 EVANS AVE	38-04	2025 - 2028	\$86,000	\$ -	\$ 86,000	88%	\$75,742	\$ 10,258	\$ -	\$ 10,258	\$ -
2.7.143 ARDUA ST											
2.7.144 DIXFIELD DR											
2.7.145 NEILTREE CRT											
2.7.146 OXENDEN CRES											
2.7.147 RENFORTH DR											
2.7.148 RICHLAND CRES											
2.7.149 RIMA CT											
2.7.150 SHEATH RD											
2.7.151 TABARD GATE											
2.7.152 TORRINGTON DR											
2.7.153 WELLESWORTH DR	38-08	2024 - 2027	\$8,584,000	\$ -	\$ 8,584,000	88%	\$7,560,132	\$ 1,023,868	\$ -	\$ 1,023,868	\$ -
2.7.154 BRIDGETOWN DR											
2.7.155 ELMCREST CREEK TRL											
2.7.156 ELMCREST CREEK TRL*EAS											
2.7.157 MULGROVE DR											
2.7.158 RENFORTH DR											
2.7.159 REXTON RD											
2.7.160 ROSSBURN DR											
2.7.161 SEALCOVE DR											
2.7.162 TOLEDO RD	38-09	2024 - 2027	\$9,751,000	\$ -	\$ 9,751,000	88%	\$8,587,936	\$ 1,163,064	\$ -	\$ 1,163,064	\$ -
2.7.163 WAULRON ST											
2.7.164 NEILOR CRES											
2.7.165 NEILSON DR											
2.7.166 THE QUEENSWAY											
2.7.167 THE WEST MALL	38-10	2025 - 2028	\$812,000	\$ -	\$ 812,000	88%	\$715,148	\$ 96,852	\$ -	\$ 96,852	\$ -
2.7.168 BASKERVILLE CRES											
2.7.169 KOOS RD											
2.7.170 LEAVENWORTH CRES											
2.7.171 RADWAY AVE											
2.7.172 RAYSIDE DR	38-11	2025 - 2028	\$5,227,084	\$ -	\$ 5,227,084	88%	\$4,603,616	\$ 623,468	\$ -	\$ 623,468	\$ -
2.7.173 DUNDAS ST W											
2.7.174 THE WEST MALL	38-12	2025 - 2028	\$2,424,207	\$ -	\$ 2,424,207	88%	\$2,135,056	\$ 289,151	\$ -	\$ 289,151	\$ -
2.7.175 BLOOR ST W											
2.7.176 BROADFIELD DR											
2.7.177 CONIFER DR											
2.7.178 MARKLAND DR											
2.7.179 MARKWOOD CRES											
2.7.180 MILL RD											
2.7.181 MILL RD*EAS											
2.7.182 MOUNTAIN ASH CRT											
2.7.183 TRAILSMOKE CRES	38-14	2025 - 2028	\$14,914,934	\$ -	\$ 14,914,934	88%	\$13,135,935	\$ 1,778,999	\$ -	\$ 1,778,999	\$ -
2.7.184 BISSET AVE											
2.7.185 ECKER DR											
2.7.186 ETOBICOKE CREEK TRL*EAS											
2.7.187 EVANS AVE											
2.7.188 GAIR DR											
2.7.189 HARGROVE LN											
2.7.190 HELSBY CRES											
2.7.191 OBAN ST											
2.7.192 RUFFORD RD											
2.7.193 SAVONA DR											
2.7.194 THAMES AVE											

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TABLE C.3-1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
SANITARY SEWER SERVICES

Project Description	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development-Related Costs		
						BTE %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related
2.7.195 WESTHEAD RD	38-15	2025 - 2028	\$9,924,970	\$ -	\$ 9,924,970	88%	\$8,741,155	\$ 1,183,815	\$ -	\$ 1,183,815	\$ -
2.7.196 BURLINGAME RD											
2.7.197 DELMA DR											
2.7.198 DUNNING CRES											
2.7.199 ETOBICOKE CREEK TRL*EAS											
2.7.200 FULHAM DR											
2.7.201 GAIR DR											
2.7.202 HESLOP DR											
2.7.203 HIGHBURY DR											
2.7.204 HORNER AVE											
2.7.205 MITCHAM DR											
2.7.206 NORFOLK AVE											
2.7.207 STEPHNEY DR											
2.7.208 WESTHEAD RD	38-16	2025 - 2028	\$11,037,311	\$ -	\$ 11,037,311	88%	\$9,720,820	\$ 1,316,491	\$ -	\$ 1,316,491	\$ -
2.7.209 ALBRIGHT AVE											
2.7.210 ALCAN AVE											
2.7.211 AVALON RD											
2.7.212 BURLINGAME RD											
2.7.213 ELTHAM DR											
2.7.214 EVANS AVE											
2.7.215 FINSBURY CRES											
2.7.216 FOCH AVE											
2.7.217 GORT AVE											
2.7.218 HORNER AVE											
2.7.219 JELLICOE AVE											
2.7.220 MITCHAM DR											
2.7.221 ORIANNA DR											
2.7.222 QEW X E WEST MALL RAMP											
2.7.223 RADLETTE AVE											
2.7.224 ROSELAND AVE											
2.7.225 WOODBURY RD	38-17	2025 - 2028	\$15,773,087	\$ -	\$ 15,773,087	88%	\$13,891,730	\$ 1,881,357	\$ -	\$ 1,881,357	\$ -
2.7.226 ALBRIGHT AVE											
2.7.227 WESTLEIGH CRES	38-18	2025 - 2028	\$146,475	\$ -	\$ 146,475	88%	\$129,004	\$ 17,471	\$ -	\$ 17,471	\$ -
2.7.228 NEILSON DR											
2.7.229 NEILSON DR*EAS											
2.7.230 NEILTREE CRT											
2.7.231 RADWAY AVE											
2.7.232 RICKSHAW AVE											
2.7.233 STEVENHARRIS DR											
2.7.234 WELLESWORTH DR	38-22	2025 - 2028	\$2,857,000	\$ -	\$ 2,857,000	88%	\$2,516,227	\$ 340,773	\$ -	\$ 340,773	\$ -
2.7.235 MARKLAND DR											
2.7.236 MILL RD											
2.7.237 STONEGLEN DR											
2.7.238 THORNBUSH CRES	38-23	2024 - 2027	\$12,756,000	\$ -	\$ 12,756,000	88%	\$11,234,510	\$ 1,521,490	\$ -	\$ 1,521,490	\$ -
2.7.239 Kearney Dr	39-03	2023 - 2026	\$15,467,000	\$ -	\$ 15,467,000	88%	\$13,622,152	\$ 1,844,848	\$ -	\$ 1,844,848	\$ -
2.7.240 Billcar Rd											
2.7.241 Dittmer Cres											
2.7.242 Jeffcoat Dr	39-04	2023 - 2026	\$4,848,000	\$ -	\$ 4,848,000	88%	\$4,269,748	\$ 578,252	\$ -	\$ 578,252	\$ -
2.7.243 Barrhead Cres	39-07	2023 - 2026	\$4,619,000	\$ -	\$ 4,619,000	88%	\$4,068,062	\$ 550,938	\$ -	\$ 550,938	\$ -
2.7.244 Benway Dr											
2.7.245 Clearbrooke Crcl											
2.7.246 Hardisty Dr	39-08	2023 - 2026	\$16,787,000	\$ -	\$ 16,787,000	88%	\$14,784,707	\$ 2,002,293	\$ -	\$ 2,002,293	\$ -
2.7.247 Pakenham Dr	39-10	2023 - 2026	\$4,412,000	\$ -	\$ 4,412,000	88%	\$3,885,753	\$ 526,247	\$ -	\$ 526,247	\$ -
2.7.248 Deeside Crt											

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CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
SANITARY SEWER SERVICES

Project Description	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development-Related Costs		
						BTE %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related
2.7.249 Norfield Cres	39-11	2023 - 2026	\$4,682,000	\$ -	\$ 4,682,000	88%	\$4,123,548	\$ 558,452	\$ -	\$ 558,452	\$ -
2.7.250 Ringway Cres	39-13	2023 - 2026	\$1,852,000	\$ -	\$ 1,852,000	88%	\$1,631,100	\$ 220,900	\$ -	\$ 220,900	\$ -
2.7.251 AVENUE RD											
2.7.252 BROOKE AVE											
2.7.253 CARMICHAEL AVE											
2.7.254 HADDINGTON AVE											
2.7.255 JAINEY PL											
2.7.256 JOICEY BLVD											
2.7.257 KELSO AVE											
2.7.258 MCGILLIVRAY AVE											
2.7.259 ROE AVE	40-11	2023 - 2025	\$10,862,000	\$ -	\$ 10,862,000	88%	\$9,566,420	\$ 1,295,580	\$ -	\$ 1,295,580	\$ -
2.7.260 APPLEBY CRT											
2.7.261 APPLEBY RD											
2.7.262 COWLEY AVE											
2.7.263 LORRAINE GDNS											
2.7.264 MARTIN GROVE RD	41-03	2024 - 2027	\$3,859,000	\$ -	\$ 3,859,000	88%	\$3,398,712	\$ 460,288	\$ -	\$ 460,288	\$ -
2.7.265 BECKWITH RD											
2.7.266 BELGATE PL											
2.7.267 BRADBURY CRES											
2.7.268 COURTWRIGHT RD											
2.7.269 ERINGATE DR											
2.7.270 GENTIAN DR											
2.7.271 HAGERSVILLE CRT											
2.7.272 HARTLAND RD											
2.7.273 INVERDON RD											
2.7.274 LITTLEWOOD CRES											
2.7.275 MARGRATH PL											
2.7.276 ODESSA AVE											
2.7.277 RANGOON RD											
2.7.278 SIGMONT RD											
2.7.279 WELLESWORTH DR	41-06	2024 - 2027	\$17,102,000	\$ -	\$ 17,102,000	88%	\$15,062,135	\$ 2,039,865	\$ -	\$ 2,039,865	\$ -
2.7.280 18ECS-LU-04FP		2022 - 2023	\$892,000	\$ -	\$ 892,000	88%	\$785,605	\$ 106,395	\$ -	\$ 106,395	\$ -
2.7.281 19ECS-LU-14FP		2022 - 2022	\$25,000	\$ -	\$ 25,000	88%	\$22,018	\$ 2,982	\$ -	\$ 2,982	\$ -
2.7.282 CHAPLIN CRES											
2.7.283 DALEMOUNT AVE											
2.7.284 ENGLEMOUNT AVE											
2.7.285 GLEN PARK AVE											
2.7.286 GLENCAIRN AVE											
2.7.287 HILLHURST BLVD											
2.7.288 HILLMOUNT AVE											
2.7.289 LAWRENCE AVE W											
2.7.290 MEADOWBROOK RD											
2.7.291 SHERMOUNT AVE											

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TABLE C.3-1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
SANITARY SEWER SERVICES

Project Description	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development-Related Costs		
						BTE %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related
2.7.292 VIEWMOUNT AVE	17-15	2023 - 2028	\$171,917,000	\$ -	\$ 171,917,000	88%	\$151,411,362	\$ 20,505,638	\$ -	\$ 20,505,638	\$ -
2.7.293 BASEMENT FLOODING RELIEF	BF TUNNEL - CONSTRUCTION	2022 - 2026	\$106,000,000	\$ -	\$ 106,000,000	88%	\$93,280,000	\$ 12,720,000	\$ -	\$ 12,720,000	\$ -
2.7.294 20ECS-LU-01TT		2022 - 2023	\$293,000	\$ -	\$ 293,000	88%	\$258,052	\$ 34,948	\$ -	\$ 34,948	\$ -
2.7.295 21ECS-LU-01TT		2022 - 2025	\$202,000,204	\$ -	\$ 202,000,204	88%	\$177,760,180	\$ 24,240,024	\$ -	\$ 24,240,024	\$ -
2.7.296 BASEMENT FLOODING RELIEF	BASEMENT FLOODING RELIEF - GROUP 4 (CONSTRUCTION)	2022 - 2025	\$498,000	\$ -	\$ 498,000	88%	\$438,600	\$ 59,400	\$ -	\$ 59,400	\$ -
2.7.297 19ECS-LU-01FP		2022 - 2024	\$12,283,000	\$ -	\$ 12,283,000	88%	\$10,817,928	\$ 1,465,072	\$ -	\$ 1,465,072	\$ -
2.7.298 19ECS-LU-12FP		2022 - 2023	\$4,290,923	\$ -	\$ 4,290,923	88%	\$3,779,117	\$ 511,806	\$ -	\$ 511,806	\$ -
2.7.299 20ECS-LU-08FP		2022 - 2024	\$13,573,000	\$ -	\$ 13,573,000	88%	\$11,954,062	\$ 1,618,938	\$ -	\$ 1,618,938	\$ -
2.7.300 19ECS-LU-03FP		2022 - 2023	\$8,690,000	\$ -	\$ 8,690,000	88%	\$7,653,488	\$ 1,036,512	\$ -	\$ 1,036,512	\$ -
2.7.301 19ECS-LU-05FP		2022 - 2023	\$1,167,000	\$ -	\$ 1,167,000	88%	\$1,027,804	\$ 139,196	\$ -	\$ 139,196	\$ -
2.7.302 EASEMENT											
2.7.303 TYCOS DR	16-45	2022 - 2023	\$2,507,000	\$ -	\$ 2,507,000	88%	\$2,207,974	\$ 299,026	\$ -	\$ 299,026	\$ -
2.7.304 WESTGATE BLVD											
2.7.305 WESTGATE BLVD (WESTGATE RAVINE PATHWAY)	19-03	2022 - 2025	\$23,112,000	\$ -	\$ 23,112,000	88%	\$20,355,284	\$ 2,756,716	\$ -	\$ 2,756,716	\$ -
2.7.306 ELLISON AVE											
2.7.307 TIMBERLANE DR	19-06B /19-06C	2022 - 2024	\$13,188,000	\$ -	\$ 13,188,000	88%	\$11,614,983	\$ 1,573,017	\$ -	\$ 1,573,017	\$ -
2.7.308 BENNINGTON HEIGHTS DR											
2.7.309 BURNHAM RD											
2.7.310 HEATH ST E											
2.7.311 LUMLEY AVE											
2.7.312 MOOREHILL DR	2-10	2022 - 2023	\$6,925,000	\$ -	\$ 6,925,000	88%	\$6,099,011	\$ 825,989	\$ -	\$ 825,989	\$ -
2.7.313 ECCLESTON DR											
2.7.314 ECCLESTON DR EASEMENT											
2.7.315 ELVASTON DR											
2.7.316 SLOANE AVE											
2.7.317 SWIFT DR											
2.7.318 TINDER CRES											
2.7.319 TROPHY DR	22-07	2022 - 2024	\$9,959,000	\$ -	\$ 9,959,000	88%	\$8,771,126	\$ 1,187,874	\$ -	\$ 1,187,874	\$ -
2.7.320 CHRISTINE CRES											
2.7.321 CLOEBURY CRT											
2.7.322 DROMORE CRES											
2.7.323 FINCHURST DR											
2.7.324 FLEETWELL CRT											
2.7.325 PARK HOME AVE											
2.7.326 STAFFORD PARK TRL											
2.7.327 STAFFORD RD											
2.7.328 YORKVIEW DR	24-02	2022 - 2023	\$5,672,000	\$ -	\$ 5,672,000	88%	\$4,995,464	\$ 676,536	\$ -	\$ 676,536	\$ -
2.7.329 Altamont Rd											
2.7.330 EDITHVALE PARK TRL											
2.7.331 ELLERSLIE AVE											
2.7.332 FINCH AVE WEST											
2.7.333 Holcolm Rd											
2.7.334 HOUNSLOW AVE											
2.7.335 LORRAINE DR											
2.7.336 TAMWORTH RD	26-02, 26-08, 26-03	2022 - 2023	\$8,385,000	\$ -	\$ 8,385,000	88%	\$7,384,868	\$ 1,000,132	\$ -	\$ 1,000,132	\$ -
2.7.337 ESTELLE AVE											
2.7.338 FOXWARREN DR											
2.7.339 MILLGATE CRES	27-05	2022 - 2023	\$2,237,000	\$ -	\$ 2,237,000	88%	\$1,970,179	\$ 266,821	\$ -	\$ 266,821	\$ -
2.7.340 Sir Williams Lane											



APPENDIX C.3  
TABLE C.3-1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
SANITARY SEWER SERVICES

Project Description	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development-Related Costs		
						BTE %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related
2.7.341 TWYFORD RD	8-05	2022 - 2024	\$7,580,000	\$ -	\$ 7,580,000	88%	\$6,675,885	\$ 904,115	\$ -	\$ 904,115	\$ -
2.7.342 RFP 9117-18-7185		2022 - 2031	\$17,679,000	\$ -	\$ 17,679,000	88%	\$15,570,313	\$ 2,108,687	\$ -	\$ 2,108,687	\$ -
2.7.343 BASEMENT FLOODING RELIEF	BASEMENT FLOODING RELIEF - TUNNEL PROJECT	2022 - 2027	\$42,000,000	\$ -	\$ 42,000,000	88%	\$36,990,392	\$ 5,009,608	\$ -	\$ 5,009,608	\$ -
2.7.344 BASEMENT FLOODING RELIEF	BASEMENT FLOODING DESIGN - GROUP 6	2029 - 2041	\$90,000,000	\$ -	\$ 90,000,000	88%	\$79,265,125	\$ 10,734,875	\$ -	\$ 10,734,875	\$ -
2.7.345 BASEMENT FLOODING RELIEF	BASEMENT FLOODING -PRELIMINARY DESIGN SERVICES	2023 - 2041	\$76,675,000	\$ -	\$ 76,675,000	88%	\$67,529,483	\$ 9,145,517	\$ -	\$ 9,145,517	\$ -
2.7.346 BASEMENT FLOODING RELIEF	BASEMENT FLOODING RELIEF - FUTURE DC	2027 - 2031	\$15,068,495	\$ -	\$ 15,068,495	88%	\$13,271,179	\$ 1,797,316	\$ -	\$ 1,797,316	\$ -
2.7.347 BRENTCLIFFE RD											
2.7.348 EGLINTON AVE E	2-02	2028 - 2030	\$980,000	\$ -	\$ 980,000	88%	\$863,109	\$ 116,891	\$ -	\$ 116,891	\$ -
2.7.349 CRAIGLEE DR											
2.7.350 HASLAM ST											
2.7.351 KENNEDY RD											
2.7.352 MALTA ST											
2.7.353 PRESTON ST	33-03	2028 - 2041	\$94,658,760	\$ -	\$ 94,658,760	88%	\$83,368,205	\$ 11,290,555	\$ -	\$ 11,290,555	\$ -
2.7.354 CHINE DR											
2.7.355 MONTVALE DR											
2.7.356 ST CLAIR AVE E (TO)	33-05	2027 - 2029	\$1,276,680	\$ -	\$ 1,276,680	88%	\$1,124,402	\$ 152,278	\$ -	\$ 152,278	\$ -
<b>Subtotal: PRIORITY LINEAR SANITARY CAPACITY PROJECTS</b>			<b>\$1,647,516,636</b>	<b>\$0</b>	<b>\$1,647,516,636</b>		<b>\$1,450,776,193</b>	<b>\$ 196,740,443</b>	<b>\$ -</b>	<b>\$ 196,740,443</b>	<b>\$ -</b>
<b>SUBTOTAL SANITARY PROJECTS TO 2041</b>			<b>\$7,268,548,843</b>	<b>\$46,717,278</b>	<b>\$7,221,831,565</b>		<b>\$5,856,452,398</b>	<b>\$1,365,379,164</b>	<b>\$0</b>	<b>\$1,344,443,171</b>	<b>\$20,935,993</b>
<b>SUBTOTAL TO 2031</b>			<b>\$321,923,000</b>	<b>\$24,557,243</b>	<b>\$297,365,757</b>		<b>\$201,137,592</b>	<b>\$96,228,165</b>	<b>\$15,520,000</b>	<b>\$80,708,165</b>	<b>\$0</b>
<b>SUBTOTAL TO 2041</b>			<b>\$7,268,548,843</b>	<b>\$46,717,278</b>	<b>\$7,221,831,565</b>		<b>\$5,856,452,398</b>	<b>\$1,365,379,164</b>	<b>\$0</b>	<b>\$1,344,443,171</b>	<b>\$20,935,993</b>
<b>TOTAL ALL PROJECTS</b>			<b>\$7,590,471,843</b>	<b>\$71,274,521</b>	<b>\$7,519,197,322</b>		<b>\$6,057,589,990</b>	<b>\$1,461,607,329</b>	<b>\$15,520,000</b>	<b>\$1,425,151,335</b>	<b>\$20,935,993</b>

SANITARY SEWER 2022-2031		
<b>Residential Development Charge Calculation</b>		
Residential Share of 2022 - 2031 DC Eligible Costs	67%	\$53,762,156
10-Year Growth in Population in New Permits Issued		252,885
Unadjusted Development Charge Per Capita		<b>\$212.60</b>
<b>Non-Residential Development Charge Calculation</b>		
Non-Residential Share of 2022-2031 DC Eligible Costs	33%	\$26,946,008
10-Year Growth in Employees in New Space		175,700
Unadjusted Development Charge Per Employee		<b>\$153.36</b>
SANITARY SEWER 2022-2041		
<b>Residential Development Charge Calculation</b>		
Residential Share of 2022 - 2041 DC Eligible Costs	70%	\$935,968,736
20-Year Growth in Population in New Permits Issued		432,243
Unadjusted Development Charge Per Capita		<b>\$2,165.38</b>
<b>Non-Residential Development Charge Calculation</b>		
Non-Residential Share of 2022 - 2041 DC Eligible Costs	30%	\$408,474,434
20-Year Growth in Employees in New Space		274,900
Unadjusted Development Charge Per Employee		<b>\$1,485.90</b>

APPENDIX C.3

TABLE C.3-2

CITY OF TORONTO  
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
 SANITARY SEWER MANAGEMENT  
 RESIDENTIAL DEVELOPMENT CHARGE (2022 - 2031)  
 (in \$000)

SANITARY 10-YEAR (RESIDENTIAL)	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$0.0	\$1,848.5	\$970.3	\$374.3	\$1,594.3	\$2,996.2	\$4,372.2	(\$10,250.5)	(\$6,719.4)	(\$4,484.6)	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balanc	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$10,338.3	\$0.0	\$0.0	\$0.0	\$10,338.3
- Sanitary 10-Year (Residential): Non Inflated	\$6,431.9	\$8,520.8	\$8,972.3	\$5,338.3	\$4,875.2	\$4,697.1	\$7,990.5	\$3,176.5	\$2,792.3	\$967.2	\$53,762.2
- Sanitary 10-Year (Residential): Inflated	\$6,431.9	\$8,691.2	\$9,334.8	\$5,665.1	\$5,277.1	\$5,186.0	\$20,641.2	\$3,648.8	\$3,271.7	\$1,155.9	\$69,303.6
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	252,885
REVENUE											
- DC Receipts: Inflated	\$8,248.6	\$7,773.5	\$8,721.6	\$6,851.2	\$6,600.0	\$6,435.3	\$6,261.0	\$7,673.3	\$5,831.2	\$5,840.8	\$70,236.5
INTEREST											
- Interest on Opening Balance	\$0.0	\$64.7	\$34.0	\$13.1	\$55.8	\$104.9	\$153.0	(\$563.8)	(\$369.6)	(\$246.7)	(\$754.6)
- Interest on In-year Transactions	\$31.8	(\$25.2)	(\$16.9)	\$20.8	\$23.2	\$21.9	(\$395.5)	\$70.4	\$44.8	\$82.0	(\$142.8)
TOTAL REVENUE	\$8,280.4	\$7,813.0	\$8,738.7	\$6,885.1	\$6,679.0	\$6,562.0	\$6,018.5	\$7,179.9	\$5,506.5	\$5,676.1	\$69,339.2
CLOSING CASH BALANCE	\$1,848.5	\$970.3	\$374.3	\$1,594.3	\$2,996.2	\$4,372.2	(\$10,250.5)	(\$6,719.4)	(\$4,484.6)	\$35.6	

<b>2022 Adjusted Charge Per Capita</b>	<b>\$256</b>
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<b>Allocation of Capital Program</b>	
Residential Sector	66.6%
Non-Residential Sector	33.4%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C.3  
TABLE C.3-2

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
SANITARY SEWER MANAGEMENT  
RESIDENTIAL DEVELOPMENT CHARGE (2022 - 2041)  
(in \$000)

SANITARY TO 2041 (RESIDENTIAL)	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
OPENING CASH BALANCE	\$51,800.0	\$43,786.7	\$21,087.5	\$7,012.5	(\$12,635.3)	(\$25,639.3)	(\$36,275.0)	(\$41,217.0)	(\$42,599.5)	(\$58,675.8)	(\$77,074.8)
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balanc	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Sanitary To 2041 (Residential): Non Inflated	\$77,453.0	\$85,846.1	\$82,852.6	\$71,380.6	\$61,251.8	\$56,104.4	\$48,304.5	\$54,223.3	\$52,369.8	\$52,580.0	\$44,951.5
- Sanitary To 2041 (Residential): Inflated	\$77,453.0	\$87,563.1	\$86,199.9	\$75,749.6	\$66,301.0	\$61,943.8	\$54,398.7	\$62,285.5	\$61,359.5	\$62,838.0	\$54,795.6
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	18,216
REVENUE											
- DC Receipts: Inflated	\$67,889.6	\$63,979.9	\$71,783.3	\$56,388.8	\$54,321.3	\$52,965.2	\$51,530.6	\$63,154.8	\$47,993.7	\$48,072.3	\$46,786.4
INTEREST											
- Interest on Opening Balance	\$1,813.0	\$1,532.5	\$738.1	\$245.4	(\$694.9)	(\$1,410.2)	(\$1,995.1)	(\$2,266.9)	(\$2,343.0)	(\$3,227.2)	(\$4,239.1)
- Interest on In-year Transactions	(\$263.0)	(\$648.5)	(\$396.5)	(\$532.4)	(\$329.4)	(\$246.9)	(\$78.9)	\$15.2	(\$367.6)	(\$406.1)	(\$220.3)
TOTAL REVENUE	\$69,439.7	\$64,863.9	\$72,124.9	\$56,101.8	\$53,297.0	\$51,308.1	\$49,456.6	\$60,903.1	\$45,283.2	\$44,439.1	\$42,327.0
CLOSING CASH BALANCE	\$43,786.7	\$21,087.5	\$7,012.5	(\$12,635.3)	(\$25,639.3)	(\$36,275.0)	(\$41,217.0)	(\$42,599.5)	(\$58,675.8)	(\$77,074.8)	(\$89,543.4)

SANITARY TO 2041 (RESIDENTIAL)	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	(\$89,543.4)	(\$96,057.7)	(\$89,142.2)	(\$110,719.0)	(\$99,714.2)	(\$88,267.3)	(\$75,852.1)	(\$41,386.1)	(\$21,940.8)	\$0.0
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS										
- Prior Growth (Funding from DC Reserve Balan	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Sanitary To 2041 (Residential): Non Inflated	\$38,887.8	\$38,887.8	\$47,975.8	\$21,959.2	\$21,959.2	\$21,959.2	\$19,007.3	\$19,007.3	\$19,007.3	\$935,968.7
- Sanitary To 2041 (Residential): Inflated	\$48,352.1	\$49,319.1	\$62,061.9	\$28,974.7	\$29,554.2	\$30,145.3	\$26,614.9	\$27,147.2	\$27,690.1	\$1,080,747.1
NEW RESIDENTIAL DEVELOPMENT										
- Population Growth in New Permits Issued	17,866	22,943	16,816	16,465	16,290	16,290	21,892	16,115	16,465	432,243
REVENUE										
- DC Receipts: Inflated	\$46,805.2	\$61,308.0	\$45,834.2	\$45,775.0	\$46,194.3	\$47,118.2	\$64,588.2	\$48,495.1	\$50,539.3	\$1,081,523.3
INTEREST										
- Interest on Opening Balance	(\$4,924.9)	(\$5,283.2)	(\$4,902.8)	(\$6,089.5)	(\$5,484.3)	(\$4,854.7)	(\$4,171.9)	(\$2,276.2)	(\$1,206.7)	(\$51,041.6)
- Interest on In-year Transactions	(\$42.5)	\$209.8	(\$446.3)	\$294.0	\$291.2	\$297.0	\$664.5	\$373.6	\$399.9	(\$1,433.1)
TOTAL REVENUE	\$41,837.7	\$56,234.6	\$40,485.1	\$39,979.5	\$41,001.2	\$42,560.5	\$61,080.8	\$46,592.5	\$49,732.5	\$1,029,048.6
CLOSING CASH BALANCE	(\$96,057.7)	(\$89,142.2)	(\$110,719.0)	(\$99,714.2)	(\$88,267.3)	(\$75,852.1)	(\$41,386.1)	(\$21,940.8)	\$101.5	

2022 Adjusted Charge Per Capita	\$2,107
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Reserve Fund Balance	\$60,941,235
Residential Share	85% \$ 51,800,050
Non-Residential Share	15% \$ 9,141,185

Allocation of Capital Program	
Residential Sector	69.6%
Non-Residential Sector	30.4%
Rates for 2022	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C.3

TABLE C.3-2

CITY OF TORONTO  
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
 SANITARY SEWER MANAGEMENT  
 NON-RESIDENTIAL DEVELOPMENT CHARGE (2018-2027)  
 (in \$000)

SANITARY 10-YEAR (NON-RESIDENTIAL)	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$0.0	\$63.0	(\$967.3)	(\$2,315.4)	(\$1,784.1)	(\$954.8)	\$39.0	(\$6,787.9)	(\$5,181.9)	(\$3,218.4)	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balanc	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$5,181.7	\$0.0	\$0.0	\$0.0	\$5,181.7
- Sanitary 10-Year (Non-Residential): Non Inflate	\$3,223.7	\$4,270.7	\$4,497.0	\$2,675.6	\$2,443.5	\$2,354.2	\$4,004.9	\$1,592.1	\$1,399.5	\$484.8	\$26,946.0
- Sanitary 10-Year (Non-Residential): Inflated	\$3,223.7	\$4,356.1	\$4,678.7	\$2,839.4	\$2,644.9	\$2,599.2	\$10,345.5	\$1,828.8	\$1,639.8	\$579.4	\$34,735.5
NEW NON-RESIDENTIAL DEVELOPMENT											
- Employees in New Space	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	175,700
REVENUE											
- DC Receipts: Inflated	\$3,285.6	\$3,351.3	\$3,418.3	\$3,486.7	\$3,556.4	\$3,627.6	\$3,700.1	\$3,774.1	\$3,849.6	\$3,926.6	\$35,976.3
INTEREST											
- Interest on Opening Balance	\$0.0	\$2.2	(\$53.2)	(\$127.3)	(\$98.1)	(\$52.5)	\$1.4	(\$373.3)	(\$285.0)	(\$177.0)	(\$1,163.0)
- Interest on In-year Transactions	\$1.1	(\$27.6)	(\$34.7)	\$11.3	\$16.0	\$18.0	(\$182.7)	\$34.0	\$38.7	\$58.6	(\$67.4)
TOTAL REVENUE	\$3,286.7	\$3,325.9	\$3,330.5	\$3,370.7	\$3,474.3	\$3,593.0	\$3,518.7	\$3,434.8	\$3,603.3	\$3,808.1	\$34,745.9
CLOSING CASH BALANCE	\$63.0	(\$967.3)	(\$2,315.4)	(\$1,784.1)	(\$954.8)	\$39.0	(\$6,787.9)	(\$5,181.9)	(\$3,218.4)	\$10.4	

<b>2022 Adjusted Charge Per Employee</b>	<b>\$187</b>
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<b>Allocation of Capital Program</b>	
Residential Sector	66.6%
Non-Residential Sector	33.4%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C.3  
TABLE C.3-2

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
SANITARY SEWER MANAGEMENT  
NON-RESIDENTIAL DEVELOPMENT CHARGE (2018-2041)  
(in \$000)

SANITARYTO 2041 (NON-RESIDENTIAL)	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
OPENING CASH BALANCE	\$9,141.2	\$1,791.3	(\$9,808.1)	(\$20,846.3)	(\$27,242.4)	(\$29,179.0)	(\$28,702.9)	(\$24,258.3)	(\$22,467.9)	(\$19,552.2)	(\$16,504.7)
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Sanitaryto 2041 (Non-Residential): Non Inflated	\$33,801.9	\$37,464.9	\$36,158.4	\$31,151.8	\$26,731.5	\$24,485.0	\$21,081.0	\$23,664.1	\$22,855.2	\$22,946.9	\$19,617.7
- Sanitaryto 2041 (Non-Residential): Inflated	\$33,801.9	\$38,214.2	\$37,619.3	\$33,058.6	\$28,935.0	\$27,033.4	\$23,740.6	\$27,182.6	\$26,778.5	\$27,423.7	\$23,913.8
NEW NON-RESIDENTIAL DEVELOPMENT											
- Employees in New Space	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	9,920
REVENUE											
- DC Receipts: Inflated	\$26,337.4	\$26,864.2	\$27,401.5	\$27,949.5	\$28,508.5	\$29,078.7	\$29,660.2	\$30,253.4	\$30,858.5	\$31,475.7	\$18,126.5
INTEREST											
- Interest on Opening Balance	\$319.9	\$62.7	(\$539.4)	(\$1,146.5)	(\$1,498.3)	(\$1,604.8)	(\$1,578.7)	(\$1,334.2)	(\$1,235.7)	(\$1,075.4)	(\$907.8)
- Interest on In-year Transactions	(\$205.3)	(\$312.1)	(\$281.0)	(\$140.5)	(\$11.7)	\$35.8	\$103.6	\$53.7	\$71.4	\$70.9	(\$159.2)
TOTAL REVENUE	\$26,452.1	\$26,614.8	\$26,581.0	\$26,662.4	\$26,998.4	\$27,509.6	\$28,185.2	\$28,973.0	\$29,694.2	\$30,471.2	\$17,059.6
CLOSING CASH BALANCE	\$1,791.3	(\$9,808.1)	(\$20,846.3)	(\$27,242.4)	(\$29,179.0)	(\$28,702.9)	(\$24,258.3)	(\$22,467.9)	(\$19,552.2)	(\$16,504.7)	(\$23,358.9)

SANITARYTO 2041 (NON-RESIDENTIAL)	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	(\$23,358.9)	(\$27,328.2)	(\$31,569.4)	(\$41,370.5)	(\$36,548.2)	(\$31,318.7)	(\$25,656.8)	(\$17,700.3)	(\$9,118.9)	\$0.0
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS										
- Prior Growth (Funding from DC Reserve Balance)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Sanitaryto 2041 (Non-Residential): Non Inflated	\$16,971.4	\$16,971.4	\$20,937.6	\$9,583.4	\$9,583.4	\$9,583.4	\$8,295.2	\$8,295.2	\$8,295.2	\$408,474.4
- Sanitaryto 2041 (Non-Residential): Inflated	\$21,101.7	\$21,523.8	\$27,085.0	\$12,645.1	\$12,898.0	\$13,156.0	\$11,615.2	\$11,847.5	\$12,084.5	\$471,658.5
NEW NON-RESIDENTIAL DEVELOPMENT										
- Employees in New Space	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	274,900
REVENUE										
- DC Receipts: Inflated	\$18,489.1	\$18,858.9	\$19,236.0	\$19,620.8	\$20,013.2	\$20,413.4	\$20,821.7	\$21,238.1	\$21,662.9	\$486,868.1
INTEREST										
- Interest on Opening Balance	(\$1,284.7)	(\$1,503.1)	(\$1,736.3)	(\$2,275.4)	(\$2,010.2)	(\$1,722.5)	(\$1,411.1)	(\$973.5)	(\$501.5)	(\$23,956.6)
- Interest on In-year Transactions	(\$71.8)	(\$73.3)	(\$215.8)	\$122.1	\$124.5	\$127.0	\$161.1	\$164.3	\$167.6	(\$268.6)
TOTAL REVENUE	\$17,132.5	\$17,282.5	\$17,283.9	\$17,467.4	\$18,127.5	\$18,817.9	\$19,571.7	\$20,429.0	\$21,329.0	\$462,642.8
CLOSING CASH BALANCE	(\$27,328.2)	(\$31,569.4)	(\$41,370.5)	(\$36,548.2)	(\$31,318.7)	(\$25,656.8)	(\$17,700.3)	(\$9,118.9)	\$125.6	

2022 Adjusted Charge Per Employee	\$1,499
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Reserve Fund Balance	\$60,941,235
Residential Share	85% \$51,800,050
Non-Residential Share	15% \$ 9,141,185

<b>Allocation of Capital Program</b>	
Residential Sector	69.6%
Non-Residential Sector	30.4%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**Appendix C.4**  
**Storm Water Management**

# Storm Water Management

Toronto Water is responsible for the emplacement and operation of the City's storm drainage infrastructure. Toronto Water is also responsible for the City's Water and Sanitary Sewer facilities which are discussed in Appendix C.2 and C.3, respectively.

This appendix provides an outline of the development-related capital forecast for Storm Water Management over the 2022-2041 benefitting period, the calculation of the "unadjusted" DC and the calculated charge after cash flow considerations. Unlike the other engineered services, all projects identified in the Storm Water Management capital forecast will benefit growth occurring out to 2041. As such, no projects have been identified in the 2022-2031 planning period. The cost, quantum and timing of the projects identified in the forecast have been provided by Toronto Water and Waterfront Toronto staff and informed based on the current and proposed capital budget, previous DC studies, and other long-range planning documents.

Storm Water Management facilities included in the DC capital forecast are required to achieve health and safety standards as identified in relevant legislation including Provincial and Conservation Authority regulations, the Planning Act, the Ontario Water Resources Act and the Municipal Act. As such, in accordance with section 4(3) of O.Reg. 82/98, the ten-year historical service level does not apply.

The following discusses the individual components included in the Storm Water Management service category. The analysis is set out in the tables which follow. The tables include:

Table C.4-1	2022-2041 Development-Related Capital forecast and Calculation of the Growth-Related Net Capital Costs
Table C.4-2	Cash Flow Analysis

## **A. Development-Related Capital Forecast**

The development-related capital projects that will benefit development occurring over the 2022-2041 period is \$2.06 billion, as shown in Table C.4-1. The projects include the remaining DC-eligible shares of prior projects (\$6.01 million), and various wet weather flow and flood protection projects (\$2.05 billion).

## **B. Calculation of Discounted Development-Related Capital Costs**

### **i. Grants, Subsidies and Other Recoveries**

Approximately \$571.57 million in grants, subsidies, and other recoveries is anticipated to cover a share of the costs of a number projects in the capital forecast. This amount is netted off the DC calculation.

### **ii. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. The identified benefit to exiting shares includes costs that meet the needs of existing development, including past development. Generally speaking, shares have been deducted from the net cost of projects that account for portions of the project that relate to state-of-good-repair or the replacement or reconstruction of existing facilities. Those projects that are completely new are deemed to be entirely development-related and no replacement shares have been deducted from the net cost.

For the majority of infrastructure upgrades or replacements that were deemed to provide a benefit to the existing community, shares of current future population and employment growth over the 2022-2041 planning



period were used. In total, \$349.25 million is identified as the replacement and benefit to existing shares.

### **iii. Prior DC Funding**

Certain projects have had DCs collected and applied against a portion of the DC eligible project costs. These amounts, totalling \$7.20 million, are removed from the capital forecast.

### **iv. Available DC Reserve Funds**

The available DC reserve fund balance for Storm Water Management is \$51.34 million. This amount has been removed from the development charge calculation and accounted for in the cash flow analysis.

### **v. Other Development Related Shares**

Approximately \$429.73 million is anticipated to serve development occurring after 2041, and is removed from the DC eligible costs.

### **vi. 2022-2041 In-Period Eligible Costs**

After the statutory deductions, the development charge eligible costs that are recovered in-period 2022-2041 is reduced to \$698.63 million.

## **C. Calculation of Residential and Non-Residential Discounted Development-Related Capital Costs**

### **i. Residential and Non-Residential Allocation**

In the 2022-2041 planning period, development-related costs have been allocated 70 per cent to residential and 30 per cent to non-residential development. These percentages are based on 20-year (2022-2041) shares of net population and employment growth.

The \$486.37 million identified for 2022-2041 in residential development-related net capital costs is divided by the population forecast from new permits issued units of 432,243, yielding a per capita charge of \$1,125.23 before cash flow adjustments. The non-residential unadjusted charge per employee is calculated by taking the \$212.26 million allocated to the non-residential sector and dividing it by 274,900 employees. This yields an unadjusted charge of \$772.14 per employee.

#### **D. Cash Flow Analysis**

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

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

Table C.4-2 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per employee DCs. After cash flow considerations, the residential calculated charge increases to \$1,251 per capita. The non-residential charge after cash flowing increases to \$908 per employee.

The following table summarizes the calculation of the Storm Water Management DC.

<b>STORM WATER MANAGEMENT SERVICES</b>					
2018-2041		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/employee	\$/capita	\$/employee
\$2,056,384,927	\$698,634,171	\$1,125.23	\$772.14	\$1,251	\$908

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APPENDIX C.4

TABLE C.4-1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
STORM WATER MANAGEMENT SERVICES

Project Description	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development-Related Costs			
						BTE %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related	
<b>1.0 STORM WATER MANAGEMENT (2041)</b>												
<b>1.1 Prior Projects</b>												
1.1.1	EMERY CREEK POND	EMERY CREEK POND	2022 - 2023	\$ 485,000	\$ -	\$ 485,000	0%	\$ -	\$ 485,000	\$ -	\$ 485,000	\$ -
1.1.2	SWM END OF PIPE FACILITIES	EARL BALES PARK SWM FACILITY - PHASE 2 TORONTO WATER TRANSFER TO TRCA	2022 - 2023	\$ 687,000	\$ -	\$ 687,000	0%	\$ -	\$ 687,000	\$ -	\$ 687,000	\$ -
1.1.3	SWM TRCA FUNDING	CAPITAL	2022 - 2022	\$ 4,837,000	\$ -	\$ 4,837,000	0%	\$ -	\$ 4,837,000	\$ -	\$ 4,837,000	\$ -
<b>Subtotal Prior Projects</b>				<b>\$6,009,000</b>	<b>\$0</b>	<b>\$6,009,000</b>		<b>\$0</b>	<b>\$6,009,000</b>	<b>\$0</b>	<b>\$6,009,000</b>	<b>\$0</b>
<b>1.2 Wet Weather Flow &amp; Flood Protection</b>												
1.2.1	SWM END OF PIPE FACILITIES	Scarborough Waterfront Construction	2028 - 2036	\$ 59,450,000	\$ -	\$ 59,450,000	88%	\$ 52,359,019	\$ 7,090,981	\$ -	\$ 7,090,981	\$ -
1.2.2	SWM END OF PIPE FACILITIES	NORTH TORONTO CSO CONSTR	2022 - 2026	\$ 4,658,000	\$ -	\$ 4,658,000	88%	\$ 4,102,411	\$ 555,588	\$ -	\$ 555,588	\$ -
1.2.3	SWM END OF PIPE FACILITIES	BONAR CREEK SWMF CONSTRUCTION	2022 - 2041	\$ 39,929,000	\$ -	\$ 39,929,000	88%	\$ 35,166,413	\$ 4,762,587	\$ -	\$ 4,762,587	\$ -
1.2.4	SWM END OF PIPE FACILITIES	Etobicoke Waterfront Construction	2027 - 2037	\$ 127,660,000	\$ -	\$ 127,660,000	88%	\$ 112,433,177	\$ 15,226,823	\$ -	\$ 15,226,823	\$ -
1.2.5	WET WEATHER FLOW MP	SWM IN/EA	2022 - 2025	\$ 2,202,000	\$ -	\$ 2,202,000	88%	\$ 1,939,353	\$ 262,647	\$ -	\$ 262,647	\$ -
1.2.6	WET WEATHER FLOW MP	PUBLIC EDUCATION	2022 - 2024	\$ 841,000	\$ -	\$ 841,000	88%	\$ 740,689	\$ 100,311	\$ -	\$ 100,311	\$ -
1.2.7	WET WEATHER FLOW MP	WWFMP IMPLEMENTATION - DESIGN	2022 - 2028	\$ 1,406,000	\$ -	\$ 1,406,000	88%	\$ 1,238,297	\$ 167,703	\$ -	\$ 167,703	\$ -
1.2.8	WET WEATHER FLOW MP	SWM CONVEYANCE 2017	2022 - 2024	\$ 2,891,000	\$ -	\$ 2,891,000	88%	\$ 2,546,172	\$ 344,828	\$ -	\$ 344,828	\$ -
1.2.9	WET WEATHER FLOW MP	GREEN STREETS	2022 - 2028	\$ 4,719,000	\$ -	\$ 4,719,000	88%	\$ 4,156,135	\$ 562,865	\$ -	\$ 562,865	\$ -
1.2.10	WET WEATHER FLOW MP	10YR WWFMP PUBLIC EDUCATION	2023 - 2031	\$ 5,490,000	\$ -	\$ 5,490,000	88%	\$ 4,835,173	\$ 654,827	\$ -	\$ 654,827	\$ -
1.2.11	WET WEATHER FLOW MP	10YR WWFMP IMPLEMENTATION	2025 - 2036	\$ 7,500,000	\$ -	\$ 7,500,000	88%	\$ 6,605,427	\$ 894,573	\$ -	\$ 894,573	\$ -
1.2.12	WET WEATHER FLOW MP	10 YEAR GREEN STREETS	2023 - 2041	\$ 15,300,000	\$ -	\$ 15,300,000	88%	\$ 13,475,071	\$ 1,824,929	\$ -	\$ 1,824,929	\$ -
1.2.13	WESTERN BEACHES RETROFIT	WESTERN BEACHES RETROFIT	2022 - 2026	\$ 32,935,000	\$ -	\$ 32,935,000	88%	\$ 29,006,632	\$ 3,928,368	\$ -	\$ 3,928,368	\$ -
1.2.14	STREAM RESTORATION & EROSION CONTROL	STUDIES, EAs, MASTER PLANS	2022 - 2026	\$ 7,785,000	\$ -	\$ 7,785,000	88%	\$ 6,856,433	\$ 928,567	\$ -	\$ 928,567	\$ -
1.2.15	STREAM RESTORATION & EROSION CONTROL	STUDY, EA, MASTER PLAN UPDATES - FUTURE TRCA - SCARBOROUGH WATERFRONT WEST EA	2024 - 2028	\$ 4,431,000	\$ -	\$ 4,431,000	88%	\$ 3,902,486	\$ 528,514	\$ -	\$ 528,514	\$ -
1.2.16	Land Acquisition for Source Water Protect	EA	2022 - 2024	\$ 1,167,000	\$ -	\$ 1,167,000	88%	\$ 1,027,804	\$ 139,196	\$ -	\$ 139,196	\$ -
1.2.17	Land Acquisition for Source Water Protect	TRCA - WATERCOURSE EROSION CONTROL	2023 - 2031	\$ 79,700,000	\$ 53,133,000	\$ 26,567,000	88%	\$ 23,398,184	\$ 3,168,816	\$ -	\$ 3,168,816	\$ -
1.2.18	SWM TRCA FUNDING	10 YEAR TRCA FUNDING	2023 - 2031	\$ 51,618,000	\$ -	\$ 51,618,000	88%	\$ 45,461,192	\$ 6,156,808	\$ -	\$ 6,156,808	\$ -
1.2.19		Storm water Quality Management (EBF/WDL/Keating)	2022 - 2022	\$ 79,700,000	\$ 42,725,132	\$ 36,974,868	0%	\$ -	\$ 36,974,868	\$ 7,200,000	\$ 29,774,868	\$ -
1.2.20	Port Lands Stormwater Infrastructure	Dockwall upgrades: (south & east side Parl Slip, Keating Channel from Parl Slip to Silo street)	2022 - 2031	\$ 26,912,691	\$ -	\$ 26,912,691	0%	\$ -	\$ 26,912,691	\$ -	\$ 26,912,691	\$ -
1.2.21	Port Lands Stormwater Infrastructure	Dockwall upgrades: Keating Channel, Silo Street to Cherry	2022 - 2031	\$ 21,530,153	\$ -	\$ 21,530,153	0%	\$ -	\$ 21,530,153	\$ -	\$ 21,530,153	\$ -
1.2.22	Port Lands Stormwater Infrastructure	Dockwall upgrades: Villiers north side	2022 - 2031	\$ 76,450,344	\$ -	\$ 76,450,344	0%	\$ -	\$ 76,450,344	\$ -	\$ 76,450,344	\$ -
1.2.23	Non Port Lands Infrastructure	Broadview and Eastern Flood Protection	2022 - 2022	\$ 177,623,762	\$ -	\$ 177,623,762	0%	\$ -	\$ 177,623,762	\$ -	\$ 177,623,762	\$ -
1.2.24	Port Lands Flood Protection	Polson Slip Naturalization	2022 - 2028	\$ 39,194,449	\$ 26,260,281	\$ 12,934,168	0%	\$ -	\$ 12,934,168	\$ -	\$ 12,934,168	\$ -
1.2.25	Port Lands Flood Protection	River Valley System	2022 - 2022	\$ 531,522,226	\$ 356,119,891	\$ 175,402,335	0%	\$ -	\$ 175,402,335	\$ -	\$ 175,402,335	\$ -
1.2.26	Port Lands Stormwater Infrastructure	Storm Sewers for Munitions and Villiers Street	2022 - 2031	\$ 1,540,482	\$ -	\$ 1,540,482	0%	\$ -	\$ 1,540,482	\$ -	\$ 1,540,482	\$ -
1.2.27	Port Lands Flood Protection	East Harbour Flood Protection Landform	2022 - 2022	\$ 73,459	\$ 49,217	\$ 24,241	0%	\$ -	\$ 24,241	\$ -	\$ 24,241	\$ -
1.2.28	Port Lands Flood Protection	First Gulf/Unilever FPL	2022 - 2028	\$ 5,668,261	\$ -	\$ 5,668,261	0%	\$ -	\$ 5,668,261	\$ -	\$ 5,668,261	\$ -

APPENDIX C.4  
TABLE C.4-1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
STORM WATER MANAGEMENT SERVICES

Project Description	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development-Related Costs		
						BTE %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related
1.2.29 Port Lands Flood Protection	Sediment and Debris Management Area	2022 - 2028	\$ 114,051,012	\$ 76,414,178	\$ 37,636,834	0%	\$ -	\$ 37,636,834	\$ -	\$ 37,636,834	\$ -
1.2.30 Port Lands Flood Protection	Flow Control Weirs	2022 - 2026	\$ 10,299,898	\$ 6,900,932	\$ 3,398,966	0%	\$ -	\$ 3,398,966	\$ -	\$ 3,398,966	\$ -
1.2.31 Port Lands Flood Protection	Eastern Ave Flood Protection	2022 - 2025	\$ 2,131,511	\$ 1,428,112	\$ 703,399	0%	\$ -	\$ 703,399	\$ -	\$ 703,399	\$ -
1.2.32 Port Lands Flood Protection	Keating Channel Modifications	2022 - 2026	\$ 12,739,737	\$ 8,535,624	\$ 4,204,113	0%	\$ -	\$ 4,204,113	\$ -	\$ 4,204,113	\$ -
1.2.33 Port Lands Stormwater Infrastructure	Unilever Precinct Wide Servicing (storm)	2024 - 2026	\$ 9,168,245	\$ -	\$ 9,168,245	0%	\$ -	\$ 9,168,245	\$ -	\$ 9,168,245	\$ -
1.2.34 Port Lands Stormwater Infrastructure	South of Eastern SWM Commissioners Street Open Channel (don roadway to Broadview)	2030 - 2030	\$ 801,665	\$ -	\$ 801,665	0%	\$ -	\$ 801,665	\$ -	\$ 801,665	\$ -
1.2.35 Port Lands Stormwater Infrastructure	Commissioners Street Open Channel ( Broadview to Carlaw)	2029 - 2030	\$ 10,544,447.61	\$ -	\$ 10,544,448	0%	\$ -	\$ 10,544,448	\$ -	\$ 10,544,448	\$ -
1.2.36 Port Lands Stormwater Infrastructure	Turning Basin Outlets	2029 - 2030	\$ 5,984,808.96	\$ -	\$ 5,984,809	0%	\$ -	\$ 5,984,809	\$ -	\$ 5,984,809	\$ -
1.2.37 Port Lands Stormwater Infrastructure	Turning Basin Pumping Station	2029 - 2030	\$ 23,883,377.64	\$ -	\$ 23,883,378	0%	\$ -	\$ 23,883,378	\$ -	\$ 23,883,378	\$ -
1.2.38 Port Lands Stormwater Infrastructure	Turning Basin SWQMF	2029 - 2030	\$ 136,254,150.73	\$ -	\$ 136,254,151	0%	\$ -	\$ 136,254,151	\$ -	\$ -	\$ 136,254,151
1.2.39 Port Lands Stormwater Infrastructure	SWQTF Enabling Infrastructure and Villiers SWM Facility	2029 - 2030	\$ 58,043,000	\$ -	\$ 58,043,000	0%	\$ -	\$ 58,043,000	\$ -	\$ 8,706,450	\$ 49,336,550
1.2.40 Port Lands Stormwater Infrastructure	McCleary District Site Wide Servicing	2029 - 2030	\$ 8,580,969.18	\$ -	\$ 8,580,969	0%	\$ -	\$ 8,580,969	\$ -	\$ -	\$ 8,580,969
1.2.41 Port Lands Stormwater Infrastructure	Media City Site Wide Servicing	2029 - 2030	\$ 10,673,402.31	\$ -	\$ 10,673,402	0%	\$ -	\$ 10,673,402	\$ -	\$ -	\$ 10,673,402
1.2.42 Port Lands Stormwater Infrastructure	Turning Basin District Site Wide Servicing	2022 - 2031	\$ 34,934,807.31	\$ -	\$ 34,934,807	0%	\$ -	\$ 34,934,807	\$ -	\$ -	\$ 34,934,807
1.2.43 Port Lands Stormwater Infrastructure	Leslie Street Open Channel (Lake Shore to Commissioners)	2031 - 2041	\$ 3,556,562.50	\$ -	\$ 3,556,562	0%	\$ -	\$ 3,556,562	\$ -	\$ -	\$ 3,556,562
1.2.44 Port Lands Stormwater Infrastructure	East Port Site Wide Servicing (Block 7 and 8)	2036 - 2041	\$ 10,246,391.43	\$ -	\$ 10,246,391	0%	\$ -	\$ 10,246,391	\$ -	\$ -	\$ 10,246,391
1.2.45 Port Lands Stormwater Infrastructure	Commissioners St open Channel (Carlaw to Leslie)	2029 - 2030	\$ 19,194,100.27	\$ -	\$ 19,194,100	0%	\$ -	\$ 19,194,100	\$ -	\$ -	\$ 19,194,100
1.2.46 Port Lands Stormwater Infrastructure	Leslie/Uwin Open Channel	2029 - 2030	\$ 49,444,027.63	\$ -	\$ 49,444,028	0%	\$ -	\$ 49,444,028	\$ -	\$ -	\$ 49,444,028
1.2.47 Port Lands Stormwater Infrastructure	Don Greenway SWQMF	2029 - 2030	\$ 78,465,470.93	\$ -	\$ 78,465,471	0%	\$ -	\$ 78,465,471	\$ -	\$ -	\$ 78,465,471
1.2.48 Port Lands Stormwater Infrastructure	Don Greenway Outlets	2029 - 2030	\$ 1,977,282.02	\$ -	\$ 1,977,282	0%	\$ -	\$ 1,977,282	\$ -	\$ -	\$ 1,977,282
1.2.49 Port Lands Stormwater Infrastructure	Don Greenway Pumping Station	2029 - 2030	\$ 10,763,334.66	\$ -	\$ 10,763,335	0%	\$ -	\$ 10,763,335	\$ -	\$ -	\$ 10,763,335
1.2.50 Port Lands Stormwater Infrastructure	South Ship Channel Site Wide SWM Servicing	2029 - 2030	\$ 16,307,268.87	\$ -	\$ 16,307,269	0%	\$ -	\$ 16,307,269	\$ -	\$ -	\$ 16,307,269
<b>Wet Weather Flow &amp; Flood Protection</b>			<b>\$2,050,375,927</b>	<b>\$571,566,368</b>	<b>\$1,478,809,559</b>		<b>\$349,250,069</b>	<b>\$1,129,559,489</b>	<b>\$7,200,000</b>	<b>\$692,625,171</b>	<b>\$429,734,318</b>
<b>TOTAL STORM WATER MANAGEMENT TO 2041</b>			<b>\$2,056,384,927</b>	<b>\$571,566,368</b>	<b>\$1,484,818,559</b>		<b>\$349,250,069</b>	<b>\$1,135,568,489</b>	<b>\$7,200,000</b>	<b>\$698,634,171</b>	<b>\$429,734,318</b>

STORM WATER MANAGEMENT 2018-2041		
<b>Residential Development Charge Calculation</b>		
Residential Share of 2022 - 2041 DC Eligible Costs	70%	\$486,372,170
20-Year Growth in Population in New Permits Issued		432,243
Unadjusted Development Charge Per Capita		<b>\$1,125.23</b>
<b>Non-Residential Development Charge Calculation</b>		
Non-Residential Share of 2022 - 2041 DC Eligible Costs	30%	\$212,262,001
20-Year Growth in Employees in New Space		274,900
Unadjusted Development Charge Per Employee		<b>\$772.14</b>

APPENDIX C.4

TABLE C.4-2

CITY OF TORONTO  
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
 STORM WATER MANAGEMENT  
 RESIDENTIAL DEVELOPMENT CHARGE (2022 - 2041)  
 (in \$000)

STORM TO 2041 (RESIDENTIAL)	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
OPENING CASH BALANCE	\$43,641.7	(\$213,496.3)	(\$205,264.3)	(\$194,137.2)	(\$192,026.9)	(\$191,290.0)	(\$188,418.8)	(\$187,256.9)	(\$197,736.1)	(\$219,486.9)	(\$216,344.0)
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balan	\$5,012.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Storm To 2041 (Residential): Non Inflated	\$287,038.6	\$17,996.5	\$19,789.6	\$19,705.9	\$19,537.8	\$16,561.7	\$17,110.2	\$32,796.2	\$33,354.3	\$11,370.8	\$1,796.7
- Storm To 2041 (Residential): Inflated	\$292,051.1	\$18,356.4	\$20,589.2	\$20,912.1	\$21,148.4	\$18,285.5	\$19,268.9	\$37,672.5	\$39,079.8	\$13,589.1	\$2,190.2
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	18,216
REVENUE											
- DC Receipts: Inflated	\$40,308.5	\$37,987.1	\$42,620.2	\$33,480.0	\$32,252.5	\$31,447.3	\$30,595.5	\$37,497.2	\$28,495.6	\$28,542.2	\$27,778.7
INTEREST											
- Interest on Opening Balance	\$1,527.5	(\$11,742.3)	(\$11,289.5)	(\$10,677.5)	(\$10,561.5)	(\$10,520.9)	(\$10,363.0)	(\$10,299.1)	(\$10,875.5)	(\$12,071.8)	(\$11,898.9)
- Interest on In-year Transactions	(\$6,922.9)	\$343.5	\$385.5	\$219.9	\$194.3	\$230.3	\$198.2	(\$4.8)	(\$291.1)	\$261.7	\$447.8
TOTAL REVENUE	\$34,913.0	\$26,588.4	\$31,716.2	\$23,022.4	\$21,885.3	\$21,156.7	\$20,430.7	\$27,193.3	\$17,329.0	\$16,732.1	\$16,327.6
CLOSING CASH BALANCE	(\$213,496.3)	(\$205,264.3)	(\$194,137.2)	(\$192,026.9)	(\$191,290.0)	(\$188,418.8)	(\$187,256.9)	(\$197,736.1)	(\$219,486.9)	(\$216,344.0)	(\$202,206.6)

<b>STORM TO 2041 (RESIDENTIAL)</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>	<b>2041</b>	<b>TOTAL</b>
OPENING CASH BALANCE	(\$202,206.6)	(\$187,324.9)	(\$162,908.6)	(\$146,543.9)	(\$129,362.2)	(\$110,208.3)	(\$88,129.4)	(\$54,288.6)	(\$28,315.5)	
<b>2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS</b>										
- Storm To 2041 (Residential): Non Inflated	\$1,796.7	\$1,796.7	\$1,796.7	\$1,796.7	\$1,196.3	\$232.6	\$232.6	\$232.6	\$232.6	<b>\$486,372.2</b>
- Storm To 2041 (Residential): Inflated	\$2,234.0	\$2,278.7	\$2,324.3	\$2,370.8	\$1,610.1	\$319.4	\$325.8	\$332.3	\$338.9	<b>\$515,277.2</b>
<b>NEW RESIDENTIAL DEVELOPMENT</b>										
- Population Growth in New Permits Issued	17,866	22,943	16,816	16,465	16,290	16,290	21,892	16,115	16,465	<b>432,243</b>
<b>REVENUE</b>										
- DC Receipts: Inflated	\$27,789.9	\$36,400.7	\$27,213.4	\$27,178.2	\$27,427.2	\$27,975.7	\$38,348.3	\$28,793.3	\$30,007.0	<b>\$642,138.4</b>
<b>INTEREST</b>										
- Interest on Opening Balance	(\$11,121.4)	(\$10,302.9)	(\$8,960.0)	(\$8,059.9)	(\$7,114.9)	(\$6,061.5)	(\$4,847.1)	(\$2,985.9)	(\$1,557.4)	<b>(\$169,783.5)</b>
- Interest on In-year Transactions	\$447.2	\$597.1	\$435.6	\$434.1	\$451.8	\$484.0	\$665.4	\$498.1	\$519.2	<b>(\$405.0)</b>
<b>TOTAL REVENUE</b>	<b>\$17,115.7</b>	<b>\$26,695.0</b>	<b>\$18,689.0</b>	<b>\$19,552.5</b>	<b>\$20,764.0</b>	<b>\$22,398.2</b>	<b>\$34,166.5</b>	<b>\$26,305.4</b>	<b>\$28,968.8</b>	<b>\$471,949.9</b>
CLOSING CASH BALANCE	(\$187,324.9)	(\$162,908.6)	(\$146,543.9)	(\$129,362.2)	(\$110,208.3)	(\$88,129.4)	(\$54,288.6)	(\$28,315.5)	\$314.4	

<b>2022 Adjusted Charge Per Capita</b>	<b>\$1,251</b>
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<b>Reserve Fund Balance</b>	<b>\$51,343,215</b>
<b>Residential Share</b>	85% \$ 43,641,733
<b>Non-Residential Share</b>	15% \$ 7,701,482

<b>Allocation of Capital Program</b>	
Residential Sector	69.6%
Non-Residential Sector	30.4%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C.4

TABLE C.4-2

CITY OF TORONTO  
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
 STORM WATER MANAGEMENT  
 NON-RESIDENTIAL DEVELOPMENT CHARGE (2022 - 2041)  
 (in \$000)

STORM TO 2041 (NON-RESIDENTIAL)	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
OPENING CASH BALANCE	\$7,701.5	(\$106,598.3)	(\$104,055.1)	(\$102,032.3)	(\$99,703.9)	(\$97,007.9)	(\$92,540.8)	(\$87,906.3)	(\$90,823.5)	(\$94,153.2)	(\$85,966.3)
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balan	\$2,187.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Storm To 2041 (Non-Residential): Non Inflated	\$125,269.1	\$7,854.0	\$8,636.6	\$8,600.0	\$8,526.7	\$7,227.8	\$7,467.2	\$14,312.9	\$14,556.4	\$4,962.4	\$784.1
- Storm To 2041 (Non-Residential): Inflated	\$127,456.6	\$8,011.1	\$8,985.5	\$9,126.4	\$9,229.5	\$7,980.1	\$8,409.3	\$16,441.0	\$17,055.2	\$5,930.5	\$955.9
NEW NON-RESIDENTIAL DEVELOPMENT											
- Employees in New Space	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	9,920
REVENUE											
- DC Receipts: Inflated	\$15,953.6	\$16,272.6	\$16,598.1	\$16,930.0	\$17,268.6	\$17,614.0	\$17,966.3	\$18,325.6	\$18,692.1	\$19,066.0	\$10,979.9
INTEREST											
- Interest on Opening Balance	\$269.6	(\$5,862.9)	(\$5,723.0)	(\$5,611.8)	(\$5,483.7)	(\$5,335.4)	(\$5,089.7)	(\$4,834.8)	(\$4,995.3)	(\$5,178.4)	(\$4,728.1)
- Interest on In-year Transactions	(\$3,066.3)	\$144.6	\$133.2	\$136.6	\$140.7	\$168.6	\$167.2	\$33.0	\$28.6	\$229.9	\$175.4
TOTAL REVENUE	\$13,156.8	\$10,554.3	\$11,008.3	\$11,454.8	\$11,925.6	\$12,447.2	\$13,043.8	\$13,523.8	\$13,725.5	\$14,117.4	\$6,427.2
CLOSING CASH BALANCE	(\$106,598.3)	(\$104,055.1)	(\$102,032.3)	(\$99,703.9)	(\$97,007.9)	(\$92,540.8)	(\$87,906.3)	(\$90,823.5)	(\$94,153.2)	(\$85,966.3)	(\$80,495.0)



<b>STORM TO 2041 (NON-RESIDENTIAL)</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>	<b>2041</b>	<b>TOTAL</b>
OPENING CASH BALANCE	(\$80,495.0)	(\$74,518.7)	(\$68,005.7)	(\$60,922.2)	(\$53,232.7)	(\$44,540.6)	(\$34,550.6)	(\$23,762.4)	(\$12,127.0)	
<b>2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS</b>										
- Storm To 2041 (Non-Residential): Non Inflated	\$784.1	\$784.1	\$784.1	\$784.1	\$522.1	\$101.5	\$101.5	\$101.5	\$101.5	<b>\$212,262.0</b>
- Storm To 2041 (Non-Residential): Inflated	\$975.0	\$994.5	\$1,014.4	\$1,034.6	\$702.7	\$139.4	\$142.2	\$145.0	\$147.9	<b>\$224,876.7</b>
<b>NEW NON-RESIDENTIAL DEVELOPMENT</b>										
- Employees in New Space	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	<b>274,900</b>
<b>REVENUE</b>										
- DC Receipts: Inflated	\$11,199.5	\$11,423.5	\$11,652.0	\$11,885.0	\$12,122.7	\$12,365.2	\$12,612.5	\$12,864.7	\$13,122.0	<b>\$294,914.1</b>
<b>INTEREST</b>										
- Interest on Opening Balance	(\$4,427.2)	(\$4,098.5)	(\$3,740.3)	(\$3,350.7)	(\$2,927.8)	(\$2,449.7)	(\$1,900.3)	(\$1,306.9)	(\$667.0)	<b>(\$77,442.3)</b>
- Interest on In-year Transactions	\$178.9	\$182.5	\$186.2	\$189.9	\$199.9	\$214.0	\$218.2	\$222.6	\$227.0	<b>\$110.6</b>
<b>TOTAL REVENUE</b>	<b>\$6,951.2</b>	<b>\$7,507.5</b>	<b>\$8,097.8</b>	<b>\$8,724.2</b>	<b>\$9,394.8</b>	<b>\$10,129.4</b>	<b>\$10,930.4</b>	<b>\$11,780.4</b>	<b>\$12,682.1</b>	<b>\$217,582.4</b>
CLOSING CASH BALANCE	(\$74,518.7)	(\$68,005.7)	(\$60,922.2)	(\$53,232.7)	(\$44,540.6)	(\$34,550.6)	(\$23,762.4)	(\$12,127.0)	\$407.2	

<b>2022 Adjusted Charge Per Employee</b>	<b>\$908</b>
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<b>Reserve Fund Balance</b>	<b>\$51,343,215</b>
<b>Residential Share</b>	85% \$ 43,641,733
<b>Non-Residential Share</b>	15% \$ 7,701,482

<b>Allocation of Capital Program</b>	
Residential Sector	69.6%
Non-Residential Sector	30.4%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

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**Appendix D.1  
Parks and Recreation**

# Parks and Recreation Services

The Parks, Forestry and Recreation Division is responsible for the provision of Parks and Recreation services throughout the City. Parks and Recreation services are provided through numerous indoor recreation facilities, developed parkland, park amenities and special facilities with a total replacement value estimated at \$13.91 billion in 2021.

This appendix provides a brief outline of historical service levels for Parks and Recreation services, the 2022-2031 development-related capital forecast, the calculation of the "unadjusted" development charges, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the forecast have been provided by City staff and are informed based on the proposed and Council-approved capital budgets, previous development charge studies, and other long-range planning documents, including the City's recent Facilities Master Plan.

The following discusses the individual components included in the Parks and Recreation service category. The analysis is set out in the tables which follow. The tables include:

Table D.1-1 Historical Service Levels and Calculation of Ten-Year Average Service Level

Table D.1-2 2022–2031 Development-Related Capital Forecast and Calculation of the Growth-Related Net Capital Costs

Table D.1-3 Cash Flow Analysis

## A. Historical Service Levels and Calculation of 10-Year Average Service Levels and Maximum Allowable Charges

In general, the asset replacement values are based upon an audit of facilities as well as average tender prices for recent projects. The replacement value for the lands associated with the indoor recreation facilities and outdoor recreation buildings were taken from a database containing City-owned real estate assets that was provided by the City's Facilities and Real Estate Division.

The community centres, arenas, pools and special facilities are itemized individually, including associated land parcels for each indoor recreation facility. All parks assets, including bridges, parking lots, water play facilities, sport fields, outdoor buildings, and special facilities are identified by park and assigned a \$/unit replacement cost. For the purposes of the DC Background Study, and in an effort to summarize the substantial amount of information, assets have been summarized where possible.

The replacement cost for hectares of parkland have been calculated based on the classification and size of the parks. For instance, destination parks have a replacement cost of \$67,500 per hectare, parks that are 0 to 15 hectares in size are valued at \$337,600 per hectare, and parks greater than 15 hectare in size are valued at \$135,000 per hectare.

Table D.1-1 provides a summary of the level of service and the calculation of the ten-year historical service level. The calculation of the maximum allowable funding envelope is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2012 -2021	\$4,929.19
Net Population Growth 2022-2031	248,400
Maximum Allowable Funding Envelope	<b>\$1,224,410,796</b>

The existing facilities have been examined and consideration has been given to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the City’s parks and recreation infrastructure, and as such, no adjustments have been made to the service level calculations

## **B. The Development-Related Capital Forecast**

The 2022–2031 development-related capital forecast includes a wide variety of projects for the provision of Parks and Recreation services in the City and amounts to a total gross cost of \$2.57 billion. The projects identified in the capital forecast will result, in whole or in part, in increased capacity to meet the servicing needs of new development over the planning period.

The majority of the park development and amenities projects are site-specific and self-explanatory in nature. This includes environmental initiatives, expansion of outdoor recreation and park facilities, trails, waterfront projects, and more. As for the indoor recreation facilities, the City intends to construct new and upgrade existing pools, community centres, and arenas.

Paragraph 5 of s.s.5(1) of the DCA requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City’s “excess capacity” other than excess capacity which is “committed”. “Excess capacity” is undefined in the DCA, but is considered to relate to the capacity available to meet some or all of the increase in need for service in order to potentially represent a deduction. For Parks and Recreation services, the deduction of uncommitted excess capacity from the future increase in the need for service occurs as part of the conceptual planning and feasibility work associated with planning new facilities. It is recognized that no “surplus” of capacity exists within Parks and Recreation services.

## **C. Calculation of Development-Related Capital Costs**

### **i. Grants, Subsidies and Other Recoveries**

Some reductions to City programming projects under grants, subsidies and other recovers have been applied, due to anticipated funding from various contributions. For most projects, these developer-related levies generally cover the full gross project cost, leaving no net municipal cost to the City. In the case where a portion of the project is funded through contributions, that amount is netted off of the gross project cost and the remainder is deemed to be the net cost.

In total, \$203.12 million in grants, subsidies, and other recoveries is identified and applied to the DC capital program.

### **ii. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. The identified benefit to exiting shares includes costs that meet the needs of existing development, including past development.

Generally speaking, shares have been deducted from the net cost of projects that account for portions of the project that relate to state of good repair or the replacement or reconstruction of existing facilities. Those projects that are completely new are deemed to be entirely growth-related and no replacement shares have been deducted from the net cost.

In total, \$478.47 million is identified as the replacement and benefit to existing share.

### **iii. Available DC Reserve Funds**

The available DC reserve balance for Parks and Recreation is \$285.10 million. This balance has been applied projects occurring first within the capital program, and removed from the calculation of in-period DC eligible costs.

### **iv. Other Development Related Costs**

The total development-related cost of the Parks and Recreation capital forecast of \$1.89 billion — is greater than the calculated net funding envelope.

Therefore, \$377.22 million of the development-related costs is deemed to be eligible for recovery from other growth funding tool but not from DCs in this 2022-2031 period. These costs will be considered for other growth funding tools, such as CBCs and subsequent DC Studies.

### **v. 2021-2031 In-Period Eligible costs**

After these adjustments, a total of \$1.22 billion is included in the development charge calculation.

## **D. Calculation of Residential and Non-Residential Development-Related Capital Costs**

### **i. Residential and Non-Residential Allocation**

The development-related costs have been allocated 95 per cent to residential development, as these facilities are primarily provided for and planned for use by the residential community. A nominal 5 per cent allocation is made for non-residential development recognizing that Parks and Recreation facilities are used by employees working within the City of Toronto.

Table D.1-2 displays the 95 per cent allocation to the residential sector, or \$1.16 billion, and 5 per cent to the non-residential sector, or \$61.22 million. The resulting unadjusted charge per capita is \$4,599.68 before cash flow adjustments. The unadjusted non-residential charge per employee amounts to \$348.44.

## **E. Cash Flow Analysis**

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

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

Table D.1-3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per employee non-residential development charges. After cash flow consideration, the residential calculated charge decreases to \$4,576 per capita. The non-residential charge after cash flow increases to \$351 per employee.



The following table summarizes the calculation of the Parks and Recreation services DCs.

<b>PARKS AND RECREATION SUMMARY</b>						
10-year Hist.	2022 - 2031		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/emp	\$/capita	\$/emp
\$4,929.19	\$2,568,319,118	\$1,224,410,798	\$4,599.68	\$348.44	<b>\$4,576</b>	<b>\$351</b>

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APPENDIX D.1  
TABLE D.1-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

TORONTO PARKS Park Type	# of Hectares										UNIT COST (\$/ha)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Destination Parks	1,803.19	1,803.19	1,803.19	1,803.19	1,803.19	1,803.19	1,803.45	1,803.45	1,803.45	1,803.45	\$ 67,500
Community Parks (0-15 hectares in size)	2,759.71	2,762.87	2,767.91	2,775.06	2,779.17	2,779.66	2,784.58	2,800.73	2,806.11	2,808.31	\$ 337,600
Community Parks (> 15 hectares in size)	3,489.81	3,489.81	3,489.81	3,489.81	3,489.81	3,489.81	3,489.81	3,489.81	3,489.81	3,489.81	\$ 135,000
<b>Total (ha)</b>	<b>8,052.71</b>	<b>8,055.87</b>	<b>8,060.91</b>	<b>8,068.06</b>	<b>8,072.17</b>	<b>8,072.66</b>	<b>8,077.83</b>	<b>8,093.98</b>	<b>8,099.37</b>	<b>8,101.57</b>	
<b>Total (\$000)</b>	<b>\$ 1,524,518.0</b>	<b>\$ 1,525,584.6</b>	<b>\$ 1,527,286.8</b>	<b>\$ 1,529,701.0</b>	<b>\$ 1,531,088.4</b>	<b>\$ 1,531,252.7</b>	<b>\$ 1,532,929.5</b>	<b>\$ 1,538,381.9</b>	<b>\$ 1,540,201.2</b>	<b>\$ 1,540,943.0</b>	

APPENDIX D.1  
TABLE D.1-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
INDOOR RECREATION

Community Centres, Arenas & Pools	# of Square Feet									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Total Number of Square Feet	4,555,480	4,555,480	4,555,480	4,555,480	4,555,480	4,555,480	4,968,208	4,968,208	5,083,493	5,083,493
<b>Total (\$000)</b>	<b>\$3,058,708.4</b>	<b>\$3,088,668.2</b>	<b>\$3,356,472.2</b>	<b>\$3,390,485.8</b>	<b>\$3,413,760.9</b>	<b>\$3,468,162.0</b>	<b>\$3,473,538.2</b>	<b>\$3,473,538.2</b>	<b>\$3,551,616.6</b>	<b>\$3,551,616.6</b>

Community Centres, Arenas & Pools	# of Hectares									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Total Land Area	178.08	180.44	180.44	182.38	183.06	183.06	183.06	183.06	183.06	183.06
<b>Total (\$000)</b>	<b>\$6,498,180.4</b>	<b>\$6,584,296.8</b>	<b>\$6,584,296.8</b>	<b>\$6,654,883.1</b>	<b>\$6,679,696.3</b>	<b>\$6,679,696.3</b>	<b>\$6,679,696.3</b>	<b>\$6,679,696.3</b>	<b>\$6,679,696.3</b>	<b>\$6,679,696.3</b>

APPENDIX D.1  
TABLE D.1-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION

Outdoor Recreation Buildings	# of Square Feet									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Total Sq.ft of Buildings	607,484	607,484	608,518	608,911	613,539	613,169	612,368	614,211	614,213	614,215
<b>Total (\$000)</b>	<b>\$288,504.9</b>	<b>\$288,504.9</b>	<b>\$288,969.9</b>	<b>\$289,146.8</b>	<b>\$291,229.6</b>	<b>\$291,063.1</b>	<b>\$291,502.5</b>	<b>\$292,313.3</b>	<b>\$292,314.2</b>	<b>\$292,315.1</b>

Outdoor Recreation Buildings Facility Name	# of Hectares										UNIT COST (\$/ha)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Highland Creek Bowling Green Clubhouse	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$36,490,000
Willowdale Lawn Bowling Greens Club and Changeroom	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	\$36,490,000
David Appleton C.C.	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$36,490,000
Harwood Hall C.C.	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$36,490,000
Horner Avenue Seniors' Centre	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	\$36,490,000
Islington Seniors Centre	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$36,490,000
Mount Dennis Community Hall	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$36,490,000
West Acres Senior Ctr.	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	\$36,490,000
<b>Total (ha)</b>	<b>2.46</b>	<b>2.46</b>	<b>2.46</b>	<b>2.46</b>	<b>2.46</b>	<b>2.46</b>	<b>2.46</b>	<b>2.46</b>	<b>2.46</b>	<b>2.46</b>	
<b>Total (\$000)</b>	<b>\$89,881.8</b>	<b>\$89,881.8</b>	<b>\$89,881.8</b>	<b>\$89,881.8</b>	<b>\$89,881.8</b>	<b>\$89,881.8</b>	<b>\$89,881.8</b>	<b>\$89,881.8</b>	<b>\$89,881.8</b>	<b>\$89,881.8</b>	

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2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

PARKING SPACES	# of Parking Spaces									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Total Number of Spaces	29,677	29,677	30,084	30,084	30,084	29,358	29,469	29,469	29,559	29,554
Total (\$000)	\$186,767.5	\$186,767.5	\$188,120.1	\$188,120.1	\$188,120.1	\$164,955.8	\$165,574.9	\$165,574.9	\$168,864.0	\$168,793.0

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2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
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OUTDOOR RECREATION

Tennis Courts & Sports Pads	# of Tennis Courts & Sports Pads									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Total Number of Tennis Courts and Sports Pads	736	737	735	735	736	736	817	821	820	820
Total (\$000)	\$132,855.0	\$133,228.0	\$132,786.0	\$132,786.0	\$132,855.0	\$132,855.0	\$136,851.0	\$137,317.0	\$137,248.0	\$137,248.0

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CITY OF TORONTO  
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Waterplay/Splash Pad/Wading Pools	# of Waterplay/Splash Pad/Wading Pools									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Total Number of Waterplay/Splash Pad/Wading Pools	214	218	223	228	231	237	239	247	251	251
Total (\$000)	\$58,698.1	\$61,140.0	\$63,953.6	\$67,668.5	\$70,123.5	\$74,645.1	\$76,152.3	\$82,181.1	\$85,195.5	\$85,195.5

Outdoor Pools	# of Outdoor Pools									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Total Number of Outdoor Pools	58	58	58	58	59	59	59	59	59	59
Total (\$000)	\$164,129.4	\$164,129.4	\$164,129.4	\$164,129.4	\$169,976.1	\$169,976.1	\$169,976.1	\$169,976.1	\$169,976.1	\$169,976.1

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2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
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Cricket Pitches Park Name	# of Cricket Pitches										UNIT COST (\$/unit)	
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Ashtonbee Park	3	2	2	2	2	2	2	2	2	2	2	\$538,000
Caledonia Park	2	2	2	2	2	2	2	2	2	2	2	\$538,000
Cedarvale Park	1	1	1	1	1	1	1	1	1	1	1	\$538,000
Centennial Park (Etobicoke/York)	2	2	2	2	2	2	2	2	2	2	2	\$538,000
Dentonia Park	-	1	1	1	1	1	1	1	1	1	1	\$538,000
Ellesmere Reservoir	1	2	2	2	2	2	2	2	2	2	2	\$538,000
Fergy Brown Park	2	2	2	2	2	2	2	2	2	2	2	\$538,000
Flemingdon Park	1	1	1	1	1	1	1	1	1	1	1	\$538,000
G Ross Lord Park	2	2	2	2	2	2	2	2	2	2	2	\$538,000
Gracedale Park	1	1	1	1	1	1	1	1	1	1	1	\$538,000
Keele Reservoir	2	2	2	2	2	2	2	2	2	2	2	\$538,000
L'Amoreaux Sports Centre	1	1	1	1	1	1	1	1	1	1	1	\$538,000
McCleary Park	1	1	1	1	1	1	1	1	1	1	1	\$538,000
Remberto Navia Sports Fields (formerly referred to as Norfinch Sports Fields)	1	1	1	1	1	1	1	1	1	1	1	\$538,000
Humber Arboretum (Humberline Park South)	-	-	-	-	-	-	-	-	-	-	1	\$538,000
Riverdale Park West	-	1	1	1	1	1	1	1	1	1	1	\$538,000
Summerlea Park	1	1	1	1	1	1	1	1	1	1	1	\$538,000
Sunnybrook Park	3	3	3	3	3	3	3	3	3	3	3	\$538,000
Terry Fox Park	1	1	1	1	1	1	1	1	1	1	1	\$538,000
Thackeray Park	1	1	1	1	1	1	1	1	1	1	1	\$538,000
Wexford Park	1	1	1	1	1	1	1	1	1	1	1	\$538,000
<b>Total (#)</b>	<b>27</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>30</b>	
<b>Total (\$000)</b>	<b>\$14,526.0</b>	<b>\$15,602.0</b>	<b>\$15,602.0</b>	<b>\$15,602.0</b>	<b>\$15,602.0</b>	<b>\$15,602.0</b>	<b>\$15,602.0</b>	<b>\$15,602.0</b>	<b>\$15,602.0</b>	<b>\$15,602.0</b>	<b>\$16,140.0</b>	



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2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
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PARKS AND RECREATION  
INDOOR RECREATION

Special Facilities	# of Square Feet									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Total Number of Facilities	814,558	814,558	814,558	814,558	814,558	814,558	814,558	814,558	814,558	814,558
<b>Total (\$000)</b>	<b>\$303,494.8</b>	<b>\$303,494.8</b>	<b>\$303,494.8</b>	<b>\$303,494.8</b>	<b>\$303,494.8</b>	<b>\$303,494.8</b>	<b>\$303,494.8</b>	<b>\$303,494.8</b>	<b>\$303,494.8</b>	<b>\$303,494.8</b>

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2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
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OUTDOOR RECREATION

Bridges	# of Bridges									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Total Number of Bridges	281	281	281	281	281	281	281	282	282	282
Total (\$000)	\$194,381.0	\$194,381.0	\$194,381.0	\$194,381.0	\$194,381.0	\$194,381.0	\$194,381.0	\$194,941.0	\$194,941.0	\$194,941.0

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2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
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OUTDOOR RECREATION

Ferry/Marine Vessels Description	# of Vessels										UNIT COST (\$/unit)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Thomas Rennie Boat	1	1	1	1	1	1	1	1	1	1	\$6,651,000
Ongiara Boat	1	1	1	1	1	1	1	1	1	1	\$4,477,000
Trillium Boat	1	1	1	1	1	1	1	1	1	1	\$8,953,000
Sam McBride Boat	1	1	1	1	1	1	1	1	1	1	\$6,651,000
William Inglis Boat	1	1	1	1	1	1	1	1	1	1	\$5,756,000
Pontoon Boats	2	2	2	2	2	2	2	2	2	2	\$32,000
Pontoon Boats	-	-	-	-	-	-	-	-	1	1	\$43,000
Ned Hanlan 2 Tug Boat (20 ton)	1	1	1	1	1	1	1	1	1	1	\$215,000
2015 Smokercraft 161 Pro Camp with a 25 HP Merc O/B	-	-	-	1	1	1	1	1	1	1	\$21,000
2003 17' Boston Whaler, 70 HP Merc O/N	-	-	-	-	-	-	1	1	1	1	\$11,000
2006 17' Boston Whaler, 70 HP Merc O/N	-	-	-	-	-	-	1	1	1	1	\$14,000
2008 17' Boston Whaler, 70 HP Merc O/N	-	-	-	-	-	-	1				\$14,000
2012 17' Boston Whaler, 70 HP Merc O/N	-	-	-	-	-	-	1	1	1	1	\$22,000
2019 Stanley Tiller SC, 60 HP Merc O/N	-	-	-	-	-	-	1	1	1	1	\$34,000
Z80446 Zodiac Milpro ZMSR 380. 25 HP Merc EFI Short Shaft	-	-	-	-	-	-	1	1	1	1	\$25,000
<b>Total (#)</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>15</b>	<b>14</b>	<b>15</b>	<b>15</b>	
<b>Total (\$000)</b>	<b>\$32,767.0</b>	<b>\$32,767.0</b>	<b>\$32,767.0</b>	<b>\$32,788.0</b>	<b>\$32,788.0</b>	<b>\$32,788.0</b>	<b>\$32,908.0</b>	<b>\$32,894.0</b>	<b>\$32,937.0</b>	<b>\$32,937.0</b>	

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2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
INDOOR RECREATION

AIRs (Artificial Ice Rinks), Skating Trails and AIR Buildings	# of Square Feet									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Total Number of AIRs (Artificial Ice Rinks), Skating Trails and Buildings	837,778	868,922	868,922	868,922	866,780	873,432	869,837	915,739	915,739	915,739
Total (\$000)	\$130,419.6	\$134,879.3	\$134,879.3	\$134,879.3	\$134,579.4	\$135,577.2	\$135,002.0	\$140,699.0	\$140,699.0	\$140,699.0

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2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
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OUTDOOR RECREATION

Harbourfront Centre Buildings Facility Name	# of Square Feet														UNIT COST (\$/sq.ft.)
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
John Quay - Building A	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	\$170
John Quay - Building B	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$170
John Quay - Building C	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	\$170
Power Plant/Harbourfront Theatre	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	\$170
Premier Dance Theatre	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	\$120
Waters Edge Promenade, Boardwalk, and Docks	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,843,000
York Quay Centre	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	\$170
<b>Total (sq.ft.)</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	
<b>Total (\$000)</b>	<b>\$30,363</b>	<b>\$30,363</b>	<b>\$30,363</b>	<b>\$30,363</b>	<b>\$30,363</b>	<b>\$30,363</b>	<b>\$30,363</b>	<b>\$30,363</b>	<b>\$30,363</b>	<b>\$30,363</b>	<b>\$30,363</b>	<b>\$30,363</b>	<b>\$30,363</b>	<b>\$30,363</b>	

Harbourfront Centre Facilities Description	# of Facilities														UNIT COST (\$/unit)
	2007	2008	2009	2010	2011	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Amsterdam Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,279,000
CIBC Concert Stage (Amphitheatre)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,279,000
Ice Rink/Wading Pool	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$639,550
<b>Total (#)</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	
<b>Total (\$000)</b>	<b>\$3,197.6</b>	<b>\$3,197.6</b>	<b>\$3,197.6</b>	<b>\$3,197.6</b>	<b>\$3,197.6</b>	<b>\$3,197.6</b>	<b>\$3,197.6</b>	<b>\$3,197.6</b>	<b>\$3,197.6</b>	<b>\$3,197.6</b>	<b>\$3,197.6</b>	<b>\$3,197.6</b>	<b>\$3,197.6</b>	<b>\$3,197.6</b>	

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2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

Baseball & Softball Diamonds	# of Diamonds									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Total Number of Diamonds	334	338	338	338	338	338	338	338	338	338
Total (\$000)	\$130,853.0	\$131,895.0	\$131,895.0	\$131,895.0	\$131,895.0	\$131,895.0	\$131,895.0	\$131,895.0	\$131,895.0	\$131,895.0

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2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

SKATEPARKS/BMX PARKS Park Name	# of Parks										UNIT COST (\$/unit)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
<b>Permanent Skatepark</b>											
Cummer Park	1	1	1	1	1	1	1	1	1	1	\$4,584,000
Leonard Linton Park (Vanderhoof)	1	1	1	1	1	1	1	1	1	1	\$1,820,000
Port Union CC ("Cross Roads" Sk8park)	1	1	1	1	1	1	1	1	1	1	\$1,828,000
Ellesmere Community Centre	1	1	1	1	1	1	1	1	1	1	\$4,834,000
Stan Wadlow Park (East York)	1	1	1	1	1	1	1	1	1	1	\$2,653,000
Ashbridge's Bay Park (Beach)	1	1	1	1	1	1	1	1	1	1	\$7,581,000
Eighth Street	1	1	1	1	1	1	1	1	1	1	\$3,323,000
Underpass Skateboard Park	1	1	1	1	1	1	1	1	1	1	\$6,858,000
West Lodge Park	-	-	1	1	1	1	1	1	1	1	\$899,000
Neilson Park	-	-	-	-	-	-	1	1	1	1	\$1,331,000
Fundy Bay	-	-	-	-	-	-	-	1	1	1	\$1,194,000
Stanley Greene Park	-	-	-	-	-	-	-	-	1	1	\$742,000
<b>Non-permanent/portable Skateparks</b>											
<b>Outdoor</b>											
Smithfield Park	1	1	1	1	1	1	1	1	1	1	\$305,000
Weston Lion's Arena	1	1	1	1	1	1	1	1	1	1	\$305,000
Dunbat Skatepark (former Alexandra Park) - Scadding Court	1	1	1	1	1	1	1	1	1	1	\$305,000
Bathurst Heights Secondary School/Lawrence Heights	1	1	1	1	1	1	1	1	1	1	\$305,000
Dufferin Grove Skatepark	-	-	-	-	-	-	1	1	1	1	\$305,000
<b>Indoor</b>											
Jimmie Simpson Recreation Centre	-	-	-	-	-	-	1	1	1	1	\$305,000
Malvern Recreation Centre	-	-	-	-	1	1	-	-	-	-	\$305,000
Phil White Arena	-	-	-	-	-	-	1	1	1	1	\$305,000
<b>BMX Parks</b>											
Centennial Park Pan Am BMX Centre	-	-	-	1	1	1	1	1	1	1	\$4,939,000
Sunnyside Bike Park BMX Bike Area	-	-	1	1	1	1	1	1	1	1	\$1,325,000
Wallace Emerson BMX Park	-	-	-	-	-	-	1	1	1	1	\$269,000
Bayview Arena Bike Park	1	1	1	1	1	1	1	1	1	1	\$269,000
<b>Total (#)</b>	<b>13</b>	<b>13</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>17</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>23</b>	
<b>Total (\$000)</b>	<b>\$34,970.0</b>	<b>\$34,970.0</b>	<b>\$37,194.0</b>	<b>\$42,133.0</b>	<b>\$42,438.0</b>	<b>\$42,438.0</b>	<b>\$44,648.0</b>	<b>\$45,842.0</b>	<b>\$46,584.0</b>	<b>\$46,584.0</b>	

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2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

Playgrounds Park Type	# of Playgrounds										UNIT COST (\$/unit)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Local Parks	751	759	766	769	773	773	780	784	790	790	\$296,000
Indoor	1	1	1	1	1	1	1	1	1	1	\$296,000
Destination Parks	112	102	103	104	104	104	107	114	116	116	\$538,000
Destination Parks (Different Price)	1	1	1	1	1	1	1	1	1	1	\$1,346,000
<b>Total (#)</b>	<b>865</b>	<b>863</b>	<b>871</b>	<b>875</b>	<b>879</b>	<b>879</b>	<b>889</b>	<b>900</b>	<b>908</b>	<b>908</b>	
<b>Total (\$000)</b>	<b>\$284,194.0</b>	<b>\$281,182.0</b>	<b>\$283,792.0</b>	<b>\$285,218.0</b>	<b>\$286,402.0</b>	<b>\$286,402.0</b>	<b>\$290,088.0</b>	<b>\$295,038.0</b>	<b>\$297,890.0</b>	<b>\$297,890.0</b>	



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2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
PARKS, FORESTRY AND RECREATION

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historic Population	2,637,913	2,661,028	2,684,346	2,707,869	2,731,600	2,774,200	2,827,600	2,871,400	2,912,100	2,937,500

INVENTORY SUMMARY (\$000)

Community Centres, Arenas & Pools	\$9,556,888.8	\$9,672,965.0	\$9,940,769.0	\$10,045,368.9	\$10,093,457.2	\$10,147,858.3	\$10,153,234.5	\$10,153,234.5	\$10,231,312.8	\$10,231,312.8
Parking Spaces	\$186,767.5	\$186,767.5	\$188,120.1	\$188,120.1	\$188,120.1	\$164,955.8	\$165,574.9	\$165,574.9	\$168,864.0	\$168,793.0
Tennis Courts & Sports Pads	\$132,855.0	\$133,228.0	\$132,786.0	\$132,786.0	\$132,855.0	\$132,855.0	\$136,851.0	\$137,317.0	\$137,248.0	\$137,248.0
Waterplay, Splash Pads, Wading Pools & Outdoor Pools	\$222,827.5	\$225,269.4	\$228,083.0	\$231,797.9	\$240,099.6	\$244,621.2	\$246,128.4	\$252,157.2	\$255,171.6	\$255,171.6
Cricket Pitches	\$14,526.0	\$15,602.0	\$15,602.0	\$15,602.0	\$15,602.0	\$15,602.0	\$15,602.0	\$15,602.0	\$15,602.0	\$16,140.0
Special Facilities	\$303,494.8	\$303,494.8	\$303,494.8	\$303,494.8	\$303,494.8	\$303,494.8	\$303,494.8	\$303,494.8	\$303,494.8	\$303,494.8
Developed Parkland	\$1,524,518.0	\$1,525,584.6	\$1,527,286.8	\$1,529,701.0	\$1,531,088.4	\$1,531,252.7	\$1,532,929.5	\$1,538,381.9	\$1,540,201.2	\$1,540,943.0
Bridges	\$194,381.0	\$194,381.0	\$194,381.0	\$194,381.0	\$194,381.0	\$194,381.0	\$194,381.0	\$194,941.0	\$194,941.0	\$194,941.0
Ferry Marine Vessels	\$32,767.0	\$32,767.0	\$32,767.0	\$32,788.0	\$32,788.0	\$32,788.0	\$32,908.0	\$32,894.0	\$32,937.0	\$32,937.0
Artificial Ice Rinks (AIRs)	\$130,419.6	\$134,879.3	\$134,879.3	\$134,879.3	\$134,579.4	\$135,577.2	\$135,002.0	\$140,699.0	\$140,699.0	\$140,699.0
Outdoor Recreation Buildings	\$378,386.8	\$378,386.8	\$378,851.8	\$379,028.6	\$381,111.4	\$380,944.9	\$381,384.4	\$382,195.1	\$382,196.0	\$382,196.9
Harbourfront	\$33,560.6	\$33,560.6	\$33,560.6	\$33,560.6	\$33,560.6	\$33,560.6	\$33,560.6	\$33,560.6	\$33,560.6	\$33,560.6
Baseball Diamonds	\$130,853.0	\$131,895.0	\$131,895.0	\$131,895.0	\$131,895.0	\$131,895.0	\$131,895.0	\$131,895.0	\$131,895.0	\$131,895.0
Skateparks/Bmx Parks	\$34,970.0	\$34,970.0	\$37,194.0	\$42,133.0	\$42,438.0	\$42,438.0	\$44,648.0	\$45,842.0	\$46,584.0	\$46,584.0
Playgrounds	\$284,194.0	\$281,182.0	\$283,792.0	\$285,218.0	\$286,402.0	\$286,402.0	\$290,088.0	\$295,038.0	\$297,890.0	\$297,890.0
<b>Total (\$000)</b>	<b>\$13,161,409.6</b>	<b>\$13,284,932.9</b>	<b>\$13,563,462.3</b>	<b>\$13,680,754.1</b>	<b>\$13,741,872.5</b>	<b>\$13,778,626.5</b>	<b>\$13,797,682.1</b>	<b>\$13,822,827.0</b>	<b>\$13,912,597.0</b>	<b>\$13,913,806.8</b>

APPENDIX D.1  
TABLE D.1-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
PARKS, FORESTRY AND RECREATION

SERVICE LEVEL (\$/capita)												Average Service Level
Community Centres, Arenas & Pools	\$3,622.90	\$3,635.05	\$3,703.24	\$3,709.70	\$3,695.07	\$3,657.94	\$3,590.76	\$3,535.99	\$3,513.38	\$3,483.00	\$3,614.70	
Parking Spaces	\$70.80	\$70.19	\$70.08	\$69.47	\$68.87	\$59.46	\$58.56	\$57.66	\$57.99	\$57.46	\$64.05	
Tennis Courts & Sports Pads	\$50.36	\$50.07	\$49.47	\$49.04	\$48.64	\$47.89	\$48.40	\$47.82	\$47.13	\$46.72	\$48.55	
Waterplay, Splash Pads, Wading Pools & Outdoor Pools	\$84.47	\$84.66	\$84.97	\$85.60	\$87.90	\$88.18	\$87.04	\$87.82	\$87.62	\$86.87	\$86.51	
Cricket Pitches	\$5.51	\$5.86	\$5.81	\$5.76	\$5.71	\$5.62	\$5.52	\$5.43	\$5.36	\$5.49	\$5.61	
Special Facilities	\$115.05	\$114.05	\$113.06	\$112.08	\$111.11	\$109.40	\$107.33	\$105.70	\$104.22	\$103.32	\$109.53	
Developed Parkland	\$577.93	\$573.31	\$568.96	\$564.91	\$560.51	\$551.96	\$542.13	\$535.76	\$528.90	\$524.58	\$552.89	
Bridges	\$73.69	\$73.05	\$72.41	\$71.78	\$71.16	\$70.07	\$68.74	\$67.89	\$66.94	\$66.36	\$70.21	
Ferry Marine Vessels	\$12.42	\$12.31	\$12.21	\$12.11	\$12.00	\$11.82	\$11.64	\$11.46	\$11.31	\$11.21	\$11.85	
Artificial Ice Rinks (AIRs)	\$49.44	\$50.69	\$50.25	\$49.81	\$49.27	\$48.87	\$47.74	\$49.00	\$48.32	\$47.90	\$49.13	
Outdoor Recreation Buildings	\$143.44	\$142.20	\$141.13	\$139.97	\$139.52	\$137.32	\$134.88	\$133.10	\$131.24	\$130.11	\$137.29	
Harbourfront	\$12.72	\$12.61	\$12.50	\$12.39	\$12.29	\$12.10	\$11.87	\$11.69	\$11.52	\$11.42	\$12.11	
Baseball Diamonds	\$49.60	\$49.57	\$49.13	\$48.71	\$48.28	\$47.54	\$46.65	\$45.93	\$45.29	\$44.90	\$47.56	
Skateparks/Bmx Parks	\$13.26	\$13.14	\$13.86	\$15.56	\$15.54	\$15.30	\$15.79	\$15.97	\$16.00	\$15.86	\$15.03	
Playgrounds	\$107.73	\$105.67	\$105.72	\$105.33	\$104.85	\$103.24	\$102.59	\$102.75	\$102.29	\$101.41	\$104.16	
<b>Total (\$/capita)</b>	<b>\$4,989.33</b>	<b>\$4,992.41</b>	<b>\$5,052.80</b>	<b>\$5,052.22</b>	<b>\$5,030.70</b>	<b>\$4,966.70</b>	<b>\$4,879.64</b>	<b>\$4,813.97</b>	<b>\$4,777.51</b>	<b>\$4,736.62</b>	<b>\$4,929.19</b>	

CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
PARKS, FORESTRY AND RECREATION

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2012 -2021	\$4,929.19
Net Population Growth 2022-2031	248,400
<b>Maximum Allowable Funding Envelope</b>	<b>\$1,224,410,796</b>

APPENDIX D.1  
TABLE D.1-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
PARKS AND RECREATION

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Costs	Ineligible Costs		Total Development Related Costs	Development Related Costs			
						BTE <sup>1</sup> %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related*	
<b>1 PARKS AND RECREATION</b>												
<b>1.1 Indoor Recreation Facilities</b>												
1.1.1	Arena	Don Mills Community Recreation Facility - Design	2022 - 2022	\$ 2,099,190	\$ -	\$ 2,099,190	50%	\$ 1,049,595	\$ 1,049,595	\$ 1,049,595	\$ -	\$ -
1.1.2	Arena	Don Mills Community Recreation Facility - Design	2022 - 2025	\$ 4,575,158	\$ -	\$ 4,575,158	50%	\$ 2,287,579	\$ 2,287,579	\$ -	\$ 2,287,579	\$ -
1.1.3	Arena	Don Mills Community Recreation Facility-Construct	2023 - 2026	\$ 85,044,104	\$ -	\$ 85,044,104	50%	\$ 42,522,052	\$ 42,522,052	\$ -	\$ 42,522,052	\$ -
1.1.4	Arena	FMP-Arena Redevelopment-Twin Pad Construction	2028 - 2029	\$ 26,159,136	\$ -	\$ 26,159,136	0%	\$ -	\$ 26,159,136	\$ -	\$ 26,159,136	\$ -
1.1.5	Arena	FMP-Arena Redevelopment-Twin Pad Design	2027 - 2029	\$ 2,906,571	\$ -	\$ 2,906,571	0%	\$ -	\$ 2,906,571	\$ -	\$ 2,906,571	\$ -
1.1.6	Arena	FMP-Arena Repurpose (1) Construction	2026 - 2027	\$ 2,470,585	\$ -	\$ 2,470,585	90%	\$ 2,223,527	\$ 247,059	\$ -	\$ 247,059	\$ -
1.1.7	Arena	FMP-Arena Repurpose (1) Design	2025 - 2027	\$ 274,509	\$ -	\$ 274,509	90%	\$ 247,059	\$ 27,451	\$ -	\$ 27,451	\$ -
1.1.8	Arena	FMP-Arena Repurpose (2) Construction	2028 - 2029	\$ 2,470,585	\$ -	\$ 2,470,585	90%	\$ 2,223,527	\$ 247,059	\$ -	\$ 247,059	\$ -
1.1.9	Arena	FMP-Arena Repurpose (2) Design	2027 - 2029	\$ 274,509	\$ -	\$ 274,509	90%	\$ 247,059	\$ 27,451	\$ -	\$ 27,451	\$ -
1.1.10	Arena	FMP-Arena Repurpose (3) Design	2030 - 2030	\$ 274,509	\$ -	\$ 274,509	90%	\$ 247,059	\$ 27,451	\$ -	\$ 27,451	\$ -
1.1.11	Arena	FMP-Artificial Ice Rink (1) Construction	2022 - 2023	\$ 2,276,814	\$ -	\$ 2,276,814	0%	\$ -	\$ 2,276,814	\$ 2,276,814	\$ -	\$ -
1.1.12	Arena	FMP-Artificial Ice Rink (1) Design	2022 - 2023	\$ 252,979	\$ -	\$ 252,979	0%	\$ -	\$ 252,979	\$ 252,979	\$ -	\$ -
1.1.13	Arena	FMP-Artificial Ice Rink (3) Design	2030 - 2030	\$ 252,979	\$ -	\$ 252,979	0%	\$ -	\$ 252,979	\$ -	\$ 252,979	\$ -
1.1.14	Arena	FMP-Skating Trail	2022 - 2023	\$ 1,668,587	\$ -	\$ 1,668,587	0%	\$ -	\$ 1,668,587	\$ 1,668,587	\$ -	\$ -
1.1.15	Arena	FMP-Skating Trail (2)	2030 - 2030	\$ 1,668,587	\$ -	\$ 1,668,587	0%	\$ -	\$ 1,668,587	\$ -	\$ 1,668,587	\$ -
1.1.16	Arena	FMP-Ward 21 Artificial Ice Rink (2) Construction	2026 - 2027	\$ 2,276,814	\$ -	\$ 2,276,814	0%	\$ -	\$ 2,276,814	\$ -	\$ 2,276,814	\$ -
1.1.17	Arena	FMP-Ward 21 Artificial Ice Rink (2) Design	2025 - 2027	\$ 252,979	\$ -	\$ 252,979	0%	\$ -	\$ 252,979	\$ -	\$ 252,979	\$ -
1.1.18	Community Centres	40 Wabash Parkdale New CC (RFR#7) - Construction	2023 - 2025	\$ 39,830,783	\$ -	\$ 39,830,783	0%	\$ -	\$ 39,830,783	\$ -	\$ 39,830,783	\$ -
1.1.19	Community Centres	40 Wabash Parkdale New CC (RFR#7) - Construction	2025 - 2026	\$ 23,683,168	\$ -	\$ 23,683,168	0%	\$ -	\$ 23,683,168	\$ -	\$ 23,683,168	\$ -
1.1.20	Community Centres	40 Wabash Parkdale New CC (RFR#7) - Design	2022 - 2022	\$ 620,068	\$ -	\$ 620,068	0%	\$ -	\$ 620,068	\$ 620,068	\$ -	\$ -
1.1.21	Community Centres	40 Wabash Parkdale New CC (RFR#7) - Design	2022 - 2026	\$ 1,614,761	\$ -	\$ 1,614,761	0%	\$ -	\$ 1,614,761	\$ -	\$ 1,614,761	\$ -
1.1.22	Community Centres	40 Wabash Parkdale New CC Design Additional Funds	2022 - 2023	\$ 1,500,652	\$ -	\$ 1,500,652	0%	\$ -	\$ 1,500,652	\$ 1,500,652	\$ -	\$ -
1.1.23	Community Centres	Bessarion CC - Additional Funding	2022 - 2022	\$ 2,395,230	\$ -	\$ 2,395,230	0%	\$ -	\$ 2,395,230	\$ 2,395,230	\$ -	\$ -
1.1.24	Community Centres	Bessarion CC - Construction Funding	2022 - 2022	\$ 6,084,421	\$ 645,905	\$ 5,438,517	0%	\$ -	\$ 5,438,517	\$ 5,438,517	\$ -	\$ -
1.1.25	Community Centres	Bessarion CC FFE	2022 - 2022	\$ 645,905	\$ -	\$ 645,905	0%	\$ -	\$ 645,905	\$ 645,905	\$ -	\$ -
1.1.26	Community Centres	Bessarion CC Indoor Play Space	2022 - 2022	\$ 968,857	\$ -	\$ 968,857	0%	\$ -	\$ 968,857	\$ 968,857	\$ -	\$ -
1.1.27	Community Centres	East Bayfront Community Centre	2023 - 2023	\$ 23,683,168	\$ -	\$ 23,683,168	0%	\$ -	\$ 23,683,168	\$ 23,683,168	\$ -	\$ -
1.1.28	Community Centres	FMP John Innes CRC Redevelopment (3)-Construction	2024 - 2026	\$ 63,513,951	\$ 44,500,000	\$ 19,013,951	42%	\$ 7,946,129	\$ 11,067,822	\$ -	\$ 11,067,822	\$ -
1.1.29	Community Centres	FMP Lawrence Heights Community Centre - Design	2022 - 2027	\$ 3,767,777	\$ -	\$ 3,767,777	33%	\$ 1,237,180	\$ 2,530,596	\$ -	\$ 2,530,596	\$ -
1.1.30	Community Centres	FMP Lawrence Heights Community Centre-Construction	2024 - 2027	\$ 66,743,474	\$ -	\$ 66,743,474	33%	\$ 21,915,768	\$ 44,827,707	\$ -	\$ 44,827,707	\$ -
1.1.31	Community Centres	FMP-Albion Pool and Health Club-Redevelopment	2030 - 2030	\$ 4,844,284	\$ -	\$ 4,844,284	33%	\$ 1,590,661	\$ 3,253,624	\$ -	\$ 3,253,624	\$ -

APPENDIX D.1  
TABLE D.1-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
PARKS AND RECREATION

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Costs	Ineligible Costs		Total Development Related Costs	Development Related Costs		
						BTE <sup>1</sup> %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related*
1.1.32 Community Centres	FMP-Central Etobicoke CRC (1) Construction	2024 - 2027	\$ 66,743,474	\$ -	\$ 66,743,474	0%	\$ -	\$ 66,743,474	\$ -	\$ 66,743,474	\$ -
1.1.33 Community Centres	FMP-Central Etobicoke CRC (1) Design	2022 - 2027	\$ 3,767,777	\$ -	\$ 3,767,777	0%	\$ -	\$ 3,767,777	\$ -	\$ 3,767,777	\$ -
1.1.34 Community Centres	FMP-Dennis R Timbrell RC Redevelopment (7) Design	2027 - 2030	\$ 4,844,284	\$ -	\$ 4,844,284	51%	\$ 2,458,294	\$ 2,385,991	\$ -	\$ 2,385,991	\$ -
1.1.35 Community Centres	FMP-Downsview CRC Design	2030 - 2030	\$ 4,844,284	\$ -	\$ 4,844,284	0%	\$ -	\$ 4,844,284	\$ -	\$ 4,844,284	\$ -
1.1.36 Community Centres	FMP-Downtown CRC (1) Construction	2024 - 2027	\$ 66,743,474	\$ 43,420,000	\$ 23,323,474	0%	\$ -	\$ 23,323,474	\$ -	\$ 23,323,474	\$ -
1.1.37 Community Centres	FMP-Etobicoke Civic Centre Community Centre	2022 - 2025	\$ 48,442,844	\$ -	\$ 48,442,844	0%	\$ -	\$ 48,442,844	\$ -	\$ 48,442,844	\$ -
1.1.38 Community Centres	FMP-Falstaff CC Redevelopment (6) Construction	2028 - 2030	\$ 59,746,175	\$ -	\$ 59,746,175	23%	\$ 13,937,802	\$ 45,808,373	\$ -	\$ 45,808,373	\$ -
1.1.39 Community Centres	FMP-Falstaff CC Redevelopment (6) Design	2026 - 2030	\$ 4,844,284	\$ -	\$ 4,844,284	23%	\$ 1,130,092	\$ 3,714,192	\$ -	\$ 3,714,192	\$ -
1.1.40 Community Centres	FMP-Jenner Jean Marie Space Addition (1) Construct	2023 - 2024	\$ 4,467,507	\$ -	\$ 4,467,507	0%	\$ -	\$ 4,467,507	\$ 4,467,507	\$ -	\$ -
1.1.41 Community Centres	FMP-Jenner Jean-Marie CC Space Addition (1) Design	2022 - 2024	\$ 376,778	\$ -	\$ 376,778	0%	\$ -	\$ 376,778	\$ 376,778	\$ -	\$ -
1.1.42 Community Centres	FMP-Masaryk-Cowan CC - Upgrades	2026 - 2027	\$ 3,221,987	\$ -	\$ 3,221,987	90%	\$ 2,899,789	\$ 322,199	\$ -	\$ 322,199	\$ -
1.1.43 Community Centres	FMP-Masaryk-Cowan CRC Redevelop (4) Construction	2026 - 2028	\$ 59,746,175	\$ -	\$ 59,746,175	90%	\$ 53,771,557	\$ 5,974,617	\$ -	\$ 5,974,617	\$ -
1.1.44 Community Centres	FMP-Masaryk-Cowan CRC Redevelopment (4) Design	2024 - 2028	\$ 4,844,284	\$ -	\$ 4,844,284	90%	\$ 4,359,856	\$ 484,428	\$ -	\$ 484,428	\$ -
1.1.45 Community Centres	FMP-North Rexdale CRC (3) Construction	2028 - 2029	\$ 32,295,230	\$ -	\$ 32,295,230	0%	\$ -	\$ 32,295,230	\$ -	\$ 32,295,230	\$ -
1.1.46 Community Centres	FMP-North Rexdale CRC (3) Design	2026 - 2029	\$ 3,229,523	\$ -	\$ 3,229,523	0%	\$ -	\$ 3,229,523	\$ -	\$ 3,229,523	\$ -
1.1.47 Community Centres	FMP-North York Gymnasium Addition (3) Design	2030 - 2030	\$ 1,614,761	\$ -	\$ 1,614,761	0%	\$ -	\$ 1,614,761	\$ -	\$ 1,614,761	\$ -
1.1.48 Community Centres	FMP-Program Space Addition (2) Construction	2027 - 2028	\$ 4,467,507	\$ -	\$ 4,467,507	0%	\$ -	\$ 4,467,507	\$ -	\$ 4,467,507	\$ -
1.1.49 Community Centres	FMP-Program Space Addition (2) Design	2026 - 2028	\$ 376,778	\$ -	\$ 376,778	0%	\$ -	\$ 376,778	\$ -	\$ 376,778	\$ -
1.1.50 Community Centres	FMP-Program Space Addition (3) Design	2030 - 2030	\$ 376,778	\$ -	\$ 376,778	0%	\$ -	\$ 376,778	\$ -	\$ 376,778	\$ -

APPENDIX D.1  
TABLE D.1-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
PARKS AND RECREATION

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Costs	Ineligible Costs		Total Development Related Costs	Development Related Costs			
						BTE <sup>1</sup> %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related <sup>2</sup>	
1.1.51	Community Centres	FMP-Scarborough Centennial RC Redevelop (5)Design	2025 - 2029	\$ 4,844,284	\$ -	\$ 4,844,284	45%	\$ 2,169,083	\$ 2,675,202	\$ -	\$ 2,675,202	\$ -
1.1.52	Community Centres	FMP-Scarborough Centennial Redevelop (5) Construct	2027 - 2029	\$ 59,746,175	\$ -	\$ 59,746,175	45%	\$ 26,752,018	\$ 32,994,156	\$ -	\$ 32,994,156	\$ -
1.1.53	Community Centres	FMP-Scarborough Gymnasium Addition (1) Design	2024 - 2026	\$ 1,614,761	\$ -	\$ 1,614,761	0%	\$ -	\$ 1,614,761	\$ -	\$ 1,614,761	\$ -
1.1.54	Community Centres	FMP-Scarborough Gymnasium Addition (1)Construction	2025 - 2026	\$ 10,226,823	\$ -	\$ 10,226,823	0%	\$ -	\$ 10,226,823	\$ -	\$ 10,226,823	\$ -
1.1.55	Community Centres	FMP-Scarborough Gymnasium Addition (2) Design	2026 - 2028	\$ 1,614,761	\$ -	\$ 1,614,761	0%	\$ -	\$ 1,614,761	\$ -	\$ 1,614,761	\$ -
1.1.56	Community Centres	FMP-Scarborough Gymnasium Addition (2)Construction	2027 - 2028	\$ 10,226,823	\$ -	\$ 10,226,823	0%	\$ -	\$ 10,226,823	\$ -	\$ 10,226,823	\$ -
1.1.57	Community Centres	FMP-Stan Wadlow Clubhouse Redevelopment (8) Design	2028 - 2030	\$ 4,844,284	\$ -	\$ 4,844,284	18%	\$ 861,206	\$ 3,983,078	\$ -	\$ 3,983,078	\$ -
1.1.58	Community Centres	FMP-SW Scarborough CRC (2) Construction	2027 - 2028	\$ 32,295,230	\$ -	\$ 32,295,230	0%	\$ -	\$ 32,295,230	\$ -	\$ 32,295,230	\$ -
1.1.59	Community Centres	FMP-SW Scarborough CRC (2) Design	2025 - 2028	\$ 3,229,523	\$ -	\$ 3,229,523	0%	\$ -	\$ 3,229,523	\$ -	\$ 3,229,523	\$ -
1.1.60	Community Centres	FMP-Wallace Emerson (Galleria) Redevelopment	2022 - 2022	\$ 27,127,993	\$ -	\$ 27,127,993	40%	\$ 10,781,638	\$ 16,346,355	\$ 16,346,355	\$ -	\$ -
1.1.61	Community Centres	FMP-Wallace Emerson (Galleria) Redevelopment	2022 - 2022	\$ 8,988,839	\$ 4,000,000	\$ 4,988,839	40%	\$ 1,982,744	\$ 3,006,095	\$ 3,006,095	\$ -	\$ -
1.1.62	Community Centres	FMP-Wallace Emerson (Galleria) Redevelopment	2022 - 2022	\$ 4,844,284	\$ -	\$ 4,844,284	40%	\$ 1,925,293	\$ 2,918,992	\$ 2,918,992	\$ -	\$ -
1.1.63	Community Centres	Lower Yonge Street Community Centre Space	2022 - 2022	\$ 6,835,824	\$ -	\$ 6,835,824	0%	\$ -	\$ 6,835,824	\$ 6,835,824	\$ -	\$ -
1.1.64	Community Centres	Lower Yonge Street Community Centre Space	2022 - 2022	\$ 5,920,792	\$ -	\$ 5,920,792	0%	\$ -	\$ 5,920,792	\$ 5,920,792	\$ -	\$ -
1.1.65	Community Centres	Main Square CC Redevelopment Construction	2027 - 2029	\$ 39,723,132	\$ -	\$ 39,723,132	52%	\$ 20,750,890	\$ 18,972,242	\$ -	\$ 18,972,242	\$ -
1.1.66	Community Centres	Main Square CC Redevelopment Design	2025 - 2029	\$ 3,444,824	\$ -	\$ 3,444,824	52%	\$ 1,799,535	\$ 1,645,289	\$ -	\$ 1,645,289	\$ -
1.1.67	Community Centres	Newtonbrook CC Development	2025 - 2025	\$ 10,765,077	\$ -	\$ 10,765,077	0%	\$ -	\$ 10,765,077	\$ -	\$ 10,765,077	\$ -
1.1.68	Community Centres	North East Scarborough CC-Construction	2023 - 2024	\$ 21,745,455	\$ -	\$ 21,745,455	0%	\$ -	\$ 21,745,455	\$ 21,745,455	\$ -	\$ -
1.1.69	Community Centres	North East Scarborough CC-Design	2022 - 2024	\$ 538,254	\$ -	\$ 538,254	0%	\$ -	\$ 538,254	\$ 538,254	\$ -	\$ -
1.1.70	Community Centres	North East Scarborough CC-Design Additional Funds	2023 - 2023	\$ 52,749	\$ -	\$ 52,749	0%	\$ -	\$ 52,749	\$ 52,749	\$ -	\$ -
1.1.71	Community Centres	North East Scarborough New CC (RFR#3) Construction	2022 - 2023	\$ 38,659,543	\$ -	\$ 38,659,543	0%	\$ -	\$ 38,659,543	\$ 38,659,543	\$ -	\$ -
1.1.72	Community Centres	Western North York New CC (RFR#5) Construction	2022 - 2025	\$ 62,437,444	\$ -	\$ 62,437,444	0%	\$ -	\$ 62,437,444	\$ -	\$ 62,437,444	\$ -
1.1.73	Community Centres	Western North York New CC (RFR#5) Design	2022 - 2022	\$ 775,086	\$ -	\$ 775,086	0%	\$ -	\$ 775,086	\$ -	\$ 775,086	\$ -
1.1.74	Community Centres	Western North York New CC Design Additional Funds	2022 - 2022	\$ 1,074,355	\$ 157,170	\$ 917,185	0%	\$ -	\$ 917,185	\$ -	\$ 917,185	\$ -
Subtotal Indoor Recreation Facilities				\$ 1,111,665,314	\$ 92,723,075	\$ 1,018,942,239		\$ 229,316,988	\$ 789,625,251	\$ 141,368,713	\$ 648,256,539	\$ -

APPENDIX D.1  
TABLE D.1-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
PARKS AND RECREATION

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Costs	Ineligible Costs		Total Development Related Costs	Development Related Costs			
						BTE <sup>1</sup> %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related <sup>2</sup>	
<b>1.2 Environmental Initiatives &amp; Facilities</b>												
1.2.1	Environmental Initiatives	City Wide Environmental Initiatives	2022 - 2031	\$ 32,295,230	\$ -	\$ 32,295,230	10%	\$ 3,229,523	\$ 29,065,707	\$ -	\$ 29,065,707	\$ -
1.2.2	Environmental Initiatives	Community Gardens Program	2022 - 2030	\$ 968,857	\$ -	\$ 968,857	0%	\$ -	\$ 968,857	\$ -	\$ 968,857	\$ -
1.2.3	Environmental Initiatives	Community Gardens Program	2022 - 2022	\$ 107,651	\$ -	\$ 107,651	0%	\$ -	\$ 107,651	\$ 107,651	\$ -	\$ -
1.2.4	Environmental Initiatives	Community Access to Ravines	2022 - 2022	\$ 737,408	\$ 737,408	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
1.2.5	Environmental Initiatives	Green Line - Construction	2023 - 2023	\$ 322,952	\$ -	\$ 322,952	75%	\$ 242,214	\$ 80,738	\$ 80,738	\$ -	\$ -
1.2.6	Environmental Initiatives	Mud Creek Phase 2	2022 - 2022	\$ 1,965,703	\$ -	\$ 1,965,703	75%	\$ 1,474,277	\$ 491,426	\$ 491,426	\$ -	\$ -
1.2.7	Environmental Initiatives	Wilket Creek Park - Additional Funds	2022 - 2022	\$ 133,487	\$ -	\$ 133,487	75%	\$ 100,115	\$ 33,372	\$ 33,372	\$ -	\$ -
1.2.8	Environmental Initiatives	Wilket Creek Phase 3	2022 - 2023	\$ 1,076,508	\$ -	\$ 1,076,508	75%	\$ 807,381	\$ 269,127	\$ 269,127	\$ -	\$ -
1.2.9	Facility Component	Investigation & Pre-Engineering SI&G	2023 - 2023	\$ 538,254	\$ -	\$ 538,254	10%	\$ 53,825	\$ 484,428	\$ 484,428	\$ -	\$ -
1.2.10	Facility Component	Investigation & Pre-Engineering SI&G	2022 - 2022	\$ 538,254	\$ -	\$ 538,254	10%	\$ 53,825	\$ 484,428	\$ 484,428	\$ -	\$ -
1.2.11	Facility Component	Investigation & Pre-Engineering SI&G	2024 - 2031	\$ 4,306,031	\$ -	\$ 4,306,031	10%	\$ 430,603	\$ 3,875,428	\$ -	\$ 3,875,428	\$ -
	Subtotal Environmental Initiatives & Facilities			\$ 42,990,333	\$ 737,408	\$ 42,252,925		\$ 6,391,764	\$ 35,861,161	\$ 1,951,170	\$ 33,909,991	\$ -
<b>1.3 Information Technology</b>												
1.3.1	Information Technology	IT-Enterprise Work Management System FY2018-2020	2022 - 2024	\$ 6,781,998	\$ 2,691,269	\$ 4,090,729	92%	\$ 3,763,471	\$ 327,258	\$ 327,258	\$ -	\$ -
1.3.2	Information Technology	IT-Enterprise Work Management System FY2018-2020	2024 - 2026	\$ 3,866,815	\$ -	\$ 3,866,815	92%	\$ 3,557,470	\$ 309,345	\$ -	\$ 309,345	\$ -
1.3.3	Information Technology	IT-Modernization Roadmap	2022 - 2023	\$ 376,778	\$ -	\$ 376,778	92%	\$ 346,635	\$ 30,142	\$ 30,142	\$ -	\$ -
1.3.4	Information Technology	IT-PFR Public Wi-Fi Initiative	2022 - 2024	\$ 2,422,142	\$ -	\$ 2,422,142	92%	\$ 2,228,371	\$ 193,771	\$ 193,771	\$ -	\$ -
1.3.5	Information Technology	IT-Registration, Permitting & Licensing (CLASS)	2022 - 2022	\$ 637,293	\$ -	\$ 637,293	92%	\$ 586,309	\$ 50,983	\$ 50,983	\$ -	\$ -
1.3.6	Information Technology	IT-Registration, Permitting & Licensing CLASS CoS	2022 - 2023	\$ 8,134,092	\$ -	\$ 8,134,092	92%	\$ 7,483,364	\$ 650,727	\$ 650,727	\$ -	\$ -
1.3.7	Information Technology	IT-Registration, Permitting & Licensing CLASS CoS	2022 - 2022	\$ 458,592	\$ -	\$ 458,592	92%	\$ 421,905	\$ 36,687	\$ 36,687	\$ -	\$ -
1.3.8	Information Technology	IT-Registration, Permitting & Licensing CLASS CoS	2022 - 2022	\$ 4,007,838	\$ -	\$ 4,007,838	92%	\$ 3,687,211	\$ 320,627	\$ 320,627	\$ -	\$ -
	Subtotal Information Technology			\$ 26,685,548	\$ 2,691,269	\$ 23,994,279		\$ 22,074,737	\$ 1,919,542	\$ 1,610,197	\$ 309,345	\$ -

APPENDIX D.1  
TABLE D.1-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
PARKS AND RECREATION

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Costs	Ineligible Costs		Total Development Related Costs	Development Related Costs			
						BTE <sup>1</sup> %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related <sup>2</sup>	
<b>1.4 Outdoor Recreation</b>												
1.4.1 Outdoor Recreation	FMP Basketball Full Court	2022 - 2023	\$ 188,389	\$ -	\$ 188,389	0%	\$ -	\$ 188,389	\$ 188,389	\$ -	\$ -	
1.4.2 Outdoor Recreation	FMP Basketball Full Court - Dennis Flynn Pk	2022 - 2022	\$ 170,088	\$ -	\$ 170,088	0%	\$ -	\$ 170,088	\$ 170,088	\$ -	\$ -	
1.4.3 Outdoor Recreation	FMP Basketball Full Court - Seven Oaks Park	2022 - 2022	\$ 170,088	\$ -	\$ 170,088	0%	\$ -	\$ 170,088	\$ 170,088	\$ -	\$ -	
1.4.4 Outdoor Recreation	FMP Basketball Full Court - Tom Riley Pk	2022 - 2022	\$ 177,624	\$ -	\$ 177,624	0%	\$ -	\$ 177,624	\$ 177,624	\$ -	\$ -	
1.4.5 Outdoor Recreation	FMP-Basketball Full Courts Program	2022 - 2030	\$ 2,298,344	\$ -	\$ 2,298,344	0%	\$ -	\$ 2,298,344	\$ -	\$ 2,298,344	\$ -	
1.4.6 Outdoor Recreation	FMP-Bike Park (1) Scarborough	2026 - 2027	\$ 807,381	\$ -	\$ 807,381	0%	\$ -	\$ 807,381	\$ -	\$ 807,381	\$ -	
1.4.7 Outdoor Recreation	FMP-BMX Features (1)	2023 - 2024	\$ 269,127	\$ -	\$ 269,127	0%	\$ -	\$ 269,127	\$ 269,127	\$ -	\$ -	
1.4.8 Outdoor Recreation	FMP-BMX Features (2)	2025 - 2026	\$ 269,127	\$ -	\$ 269,127	0%	\$ -	\$ 269,127	\$ -	\$ 269,127	\$ -	
1.4.9 Outdoor Recreation	FMP-Clubhouse Design & Construction (1)	2023 - 2025	\$ 1,668,587	\$ -	\$ 1,668,587	0%	\$ -	\$ 1,668,587	\$ -	\$ 1,668,587	\$ -	
1.4.10 Outdoor Recreation	FMP-Clubhouse Design & Construction (2)	2030 - 2030	\$ 1,668,587	\$ -	\$ 1,668,587	0%	\$ -	\$ 1,668,587	\$ -	\$ 1,668,587	\$ -	
1.4.11 Outdoor Recreation	FMP-Cricket Pitch (1)	2022 - 2023	\$ 538,254	\$ -	\$ 538,254	0%	\$ -	\$ 538,254	\$ 538,254	\$ -	\$ -	
1.4.12 Outdoor Recreation	FMP-Cricket Pitch (2)	2026 - 2027	\$ 538,254	\$ -	\$ 538,254	0%	\$ -	\$ 538,254	\$ -	\$ 538,254	\$ -	
1.4.13 Outdoor Recreation	FMP-Cricket Pitch (3)	2030 - 2030	\$ 538,254	\$ -	\$ 538,254	0%	\$ -	\$ 538,254	\$ -	\$ 538,254	\$ -	
1.4.14 Outdoor Recreation	FMP-Fieldhouse (1) Design & Construction	2022 - 2024	\$ 1,076,508	\$ -	\$ 1,076,508	0%	\$ -	\$ 1,076,508	\$ 1,076,508	\$ -	\$ -	
1.4.15 Outdoor Recreation	FMP-Fieldhouse (2) Design & Construction	2026 - 2028	\$ 1,076,508	\$ -	\$ 1,076,508	0%	\$ -	\$ 1,076,508	\$ -	\$ 1,076,508	\$ -	
1.4.16 Outdoor Recreation	FMP-Mini-Soccer Field (1)	2022 - 2023	\$ 59,208	\$ -	\$ 59,208	0%	\$ -	\$ 59,208	\$ 59,208	\$ -	\$ -	
1.4.17 Outdoor Recreation	FMP-Mini-Soccer Field (2)	2022 - 2023	\$ 59,208	\$ -	\$ 59,208	0%	\$ -	\$ 59,208	\$ 59,208	\$ -	\$ -	
1.4.18 Outdoor Recreation	FMP-Mini-Soccer Field (3)	2024 - 2025	\$ 59,208	\$ -	\$ 59,208	0%	\$ -	\$ 59,208	\$ -	\$ 59,208	\$ -	
1.4.19 Outdoor Recreation	FMP-Mini-Soccer Field (4)	2026 - 2027	\$ 59,208	\$ -	\$ 59,208	0%	\$ -	\$ 59,208	\$ -	\$ 59,208	\$ -	

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TABLE D.1-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
PARKS AND RECREATION

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Costs	Ineligible Costs		Total Development Related Costs	Development Related Costs		
						BTE <sup>1</sup> %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related <sup>2</sup>
1.4.20 Outdoor Recreation	FMP-Multi-Use Field-Artificial Turf (1)	2022 - 2023	\$ 1,937,714	\$ -	\$ 1,937,714	0%	\$ -	\$ 1,937,714	\$ 1,937,714	\$ -	\$ -
1.4.21 Outdoor Recreation	FMP-Multi-Use Field-Artificial Turf (2)	2024 - 2025	\$ 1,937,714	\$ -	\$ 1,937,714	0%	\$ -	\$ 1,937,714	\$ -	\$ 1,937,714	\$ -
1.4.22 Outdoor Recreation	FMP-Multi-Use Field-Artificial Turf (3)	2026 - 2027	\$ 1,937,714	\$ -	\$ 1,937,714	0%	\$ -	\$ 1,937,714	\$ -	\$ 1,937,714	\$ -
1.4.23 Outdoor Recreation	FMP-Multi-Use Field-Artificial Turf (4)	2028 - 2029	\$ 1,937,714	\$ -	\$ 1,937,714	0%	\$ -	\$ 1,937,714	\$ -	\$ 1,937,714	\$ -
1.4.24 Outdoor Recreation	FMP-Outdoor RC Improvements Construction	2023 - 2030	\$ 18,085,329	\$ -	\$ 18,085,329	0%	\$ -	\$ 18,085,329	\$ -	\$ 18,085,329	\$ -
1.4.25 Outdoor Recreation	FMP-Outdoor RC Improvements Design	2022 - 2022	\$ 215,302	\$ -	\$ 215,302	0%	\$ -	\$ 215,302	\$ 215,302	\$ -	\$ -
1.4.26 Outdoor Recreation	FMP-Outdoor RC Improvements Design	2023 - 2030	\$ 1,722,412	\$ -	\$ 1,722,412	0%	\$ -	\$ 1,722,412	\$ -	\$ 1,722,412	\$ -
1.4.27 Outdoor Recreation	FMP-Skate Spots (2) Design & Construction	2022 - 2023	\$ 538,254	\$ -	\$ 538,254	0%	\$ -	\$ 538,254	\$ 538,254	\$ -	\$ -
1.4.28 Outdoor Recreation	FMP-Skate Spots Construction Program	2024 - 2030	\$ 2,179,928	\$ -	\$ 2,179,928	0%	\$ -	\$ 2,179,928	\$ -	\$ 2,179,928	\$ -
1.4.29 Outdoor Recreation	FMP-Skate Spots Design Program	2023 - 2030	\$ 296,040	\$ -	\$ 296,040	0%	\$ -	\$ 296,040	\$ -	\$ 296,040	\$ -
1.4.30 Outdoor Recreation	FMP-Skateboard Park (1) North District	2022 - 2023	\$ 807,381	\$ -	\$ 807,381	0%	\$ -	\$ 807,381	\$ 807,381	\$ -	\$ -
1.4.31 Outdoor Recreation	FMP-Skateboard Park (2) East District	2023 - 2024	\$ 807,381	\$ -	\$ 807,381	0%	\$ -	\$ 807,381	\$ 807,381	\$ -	\$ -
1.4.32 Outdoor Recreation	FMP-Skateboard Park (3) South District	2025 - 2026	\$ 807,381	\$ -	\$ 807,381	0%	\$ -	\$ 807,381	\$ -	\$ 807,381	\$ -
1.4.33 Outdoor Recreation	FMP-Soccer Field (1)	2022 - 2023	\$ 559,784	\$ -	\$ 559,784	0%	\$ -	\$ 559,784	\$ 559,784	\$ -	\$ -
1.4.34 Outdoor Recreation	FMP-Soccer Field (2)	2024 - 2025	\$ 559,784	\$ -	\$ 559,784	0%	\$ -	\$ 559,784	\$ -	\$ 559,784	\$ -
1.4.35 Outdoor Recreation	FMP-Soccer Field (3)	2027 - 2028	\$ 559,784	\$ -	\$ 559,784	0%	\$ -	\$ 559,784	\$ -	\$ 559,784	\$ -
1.4.36 Outdoor Recreation	FMP-Soccer Field (4)	2028 - 2029	\$ 559,784	\$ -	\$ 559,784	0%	\$ -	\$ 559,784	\$ -	\$ 559,784	\$ -
1.4.37 Outdoor Recreation	FMP-Soccer Field (5)	2030 - 2030	\$ 559,784	\$ -	\$ 559,784	0%	\$ -	\$ 559,784	\$ -	\$ 559,784	\$ -
1.4.38 Outdoor Recreation	FMP-Soccer Field (6)	2030 - 2030	\$ 559,784	\$ -	\$ 559,784	0%	\$ -	\$ 559,784	\$ -	\$ 559,784	\$ -
1.4.39 Outdoor Recreation	FMP-Sports Bubble Stadium Site (1)	2022 - 2023	\$ 1,345,635	\$ -	\$ 1,345,635	0%	\$ -	\$ 1,345,635	\$ 1,345,635	\$ -	\$ -
1.4.40 Outdoor Recreation	FMP-Sports Bubble Stadium Site (2)	2027 - 2028	\$ 1,345,635	\$ -	\$ 1,345,635	0%	\$ -	\$ 1,345,635	\$ -	\$ 1,345,635	\$ -
1.4.41 Outdoor Recreation	FMP-Sports Bubble Stadium Site (3)	2030 - 2030	\$ 1,345,635	\$ -	\$ 1,345,635	0%	\$ -	\$ 1,345,635	\$ -	\$ 1,345,635	\$ -
1.4.42 Outdoor Recreation	FMP-Sports Field Improvements Construction	2022 - 2030	\$ 9,301,026	\$ -	\$ 9,301,026	0%	\$ -	\$ 9,301,026	\$ -	\$ 9,301,026	\$ -
1.4.43 Outdoor Recreation	FMP-Sports Field Improvements Design	2022 - 2022	\$ 116,263	\$ -	\$ 116,263	0%	\$ -	\$ 116,263	\$ 116,263	\$ -	\$ -
1.4.44 Outdoor Recreation	FMP-Sports Field Improvements Design	2022 - 2030	\$ 1,001,152	\$ -	\$ 1,001,152	0%	\$ -	\$ 1,001,152	\$ -	\$ 1,001,152	\$ -
1.4.45 Outdoor Recreation	FMP-Ward 2 Skateboard Park (4)	2027 - 2028	\$ 807,381	\$ -	\$ 807,381	0%	\$ -	\$ 807,381	\$ -	\$ 807,381	\$ -
1.4.46 Outdoor Recreation	Heron Park Baseball Diamond Improvements	2022 - 2022	\$ 306,805	\$ 160,000	\$ 146,805	75%	\$ 110,104	\$ 36,701	\$ 36,701	\$ -	\$ -
1.4.47 Outdoor Recreation	Humber Bay East - New Building S37/S45	2022 - 2023	\$ 5,934,787	\$ 1,500,000	\$ 4,434,787	26%	\$ 1,132,869	\$ 3,301,918	\$ 3,301,918	\$ -	\$ -
Subtotal Outdoor Recreation			\$ 69,765,231	\$ 1,660,000	\$ 68,105,231		\$ 1,242,972	\$ 66,862,259	\$ 12,374,825	\$ 54,487,435	\$ -





APPENDIX D.1  
TABLE D.1-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
PARKS AND RECREATION

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Costs	Ineligible Costs		Total Development Related Costs	Development Related Costs			
						BTE <sup>1</sup> %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related <sup>4</sup>	
1.5.41	Park Development	FMP-Dogs Off Leash Area (1)	2022 - 2023	\$ 296,040	\$ -	\$ 296,040	0%	\$ -	\$ 296,040	\$ 296,040	\$ -	\$ -
1.5.42	Park Development	FMP-Dogs Off Leash Area (2)	2024 - 2025	\$ 296,040	\$ -	\$ 296,040	0%	\$ -	\$ 296,040	\$ -	\$ 296,040	\$ -
1.5.43	Park Development	FMP-Dogs Off Leash Area (3)	2026 - 2027	\$ 296,040	\$ -	\$ 296,040	0%	\$ -	\$ 296,040	\$ -	\$ 296,040	\$ -
1.5.44	Park Development	FMP-Dogs Off Leash Area (4)	2030 - 2030	\$ 296,040	\$ -	\$ 296,040	0%	\$ -	\$ 296,040	\$ -	\$ 296,040	\$ -
1.5.45	Park Development	Frank Faubert Woods Development	2025 - 2025	\$ 785,851	\$ -	\$ 785,851	0%	\$ -	\$ 785,851	\$ -	\$ 785,851	\$ -
1.5.46	Park Development	Gore Park & Area Park Development <sup>6</sup>	2022 - 2023	\$ 2,073,354	\$ -	\$ 2,073,354	0%	\$ -	\$ 2,073,354	\$ 2,073,354	\$ -	\$ -
1.5.47	Park Development	Grand Avenue Park Expansion Ph1 Additional Funds	2022 - 2023	\$ 3,525,563	\$ 3,275,000	\$ 250,563	0%	\$ -	\$ 250,563	\$ 250,563	\$ -	\$ -
1.5.48	Park Development	Green Line - Geary Ave Parcels	2022 - 2022	\$ 676,047	\$ -	\$ 676,047	0%	\$ -	\$ 676,047	\$ 676,047	\$ -	\$ -
1.5.49	Park Development	Green Line - Lower Davenport Parcels	2022 - 2023	\$ 592,079	\$ -	\$ 592,079	0%	\$ -	\$ 592,079	\$ 592,079	\$ -	\$ -
1.5.50	Park Development	Green Line - Lower Davenport Parcels	2022 - 2023	\$ 538,254	\$ -	\$ 538,254	0%	\$ -	\$ 538,254	\$ 538,254	\$ -	\$ -
1.5.51	Park Development	Hillsdale Parkette Expansion - Development	2022 - 2023	\$ 538,254	\$ -	\$ 538,254	0%	\$ -	\$ 538,254	\$ 538,254	\$ -	\$ -
1.5.52	Park Development	Humber Bay Park East - Rehabilitation of Ponds	2022 - 2023	\$ 6,846,589	\$ -	\$ 6,846,589	75%	\$ 5,134,941	\$ 1,711,647	\$ 1,711,647	\$ -	\$ -
1.5.53	Park Development	Keeleisdale Park - Rebuild Stairs/Path/N.Sporting <sup>4</sup>	2022 - 2022	\$ 293,887	\$ -	\$ 293,887	75%	\$ 220,415	\$ 73,472	\$ 73,472	\$ -	\$ -
1.5.54	Park Development	Lawrence Heights Ph1a-Baycrest	2022 - 2023	\$ 988,234	\$ -	\$ 988,234	75%	\$ 741,176	\$ 247,059	\$ 247,059	\$ -	\$ -
1.5.55	Park Development	Lawrence Heights Ph1a-Baycrest	2023 - 2023	\$ 2,333,869	\$ -	\$ 2,333,869	75%	\$ 1,750,401	\$ 583,467	\$ 583,467	\$ -	\$ -
1.5.56	Park Development	Lawrence Heights Ph1a-Baycrest Additional Funds	2023 - 2023	\$ 2,045,365	\$ -	\$ 2,045,365	75%	\$ 1,534,023	\$ 511,341	\$ 511,341	\$ -	\$ -
1.5.57	Park Development	Lawrence Heights Ph1b-Greenway	2022 - 2022	\$ 484,428	\$ -	\$ 484,428	0%	\$ -	\$ 484,428	\$ 484,428	\$ -	\$ -
1.5.58	Park Development	Lawrence Heights Ph1f-Local Neighbourhood Pk	2022 - 2023	\$ 1,715,953	\$ -	\$ 1,715,953	0%	\$ -	\$ 1,715,953	\$ 1,715,953	\$ -	\$ -
1.5.59	Park Development	Leslie Grove Park Improvements (Hope Shelter)	2022 - 2023	\$ 96,886	\$ -	\$ 96,886	75%	\$ 72,664	\$ 24,221	\$ 24,221	\$ -	\$ -
1.5.60	Park Development	Lower Yonge Park Development	2026 - 2027	\$ 4,736,634	\$ -	\$ 4,736,634	0%	\$ -	\$ 4,736,634	\$ -	\$ 4,736,634	\$ -
1.5.61	Park Development	Master Planning PF&R	2022 - 2030	\$ 3,875,428	\$ -	\$ 3,875,428	10%	\$ 387,543	\$ 3,487,885	\$ -	\$ 3,487,885	\$ -
1.5.62	Park Development	Master Planning PF&R FY2015-DIGS	2022 - 2022	\$ 88,274	\$ -	\$ 88,274	10%	\$ 8,827	\$ 79,446	\$ 79,446	\$ -	\$ -
1.5.63	Park Development	Master Planning PF&R FY2019-FY2021	2022 - 2024	\$ 1,991,539	\$ -	\$ 1,991,539	10%	\$ 199,154	\$ 1,792,385	\$ 1,792,385	\$ -	\$ -

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TABLE D.1-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
PARKS AND RECREATION

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Costs	Ineligible Costs		Total Development Related Costs	Development Related Costs			
						BTE <sup>1</sup> %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related*	
1.5.64	Park Development	Midtown (Yonge-Eglinton) Park Improvements	2022 - 2024	\$ 1,302,574	\$ -	\$ 1,302,574	75%	\$ 976,931	\$ 325,644	\$ 325,644	\$ -	\$ -
1.5.65	Park Development	Milliken District Pk-Upper Pond/Stream Restoration	2022 - 2022	\$ 286,351	\$ -	\$ 286,351	75%	\$ 214,763	\$ 71,588	\$ 71,588	\$ -	\$ -
1.5.66	Park Development	Moss Park - Park Redevelopment Construction	2024 - 2026	\$ 8,073,807	\$ -	\$ 8,073,807	75%	\$ 6,055,356	\$ 2,018,452	\$ -	\$ 2,018,452	\$ -
1.5.67	Park Development	Moss Park - Park Redevelopment Design	2022 - 2024	\$ 425,221	\$ -	\$ 425,221	75%	\$ 318,915	\$ 106,305	\$ 106,305	\$ -	\$ -
1.5.68	Park Development	Mouth of the Creek Construction Ph. 1 S37/S45	2024 - 2026	\$ 7,040,360	\$ 3,849,000	\$ 3,191,360	0%	\$ -	\$ 3,191,360	\$ -	\$ 3,191,360	\$ -
1.5.69	Park Development	Mouth of the Creek Construction Phase 2	2026 - 2026	\$ 3,337,174	\$ -	\$ 3,337,174	0%	\$ -	\$ 3,337,174	\$ -	\$ 3,337,174	\$ -
1.5.70	Park Development	Phoebe St/Soho Square - New Park Development	2022 - 2023	\$ 269,127	\$ -	\$ 269,127	0%	\$ -	\$ 269,127	\$ 269,127	\$ -	\$ -
1.5.71	Park Development	Riverdale Park West - Access Improvements	2022 - 2022	\$ 523,183	\$ -	\$ 523,183	75%	\$ 392,387	\$ 130,796	\$ 130,796	\$ -	\$ -
1.5.72	Park Development	Rosehill Reservoir Park Improvements with TW	2022 - 2022	\$ 565,167	\$ -	\$ 565,167	75%	\$ 423,875	\$ 141,292	\$ 141,292	\$ -	\$ -
1.5.73	Park Development	Six Points Park Expansion	2022 - 2023	\$ 430,603	\$ -	\$ 430,603	0%	\$ -	\$ 430,603	\$ 430,603	\$ -	\$ -
1.5.74	Park Development	St Clair & Oakwood Park Improvements	2023 - 2025	\$ 1,302,574	\$ -	\$ 1,302,574	75%	\$ 976,931	\$ 325,644	\$ -	\$ 325,644	\$ -
1.5.75	Park Development	TO Core Park Improvements-Various Sites Ph A	2023 - 2025	\$ 1,302,574	\$ -	\$ 1,302,574	75%	\$ 976,931	\$ 325,644	\$ -	\$ 325,644	\$ -
1.5.76	Park Development	TO Core Park Improvements-Various Sites Ph B	2024 - 2026	\$ 1,302,574	\$ -	\$ 1,302,574	75%	\$ 976,931	\$ 325,644	\$ -	\$ 325,644	\$ -
1.5.77	Park Development	TO Core Park Master Planning	2022 - 2026	\$ 888,119	\$ -	\$ 888,119	75%	\$ 666,089	\$ 222,030	\$ -	\$ 222,030	\$ -
1.5.78	Park Development	Toronto Island Park Implementation Phase 1	2023 - 2023	\$ 538,254	\$ -	\$ 538,254	75%	\$ 403,690	\$ 134,563	\$ 134,563	\$ -	\$ -
1.5.79	Park Development	Toronto Islands Management Plan	2022 - 2022	\$ 215,302	\$ -	\$ 215,302	75%	\$ 161,476	\$ 53,825	\$ 53,825	\$ -	\$ -
1.5.80	Park Development	Various Parks - Parks Rehabilitation	2022 - 2030	\$ 48,765,797	\$ -	\$ 48,765,797	100%	\$ 48,765,797	\$ -	\$ -	\$ -	\$ -
1.5.81	Park Development	Wallace Emerson (Galleria) Park & Fieldhouse Ph 1	2023 - 2023	\$ 5,256,587	\$ -	\$ 5,256,587	75%	\$ 3,942,440	\$ 1,314,147	\$ 1,314,147	\$ -	\$ -
1.5.82	Park Development	Wallace Emerson Park Redevelopment- Phase 2	2022 - 2026	\$ 9,284,878	\$ -	\$ 9,284,878	75%	\$ 6,963,659	\$ 2,321,220	\$ -	\$ 2,321,220	\$ -
1.5.83	Park Development	Weston Tunnel Park Development	2022 - 2023	\$ 699,730	\$ -	\$ 699,730	0%	\$ -	\$ 699,730	\$ 699,730	\$ -	\$ -
1.5.84	Park Development	Yonge Street Linear Parks Improvement S42	2022 - 2023	\$ 2,819,374	\$ 1,905,000	\$ 914,374	75%	\$ 685,780	\$ 228,593	\$ 228,593	\$ -	\$ -
1.5.85	Park Development	York Off Ramp Park Construction	2022 - 2022	\$ 4,306,031	\$ 2,000,000	\$ 2,306,031	0%	\$ -	\$ 2,306,031	\$ 2,306,031	\$ -	\$ -
Subtotal Park Development				\$ 212,135,521	\$ 26,513,000	\$ 185,622,521		\$ 102,758,621	\$ 82,863,900	\$ 53,853,859	\$ 29,010,041	\$ -

APPENDIX D.1  
TABLE D.1-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
PARKS AND RECREATION

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Costs	Ineligible Costs		Total Development Related Costs	Development Related Costs			
						BTE <sup>1</sup> %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related <sup>2</sup>	
<b>1.6 Parking Lots &amp; Tennis Courts</b>												
1.6.1	Parking Lots & Tennis Courts	Edwards Gardens Parking Lot - Phase 2 Improvements	2023 - 2024	\$ 807,381	\$ -	\$ 807,381	75%	\$ 605,536	\$ 201,845	\$ 201,845	\$ -	\$ -
1.6.2	Parking Lots & Tennis Courts	FMP-Tennis Court Complex no Lights (1) Muirlands	2022 - 2023	\$ 317,570	\$ -	\$ 317,570	0%	\$ -	\$ 317,570	\$ 317,570	\$ -	\$ -
1.6.3	Parking Lots & Tennis Courts	FMP-Tennis Court Complex no Lights (2) Ward 11	2023 - 2024	\$ 322,952	\$ -	\$ 322,952	0%	\$ -	\$ 322,952	\$ 322,952	\$ -	\$ -
1.6.4	Parking Lots & Tennis Courts	FMP-Tennis Court Complex no Lights (3)	2030 - 2030	\$ 322,952	\$ -	\$ 322,952	0%	\$ -	\$ 322,952	\$ -	\$ 322,952	\$ -
1.6.5	Parking Lots & Tennis Courts	FMP-Tennis Court Complex with Lights (1) South	2022 - 2023	\$ 538,254	\$ -	\$ 538,254	0%	\$ -	\$ 538,254	\$ 538,254	\$ -	\$ -
1.6.6	Parking Lots & Tennis Courts	FMP-Tennis Court Complex with Lights (2) East	2024 - 2025	\$ 538,254	\$ -	\$ 538,254	0%	\$ -	\$ 538,254	\$ -	\$ 538,254	\$ -
1.6.7	Parking Lots & Tennis Courts	FMP-Tennis Court Complex with Lights (3) North	2025 - 2026	\$ 538,254	\$ -	\$ 538,254	0%	\$ -	\$ 538,254	\$ -	\$ 538,254	\$ -
	Subtotal Parking Lots & Tennis Courts			\$ 3,385,617	\$ -	\$ 3,385,617		\$ 605,536	\$ 2,780,081	\$ 1,380,621	\$ 1,399,460	\$ -
<b>1.7 Playgrounds/Waterplay</b>												
1.7.1	Playgrounds/Waterplay	FMP-Bell Manor Park - New Splash Pad S42	2022 - 2022	\$ 710,495	\$ 650,000	\$ 60,495	0%	\$ -	\$ 60,495	\$ 60,495	\$ -	\$ -
1.7.2	Playgrounds/Waterplay	FMP-Fred Hamilton Playground Wading Pool Convert	2022 - 2022	\$ 421,991	\$ -	\$ 421,991	75%	\$ 316,493	\$ 105,498	\$ 105,498	\$ -	\$ -
1.7.3	Playgrounds/Waterplay	FMP-Maple Leaf PK New Splash Pad	2022 - 2022	\$ 656,670	\$ 127,000	\$ 529,670	0%	\$ -	\$ 529,670	\$ 529,670	\$ -	\$ -
1.7.4	Playgrounds/Waterplay	FMP-Maple Leaf PK New Splash Pad	2022 - 2022	\$ 53,825	\$ -	\$ 53,825	0%	\$ -	\$ 53,825	\$ 53,825	\$ -	\$ -
1.7.5	Playgrounds/Waterplay	FMP-Pelmo Park Splash Pad (1)	2022 - 2022	\$ 710,495	\$ -	\$ 710,495	0%	\$ -	\$ 710,495	\$ 710,495	\$ -	\$ -
1.7.6	Playgrounds/Waterplay	FMP-Splash Pad (8)	2030 - 2030	\$ 753,555	\$ -	\$ 753,555	0%	\$ -	\$ 753,555	\$ -	\$ 753,555	\$ -
1.7.7	Playgrounds/Waterplay	FMP-Wading Pool Convert to Splash Pad (3)	2030 - 2030	\$ 753,555	\$ -	\$ 753,555	75%	\$ 565,167	\$ 188,389	\$ -	\$ 188,389	\$ -
1.7.8	Playgrounds/Waterplay	FMP-Ward 11 Wading Pool Convert to Splash Pad (1)	2022 - 2023	\$ 753,555	\$ -	\$ 753,555	75%	\$ 565,167	\$ 188,389	\$ 188,389	\$ -	\$ -
1.7.9	Playgrounds/Waterplay	FMP-Ward 15 Splash Pad (7)	2028 - 2029	\$ 753,555	\$ -	\$ 753,555	0%	\$ -	\$ 753,555	\$ -	\$ 753,555	\$ -
1.7.10	Playgrounds/Waterplay	FMP-Ward 16 Splash Pad (3)	2023 - 2024	\$ 753,555	\$ -	\$ 753,555	0%	\$ -	\$ 753,555	\$ 753,555	\$ -	\$ -
1.7.11	Playgrounds/Waterplay	FMP-Ward 2 Splash Pad (5)	2026 - 2027	\$ 753,555	\$ -	\$ 753,555	0%	\$ -	\$ 753,555	\$ -	\$ 753,555	\$ -
1.7.12	Playgrounds/Waterplay	FMP-Ward 23 Splash Pad (4)	2024 - 2025	\$ 753,555	\$ -	\$ 753,555	0%	\$ -	\$ 753,555	\$ -	\$ 753,555	\$ -
1.7.13	Playgrounds/Waterplay	FMP-Ward 24 Splash Pad (2)	2022 - 2023	\$ 753,555	\$ -	\$ 753,555	0%	\$ -	\$ 753,555	\$ 753,555	\$ -	\$ -
1.7.14	Playgrounds/Waterplay	FMP-Ward 6 Splash Pad (6)	2028 - 2029	\$ 753,555	\$ -	\$ 753,555	0%	\$ -	\$ 753,555	\$ -	\$ 753,555	\$ -
1.7.15	Playgrounds/Waterplay	FMP-Ward 8 Wading Pool Convert to Splash Pad (2)	2023 - 2024	\$ 753,555	\$ -	\$ 753,555	75%	\$ 565,167	\$ 188,389	\$ 188,389	\$ -	\$ -
1.7.16	Playgrounds/Waterplay	Gledhill Park - Splash Pad Upgrade	2023 - 2024	\$ 753,555	\$ -	\$ 753,555	75%	\$ 565,167	\$ 188,389	\$ 188,389	\$ -	\$ -
1.7.17	Playgrounds/Waterplay	Play Enhancement Program	2023 - 2030	\$ 49,949,955	\$ -	\$ 49,949,955	75%	\$ 37,462,466	\$ 12,487,489	\$ -	\$ 12,487,489	\$ -
1.7.18	Playgrounds/Waterplay	Play Enhancement Program	2022 - 2023	\$ 9,060,965	\$ -	\$ 9,060,965	75%	\$ 6,795,724	\$ 2,265,241	\$ 2,265,241	\$ -	\$ -
	Subtotal Playgrounds/Waterplay			\$ 69,853,505	\$ 777,000	\$ 69,076,505		\$ 46,835,349	\$ 22,241,156	\$ 5,797,501	\$ 16,443,654	\$ -

APPENDIX D.1  
TABLE D.1-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
PARKS AND RECREATION

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Costs	Ineligible Costs		Total Development Related Costs	Development Related Costs			
						BTE <sup>1</sup> %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related <sup>2</sup>	
<b>1.8 Pool</b>												
1.8.1 Pool	Blantyre ODP Improvements S37 S42	2022 - 2023	\$ 2,332,792	\$ 917,000	\$ 1,415,792	0%	\$ -	\$ 1,415,792	\$ 1,415,792	\$ -	\$ -	\$ -
1.8.2 Pool	Davisville Community Pool - Construction	2022 - 2024	\$ 22,499,010	\$ -	\$ 22,499,010	0%	\$ -	\$ 22,499,010	\$ 10,466,059	\$ 12,032,951	\$ -	\$ -
1.8.3 Pool	Davisville Community Pool - Design	2022 - 2022	\$ 1,049,595	\$ -	\$ 1,049,595	0%	\$ -	\$ 1,049,595	\$ 1,049,595	\$ -	\$ -	\$ -
1.8.4 Pool	Davisville Community Pool - Design	2022 - 2024	\$ 672,817	\$ -	\$ 672,817	0%	\$ -	\$ 672,817	\$ -	\$ 672,817	\$ -	\$ -
1.8.5 Pool	FMP-North York Pool Addition (2) Construction	2029 - 2030	\$ 29,065,707	\$ -	\$ 29,065,707	0%	\$ -	\$ 29,065,707	\$ -	\$ 29,065,707	\$ -	\$ -
1.8.6 Pool	FMP-North York Pool Addition (2) Design	2028 - 2030	\$ 3,229,523	\$ -	\$ 3,229,523	0%	\$ -	\$ 3,229,523	\$ -	\$ 3,229,523	\$ -	\$ -
1.8.7 Pool	FMP-Scadding Court Pool Replacement Construction	2027 - 2028	\$ 29,065,707	\$ -	\$ 29,065,707	75%	\$ 21,799,280	\$ 7,266,427	\$ -	\$ 7,266,427	\$ -	\$ -
1.8.8 Pool	FMP-Scadding Court Pool Replacement Design	2026 - 2028	\$ 3,229,523	\$ -	\$ 3,229,523	75%	\$ 2,422,142	\$ 807,381	\$ -	\$ 807,381	\$ -	\$ -
1.8.9 Pool	FMP-Scarborough Pool Addition (3) Design	2030 - 2030	\$ 4,306,031	\$ -	\$ 4,306,031	0%	\$ -	\$ 4,306,031	\$ -	\$ 4,306,031	\$ -	\$ -
1.8.10 Pool	FMP-Waterfront West Pool Addition (1) Construction	2025 - 2026	\$ 29,065,707	\$ -	\$ 29,065,707	0%	\$ -	\$ 29,065,707	\$ -	\$ 29,065,707	\$ -	\$ -
1.8.11 Pool	FMP-Waterfront West Pool Addition (1) Design	2024 - 2026	\$ 3,229,523	\$ -	\$ 3,229,523	0%	\$ -	\$ 3,229,523	\$ -	\$ 3,229,523	\$ -	\$ -
	Subtotal Pool		\$ 127,745,933	\$ 917,000	\$ 126,828,933		\$ 24,221,422	\$ 102,607,511	\$ 12,931,446	\$ 89,676,065	\$ -	\$ -
<b>1.9 Special Facilities</b>												
1.9.1 Special Facilities	2017 High Lake Effect - Flooding Damage & Repairs	2022 - 2022	\$ 4,260,817	\$ 2,183,000	\$ 2,077,817	92%	\$ 1,911,592	\$ 166,225	\$ 166,225	\$ -	\$ -	\$ -
1.9.2 Special Facilities	2018 Wind Storm Damages	2022 - 2023	\$ 7,194,301	\$ 2,593,000	\$ 4,601,301	92%	\$ 4,233,197	\$ 368,104	\$ 368,104	\$ -	\$ -	\$ -
1.9.3 Special Facilities	Centennial Park S Ski Hill- T-Bar Lift Replacement	2022 - 2022	\$ 339,100	\$ -	\$ 339,100	75%	\$ 254,325	\$ 84,775	\$ 84,775	\$ -	\$ -	\$ -
1.9.4 Special Facilities	Centennial Ski Hill Slope - Re-Grading	2022 - 2022	\$ 107,651	\$ -	\$ 107,651	75%	\$ 80,738	\$ 26,913	\$ 26,913	\$ -	\$ -	\$ -
1.9.5 Special Facilities	Ferry Boat Replacement #1	2022 - 2023	\$ 9,428,054	\$ -	\$ 9,428,054	75%	\$ 7,071,041	\$ 2,357,014	\$ 2,357,014	\$ -	\$ -	\$ -
1.9.6 Special Facilities	Ferry Boat Replacement #1 - Change of Scope	2023 - 2023	\$ 1,614,761	\$ -	\$ 1,614,761	75%	\$ 1,211,071	\$ 403,690	\$ 403,690	\$ -	\$ -	\$ -
1.9.7 Special Facilities	Ferry Boat Replacement #2	2022 - 2023	\$ 13,994,599	\$ -	\$ 13,994,599	75%	\$ 10,495,950	\$ 3,498,650	\$ 3,498,650	\$ -	\$ -	\$ -
1.9.8 Special Facilities	Ferry Boat Replacement #3	2025 - 2027	\$ 15,071,107	\$ -	\$ 15,071,107	75%	\$ 11,303,330	\$ 3,767,777	\$ -	\$ 3,767,777	\$ -	\$ -
	Subtotal Special Facilities		\$ 52,010,391	\$ 4,776,000	\$ 47,234,391		\$ 36,561,243	\$ 10,673,148	\$ 6,905,371	\$ 3,767,777	\$ -	\$ -

APPENDIX D.1  
TABLE D.1-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
PARKS AND RECREATION

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Costs	Ineligible Costs		Total Development Related Costs	Development Related Costs			
						BTE <sup>1</sup> %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related*	
<b>1.10 Trails and Pathways</b>												
1.10.1	Trails & Pathways	Beltline Trail Access in Moore Park Ravine	2022 - 2022	\$ 585,620	\$ -	\$ 585,620	75%	\$ 439,215	\$ 146,405	\$ 146,405	\$ -	\$ -
1.10.2	Trails & Pathways	East Don Trail Ph 1 Construction	2022 - 2023	\$ 4,300,648	\$ -	\$ 4,300,648	75%	\$ 3,225,486	\$ 1,075,162	\$ 1,075,162	\$ -	\$ -
1.10.3	Trails & Pathways	Green Line Design & Construction	2022 - 2022	\$ 861,206	\$ -	\$ 861,206	75%	\$ 645,905	\$ 215,302	\$ 215,302	\$ -	\$ -
1.10.4	Trails & Pathways	Green Line Study & Plan	2022 - 2022	\$ 184,083	\$ -	\$ 184,083	75%	\$ 138,062	\$ 46,021	\$ 46,021	\$ -	\$ -
1.10.5	Trails & Pathways	John Street Corridor	2022 - 2022	\$ 1,076,508	\$ -	\$ 1,076,508	75%	\$ 807,381	\$ 269,127	\$ 269,127	\$ -	\$ -
1.10.6	Trails & Pathways	Maryvale Pk-Foot Bridge from Murray Glen Dr <sup>^</sup>	2023 - 2025	\$ 1,076,508	\$ -	\$ 1,076,508	75%	\$ 807,381	\$ 269,127	\$ -	\$ 269,127	\$ -
1.10.7	Trails & Pathways	S Keelesdale Pk-Stair Improvt NE Corner Eglinton	2023 - 2023	\$ 270,203	\$ -	\$ 270,203	75%	\$ 202,653	\$ 67,551	\$ 67,551	\$ -	\$ -
1.10.8	Trails & Pathways	Sherway Trail	2024 - 2024	\$ 130,257	\$ -	\$ 130,257	75%	\$ 97,693	\$ 32,564	\$ -	\$ 32,564	\$ -
1.10.9	Trails & Pathways	South Mimico Trail	2023 - 2023	\$ 561,937	\$ -	\$ 561,937	75%	\$ 421,453	\$ 140,484	\$ 140,484	\$ -	\$ -
1.10.10	Trails & Pathways	Thomson Park - Install Walkway Under Bridge <sup>^</sup>	2022 - 2023	\$ 1,614,761	\$ -	\$ 1,614,761	75%	\$ 1,211,071	\$ 403,690	\$ 403,690	\$ -	\$ -
1.10.11	Trails & Pathways	York Beltline Trail Improvements	2022 - 2022	\$ 618,992	\$ -	\$ 618,992	75%	\$ 464,244	\$ 154,748	\$ 154,748	\$ -	\$ -
Subtotal Trails and Pathways				\$ 11,280,724	\$ -	\$ 11,280,724		\$ 8,460,543	\$ 2,820,181	\$ 2,518,490	\$ 301,691	\$ -

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APPENDIX D.1

TABLE D.1-3

CITY OF TORONTO  
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
 PARKS AND RECREATION  
 RESIDENTIAL DEVELOPMENT CHARGE  
 (in \$000)

PARKS AND RECREATION	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$270,843.3	\$227,465.0	\$152,180.4	\$141,725.3	\$74,363.7	\$40,335.6	\$6,503.5	(\$40,978.6)	(\$47,579.8)	(\$58,404.3)	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balan	\$129,492.8	\$117,230.1	\$24,120.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$270,843.3
- Parks And Recreation: Non Inflated	\$69,393.65	\$98,426.70	\$140,487.92	\$181,728.79	\$141,926.70	\$135,253.47	\$140,608.00	\$123,089.45	\$95,779.65	\$36,495.94	\$1,163,190.3
- Parks And Recreation: Inflated	\$198,886.4	\$219,969.9	\$171,258.5	\$192,852.0	\$153,626.0	\$149,330.8	\$158,347.4	\$141,391.1	\$112,221.1	\$43,616.0	\$1,541,499.4
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	252,885
REVENUE											
- DC Receipts: Inflated	\$147,443.3	\$138,952.1	\$155,899.5	\$122,465.7	\$117,975.5	\$115,030.2	\$111,914.6	\$137,160.1	\$104,233.2	\$104,403.8	\$1,255,477.9
INTEREST											
- Interest on Opening Balance	\$9,479.5	\$7,961.3	\$5,326.3	\$4,960.4	\$2,602.7	\$1,411.7	\$227.6	(\$2,253.8)	(\$2,616.9)	(\$3,212.2)	\$23,886.6
- Interest on In-year Transactions	(\$1,414.7)	(\$2,228.0)	(\$422.4)	(\$1,935.6)	(\$980.4)	(\$943.3)	(\$1,276.9)	(\$116.4)	(\$219.7)	\$1,063.8	(\$8,473.5)
TOTAL REVENUE	\$155,508.1	\$144,685.4	\$160,803.4	\$125,490.4	\$119,597.9	\$115,498.6	\$110,865.4	\$134,789.9	\$101,396.6	\$102,255.3	\$1,270,891.1
CLOSING CASH BALANCE	\$227,465.0	\$152,180.4	\$141,725.3	\$74,363.7	\$40,335.6	\$6,503.5	(\$40,978.6)	(\$47,579.8)	(\$58,404.3)	\$235.0	

2022 Adjusted Charge Per Capita	\$4,576
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Reserve Fund Balance	\$ 285,098,182
Residential Share	95% \$ 270,843,273
Non-Residential Share	5% \$ 14,254,909

<b>Allocation of Capital Program</b>	
Residential Sector	95.0%
Non-Residential Sector	5.0%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%





APPENDIX D.1  
TABLE D.1-3

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
PARKS AND RECREATION  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

PARKS AND RECREATION	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$14,254.91	\$10,334.93	\$5,264.31	\$2,779.74	(\$827.68)	(\$2,322.13)	(\$3,529.31)	(\$5,150.57)	(\$5,801.30)	(\$4,777.95)	
2022 - 2031 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$6,815.4	\$6,170.0	\$1,269.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$14,254.9
- Parks And Recreation: Non Inflated	\$3,652.30	\$5,180.35	\$7,394.10	\$9,564.67	\$7,469.83	\$7,118.60	\$7,400.42	\$6,478.39	\$5,041.03	\$1,920.84	\$61,220.5
- Parks And Recreation: Inflated	\$10,467.7	\$11,577.4	\$9,013.6	\$10,150.1	\$8,085.6	\$7,859.5	\$8,334.1	\$7,441.6	\$5,906.4	\$2,295.6	\$81,131.5
NEW NON-RESIDENTIAL DEVELOPMENT											
- Employees in New Space	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	175,700
REVENUE											
- DC Receipts: Inflated	\$6,167.1	\$6,290.4	\$6,416.2	\$6,544.5	\$6,675.4	\$6,808.9	\$6,945.1	\$7,084.0	\$7,225.7	\$7,370.2	\$67,527.7
INTEREST											
- Interest on Opening Balance	\$498.9	\$361.7	\$184.3	\$97.3	(\$45.5)	(\$127.7)	(\$194.1)	(\$283.3)	(\$319.1)	(\$262.8)	(\$90.3)
- Interest on In-year Transactions	(\$118.3)	(\$145.4)	(\$71.4)	(\$99.2)	(\$38.8)	(\$28.9)	(\$38.2)	(\$9.8)	\$23.1	\$88.8	(\$438.0)
TOTAL REVENUE	\$6,547.7	\$6,506.7	\$6,529.0	\$6,542.7	\$6,591.1	\$6,652.3	\$6,712.8	\$6,790.9	\$6,929.7	\$7,196.2	\$66,999.3
CLOSING CASH BALANCE	\$10,334.9	\$5,264.3	\$2,779.7	(\$827.7)	(\$2,322.1)	(\$3,529.3)	(\$5,150.6)	(\$5,801.3)	(\$4,777.9)	\$122.7	

2022 Adjusted Charge Per Employee

\$351

Reserve Fund Balance

\$ 285,098,182

Residential Share

95% \$ 270,843,273

Non-Residential Share

5% \$ 14,254,909

Allocation of Capital Program

Residential Sector 95.0%

Non-Residential Sector 5.0%

Rates for 2022

Inflation Rate 2.0%

Interest Rate on Positive Balances 3.5%

Interest Rate on Negative Balances 5.5%

**Appendix D.2**  
**Library**

# Library

The Toronto Public Library provides services from 102 library branches and ancillary buildings across the City. The Library provides free and equitable access to services that meet the changing needs of Torontonians. The Library preserves and promotes universal access to a broad range of human knowledge, experience, information and ideas in a welcoming and supportive environment.

This appendix provides a brief outline of historical service levels for Library Services, the 2022–2031 development-related capital program, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the forecast have been provided by City staff and are based upon proposed and approved capital budgets, previous DC Background Studies, and other long range planning documents.

The following discusses the individual components included in the Library service category. The analysis is set out in the tables which follow. The tables include:

Table D.2-1 Historical Service Levels and Calculation of Ten-Year Average Service Level

Table D.2-2 2022–2031 Development-Related Capital Forecast and Calculation of the Growth-Related Net Capital Costs

Table D.2-3 Cash Flow Analysis

## **A. Historical Service Levels and Calculation of 10-Year Average Service Levels and Maximum Allowable Charges**

Library services are currently provided through over 100 library branches and ancillary buildings valued at \$1.70 billion in 2021. The building replacement unit cost includes the cost of the building itself (including design, site servicing, and construction) and also the cost of replacing furniture, furnishings and equipment. The replacement cost for the Merrill and Osborne Collections and the Toronto Reference Library warrant a higher unit cost due to specialized storage and environmental control systems.

The land associated with each library building is also included in Table D.2-1. The size of the land provided is the exact footprint of the building using site plans. The replacement value for the lands associated were taken from a database of City-owned real estate assets that was provided by the City's Facilities and Real Estate Division. In total, the replacement cost of the land associated with library buildings amounts to \$967.30 million.

The average cost for collection materials is \$45 per unit. This is based on the average cost to purchase new materials and includes a provision for cataloguing. The current collection holds 14.02 million items valued at \$630.92 million. Library vehicles have also been included in the level of service analysis. The vehicles are largely used to transport collection materials from the processing centre to the branches. In 2021 there were 44 vehicles valued at \$3.88 million. Finally, IT and software assets have been included at a total value of \$29.72 million.

Table D.2-1 provides a summary of the level of service and the calculation of the ten-year historical service level. The calculation of the maximum allowable funding envelope is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2012 -2021	\$1,206.08
Net Population Growth 2022-2031	248,400
Maximum Allowable Funding Envelope	<b>\$299,590,272</b>

The existing facilities have been examined and consideration has been made with regard to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the City’s Library infrastructure, and as such, no adjustments have been made to the service level calculations.

**B. The Development-Related Capital Program**

The 2022–2031 development-related capital forecast includes a wide variety of projects for the provision of library services in the City and amounts to a total gross cost of \$686.60 million. The identified capital projects will result, in whole or in part, in increased capacity to meet the servicing needs of new development.

The first section of the Library capital forecast recovers for new construction as well as renovations and expansions to several existing library branches. These projects total to \$376.72 million.

The second section of the Library capital forecast is for development-related library equipment including digital experiences; which provide web-based access to library services; in-branch and online digital modernization and the technology asset management program. In total, the equipment purchases amount to \$89.39 million.

Toronto Public Library intends to expand its collection materials in order to keep pace with past service levels and to serve future development. The additional library materials are based on the requirements generated by the

expansions of current library facilities and also further additions throughout the library system. The additional materials amount to \$219.84 million.

Finally, development-related studies account for \$645,900 of the capital program.

Paragraph 5 of s.s.5(1) of the DCA requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City's "excess capacity" other than excess capacity which is "committed". "Excess capacity" is undefined in the DCA, but is considered to relate to the capacity available to meet some or all of the increase in need for service in order to potentially represent a deduction. For Library services, the deduction of uncommitted excess capacity from the future increase in the need for service occurs as part of the conceptual planning and feasibility work associated with planning new facilities. It is recognized that no "surplus" of capacity exists within Library services.

## **C. Calculation of Development-Related Capital Costs**

### **i. Grants, Subsidies and Other Recoveries**

There are a total of nine grants identified in the entire Library capital forecast and are related to the relocations, expansions, and renovations of various branches. The grants total \$10.97 million, which has been netted off from the Total Development Related Costs.

### **ii. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. The identified benefit to exiting shares includes costs that meet the needs of existing development, including past development. Generally speaking, shares have been deducted from the net cost of projects that account for portions of the project that relate to state of

good repair or the replacement or reconstruction of existing facilities. Those projects that are completely new are deemed to be entirely growth-related and no replacement shares have been deducted from the net cost.

The benefit to existing and replacement shares are based on the increase servicing capacity arising from renovations and expansions, including new layouts and increased efficiencies. The replacement share for library materials reflects that some of the materials will replace existing library material already in circulation.

In total, \$449.03 million is identified as the replacement and benefit to existing share.

### **iii. Available DC Reserve Funds**

The available DC reserve fund balance for Library is \$42.53 million. This amount has been removed from the development charge calculation and accounted for in the cash flow analysis.

### **iv. Other Development-Related Costs**

The total development related costs of the Library capital program, \$226.60 million, is within the net funding envelope of \$299.59 million. As such, the entire development related costs are eligible for recovery in the ten-year planning period from 2022 to 2031. As such, no costs are deemed to be of post period benefit.

### **v. 2022-2031 In-Period Eligible Costs**

After all adjustments a total of \$226.60 million is included in the development charge calculation.

## **D. Calculation of Residential and Non-Residential Development-Related Capital Costs**

### **i. Residential and Non-Residential Allocation**

The development-related costs have been allocated 95 per cent to residential development as these facilities are primarily provided for and planned for use by the residential community. A nominal 5 per cent allocation is made for non-residential development recognizing that library facilities are used by employees working within the City of Toronto.

Table D.2-2 displays the 95 per cent allocation to the residential sector, or \$215.27 million, and 5 per cent to the non-residential sector, or \$11.33 million. The resulting unadjusted charge per capita is \$851.25 before cash flow adjustments. The unadjusted non-residential charge per employee amounts to \$64.48.

## **E. Cash Flow Analysis**

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

In order to determine appropriate development charges rates reflecting borrowing and earnings necessary to support the development-related funding requirement, assumptions are used for the inflation rate and interest rate. An inflation rate of 2.0 per cent is used for the funding requirements,



an interest rate of 3.5 per cent is used for positive opening balances, and a rate of 5.5 per cent is used for negative opening balances.

Table D.2-3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per employee non-residential development charges. After cash flow consideration, the residential calculated charge decreases to \$681 per capita. The non-residential charge after cash flow decreases to \$52 per employee.

The following table summarizes the calculation of the Library Services development charge.

<b>LIBRARY SUMMARY</b>						
10-year Hist.	2022 - 2031		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/emp	\$/capita	\$/emp
\$1,206.08	\$686,599,243	\$226,599,481	\$851.25	\$64.48	<b>\$681</b>	<b>\$52</b>

**APPENDIX D.2  
TABLE D.2-1**

**2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC LIBRARY**

BUILDINGS Branch Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
281 Front Street	54,643	54,643	54,643	54,643	-	-	-	-	-	-	\$800
1076 Ellesmere	20,400	20,400	20,400	66,934	66,934	66,934	66,934	66,934	66,934	66,934	\$800
Martin Ross Building	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	\$800
Agincourt	27,000	27,000	27,000	27,000	27,690	27,690	27,690	27,690	27,690	27,690	\$800
Albert Campbell	26,100	26,100	26,100	26,100	26,100	26,100	26,100	26,100	26,100	26,100	\$800
Albion	32,279	32,279	32,279	32,279	32,279	28,610	28,610	28,610	28,610	28,610	\$800
Alderwood	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	\$800
Amesbury Park	6,320	6,320	6,320	6,320	6,320	6,320	6,320	6,320	6,320	6,320	\$800
Annette Street	7,806	7,806	7,806	7,806	7,806	7,806	7,806	7,806	7,806	7,806	\$800
Armour Heights	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	\$800
Barbara Frum	44,319	44,319	44,319	44,319	44,319	44,319	44,319	44,319	44,319	44,319	\$800
Bayview	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	\$800
Beaches	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	\$800
Bendale	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	\$800
Black Creek	5,782	5,782	5,782	5,782	5,782	5,782	5,782	5,782	5,782	5,782	\$800
Bloor/Gladstone	20,627	20,627	20,627	20,627	20,627	20,627	20,627	20,627	20,627	20,627	\$800
Brentwood	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	\$800
Bridlewood	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	20,000	\$800
Brookbanks	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	\$800
Burrows Hall	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	\$800
Cedarbrae	26,200	26,200	26,200	26,200	26,200	26,200	26,200	26,200	26,200	26,200	\$800
Centennial	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	\$800
City Hall	5,074	5,074	5,074	5,074	5,074	5,074	5,074	5,074	5,074	5,074	\$800
Cliffcrest	4,859	4,859	4,859	4,859	4,859	4,859	4,859	4,859	4,859	4,859	\$800
College/Shaw	7,664	7,664	7,664	7,664	7,664	7,664	7,664	7,664	7,664	7,664	\$800
Danforth/Coxwell	9,617	9,617	9,617	9,617	9,617	9,617	9,617	9,617	9,617	9,617	\$800

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TABLE D.2-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC LIBRARY

BUILDINGS Branch Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Davenport	3,604	3,604	3,604	3,604	3,604	3,604	3,604	3,604	3,604	3,604	\$800
Dawes Road	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	\$800
Deer Park	40,171	40,171	40,171	40,171	40,171	40,171	40,171	40,171	40,171	40,171	\$800
Don Mills	21,563	21,563	21,563	21,563	21,563	21,563	21,563	21,563	21,563	21,563	\$800
Downsview	20,016	20,016	20,016	20,016	20,016	20,016	20,016	20,016	20,016	20,016	\$800
Dufferin/St. Clair	11,208	11,208	11,208	11,208	11,208	11,208	11,208	11,208	11,208	11,208	\$800
Eatonville	12,203	12,203	12,203	12,203	12,203	12,203	12,203	12,203	12,203	12,203	\$800
Eglinton Square	4,716	4,716	4,716	4,716	4,716	9,970	9,970	9,970	9,970	9,970	\$800
Elmbrook Park	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	\$800
Evelyn Gregory	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	\$800
Fairview	64,670	64,670	67,342	67,342	67,342	67,342	67,342	67,342	67,342	67,342	\$800
Flemingdon Park	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	\$800
Forest Hill	10,399	10,399	10,399	10,399	10,399	10,399	10,399	10,399	10,399	10,399	\$800
Fort York	-	-	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	\$800
Gerrard/Ashdale	6,504	6,504	6,504	6,504	6,504	6,504	6,504	6,504	6,504	6,504	\$800
Goldhawk Park	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	\$800
Guildwood	3,010	3,010	3,010	3,010	3,010	3,010	3,010	4,577	4,577	4,577	\$800
High Park	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	\$800
Highland Creek	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	\$800
Hillcrest	7,473	7,473	7,473	7,473	7,473	7,473	7,473	7,473	7,473	7,473	\$800
Humber Bay	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	\$800
Humber Summit	9,040	9,040	9,040	9,040	9,040	9,040	9,040	9,040	9,040	9,040	\$800
Humberwood	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	\$800
Jane/Dundas	11,863	11,863	11,863	11,863	11,863	11,863	11,863	11,863	11,863	11,863	\$800
Jane/Sheppard	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	\$800
Jones	3,636	3,636	3,636	3,636	3,636	3,636	3,636	3,636	3,636	3,636	\$800
Kennedy/Eglinton	7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,650	\$800
Leaside	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	\$800
Lillian H. Smith	25,937	25,937	25,937	25,937	25,937	25,937	25,937	25,937	25,937	25,937	\$800
Locke	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	\$800
Long Branch	6,418	6,418	6,418	6,418	6,418	6,418	6,418	6,418	6,418	6,418	\$800
Main Street	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	\$800

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CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC LIBRARY

BUILDINGS Branch Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Malvern	29,604	29,604	29,604	29,604	29,604	29,604	29,604	29,604	29,604	29,604	\$800
Maria A. Shcuka	25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475	\$800
Maryvale	4,421	4,421	5,012	5,012	5,012	5,012	5,012	5,012	5,012	11,760	\$800
McGregor Park	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825	\$800
Merril Collection	5,888	5,888	5,888	5,888	5,888	5,888	5,888	5,888	5,888	5,888	\$960
Mimico Centennial	17,469	17,469	17,469	17,469	17,469	17,469	17,469	17,469	17,469	17,469	\$800
Morningside	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	\$800
Mount Dennis	11,350	11,350	11,350	11,350	11,350	11,350	11,350	11,350	11,350	11,350	\$800
Mount Pleasant	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	\$800
New Toronto	9,925	9,925	9,925	9,925	9,925	9,925	9,925	9,925	9,925	9,925	\$800
North York Central Library	168,022	168,022	168,022	168,022	168,022	168,022	168,022	168,022	168,022	168,022	\$800
Northern District	117,452	117,452	117,452	117,452	117,452	117,452	117,452	117,452	117,452	117,452	\$800
Northern Elms	3,032	3,032	3,032	3,890	3,890	3,890	3,936	3,936	3,936	3,936	\$800
Oakwood Village	17,270	17,270	17,270	17,270	17,270	17,270	17,270	17,270	17,270	17,270	\$800
Osborne Collection	7,110	7,110	7,110	7,110	7,110	7,110	7,110	7,110	7,110	7,110	\$960
Palmerston	8,493	8,493	8,493	8,493	8,493	8,493	8,493	8,493	8,493	8,493	\$800
Pape/Danforth	8,175	8,175	8,175	8,175	8,175	8,175	8,175	8,175	8,175	8,175	\$800
Parkdale	24,083	24,083	24,083	24,083	24,083	24,083	24,083	24,083	24,083	24,083	\$800
Parliament Street	14,634	14,634	14,634	14,634	14,634	14,634	14,634	14,634	14,634	14,634	\$800
Perth/Dupont	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	\$800
Pleasant View	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	\$800
Port Union	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	\$800
Queen/Saulter	2,957	2,957	2,957	2,957	2,957	2,957	2,957	2,957	2,957	2,957	\$800
Rexdale	5,088	5,088	5,088	5,088	5,088	5,088	5,088	5,088	5,088	5,088	\$800
Richview	47,252	47,252	47,252	47,252	47,252	47,252	47,252	47,252	47,252	47,252	\$800
Riverdale	9,658	9,658	9,658	9,658	9,658	9,658	9,658	9,658	9,658	9,658	\$800
Runnymede	12,034	12,034	12,034	12,034	12,034	12,034	12,034	12,034	12,034	12,034	\$800
S. Walter Stewart	25,834	25,834	25,834	25,834	25,834	25,834	25,834	25,834	25,834	25,834	\$800

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TABLE D.2-1**

**2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC LIBRARY**

BUILDINGS Branch Name	# of Square Feet										UNIT COST (\$/sq. ft.)	
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Sanderson	12,702	12,702	12,702	12,702	12,702	12,702	12,702	12,702	12,702	12,702	12,702	\$800
Scarborough	-	-	-	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	\$800
Spadina Road	3,952	3,952	3,952	3,952	3,952	3,952	3,952	3,952	3,952	3,952	3,952	\$800
St. Clair/Silverthorn	4,587	4,587	4,587	4,587	4,587	4,587	4,587	4,587	5,437	5,437	5,437	\$800
St. James Town	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	\$800
St. Lawrence	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	\$800
Steeles	5,009	5,009	5,009	5,009	5,009	5,453	5,453	5,453	5,453	5,453	5,453	\$800
Swansea Memorial	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	\$800
Taylor Memorial	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	\$800
Thorncliffe	11,570	11,570	11,570	11,570	11,570	11,570	11,570	11,570	11,570	11,570	11,570	\$800
Todmorden Room	555	555	555	555	555	555	555	555	555	555	555	\$800
Toronto Reference Library	426,570	426,570	426,570	434,841	434,841	434,841	434,841	434,841	434,841	434,841	434,841	\$960
Victoria Village	5,383	5,383	5,383	5,383	5,383	5,383	5,383	5,383	5,383	5,383	5,383	\$800
Weston	11,944	11,944	11,944	11,944	11,944	11,944	11,944	11,944	11,944	11,944	11,944	\$800
Woodside Square	9,792	9,792	9,792	9,792	9,792	9,792	9,944	9,944	9,944	9,944	9,944	\$800
Woodview Park	6,658	6,658	6,658	6,658	6,658	6,658	6,658	6,658	6,658	6,658	6,658	\$800
Wychwood	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	17,207	\$800
York Woods	42,176	42,176	42,176	42,176	42,176	42,176	42,176	42,176	42,176	42,176	43,506	\$800
Yorkville	9,053	9,053	9,053	9,053	9,053	9,053	9,053	9,053	9,053	9,053	9,053	\$800
<b>Total (sq.ft.)</b>	<b>1,961,390</b>	<b>1,961,390</b>	<b>1,979,653</b>	<b>2,049,816</b>	<b>1,995,863</b>	<b>1,997,892</b>	<b>1,998,090</b>	<b>2,000,507</b>	<b>2,000,507</b>	<b>2,031,411</b>		
<b>Total (\$000)</b>	<b>\$1,639,442.9</b>	<b>\$1,639,442.9</b>	<b>\$1,654,053.3</b>	<b>\$1,711,507.0</b>	<b>\$1,668,344.6</b>	<b>\$1,669,967.8</b>	<b>\$1,670,126.2</b>	<b>\$1,672,059.8</b>	<b>\$1,672,059.8</b>	<b>\$1,696,783.0</b>		

Notes:

Unit cost (\$/sq. ft.) includes cost of replacing furniture, furnishings and equipment

Merril Collection and Osborne Collection require a greater unit cost because specialized storage and environmental control systems are required

Toronto Reference Library special collection areas have a greater replacement cost because specialized storage and environmental controls systems are required



APPENDIX D.2  
TABLE D.2-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC LIBRARY

LAND Branch Name	# of Hectares											UNIT COST (\$/ha)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
281 Front Street	0.95	0.95	0.95	0.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$164,180,000
1076 Ellesmere	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	\$6,940,000
120 Martin Ross	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	\$6,940,000
Agincourt	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$36,490,000
Albert Campbell	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	\$36,490,000
Albion	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	\$36,490,000
Alderwood	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	\$36,490,000
Amesbury Park	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$36,490,000
Annette Street	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$36,490,000
Armour Heights	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$36,490,000
Barbara Frum	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$36,490,000
Bayview	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$36,490,000
Beaches	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$36,490,000
Bendale	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$36,490,000
Black Creek	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$36,490,000
Bloor/Gladstone	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$36,490,000
Brentwood	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$36,490,000
Bridlewood	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$36,490,000
Brookbanks	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	\$36,490,000
Burrows Hall	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$36,490,000
Cedarbrae	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	\$36,490,000
Centennial	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$6,940,000
City Hall	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$164,180,000
Cliffcrest	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$36,490,000
College/Shaw	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$36,490,000
Danforth/Coxwell	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$36,490,000
Davenport	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$36,490,000
Dawes Road	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$36,490,000
Deer Park	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$36,490,000
Don Mills	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$36,490,000
Downsview	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	\$36,490,000
Dufferin/St. Clair	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$36,490,000
Eatonville	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	\$36,490,000
Eglinton Square	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$36,490,000
Elmbrook Park	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$36,490,000
Evelyn Gregory	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$36,490,000
Fairview	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	\$36,490,000
Flemingdon Park	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$36,490,000
Forest Hill	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$36,490,000

APPENDIX D.2  
TABLE D.2-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC LIBRARY

LAND Branch Name	# of Hectares											UNIT COST (\$/ha)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Fort York	0.00	0.00	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$164,180,000
Gerrard/Ashdale	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$36,490,000
Goldhawk Park	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	\$36,490,000
Guildwood	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$36,490,000
High Park	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$36,490,000
Highland Creek	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$36,490,000
Hillcrest	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	\$36,490,000
Humber Bay	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$36,490,000
Humber Summit	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$36,490,000
Humberwood	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$36,490,000
Jane/Dundas	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$36,490,000
Jane/Sheppard	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$36,490,000
Jones	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$36,490,000
Kennedy/Eglinton	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$36,490,000
Leaside	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$36,490,000
Lillian H. Smith	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$164,180,000
Locke	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$36,490,000
Long Branch	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$36,490,000
Main Street	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$36,490,000
Malvern	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$36,490,000
Maria A. Shcuka	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$36,490,000
Maryvale	0.04	0.04	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$36,490,000
McGregor Park	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$36,490,000
Merril Collection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$164,180,000
Mimico Centennial	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$36,490,000
Morningside	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	\$36,490,000
Mount Dennis	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$36,490,000
Mount Pleasant	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$36,490,000
New Toronto	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$36,490,000
North York Central Library	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	\$36,490,000
Northern District	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	\$36,490,000
Northern Elms	0.03	0.03	0.03	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$36,490,000
Oakwood Village	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$36,490,000
Osborne Collection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$164,180,000
Palmerston	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$164,180,000
Pape/Danforth	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$36,490,000
Parkdale	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$36,490,000
Parliament Street	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$36,490,000

APPENDIX D.2  
TABLE D.2-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC LIBRARY

LAND Branch Name	# of Hectares											UNIT COST (\$/ha)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Perth/Dupont	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$36,490,000
Pleasant View	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$36,490,000
Port Union	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$36,490,000
Queen/Saulter	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$36,490,000
Rexdale	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$36,490,000
Richview	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	\$36,490,000
Riverdale	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$36,490,000
Runnymede	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$36,490,000
S. Walter Stewart	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	\$36,490,000
Sanderson	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$36,490,000
Scarborough	0.00	0.00	0.00	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$36,490,000
Spadina Road	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$36,490,000
St. Clair/Silverthorn	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$36,490,000
St. James Town	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$36,490,000
St. Lawrence	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$36,490,000
Steeles	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$36,490,000
Swansea Memorial	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$36,490,000
Taylor Memorial	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$36,490,000
Thorncliffe	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	\$36,490,000
Todmorden Room	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$36,490,000
Toronto Reference Library	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	\$164,180,000
Urban Affairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$164,180,000
Victoria Village	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$36,490,000
Weston	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$36,490,000
Woodside Square	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$36,490,000
Woodview Park	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$36,490,000
Wychwood	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$36,490,000
York Woods	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	\$36,490,000
Yorkville	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$164,180,000
<b>Total (ha)</b>	<b>23.58</b>	<b>23.58</b>	<b>23.75</b>	<b>23.92</b>	<b>22.97</b>	<b>22.97</b>	<b>22.97</b>	<b>22.97</b>	<b>22.97</b>	<b>22.97</b>	<b>22.97</b>	
<b>Total (\$000)</b>	<b>\$1,089,939</b>	<b>\$1,089,939</b>	<b>\$1,116,572</b>	<b>\$1,122,776</b>	<b>\$967,297</b>	<b>\$967,297</b>	<b>\$967,297</b>	<b>\$967,297</b>	<b>\$967,297</b>	<b>\$967,297</b>	<b>\$967,297</b>	

Notes:  
Merril Collection, Osborne Collection & Toronto Reference Library Special Collections are located within branches



APPENDIX D.2  
TABLE D.2-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC LIBRARY

MATERIALS Type of Collection	# of Collection Materials										UNIT COST (\$/item)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Materials at all branches	13,622,702	13,756,450	13,509,662	13,489,572	13,490,091	13,902,235	14,124,957	14,067,038	14,020,472	14,020,472	\$45
<b>Total (#)</b>	<b>13,622,702</b>	<b>13,756,450</b>	<b>13,509,662</b>	<b>13,489,572</b>	<b>13,490,091</b>	<b>13,902,235</b>	<b>14,124,957</b>	<b>14,067,038</b>	<b>14,020,472</b>	<b>14,020,472</b>	
<b>Total (\$000)</b>	<b>\$613,021.6</b>	<b>\$619,040.3</b>	<b>\$607,934.8</b>	<b>\$607,030.7</b>	<b>\$607,054.1</b>	<b>\$625,600.6</b>	<b>\$635,623.1</b>	<b>\$633,016.7</b>	<b>\$630,921.2</b>	<b>\$630,921.2</b>	

APPENDIX D.2  
TABLE D.2-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC LIBRARY

VEHICLES Type of Collection	# of Vehicles										UNIT COST (\$/item)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Cube Van	14	14	14	14	14	14	14	14	14	14	\$123,800
Bookmobile	2	2	2	2	2	2	2	2	2	2	\$443,500
Van (raise roof) / Sprinter Van	2	2	2	2	2	2	2	2	2	2	\$112,000
Pick Up	1	-	-	-	-	-	-	-	-	-	\$48,300
Van E150/Transit	18	19	16	16	16	16	16	16	16	16	\$42,900
Van Transit Connect	6	7	10	10	10	10	10	10	10	10	\$35,000
<b>Total (#)</b>	<b>43</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>	
<b>Total (\$000)</b>	<b>\$3,874.7</b>	<b>\$3,904.3</b>	<b>\$3,880.6</b>	<b>\$3,880.6</b>	<b>\$3,880.6</b>	<b>\$3,880.6</b>	<b>\$3,880.6</b>	<b>\$3,880.6</b>	<b>\$3,880.6</b>	<b>\$3,880.6</b>	

**APPENDIX D.2  
TABLE D.2-1**

**2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC LIBRARY**

IT Asset Inventory	# of Units										UNIT COST (\$/unit)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Multifunction Devices for public use only	42	56	72	90	124	124	122	120	119	119	\$5,200
Receipt Printers	610	590	567	502	476	476	650	750	875	875	\$400
Barcode Scanners	736	821	947	1,100	1,252	1,252	1,436	1,620	1,804	1,804	\$200
RFID antenna/coupler	549	615	700	706	743	743	629	514	400	400	\$1,000
RFID receipt printer / card reader	6	6	6	6	6	6	6	6	6	6	\$3,300
RFID touch screen	133	162	188	190	254	254	253	252	251	286	\$700
RFID security gates	41	56	57	58	58	58	74	89	105	105	\$22,700
RFID (Tech Logic) (software only)	549	615	700	706	743	743	687	632	576	576	\$1,900
Web Crossing	1	1	1	1	1	1	-	-	-	-	\$3,600
Web site Gateway interfaces	19	19	19	19	19	19	-	-	-	-	\$260,000
Sorters ( Branch units)	5	7	13	13	13	13	14	15	15	15	\$323,000
Sorter (Ellesmere)	-	1	1	1	1	1	1	1	1	1	\$2,979,000
Security Infrastructure	-	-	-	-	-	-	1	1	1	1	\$974,200
Wi-fi Infrastructure	-	-	-	-	-	-	1	1	1	1	\$968,900
Public Network & IT Infrastructure	-	-	-	-	-	-	1	1	1	1	\$9,770,000
Software Asset Inventory	\$ Value of Units										
ITC	\$65,900	\$65,900	\$65,900	\$65,900	\$65,900	\$65,900	\$65,900	\$65,900	\$65,900	\$65,900	1
Programs & events software (E*vents)	\$30,800	\$30,800	\$30,800	\$30,800	\$30,800	\$30,800	\$30,800	\$30,800	\$30,800	\$30,800	1
Endeca	\$385,800	\$385,800	\$385,800	\$385,800	\$385,800	\$385,800	\$385,800	\$385,800	\$385,800	\$385,800	1
Website	\$2,136,900	\$2,136,900	\$2,136,900	\$2,136,900	\$2,136,900	\$2,136,900	\$1,442,800	\$1,442,800	\$1,442,800	\$1,442,800	1
CLASS room booking & Salon software	\$171,900	\$171,900	\$171,900	\$171,900	\$171,900	\$171,900	\$171,900	\$171,900	\$171,900	\$171,900	1
PC Booking (Telus)	\$181,900	\$181,900	\$181,900	\$181,900	\$181,900	\$181,900	\$181,900	\$181,900	\$181,900	\$181,900	1
Voice based (Talkingtech)	\$359,400	\$359,400	\$359,400	\$359,400	\$359,400	\$359,400	\$359,400	\$359,400	\$359,400	\$359,400	1
Content Management sw (digital assets) (Stellent)	\$415,300	\$415,300	\$415,300	\$415,300	\$415,300	\$415,300	\$246,600	\$246,600	\$246,600	\$246,600	1
Oracle DB	\$527,500	\$527,500	\$527,500	\$527,500	\$527,500	\$527,500	\$527,500	\$527,500	\$527,500	\$527,500	1
Integrated Library System	\$1,346,400	\$1,346,400	\$1,346,400	\$1,346,400	\$1,346,400	\$1,346,400	\$1,346,400	\$1,346,400	\$1,346,400	\$1,346,400	1
<b>Total (\$000)</b>	<b>\$15,425.7</b>	<b>\$19,684.7</b>	<b>\$22,009.3</b>	<b>\$22,149.0</b>	<b>\$22,497.9</b>	<b>\$22,497.9</b>	<b>\$28,958.4</b>	<b>\$29,482.7</b>	<b>\$29,699.1</b>	<b>\$29,723.6</b>	

APPENDIX D.2  
TABLE D.2-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
TORONTO PUBLIC LIBRARY

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historic Population	2,637,913	2,661,028	2,684,346	2,707,869	2,731,600	2,774,200	2,827,600	2,871,400	2,912,100	2,937,500

INVENTORY SUMMARY (\$000)

Buildings	\$1,639,442.9	\$1,639,442.9	\$1,654,053.3	\$1,711,507.0	\$1,668,344.6	\$1,669,967.8	\$1,670,126.2	\$1,672,059.8	\$1,672,059.8	\$1,696,783.0
Land	\$1,089,938.8	\$1,089,938.8	\$1,116,572.5	\$1,122,775.8	\$967,297.3	\$967,297.3	\$967,297.3	\$967,297.3	\$967,297.3	\$967,297.3
Materials	\$613,021.6	\$619,040.3	\$607,934.8	\$607,030.7	\$607,054.1	\$625,600.6	\$635,623.1	\$633,016.7	\$630,921.2	\$630,921.2
Vehicles	\$3,874.7	\$3,904.3	\$3,880.6	\$3,880.6	\$3,880.6	\$3,880.6	\$3,880.6	\$3,880.6	\$3,880.6	\$3,880.6
IT Asset Inventory	\$15,425.7	\$19,684.7	\$22,009.3	\$22,149.0	\$22,497.9	\$22,497.9	\$28,958.4	\$29,482.7	\$29,699.1	\$29,723.6
<b>Total (\$000)</b>	<b>\$3,361,703.6</b>	<b>\$3,372,010.9</b>	<b>\$3,404,450.4</b>	<b>\$3,467,343.1</b>	<b>\$3,269,074.5</b>	<b>\$3,289,244.2</b>	<b>\$3,305,885.6</b>	<b>\$3,305,737.1</b>	<b>\$3,303,858.1</b>	<b>\$3,328,605.8</b>

SERVICE LEVEL (\$/capita)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Average Service Level
Buildings	\$621.49	\$616.09	\$616.18	\$632.05	\$610.76	\$601.96	\$590.65	\$582.32	\$574.18	\$577.63	\$602.33
Land	\$413.18	\$409.59	\$415.96	\$414.63	\$354.11	\$348.68	\$342.09	\$336.87	\$332.16	\$329.29	\$369.66
Materials	\$232.39	\$232.63	\$226.47	\$224.17	\$222.23	\$225.51	\$224.79	\$220.46	\$216.66	\$214.78	\$224.01
Vehicles	\$1.47	\$1.47	\$1.45	\$1.43	\$1.42	\$1.40	\$1.37	\$1.35	\$1.33	\$1.32	\$1.40
IT Asset Inventory	\$5.85	\$7.40	\$8.20	\$8.18	\$8.24	\$8.11	\$10.24	\$10.27	\$10.20	\$10.12	\$8.68
<b>Total (\$/capita)</b>	<b>\$1,274.38</b>	<b>\$1,267.18</b>	<b>\$1,268.26</b>	<b>\$1,280.47</b>	<b>\$1,196.76</b>	<b>\$1,185.66</b>	<b>\$1,169.15</b>	<b>\$1,151.26</b>	<b>\$1,134.53</b>	<b>\$1,133.14</b>	<b>\$1,206.08</b>

CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
TORONTO PUBLIC LIBRARY

10-Year Funding Envelope Calculation

10 Year Average Service Level 2012- 2021	\$1,206.08
Net Population & Employment Growth 2022 - 2031	248,400
<b>Maximum Allowable Funding Envelope</b>	<b>\$299,590,272</b>



APPENDIX D.2  
TABLE D.2-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
LIBRARY

Project Description	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs			
						BTE <sup>1</sup> %	Replacement & BTE Shares		Prior Growth	2022-2031	Other Dev. Related	
<b>2.2 Equipment</b>												
2.2.1 Digital Experiences	Digital Experiences	2022 - 2031	\$ 16,139,003	\$ -	\$ 16,139,003	35%	\$ 5,648,651	\$ 10,490,352	\$ -	\$ 10,490,352	\$ -	
2.2.2 Service and Digital Modernization	Service Modernization and Transformation	2022 - 2031	\$ 25,325,648	\$ -	\$ 25,325,648	90%	\$ 22,793,083	\$ 2,532,565	\$ -	\$ 2,532,565	\$ -	
2.2.3 Technology Asset Management Program	Technology Asset Management Program	2022 - 2031	\$ 47,928,423	\$ -	\$ 47,928,423	90%	\$ 43,135,581	\$ 4,792,842	\$ -	\$ 4,792,842	\$ -	
Subtotal Equipment			\$ 89,393,074	\$ -	\$ 89,393,074		\$ 71,577,315	\$ 17,815,759	\$ -	\$ 17,815,759	\$ -	
<b>2.3 Collection Materials</b>												
2.3.1 Library materials		2022 - 2031	\$ 219,842,000	\$ -	\$ 219,842,000	77%	\$ 169,278,340	\$ 50,563,660	\$ -	\$ 50,563,660	\$ -	
Subtotal Collection Materials			\$ 219,842,000	\$ -	\$ 219,842,000		\$ 169,278,340	\$ 50,563,660	\$ -	\$ 50,563,660	\$ -	
<b>2.4 Studies</b>												
2.4.1 Various development-related studies		2022 - 2031	\$ 645,905	\$ -	\$ 645,905	10%	\$ 64,600	\$ 581,305	\$ -	\$ 581,305	\$ -	
Subtotal Studies			\$ 645,905	\$ -	\$ 645,905		\$ 64,600	\$ 581,305	\$ -	\$ 581,305	\$ -	
<b>TOTAL LIBRARY</b>			<b>\$ 686,599,243</b>	<b>\$ 10,971,731</b>	<b>\$ 675,627,512</b>		<b>\$ 449,028,031</b>	<b>\$ 226,599,481</b>	<b>\$ -</b>	<b>\$ 226,599,481</b>	<b>\$ -</b>	

<sup>1</sup> BTE shares include costs that meet the needs of existing residents and employees including past developments

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	95%	\$215,269,507
10-Year Growth in Population in New Units		252,885
Unadjusted Development Charge Per Capita		<b>\$851.25</b>
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	5%	\$11,329,974
10-Year Growth in Employees in New Space		175,700
Unadjusted Development Charge Per Employee		<b>\$64.48</b>

2022 - 2031 Net Funding Envelope	\$ 299,590,272
Reserve Fund Balance	\$ 42,526,883

APPENDIX D.2  
TABLE D.2-3

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
LIBRARY  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

LIBRARY	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$40,400.5	\$40,230.3	\$40,933.0	\$36,805.0	\$28,418.9	\$19,188.6	\$9,017.1	\$2,005.6	\$4,228.7	\$2,615.1	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Library: Non Inflated	\$23,484.36	\$20,946.4	\$27,501.7	\$26,046.5	\$25,413.5	\$25,063.1	\$21,121.3	\$15,928.1	\$14,702.6	\$15,062.0	<b>\$215,269.5</b>
- Library: Inflated	\$23,484.4	\$21,365.3	\$28,612.8	\$27,640.7	\$27,508.4	\$27,671.7	\$23,786.1	\$18,296.3	\$17,226.4	\$18,000.5	<b>\$233,592.5</b>
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	<b>252,885</b>
REVENUE											
- DC Receipts: Inflated	\$21,942.5	\$20,678.8	\$23,200.9	\$18,225.3	\$17,557.1	\$17,118.8	\$16,655.1	\$20,412.2	\$15,512.0	\$15,537.4	<b>\$186,840.1</b>
INTEREST											
- Interest on Opening Balance	\$1,414.0	\$1,408.1	\$1,432.7	\$1,288.2	\$994.7	\$671.6	\$315.6	\$70.2	\$148.0	\$91.5	<b>\$7,834.5</b>
- Interest on In-year Transactions	(\$42.4)	(\$18.9)	(\$148.8)	(\$258.9)	(\$273.7)	(\$290.2)	(\$196.1)	\$37.0	(\$47.1)	(\$67.7)	<b>(\$1,306.8)</b>
TOTAL REVENUE	\$23,314.1	\$22,068.0	\$24,484.8	\$19,254.6	\$18,278.1	\$17,500.2	\$16,774.6	\$20,519.4	\$15,612.8	\$15,561.2	<b>\$193,367.8</b>
CLOSING CASH BALANCE	\$40,230.3	\$40,933.0	\$36,805.0	\$28,418.9	\$19,188.6	\$9,017.1	\$2,005.6	\$4,228.7	\$2,615.1	\$175.8	

2022 Adjusted Charge Per Capita

\$681

Reserve Fund Balance

\$42,526,883

Residential Share

95% \$40,400,539

Non-Residential Share

5% \$2,126,344

Allocation of Capital Program

Residential Sector 95.0%

Non-Residential Sector 5.0%

Rates for 2022

Inflation Rate 2.0%

Interest Rate on Positive Balances 3.5%

Interest Rate on Negative Balances 5.5%

APPENDIX D.2  
TABLE D.2-3

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
LIBRARY  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

LIBRARY	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$2,126.34	\$1,869.52	\$1,737.08	\$1,227.22	\$771.62	\$327.15	(\$121.38)	(\$357.18)	(\$288.79)	(\$137.99)	
2022 - 2031 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Library: Non Inflated	\$1,236.02	\$1,102.44	\$1,447.46	\$1,370.87	\$1,337.55	\$1,319.11	\$1,111.65	\$838.32	\$773.82	\$792.74	\$11,330.0
- Library: Inflated	\$1,236.0	\$1,124.5	\$1,505.9	\$1,454.8	\$1,447.8	\$1,456.4	\$1,251.9	\$963.0	\$906.7	\$947.4	\$12,294.3
NEW NON-RESIDENTIAL DEVELOPMENT											
- Employees in New Space	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	175,700
REVENUE											
- DC Receipts: Inflated	\$913.6	\$931.9	\$950.6	\$969.6	\$989.0	\$1,008.7	\$1,028.9	\$1,049.5	\$1,070.5	\$1,091.9	\$10,004.1
INTEREST											
- Interest on Opening Balance	\$74.4	\$65.4	\$60.8	\$43.0	\$27.0	\$11.5	(\$6.7)	(\$19.6)	(\$15.9)	(\$7.6)	\$232.3
- Interest on In-year Transactions	(\$8.9)	(\$5.3)	(\$15.3)	(\$13.3)	(\$12.6)	(\$12.3)	(\$6.1)	\$1.5	\$2.9	\$2.5	(\$66.9)
TOTAL REVENUE	\$979.2	\$992.1	\$996.1	\$999.2	\$1,003.3	\$1,007.9	\$1,016.1	\$1,031.4	\$1,057.5	\$1,086.8	\$10,169.4
CLOSING CASH BALANCE	\$1,869.5	\$1,737.1	\$1,227.2	\$771.6	\$327.2	(\$121.4)	(\$357.2)	(\$288.8)	(\$138.0)	\$1.4	

2022 Adjusted Charge Per Employee	\$52
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Reserve Fund Balance	\$42,526,883	
Residential Share	95%	\$40,400,539
Non-Residential Share	5%	\$2,126,344

<b>Allocation of Capital Program</b>	
Residential Sector	95.0%
Non-Residential Sector	5.0%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



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**Appendix D.3**  
**Housing Services - Shelter**

# Housing Services - Shelter

The Shelter, Support and Housing Administration Division (SSHA) ensures that homeless people and people at the risk of homelessness have a range of shelter and affordable housing options and provides temporary shelter and support for homeless individuals and families, while assisting them to achieve permanent housing solutions. The division funds and oversees community agencies to deliver services such as emergency shelter and supports, street outreach, 24-hour respite, and housing stability services.

This appendix provides a brief outline of historical service levels for Shelter services, the 2022–2031 development-related capital forecast, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the forecast have been provided by City staff.

The following tables discuss the individual components included in the Shelter service category. The analysis is set out in the tables which follow. The tables include:

Table D.3-1 Historical Service Levels and Calculation of Ten-Year Average Service Level

Table D.3-2 2022–2031 Development-Related Capital Forecast and Calculation of the Growth-Related Net Capital Costs

Table D.3-3 Cash Flow Analysis

## A. Historical Service Levels and Calculation of 10-Year Average Service Levels and Maximum Allowable Charges

Currently, Shelter, Support and Housing Administration provides various co-ed, family, men’s, women’s, other permanent, youth shelters, refugee, and 24-hour respite facilities located across the City. The capital cost to the City of a new shelter facility is typically \$219,000 per bed.

Table D.3-1 provides a summary of the level of service and the calculation of the ten-year historical service level. Also shown on this page is the calculation of the maximum allowable funding envelope, which is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2012-2021	\$474.20
Net Population Growth 2022-2031	248,400
<b>Maximum Allowable Funding Envelope</b>	<b>\$117,791,280</b>

The existing facilities have been examined and consideration has been given to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the City’s shelter facilities, and as such, no adjustments have been made to the service level calculations.

## B. Development-Related Capital Forecast

The 2022–2031 development-related capital forecast includes the provision of new shelter space through the Housing and Shelter Infrastructure Investment Fund program, at a total capital cost of \$112.14 million, as well as a transition site for the George Street Revitalization project at \$26.14 million.

Paragraph 5 of s.s.5(1) of the *DCA* requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City’s “excess capacity” other than excess capacity which is “committed”. “Excess capacity” is undefined in the *DCA*, but is considered to relate to the capacity available to meet some or all of the increase in need for service in order to potentially represent a deduction. For Shelter services, the deduction of uncommitted excess capacity from the future increase in the need for service occurs as part of the conceptual planning and feasibility work associated with planning new facilities. It is recognized that no “surplus” of capacity exists within Shelter services.

## **C. Calculation of Discounted Development-Related Capital Costs**

### **i. Grants, Subsidies and Other Recoveries**

No grants, subsidies or other recoveries are anticipated for Shelter services and therefore is not reduced from the DC eligible costs.

### **ii. Replacement and Benefit to Existing Shares**

A benefit to existing share of \$19.95 million has been applied to the projects. It is recognized that a portion of an existing shelter may be demolished in order to create additional capacity. This reduction is intended to reflect the existing benefit to the community. The identified benefit to exiting shares includes costs that meet the needs of existing development, including past development.

### **iii. Available DC Reserve Funds**

The available DC reserve fund balance for Shelter is \$18.78 million. This amount has been removed from the development charge calculation and accounted for the in the cash flow analysis.

#### **iv. Other Development Related Shares**

All development-related costs are deemed eligible for DC funding over the 2022-2031 planning period. As such, no other development-related shares have been identified.

#### **v. 2022-2031 In-Period Eligible Costs**

After these adjustments, a total of \$99.56 million is included in the development charge calculation.

### **D. Calculation of Residential and Non-Residential Discounted Development-Related Capital Costs**

#### **i. Residential and Non-Residential Allocation**

The development-related costs have been entirely allocated residential development as these facilities are provided and planned by residents of the City.

Table D.3-2 displays the calculation of the unadjusted per capita residential charge. The \$99.56 million in development-related net capital costs is allocated to the ten-year population forecast from new building permits, yielding a per capita charge of \$393.69 before cash flow adjustments.

### **E. Cash Flow Analysis**

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

the closing cash balance at the end of the planning period is as close to nil as possible.

In order to determine appropriate development charges rates reflecting borrowing and earnings necessary to support the development-related funding requirement, assumptions are used for the inflation rate and interest rate. An inflation rate of 2.0 per cent is used for the funding requirements, an interest rate of 3.0 per cent is used for positive opening balances, and a rate of 5.5 per cent is used for negative opening balances.

Table D.3-3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential development charges. After cash flow consideration, the residential calculated charge increases to \$435 per capita.

The following table summarizes the calculation of the Shelter Services development charge.

<b>HOUSING SERVICES - SHELTER SUMMARY</b>						
10-year Hist.	2022 - 2031		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop	Total	Net DC Recoverable	\$/capita	\$/emp	\$/capita	\$/emp
\$474.20	\$138,278,635	\$99,557,105	\$393.69	\$0.00	<b>\$435</b>	<b>\$0</b>

APPENDIX D.3  
D.3-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
HOUSING SERVICES - SHELTER

SHELTER TYPE	# of Beds per Year										2022
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	UNIT COST (\$/bed)
<b>POS &amp; DOS Facilities</b>											
COED	122,622	124,182	123,282	126,273	129,914	138,924	158,410	158,410	127,470	162,208	
FAMILY	338,559	346,199	371,957	368,715	361,230	416,204	432,890	432,890	410,496	435,860	
MEN	560,337	562,933	568,338	572,941	565,828	607,667	655,175	675,980	458,755	548,426	
OTHER PERMANENT (1)	27,282	47,654	55,979	55,200	56,227	23,848	25,235	14,647	9,296	14,744	
WOMEN	191,139	195,828	205,415	207,906	219,036	254,439	274,472	273,750	233,461	248,565	
YOUTH	178,893	170,710	170,931	173,784	179,825	183,738	216,855	211,335	148,944	223,380	
<b>Total Number of Bed Nights per Year</b>	<b>1,418,832</b>	<b>1,447,506</b>	<b>1,495,902</b>	<b>1,504,819</b>	<b>1,512,060</b>	<b>1,624,820</b>	<b>1,763,037</b>	<b>1,767,012</b>	<b>1,388,422</b>	<b>1,633,183</b>	
<i>Number of Days per Year</i>	366	365	365	365	366	365	365	365	366	365	
Total Number of Beds per Night-DOS & POS	3,877	3,966	4,098	4,123	4,131	4,452	4,830	4,841	3,794	4,474	\$219,000
<b>Total Cost (\$000) - POS &amp; DOS</b>	<b>\$848,973.2</b>	<b>\$868,503.6</b>	<b>\$897,541.2</b>	<b>\$902,891.4</b>	<b>\$904,757.2</b>	<b>\$974,892.0</b>	<b>\$1,057,822.2</b>	<b>\$1,060,207.2</b>	<b>\$830,777.1</b>	<b>\$979,909.8</b>	
<b>Other Facilities</b>											
COVID	0	0	0	0	0	0	0	0	2,610	3,000	\$219,000
REFUGEE	0	0	0	0	0	763	1,527	2,487	1,782	2,036	\$219,000
RESPITE	0	0	0	0	0	0	550	640	350	350	\$219,000
1000 Beds								228	268	874	\$219,000
GSR									116	282	\$447,000
<b>Total Number of Beds per Night- COVID, Refugee &amp; Respite</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>763</b>	<b>2,077</b>	<b>3,355</b>	<b>5,126</b>	<b>6,542</b>	
<b>Total Cost (\$000) - COVID, Refugee &amp; Respite</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$167,097.0</b>	<b>\$454,863.0</b>	<b>\$734,653.8</b>	<b>\$1,149,144.9</b>	<b>\$1,496,994.0</b>	
<b>Total Costs (\$000) - All</b>	<b>\$848,973.2</b>	<b>\$868,503.6</b>	<b>\$897,541.2</b>	<b>\$902,891.4</b>	<b>\$904,757.2</b>	<b>\$1,141,989.0</b>	<b>\$1,512,685.2</b>	<b>\$1,794,861.0</b>	<b>\$1,979,922.0</b>	<b>\$2,476,903.8</b>	

**APPENDIX D.3  
D.3-1**

**2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
HOUSING SERVICES - SHELTER**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Historic Population</b>	2,637,913	2,661,028	2,684,346	2,707,869	2,731,600	2,774,200	2,827,600	2,871,400	2,912,100	2,937,500

**INVENTORY SUMMARY (\$000)**

POS & DOS Facilities	\$848,973.2	\$868,503.6	\$897,541.2	\$902,891.4	\$904,757.2	\$974,892.0	\$1,057,822.2	\$1,060,207.2	\$830,777.1	\$979,909.8
Other Facilities	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$167,097.0	\$454,863.0	\$734,653.8	\$1,149,144.9	\$1,496,994.0
<b>Total (\$000)</b>	<b>\$848,973.2</b>	<b>\$868,503.6</b>	<b>\$897,541.2</b>	<b>\$902,891.4</b>	<b>\$904,757.2</b>	<b>\$1,141,989.0</b>	<b>\$1,512,685.2</b>	<b>\$1,794,861.0</b>	<b>\$1,979,922.0</b>	<b>\$2,476,903.8</b>

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Average Service Level
POS & DOS Facilities	\$321.84	\$326.38	\$334.36	\$333.43	\$331.22	\$351.41	\$374.11	\$369.23	\$285.28	\$333.59	\$336.08
Other Facilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60.23	\$160.87	\$255.85	\$394.61	\$509.61	\$138.12
<b>Total (\$/capita)</b>	<b>\$321.84</b>	<b>\$326.38</b>	<b>\$334.36</b>	<b>\$333.43</b>	<b>\$331.22</b>	<b>\$411.65</b>	<b>\$534.97</b>	<b>\$625.08</b>	<b>\$679.89</b>	<b>\$843.20</b>	<b>\$474.20</b>

**CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
HOUSING SERVICES - SHELTER**

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2012 - 2021	\$474.20
Net Population Growth 2022 - 2031	248,400
<b>Maximum Allowable Funding Envelope</b>	<b>\$117,791,280</b>



APPENDIX D.3  
D.3-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
HOUSING SERVICES - SHELTER

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		
						BTE <sup>1</sup> %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related
<b>3.0 HOUSING SERVICES - SHELTER</b>											
<b>3.1 Buildings, Land &amp; Furnishings</b>											
3.1.1	Housing and Shelter Infrastructure Investment Fund	2022 - 2024	\$ 112,139,415	\$ -	\$ 112,139,415	9%	\$ 9,752,145	\$ 102,387,270	\$ 18,775,089	\$ 83,612,181	\$ -
3.1.3	George Street Revitalization - Transition Site	2022 - 2023	\$ 26,139,220	\$ -	\$ 26,139,220	39%	\$ 10,194,296	\$ 15,944,924	\$ -	\$ 15,944,924	\$ -
	Subtotal Buildings, Land & Furnishings		\$ 138,278,635	\$ -	\$ 138,278,635		\$ 19,946,441	\$ 118,332,194	\$ 18,775,089	\$ 99,557,105	\$ -
<b>TOTAL HOUSING SERVICES - SHELTER</b>			<b>\$ 138,278,635</b>	<b>\$ -</b>	<b>\$ 138,278,635</b>		<b>\$ 19,946,441</b>	<b>\$ 118,332,194</b>	<b>\$ 18,775,089</b>	<b>\$ 99,557,105</b>	<b>\$ -</b>

<sup>1</sup> BTE shares include costs that meet the needs of existing residents and employees including past developments

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	100%	\$99,557,105
10-Year Growth in Population in New Permits Issued		252,885
Unadjusted Development Charge Per Capita		<b>\$393.69</b>
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	0%	\$0
10-Year Growth in Employees in New Space		175,700
Unadjusted Development Charge Per Employee		<b>\$0.00</b>

2022 - 2031 Net Funding Envelope	\$ 117,791,280
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APPENDIX D.3  
TABLE D.3-3

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
HOUSING SERVICES - SHELTER  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

HOUSING SERVICES - SHELTER	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$18,775.1	(\$9,425.5)	(\$40,496.3)	(\$63,980.4)	(\$55,653.9)	(\$47,303.7)	(\$38,779.1)	(\$30,087.1)	(\$18,475.1)	(\$9,409.3)	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balan	\$6,258.36	\$6,258.36	\$6,258.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,775.1
- Housing Services - Shelter: Non Inflated	\$35,843.2	\$35,843.2	\$27,870.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$99,557.1
- Housing Services - Shelter: Inflated	\$42,101.6	\$42,943.6	\$35,507.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$120,553.0
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	252,885
REVENUE											
- DC Receipts: Inflated	\$14,016.1	\$13,208.9	\$14,820.0	\$11,641.7	\$11,214.9	\$10,934.9	\$10,638.7	\$13,038.6	\$9,908.5	\$9,924.7	\$119,347.2
INTEREST											
- Interest on Opening Balance	\$657.1	(\$518.4)	(\$2,227.3)	(\$3,518.9)	(\$3,061.0)	(\$2,601.7)	(\$2,132.9)	(\$1,654.8)	(\$1,016.1)	(\$517.5)	(\$16,591.4)
- Interest on In-year Transactions	(\$772.3)	(\$817.7)	(\$568.9)	\$203.7	\$196.3	\$191.4	\$186.2	\$228.2	\$173.4	\$173.7	(\$806.2)
TOTAL REVENUE	\$13,900.9	\$11,872.8	\$12,023.8	\$8,326.5	\$8,350.2	\$8,524.6	\$8,692.1	\$11,612.0	\$9,065.8	\$9,580.9	\$101,949.6
CLOSING CASH BALANCE	(\$9,425.5)	(\$40,496.3)	(\$63,980.4)	(\$55,653.9)	(\$47,303.7)	(\$38,779.1)	(\$30,087.1)	(\$18,475.1)	(\$9,409.3)	\$171.7	

<b>2022 Adjusted Charge Per Capita</b>	<b>\$435</b>
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<b>Reserve Fund Balance</b>	<b>\$18,775,089</b>
Residential Share	100% \$ 18,775,089
Non-Residential Share	0% \$ -

<b>Allocation of Capital Program</b>	
Residential Sector	100.0%
Non-Residential Sector	0.0%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

DRAFT

**Appendix D.4**  
**Housing Services – Affordable Housing**

# Housing Services – Affordable Housing

The Housing Secretariat is responsible for delivering funding and incentives, and developing innovative housing solutions, to create and maintain safe, affordable, rental and ownership housing for lower-income residents.

This appendix provides a brief outline of historical service levels for Affordable Housing Services, the 2022–2031 development-related capital forecast, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the forecast have been provided by City staff based on the previous DC background studies, and other long-range planning documents.

The following discusses the individual components included in the Affordable Housing service category. The analysis is set out in the tables which follow. The tables include:

Table D.4-1 Historical Service Levels and Calculation of Ten-Year Average Service Level

Table D.4-2 2022–2031 Development-Related Capital Forecast and Calculation of the Growth-Related Net Capital Costs

Table D.4-3 Cash Flow Analysis

## **A. Historical Service Levels and Calculation of 10-Year Average Service Levels and Maximum Allowable Charges**

The City's current inventory of Affordable Housing includes 92,560 units of varying types. These unit types include TCHC social housing units, co-op and non-profit units, and affordable rental housing. The City's share of the current replacement cost of these units is \$16.25 billion.

Table D.4-1 provides a summary of the level of service and the calculation of the ten-year historical service level. The calculation of the maximum allowable funding envelope is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2012 - 2021	\$5,947.62
Net Population Growth 2022 - 2031	248,400
<b>Maximum Allowable Funding Envelope</b>	<b>\$1,477,388,808</b>

The existing facilities have been examined and consideration has been given to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the City’s housing facilities, and as such, no adjustments have been made to the service level calculations.

## **B. Development-Related Capital Forecast**

The 2022–2031 development-related capital forecast provides for 40,000 affordable housing units including 10,000 Housing Now units; 10,000 Open Door rental units; 1,500 other affordable rental development units; 500 Strategic Acquisition (MURA Program) units; and 18,000 Supportive Housing units. In total, the capital forecast amounts to \$17.82 billion.

Paragraph 5 of s.s.5(1) of the DCA requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City’s “excess capacity” other than excess capacity which is “committed”. “Excess capacity” is undefined in the DCA, but is considered to relate to the capacity available to meet some or all of the increase in need for service in order to potentially represent a deduction. For Affordable Housing services, the deduction of uncommitted excess capacity from the future increase in the need for service occurs as part of the conceptual planning and feasibility work associated with planning new facilities. It is recognized that no “surplus” of capacity exists within Affordable Housing services.

## C. Calculation of Discounted Development-Related Capital Costs

### i. Grants, Subsidies and Other Recoveries

Upper level government contributions equivalent to \$11.39 billion are anticipated to support the 40,000 unit target. This share has been deducted from the gross capital costs, leaving \$6.43 billion in net municipal costs.

### ii. Replacement and Benefit to Existing Shares

Although all projects included in the capital forecast are development-related and represent additional units beyond the stock currently provided by the City, a deduction was made in recognition of demand for units from the existing population in Toronto. A 54 per cent benefit to existing share was calculated by dividing the number of new units needed to bring the existing population to the planned level of service (21,522) by the total number of units in the capital forecast (40,000). The table below illustrates the calculation methodology.

<b>Summary of Affordable Housing Benefit to Existing Calculation Methodology</b>	
Historical average # of units / 1,000 pop (2012-2021)	33.76
Planned # of units / 1,000 population (2031)	41.61
Planned increase in service level (A)	23.3%
2021 housing units (B)	92,560
Additional units needed to bring existing population base to planned level of service (A x B)	21,522
Units to be added (2022-2031)	40,000
<b>Benefit to Existing</b>	<b>54%</b>
<b>Development-Related</b>	<b>46%</b>

Overall, the 54 per cent benefit to existing share totals \$3.47 billion and has been removed from the DC calculation. The identified benefit to existing shares includes costs attributed to servicing the existing population.

### **iii. Available DC Reserve Funds**

The available DC reserve fund balance for Affordable Housing is \$98.10 million. For the purposes of the Affordable Housing DC calculations, the existing reserve funds are assumed to be associated with development which has paid DCs but has yet to receive new facilities. As such, the available reserve fund balance will be applied to the BTE share of the capital program and not included as part of the cash flow analysis.

### **iv. Other Development Related Shares**

The total development-related costs of the Affordable Housing capital forecast – \$2.96 billion – exceeds the net funding envelope of \$1.48 billion. As such, the remaining \$1.48 billion has been removed from the DC calculation.

### **v. 2022-2031 In-Period Eligible Costs**

After these adjustments and, a total of \$1.48 billion is included in the development charge calculation.

## **D. Calculation of Residential and Non-Residential Discounted Development-Related Capital Costs**

### **i. Residential and Non-Residential Allocation**

The development-related costs have been entirely allocated 100 per cent to residential development, as these facilities are provided for and planned for use solely by the residential community.

Table D.4-2 displays the 100 per cent allocation to the residential sector, or \$1.48 billion. This page also displays the calculation of the unadjusted development charge which yields a per capita charge of \$5,842.14 before cash flow adjustments.

## E. Cash Flow Analysis

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

In order to determine appropriate development charges rates reflecting borrowing and earnings necessary to support the development-related funding requirement, assumptions are used for the inflation rate and interest rate. An inflation rate of 2.0 per cent is used for the funding requirements, an interest rate of 3.0 per cent is used for positive opening balances, and a rate of 5.5 per cent is used for negative opening balances.

Table D.4-3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential development charges. After cash flow consideration, the residential calculated charge decreases to \$5,808 per capita.

The following table summarizes the calculation of the Affordable Housing development charge.

<b>HOUSING SERVICES - AFFORDABLE HOUSING SUMMARY</b>						
10-year Hist.	2022 - 2031		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop	Total	Net DC Recoverable	\$/capita	\$/emp	\$/capita	\$/emp
\$5,947.62	\$17,820,835,500	\$1,477,388,808	\$5,842.14	\$0.00	<b>\$5,808</b>	<b>\$0</b>



APPENDIX D.4  
D.4-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
HOUSING SERVICES - AFFORDABLE HOUSING

Social Housing	# of units										2021
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Unit Cost \$/Unit
TCHC Social Housing Units (1)	59,909	59,373	59,828	59,852	58,403	58,399	58,376	58,576	58,520	58,073	\$184,000
Co-op and Non-profit units (2)	30,316	30,044	29,211	28,993	29,656	29,660	23,327	22,668	24,786	25,243	\$167,500
<b>Sub-Total</b>	<b>90,225</b>	<b>89,417</b>	<b>89,039</b>	<b>88,845</b>	<b>88,059</b>	<b>88,059</b>	<b>81,703</b>	<b>81,244</b>	<b>83,306</b>	<b>83,316</b>	
<b>Total (\$000)</b>	<b>\$16,101,193</b>	<b>\$15,957,000</b>	<b>\$15,901,195</b>	<b>\$15,869,096</b>	<b>\$15,713,532</b>	<b>\$15,713,466</b>	<b>\$14,648,457</b>	<b>\$14,574,874</b>	<b>\$14,919,335</b>	<b>\$14,913,635</b>	

(1) Social housing units developed and operated by TCHC, including non-RGI units with housing subsidies.

(2) Includes Section 103, Section 95-PNP, Section 106, Section 26/27, Urban Native units, and rent supplements provided, under Agreement with the City, to landlords to support eligible tenants in non-RGI affordable or market rental buildings.

Affordable Housing	# of units										2021
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Unit Cost \$/Unit
Affordable Rental (1)	5,979	6,189	6,445	6,543	6,996	7,206	7,275	7,641	7,853	9,244	\$145,000
<b>Sub-Total</b>	<b>5,979</b>	<b>6,189</b>	<b>6,445</b>	<b>6,543</b>	<b>6,996</b>	<b>7,206</b>	<b>7,275</b>	<b>7,641</b>	<b>7,853</b>	<b>9,244</b>	
<b>Total (\$000)</b>	<b>\$866,955</b>	<b>\$897,405</b>	<b>\$934,525</b>	<b>\$948,735</b>	<b>\$1,014,420</b>	<b>\$1,044,870</b>	<b>\$1,054,875</b>	<b>\$1,107,945</b>	<b>\$1,138,685</b>	<b>\$1,340,380</b>	

(1) Units are supported by federal, provincial, and City capital funding programs as well as City incentives in the form of fees, charges, and tax relief.

**APPENDIX D.4  
D.4-1**

**2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
HOUSING SERVICES - AFFORDABLE HOUSING**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Historic Population</b>	2,637,913	2,661,028	2,684,346	2,707,869	2,731,600	2,774,200	2,827,600	2,871,400	2,912,100	2,937,500

**INVENTORY SUMMARY (\$000)**

Social Housing	\$16,101,192.6	\$15,957,000.2	\$15,901,194.5	\$15,869,095.5	\$15,713,532.0	\$15,713,466.0	\$14,648,456.5	\$14,574,874.0	\$14,919,335.0	\$14,913,634.5
Affordable Housing	\$866,955.0	\$897,405.0	\$934,525.0	\$948,735.0	\$1,014,420.0	\$1,044,870.0	\$1,054,875.0	\$1,107,945.0	\$1,138,685.0	\$1,340,380.0
<b>Total (\$000)</b>	<b>\$16,968,147.6</b>	<b>\$16,854,405.2</b>	<b>\$16,835,719.5</b>	<b>\$16,817,830.5</b>	<b>\$16,727,952.0</b>	<b>\$16,758,336.0</b>	<b>\$15,703,331.5</b>	<b>\$15,682,819.0</b>	<b>\$16,058,020.0</b>	<b>\$16,254,014.5</b>

<b>SERVICE LEVEL (\$/capita)</b>											<b>Average Service Level</b>
Social Housing	\$6,103.76	\$5,996.55	\$5,923.68	\$5,860.36	\$5,752.50	\$5,664.14	\$5,180.53	\$5,075.88	\$5,123.22	\$5,076.98	\$5,575.76
Affordable Housing	\$328.65	\$337.24	\$348.14	\$350.36	\$371.36	\$376.64	\$373.06	\$385.86	\$391.02	\$456.30	\$371.86
<b>Total (\$/capita)</b>	<b>\$6,432.41</b>	<b>\$6,333.79</b>	<b>\$6,271.81</b>	<b>\$6,210.73</b>	<b>\$6,123.87</b>	<b>\$6,040.78</b>	<b>\$5,553.59</b>	<b>\$5,461.73</b>	<b>\$5,514.24</b>	<b>\$5,533.28</b>	<b>\$5,947.62</b>

**CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
HOUSING SERVICES - AFFORDABLE HOUSING**

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2012 - 2021	\$5,947.62
Net Population Growth 2022 - 2031	248,400
<b>Maximum Allowable Funding Envelope</b>	<b>\$1,477,388,808</b>

APPENDIX D.4  
D.4-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
HOUSING SERVICES - AFFORDABLE HOUSING

Project Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		
					BTE <sup>1</sup> %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related
<b>4.0 HOUSING SERVICES - AFFORDABLE HOUSING</b>										
<b>4.1 Housing Now - 10,000 Units</b>										
4.1.1 Capital Contributions	2022 - 2031	\$ 2,291,000,000	\$ -	\$ 2,291,000,000	54%	\$ 1,237,140,000	\$ 1,053,860,000	\$ -	\$ 987,656,189	\$ 66,203,811
4.1.2 City Fee Waivers	2022 - 2031	\$ 518,810,000	\$ -	\$ 518,810,000	54%	\$ 280,157,400	\$ 238,652,600	\$ -	\$ -	\$ 238,652,600
4.1.3 Property Tax Exemptions	2022 - 2031	\$ 317,120,000	\$ -	\$ 317,120,000	54%	\$ 171,244,800	\$ 145,875,200	\$ -	\$ -	\$ 145,875,200
Subtotal Housing Now - 10,000 Units		\$ 3,126,930,000	\$ -	\$ 3,126,930,000		\$ 1,688,542,200	\$ 1,438,387,800	\$ -	\$ 987,656,189	\$ 450,731,611
<b>4.2 Open Door Rental Development - 10,000 Units</b>										
4.2.1 Capital Contributions	2022 - 2031	\$ 500,000,000	\$ 300,000,000	\$ 200,000,000	54%	\$ 108,000,000	\$ 92,000,000	\$ -	\$ 86,220,532	\$ 5,779,468
4.2.2 City Fee Waivers	2022 - 2031	\$ 518,810,000	\$ -	\$ 518,810,000	54%	\$ 280,157,400	\$ 238,652,600	\$ -	\$ -	\$ 238,652,600
4.2.3 Property Tax Exemptions	2022 - 2031	\$ 214,040,000	\$ -	\$ 214,040,000	54%	\$ 115,581,600	\$ 98,458,400	\$ -	\$ -	\$ 98,458,400
Subtotal Open Door Rental Development - 10,000 Units		\$ 1,232,850,000	\$ 300,000,000	\$ 932,850,000		\$ 503,739,000	\$ 429,111,000	\$ -	\$ 86,220,532	\$ 342,890,468
<b>4.3 Other Affordable Rental Development Projects - 1,500 Units</b>										
4.3.1 Capital Contributions	2022 - 2031	\$ 714,000,000	\$ 300,000,000	\$ 414,000,000	54%	\$ 223,560,000	\$ 190,440,000	\$ -	\$ 178,476,500	\$ 11,963,500
4.3.2 City Fee Waivers	2022 - 2031	\$ 43,818,000	\$ -	\$ 43,818,000	54%	\$ 23,661,720	\$ 20,156,280	\$ -	\$ -	\$ 20,156,280
4.3.3 Property Tax Exemptions	2022 - 2031	\$ 77,821,500	\$ -	\$ 77,821,500	54%	\$ 42,023,610	\$ 35,797,890	\$ -	\$ -	\$ 35,797,890
Subtotal Other Affordable Rental Development Projects - 1,500 Units		\$ 835,639,500	\$ 300,000,000	\$ 535,639,500		\$ 289,245,330	\$ 246,394,170	\$ -	\$ 178,476,500	\$ 67,917,670

APPENDIX D.4  
D.4-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
HOUSING SERVICES - AFFORDABLE HOUSING

Project Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		
					BTE <sup>1</sup> %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related
<b>4.4 Strategic Acquisition (MURA Program) - 500 Units</b>										
4.4.1 Capital Contributions	2022 - 2031	\$ 228,000,000	\$ 75,000,000	\$ 153,000,000	54%	\$ 82,620,000	\$ 70,380,000	\$ -	\$ 65,958,707	\$ 4,421,293
4.4.2 Property Tax Exemptions	2022 - 2031	\$ 14,606,000	\$ -	\$ 14,606,000	54%	\$ 7,887,240	\$ 6,718,760	\$ -	\$ -	\$ 6,718,760
Subtotal Strategic Acquisition (MURA Program) - 500 Units		\$ 242,606,000	\$ 75,000,000	\$ 167,606,000		\$ 90,507,240	\$ 77,098,760	\$ -	\$ 65,958,707	\$ 11,140,053
<b>4.5 Supportive Housing - 18,000 Units</b>										
4.3.1 Capital Contributions	2022 - 2031	\$ 6,763,000,000	\$ 6,394,000,000	\$ 369,000,000	54%	\$ 199,260,000	\$ 169,740,000	\$ -	\$ 159,076,881	\$ 10,663,119
4.3.2 City Fee Waivers	2022 - 2031	\$ 921,102,000	\$ -	\$ 921,102,000	54%	\$ 497,395,080	\$ 423,706,920	\$ -	\$ -	\$ 423,706,920
4.3.2 Property Tax Exemptions	2022 - 2031	\$ 378,708,000	\$ -	\$ 378,708,000	54%	\$ 204,502,320	\$ 174,205,680	\$ -	\$ -	\$ 174,205,680
4.5.1 Operating Costs	2022 - 2031	\$ 4,320,000,000	\$ 4,320,000,000	\$ -	54%	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Supportive Housing - 18,000 Units		\$ 12,382,810,000	\$ 10,714,000,000	\$ 1,668,810,000		\$ 901,157,400	\$ 767,652,600	\$ -	\$ 159,076,881	\$ 608,575,719
<b>TOTAL HOUSING SERVICES - AFFORDABLE HOUSING</b>		<b>\$ 17,820,835,500</b>	<b>\$ 11,389,000,000</b>	<b>\$ 6,431,835,500</b>		<b>\$ 3,473,191,170</b>	<b>\$ 2,958,644,330</b>	<b>\$ -</b>	<b>\$ 1,477,388,808</b>	<b>\$ 1,481,255,522</b>

<sup>1</sup> BTE shares include costs that meet the needs of existing residents and employees including past developments

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	100%	\$1,477,388,808
10-Year Growth in Population in New Permits Issued		252,885
Unadjusted Development Charge Per Capita		<b>\$5,842.14</b>
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	0%	\$0
10-Year Growth in Employees in New Space		175,700
Unadjusted Development Charge Per Employee		<b>\$0.00</b>

2022 - 2031 Net Funding Envelope	\$ 1,477,388,808
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APPENDIX D.4

TABLE D.4-3

CITY OF TORONTO  
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
 HOUSING SERVICES - AFFORDABLE HOUSING  
 RESIDENTIAL DEVELOPMENT CHARGE  
 (in \$000)

HOUSING SERVICES - AFFORDABLE HOUSING	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$0.0	\$40,090.2	\$67,611.1	\$114,915.3	\$117,555.9	\$111,211.3	\$97,517.1	\$75,928.6	\$83,045.1	\$44,025.9	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Housing Services - Affordable Housing: Non Inflated	\$147,738.9	\$147,738.9	\$147,738.9	\$147,738.9	\$147,738.9	\$147,738.9	\$147,738.9	\$147,738.9	\$147,738.9	\$147,738.9	\$1,477,388.8
- Housing Services - Affordable Housing: Inflated	\$147,738.9	\$150,693.7	\$153,707.5	\$156,781.7	\$159,917.3	\$163,115.7	\$166,378.0	\$169,705.5	\$173,099.6	\$176,561.6	\$1,617,699.5
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	252,885
REVENUE											
- DC Receipts: Inflated	\$187,139.6	\$176,362.2	\$197,872.4	\$155,437.2	\$149,738.2	\$145,999.8	\$142,045.5	\$174,087.9	\$132,296.0	\$132,512.5	\$1,593,491.2
INTEREST											
- Interest on Opening Balance	\$0.0	\$1,403.2	\$2,366.4	\$4,022.0	\$4,114.5	\$3,892.4	\$3,413.1	\$2,657.5	\$2,906.6	\$1,540.9	\$26,316.5
- Interest on In-year Transactions	\$689.5	\$449.2	\$772.9	(\$37.0)	(\$279.9)	(\$470.7)	(\$669.1)	\$76.7	(\$1,122.1)	(\$1,211.4)	(\$1,801.9)
TOTAL REVENUE	\$187,829.1	\$178,214.6	\$201,011.7	\$159,422.3	\$153,572.7	\$149,421.5	\$144,789.5	\$176,822.0	\$134,080.4	\$132,842.1	\$1,618,005.9
CLOSING CASH BALANCE	\$40,090.2	\$67,611.1	\$114,915.3	\$117,555.9	\$111,211.3	\$97,517.1	\$75,928.6	\$83,045.1	\$44,025.9	\$306.3	

2022 Adjusted Charge Per Capita	\$5,808
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Reserve Fund Balance	\$0
Residential Share	100% \$ -
Non-Residential Share	0% \$ -

<b>Allocation of Capital Program</b>	
Residential Sector	100.0%
Non-Residential Sector	0.0%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

DRAFT

**Appendix D.5**  
**Police**

# Police

This appendix provides a brief outline of historical service levels for Police services, the 2022–2031 development-related capital forecast, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the forecast have been provided by City staff and are based upon proposed and approved capital budgets, previous DC background studies, and other long-range planning documents. The portion of the development-related capital forecast included in the calculation of the development charge is the lesser of that identified in the capital forecast and that which would be generated by the application of the average level of service provided over the past ten years.

The following discusses the individual components included in the police service category. The analysis is set out in the tables which follow. The tables include:

Table D.5-1 Historical Service Levels and Calculation of Ten-Year Average Service Level

Table D.5-2 2022–2031 Development-Related Capital Forecast and Calculation of the Growth-Related Net Capital Costs

Table D.5-3 Cash Flow Analysis

## **A. Historical Service Levels and Calculation of Ten-Year Average Service Levels and Maximum Allowable Charges**

Police services are currently provided through 2.52 million square feet of building space associated with Toronto Police Services. The building space in 2021 is valued at \$1.76 billion and is derived by applying a unit cost of \$700/square foot to the building space.

The land associated with each police building is also included in Table 1. The replacement value for the lands associated with the police facilities were taken from a database of City-owned real estate assets provided by the City’s Facilities and Real Estate Division. In total, the replacement cost of the land associated with police buildings amounts to \$1.70 billion.

Vehicles and all police equipment were also included in the level of service calculation. The vehicles add \$107.89 million to the inventory and the equipment adds another \$337.93 million.

Table 1 provides a summary of the level of service and the calculation of the ten-year historical service level. The calculation of the maximum allowable funding envelope is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2012- 2021	\$902.81
Net Population & Employment Growth 2022 - 2031	372,900
<b>Maximum Allowable Funding Envelope</b>	<b>\$336,657,849</b>

The existing facilities have been examined and consideration has been made with regard to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the City’s Police infrastructure, and as such, no adjustments have been made to the service level calculations.

## **B. Development-Related Capital Forecast**

The projects identified in the capital forecast will result, in whole or in part, in increased capacity to meet the servicing needs of new development. The 2022–2031 development-related capital forecast includes the replacement and expansion of equipment and tools, a wireless parking system, and the replacement and expansion of other systems based on strategies to maximize the use of existing facilities by utilizing technology and expending



where required. Equipment including new Enterprise Business Intelligence, mobile workstations, and body worn cameras are also recovered through this capital forecast. The total gross cost of this capital forecast is \$565.16 million.

Paragraph 5 of s.s.5(1) of the DCA requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City's "excess capacity" other than excess capacity which is "committed". "Excess capacity" is undefined in the DCA, but is considered to relate to the capacity available to meet some or all of the increase in need for service in order to potentially represent a deduction. For Police services, the deduction of uncommitted excess capacity from the future increase in the need for service occurs as part of the conceptual planning and feasibility work associated with planning new facilities. It is recognized that no "surplus" of capacity exists within Police services.

## **C. Calculation of Development-Related Capital Costs**

### **i. Grants, Subsidies and Other Recoveries**

No grants, subsidies or other recoveries have been identified to fund any of the development-related projects to be recovered through development charges. As such, no deductions have been made in this regard.

### **ii. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. The identified benefit to exiting shares includes costs that meet the needs of existing development, including past development. Generally speaking, shares have been deducted from the net cost of projects that account for portions of the project that relate to state of good repair or the replacement or reconstruction of existing facilities.

For the buildings that have a replacement and an expansion component to them, the net increment gain in building space is deemed to be the development-related portion of the project, and the remaining is deemed to be the growth-related share. This percentage varies from project to project.

As for the equipment acquisitions, the portion related to the cost of the “current” system or asset that will be replaced is deemed to be the benefit to existing share.

In total, \$418.73 million is identified as the replacement and benefit to existing share

**iii. Available DC Reserve Funds**

The available DC reserve fund balance for Police is \$29.08 million. This amount has been removed from the development charge calculation and accounted for in the cash flow analysis.

**iv. Other Development-Related Costs**

The total development-related costs of the police capital forecast - \$146.43 million - is within the net funding envelope of \$336.66 million. As such, the entire development-related costs are eligible for recovery in the ten-year planning period of 2022 to 2031 of the new DC by-law. No costs are deemed to be of post-period benefit.

**v. 2022-2031 In-Period Eligible Costs**

After these adjustments, a total of \$146.43 million is included in the development charge calculation.

## **D. Calculation of Residential and Non-Residential Development-Related Capital Costs**

### **i. Residential and Non-Residential Allocation**

The development-related costs have been allocated 67 per cent to residential development, and 33 per cent to the non-residential sector. This sector allocation is based on future shares of net population and employment growth.

Table 2 displays the 67 per cent allocation to the residential sector, or \$97.54 million, and 33 per cent to the non-residential sector, or \$48.89 million. The resulting unadjusted charge per capita is \$385.73 before cash flow adjustments. The unadjusted non-residential charge per employee amounts to \$278.26.

## **E. Cash Flow Analysis**

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

In order to determine appropriate development charges rates reflecting borrowing and earnings necessary to support the development-related funding requirement, assumptions are used for the inflation rate and interest

rate. An inflation rate of 2.0 per cent is used for the funding requirements, an interest rate of 3.5 per cent is used for positive opening balances, and a rate of 5.5 per cent is used for negative opening balances.

Table 3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per employee non-residential development charges. After cash flow consideration, the residential calculated charge decreases to \$211 per capita. The non-residential charge after cash flow decreases to \$238 per employee.

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

<b>POLICE SUMMARY</b>						
10-year Hist.	2022 - 2031		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/emp	\$/capita	\$/emp
\$902.81	\$0	\$218,669,064	\$385.73	\$278.26	<b>\$211</b>	<b>\$238</b>

APPENDIX D.5  
TABLE D.5-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO POLICE SERVICES

LAND Building Name	# of Hectares										2021 UNIT COST (\$/ha)	
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Toronto Police Services Headquarters, 40 College St.	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	\$164,180,000
<b>Central Field Command</b>												
11 Division, 2054 Davenport Rd.	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	\$6,940,000
12 Division, 200 Trethewey Dr.	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	\$36,490,000
13 Division, 1435 Eglinton Av. W	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	\$36,490,000
14 Division, 150 Harrison St. (previous location)	0.33	-	-	-	-	-	-	-	-	-	-	\$36,490,000
14 Division, 350 Dovercourt St.	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	\$6,940,000
51 Division, 51 Parliament St.	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	\$164,180,000
52 Division, 255 Dundas St. W.	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	\$164,180,000
53 Division, 75 Eglinton Av. W.	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$164,180,000
54 Division, 41 Cranfield Rd.	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	\$6,940,000
55 Division, 101 Coxwell Avenue.	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	\$36,490,000
<b>Area Field Command</b>												
22 Division, 3699 Bloor St. W.	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	\$36,490,000
23 Division, 5230 Finch Ave. West	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	\$6,940,000
31 Division, 40 Norfinch Dr.	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	\$6,940,000
32 Division, 30 Ellerslie Av.	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	\$36,490,000
33 Division, 50 Upjohn Rd.	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	\$6,940,000
41 Division, 2222 Eglinton Av. E.	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	\$36,490,000
42 Division, 242 Milner Av. E.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$36,490,000
43 Division, 4331 Lawrence Ave. E	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	\$36,490,000

APPENDIX D.5  
TABLE D.5-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO POLICE SERVICES

LAND Building Name	# of Hectares										2021 UNIT COST (\$/ha)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
<b>Detective Services</b>											
Building	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	\$6,940,000
Building	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	\$6,940,000
<b>Operational Services</b>											
Building	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	\$36,490,000
Building	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	\$164,180,000
Building	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	\$6,940,000
Marine, 259 Queen's Quay W.	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	\$164,180,000
Mounted and Police Dog Services, 44 Beechwood Dr.	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	\$36,490,000
Public Safety and Emergency Management, 4610 Finch Ave E.	0.34	0.34	0.34	0.34	0.34	-	-	-	-	-	\$36,490,000
C.O. Bick Police College, 4620 Finch Ave. E.	-	-	-	-	-	-	-	-	-	-	\$36,490,000
Toronto Police College, 70 Birmingham St.	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	\$36,490,000
Fleet & Materials Mgt, 18 Cranfield Road	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	\$36,490,000
Fleet & Materials Mgt, 2050 Jane Street - Bldg B	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	\$6,940,000
Divisional Support Unit, 2126 Kipling Avenue	0.59	0.59	0.59	0.59	0.59	-	-	-	-	-	\$6,940,000
Property Evidence Mgt Unit, 799 Islington Ave.	0.96	-	-	-	-	-	-	-	-	-	\$36,490,000
Property Evidence Mgt Unit, 330 Progress Ave.	9.70	9.70	9.70	9.70	7.43	7.43	7.43	7.43	7.43	7.43	\$6,940,000
Marine Headquarters, 259 Queens Quay West	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	\$164,180,000
Police Vehicle Operations, 40 Toryork	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	\$6,940,000
Building	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	\$6,940,000
Building	-	-	-	-	-	-	-	1.02	1.02	1.02	\$6,940,000
<b>Total (ha)</b>	<b>48.50</b>	<b>47.22</b>	<b>47.22</b>	<b>47.22</b>	<b>44.94</b>	<b>44.02</b>	<b>44.02</b>	<b>45.03</b>	<b>45.03</b>	<b>45.03</b>	
<b>Total (\$000)</b>	<b>\$1,767,305.6</b>	<b>\$1,720,474.3</b>	<b>\$1,720,474.3</b>	<b>\$1,720,474.3</b>	<b>\$1,704,708.0</b>	<b>\$1,688,338.4</b>	<b>\$1,688,338.4</b>	<b>\$1,695,387.8</b>	<b>\$1,695,387.8</b>	<b>\$1,695,387.8</b>	

APPENDIX D.5  
TABLE D.5-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO POLICE SERVICES

VEHICLES Type of Vehicle	# of Vehicles										2021 UNIT COST (\$/unit)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Cars - Marked	652	555	555	561	563	545	584	584	667	667	\$92,600
Cars - Plain	797	799	815	816	808	711	713	731	733	754	\$34,600
Cars - Parking Enforcement	-	100	100	100	100	100	100	100	100	100	\$28,900
Motorcycles	55	50	40	40	40	40	40	40	40	40	\$27,100
Other	127	127	127	127	124	151	137	132	143	143	\$83,100
Boats	24	24	24	24	24	24	19	19	19	19	\$174,800
Trailers	44	44	45	45	45	49	49	49	49	49	\$17,500
<b>Total (#)</b>	<b>1,699</b>	<b>1,699</b>	<b>1,706</b>	<b>1,713</b>	<b>1,704</b>	<b>1,620</b>	<b>1,642</b>	<b>1,655</b>	<b>1,751</b>	<b>1,772</b>	
<b>Total (\$000)</b>	<b>\$104,960.8</b>	<b>\$98,802.3</b>	<b>\$99,102.4</b>	<b>\$99,692.6</b>	<b>\$99,351.7</b>	<b>\$96,642.4</b>	<b>\$98,285.6</b>	<b>\$98,492.9</b>	<b>\$107,162.0</b>	<b>\$107,888.6</b>	

**APPENDIX D.5  
TABLE D.5-1**

**2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO POLICE SERVICES**

<b>EQUIPMENT Description</b>	<b>Total Value of Furniture and Equipment (\$)</b>									
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Machiner and Equipment	\$7,683,000	\$8,637,000	\$9,259,000	\$9,483,000	\$14,610,000	\$12,011,000	\$12,927,000	\$12,952,000	\$18,170,000	\$18,170,000
Furniture and Fixtures	\$40,475,000	\$41,891,000	\$43,262,000	\$44,629,000	\$45,259,000	\$45,488,000	\$45,373,000	\$44,595,000	\$46,336,000	\$46,336,000
Specialized Police Units	\$23,032,000	\$23,575,000	\$24,440,000	\$25,695,000	\$25,844,000	\$29,616,000	\$31,138,000	\$35,832,000	\$38,753,000	\$38,753,000
Computer Equipment	\$58,592,000	\$66,674,000	\$71,673,000	\$73,270,000	\$74,716,000	\$78,792,000	\$89,167,000	\$93,749,000	\$103,765,000	\$103,765,000
Fire Arms	\$5,243,000	\$5,439,000	\$5,573,000	\$7,271,000	\$7,322,000	\$7,545,000	\$9,231,000	\$9,616,000	\$10,258,000	\$10,258,000
Radio and Electronics	\$46,245,000	\$45,320,000	\$45,700,000	\$45,547,000	\$41,830,000	\$55,522,000	\$57,069,000	\$61,088,000	\$65,234,000	\$65,234,000
Radio Infrastructure	\$34,181,000	\$35,748,000	\$36,153,000	\$6,412,000	\$0	\$0	\$0	\$0	\$0	\$0
Specialized Police Equipment	\$31,012,000	\$41,213,000	\$38,429,000	\$38,752,000	\$33,853,000	\$37,338,000	\$32,827,000	\$33,923,000	\$49,464,000	\$49,464,000
Security System	\$18,677,000	\$19,571,000	\$9,318,000	\$9,470,000	\$9,110,000	\$9,121,000	\$6,908,000	\$4,276,000	\$4,276,000	\$4,276,000
Cabling	\$1,395,000	\$1,524,000	\$1,748,000	\$1,748,000	\$1,678,000	\$1,678,000	\$1,678,000	\$1,678,000	\$1,678,000	\$1,678,000
<b>Total (\$000)</b>	<b>\$266,535.0</b>	<b>\$289,592.0</b>	<b>\$285,555.0</b>	<b>\$262,277.0</b>	<b>\$254,222.0</b>	<b>\$277,111.0</b>	<b>\$286,318.0</b>	<b>\$297,709.0</b>	<b>\$337,934.0</b>	<b>\$337,934.0</b>



APPENDIX D.5  
TABLE D.5-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
TORONTO POLICE SERVICES

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historic Population	2,637,913	2,661,028	2,684,346	2,707,869	2,731,600	2,774,200	2,827,600	2,871,400	2,912,100	2,937,500
Historic Employment	<u>1,455,700</u>	<u>1,470,400</u>	<u>1,485,300</u>	<u>1,500,300</u>	<u>1,515,500</u>	<u>1,532,000</u>	<u>1,548,700</u>	<u>1,565,500</u>	<u>1,582,600</u>	<u>1,599,900</u>
Total Historic Population & Employment	4,093,613	4,131,428	4,169,646	4,208,169	4,247,100	4,306,200	4,376,300	4,436,900	4,494,700	4,537,400

INVENTORY SUMMARY (\$000)

Buildings	\$1,845,498.2	\$1,793,558.2	\$1,793,558.2	\$1,769,058.2	\$1,769,058.2	\$1,754,337.2	\$1,754,337.2	\$1,763,437.2	\$1,763,437.2	\$1,763,437.2
Land	\$1,767,305.6	\$1,720,474.3	\$1,720,474.3	\$1,720,474.3	\$1,704,708.0	\$1,688,338.4	\$1,688,338.4	\$1,695,387.8	\$1,695,387.8	\$1,695,387.8
Vehicles	\$104,960.8	\$98,802.3	\$99,102.4	\$99,692.6	\$99,351.7	\$96,642.4	\$98,285.6	\$98,492.9	\$107,162.0	\$107,888.6
Equipment	\$266,535.0	\$289,592.0	\$285,555.0	\$262,277.0	\$254,222.0	\$277,111.0	\$286,318.0	\$297,709.0	\$337,934.0	\$337,934.0
<b>Total (\$000)</b>	<b>\$3,984,299.6</b>	<b>\$3,902,426.8</b>	<b>\$3,898,689.9</b>	<b>\$3,851,502.1</b>	<b>\$3,827,339.9</b>	<b>\$3,816,429.0</b>	<b>\$3,827,279.2</b>	<b>\$3,855,026.9</b>	<b>\$3,903,921.0</b>	<b>\$3,904,647.6</b>

SERVICE LEVEL (\$/capita & employment)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Average Service Level
Buildings	\$450.82	\$434.13	\$430.15	\$420.39	\$416.53	\$407.40	\$400.87	\$397.45	\$392.34	\$388.64	\$413.87
Land	\$431.72	\$416.44	\$412.62	\$408.84	\$401.38	\$392.07	\$385.79	\$382.11	\$377.20	\$373.65	\$398.18
Vehicles	\$25.64	\$23.91	\$23.77	\$23.69	\$23.39	\$22.44	\$22.46	\$22.20	\$23.84	\$23.78	\$23.51
Equipment	\$65.11	\$70.09	\$68.48	\$62.33	\$59.86	\$64.35	\$65.42	\$67.10	\$75.18	\$74.48	\$67.24
<b>Total (\$/capita &amp; employment)</b>	<b>\$973.30</b>	<b>\$944.57</b>	<b>\$935.02</b>	<b>\$915.24</b>	<b>\$901.17</b>	<b>\$886.26</b>	<b>\$874.55</b>	<b>\$868.86</b>	<b>\$868.56</b>	<b>\$860.55</b>	<b>\$902.81</b>

CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
TORONTO POLICE SERVICES

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2012- 2021	\$902.81
Net Population & Employment Growth 2022 - 2031	372,900
<b>Maximum Allowable Funding Envelope</b>	<b>\$336,657,849</b>

APPENDIX D.5

TABLE D.5-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
POLICE

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs			
						BTE <sup>1</sup> %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related	
<b>5 POLICE</b>												
<b>5.1 New Projects</b>												
5.1.1	CEW Replacement	CEW Replacement 2021-2030	2022 - 2031	\$ 5,590,000	\$ -	\$ 5,590,000	92%	\$ 5,142,800	\$ 447,200	\$ -	\$ 447,200	\$ -
5.1.2	DPLN Replacement	Divisional Parking Lot Networks Replacement S6	2026 - 2026	\$ 1,800,000	\$ -	\$ 1,800,000	92%	\$ 1,656,000	\$ 144,000	\$ -	\$ 144,000	\$ -
5.1.3	Voice Logging Lifecycle Replacement	Replacement Voice Logging Equipment 2022-2031	2024 - 2029	\$ 1,000,000	\$ -	\$ 1,000,000	92%	\$ 920,000	\$ 80,000	\$ -	\$ 80,000	\$ -
5.1.4	Wireless Parking System	Wireless Parking System (S6) 2022-2031	2023 - 2029	\$ 10,046,000	\$ -	\$ 10,046,000	92%	\$ 9,242,320	\$ 803,680	\$ -	\$ 803,680	\$ -
5.1.5	AED's	AED's (S5) 2022-2031	2025 - 2031	\$ 164,000	\$ -	\$ 164,000	92%	\$ 150,880	\$ 13,120	\$ -	\$ 13,120	\$ -
5.1.6	AFIS replacement	AFIS - 2022-2031	2027 - 2027	\$ 1,581,000	\$ -	\$ 1,581,000	92%	\$ 1,454,520	\$ 126,480	\$ -	\$ 126,480	\$ -
5.1.7	ANCOE (Business Intelligence/ Global Search)	ANCOE (Enterprise Building Intelligence, Global Search)	2022 - 2023	\$ 404,000	\$ -	\$ 404,000	92%	\$ 371,680	\$ 32,320	\$ -	\$ 32,320	\$ -
5.1.8	ANCOE (Business Intelligence/ Global Search)	Replacement of Automated Vehicle Locating 2022	2028 - 2028	\$ 2,000,000	\$ -	\$ 2,000,000	92%	\$ 1,840,000	\$ 160,000	\$ -	\$ 160,000	\$ -
5.1.9	Body Worn Camera - Full Implementation	Body Worn Camera Lifecycle Replacement (new)	2022 - 2031	\$ 15,260,000	\$ -	\$ 15,260,000	92%	\$ 14,039,200	\$ 1,220,800	\$ -	\$ 1,220,800	\$ -
5.1.10	CCTV	S5 CCTV 2022-2031	2027 - 2027	\$ 2,000,000	\$ -	\$ 2,000,000	0%	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -
5.1.11	Connected Officer Lifecycle Replacement	Connected Officer Lifecycle 2022-2031	2022 - 2031	\$ 8,511,000	\$ -	\$ 8,511,000	92%	\$ 7,830,120	\$ 680,880	\$ -	\$ 680,880	\$ -
5.1.12	Digital Photography Lifecycle Replacement	Digital Photography Lifecycle Replacement (S5)	2025 - 2031	\$ 1,260,000	\$ -	\$ 1,260,000	92%	\$ 1,159,200	\$ 100,800	\$ -	\$ 100,800	\$ -
5.1.13	DVAMS I, II Lifecycle Replacement	Digital Video Asset Mgmt System I, II LR 2022-2031	2022 - 2031	\$ 5,530,000	\$ -	\$ 5,530,000	92%	\$ 5,087,600	\$ 442,400	\$ -	\$ 442,400	\$ -
5.1.14	Electronic Surveillance System Lifecycle Replacement	Electronic Surveillance 2022-2031	2024 - 2031	\$ 1,505,000	\$ -	\$ 1,505,000	92%	\$ 1,384,600	\$ 120,400	\$ -	\$ 120,400	\$ -
5.1.15	Furniture Lifecycle Replacement- Reserve	Furniture Lifecycle S5 2022-2031	2022 - 2031	\$ 4,975,000	\$ -	\$ 4,975,000	92%	\$ 4,577,000	\$ 398,000	\$ -	\$ 398,000	\$ -
5.1.16	In-Car Camera Replacement	In-Car Camera Replacement S6	2022 - 2029	\$ 11,275,000	\$ -	\$ 11,275,000	92%	\$ 10,373,000	\$ 902,000	\$ -	\$ 902,000	\$ -
5.1.17	IT business resumption	IT Business resumption (S5) 2022-2031	2022 - 2031	\$ 26,312,000	\$ -	\$ 26,312,000	92%	\$ 24,207,040	\$ 2,104,960	\$ -	\$ 2,104,960	\$ -
5.1.18	Livescan replacement	Livescan (S6) 2022-2031	2027 - 2027	\$ 409,000	\$ -	\$ 409,000	92%	\$ 376,280	\$ 32,720	\$ -	\$ 32,720	\$ -
5.1.19	Locker Replacement	locker replacement.S5 2022-2031	2022 - 2031	\$ 5,200,000	\$ -	\$ 5,200,000	92%	\$ 4,784,000	\$ 416,000	\$ -	\$ 416,000	\$ -
5.1.20	Long Term Facility Plan	54/55 Amalgamation S2 2022 & 2023	2022 - 2022	\$ 6,710,000	\$ -	\$ 6,710,000	56%	\$ 3,789,349	\$ 2,920,651	\$ -	\$ 2,920,651	\$ -
5.1.21	Long Term Facility Plan	54/55 Amalgamation - Construction - 2023-2031	2023 - 2026	\$ 42,606,000	\$ -	\$ 42,606,000	56%	\$ 24,060,952	\$ 18,545,048	\$ -	\$ 18,545,048	\$ -
5.1.22	Long Term Facility Plan	22 Division New Build	2025 - 2029	\$ 50,500,000	\$ -	\$ 50,500,000	47%	\$ 23,770,596	\$ 26,729,404	\$ -	\$ 26,729,404	\$ -
5.1.23	Long Term Facility Plan	Long Term Fac-Fac & Process Improvement 2022-2031	2022 - 2022	\$ 735,000	\$ -	\$ 735,000	0%	\$ -	\$ 735,000	\$ -	\$ 735,000	\$ -
5.1.24	Long Term Facility Plan	13/ 53 Division New Build 2022-2030	2023 - 2027	\$ 41,372,000	\$ -	\$ 41,372,000	0%	\$ -	\$ 41,372,000	\$ -	\$ 41,372,000	\$ -
5.1.25	Long Term Facility Plan	51 Division Major Expansion	2027 - 2029	\$ 12,000,000	\$ -	\$ 12,000,000	0%	\$ -	\$ 12,000,000	\$ -	\$ 12,000,000	\$ -
5.1.26	Long Term Facility Plan	41 Division 2022 - 2031	2022 - 2024	\$ 45,792,000	\$ -	\$ 45,792,000	93%	\$ 42,528,279	\$ 3,263,721	\$ -	\$ 3,263,721	\$ -
5.1.27	Long Term Facility Plan	Consulting 2022	2022 - 2022	\$ 128,000	\$ -	\$ 128,000	0%	\$ -	\$ 128,000	\$ -	\$ 128,000	\$ -

APPENDIX D.5

TABLE D.5-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
POLICE

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		
						BTE <sup>1</sup> %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related
5.1.28 Marine Vessel Electronics	Marine Vessel Electronics Rplcmnt S6 2022-2031	2022 - 2027	\$ 1,439,000	\$ -	\$ 1,439,000	92%	\$ 1,329,719	\$ 109,281	\$ -	\$ 109,281	\$ -
5.1.29 Mobile Command Center	Mobile Command Center 2022-2031	2026 - 2031	\$ 590,000	\$ -	\$ 590,000	0%	\$ -	\$ 590,000	\$ -	\$ 590,000	\$ -
5.1.30 Network equipment	network lifecycle replacement S5 2022-2031	2022 - 2031	\$ 38,850,000	\$ -	\$ 38,850,000	92%	\$ 35,742,000	\$ 3,108,000	\$ -	\$ 3,108,000	\$ -
5.1.31 Next Generation 911 (NG911)	Next Generation (NG911) 2022-2031	2022 - 2023	\$ 2,906,000	\$ -	\$ 2,906,000	92%	\$ 2,673,520	\$ 232,480	\$ -	\$ 232,480	\$ -
5.1.32 Property and Evidence Racking	Racking 2022- 2031	2024 - 2025	\$ 1,000,000	\$ -	\$ 1,000,000	0%	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
5.1.33 Property and Evidence Scanners Lifecycle	Replacement Property Scanners 2022-2031	2027 - 2027	\$ 43,000	\$ -	\$ 43,000	92%	\$ 39,560	\$ 3,440	\$ -	\$ 3,440	\$ -
5.1.34 Radar unit Replacement	Radar Unit Replacement S5 2022-2031	2022 - 2031	\$ 956,000	\$ -	\$ 956,000	92%	\$ 879,520	\$ 76,480	\$ -	\$ 76,480	\$ -
5.1.35 Radio Replacement	Radio Replacement S5 2022-2031	2022 - 2031	\$ 39,235,000	\$ -	\$ 39,235,000	92%	\$ 36,096,200	\$ 3,138,800	\$ -	\$ 3,138,800	\$ -
5.1.36 Servers	Servers lifecycle Replacement (S5) 2022-2031	2023 - 2031	\$ 44,305,000	\$ -	\$ 44,305,000	92%	\$ 40,760,600	\$ 3,544,400	\$ -	\$ 3,544,400	\$ -
5.1.37 Servers	Test Analyzers 2022-2031	2022 - 2031	\$ 2,494,000	\$ -	\$ 2,494,000	92%	\$ 2,294,480	\$ 199,520	\$ -	\$ 199,520	\$ -
5.1.38 Servers	Video Recording PVEMU 2022-2031	2022 - 2031	\$ 218,000	\$ -	\$ 218,000	92%	\$ 200,560	\$ 17,440	\$ -	\$ 17,440	\$ -
5.1.39 Servers	Auditorium Audio and Visual Equipment 2022-2031	2022 - 2031	\$ 2,675,000	\$ -	\$ 2,675,000	92%	\$ 2,461,000	\$ 214,000	\$ -	\$ 214,000	\$ -
5.1.40 Servers	Telephone Handset Replacement 2022 - 2031	2026 - 2027	\$ 1,500,000	\$ -	\$ 1,500,000	92%	\$ 1,380,000	\$ 120,000	\$ -	\$ 120,000	\$ -
5.1.41 Servers	Video recording equipment 2022 - 2031	2022 - 2031	\$ 664,000	\$ -	\$ 664,000	92%	\$ 610,880	\$ 53,120	\$ -	\$ 53,120	\$ -
5.1.42 Servers	Intelligence (new)	2022 - 2031	\$ 300,000	\$ -	\$ 300,000	92%	\$ 276,000	\$ 24,000	\$ -	\$ 24,000	\$ -
5.1.43 Transforming Corporate Support (HRMS, TRMS)	Transforming Corp Support (HRMS, TRMS) 2019 & 2020	2022 - 2022	\$ 500,000	\$ -	\$ 500,000	92%	\$ 460,000	\$ 40,000	\$ -	\$ 40,000	\$ -
5.1.44 Vehicle & Equipment lifecycle replacement	Remote Operated Vehicle (ROV) 2022-2031	2025 - 2025	\$ 180,000	\$ -	\$ 180,000	92%	\$ 165,600	\$ 14,400	\$ -	\$ 14,400	\$ -
5.1.45 Vehicle & Equipment lifecycle replacement	Vehicle & Equipment lifecycle repl 2022-2031(S5)	2022 - 2031	\$ 89,125,000	\$ -	\$ 89,125,000	92%	\$ 81,995,000	\$ 7,130,000	\$ -	\$ 7,130,000	\$ -
5.1.46 Mobile Workstations	Mobile Workstations	2024 - 2031	\$ 23,820,000	\$ -	\$ 23,820,000	58%	\$ 13,696,500	\$ 10,123,500	\$ -	\$ 10,123,500	\$ -
5.1.47 Unlimited Power Supply (U.P.S.) Lifecycle Replacement	Unlimited Power Supply (U.P.S.) Lifecycle Replacement	2022 - 2031	\$ 3,200,000	\$ -	\$ 3,200,000	92%	\$ 2,944,000	\$ 256,000	\$ -	\$ 256,000	\$ -
5.1.48 Hydrogen Fuel Cells	Hydrogen Fuel Cells 2022-2031	2022 - 2031	\$ 6,500,000	\$ -	\$ 6,500,000	92%	\$ 5,980,000	\$ 520,000	\$ -	\$ 520,000	\$ -
<b>Subtotal New Projects</b>			<b>\$ 565,165,000</b>	<b>\$ -</b>	<b>\$ 565,165,000</b>		<b>\$ 418,730,555</b>	<b>\$ 146,434,445</b>	<b>\$ -</b>	<b>\$ 146,434,445</b>	<b>\$ -</b>
<b>TOTAL POLICE</b>			<b>\$ 565,165,000</b>	<b>\$ -</b>	<b>\$ 565,165,000</b>		<b>\$ 418,730,555</b>	<b>\$ 146,434,445</b>	<b>\$ -</b>	<b>\$ 146,434,445</b>	<b>\$ -</b>

<sup>1</sup> BTE shares include costs that meet the needs of existing residents and employees including past developments

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	67%	\$97,544,425
10-Year Growth in Population in New Permits Issued		252,885
Unadjusted Development Charge Per Capita		<b>\$385.73</b>
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	33%	\$48,890,020
10-Year Growth in Employees in New Space		175,700
Unadjusted Development Charge Per Employee		<b>\$278.26</b>

2022 - 2031 Net Funding Envelope	\$336,657,849
Reserve Fund Balance	\$49,210,134

APPENDIX D.5  
TABLE D.5-3

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
POLICE  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

POLICE	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$41,828.6	\$45,316.8	\$41,746.8	\$37,436.8	\$28,013.9	\$17,874.7	\$5,862.4	\$902.0	(\$3,119.4)	(\$1,445.1)	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Police: Non Inflated	\$4,809.25	\$11,201.20	\$12,307.92	\$15,164.72	\$15,023.46	\$15,944.30	\$9,046.35	\$8,939.77	\$2,553.73	\$2,553.73	\$97,544.4
- Police: Inflated	\$4,809.2	\$11,425.2	\$12,805.2	\$16,092.9	\$16,261.9	\$17,603.8	\$10,187.7	\$10,269.0	\$2,992.1	\$3,051.9	\$105,498.9
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	252,885
REVENUE											
- DC Receipts: Inflated	\$6,798.6	\$6,407.1	\$7,188.5	\$5,646.9	\$5,439.9	\$5,304.1	\$5,160.4	\$6,324.5	\$4,806.2	\$4,814.1	\$57,890.3
INTEREST											
- Interest on Opening Balance	\$1,464.0	\$1,586.1	\$1,461.1	\$1,310.3	\$980.5	\$625.6	\$205.2	\$31.6	(\$171.6)	(\$79.5)	\$7,413.3
- Interest on In-year Transactions	\$34.8	(\$138.0)	(\$154.5)	(\$287.3)	(\$297.6)	(\$338.2)	(\$138.2)	(\$108.5)	\$31.7	\$30.8	(\$1,364.9)
TOTAL REVENUE	\$8,297.4	\$7,855.2	\$8,495.2	\$6,669.9	\$6,122.7	\$5,591.4	\$5,227.3	\$6,247.6	\$4,666.4	\$4,765.4	\$63,938.7
CLOSING CASH BALANCE	\$45,316.8	\$41,746.8	\$37,436.8	\$28,013.9	\$17,874.7	\$5,862.4	\$902.0	(\$3,119.4)	(\$1,445.1)	\$268.4	

2022 Adjusted Charge Per Capita

\$211

Reserve Fund Balance

\$49,210,134

Residential Share

85% \$ 41,828,614

Non-Residential Share

15% \$ 7,381,520

Allocation of Capital Program

Residential Sector

66.6%

Non-Residential Sector

33.4%

Rates for 2022

Inflation Rate

2.0%

Interest Rate on Positive Balances

3.5%

Interest Rate on Negative Balances

5.5%

APPENDIX D.5  
TABLE D.5-3

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
POLICE  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

POLICE	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$7,381.5	\$9,442.10	\$8,271.27	\$6,436.47	\$2,933.68	(\$687.52)	(\$5,047.28)	(\$5,732.70)	(\$6,400.92)	(\$3,293.66)	
2022 - 2031 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Police: Non Inflated	\$2,410.43	\$5,614.13	\$6,168.83	\$7,600.67	\$7,529.87	\$7,991.41	\$4,534.10	\$4,480.68	\$1,279.95	\$1,279.95	\$48,890.0
- Police: Inflated	\$2,410.4	\$5,726.4	\$6,418.0	\$8,065.9	\$8,150.6	\$8,823.2	\$5,106.1	\$5,146.9	\$1,499.7	\$1,529.7	\$52,876.9
NEW NON-RESIDENTIAL DEVELOPMENT											
- Employees in New Space	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	175,700
REVENUE											
- DC Receipts: Inflated	\$4,181.7	\$4,265.3	\$4,350.6	\$4,437.6	\$4,526.4	\$4,616.9	\$4,709.2	\$4,803.4	\$4,899.5	\$4,997.5	\$45,788.0
INTEREST											
- Interest on Opening Balance	\$258.4	\$330.5	\$289.5	\$225.3	\$102.7	(\$37.8)	(\$277.6)	(\$315.3)	(\$352.1)	(\$181.2)	\$42.4
- Interest on In-year Transactions	\$31.0	(\$40.2)	(\$56.9)	(\$99.8)	(\$99.7)	(\$115.7)	(\$10.9)	(\$9.4)	\$59.5	\$60.7	(\$281.3)
TOTAL REVENUE	\$4,471.0	\$4,555.6	\$4,583.2	\$4,563.1	\$4,529.4	\$4,463.4	\$4,420.7	\$4,478.7	\$4,606.9	\$4,877.0	\$45,549.0
CLOSING CASH BALANCE	\$9,442.1	\$8,271.3	\$6,436.5	\$2,933.7	(\$687.5)	(\$5,047.3)	(\$5,732.7)	(\$6,400.9)	(\$3,293.7)	\$53.7	

2022 Adjusted Charge Per Employee \$238

Reserve Fund Balance \$49,210,134  
 Residential Share 85% \$ 41,828,614  
 Non-Residential Share 15% \$ 7,381,520

Allocation of Capital Program  
 Residential Sector 66.6%  
 Non-Residential Sector 33.4%

Rates for 2022  
 Inflation Rate 2.0%  
 Interest Rate on Positive Balances 3.5%  
 Interest Rate on Negative Balances 5.5%

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## Appendix D.6

### Fire

# Fire

This appendix provides a brief outline of historical service levels for Toronto Fire Services (TFS), the 2022–2031 development-related capital forecast, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the forecast have been provided by City staff and are based upon the proposed and approved capital budgets, previous DC Background Studies, and other long-range planning documents.

The following discusses the individual components included in the Fire service category. The analysis is set out in the tables which follow. The tables include:

Table D.6-1	Historical Service Levels and Calculation of Ten-Year Average Service Level
Table D.6-2	2022–2031 Development-Related Capital Forecast and Calculation of the Growth-Related Net Capital Costs
Table D.6-3	Cash Flow Analysis

## **A. Historical Service Levels and Calculation of 10-Year Average Service Levels and Maximum Allowable Charges**

Fire services are currently provided through approximately 808,225 square feet of station space and ancillary buildings. The building space in 2021 is valued at \$476.85 million and is derived by applying a unit cost of \$590/square foot to the building space. The replacement value used for fire stations is based upon recently constructed stations.

The land associated with each Fire building is also included in Table 1. The replacement value for the lands associated with Fire facilities were taken

from a database containing City-owned real estate assets provided by the City’s Facilities and Real Estate Division. In total, the replacement cost of the land associated with Fire buildings amounts to \$1.54 billion.

There are currently 441 fire vehicles in the TFS fleet. Each vehicle unit cost includes the cost of acquiring the vehicle itself, as well as the equipment that is purchased and kept on board. In total, the value of the vehicles in 2021 was \$199.74 million.

TFS had 2,670 firefighters employed in 2021 that were outfitted with 5,563 units of fire equipment to carry out operations. The total 8,233 units’ value of equipment is \$164.48 million in 2021.

Table 1 provides a summary of the level of service and the calculation of the ten-year historical service level. The calculation of the maximum allowable funding envelope is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2012 - 2021	\$546.81
Net Population & Employment Growth 2022 - 2031	372,900
<b>Maximum Allowable Funding Envelope</b>	<b>\$203,905,449</b>

The existing facilities have been examined and consideration has been made with regard to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the City’s Fire infrastructure, and as such, no adjustments have been made to the service level calculations.

## **B. Development-Related Capital Forecast**

The capital projects will result, in whole or in part, in increased capacity to meet the servicing needs of new development. The 2022–2031 development-related capital forecast includes the construction of three new fire stations,



a training facility, a building expansion, fire truck acquisitions and the completion of two fire master plans.

The construction cost of the new stations and fire buildings amounts to \$70.14 million. The addition of new fire trucks will cost \$1.59 million and equipment gross cost an additional \$7.97 million. Finally, studies and master plans will cost \$1.08 million. The total gross cost of the Fire services DC capital forecast is \$80.77 million.

Paragraph 5 of s.s.5(1) of the DCA requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City's "excess capacity" other than excess capacity which is "committed". "Excess capacity" is undefined in the DCA, but is considered to relate to the capacity available to meet some or all of the increase in need for service in order to potentially represent a deduction. For Fire services, the deduction of uncommitted excess capacity from the future increase in the need for service occurs as part of the conceptual planning and feasibility work associated with planning new facilities. It is recognized that no "surplus" of capacity exists within Fire services.

## **C. Calculation of Development-Related Capital Costs**

### **i. Grants, Subsidies and Other Recoveries**

The HUSAR Building Expansion is anticipated to receive a grant of \$2.45 million from upper-level government. This amount has been netted off from the Development-Related Cost, and Development Charge. No additional grants, subsidies or other recoveries have been identified to fund any of the other development-related projects to be recovered through development charges. As such, no additional deductions have been made in this regard.

## ii. Replacement and Benefit to Existing Shares

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. The identified benefit to exiting shares includes costs that meet the needs of existing development, including past development.

The majority of the facilities planned for construction are net new, and will be in addition to the current number of stations and facilities. No fire stations will be decommissioned as a result of two stations opening. As such, no replacement share has been allocated to the cost of the stations. The new Fire Prevention Office at the existing facility located at 3 Dohme Avenue will double the current work space from 15 to 30 offices for new staff. As such, a 50 per cent deduction has been applied to the project. In addition the Relocation of Fire Academy also has 50 per cent deduction applied to the project.

Equipment costs for Next Generation 911 and Toronto Radio Infrastructure Project are reduced by 92 per cent based on forecasted population and employment growth over the existing base. While a fire master plan will address how to service new growth, a portion of the study will also address evolving operational needs. As such, a 50 per cent benefit to existing share has been applied against this project. The Relocation of Fire Academy-Feasibility Study has an equal 50 per cent benefit to existing share as the building itself.

In total, \$29.46 million is identified as the replacement and benefit to existing share.

### **iii. Available DC Reserve Funds**

The available DC reserve fund balance for Fire is \$2.55 million. This amount has been removed from the development charge calculation and accounted for in the cash flow analysis.

### **iv. Other Development-Related Costs**

The total development-related costs of the Fire capital forecast – \$48.87 million – is within the net funding envelope of \$203.91 million. As such, the entire development related costs are eligible for recovery in the ten-year planning period of 2022 to 2031 of the new DC by-law. No costs are deemed to be of post-period benefit.

## **D. Calculation of Residential and Non-Residential Development-Related Capital Costs**

### **i. Residential and Non-Residential Allocation**

The development-related costs have been allocated 67 per cent to residential development, and 33 per cent to the non-residential sector. This sector allocation is based upon future shares population growth in new permits issued (252,885) and employment growth in new space (175,700).

Table 2 displays the 67 per cent allocation to the residential sector, or \$32.55 million, and 33 per cent to the non-residential sector, or \$16.32 million.

Table 2 also displays the calculation of the unadjusted per capita residential charge for Fire. The \$32.55 million in development-related net capital costs are allocated to the 252,885 population forecast from new permits issued, yielding a per capita charge of \$128.72 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$16.32 million allocated to the non-residential sector and dividing

it by the 175,700 employment growth forecast. This yields an unadjusted charge of \$92.86 per employee.

## **E. Cash Flow Analysis**

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

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

Table 3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and employee development charges. After cash flow consideration, the residential calculated charge decreases to \$91 per capita. The non-residential charge after cash flow also decreases to \$83 per employee.

The following table summarizes the calculation of the Fire services development charge.

FIRE SUMMARY						
10-year Hist.	2022 - 2031		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/emp	\$/capita	\$/emp
\$546.81	\$80,773,390	\$48,867,919	\$128.72	\$92.86	\$91	\$83

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**APPENDIX D.6  
TABLE D.6-1**

**2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO FIRE SERVICES**

BUILDINGS Station Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
East Command - #1 (former), 351 Birchmount Rd.	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	\$590
Fire Training Academy, 895 Eastern Ave.	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	\$590
Mechanical Division, 893 Eastern Ave.	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	\$590
Quartermaster (Warehouse/Mechanical), 15 Rotherham Ave.	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	\$590
Station #111, 3300 Bayview Ave.	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	\$590
Station #112, 5700 Bathurst St.	7,020	7,020	7,020	7,020	7,020	7,020	7,020	7,020	7,020	7,020	\$590
Station #113, 700 Seneca Hill	4,820	4,820	4,820	4,820	4,820	4,820	4,820	4,820	4,820	4,820	\$590
Station #114, 12 Canterbury Pl.	8,634	8,634	8,634	8,634	8,634	8,634	8,634	8,634	8,634	8,634	\$590
Station #115, 115 Parkway Forest Dr.	5,986	5,986	5,986	5,986	5,986	5,986	5,986	5,986	5,986	5,986	\$590
Station #116, 1 Esther Shiner Boulevard	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	\$590
Station #121, 10 William Carson Cres.	4,216	4,216	4,216	4,216	4,216	4,216	4,216	4,216	4,216	4,216	\$590
Station #122, 2545 Bayview Ave.	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	\$590
Station #123, 143 Bond Avenue	2,496	2,496	2,496	2,496	2,496	2,496	2,496	2,496	2,496	2,496	\$590
Station #125, 1109 Leslie St.	5,810	5,810	5,810	5,810	5,810	5,810	5,810	5,810	5,810	5,810	\$590
Station #131, 3135 Yonge St.	5,850	5,850	5,850	5,850	5,850	5,850	5,850	5,850	5,850	5,850	\$590
Station #132, 476 Lawrence Ave. W.	7,704	7,704	7,704	7,704	7,704	7,704	7,704	7,704	7,704	7,704	\$590
Station #133, 1505 Lawrence Ave. E.	8,064	8,064	8,064	8,064	8,064	8,064	8,064	8,064	8,064	8,064	\$590
Station #134, 16 Montgomery Ave.	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	\$590
Station #135, 641 Eglinton Ave.	5,401	5,401	5,401	5,401	-	-	-	-	-	-	\$590
Station #135, 325 Chaplin Ave.	-	-	-	-	10,600	10,600	10,600	10,600	10,600	10,600	\$590
Station #141, 4100 Keele St.	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	\$590
Station #142, 2753 Jane St.	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	\$590
Station #143, 1009 Sheppard Ave. W.	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	\$590
Station #145, 20 Beffort Rd.	5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	\$590
Station #146, 2220 Jane St.	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	\$590
Station #211, 900 Tapscott Rd.	3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	\$590
Station #212, 8500 Sheppard Ave. E.	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	\$590
Station #213, 7 Lapsley Dr.	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	\$590
Station #214, 745 Meadowvale Rd.	4,986	4,986	4,986	4,986	4,986	4,986	4,986	4,986	4,986	4,986	\$590
Station #215, 5318 Lawrence Ave. E.	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	\$590
Station #221, 2575 Eglinton Ave E	-	-	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	\$590
Station #222, 751 Warden Ave.	6,912	6,912	6,912	6,912	6,912	6,912	6,912	6,912	6,912	6,912	\$590
Station #223, 116 Dorset Rd.	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	\$590
Station #224, 1313 Woodbine Ave.	7,646	7,646	7,646	7,646	7,646	7,646	7,646	7,646	7,646	7,646	\$590

APPENDIX D.6  
TABLE D.6-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO FIRE SERVICES

BUILDINGS Station Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Station #225, 3600 Danforth Ave.	9,085	9,085	9,085	9,085	9,085	9,085	9,085	9,085	9,085	9,085	\$590
Station #226, 87 Main St.	11,800	11,800	11,800	11,800	11,800	11,800	11,800	11,800	11,800	11,800	\$590
Station #227, 1904 Queen St. W.	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	\$590
Station #231, 740 Markham Rd.	13,225	13,225	13,225	13,225	13,225	13,225	13,225	13,225	13,225	13,225	\$590
Station #232, 1550 Midland Ave.	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	\$590
Station #233, 59 Curlew Dr.	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$590
Station #234, 40 Coronation Rd.	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	\$590
Station #235&Training, 200 Bermondsey Road	8,898	8,898	8,898	8,898	8,898	8,898	8,898	8,898	8,898	8,898	\$590
Station #241, 3325 Warden Ave.	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	\$590
Station #242, 2733 Brimley Rd.	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	\$590
Station #243, 4560 Sheppard Ave.	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	\$590
Station #244, 2340 Birchmount Rd.	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	\$590
Station #245, 1600 Birchmount Rd.	6,148	6,148	6,148	6,148	6,148	6,148	6,148	6,148	6,148	6,148	\$590
Station #311, 20 Balmoral Ave.	12,750	12,750	12,750	12,750	12,750	12,750	12,750	12,750	12,750	12,750	\$590
Station #312, 34 Yorkville Ave.	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	\$590
Station #313, 441 Bloor St. E.	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100	\$590
Station #314, 12 Grosvenor St.	11,940	11,940	11,940	11,940	11,940	11,940	11,940	11,940	11,940	11,940	\$590
Station #315, 132 Bellevue Ave.	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	\$590
Station #321, 231 McRae Drive	8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	\$590
Station #322, 256 Cosburn Ave.	7,848	7,848	7,848	7,848	7,848	7,848	7,848	7,848	7,848	7,848	\$590
Station #323, 153 Chatham Ave.	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	\$590
Station #324, 840 Gerrard St. E.	13,150	13,150	13,150	13,150	13,150	13,150	13,150	13,150	13,150	13,150	\$590
Station #325, 475 Dundas St. E.	10,130	10,130	10,130	10,130	10,130	10,130	10,130	10,130	10,130	10,130	\$590
Station #326, 30 Knox Ave.	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	\$590
Station #331, 33 Claremont St.	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	\$590
Station #332, 260 Adelaide St.	20,850	20,850	20,850	20,850	20,850	20,850	20,850	20,850	20,850	20,850	\$590
Station #333, 207 Front St. E.	12,720	12,720	12,720	12,720	12,720	12,720	12,720	12,720	12,720	12,720	\$590
Station #334, 339 Queens Quay W.	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	\$590
Station #335, 235 Cibola Ave.	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	\$590

APPENDIX D.6  
TABLE D.6-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO FIRE SERVICES

BUILDINGS Station Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Station #341, 555 Oakwood Ave.	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	\$590
Station #342, 106 Ascot Ave.	3,060	3,060	3,060	3,060	3,060	3,060	3,060	3,060	3,060	3,060	\$590
Station #343, 65 Hendrick Ave.	9,830	9,830	9,830	9,830	9,830	9,830	9,830	9,830	9,830	9,830	\$590
Station #344, 240 Howland Ave.	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	\$590
Station #345, 1285 Dufferin St.	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	\$590
Station #411, 75 Toryork Dr.	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	\$590
Station #412, 267 Humberline Dr.	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	\$590
Station #413, 1549 Albion Rd.	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	\$590
Station #415, 2120 Kipling Ave.	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	\$590
Station #421, 6 Lambton Avenue	9,464	9,464	9,464	9,464	9,464	9,464	9,464	9,464	9,464	9,464	\$590
Station #422, 590 Jane St.	7,946	7,946	7,946	7,946	7,946	7,946	7,946	7,946	7,946	7,946	\$590
Station #423, 358 Keele St.	12,340	12,340	12,340	12,340	12,340	12,340	12,340	12,340	12,340	12,340	\$590
Station #424, 462 Runnymede Rd.	5,870	5,870	5,870	5,870	5,870	5,870	5,870	5,870	5,870	5,870	\$590
Station #425, 83 Deforest Rd.	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	\$590
Station #426, 140 Lansdowne Ave.	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	\$590
Station #431, 308 Prince Edward Dr.	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	\$590
Station #432, 155 The East Mall	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	\$590
Station #433, 615 Royal York Rd.	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	\$590
Station #434, 3 Lunness Ave.	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	\$590
Station #435, 130 Eighth St.	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	\$590
Station #441& Training, 947 Martingrove Rd.	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	\$590
Station #442, 2015 Lawrence Ave. W.	15,481	15,481	15,481	15,481	15,481	15,481	15,481	15,481	15,481	15,481	\$590
Station #443, 1724 Islington Ave.	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	\$590
Station #444, 666 Renforth Dr.	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	\$590
Station #445, 280 Burnhamthorpe Rd.	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	\$590
Training Division, 4562 Sheppard Ave.	5,925	5,925	5,925	5,925	5,925	5,925	5,925	5,925	5,925	5,925	\$590
Fire Service Repair Facility, 40 Toryork	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	\$590
HUSAR Facility, 21 Old Eglinton Avenue	11,700	11,700	11,700	11,700	11,700	11,700	11,700	11,700	11,700	11,700	\$590
Fire Prevention, 3 Dohme Ave	-	-	-	-	28,700	28,700	28,700	28,700	28,700	28,700	\$590
<b>Total (sq.ft.)</b>	<b>762,326</b>	<b>762,326</b>	<b>774,326</b>	<b>774,326</b>	<b>808,225</b>	<b>808,225</b>	<b>808,225</b>	<b>808,225</b>	<b>808,225</b>	<b>808,225</b>	
<b>Total (\$000)</b>	<b>\$449,772.3</b>	<b>\$449,772.3</b>	<b>\$456,852.3</b>	<b>\$456,852.3</b>	<b>\$476,852.8</b>	<b>\$476,852.8</b>	<b>\$476,852.8</b>	<b>\$476,852.8</b>	<b>\$476,852.8</b>	<b>\$476,852.8</b>	



APPENDIX D.6  
TABLE D.6-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO FIRE SERVICES

LAND Station Name	# of Hectares										UNIT COST (\$/ha)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
East Command - #1 (former), 351 Birchmount Rd.	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$36,490,000
Fire Training Academy & Mechanical Division, 893 & 895 Eastern Ave.	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	\$36,490,000
Quartermaster (Warehouse/Mechanical), 15 Rotherham Ave.	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	\$36,490,000
Station #111, 3300 Bayview Ave.	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$36,490,000
Station #112, 5700 Bathurst St.	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$36,490,000
Station #113, 700 Seneca Hill	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$36,490,000
Station #114, 12 Canterbury Pl.	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	\$36,490,000
Station #115, 115 Parkway Forest Dr.	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	\$36,490,000
Station #116, 1 Esther Shiner Boulevard	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	\$36,490,000
Station #121, 10 William Carson Cres.	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$36,490,000
Station #122, 2545 Bayview Ave.	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	\$36,490,000
Station #123, 143 Bond Avenue	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$36,490,000
Station #125, 1109 Leslie St.	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$36,490,000
Station #131, 3135 Yonge St.	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$36,490,000
Station #132, 476 Lawrence Ave. W.	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$36,490,000
Station #133, 1505 Lawrence Ave. E.	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$36,490,000
Station #134, 16 Montgomery Ave.	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$36,490,000
Station #135, 641 Eglinton Ave.	0.06	0.06	0.06	0.06	-	-	-	-	-	-	\$164,180,000
Station #135, 135 Chaplin Ave.	-	-	-	-	0.10	0.10	0.10	0.10	0.10	0.10	\$36,490,000
Station #141, 3965 Keele St.	-	-	-	-	-	-	-	-	-	-	\$36,490,000
Station #141, 4100 Keele St.	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	\$36,490,000
Station #142, 2753 Jane St.	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$36,490,000
Station #143, 1009 Sheppard Ave. W.	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$36,490,000
Station #145, 20 Beffort Rd.	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	\$36,490,000
Station #146, 2220 Jane St.	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$36,490,000
Station #211, 900 Tapscott Rd.	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$6,940,000
Station #212, 8500 Sheppard Ave. E.	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$6,940,000
Station #213, 7 Lapsley Dr.	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$36,490,000
Station #214, 745 Meadowvale Rd.	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	\$36,490,000
Station #215, 5318 Lawrence Ave. E.	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$36,490,000
Station #221, 2575 Eglinton Ave E	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$36,490,000
Station #222, 751 Warden Ave.	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$6,940,000
Station #223, 116 Dorset Rd.	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$36,490,000
Station #224, 1313 Woodbine Ave.	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$36,490,000
Station #225, 3600 Danforth Ave.	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	\$36,490,000
Station #226, 87 Main St.	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$36,490,000
Station #227, 1904 Queen St. W.	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$164,180,000

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2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO FIRE SERVICES

LAND Station Name	# of Hectares										UNIT COST (\$/ha)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Station #231, 740 Markham Rd.	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	\$36,490,000
Station #232, 1550 Midland Ave.	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$6,940,000
Station #233, 59 Curlew Dr.	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$36,490,000
Station #234, 40 Coronation Rd.	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$36,490,000
Station #235&Training, 200 Bermondsey Road	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$6,940,000
Station #241, 3325 Warden Ave.	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$36,490,000
Station #242, 2733 Brimley Rd.	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	\$36,490,000
Station #243 & Training Division, 4560 & 4562 Sheppard Ave.	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	\$36,490,000
Station #244, 2340 Birchmount Rd.	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$36,490,000
Station #245, 1600 Birchmount Rd.	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	\$36,490,000
Station #311, 20 Balmoral Ave.	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$164,180,000
Station #312, 34 Yorkville Ave.	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$164,180,000
Station #313, 441 Bloor St. E.	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$164,180,000
Station #314, 12 Grosvenor St.	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$164,180,000
Station #315, 132 Bellevue Ave.	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$164,180,000
Station #321, 231 McRae Drive	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$36,490,000
Station #322, 256 Cosburn Ave.	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$36,490,000
Station #323, 153 Chatham Ave.	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$36,490,000
Station #324, 840 Gerrard St. E.	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$36,490,000
Station #325, 475 Dundas St. E.	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$164,180,000
Station #326, 30 Knox Ave.	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	\$36,490,000
Station #331, 33 Claremont St.	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$164,180,000
Station #332, 260 Adelaide St.	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$164,180,000
Station #333, 207 Front St. E.	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$164,180,000
Station #334, 339 Queens Quay W.	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	\$164,180,000
Station #335, 235 Cibola Ave.	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$164,180,000
Station #341, 555 Oakwood Ave.	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$36,490,000
Station #342, 106 Ascot Ave.	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$36,490,000
Station #343, 65 Hendrick Ave.	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$36,490,000
Station #344, 240 Howland Ave.	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$164,180,000
Station #345, 1285 Dufferin St.	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$164,180,000
Station #411, 75 Toryork Dr.	18.11	18.11	18.11	18.11	18.11	18.11	18.11	18.11	18.11	18.11	\$6,940,000
Station #412, 267 Humberline Dr.	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	\$6,940,000
Station #413, 1549 Albion Rd.	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$36,490,000
Station #415, 2120 Kipling Ave.	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$36,490,000
Station #421, 6 Lambton Avenue	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$36,490,000

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2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO FIRE SERVICES

LAND Station Name	# of Hectares										UNIT COST (\$/ha)	
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Station #422, 590 Jane St.	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$36,490,000
Station #423, 358 Keele St.	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$36,490,000
Station #424, 462 Runnymede Rd.	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$36,490,000
Station #425, 83 Deforest Rd.	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$36,490,000
Station #426, 140 Lansdowne Ave.	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$36,490,000
Station #431, 308 Prince Edward Dr.	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$36,490,000
Station #432, 155 The East Mall	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	\$36,490,000
Station #433, 615 Royal York Rd.	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$36,490,000
Station #434, 3 Lunness Ave.	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$36,490,000
Station #435, 130 Eighth St.	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$36,490,000
Station #441& Training, 947 Martingrove Rd.	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	\$36,490,000
Station #442, 2015 Lawrence Ave. W.	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	\$36,490,000
Station #443, 1724 Islington Ave.	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$36,490,000
Station #444, 666 Renforth Dr.	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$36,490,000
Training Division, 4562 Sheppard Ave.	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	\$36,490,000
Station #445, 280 Burnhamthorpe Rd.	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$36,490,000
Fire Service Repair Facility, 40 Toryork	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	\$6,940,000
HUSAR Facility, 21 Old Eglinton Avenue	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	\$6,940,000
Fire Prevention, 3 Dohme Ave	-	-	-	-	1.14	1.14	1.14	1.14	1.14	1.14	1.14	\$6,940,000
<b>Total (ha)</b>	<b>56.06</b>	<b>56.07</b>	<b>56.07</b>	<b>56.07</b>	<b>57.25</b>	<b>57.25</b>	<b>57.25</b>	<b>57.25</b>	<b>57.25</b>	<b>57.25</b>	<b>57.25</b>	
<b>Total (\$000)</b>	<b>\$1,538,539.3</b>	<b>\$1,538,809.6</b>	<b>\$1,538,809.6</b>	<b>\$1,538,809.6</b>	<b>\$1,540,555.9</b>	<b>\$1,540,555.9</b>	<b>\$1,540,555.9</b>	<b>\$1,540,555.9</b>	<b>\$1,540,555.9</b>	<b>\$1,540,555.9</b>	<b>\$1,540,555.9</b>	

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2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO FIRE SERVICES

VEHICLES Type of Vehicle	# of Vehicles										UNIT COST (\$/unit)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Pumpers	71	75	75	79	79	65	62	70	76	84	\$797,000
Rescues	28	28	28	28	28	44	46	38	36	36	\$797,000
Aerials	5	2	2	2	4	4	2	2	2	2	\$1,615,000
Quint Aerials	30	36	36	36	34	34	37	36	38	40	\$1,615,000
Squads	6	6	6	6	7	7	8	8	8	7	\$969,000
Support Vehicles (incl Training & Mech trucks)	29	28	28	28	27	24	27	30	32	37	\$581,000
Various Light Units	179	185	185	220	220	226	226	225	241	235	\$34,000
<b>Total (#)</b>	<b>348</b>	<b>360</b>	<b>360</b>	<b>399</b>	<b>399</b>	<b>404</b>	<b>408</b>	<b>409</b>	<b>433</b>	<b>441</b>	
<b>Total (\$000)</b>	<b>\$164,177.0</b>	<b>\$171,833.0</b>	<b>\$171,833.0</b>	<b>\$176,211.0</b>	<b>\$176,599.0</b>	<b>\$176,654.0</b>	<b>\$180,184.0</b>	<b>\$180,278.0</b>	<b>\$188,402.0</b>	<b>\$199,740.0</b>	

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2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO FIRE SERVICES

EQUIPMENT	# of Equipment										UNIT COST (\$/unit)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
<b>Personal and Other</b>											
<b>Personal Equipment</b>											
Number of Fire Fighters	2,766	2,754	2,670	2,670	2,670	2,670	2,691	2,691	2,670	2,670	\$21,000
<b>Other Equipment</b>											
CAD/RMS System - emergency dispatch system	1	1	1	1	1	1	1	1	1	1	\$13,990,000
Emergency Radio System - shared with Police & Paramedic	1	1	1	1	1	1	1	1	1	1	\$59,610,000
Defibrillators	167	167	167	167	167	167	167	180	180	180	\$5,300
Self Contained Breathing Apparatus	780	780	780	830	830	830	830	830	830	830	\$3,400
Personal Protection Equipment	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	\$1,800
Portable Radios	800	800	800	800	800	800	900	900	900	900	\$6,000
Mobile Radios	-	-	450	450	450	450	450	450	450	450	\$6,500
Fire Boat	1	1	1	1	1	1	1	1	1	1	\$16,150,000
Thermal Imaging Cameras	-	-	-	-	200	200	200	200	200	200	\$5,800
<b>Total (#)</b>	<b>7,516</b>	<b>7,504</b>	<b>7,870</b>	<b>7,920</b>	<b>8,120</b>	<b>8,120</b>	<b>8,241</b>	<b>8,254</b>	<b>8,233</b>	<b>8,233</b>	
<b>Total (\$000)</b>	<b>\$161,573.1</b>	<b>\$161,321.1</b>	<b>\$162,482.1</b>	<b>\$162,652.1</b>	<b>\$163,812.1</b>	<b>\$163,812.1</b>	<b>\$164,853.1</b>	<b>\$164,922.0</b>	<b>\$164,481.0</b>	<b>\$164,481.0</b>	

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2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
TORONTO FIRE SERVICES

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historic Population	2,637,913	2,661,028	2,684,346	2,707,869	2,731,600	2,774,200	2,827,600	2,871,400	2,912,100	2,937,500
Historic Employment	1,455,700	1,470,400	1,485,300	1,500,300	1,515,500	1,532,000	1,548,700	1,565,500	1,582,600	1,599,900
Total Historic Population & Employment	4,093,613	4,131,428	4,169,646	4,208,169	4,247,100	4,306,200	4,376,300	4,436,900	4,494,700	4,537,400

INVENTORY SUMMARY (\$000)

Buildings	\$449,772.3	\$449,772.3	\$456,852.3	\$456,852.3	\$476,852.8	\$476,852.8	\$476,852.8	\$476,852.8	\$476,852.8	\$476,852.8
Land	\$1,538,539.3	\$1,538,809.6	\$1,538,809.6	\$1,538,809.6	\$1,540,555.9	\$1,540,555.9	\$1,540,555.9	\$1,540,555.9	\$1,540,555.9	\$1,540,555.9
Vehicles	\$164,177.0	\$171,833.0	\$171,833.0	\$176,211.0	\$176,599.0	\$176,654.0	\$180,184.0	\$180,278.0	\$188,402.0	\$199,740.0
Equipment	\$161,573.1	\$161,321.1	\$162,482.1	\$162,652.1	\$163,812.1	\$163,812.1	\$164,853.1	\$164,922.0	\$164,481.0	\$164,481.0
<b>Total (\$000)</b>	<b>\$2,314,061.7</b>	<b>\$2,321,736.0</b>	<b>\$2,329,977.0</b>	<b>\$2,334,525.0</b>	<b>\$2,357,819.7</b>	<b>\$2,357,874.7</b>	<b>\$2,362,445.7</b>	<b>\$2,362,608.6</b>	<b>\$2,370,291.6</b>	<b>\$2,381,629.6</b>

SERVICE LEVEL (\$/capita & employment)

											Average Service Level
Buildings	\$109.87	\$108.87	\$109.57	\$108.56	\$112.28	\$110.74	\$108.96	\$107.47	\$106.09	\$105.09	\$108.75
Land	\$375.84	\$372.46	\$369.05	\$365.67	\$362.73	\$357.75	\$352.02	\$347.21	\$342.75	\$339.52	\$358.50
Vehicles	\$40.11	\$41.59	\$41.21	\$41.87	\$41.58	\$41.02	\$41.17	\$40.63	\$41.92	\$44.02	\$41.51
Equipment	\$39.47	\$39.05	\$38.97	\$38.65	\$38.57	\$38.04	\$37.67	\$37.17	\$36.59	\$36.25	\$38.04
<b>Total (\$/capita &amp; employment)</b>	<b>\$565.29</b>	<b>\$561.97</b>	<b>\$558.79</b>	<b>\$554.76</b>	<b>\$555.16</b>	<b>\$547.55</b>	<b>\$539.83</b>	<b>\$532.49</b>	<b>\$527.35</b>	<b>\$524.89</b>	<b>\$546.81</b>

CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
TORONTO FIRE SERVICES

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2012 - 2021	\$546.81
Net Population & Employment Growth 2022 - 2031	372,900
<b>Maximum Allowable Funding Envelope</b>	<b>\$203,905,449</b>

APPENDIX D.6  
TABLE D.6-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
FIRE

Project Description	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs			
						BTE %	Replacement & BTE Shares		Prior Growth	2022-2031	Post 2031	
<b>6 FIRE</b>												
<b>6.1 Buildings, Land &amp; Furnishings</b>												
6.1.1	Fire Prevention Office Space Accommodation (3 Dohme)	Fire Preven-Office Space Accomodation (3 Dhome)	2022 - 2023	\$ 10,885,568	\$ -	\$ 10,885,568	50%	\$ 5,442,784	\$ 5,442,784	\$ -	\$ 5,442,784	\$ -
6.1.2	New Fire Station - Lower Don Lands - Phase I - Design		2031 - 2031	\$ 7,664,680	\$ -	\$ 7,664,680	0%	\$ -	\$ 7,664,680	\$ -	\$ 7,664,680	\$ -
6.1.3	HUSAR Building Expansion	HUSAR Buidling Expansion	2022 - 2023	\$ 5,296,380	\$ 2,447,000	\$ 2,849,380	0%	\$ -	\$ 2,849,380	\$ -	\$ 2,849,380	\$ -
6.1.4	New Fire Station - Christie	New Fire Station - Christie	2025 - 2026	\$ 13,994,599	\$ -	\$ 13,994,599	0%	\$ -	\$ 13,994,599	\$ -	\$ 13,994,599	\$ -
6.1.5	Relocation of Fire Academy	Relocation of Fire Academy	2027 - 2031	\$ 32,295,230	\$ -	\$ 32,295,230	50%	\$ 16,147,615	\$ 16,147,615	\$ -	\$ 16,147,615	\$ -
	Subtotal Buildings, Land & Furnishings			\$ 70,136,457	\$ 2,447,000	\$ 67,689,457		\$ 21,590,399	\$ 46,099,058	\$ -	\$ 46,099,058	\$ -
<b>6.2 Vehicles</b>												
6.2.1	Christie Station Truck		2026 - 2026	\$ 796,616	\$ -	\$ 796,616	0%	\$ -	\$ 796,616	\$ -	\$ 796,616	\$ -
6.2.2	Lower Don Lands Truck		2031 - 2031	\$ 796,616	\$ -	\$ 796,616	0%	\$ -	\$ 796,616	\$ -	\$ 796,616	\$ -
	Subtotal Vehicles			\$ 1,593,231	\$ -	\$ 1,593,231		\$ -	\$ 1,593,231	\$ -	\$ 1,593,231	\$ -
<b>6.3 Equipment</b>												
6.3.1	Next Generation 911 Project	Next Generation 911 Project	2022 - 2022	\$ 94,194	\$ -	\$ 94,194	92%	\$ 86,658	\$ 7,536	\$ -	\$ 7,536	\$ -
6.3.2	Toronto Radio Infrastructure Project (TRIP)	Toronto Radio Infrastructure Project (TRIP)	2022 - 2025	\$ 7,873,000	\$ -	\$ 7,873,000	92%	\$ 7,243,160	\$ 629,840	\$ -	\$ 629,840	\$ -
	Subtotal Equipment			\$ 7,967,194	\$ -	\$ 7,967,194		\$ 7,329,818	\$ 637,376	\$ -	\$ 637,376	\$ -
<b>6.4 Studies &amp; Master Plans</b>												
6.4.1	Fire Master Plan	Fire Services Master Plan Review 2028-2029	2028 - 2029	\$ 484,428	\$ -	\$ 484,428	50%	\$ 242,214	\$ 242,214	\$ -	\$ 242,214	\$ -
6.4.2	Fire Master Plan	Fire Services Master Plan Review 2023-2024	2023 - 2024	\$ 484,428	\$ -	\$ 484,428	50%	\$ 242,214	\$ 242,214	\$ -	\$ 242,214	\$ -
6.4.3	Relocation of Fire Academy-Feasibility Study	Relocation of Fire Academy-Feasibility Study	2025 - 2025	\$ 107,651	\$ -	\$ 107,651	50%	\$ 53,825	\$ 53,825	\$ -	\$ 53,825	\$ -
	Subtotal Studies & Master Plans			\$ 1,076,508	\$ -	\$ 1,076,508		\$ 538,254	\$ 538,254	\$ -	\$ 538,254	\$ -
<b>TOTAL FIRE</b>				<b>\$ 80,773,390</b>	<b>\$ 2,447,000</b>	<b>\$ 78,326,390</b>		<b>\$ 29,458,471</b>	<b>\$ 48,867,919</b>	<b>\$ -</b>	<b>\$ 48,867,919</b>	<b>\$ -</b>

1 BTE shares include costs that meet the needs of existing residents and employees including past developments

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	67%	\$32,552,403
10-Year Growth in Population in New Permits Issued		252,885
Unadjusted Development Charge Per Capita		<b>\$128.72</b>
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	33%	\$16,315,516
10-Year Growth in Employees in New Space		175,700
Unadjusted Development Charge Per Employee		<b>\$92.86</b>

2022 - 2031 Net Funding Envelope	\$203,905,449
Reserve Fund Balance	\$10,169,320

APPENDIX D.6  
TABLE D.6-3

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
FIRE  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

FIRE	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$8,643.9	\$9,007.9	\$9,073.4	\$12,349.0	\$10,047.7	\$7,035.8	\$7,191.9	\$7,147.8	\$7,564.6	\$7,369.3	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Fire: Non Inflated	\$2,871.7	\$2,947.4	\$185.6	\$4,801.9	\$5,191.8	\$2,151.3	\$2,232.0	\$2,232.0	\$2,151.3	\$7,787.6	\$32,552.4
- Fire: Inflated	\$2,871.7	\$3,006.3	\$193.1	\$5,095.8	\$5,619.7	\$2,375.2	\$2,513.5	\$2,563.8	\$2,520.6	\$9,306.9	\$36,066.7
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	252,885
REVENUE											
- DC Receipts: Inflated	\$2,932.1	\$2,763.3	\$3,100.3	\$2,435.4	\$2,346.1	\$2,287.5	\$2,225.6	\$2,727.6	\$2,072.8	\$2,076.2	\$24,966.9
INTEREST											
- Interest on Opening Balance	\$302.5	\$315.3	\$317.6	\$432.2	\$351.7	\$246.3	\$251.7	\$250.2	\$264.8	\$257.9	\$2,990.1
- Interest on In-year Transactions	\$1.1	(\$6.7)	\$50.9	(\$73.2)	(\$90.0)	(\$2.4)	(\$7.9)	\$2.9	(\$12.3)	(\$198.8)	(\$336.6)
TOTAL REVENUE	\$3,235.7	\$3,071.8	\$3,468.7	\$2,794.5	\$2,607.8	\$2,531.4	\$2,469.4	\$2,980.7	\$2,325.3	\$2,135.3	\$27,620.4
CLOSING CASH BALANCE	\$9,007.9	\$9,073.4	\$12,349.0	\$10,047.7	\$7,035.8	\$7,191.9	\$7,147.8	\$7,564.6	\$7,369.3	\$197.7	

2022 Adjusted Charge Per Capita

\$91

Reserve Fund Balance

\$ 10,169,320

Residential Share

85% \$ 8,643,922

Non-Residential Share

15% \$ 1,525,398

Allocation of Capital Program

Residential Sector

66.6%

Non-Residential Sector

33.4%

Rates for 2022

Inflation Rate

2.0%

Interest Rate on Positive Balances

3.5%

Interest Rate on Negative Balances

5.5%



APPENDIX D.6  
TABLE D.6-3

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
FIRE  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

FIRE	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$1,525.4	\$1,598.09	\$1,634.17	\$3,136.68	\$2,212.32	\$1,017.57	\$1,480.16	\$1,921.15	\$2,385.35	\$2,921.94	
2022 - 2031 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Fire: Non Inflated	\$1,439.3	\$1,477.3	\$93.0	\$2,406.7	\$2,602.2	\$1,078.2	\$1,118.7	\$1,118.7	\$1,078.2	\$3,903.2	<b>\$16,315.5</b>
- Fire: Inflated	\$1,439.3	\$1,506.8	\$96.8	\$2,554.0	\$2,816.7	\$1,190.5	\$1,259.8	\$1,285.0	\$1,263.3	\$4,664.7	<b>\$18,076.9</b>
NEW NON-RESIDENTIAL DEVELOPMENT											
- Employees in New Space	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	<b>175,700</b>
REVENUE											
- DC Receipts: Inflated	\$1,458.3	\$1,487.5	\$1,517.2	\$1,547.6	\$1,578.5	\$1,610.1	\$1,642.3	\$1,675.1	\$1,708.6	\$1,742.8	<b>\$15,968.1</b>
INTEREST											
- Interest on Opening Balance	\$53.4	\$55.9	\$57.2	\$109.8	\$77.4	\$35.6	\$51.8	\$67.2	\$83.5	\$102.3	<b>\$694.1</b>
- Interest on In-year Transactions	\$0.3	(\$0.5)	\$24.9	(\$27.7)	(\$34.0)	\$7.3	\$6.7	\$6.8	\$7.8	(\$80.4)	<b>(\$88.8)</b>
TOTAL REVENUE	\$1,512.0	\$1,542.9	\$1,599.3	\$1,629.7	\$1,621.9	\$1,653.1	\$1,700.8	\$1,749.2	\$1,799.9	\$1,764.7	<b>\$16,573.5</b>
CLOSING CASH BALANCE	\$1,598.1	\$1,634.2	\$3,136.7	\$2,212.3	\$1,017.6	\$1,480.2	\$1,921.1	\$2,385.3	\$2,921.9	\$22.0	

<b>2022 Adjusted Charge Per Employee</b>	<b>\$83</b>
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<b>Reserve Fund Balance</b>	<b>\$ 10,169,320</b>
Residential Share	85% \$ 8,643,922
Non-Residential Share	15% \$ 1,525,398

<b>Allocation of Capital Program</b>	
Residential Sector	66.6%
Non-Residential Sector	33.4%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**Appendix D.7**  
**Ambulance Services**

# Ambulance Services

This appendix provides a brief outline of historical service levels for Ambulance services, the 2022–2031 development-related capital forecast, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the forecast have been provided by City staff and are based upon the proposed and approved capital budget, previous DC Background Studies, and other long-range planning documents.

The following discusses the individual components included in the Ambulance service category. The analysis is set out in the tables which follow. The tables include:

Table 1	Historical Service Levels and Calculation of Ten-Year Average Service Level
Table 2	2022–2031 Development-Related Capital Forecast and Calculation of the Growth-Related Net Capital Costs
Table 3	Cash Flow Analysis

## **A. Historical Service Levels and Calculation of Ten-Year Average Service Levels and Maximum Allowable Charges**

Ambulance services currently operates out of approximately 50 stations, and several other related buildings and facilities that amount to over 308,600 square feet of building space. The buildings have a value of \$259.27 million. The average unit cost of \$840 per square foot to replace Ambulance buildings was derived by the average cost of constructing three of the most recent stations.

The land associated with each Ambulance building is also included in Table 1. The size of the land parcels were provided by Ambulance staff. The replacement value for the lands associated with the Ambulance facilities were taken from a database containing City-owned real estate assets provided by the City’s Facilities and Real Estate Division. In total, the replacement cost of the land associated with Ambulance buildings amounts to \$730.57 million.

There are currently 416 ambulance vehicles in the Ambulance fleet. Each vehicle unit cost includes the cost of acquiring the vehicle itself, in addition to equipment that is purchased and kept on board each vehicle. In total, the value of the vehicles in 2021 was \$109.07 million. Finally, Ambulance equipment is also included in the level of service analysis and adds another \$33.11 million to the inventory.

Table 1 provides a summary of the level of service and the calculation of the ten-year historical service level. The calculation of the maximum allowable funding envelope is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2012 - 2021	\$238.17
Net Population & Employment Growth 2022 - 2031	372,900
<b>Maximum Allowable Funding Envelope</b>	<b>\$88,813,593</b>

The existing facilities have been examined and consideration has been made with regard to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the City’s Ambulance infrastructure, and as such, no adjustments have been made to the service level calculations.

## **B. Development-Related Capital Forecast**

The capital projects will result, in whole or in part, in increased capacity to meet the servicing needs of new development. The 2022–2031 development-related capital forecast includes the construction of five Ambulance buildings including an ambulance post and multi-function buildings as well as the addition of new equipment and vehicle at these stations. There is also a Ambulance services infrastructure study accounted for in the capital forecast. The total gross cost of this capital forecast is \$255.41 million.

Paragraph 5 of s.s.5(1) of the DCA requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City’s “excess capacity” other than excess capacity which is “committed”. “Excess capacity” is undefined in the DCA, but is considered to relate to the capacity available to meet some or all of the increase in need for service in order to potentially represent a deduction. For Ambulance services, the deduction of uncommitted excess capacity from the future increase in the need for service occurs as part of the conceptual planning and feasibility work associated with planning new facilities. It is recognized that no “surplus” of capacity exists within Ambulance services.

## **C. Calculation of Development-Related Capital Costs**

### **i. Grants, Subsidies and Other Recoveries**

No grants, subsidies and other recoveries have been identified to fund the development-related projects to be recovered through development charges. As such, none has been deducted from the project costs.

### **ii. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. The identified benefit to exiting shares includes

costs that meet the needs of existing development, including past development. Generally speaking, shares have been deducted from the net cost of projects that account for portions of the project that relate to state-of-good-repair or the replacement or reconstruction of existing facilities.

For the buildings that have a replacement and expansion component to them, the net increment gain in building space is deemed to be the development-related portion of the project, and the remaining is deemed to be the growth-related share. This percentage varies from project to project.

Equipment acquisitions that are related both to replacement of existing equipment and acquisition of new units to service growth in the City have a 92 per cent benefit to existing. The share is based on forecasted population and employment growth over the 2022 to 2031 period over the existing base.

In total, \$36.47 million is identified as the replacement and benefit to existing share.

### **iii. Other Development-Related Costs**

In total, \$120.01 million is attributed to growth occurring beyond 2031. This relates to the development-related capital forecast being in excess of the ten-year service level and maximum funding envelope of \$88.81 million. The post-period benefit shares are still deemed to be development-related, however, not eligible for recovery in this by-law period. These costs are ineligible for recovery from this DC Background Study but will be considered for other growth funding tools including the CBCs and subsequent DC Studies.

#### **a) Available DC Reserve Funds**

The available DC reserve fund balance for Ambulance is \$9.35 million. This amount has been removed from the development charge calculation and accounted for in the cash flow analysis.

#### **iv. 2022-2031 In-Period Eligible Costs**

After these adjustments, a total of \$88.81 million is included in the development charge calculation.

### **D. Calculation of Residential and Non-Residential Development-Related Capital Costs**

#### **i. Residential and Non-Residential Allocation**

The development-related costs have been allocated 67 per cent to residential development, and 33 per cent to the non-residential sector. This sector allocation is based upon future shares net population growth and employment growth.

Table 2 displays the 67 per cent allocation to the residential sector, or \$59.16 million, and 33 per cent to the non-residential sector, or \$29.65 million.

Table 2 also displays the calculation of the unadjusted per capita residential charge for Ambulance services. The \$59.16 million in development-related net capital costs are allocated to the 252,885 population forecast from new permits issued, yielding a per capita charge of \$233.95 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$29.65 million allocated to the non-residential sector and dividing it by the 175,700 employment growth forecast. This yields an unadjusted charge of \$168.77 per employee.

### **E. Cash Flow Analysis**

A cash flow analysis is also undertaken to account for the timing of projects and receipt of development charges. Interest earnings or borrowing costs

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

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

Table 3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and employee development charges. After cash flow consideration, the residential calculated charge increases to \$243 per capita. The non-residential charge after cash flow increases to \$197 per square metre of GFA.

The following table summarizes the calculation of the Ambulance services development charge.

<b>AMBULANCE SERVICES SUMMARY</b>						
10-year Hist.	2022 - 2031		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/emp	\$/capita	\$/emp
\$238.17	\$255,409,550	\$88,813,593	\$233.95	\$168.77	<b>\$243</b>	<b>\$197</b>



APPENDIX D.7  
TABLE D.7-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
AMBULANCE SERVICES

BUILDINGS Station Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Station 10 - 2015 Lawrence Avenue W.	5,005	5,005	5,005	5,005	5,005	5,005	5,005	5,005	5,005	5,005	\$840
Station 11 - 1135 Caledonia Rd.	4,574	4,574	4,574	4,574	4,574	4,574	4,574	4,574	4,574	4,574	\$840
Station 12 - 1535 Albion Rd.	2,188	2,188	2,188	2,188	2,188	2,188	2,188	2,188	2,188	2,188	\$840
Station 13 - 555 Martin Grove Rd.	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	\$840
Station 14 - 321 Rexdale Blvd. Unit 3	4,252	4,252	4,252	4,252	4,252	4,252	4,252	4,252	4,252	4,252	\$840
Station 15 - 2753 Jane St.	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	\$840
Station 18 - 643 Eglinton Ave. W.	5,665	5,665	5,665	5,665	5,665	5,665	5,665	5,665	5,665	5,665	\$840
Station 19 - 2660 Eglinton Ave. W.	1,367	-	-	-	-	-	-	-	-	-	\$840
Station 20 - 2430 Lawrence Ave. East	9,526	9,526	9,526	9,526	9,526	9,526	9,526	9,526	9,526	9,526	\$840
Station 21 - 887 Pharmacy Ave.	4,298	4,298	4,298	4,298	4,298	4,298	4,298	4,298	4,298	4,298	\$840
Station 22 - 3100 Eglinton Ave. E.	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	\$840
Station 23 - 115 Parkway Forest Dr.	2,134	2,134	2,134	2,134	2,134	2,134	2,134	2,134	2,134	2,134	\$840
Station 24 - 3061 Birchmount Rd.	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659	\$840
Station 25 - 8500 Sheppard Avenue East	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	\$840
Station 26 - 4331 Lawrence Ave E	850	850	850	850	850	850	850	850	850	850	\$840
Station 27 - 900 Tapscott Rd.	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	\$840
Station 28 - 2900 Lawrence Ave. E.	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	\$840
Station 29 - 4560 Sheppard Ave. E.	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	\$840
Station 30 - 100 Turnberry Ave.	5,360	5,360	5,360	5,360	5,360	5,360	5,360	5,360	5,360	5,360	\$840
Station 31 - 4219 Dundas St. West	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	\$840
Station 32 - 9 Clendenan Ave.	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	\$840
Station 33 - 760 Dovercourt Rd.	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	\$840
Station 34 - 674 Markham St.	19,934	19,934	19,934	19,934	19,934	19,934	19,934	19,934	19,934	19,934	\$840
Station 35 - 256 Manitoba Dr.	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	\$840
Station 36 - 339 Queen's Quay	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	\$840
Station 37 - 1288 Queen St. W.	4,413	4,413	4,413	4,413	4,413	4,413	4,413	4,413	4,413	4,413	\$840
Station 38 - 259 Horner Ave.	7,202	7,202	7,202	7,202	7,202	7,202	7,202	7,202	7,202	7,202	\$840
Station 39 - 155 The East Mall	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	\$840

APPENDIX D.7  
TABLE D.7-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
AMBULANCE SERVICES

BUILDINGS Station Name	# of Square Feet										UNIT COST (\$/sq. ft.)	
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Station 40 - 58 Richmond St. E.	13,299	13,299	13,299	13,299	13,299	13,299	13,299	13,299	13,299	13,299	13,299	\$840
Station 41 - 1300 Pape Ave.	5,665	5,665	5,665	5,665	5,665	5,665	5,665	5,665	5,665	5,665	5,665	\$840
Station 42 - 1535 Kingston Rd.	6,997	6,997	6,997	6,997	6,997	6,997	6,997	6,997	6,997	6,997	6,997	\$840
Station 43 - 126 Pape Ave.	4,790	4,790	4,790	4,790	4,790	4,790	4,790	4,790	4,790	4,790	4,790	\$840
Station 45 - 135 Davenport Rd.	11,496	11,496	11,496	11,496	11,496	11,496	11,496	11,496	11,496	11,496	11,496	\$840
Station 46 - 105 Cedarvale Ave.	1,572	1,572	1,572	1,572	1,572	1,572	1,572	1,572	1,572	1,572	1,572	\$840
Station 47 - 3600 St. Clair Ave. E.	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	\$840
Station 51 - 61 Toryork Drive	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	\$840
Station 52 - 170 Plewes Rd	6,000	6,000	6,000	6,000	6,000	6,000	-	-	-	-	-	\$840
Station 54 - 4135 Bathurst St.	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	\$840
Station 55 - 5700 Bathurst Street	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	\$840
Station 56 - 3300 Bayview Ave.	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	\$840
Station 57 - 2075 Bayview Ave.	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142	\$840
Station 58 - 12 Canterbury Place	3,820	3,820	3,820	3,820	3,820	3,820	3,820	3,820	3,820	3,820	3,820	\$840
Marine Unit - 259 Queens Quay W	-	-	-	-	-	-	-	-	-	-	-	\$840
Station D1 - NW - 50 Toryork Ave.	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	\$840
Station D2 - NE - 2430 Lawrence Ave. East (1)	-	-	-	-	-	-	-	-	-	-	-	\$840
Station D3 - SW - 100 Turnberry Ave.	1,561	1,561	1,561	1,561	1,561	1,561	1,561	1,561	1,561	1,561	1,561	\$840
Station D4 - SE - 1535 Kingston Rd. (2)	-	-	-	-	-	-	-	-	-	-	-	\$840
Station D5 - 5700 Bathurst Street (3)	-	-	-	-	-	-	-	-	-	-	-	\$840
HQ - 4330 Dufferin St	52,812	52,812	52,812	52,812	52,812	52,812	52,812	52,812	52,812	52,812	52,812	\$840
Station 26P - 5316 Lawrence Ave. E.	850	850	850	850	850	850	850	850	850	850	850	\$840
Station 09 - 866 Richmond Street W.	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	\$840
35 Avenue of the Islands	500	500	500	500	500	500	-	-	-	-	-	\$840
235 Cibola Avenue	-	-	-	-	-	-	500	500	500	500	500	\$840
1300 Wilson Avenue - Multi-Function Stn #1	-	-	-	-	-	27,500	27,500	27,500	27,500	27,500	27,500	\$840
PPE Re-Processing Facility - 160 Rivalda Road	-	-	-	-	-	-	-	-	-	-	22,600	\$840
Post - 330 Bering Avenue	-	-	-	-	-	-	-	-	-	-	2,000	\$840
<b>Total (sq.ft.)</b>	<b>263,924</b>	<b>262,557</b>	<b>262,557</b>	<b>262,557</b>	<b>262,557</b>	<b>290,057</b>	<b>284,057</b>	<b>284,057</b>	<b>284,057</b>	<b>284,057</b>	<b>308,657</b>	
<b>Total (\$000)</b>	<b>\$221,696.2</b>	<b>\$220,547.9</b>	<b>\$220,547.9</b>	<b>\$220,547.9</b>	<b>\$220,547.9</b>	<b>\$243,647.9</b>	<b>\$238,607.9</b>	<b>\$238,607.9</b>	<b>\$238,607.9</b>	<b>\$238,607.9</b>	<b>\$259,271.9</b>	

- (1) Same property as Station 20  
(2) Same property as Station 42  
(3) Same property as Station 555

APPENDIX D.7  
TABLE D.7-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
AMBULANCE SERVICES

LAND Station Name	# of Hectares										UNIT COST (\$/ha)	
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Station 10 - 2015 Lawrence Avenue W.	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$36,490,000
Station 11 - 1135 Caledonia Rd.	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	\$36,490,000
Station 12 - 1535 Albion Rd.	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$6,940,000
Station 13 - 555 Martin Grove Rd.	0.55	0.55	0.55	0.55	0.55	3.00	3.00	3.00	3.00	3.00	3.00	\$6,940,000
Station 15 - 2753 Jane St.	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$36,490,000
Station 18 - 643 Eglinton Ave. W.	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$36,490,000
Station 19 - 2660 Eglinton Ave. W.	0.08	-	-	-	-	-	-	-	-	-	-	\$36,490,000
Station 20 - 2430 Lawrence Ave. East	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	\$36,490,000
Station 21 - 887 Pharmacy Ave.	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	\$36,490,000
Station 22 - 3100 Eglinton Ave. E.	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$36,490,000
Station 24 - 3061 Birchmount Rd.	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$36,490,000
Station 25 - 8500 Sheppard Avenue East	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$36,490,000
Station 27 - 900 Tapscott Rd.	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$6,940,000
Station 28 - 2900 Lawrence Ave. E.	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$6,940,000
Station 29 - 4560 Sheppard Ave. E.	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	\$36,490,000
Station 30 - 100 Turnberry Ave.	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	\$36,490,000
Station 31 - 4219 Dundas St. West	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$36,490,000
Station 32 - 9 Clendenan Ave.	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$164,180,000
Station 33 - 760 Dovercourt Rd.	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$164,180,000
Station 34 - 674 Markham St.	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$164,180,000
Station 35 - 256 Manitoba Dr.	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	\$164,180,000
Station 36 - 339 Queen's Quay	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$164,180,000
Station 37 - 1288 Queen St. W.	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$36,490,000
Station 38 - 259 Horner Ave.	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$36,490,000
Station 39 - 155 The East Mall	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$36,490,000

APPENDIX D.7  
TABLE D.7-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
AMBULANCE SERVICES

LAND Station Name	# of Hectares										UNIT COST (\$/ha)	
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Station 40 - 58 Richmond St. E.	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$164,180,000
Station 41 - 1300 Pape Ave.	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$36,490,000
Station 42 - 1535 Kingston Rd.	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$36,490,000
Station 43 - 126 Pape Ave.	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$36,490,000
Station 45 - 135 Davenport Rd.	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$164,180,000
Station 46 - 105 Cedarvale Ave.	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$36,490,000
Station 47 - 3600 St. Clair Ave. E.	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$36,490,000
Station 51 - 61 Toryork Drive	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	\$6,940,000
Station 52 - 170 Plewes Rd	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	\$36,490,000
Station 54 - 4135 Bathurst St.	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$36,490,000
Station 55 - 5700 Bathurst Street	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$36,490,000
Station 56 - 3300 Bayview Ave.	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$36,490,000
Station 58 - 12 Canterbury Place	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$36,490,000
Post 17 & Community Paramedicine - 50 Toryork Ave.	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	\$6,940,000
HQ - 4330 Dufferin St	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	\$6,940,000
East Facilities - 5316 Lawrence Ave. E.	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$36,490,000
West Facilities - 866 Richmond Street W.	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$164,180,000
1300 Wilson Avenue - Multi-Function Stn #1	-	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	\$36,490,000
Progress Avenue - Multi-Function Stn #2 (1)	-	-	-	-	2.43	2.43	7.97	7.97	7.97	7.97	7.97	\$0
PPE Re-Processing Facility - 160 Rivalda Road	-	-	-	-	-	-	-	-	-	-	1.36	\$6,940,000
Post - 30 Queen's Plate Drive	-	-	-	-	-	-	-	-	-	-	2.50	\$6,940,000
Post - 330 Bering Avenue	-	-	-	-	-	-	-	-	-	-	0.75	\$6,940,000
<b>Total (ha)</b>	<b>19.28</b>	<b>20.42</b>	<b>20.42</b>	<b>20.42</b>	<b>22.85</b>	<b>25.29</b>	<b>30.84</b>	<b>30.84</b>	<b>30.84</b>	<b>30.84</b>	<b>35.45</b>	
<b>Total (\$000)</b>	<b>\$640,056.6</b>	<b>\$681,579.2</b>	<b>\$681,579.2</b>	<b>\$681,579.2</b>	<b>\$681,579.2</b>	<b>\$698,573.9</b>	<b>\$698,573.9</b>	<b>\$698,573.9</b>	<b>\$698,573.9</b>	<b>\$698,573.9</b>	<b>\$730,567.3</b>	

(1) Site is currently under development but included in the inventory for reference. Will be used for a future facility.

APPENDIX D.7  
TABLE D.7-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
AMBULANCE SERVICES

VEHICLES Type of Vehicle	# of Vehicles										UNIT COST (\$/unit)	
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Ambulance Type II	1	1	1	1	-	-	-	-	-	-	-	\$237,500
Ambulance Type III	155	155	155	155	186	186	200	205	190	-	-	\$271,300
Ambulance Type III - Hybrid	-	-	-	-	-	-	-	-	-	-	221	\$323,300
Ambulance Type II - 159'	-	-	-	-	-	-	8	15	20	20	-	\$343,000
BUS	2	2	2	2	2	2	2	2	2	2	2	\$1,614,800
CART / GATORS	9	9	9	9	9	3	-	-	-	-	-	\$34,900
DECOMMISSIONED AMBULANCE	10	10	10	10	10	10	34	34	34	34	34	\$323,300
HEAVY TRUCK	9	4	4	4	2	2	-	-	-	-	-	\$271,000
LIGHT TRUCK	11	11	11	11	11	11	-	-	-	-	-	\$136,900
PRIVATE PASSENGER VEHICLE	14	17	17	17	17	17	-	-	-	-	-	\$139,600
EMERGENCY RESPONSE COMMAND VEHICLE	-	-	-	-	-	-	17	17	17	21	-	\$94,800
EMERGENCY RESPONSE VEHICLE - Tahoe	76	76	76	76	76	76	80	84	88	66	-	\$142,100
EMERGENCY RESPONSE VEHICLE - Yukon	-	-	-	-	-	-	-	-	-	-	2	\$157,200
TRACTOR	1	1	1	-	-	-	-	-	-	-	-	\$22,400
TRAILER - Education	1	1	1	1	1	1	1	1	1	1	1	\$2,200
TRAILER - CBRNE	1	1	1	1	1	1	1	1	1	1	1	\$26,900
TRAILER - Golf Cart	3	1	1	1	1	1	1	1	1	1	1	\$7,500
Delivery Truck	2	3	3	3	3	3	3	3	3	3	-	\$114,500
Chevrolet Equinox SUV. Community Medicine	-	-	-	-	-	-	-	-	-	-	5	\$95,800
Drug Technician	-	-	-	-	-	-	6	6	6	6	6	\$64,600
Tahoe - EQS/Garage/ Radio repair/Facilities/Safe City	-	-	-	-	-	-	-	-	-	-	6	\$49,500
Garage Pick-Up plug in hybrid electric	-	-	-	-	-	-	-	-	-	-	1	\$96,900

APPENDIX D.7  
TABLE D.7-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
AMBULANCE SERVICES

VEHICLES Type of Vehicle	# of Vehicles										UNIT COST (\$/unit)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Pool vehicles	-	-	-	-	-	-	3	3	3	3	\$47,900
15 Passanger Van	-	-	-	-	-	-	1	1	1	1	\$64,600
24 Passanger Bus	-	-	-	-	-	-	1	1	1	1	\$150,700
Freightliner Support Truck ESU 7	-	-	-	-	-	-	1	1	1	1	\$172,200
Kodiak Stores Truck LOG 7	-	-	-	-	-	-	1	1	1	1	\$172,200
MULTI-PATIENT UNIT	-	-	-	-	-	-	-	-	-	1	\$808,500
159" Express Cutaway Support Trucks ESU 8 and 9	-	-	-	-	-	-	2	2	2	2	\$189,500
Nissan Van (1 EQS & 1 Radio Repair)	-	-	-	-	-	-	2	2	2	2	\$43,100
Sprinter Van	-	-	-	-	-	-	5	5	5	1	\$86,100
Stores Vans - 159" Chevrolet Express	-	-	-	-	-	-	-	-	-	4	\$150,700
139" Chevrolet Express Facilities	-	-	-	-	-	-	1	1	1	1	\$150,700
Electric Utility Ambulance	-	-	-	-	-	-	-	-	-	2	\$114,100
6X4 Patient Transport John Deere Gators	-	-	-	-	-	-	2	2	2	2	\$64,600
4X4 Admin John Deere Gators	-	-	-	-	-	-	2	2	2	2	\$32,300
Carry All Transport Golf Carts	-	-	-	-	-	-	5	5	5	5	\$64,600
<b>Total (#)</b>	<b>295</b>	<b>292</b>	<b>292</b>	<b>291</b>	<b>319</b>	<b>313</b>	<b>379</b>	<b>395</b>	<b>389</b>	<b>416</b>	
<b>Total (\$000)</b>	<b>\$66,067.6</b>	<b>\$65,230.9</b>	<b>\$65,230.9</b>	<b>\$65,208.5</b>	<b>\$72,839.3</b>	<b>\$72,629.9</b>	<b>\$87,239.7</b>	<b>\$91,565.6</b>	<b>\$89,779.5</b>	<b>\$109,073.7</b>	

APPENDIX D.7  
TABLE D.7-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
AMBULANCE SERVICES

AMBULANCE EQUIPMENT Description	# of Pieces of Equipment										UNIT COST (\$/unit)	
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Analog/ Digital TDM electronics	1	-	-	-	-	-	-	-	-	-	-	\$26,200
Crown 35RRTT Forklift	1	1	1	1	1	1	1	1	1	1	1	\$34,600
Diesel generator	8	8	8	8	8	8	7	7	7	3		\$2,200
UPS at HQ - Power System	2	2	2	2	2	2	2	2	2	2		\$2,302,200
Fuel Storage Tank-4330 Dufferin St.	1	1	-	-	-	-	-	-	-	-	-	\$13,700
Repeater - 800 MHZ (Subway)	2	-	-	-	-	-	1	1	1	1		\$17,500
Repeater - Provincial Radio	-	1	1	1	1	1	1	1	1	1		\$17,500
Radio system (EMS share only)	1	1	1	-	-	-	-	-	-	-	-	\$2,338,700
TRIP Radio system (PS share only)	-	-	-	1	1	1	1	1	1	1		\$10,765,100
Plotter	1	1	1	1	1	1	1	1	1	1		\$29,300
Radio consoles	20	20	20	20	42	42	42	42	42	42		\$43,100
Radio repeaters	5	-	-	-	-	-	-	-	-	-	-	\$17,500
Radio/Telephone dispatch	2	2	2	2	2	2	2	2	2	2		\$1,169,300
Radio/Telephone dispatch - NG911	-	-	-	-	-	-	-	-	-	-	1	\$1,550,200
Backup telephony	-	-	-	-	-	-	-	-	-	1	1	\$37,700
Vehicle Radios (1)	-	-	-	-	200	200	-	-	-	-	-	\$6,500
Portable Radios	-	-	-	-	200	200	334	500	500	500		\$6,500
STRATUS FT SERVER	1	1	1	1	1	1	1	1	1	1		\$107,700
CACC Systems Servers	59	59	59	59	59	59	59	59	59	59		\$5,800
Tablets- Mobile CAD (1)	-	-	-	200	200	200	-	-	-	-	-	\$5,200
Tablets e-PCR	-	-	-	200	200	200	240	240	240	240		\$5,200
Voice Loggers	5	5	3	3	3	3	3	3	3	3		\$215,300
TSI Portacount & N95	4	4	4	4	4	4	4	4	4	6	6	\$19,400
Stretchers	180	180	180	180	180	180	90	45	45	9		\$4,500
Power Stretchers	-	-	-	-	210	210	210	216	236	253		\$24,300
Power stretcher - monitor holder	-	-	-	-	-	-	210	216	236	253		\$1,400
Power stretcher - O2 cylinder holder	-	-	-	-	-	-	-	-	50	150		\$1,800
Cleanworks Health Care Minis	-	-	-	-	-	-	-	-	3	3		\$88,300

APPENDIX D.7  
TABLE D.7-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
AMBULANCE SERVICES

AMBULANCE EQUIPMENT Description	# of Pieces of Equipment										UNIT COST (\$/unit)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Backboard washer	-	-	-	-	-	-	1	1	1	1	\$53,800
Industrial washer & dryer	-	-	-	-	-	-	3	3	3	3	\$18,300
Commercial washer & dryer	-	-	-	-	-	-	7	7	7	7	\$3,200
Ambulance washer	-	-	-	-	-	-	2	2	2	2	\$12,900
Ambulance Steam cleaner	-	-	-	-	-	-	2	2	2	2	\$12,900
Noco-spray machine	-	-	-	-	-	-	-	-	9	14	\$7,500
N95 printer	-	-	-	-	-	-	-	-	1	1	\$23,700
Lab fridge at HQ	-	-	-	-	-	-	-	-	-	1	\$12,900
Lab fridge at Rivalda	-	-	-	-	-	-	-	-	1	1	\$37,700
VT650 - Fluke - Gas Flow Analyzer Ventilator Tester	-	-	-	-	-	-	-	-	2	2	\$25,300
Oxygen cylinders D-tanks - Aluminum	-	-	-	-	-	-	2,000	2,000	2,000	2,000	\$300
Oxygen cylinders D-tanks - Carbon fibre	-	-	-	-	-	-	500	500	500	500	\$500
Oxygen cylinders M-tanks	-	-	-	-	-	-	500	500	500	500	\$400
Oxygen cylinders K-tanks	-	-	-	-	-	-	12	12	12	12	\$500
Defibrillators - spares units (1)	-	-	-	-	-	-	-	-	-	-	\$31,900
Solar carport at HQ	-	-	-	-	-	-	-	-	-	1	\$2,310,200
Generator - One John Deere 60KW - diesel	-	-	-	-	-	-	1	1	1	1	\$107,700
Generator - Yammar 16 KW - diesel	-	-	-	-	-	-	1	1	1	1	\$16,100
Generator - Natural gas at HQ - diesel	-	-	-	-	-	-	-	-	-	1	\$2,368,300



APPENDIX D.7  
TABLE D.7-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
AMBULANCE SERVICES

AMBULANCE EQUIPMENT Description	# of Pieces of Equipment										UNIT COST (\$/unit)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Dispatch Console HQ	30	30	30	30	30	30	30	33	33	33	\$37,700
Dispatch Console 703 Don Mills	27	27	27	27	27	27	27	27	27	27	\$2,700
Lab desk - pick & pack, including shelving	-	-	-	-	-	-	1	1	1	1	\$53,800
In-ground hoist	4	4	4	4	4	4	4	4	4	4	\$26,900
Above ground hoist - electric	2	2	2	2	2	2	2	2	2	2	\$4,800
Portable mobile column hoist	1	1	1	1	1	1	1	1	1	1	\$23,700
Tire balancer	1	1	1	1	1	1	1	1	1	1	\$12,900
Tire changing machine	1	1	1	1	1	1	1	1	1	1	\$10,800
Shop air compressor	2	2	2	2	2	2	2	2	2	2	\$8,600
Roof top ambulance - electric ladder	-	-	-	-	-	-	2	2	2	2	\$16,100
Portable Smoke hood	1	1	1	1	1	1	1	1	1	1	\$4,800
Mig Welder	1	1	1	1	1	1	1	1	1	1	\$3,800
Stair-chair (1)											
Scoop stretcher (1)											
Backboard (1)											
<b>Total (#)</b>	<b>293</b>	<b>286</b>	<b>283</b>	<b>683</b>	<b>1,315</b>	<b>1,315</b>	<b>999</b>	<b>1,126</b>	<b>1,149</b>	<b>1,127</b>	
<b>Total (\$000)</b>	<b>\$12,801.6</b>	<b>\$12,670.4</b>	<b>\$12,226.1</b>	<b>\$22,732.5</b>	<b>\$31,383.7</b>	<b>\$31,383.7</b>	<b>\$29,733.0</b>	<b>\$30,755.3</b>	<b>\$31,317.8</b>	<b>\$33,110.3</b>	

**APPENDIX D.7  
TABLE D.7-1**

**2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
AMBULANCE SERVICES**

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Historic Population</b>	2,637,913	2,661,028	2,684,346	2,707,869	2,731,600	2,774,200	2,827,600	2,871,400	2,912,100	2,937,500
<b>Historic Employment</b>	<u>1,455,700</u>	<u>1,470,400</u>	<u>1,485,300</u>	<u>1,500,300</u>	<u>1,515,500</u>	<u>1,532,000</u>	<u>1,548,700</u>	<u>1,565,500</u>	<u>1,582,600</u>	<u>1,599,900</u>
<b>Total Historic Population &amp; Employment</b>	4,093,613	4,131,428	4,169,646	4,208,169	4,247,100	4,306,200	4,376,300	4,436,900	4,494,700	4,537,400

**INVENTORY SUMMARY (\$000)**

Buildings	\$221,696.2	\$220,547.9	\$220,547.9	\$220,547.9	\$220,547.9	\$243,647.9	\$238,607.9	\$238,607.9	\$238,607.9	\$259,271.9
Land	\$640,056.6	\$681,579.2	\$681,579.2	\$681,579.2	\$681,579.2	\$698,573.9	\$698,573.9	\$698,573.9	\$698,573.9	\$730,567.3
Vehicles	\$66,067.6	\$65,230.9	\$65,230.9	\$65,208.5	\$72,839.3	\$72,629.9	\$87,239.7	\$91,565.6	\$89,779.5	\$109,073.7
Ambulance Equipment	\$12,801.6	\$12,670.4	\$12,226.1	\$22,732.5	\$31,383.7	\$31,383.7	\$29,733.0	\$30,755.3	\$31,317.8	\$33,110.3
<b>Total (\$000)</b>	<b>\$940,622.0</b>	<b>\$980,028.4</b>	<b>\$979,584.1</b>	<b>\$990,068.1</b>	<b>\$1,006,350.1</b>	<b>\$1,046,235.3</b>	<b>\$1,054,154.4</b>	<b>\$1,059,502.6</b>	<b>\$1,058,279.0</b>	<b>\$1,132,023.1</b>

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

											<b>Average Service Level</b>
Buildings	\$54.16	\$53.38	\$52.89	\$52.41	\$51.93	\$56.58	\$54.52	\$53.78	\$53.09	\$57.14	\$53.99
Land	\$156.35	\$164.97	\$163.46	\$161.97	\$160.48	\$162.23	\$159.63	\$157.45	\$155.42	\$161.01	\$160.30
Vehicles	\$16.14	\$15.79	\$15.64	\$15.50	\$17.15	\$16.87	\$19.93	\$20.64	\$19.97	\$24.04	\$18.17
Ambulance Equipment	\$3.13	\$3.07	\$2.93	\$5.40	\$7.39	\$7.29	\$6.79	\$6.93	\$6.97	\$7.30	\$5.72
<b>Total (\$/capita &amp; employment)</b>	<b>\$229.78</b>	<b>\$237.21</b>	<b>\$234.93</b>	<b>\$235.27</b>	<b>\$236.95</b>	<b>\$242.96</b>	<b>\$240.88</b>	<b>\$238.79</b>	<b>\$235.45</b>	<b>\$249.49</b>	<b>\$238.17</b>

**CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
AMBULANCE SERVICES**

**10-Year Funding Envelope Calculation**

10 Year Average Service Level 2012 - 2021	\$238.17
Net Population & Employment Growth 2022 - 2031	372,900
<b>Maximum Allowable Funding Envelope</b>	<b>\$88,813,593</b>

APPENDIX D.7  
TABLE D.7-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
AMBULANCE SERVICES

Project Description	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		
						BTE <sup>1</sup> %	Replacement & BTE Shares		Available DC Reserves	2022-2031	Post 2031
<b>7.0 AMBULANCE SERVICES</b>											
<b>7.1 Buildings, Land &amp; Furnishings</b>											
7.1.1 Multi-Function Station #2	Design and Construction	2022 - 2025	\$ 68,787,000	\$ -	\$ 68,787,000	0%	\$ -	\$ 68,787,000	\$ 3,952,381	\$ 64,834,619	\$ -
7.1.2 Ambulance Post -Rexdale	Ambulance Post #1 - 30 Queen's Plate Dr	2022 - 2023	\$ 1,773,000	\$ -	\$ 1,773,000	0%	\$ -	\$ 1,773,000	\$ 1,773,000	\$ -	\$ -
7.1.3 Ambulance Post	Ambulance Post #2 - 330 Bering Ave	2022 - 2022	\$ 1,050,000	\$ -	\$ 1,050,000	0%	\$ -	\$ 1,050,000	\$ 1,050,000	\$ -	\$ -
7.1.4 Ambulance Post	Ambulance Post #3	2022 - 2024	\$ 2,153,015	\$ -	\$ 2,153,015	0%	\$ -	\$ 2,153,015	\$ 2,153,015	\$ -	\$ -
7.1.5 Ambulance Post	Ambulance Post #4	2024 - 2026	\$ 2,153,015	\$ -	\$ 2,153,015	0%	\$ -	\$ 2,153,015	\$ -	\$ 2,153,015	\$ -
7.1.6 Ambulance Post	Ambulance Post #5	2026 - 2028	\$ 2,153,015	\$ -	\$ 2,153,015	0%	\$ -	\$ 2,153,015	\$ -	\$ 2,153,015	\$ -
7.1.7 Ambulance Post	Ambulance Post #6	2028 - 2030	\$ 2,153,015	\$ -	\$ 2,153,015	0%	\$ -	\$ 2,153,015	\$ -	\$ 2,153,015	\$ -
7.1.8 New Communication Centre		2023 - 2026	\$ 80,738,074	\$ -	\$ 80,738,074	0%	\$ -	\$ 80,738,074	\$ -	\$ 6,802,928	\$ 73,935,146
7.1.9 Mobile Data Communications	Mobile Data Communications - Future years	2022 - 2030	\$ 2,906,571	\$ -	\$ 2,906,571	75%	\$ 2,180,000	\$ 726,571	\$ -	\$ -	\$ 726,571
7.1.10 Multi-Function Station #3	Multi-Function Station #3 (FACILITY) - 610 Bay St	2022 - 2029	\$ 22,000,000	\$ -	\$ 22,000,000	0%	\$ -	\$ 22,000,000	\$ -	\$ -	\$ 22,000,000
7.1.11 Multi-Function Station #4	Multi-Function Station #4	2029 - 2030	\$ 7,000,000	\$ -	\$ 7,000,000	0%	\$ -	\$ 7,000,000	\$ -	\$ -	\$ 7,000,000
7.1.12 Multi-Function Station #5	Multi-Function Station #5 - 18 Dyas Road	2022 - 2025	\$ 10,000,000	\$ -	\$ 10,000,000	0%	\$ -	\$ 10,000,000	\$ -	\$ -	\$ 10,000,000
Subtotal Buildings, Land & Furnishings			\$ 202,866,706	\$ -	\$ 202,866,706		\$ 2,180,000	\$ 200,686,706	\$ 8,928,396	\$ 78,096,593	\$ 113,661,716

APPENDIX D.7  
TABLE D.7-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
AMBULANCE SERVICES

Project Description	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs			
						BTE <sup>1</sup> %	Replacement & BTE Shares		Available DC Reserves	2022-2031	Post 2031	
<b>7.2 Equipment</b>												
7.2.1 Additional Ambulances	Additional Ambulances (2020)	2022 - 2022	\$ 707,000	\$ -	\$ 707,000	0%	\$ -	\$ 707,000	\$ 707,000	\$ -	\$ -	
7.2.2 Additional Tahoes (3/year) - OPS	Additional ERVs (3/year) - OPS - 2020	2022 - 2022	\$ 390,000	\$ -	\$ 390,000	0%	\$ -	\$ 390,000	\$ 390,000	\$ -	\$ -	
7.2.3 PPE Re-Processing Facilities	PPE Re-Processing Facilities	2022 - 2023	\$ 1,200,000	\$ -	\$ 1,200,000	92%	\$ 1,104,000	\$ 96,000	\$ 96,000	\$ -	\$ -	
7.2.4 Power Stretchers - Replacements	Dispatch Console Replacement - 2020-2024	2022 - 2024	\$ 843,000	\$ -	\$ 843,000	92%	\$ 776,000	\$ 67,000	\$ -	\$ 67,000	\$ -	
7.2.5 Additional Ambulances	Additional Ambulances (7/year)	2022 - 2025	\$ 8,400,000	\$ -	\$ 8,400,000	0%	\$ -	\$ 8,400,000	\$ -	\$ 8,400,000	\$ -	
7.2.6 Additional Equipment Needs per Ambulance		2022 - 2025	\$ 602,844	\$ -	\$ 602,844	0%	\$ -	\$ 602,844	\$ -	\$ -	\$ 602,844	
7.2.7 Additional Tahoes (3/year) - OPS	Additional ERVs (6/year)	2022 - 2025	\$ 3,120,000	\$ -	\$ 3,120,000	0%	\$ -	\$ 3,120,000	\$ -	\$ -	\$ 3,120,000	
7.2.8 Ambulance/Portable Radio Replacement	Ambulance/Portable Radio Replacement	2028 - 2031	\$ 2,440,000	\$ -	\$ 2,440,000	92%	\$ 2,245,000	\$ 195,000	\$ -	\$ -	\$ 195,000	
7.2.9 Medical Equipment Replacement	Medical Equipment Replacement	2022 - 2031	\$ 5,000,000	\$ -	\$ 5,000,000	92%	\$ 4,600,000	\$ 400,000	\$ -	\$ -	\$ 400,000	
7.2.10 Defibrillator Replacement Purchases	Defibrillator Replacement Purchases	2023 - 2031	\$ 10,940,000	\$ -	\$ 10,940,000	92%	\$ 10,065,000	\$ 875,000	\$ -	\$ -	\$ 875,000	
7.2.11 Power Stretchers - Replacements	Power Stretchers - Replacements	2023 - 2031	\$ 14,400,000	\$ -	\$ 14,400,000	92%	\$ 13,248,000	\$ 1,152,000	\$ -	\$ -	\$ 1,152,000	
Subtotal Equipment			\$ 48,042,844	\$ -	\$ 48,042,844		\$ 32,038,000	\$ 16,004,844	\$ 1,193,000	\$ 8,467,000	\$ 6,344,844	
<b>7.3 Studies</b>												
7.3.1 Capital Asset Management Planning	Capital Asset Management Planning	2022 - 2031	\$ 4,500,000	\$ -	\$ 4,500,000	50%	\$ 2,250,000	\$ 2,250,000	\$ -	\$ 2,250,000	\$ -	
Subtotal Studies			\$ 4,500,000	\$ -	\$ 4,500,000		\$ 2,250,000	\$ 2,250,000	\$ -	\$ 2,250,000	\$ -	
<b>TOTAL AMBULANCE SERVICES</b>			<b>\$ 255,409,550</b>	<b>\$ -</b>	<b>\$ 255,409,550</b>		<b>\$ 36,468,000</b>	<b>\$ 218,941,550</b>	<b>\$ 10,121,396</b>	<b>\$ 88,813,593</b>	<b>\$ 120,006,561</b>	

<sup>1</sup> BTE shares include costs that meet the needs of existing residents and employees including past developments

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	67%	\$59,161,428
10-Year Growth in Population in New Permits Issued		252,885
Unadjusted Development Charge Per Capita		<b>\$233.95</b>
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	33%	\$29,652,165
10-Year Growth in Employees in New Space		175,700
Unadjusted Development Charge Per Employee		<b>\$168.77</b>

2022 - 2031 Net Funding Envelope	\$88,813,593
Reserve Fund Balance	\$10,121,396

APPENDIX D.7

TABLE D.7-3

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
AMBULANCE SERVICES  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

AMBULANCE SERVICES	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$8,603.2	\$972.1	(\$7,397.5)	(\$15,448.5)	(\$25,552.1)	(\$23,048.8)	(\$18,806.5)	(\$15,061.2)	(\$9,212.4)	(\$4,835.7)	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balan	\$3,188.9	\$1,758.8	\$1,136.3	\$658.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$6,742.2
- Ambulance Services: Non Inflated	\$12,360.7	\$13,493.6	\$13,971.7	\$13,956.8	\$2,238.9	\$627.9	\$1,106.0	\$627.9	\$627.9	\$149.9	\$59,161.4
- Ambulance Services: Inflated	\$15,549.7	\$15,557.4	\$15,718.3	\$15,509.6	\$2,423.5	\$693.3	\$1,245.5	\$721.3	\$735.7	\$179.1	\$68,333.4
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	252,885
REVENUE											
- DC Receipts: Inflated	\$7,829.7	\$7,378.8	\$8,278.8	\$6,503.3	\$6,264.9	\$6,108.5	\$5,943.0	\$7,283.6	\$5,535.1	\$5,544.2	\$66,669.8
INTEREST											
- Interest on Opening Balance	\$301.1	\$34.0	(\$406.9)	(\$849.7)	(\$1,405.4)	(\$1,267.7)	(\$1,034.4)	(\$828.4)	(\$506.7)	(\$266.0)	(\$6,229.8)
- Interest on In-year Transactions	(\$212.3)	(\$224.9)	(\$204.6)	(\$247.7)	\$67.2	\$94.8	\$82.2	\$114.8	\$84.0	\$93.9	(\$352.6)
TOTAL REVENUE	\$7,918.5	\$7,187.9	\$7,667.3	\$5,406.0	\$4,926.7	\$4,935.5	\$4,990.9	\$6,570.1	\$5,112.4	\$5,372.1	\$60,087.5
CLOSING CASH BALANCE	\$972.1	(\$7,397.5)	(\$15,448.5)	(\$25,552.1)	(\$23,048.8)	(\$18,806.5)	(\$15,061.2)	(\$9,212.4)	(\$4,835.7)	\$357.2	

2022 Adjusted Charge Per Capita

\$243

Reserve Fund Balance

\$ 10,121,396

Residential Share

85% \$ 8,603,187

Non-Residential Share

15% \$ 1,518,209

Allocation of Capital Program

Residential Sector

66.6%

Non-Residential Sector

33.4%

Rates for 2022

Inflation Rate

2.0%

Interest Rate on Positive Balances

3.5%

Interest Rate on Negative Balances

5.5%

APPENDIX D.7  
TABLE D.7-3

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
AMBULANCE SERVICES  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

AMBULANCE SERVICES	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$1,518.2	(\$2,880.11)	(\$7,422.84)	(\$12,225.72)	(\$17,111.26)	(\$15,476.12)	(\$12,792.45)	(\$10,165.05)	(\$7,046.47)	(\$3,682.81)	
2022 - 2031 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	\$1,598.3	\$881.5	\$569.5	\$329.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3,379.2
- Ambulance Services: Non Inflated	\$6,195.3	\$6,763.1	\$7,002.7	\$6,995.3	\$1,122.2	\$314.7	\$554.3	\$314.7	\$314.7	\$75.1	\$29,652.2
- Ambulance Services: Inflated	\$7,793.6	\$7,797.5	\$7,878.1	\$7,773.5	\$1,214.7	\$347.5	\$624.3	\$361.5	\$368.8	\$89.8	\$34,249.2
NEW NON-RESIDENTIAL DEVELOPMENT											
- Employees in New Space	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	175,700
REVENUE											
- DC Receipts: Inflated	\$3,461.3	\$3,530.5	\$3,601.1	\$3,673.1	\$3,746.6	\$3,821.5	\$3,898.0	\$3,975.9	\$4,055.5	\$4,136.6	\$37,900.2
INTEREST											
- Interest on Opening Balance	\$53.1	(\$158.4)	(\$408.3)	(\$672.4)	(\$941.1)	(\$851.2)	(\$703.6)	(\$559.1)	(\$387.6)	(\$202.6)	(\$4,831.0)
- Interest on In-year Transactions	(\$119.1)	(\$117.3)	(\$117.6)	(\$112.8)	\$44.3	\$60.8	\$57.3	\$63.3	\$64.5	\$70.8	(\$105.9)
TOTAL REVENUE	\$3,395.3	\$3,254.8	\$3,075.3	\$2,888.0	\$2,849.8	\$3,031.2	\$3,251.7	\$3,480.1	\$3,732.4	\$4,004.8	\$32,963.3
CLOSING CASH BALANCE	(\$2,880.1)	(\$7,422.8)	(\$12,225.7)	(\$17,111.3)	(\$15,476.1)	(\$12,792.5)	(\$10,165.1)	(\$7,046.5)	(\$3,682.8)	\$232.2	

2022 Adjusted Charge Per Employee **\$197**

Reserve Fund Balance **\$ 10,121,396**  
 Residential Share 85% \$ 8,603,187  
 Non-Residential Share 15% \$ 1,518,209

**Allocation of Capital Program**  
 Residential Sector 66.6%  
 Non-Residential Sector 33.4%

**Rates for 2022**  
 Inflation Rate 2.0%  
 Interest Rate on Positive Balances 3.5%  
 Interest Rate on Negative Balances 5.5%

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**Appendix D.8**  
**Development-Related Studies**

# Development-Related Studies Technical Appendix

This appendix provides a brief outline of the 2022–2031 development-related capital forecast, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the forecast have been provided by City staff and are based upon the proposed and approved capital budgets, previous DC Background Studies, and other long range planning documents.

The following discusses the individual components included in the Development-Related Studies category. The analysis is set out in the tables which follow. The tables include:

Table D.8-1      2022–2031 Development-Related Capital Forecast and Calculation of the Growth-Related Net Capital Costs

Table D.8-2      Cash Flow Analysis

## A. The Development-Related Capital Forecast

The capital forecast will result, in whole or in part, in increased capacity to meet the servicing needs of new development. The 2022–2031 development-related capital forecast includes studies for City Planning, focusing on Transportation, Transit, and Growth and Finance studies.

The City Planning studies amount to \$36.94 million and they include studies such as the new Official Plan (OP), Zoning By-law, Finance Studies, Transportation and Transit Planning Studies, Avenue Studies, and Growth Studies.



## **B. Calculation of Development-Related Capital Costs**

### **i. Grants, Subsidies and Other Recoveries**

No grants, subsidies or other recoveries have been identified to fund any of the development-related projects to be recovered through development charges. As such, no deductions have been made in this regard.

### **ii. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. The identified benefit to exiting shares includes costs that meet the needs of existing development, including past development. Generally speaking, shares have been deducted from the net cost of studies that account for portions of the study that benefits the existing community of Toronto.

Most of the studies are driven largely by new development, including the Growth and Finance studies. There are some studies, however, that the City would undertake even in the absence of development (i.e. Official Plans). The Official Plan sets out the City's vision and policy framework for growth and where and how growth will take place. For studies that confer some benefit to the existing development, a ten per cent deduction has been made to the net cost of the study.

In total, \$1.15 million is identified as the replacement and benefit to existing share.

### **iii. Available DC Reserve Funds**

The available DC reserve fund balance for Development Related Studies is \$9.72 million. This amount has been removed from the development charge calculation and accounted for the in the cash flow analysis.

#### **iv. Other Development-Related Costs**

No post-period benefit allocation has been made to the development-related costs. The total development-related costs have been brought forward to the development-charge calculation.

#### **v. 2022-2031 In-Period Eligible Costs**

After these adjustments, a total of \$35.79 million is included in the development charge calculation.

### **C. Calculation of Residential and Non-Residential Development-Related Capital Costs**

#### **i. Residential and Non-Residential Allocation**

The development-related costs have been allocated 67 per cent to residential development, and 33 per cent to the non-residential sector. This sector allocation is based upon future shares of net population growth and employment growth.

Table 1 displays the 67 per cent allocation to the residential sector, or \$23.84 million, and 33 per cent to the non-residential sector, or \$11.95 million.

Table 1 also displays the calculation of the unadjusted per capita residential charge for Development-Related Studies. The \$23.84 million in development-related net capital costs are allocated to population forecast in new permits issued, yielding a per capita charge of \$94.27 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$11.95 million allocated to the non-residential sector and dividing it by the 175,700 employment growth forecast. This yields an unadjusted charge of \$68.01 per employee.

## D. Cash Flow Analysis

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

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

Table 2 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per employee development charges. After cash flow consideration, the residential calculated charge decreases to \$59 per capita. The non-residential charge after cash flow decreases to \$60 per employee.

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

DEVELOPMENT-RELATED STUDIES SUMMARY					
2022 - 2031		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/emp	\$/capita	\$/emp
\$36,939,000	\$35,788,000	\$94.27	\$68.01	\$59	\$60

APPENDIX D.8  
TABLE D.8-1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
DEVELOPMENT-RELATED STUDIES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs			
					BTE <sup>1</sup> %	Replacement & BTE Shares		Available DC Reserves	2022-2031	Post 2031	
<b>##### DEVELOPMENT-RELATED STUDIES</b>											
<b>8.1 Studies</b>											
8.1.1 Official Plan	Five Year Review Of The Official Plan	2022 - 2031	\$ 2,960,000	\$ -	\$ 2,960,000	10%	\$ 296,000	\$ 2,664,000	\$ -	\$ 2,664,000	\$ -
8.1.2 New Zoning By-law	OP Conformity Review	2022 - 2028	\$ 805,000	\$ -	\$ 805,000	10%	\$ 81,000	\$ 724,000	\$ -	\$ 724,000	\$ -
8.1.3 Transportation & Transit Planning Studies	Transportation & Transit Planning Studies	2022 - 2031	\$ 4,940,000	\$ -	\$ 4,940,000	10%	\$ 494,000	\$ 4,446,000	\$ -	\$ 4,446,000	\$ -
8.1.4 Avenue/Area Studies	Avenue/Area Studies	2022 - 2031	\$ 2,800,000	\$ -	\$ 2,800,000	10%	\$ 280,000	\$ 2,520,000	\$ -	\$ 2,520,000	\$ -
8.1.5 Growth Studies	Growth Studies	2022 - 2031	\$ 14,823,000	\$ -	\$ 14,823,000	0%	\$ -	\$ 14,823,000	\$ -	\$ 14,823,000	\$ -
8.1.6 Growth Studies - previously approved	Growth Studies - previously approved	2022 - 2022	\$ 103,000	\$ -	\$ 103,000	0%	\$ -	\$ 103,000	\$ -	\$ 103,000	\$ -
8.1.7 Additional Growth Studies - previously approved	Additional Growth Studies - previously approved	2022 - 2022	\$ 120,000	\$ -	\$ 120,000	0%	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ -
8.1.8 Growth Secondary Plan Implementation	Growth Secondary Plan Implementation	2022 - 2022	\$ 868,000	\$ -	\$ 868,000	0%	\$ -	\$ 868,000	\$ -	\$ 868,000	\$ -
8.1.9 Finance Studies - Growth Related		2022 - 2031	\$ 2,520,000	\$ -	\$ 2,520,000	0%	\$ -	\$ 2,520,000	\$ -	\$ 2,520,000	\$ -
8.1.10 McClearly Precinct Plan		2022 - 2031	\$ 1,000,000	\$ -	\$ 1,000,000	0%	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
8.1.11 Villiers Due Diligence		2022 - 2031	\$ 5,000,000	\$ -	\$ 5,000,000	0%	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -
8.1.12 Polson South River Precinct Plan		2022 - 2031	\$ 1,000,000	\$ -	\$ 1,000,000	0%	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
Subtotal Studies			\$ 36,939,000	\$ -	\$ 36,939,000		\$ 1,151,000	\$ 35,788,000	\$ -	\$ 35,788,000	\$ -
<b>TOTAL DEVELOPMENT-RELATED STUDIES</b>			<b>\$ 36,939,000</b>	<b>\$ -</b>	<b>\$ 36,939,000</b>		<b>\$ 1,151,000</b>	<b>\$ 35,788,000</b>	<b>\$ -</b>	<b>\$ 35,788,000</b>	<b>\$ -</b>

<sup>1</sup> BTE shares include costs that meet the needs of existing residents and employees including past developments

<b>Residential Development Charge Calculation</b>		
Residential Share of 2022 - 2031 DC Eligible Costs	67%	\$23,839,472
10-Year Growth in Population in New Permits Issued		252,885
Unadjusted Development Charge Per Capita		<b>\$94.27</b>
<b>Non-Residential Development Charge Calculation</b>		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	33%	\$11,948,528
10-Year Growth in Employees in New Space		175,700
Unadjusted Development Charge Per Employee		<b>\$68.01</b>

APPENDIX D.8

TABLE D.8-2

CITY OF TORONTO  
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
 DEVELOPMENT-RELATED STUDIES  
 RESIDENTIAL DEVELOPMENT CHARGE  
 (in \$000)

DEVELOPMENT-RELATED STUDIES	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$8,263.7	\$7,363.5	\$7,018.1	\$6,836.2	\$6,155.1	\$5,339.9	\$4,405.2	\$3,343.7	\$2,606.8	\$1,354.5	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Development-Related Studies: Non Inflated	\$3,058.7	\$2,331.9	\$2,331.9	\$2,331.9	\$2,331.9	\$2,331.9	\$2,331.9	\$2,263.0	\$2,263.0	\$2,263.0	<b>\$23,839.5</b>
- Development-Related Studies: Inflated	\$3,058.7	\$2,378.6	\$2,426.2	\$2,474.7	\$2,524.2	\$2,574.7	\$2,626.1	\$2,599.5	\$2,651.5	\$2,704.5	<b>\$26,018.7</b>
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	<b>252,885</b>
REVENUE											
- DC Receipts: Inflated	\$1,901.0	\$1,791.6	\$2,010.1	\$1,579.0	\$1,521.1	\$1,483.1	\$1,443.0	\$1,768.5	\$1,343.9	\$1,346.1	<b>\$16,187.3</b>
INTEREST											
- Interest on Opening Balance	\$289.2	\$257.7	\$245.6	\$239.3	\$215.4	\$186.9	\$154.2	\$117.0	\$91.2	\$47.4	<b>\$1,844.0</b>
- Interest on In-year Transactions	(\$31.8)	(\$16.1)	(\$11.4)	(\$24.6)	(\$27.6)	(\$30.0)	(\$32.5)	(\$22.9)	(\$36.0)	(\$37.4)	<b>(\$270.4)</b>
TOTAL REVENUE	\$2,158.4	\$2,033.1	\$2,244.3	\$1,793.6	\$1,708.9	\$1,640.0	\$1,564.6	\$1,862.6	\$1,399.2	\$1,356.2	<b>\$17,761.0</b>
CLOSING CASH BALANCE	\$7,363.5	\$7,018.1	\$6,836.2	\$6,155.1	\$5,339.9	\$4,405.2	\$3,343.7	\$2,606.8	\$1,354.5	\$6.1	

2022 Adjusted Charge Per Capita

\$59

Reserve Fund Balance

\$9,722,058

Residential Share

85% \$ 8,263,750

Non-Residential Share

15% \$ 1,458,309

Allocation of Capital Program

Residential Sector

66.6%

Non-Residential Sector

33.4%

Rates for 2022

Inflation Rate

2.0%

Interest Rate on Positive Balances

3.5%

Interest Rate on Negative Balances

5.5%

APPENDIX D.8  
TABLE D.8-2

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
DEVELOPMENT-RELATED STUDIES  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

DEVELOPMENT-RELATED STUDIES	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$1,458.31	\$1,017.34	\$932.86	\$843.01	\$747.57	\$646.29	\$538.92	\$425.19	\$345.59	\$261.30	
2022 - 2031 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Development-Related Studies: Non Inflated	\$1,533.0	\$1,168.8	\$1,168.8	\$1,168.8	\$1,168.8	\$1,168.8	\$1,168.8	\$1,134.3	\$1,134.3	\$1,134.3	\$11,948.5
- Development-Related Studies: Inflated	\$1,533.0	\$1,192.2	\$1,216.0	\$1,240.3	\$1,265.1	\$1,290.4	\$1,316.2	\$1,302.9	\$1,329.0	\$1,355.5	\$13,040.8
NEW NON-RESIDENTIAL DEVELOPMENT											
- Employees in New Space	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	175,700
REVENUE											
- DC Receipts: Inflated	\$1,054.2	\$1,075.3	\$1,096.8	\$1,118.7	\$1,141.1	\$1,163.9	\$1,187.2	\$1,210.9	\$1,235.2	\$1,259.9	\$11,543.2
INTEREST											
- Interest on Opening Balance	\$51.0	\$35.6	\$32.6	\$29.5	\$26.2	\$22.6	\$18.9	\$14.9	\$12.1	\$9.1	\$252.6
- Interest on In-year Transactions	(\$13.2)	(\$3.2)	(\$3.3)	(\$3.3)	(\$3.4)	(\$3.5)	(\$3.5)	(\$2.5)	(\$2.6)	(\$2.6)	(\$41.2)
TOTAL REVENUE	\$1,092.1	\$1,107.7	\$1,126.2	\$1,144.9	\$1,163.9	\$1,183.1	\$1,202.5	\$1,223.3	\$1,244.7	\$1,266.4	\$11,754.6
CLOSING CASH BALANCE	\$1,017.3	\$932.9	\$843.0	\$747.6	\$646.3	\$538.9	\$425.2	\$345.6	\$261.3	\$172.1	

2022 Adjusted Charge Per Employee \$60

Reserve Fund Balance \$9,722,058  
Residential Share 85% \$ 8,263,750  
Non-Residential Share 15% \$ 1,458,309

Allocation of Capital Program  
Residential Sector 66.6%  
Non-Residential Sector 33.4%

Rates for 2022  
Inflation Rate 2.0%  
Interest Rate on Positive Balances 3.5%  
Interest Rate on Negative Balances 5.5%

**Appendix D.9**  
**Long-Term Care**

# Long-Term Care

The City's Seniors Services and Long-Term Care division operates 10 long-term care homes across the City.

This appendix provides a brief outline of historical service levels for Long-Term Care services, the 2022–2031 development-related capital forecast, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the forecast have been provided by City staff based on the previous DC background studies, and other long-range planning documents.

The following discusses the individual components included in the Long-Term Care service category. The analysis is set out in the tables which follow. The tables include:

Table D.9-1	Historical Service Levels and Calculation of Ten-Year Average Service Level
Table D.9-2	2022–2031 Development-Related Capital Forecast and Calculation of the Growth-Related Net Capital Costs
Table D.9-3	Cash Flow Analysis

## **A. Historical Service Levels and Calculation of 10-Year Average Service Levels and Maximum Allowable Charges**

Senior Services and Long-Term Care currently provides 2,641 beds across 10 facilities on a total of 15 hectares of land. These facilities include Bendale Acres, Carefree Lodge, Castleview Wychwood Towers, Cummer Lodge, Fudger House, Kipling Acres, Lakeshore Lodge, Seven Oaks, True



Davidson Acres, and Wesburn Manor. The inventory of facilities and land attributed to Long-Term care amount to \$1.85 billion in current value.

Table D.9-1 provides a summary of the level of service and the calculation of the ten-year historical service level. The calculation of the maximum allowable funding envelope is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2012 - 2021	\$657.78
Net Population Growth 2022 - 2031	248,400
<b>Maximum Allowable Funding Envelope</b>	<b>\$163,392,552</b>

The existing facilities have been examined and consideration has been given to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the City’s long-term care facilities, and as such, no adjustments have been made to the service level calculations.

## **B. Development-Related Capital Forecast**

The 2022–2031 development-related capital forecast includes provisions for the redevelopment of five long-term care facilities, for a total gross cost of \$882.21 million.

Paragraph 5 of s.s.5(1) of the DCA requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City’s “excess capacity” other than excess capacity which is “committed”. “Excess capacity” is undefined in the DCA, but is considered to relate to the capacity available to meet some or all of the increase in need for service in order to potentially represent a deduction. For Long-Term care services, the deduction of uncommitted excess capacity from the future increase in the need for service occurs as part of the conceptual planning

and feasibility work associated with planning new facilities. It is recognized that no “surplus” of capacity exists within Long-Term Care services.

## **C. Calculation of Discounted Development-Related Capital Costs**

### **i. Grants, Subsidies and Other Recoveries**

\$298.07 million in upper level government grants are anticipated for the long-term care services projects. These shares have been netted off of the gross project costs.

### **ii. Replacement and Benefit to Existing Shares**

The projects included in the capital program, in part, include the replacement of existing Long-Term Care beds. This replacement share amounts to 67% of the total beds included as part of the capital projects, and is considered to benefit the existing population.

In total, \$391.37 million in replacement or benefit to existing shares have been identified and removed from the DC calculation.

### **iii. Available DC Reserve Funds**

There is no available DC reserve fund balance for Long-Term Care as this is a new service for this DC Study.

### **iv. Other Development Related Shares**

A share of the additional planned beds is anticipated to benefit development beyond the 2031 planning horizon. This share, totalling \$57.83 million, has been removed from the DC calculation.

#### **v. 2022-2031 In-Period Eligible Costs**

After these adjustments and, a total of \$134.94 million is included in the development charge calculation, eligible for recovery over the ten-year planning period of 2022 to 2031.

### **D. Calculation of Residential and Non-Residential Discounted Development-Related Capital Costs**

#### **i. Residential and Non-Residential Allocation**

The development-related costs have been entirely allocated 100 per cent to residential development, as these facilities are provided for and planned for use solely by the residential community.

Table 2 displays the 100 per cent allocation to the residential sector, or \$134.94 million, based on 10-Year Growth in population in new permits issued (252,885 permits). This page also displays the calculation of the unadjusted development charge which yields a per capita charge of \$533.58 before cash flow adjustments.

### **E. Cash Flow Analysis**

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

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

Table D.9-3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per employee development charges. After cash flow consideration, the residential calculated charge increases slightly to \$537 per capita.

The following table summarizes the calculation of the Long-Term Care services development charge.

<b>LONG-TERM CARE SUMMARY</b>						
10-year Hist.	2018 - 2027		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop	Total	Net DC Recoverable	\$/capita	\$/emp	\$/capita	\$/emp
\$657.78	\$882,210,000	\$134,935,338	\$533.58	\$0.00	<b>\$537</b>	<b>\$0</b>

APPENDIX D.9  
D.9-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
LONG-TERM CARE

FACILITIES	2022										UNIT COST (\$/bed)	
	# of Beds											
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Bendale Acres	302	302	302	302	302	302	302	302	302	302	302	\$484,800
Carefree Lodge	127	127	127	127	127	127	127	127	127	127	127	\$484,800
Castleview Wychwood Towers	456	456	456	456	456	456	456	456	456	456	456	\$484,800
Cummer Lodge	391	391	391	391	391	391	391	391	391	391	391	\$484,800
Fudger House	250	250	250	250	250	250	250	250	250	250	250	\$484,800
Kipling Acres	262	262	192	192	192	337	337	337	337	337	337	\$484,800
Lakeshore Lodge	150	150	150	150	150	150	150	150	150	150	150	\$484,800
Seven Oaks	249	249	249	249	249	249	249	249	249	249	249	\$484,800
True Davidson Acres	187	187	187	187	187	187	187	187	187	187	187	\$484,800
Wesburn Manor	192	192	192	192	192	192	192	192	192	192	192	\$484,800
<b>Total (#)</b>	<b>2,566</b>	<b>2,566</b>	<b>2,496</b>	<b>2,496</b>	<b>2,496</b>	<b>2,641</b>	<b>2,641</b>	<b>2,641</b>	<b>2,641</b>	<b>2,641</b>	<b>2,641</b>	
<b>Total (\$000)</b>	<b>\$1,243,996.8</b>	<b>\$1,243,996.8</b>	<b>\$1,210,060.8</b>	<b>\$1,210,060.8</b>	<b>\$1,210,060.8</b>	<b>\$1,280,356.8</b>	<b>\$1,280,356.8</b>	<b>\$1,280,356.8</b>	<b>\$1,280,356.8</b>	<b>\$1,280,356.8</b>	<b>\$1,280,356.8</b>	

LAND	2022										UNIT COST (\$/ha)	
	# of Hectares											
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
Bendale Acres	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	\$36,490,000
Carefree Lodge	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	\$36,490,000
Castleview Wychwood Towers	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	\$36,490,000
Cummer Lodge	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	\$6,940,000
Fudger House	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	\$164,180,000
Kipling Acres	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	4.41	\$36,490,000
Lakeshore Lodge	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	\$36,490,000
Seven Oaks	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	\$36,490,000
True Davidson Acres	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	\$36,490,000
Wesburn Manor	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	\$36,490,000
<b>Total (#)</b>	<b>15.18</b>	<b>15.18</b>	<b>15.18</b>	<b>15.18</b>	<b>15.18</b>	<b>15.18</b>	<b>15.18</b>	<b>15.18</b>	<b>15.18</b>	<b>15.18</b>	<b>15.18</b>	
<b>Total (\$000)</b>	<b>\$571,443.0</b>	<b>\$571,443.0</b>	<b>\$571,443.0</b>	<b>\$571,443.0</b>	<b>\$571,443.0</b>	<b>\$571,443.0</b>	<b>\$571,443.0</b>	<b>\$571,443.0</b>	<b>\$571,443.0</b>	<b>\$571,443.0</b>	<b>\$571,443.0</b>	

**APPENDIX D.9  
D.9-1**

**2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
LONG-TERM CARE**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Historic Population</b>	2,637,913	2,661,028	2,684,346	2,707,869	2,731,600	2,774,200	2,827,600	2,871,400	2,912,100	2,937,500

**INVENTORY SUMMARY (\$000)**

Facilities	\$1,243,996.8	\$1,243,996.8	\$1,210,060.8	\$1,210,060.8	\$1,210,060.8	\$1,280,356.8	\$1,280,356.8	\$1,280,356.8	\$1,280,356.8	\$1,280,356.8
Land	\$571,443.0	\$571,443.0	\$571,443.0	\$571,443.0	\$571,443.0	\$571,443.0	\$571,443.0	\$571,443.0	\$571,443.0	\$571,443.0
<b>Total (\$000)</b>	<b>\$1,815,439.8</b>	<b>\$1,815,439.8</b>	<b>\$1,781,503.8</b>	<b>\$1,781,503.8</b>	<b>\$1,781,503.8</b>	<b>\$1,851,799.8</b>	<b>\$1,851,799.8</b>	<b>\$1,851,799.8</b>	<b>\$1,851,799.8</b>	<b>\$1,851,799.8</b>

<b>SERVICE LEVEL (\$/capita)</b>											<b>Average Service Level</b>
Facilities	\$471.58	\$467.49	\$450.78	\$446.87	\$442.99	\$461.52	\$452.81	\$445.90	\$439.67	\$435.87	\$451.55
Land	\$216.63	\$214.75	\$212.88	\$211.03	\$209.20	\$205.98	\$202.09	\$199.01	\$196.23	\$194.53	\$206.23
<b>Total (\$/capita)</b>	<b>\$688.21</b>	<b>\$682.23</b>	<b>\$663.66</b>	<b>\$657.90</b>	<b>\$652.18</b>	<b>\$667.51</b>	<b>\$654.90</b>	<b>\$644.91</b>	<b>\$635.90</b>	<b>\$630.40</b>	<b>\$657.78</b>

**CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
LONG-TERM CARE**

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2012 - 2021	\$657.78
Net Population Growth 2022 - 2031	248,400
<b>Maximum Allowable Funding Envelope</b>	<b>\$163,392,552</b>

APPENDIX D.9  
D.9-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
LONG-TERM CARE

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		
						BTE <sup>1</sup> %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related
<b>5.0 LONG-TERM CARE</b>											
<b>5.1 Buildings, Land &amp; Furnishings</b>											
5.1.1	Carefree Lodge Redevelopment	2022 - 2025	\$ 194,310,000	\$ 69,637,455	\$ 124,672,545	67%	\$ 83,530,605	\$ 41,141,940	\$ -	\$ 41,141,940	\$ -
5.1.2	Seven Oaks Redevelopment	2024 - 2028	\$ 158,250,000	\$ 54,668,656	\$ 103,581,344	67%	\$ 69,399,501	\$ 34,181,844	\$ -	\$ 34,181,844	\$ -
5.1.3	Castleview Wychwood Towers Redevelopment	2025 - 2030	\$ 241,680,000	\$ 83,304,619	\$ 158,375,381	67%	\$ 106,111,506	\$ 52,263,876	\$ -	\$ 52,263,876	\$ -
5.1.4	Lakeshore Lodge Redevelopment	2029 - 2031	\$ 96,890,000	\$ 31,239,232	\$ 65,650,768	67%	\$ 43,986,015	\$ 21,664,753	\$ -	\$ 7,347,678	\$ 14,317,075
5.1.5	Fudger House Redevelopment	2029 - 2031	\$ 191,080,000	\$ 59,224,377	\$ 131,855,623	67%	\$ 88,343,267	\$ 43,512,356	\$ -	\$ -	\$ 43,512,356
			\$ 882,210,000	\$ 298,074,338	\$ 584,135,662		\$ 391,370,893	\$ 192,764,768	\$ -	\$ 134,935,338	\$ 57,829,431
<b>TOTAL LONG-TERM CARE</b>			<b>\$ 882,210,000</b>	<b>\$ 298,074,338</b>	<b>\$ 584,135,662</b>		<b>\$ 391,370,893</b>	<b>\$ 192,764,768</b>	<b>\$ -</b>	<b>\$ 134,935,338</b>	<b>\$ 57,829,431</b>

<sup>1</sup> BTE shares include costs that meet the needs of existing residents and employees including past developments.

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	100%	\$134,935,338
10-Year Growth in Population in New Permits Issued		252,885
Unadjusted Development Charge Per Capita		<b>\$533.58</b>
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	0%	\$0
10-Year Growth in Employees in New Space		175,700
Unadjusted Development Charge Per Employee		<b>\$0.00</b>

2022 - 2031 Net Funding Envelope	\$ 163,392,552
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APPENDIX D.9  
TABLE D.9-3

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
LONG-TERM CARE  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

LONG-TERM CARE	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$0.0	\$7,140.0	\$13,306.7	\$14,262.3	\$1,360.7	(\$1,657.8)	(\$5,516.0)	(\$10,314.8)	(\$7,548.0)	(\$8,830.0)	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Long-Term Care: Non Inflated	\$10,285.5	\$10,285.5	\$17,121.9	\$25,832.5	\$15,547.0	\$15,547.0	\$15,547.0	\$11,159.9	\$11,159.9	\$2,449.2	<b>\$134,935.3</b>
- Long-Term Care: Inflated	\$10,285.5	\$10,491.2	\$17,813.6	\$27,413.7	\$16,828.6	\$17,165.2	\$17,508.5	\$12,819.2	\$13,075.6	\$2,927.1	<b>\$146,327.9</b>
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	<b>252,885</b>
REVENUE											
- DC Receipts: Inflated	\$17,302.7	\$16,306.2	\$18,295.0	\$14,371.5	\$13,844.6	\$13,499.0	\$13,133.3	\$16,095.9	\$12,231.9	\$12,251.9	<b>\$147,332.1</b>
INTEREST											
- Interest on Opening Balance	\$0.0	\$249.9	\$465.7	\$499.2	\$47.6	(\$91.2)	(\$303.4)	(\$567.3)	(\$415.1)	(\$485.7)	<b>(\$600.2)</b>
- Interest on In-year Transactions	\$122.8	\$101.8	\$8.4	(\$358.7)	(\$82.1)	(\$100.8)	(\$120.3)	\$57.3	(\$23.2)	\$163.2	<b>(\$231.5)</b>
TOTAL REVENUE	\$17,425.5	\$16,657.9	\$18,769.2	\$14,512.0	\$13,810.2	\$13,307.0	\$12,709.6	\$15,586.0	\$11,793.6	\$11,929.5	<b>\$146,500.3</b>
CLOSING CASH BALANCE	\$7,140.0	\$13,306.7	\$14,262.3	\$1,360.7	(\$1,657.8)	(\$5,516.0)	(\$10,314.8)	(\$7,548.0)	(\$8,830.0)	\$172.4	

<b>2022 Adjusted Charge Per Capita</b>	<b>\$537</b>
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<b>Reserve Fund Balance</b>	<b>\$0</b>
Residential Share	100% \$ -
Non-Residential Share	0% \$ -

<b>Allocation of Capital Program</b>	
Residential Sector	100.0%
Non-Residential Sector	0.0%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



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**Appendix D.10**  
**Child Care**

# Child Care

This appendix provides a brief outline of historical service levels for Child Care services, the 2022–2031 development-related capital forecast, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the forecast have been provided by City staff and are based upon the proposed and approved capital budgets, previous DC Background Studies, and other long-range planning documents.

The following discusses the individual components included in the Child Care service category. The analysis is set out in the tables which follow. The tables include:

Table D.10-1	Historical Service Levels and Calculation of Ten-Year Average Service Level
Table D.10-2	2022–2031 Development-Related Capital Forecast and Calculation of the Growth-Related Net Capital Costs
Table D.10-3	Cash Flow Analysis

## **A. Historical Service Levels and Calculation of 10-Year Average Service Levels and Maximum Allowable Charges**

Child Care services are provided through purchased spaces that may be City or third party operated, home-based spaces, and subsidized programming. In total, the inventory includes 87,121 Child Care spaces. The City's share of the value of these spaces amounts to \$2.21 billion.

Table D.10-1 provides a summary of the level of service and the calculation of the ten-year historical service level. The calculation of the maximum allowable funding envelope is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2012 - 2021	\$438.96
Net Population & Employment Growth 2022 - 2031	372,900
Maximum Allowable Funding Envelope	\$163,688,184

The existing facilities have been examined and consideration has been made with regard to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the City’s child care infrastructure, and as such, no adjustments have been made to the service level calculations.

## **B. Development-Related Capital Forecast**

The 2022–2031 development-related capital forecast includes new child care centres across the City. These projects include a number of net new facilities as well as retrofits to existing facilities. In total, the capital forecast amounts to \$180.42 million.

Paragraph 5 of s.s.5(1) of the DCA requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City’s “excess capacity” other than excess capacity which is “committed”. “Excess capacity” is undefined in the DCA, but is considered to relate to the capacity available to meet some or all of the increase in need for service in order to potentially represent a deduction. For Child Care services, the deduction of uncommitted excess capacity from the future increase in the need for service occurs as part of the conceptual planning and feasibility work associated with planning new facilities. It is recognized that no “surplus” of capacity exists within Child Care services.

## **C. Calculation of Discounted Development-Related Capital Costs**

### **i. Grants, Subsidies and Other Recoveries**

\$9.39 million of grants, subsidies or other recoveries are anticipated for Child Care services and have been netted off of the gross capital costs.

### **ii. Replacement and Benefit to Existing Shares**

The majority of the proposed new child care centres included in the DC capital forecast will not be replacing any existing facility, and will create additional child care spaces. The replacement share reflects the portion of the works that relate to the existing facility space.

In total, \$22.51 million replacement or benefit to existing shares have been identified for this service. These shares are considered to meet the needs of the existing population.

### **iii. Available DC Reserve Funds**

The available DC reserve fund balance for Child Care is \$29.20 million. This amount has been removed from the development charge calculation and accounted for in the cash flow analysis.

### **iv. Other Development Related Shares**

The entire \$148.51 million in development-related costs is considered eligible for recovery through DCs over the ten-year planning period of 2022 to 2031.

### **v. 2022-2031 In-Period Eligible Costs**

After these adjustments and, a total of \$148.51 million is included in the development charge calculation.

## **D. Calculation of Residential and Non-Residential Discounted Development-Related Capital Costs**

### **i. Residential and Non-Residential Allocation**

The development-related costs have been allocated 67 per cent to residential development, and 33 per cent to the non-residential sector. This sector allocation is based upon future shares population growth in new permits issued (252,885) and employment growth in new space (175,700).

The unadjusted development charge summary table below Table D.10-2 displays the 67 per cent allocation to the residential sector, or \$98.93 million, and 33 per cent to the non-residential sector, or \$49.58 million.

Table D.10-2 also displays the calculation of the unadjusted per capita residential charge for Child Care. The \$98.93 million in development-related net capital costs are allocated to the 252,885 population forecast from new permits issued, yielding a per capita charge of \$391.20 before cash flow adjustments. The non-residential unadjusted charge per square metre is calculated by taking the \$49.58 million allocated to the non-residential sector and dividing it by the 175,700 employment growth forecast. This yields an unadjusted charge of \$282.20 per employee.

## **E. Cash Flow Analysis**

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

the closing cash balance at the end of the planning period is as close to nil as possible.

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

Table D.10-3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per employee development charges. After cash flow consideration, the residential calculated charge decreases to \$297 per capita. The non-residential charge after cash flow decreases to \$270 per square metre of GFA.

The following table summarizes the calculation of the Child Care services development charge.

<b>CHILD CARE SUMMARY</b>						
10-year Hist.	2022 - 2031		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/emp	\$/capita	\$/emp
\$438.96	\$180,416,999	\$148,511,099	\$391.20	\$282.20	<b>\$297</b>	<b>\$270</b>

**APPENDIX D.10  
D.10-1**

**2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
CHILD CARE**

FACILITY Description	2022										UNIT COST (\$/space)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
<b>Purchased Spaces (Centre-Based)</b>											
Directly Operated	2,670	2,653	2,794	2,622	2,604	2,726	1,858	1,974	1,662	1,206	\$103,600
in City-Owned Assets							880	880	880	880	\$103,600
3rd Party Operated	40,174	41,785	45,564	48,460	50,484	54,216	58,219	62,458	62,458	62,458	\$103,600
in City-Owned Assets							1,251	1,251	1,251	1,251	\$103,600
<b>Purchased Spaces (Home-Based)</b>	2,000	3,400	3,100	3,100	3,100	3,180	3,180	3,550	3,550	3,550	\$51,800
<b>Non-Purchased Spaces (Centre-Based)</b>	12,812	13,640	14,171	14,782	16,058	16,451	16,741	17,710	17,710	17,710	\$103,600
in City-Owned Assets							66	66	66	66	\$103,600
<b>Total (#)</b>	<b>57,656</b>	<b>61,478</b>	<b>65,629</b>	<b>68,964</b>	<b>72,246</b>	<b>76,573</b>	<b>82,195</b>	<b>87,889</b>	<b>87,577</b>	<b>87,121</b>	
<b>Total (\$000)</b>	<b>\$5,869,561.6</b>	<b>\$6,193,000.8</b>	<b>\$6,638,584.4</b>	<b>\$6,984,090.4</b>	<b>\$7,324,105.6</b>	<b>\$7,768,238.8</b>	<b>\$8,350,678.0</b>	<b>\$8,921,410.4</b>	<b>\$8,889,087.2</b>	<b>\$8,841,845.6</b>	
<b>City Share (\$000)</b>	<b>\$1,467,390.4</b>	<b>\$1,548,250.2</b>	<b>\$1,659,646.1</b>	<b>\$1,746,022.6</b>	<b>\$1,831,026.4</b>	<b>\$1,942,059.7</b>	<b>\$2,087,669.5</b>	<b>\$2,230,352.6</b>	<b>\$2,222,271.8</b>	<b>\$2,210,461.4</b>	

Note: The City provides child cares spaces through as both physical spaces and through subsized programming. This inventory reflects all childcare spaces available.

**APPENDIX D.10  
D.10-1**

**2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
CHILD CARE**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historic Population	2,637,913	2,661,028	2,684,346	2,707,869	2,731,600	2,774,200	2,827,600	2,871,400	2,912,100	2,937,500
Historic Employment	<u>1,455,700</u>	<u>1,470,400</u>	<u>1,485,300</u>	<u>1,500,300</u>	<u>1,515,500</u>	<u>1,532,000</u>	<u>1,548,700</u>	<u>1,565,500</u>	<u>1,582,600</u>	<u>1,599,900</u>
Total Historic Population & Employment	4,093,613	4,131,428	4,169,646	4,208,169	4,247,100	4,306,200	4,376,300	4,436,900	4,494,700	4,537,400

**INVENTORY SUMMARY (\$000)**

Facility	\$1,467,390.4	\$1,548,250.2	\$1,659,646.1	\$1,746,022.6	\$1,831,026.4	\$1,942,059.7	\$2,087,669.5	\$2,230,352.6	\$2,222,271.8	\$2,210,461.4
<b>Total (\$000)</b>	<b>\$1,467,390.4</b>	<b>\$1,548,250.2</b>	<b>\$1,659,646.1</b>	<b>\$1,746,022.6</b>	<b>\$1,831,026.4</b>	<b>\$1,942,059.7</b>	<b>\$2,087,669.5</b>	<b>\$2,230,352.6</b>	<b>\$2,222,271.8</b>	<b>\$2,210,461.4</b>

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Average Service Level
Facility	\$358.46	\$374.75	\$398.03	\$414.91	\$431.12	\$450.99	\$477.04	\$502.68	\$494.42	\$487.16	\$438.96
<b>Total (\$/capita &amp; employment)</b>	<b>\$358.46</b>	<b>\$374.75</b>	<b>\$398.03</b>	<b>\$414.91</b>	<b>\$431.12</b>	<b>\$450.99</b>	<b>\$477.04</b>	<b>\$502.68</b>	<b>\$494.42</b>	<b>\$487.16</b>	<b>\$438.96</b>

**CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
CHILD CARE**

**10-Year Funding Envelope Calculation**

10 Year Average Service Level 2012 - 2021	\$438.96
Net Population & Employment Growth 2022 - 2031	372,900
Maximum Allowable Funding Envelope	\$163,688,184



**APPENDIX D.10  
TABLE D.10-2  
CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
CHILD CARE**

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		
						BTE %	Replacement & BTE Shares		Prior DC Funding	In-Period	Other Dev. Related
<b>10 CHILD CARE</b>											
<b>10.1 Facilities</b>											
10.1.1	Anishawabe Child Care Centre	2022 - 2024	\$ 8,945,000	\$ 3,768,000	\$ 5,177,000	0%	\$ -	\$ 5,177,000	\$ -	\$ 5,177,000	\$ -
10.1.2	New Child Care Centre No. 6 - Bridletown Community Centre	2022 - 2026	\$ 4,198,000	\$ -	\$ 4,198,000	0%	\$ -	\$ 4,198,000	\$ -	\$ 4,198,000	\$ -
10.1.3	New Child Care Centre No. 7 - David and Mary Thomsom	2022 - 2026	\$ 5,383,000	\$ -	\$ 5,383,000	0%	\$ -	\$ 5,383,000	\$ -	\$ 5,383,000	\$ -
10.1.4	New Child Care Centre No. 8 - Wallace Emerson Child Care Centre	2022 - 2025	\$ 5,383,000	\$ -	\$ 5,383,000	0%	\$ -	\$ 5,383,000	\$ -	\$ 5,383,000	\$ -
10.1.5	New Child Care Centres No. 9 - Western North York Community Centre	2022 - 2025	\$ 5,383,000	\$ -	\$ 5,383,000	0%	\$ -	\$ 5,383,000	\$ -	\$ 5,383,000	\$ -
10.1.6	North East Scarborough Recreation Centre	2022 - 2024	\$ 7,858,506	\$ -	\$ 7,858,506	0%	\$ -	\$ 7,858,506	\$ -	\$ 7,858,506	\$ -
10.1.7	Firgrove ELCCC	2022 - 2024	\$ 5,302,000	\$ -	\$ 5,302,000	74%	\$ 3,933,700	\$ 1,368,300	\$ -	\$ 1,368,300	\$ -
10.1.8	St. Barnabas Catholic School	2022 - 2023	\$ 3,768,000	\$ -	\$ 3,768,000	0%	\$ -	\$ 3,768,000	\$ -	\$ 3,768,000	\$ -
10.1.9	St. Bartholomew Catholic School	2022 - 2023	\$ 4,091,000	\$ -	\$ 4,091,000	0%	\$ -	\$ 4,091,000	\$ -	\$ 4,091,000	\$ -
10.1.11	St. Roch Catholic School	2022 - 2023	\$ 4,306,000	\$ -	\$ 4,306,000	0%	\$ -	\$ 4,306,000	\$ -	\$ 4,306,000	\$ -
10.1.12	Stanley Public School	2022 - 2023	\$ 4,198,000	\$ -	\$ 4,198,000	0%	\$ -	\$ 4,198,000	\$ -	\$ 4,198,000	\$ -
10.1.13	Port Lands Community Infrastructure and Parks	2024 - 2028	\$ 15,820,000	\$ -	\$ 15,820,000	0%	\$ -	\$ 15,820,000	\$ -	\$ 15,820,000	\$ -
10.1.14	Port Lands Community Infrastructure and Parks	2024 - 2028	\$ 33,221,000	\$ -	\$ 33,221,000	0%	\$ -	\$ 33,221,000	\$ -	\$ 33,221,000	\$ -
10.1.15	TCS Growing Child Care for Toronto	2022 - 2023	\$ 5,128,000	\$ 3,255,000	\$ 1,873,000	80%	\$ 1,498,400	\$ 374,600	\$ -	\$ 374,600	\$ -
10.1.16	East Bayfront - Bayside Child Care Centre	2022 - 2023	\$ 3,122,000	\$ 2,368,000	\$ 754,000	0%	\$ -	\$ 754,000	\$ -	\$ 754,000	\$ -
10.1.17	Gilder/Gilder Child Care Centre	2022 - 2023	\$ 4,198,000	\$ -	\$ 4,198,000	33%	\$ 1,399,300	\$ 2,798,700	\$ -	\$ 2,798,700	\$ -
10.1.18	Mount Dennis Child Care Centre	2022 - 2024	\$ 21,347,000	\$ -	\$ 21,347,000	73%	\$ 15,683,500	\$ 5,663,500	\$ -	\$ 5,663,500	\$ -
10.1.19	Woodbine Child Care Centre	2022 - 2026	\$ 5,383,000	\$ -	\$ 5,383,000	0%	\$ -	\$ 5,383,000	\$ -	\$ 5,383,000	\$ -
10.1.20	Lawrence Heights Child Care Centre	2024 - 2029	\$ 7,492,493	\$ -	\$ 7,492,493	0%	\$ -	\$ 7,492,493	\$ -	\$ 7,492,493	\$ -
<b>Subtotal New Projects</b>			\$ 154,526,999	\$ 9,391,000	\$ 145,135,999		\$ 22,514,900	\$ 122,621,099	\$ -	\$ 122,621,099	\$ -
<b>10.3 Other Contributions</b>											
10.3.1	City Contributions to Additional School-Based Spaces	2022 - 2031	\$ 25,890,000	\$ -	\$ 25,890,000	0%	\$ -	\$ 25,890,000	\$ -	\$ 25,890,000	\$ -
<b>Subtotal Equipment</b>			\$ 25,890,000	\$ -	\$ 25,890,000		\$ -	\$ 25,890,000	\$ -	\$ 25,890,000	\$ -
<b>TOTAL CHILD CARE</b>			\$ 180,416,999	\$ 9,391,000	\$ 171,025,999		\$ 22,514,900	\$ 148,511,099	\$ -	\$ 148,511,099	\$ -

1 BTE shares include costs that meet the needs of existing residents and employees including past developments

<b>Residential Development Charge Calculation</b>		
Residential Share of 2022 - 2031 DC Eligible Costs	67%	\$98,927,747
10-Year Growth in Population in New Permits Issued		252,885
Unadjusted Development Charge Per Capita		<b>\$391.20</b>
<b>Non-Residential Development Charge Calculation</b>		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	33%	\$49,583,352
10-Year Growth in Employees in New Space		175,700
Unadjusted Development Charge Per Employee		<b>\$282.20</b>

2022 - 2031 Net Funding Envelope	\$163,688,184
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APPENDIX D.10  
TABLE D.10-3

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
CHILD CARE  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

CHILD CARE	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$24,821.6	\$18,338.3	\$10,718.1	\$2,961.6	(\$2,808.0)	(\$7,422.0)	(\$10,471.1)	(\$14,101.8)	(\$8,807.4)	(\$4,464.3)	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Child Care: Non Inflated	\$16,724.9	\$16,724.9	\$17,332.3	\$12,876.5	\$11,083.6	\$9,090.0	\$9,090.0	\$2,556.4	\$1,724.6	\$1,724.6	<b>\$98,927.7</b>
- Child Care: Inflated	\$16,724.9	\$17,059.4	\$18,032.5	\$13,664.6	\$11,997.2	\$10,036.1	\$10,236.8	\$2,936.5	\$2,020.7	\$2,061.1	<b>\$104,769.8</b>
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	<b>252,885</b>
REVENUE											
- DC Receipts: Inflated	\$9,569.6	\$9,018.5	\$10,118.5	\$7,948.5	\$7,657.1	\$7,465.9	\$7,263.7	\$8,902.2	\$6,765.1	\$6,776.2	<b>\$81,485.3</b>
INTEREST											
- Interest on Opening Balance	\$868.8	\$641.8	\$375.1	\$103.7	(\$154.4)	(\$408.2)	(\$575.9)	(\$775.6)	(\$484.4)	(\$245.5)	<b>(\$654.7)</b>
- Interest on In-year Transactions	(\$196.8)	(\$221.1)	(\$217.6)	(\$157.2)	(\$119.4)	(\$70.7)	(\$81.8)	\$104.4	\$83.0	\$82.5	<b>(\$794.6)</b>
TOTAL REVENUE	\$10,241.6	\$9,439.2	\$10,276.0	\$7,895.0	\$7,383.3	\$6,987.0	\$6,606.0	\$8,231.0	\$6,363.8	\$6,613.2	<b>\$80,036.1</b>
CLOSING CASH BALANCE	\$18,338.3	\$10,718.1	\$2,961.6	(\$2,808.0)	(\$7,422.0)	(\$10,471.1)	(\$14,101.8)	(\$8,807.4)	(\$4,464.3)	\$87.9	

2022 Adjusted Charge Per Capita	\$297
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Reserve Fund Balance	\$ 29,201,851
Residential Share	85% \$ 24,821,574
Non-Residential Share	15% \$ 4,380,278

<b>Allocation of Capital Program</b>	
Residential Sector	66.6%
Non-Residential Sector	33.4%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX D.10  
TABLE D.10-3**

**CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
CHILD CARE  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)**

<b>CHILD CARE</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>TOTAL</b>
OPENING CASH BALANCE	\$4,380.28	\$794.77	(\$2,991.00)	(\$7,370.80)	(\$9,640.64)	(\$11,073.17)	(\$11,471.07)	(\$11,886.64)	(\$8,493.37)	(\$4,335.49)	
<b>2022 - 2031 NON-RESIDENTIAL FUNDING REQUIREMENTS</b>											
- Child Care: Non Inflated	\$8,382.7	\$8,382.7	\$8,687.1	\$6,453.8	\$5,555.2	\$4,556.0	\$4,556.0	\$1,281.3	\$864.4	\$864.4	<b>\$49,583.4</b>
- Child Care: Inflated	\$8,382.7	\$8,550.3	\$9,038.0	\$6,848.8	\$6,013.1	\$5,030.2	\$5,130.8	\$1,471.8	\$1,012.8	\$1,033.0	<b>\$52,511.4</b>
<b>NEW NON-RESIDENTIAL DEVELOPMENT</b>											
- Employees in New Space	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	17,570	<b>175,700</b>
<b>REVENUE</b>											
- DC Receipts: Inflated	\$4,743.9	\$4,838.8	\$4,935.6	\$5,034.3	\$5,134.9	\$5,237.6	\$5,342.4	\$5,449.2	\$5,558.2	\$5,669.4	<b>\$51,944.4</b>
<b>INTEREST</b>											
- Interest on Opening Balance	\$153.3	\$27.8	(\$164.5)	(\$405.4)	(\$530.2)	(\$609.0)	(\$630.9)	(\$653.8)	(\$467.1)	(\$238.5)	<b>(\$3,518.3)</b>
- Interest on In-year Transactions	(\$100.1)	(\$102.1)	(\$112.8)	(\$49.9)	(\$24.1)	\$3.6	\$3.7	\$69.6	\$79.5	\$81.1	<b>(\$151.4)</b>
<b>TOTAL REVENUE</b>	<b>\$4,797.1</b>	<b>\$4,764.5</b>	<b>\$4,658.2</b>	<b>\$4,579.0</b>	<b>\$4,580.6</b>	<b>\$4,632.3</b>	<b>\$4,715.2</b>	<b>\$4,865.1</b>	<b>\$5,170.6</b>	<b>\$5,512.1</b>	<b>\$48,274.7</b>
CLOSING CASH BALANCE	\$794.8	(\$2,991.0)	(\$7,370.8)	(\$9,640.6)	(\$11,073.2)	(\$11,471.1)	(\$11,886.6)	(\$8,493.4)	(\$4,335.5)	\$143.6	

<b>2022 Adjusted Charge Per Employee</b>	<b>\$270</b>
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<b>Reserve Fund Balance</b>	<b>\$ 29,201,851</b>
<b>Residential Share</b>	85% \$ 24,821,574
<b>Non-Residential Share</b>	15% \$ 4,380,278

<b>Allocation of Capital Program</b>	
Residential Sector	66.6%
Non-Residential Sector	33.4%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

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**Appendix D.11**  
**Waste Diversion**

# Waste Diversion

Solid Waste Management Services is responsible for collecting, transporting, processing, composting and disposing of municipal and some private sector solid waste, including recyclables and organics.

This appendix provides a brief outline of historical service levels for Waste Diversion services, the 2022–2031 development-related capital forecast, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the forecast have been provided by City staff based on the previous DC background studies, and other long-range planning documents.

The following discusses the individual components included in the Waste Diversion service category. The analysis is set out in the tables which follow. The tables include:

Table D.11-1 Historical Service Levels and Calculation of Ten-Year Average Service Level

Table D.11-2 2022–2031 Development-Related Capital Forecast and Calculation of the Growth-Related Net Capital Costs

Table D.11-3 Cash Flow Analysis

## **A. Historical Service Levels and Calculation of 10-Year Average Service Levels and Maximum Allowable Charges**

The City maintains a range of stations, yards and other facilities. Only the share of facilities related to waste diversion can be considered under the DC Background Study; as such, the recycling and organics-related shares are

calculated at a total 2022 value of \$317.51 million. The waste diversion-related facilities are associated with 38 hectares of land, valued at \$176.55 million.

The current recycling and organics vehicle inventory comprises 393 vehicles at a total value of \$109.25 million. Organic and recycling bins are valued at \$56.57 million.

The total 2022 value of the City’s waste diversion-related facilities, land, vehicles, and bins is \$659.89 million. Table D.11-1 provides a summary of the level of service and the calculation of the ten-year historical service level. The calculation of the maximum allowable funding envelope is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2012-2021	\$212.47
Net Population Growth 2022 - 2031	248,400
<b>Maximum Allowable Funding Envelope</b>	<b>\$52,777,548</b>

The existing facilities have been examined and consideration has been made with regard to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the City’s waste diversion infrastructure, and as such, no adjustments have been made to the service level calculations.

## **B. Development-Related Capital Forecast**

The 2022–2031 development-related capital forecast includes provisions for the ten organics and recycling collection projects, including additional facilities and facility improvements, additional bins, and new fleet. The forecast also includes and four biogas utilization projects. The total gross cost of the capital program is \$239.50 million.

Paragraph 5 of s.s.5(1) of the DCA requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City’s “excess capacity” other than excess capacity which is “committed”. “Excess capacity” is undefined in the DCA, but is considered to relate to the capacity available to meet some or all of the increase in need for service in order to potentially represent a deduction. For Waste Diversion services, the deduction of uncommitted excess capacity from the future increase in the need for service occurs as part of the conceptual planning and feasibility work associated with planning new facilities. It is recognized that no “surplus” of capacity exists within Waste Diversion services.

## **C. Calculation of Discounted Development-Related Capital Costs**

### **i. Grants, Subsidies and Other Recoveries**

No subsidies or other recoveries are anticipated for Waste Diversion services for this DC capital forecast.

### **ii. Replacement and Benefit to Existing Shares**

A share of the proposed Waste Diversion capital projects included in the DC capital forecast will be replacing existing assets and/or benefitting existing development.

In total, \$96.04 million replacement or benefit to existing shares have been identified in this service. The identified benefit to exiting shares includes costs that meet the needs of existing development, including past development.

### **iii. Non-Diversion Shares**

Several projects in the capital program include components related to garbage collection. As per the DCA, the City can only use development

charges for waste diversion projects. As such, these non-diversion shares, totalling \$8.04 million, have been removed from the capital program.

**iv. Available DC Reserve Funds**

There is no available DC reserve fund balance for Waste Diversion as this is a new service for this DC study.

**v. Other Development Related Shares**

The total development related costs of the Waste Diversion capital forecast exceed the net funding envelope of \$52.78 million. As such, the remaining \$82.64 million is deemed “other development related” and must be funded through other tools.

**vi. 2022-2031 In-Period Eligible Costs**

After these adjustments and, a total of \$52.78 million is included in the development charge calculation, eligible for recovery in the ten-year planning period of 2022 to 2031.

**D. Calculation of Residential and Non-Residential Discounted Development-Related Capital Costs**

**i. Residential and Non-Residential Allocation**

The development-related costs have been entirely allocated 100 per cent to residential development, as these facilities are provided for and planned for use solely by the residential community.

Table D.11-2 displays the 100 per cent allocation to the residential sector, or \$52.78 million, based on 10-Year Growth in population in new permits issued (252,885 permits). This page also displays the calculation of the unadjusted development charge which yields a per capita charge of \$208.70 before cash flow adjustments.



## E. Cash Flow Analysis

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

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

Table D.11-3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per employee development charges. After cash flow consideration, the residential calculated charge increases to \$216 per capita.

The following table summarizes the calculation of the Waste Diversion services development charge.

WASTE DIVERSION SUMMARY						
10-year Hist.	2018 - 2027		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/emp	\$/capita	\$/emp
\$212.47	\$239,500,639	\$52,777,548	\$208.70	\$0.00	<b>\$216</b>	<b>\$0</b>

APPENDIX D.11  
D.11-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
WASTE DIVERSION

LAND Building Name	# of Hectares (Recycling & Organics Share Only)										2022 UNIT COST (\$/hectare)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Ingram Transfer Station - 50 Ingram Drive, North York	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	\$4,787,000
Scarborough Transfer Station - 1 Transfer Place, Scarborough	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	\$4,786,000
Victoria Park Transfer Station - 3350 Victoria Park Avenue, North York	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	\$6,650,000
Bermondsey Transfer Station - 188 Bermondsey Road (open space lands)	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	\$5,320,000
Bermondsey Yard - Office & Garage Building - 25 Old Eglinton Ave E	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	\$5,319,000
Dufferin Transfer Station - 35 Vanley Cres (about 1/3 of the lands is open space)	15.2	15.2	15.2	15.2	15.2	15.2	15.2	15.2	15.2	15.2	\$3,193,000
Dufferin Yard (75 Vanley Cr) - 75 Vanley Cres (lands are incorporated into 35 Vanley)	-	-	-	-	-	-	-	-	-	-	
Disco Transfer Station - Weigh Scale Office - 120 Disco Road	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	\$4,786,000
Commissioners St. Transfer Station - 400 Commissioners Street	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	\$7,444,000
Ellesmere Works Yard - 2000 Midland Avenue, Scarborough (1076 Ellesmere Road)	-	-	-	-	-	-	-	-	-	-	\$5,318,000
Yonge Yard - 1008 Yonge Street (open space lands)	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	\$9,307,000
Booth Yard - Weigh Scale Building - 433 Eastern Avenue	-	-	-	-	-	-	-	-	-	-	\$66,540,000
<b>Total (ha)</b>	<b>37.5</b>	<b>37.5</b>	<b>37.5</b>	<b>37.5</b>	<b>37.5</b>	<b>37.5</b>	<b>37.5</b>	<b>37.5</b>	<b>37.5</b>	<b>37.5</b>	
<b>Total (\$000)</b>	<b>\$176,552.9</b>	<b>\$176,552.9</b>	<b>\$176,552.9</b>	<b>\$176,552.9</b>	<b>\$176,552.9</b>	<b>\$176,552.9</b>	<b>\$176,552.9</b>	<b>\$176,552.9</b>	<b>\$176,552.9</b>	<b>\$176,552.9</b>	<b>\$176,552.9</b>

APPENDIX D.11  
D.11-1

2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
WASTE DIVERSION

BUILDINGS	# of Square Feet (Recycling & Organics Share Only)										2022
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	UNIT COST (\$/sq. ft.)
Ingram Transfer Station	23,710	23,710	23,710	23,710	23,710	23,576	23,576	23,576	23,576	23,576	\$472
Ingram Transfer Station - Weigh Scale Office	318	318	318	318	318	318	318	318	318	318	\$235
Ingram Works Yard - Office & Storage Buidling	10,662	10,662	10,699	10,700	11,017	11,017	11,017	11,017	10,700	10,700	\$297
Scarborough Transfer Station	29,385	29,385	30,805	30,806	30,806	30,808	30,808	30,808	29,588	29,588	\$473
Scarborough Transfer Station - Weigh Scale Office	307	307	307	307	307	307	307	307	307	307	\$235
Victoria Park Transfer Station	17,009	17,009	17,009	17,009	17,009	17,009	17,009	17,009	16,792	16,792	\$474
Victoria Park Transfer Station - Weigh Scale Office	135	135	135	135	135	135	135	135	135	135	\$235
Bermondsey Transfer Station	22,523	22,523	33,349	33,347	33,347	33,347	33,347	33,347	33,136	33,136	\$368
Bermondsey Yard - Office & Garage Building	10,559	10,559	11,442	11,441	11,441	11,441	11,441	11,441	11,442	11,442	\$336
Bermondsey Transfer Station - Weigh Scale Office	237	237	237	237	237	237	237	237	237	237	\$472
Dufferin Transfer Station	5,619	5,619	9,184	9,184	9,184	9,104	9,104	9,104	9,104	9,104	\$472
Dufferin Staff Building (Haulage/Transfer)	-	-	-	-	-	-	-	-	-	-	\$339
Dufferin Single Stream MRF	48,179	48,179	48,179	48,180	48,180	48,180	48,180	48,180	48,180	48,180	\$227
Dufferin SSO Processing Facility	21,818	21,818	37,674	37,674	37,674	37,674	37,674	37,674	37,674	37,674	\$2,725
Dufferin Transfer Station - Weigh Scale Office	199	199	199	199	199	199	199	199	199	199	\$235
Dufferin Yard (75 Vanley Cr)	24,100	24,100	24,100	24,100	24,100	24,299	24,299	24,299	23,358	23,358	\$462
Disco Transfer Station	10,086	10,086	14,735	14,735	14,735	14,934	14,934	14,934	14,820	14,820	\$844
Disco Transfer Station - Weigh Scale Office	285	285	285	285	285	285	285	285	285	285	\$235
Disco SSO Processing Facility	32,292	32,292	36,113	36,113	36,113	36,113	36,113	36,113	92,578	92,578	\$1,186
Commissioners St. Transfer Station	10,277	10,277	10,277	10,277	10,277	10,277	10,277	10,277	10,203	10,203	\$466
Commissioners St. Transfer Station - Weigh Scale Office	248	248	248	248	248	248	248	248	248	248	\$472
Commissioners St. MRF	16,146	16,146	15,435	15,440	15,440	15,440	15,440	15,440	15,440	15,440	\$472
Ellesmere Works Yard *	-	-	-	-	-	-	-	-	-	-	
Yonge Yard	5,149	5,149	5,149	5,149	5,149	6,762	6,762	6,762	6,684	6,684	\$248
Booth Yard - Weigh Scale Building *											
<b>Total (sq.ft.)</b>	<b>289,242</b>	<b>289,242</b>	<b>329,589</b>	<b>329,591</b>	<b>329,910</b>	<b>331,709</b>	<b>331,709</b>	<b>331,709</b>	<b>385,002</b>	<b>385,002</b>	
<b>Total (\$000)</b>	<b>\$193,352.1</b>	<b>\$193,352.1</b>	<b>\$251,324.4</b>	<b>\$251,325.6</b>	<b>\$251,420.6</b>	<b>\$251,980.2</b>	<b>\$251,980.2</b>	<b>\$251,980.2</b>	<b>\$317,511.5</b>	<b>\$317,511.5</b>	

**APPENDIX D.11  
D.11-1**

**2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
WASTE DIVERSION**

<b>VEHICLES</b> Type of Vehicle	<b># of Vehicles</b>										<b>2022</b> <b>UNIT COST</b> <b>(\$/vehicle)</b>
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	
Total number of Vehicles	353	348	361	398	398	391	389	388	386	393	\$278,000
<b>Total (#)</b>	<b>353</b>	<b>348</b>	<b>361</b>	<b>398</b>	<b>398</b>	<b>391</b>	<b>389</b>	<b>388</b>	<b>386</b>	<b>393</b>	
<b>Total (\$000)</b>	<b>\$98,134.0</b>	<b>\$96,744.0</b>	<b>\$100,358.0</b>	<b>\$110,644.0</b>	<b>\$110,644.0</b>	<b>\$108,698.0</b>	<b>\$108,142.0</b>	<b>\$107,864.0</b>	<b>\$107,308.0</b>	<b>\$109,254.0</b>	

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**APPENDIX D.11  
D.11-1**

**2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
WASTE DIVERSION**

FURNITURE & EQUIPMENT Description	Total Value of Furniture and Equipment (\$)										2022 UNIT COST (\$/unit)
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
<b>Bins</b>											
No. of Single Family - Recycle Bins	486,972	488,640	490,308	493,860	497,353	500,850	503,887	512,053	519,390	524,387	\$61
No. of Single Family - Organic Bins	458,719	459,511	460,303	460,483	461,089	461,601	457,387	463,741	468,820	471,078	\$47
No. of Multi-Unit - Kitchen Catchers	426,665	421,740	416,815	413,959	408,362	406,069	400,013	399,048	400,651	399,394	\$3
No. of Parks Bins - Organics/Recycling	7,837	8,000	8,163	8,330	8,500	8,673	8,920	9,417	10,504	10,568	\$118
<b>Total (#; thousands)</b>	<b>1,380.2</b>	<b>1,377.9</b>	<b>1,375.6</b>	<b>1,376.6</b>	<b>1,375.3</b>	<b>1,377.2</b>	<b>1,370.2</b>	<b>1,384.3</b>	<b>1,399.4</b>	<b>1,405.4</b>	
<b>Total (\$000)</b>	<b>\$53,469.8</b>	<b>\$53,613.3</b>	<b>\$53,756.7</b>	<b>\$53,993.0</b>	<b>\$54,237.8</b>	<b>\$54,488.7</b>	<b>\$54,486.9</b>	<b>\$55,339.4</b>	<b>\$56,158.8</b>	<b>\$56,573.5</b>	

**APPENDIX D.11  
D.11-1**

**2022 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
WASTE DIVERSION**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historical Population	2,637,913	2,661,028	2,684,346	2,707,869	2,731,600	2,774,200	2,827,600	2,871,400	2,912,100	2,937,500

**INVENTORY SUMMARY (\$000)**

Buildings	\$193,352.1	\$193,352.1	\$251,324.4	\$251,325.6	\$251,420.6	\$251,980.2	\$251,980.2	\$251,980.2	\$317,511.5	\$317,511.5
Land	\$176,552.9	\$176,552.9	\$176,552.9	\$176,552.9	\$176,552.9	\$176,552.9	\$176,552.9	\$176,552.9	\$176,552.9	\$176,552.9
Vehicles	\$98,134.0	\$96,744.0	\$100,358.0	\$110,644.0	\$110,644.0	\$108,698.0	\$108,142.0	\$107,864.0	\$107,308.0	\$109,254.0
Furniture & Equipment	\$53,469.8	\$53,613.3	\$53,756.7	\$53,993.0	\$54,237.8	\$54,488.7	\$54,486.9	\$55,339.4	\$56,158.8	\$56,573.5
<b>Total (\$000)</b>	<b>\$521,508.8</b>	<b>\$520,262.3</b>	<b>\$581,992.0</b>	<b>\$592,515.5</b>	<b>\$592,855.3</b>	<b>\$591,719.8</b>	<b>\$591,162.0</b>	<b>\$591,736.5</b>	<b>\$657,531.1</b>	<b>\$659,891.9</b>

<b>SERVICE LEVEL (\$/capita &amp; employment)</b>											<b>Average Service Level</b>
Buildings	\$73.30	\$72.66	\$93.63	\$92.81	\$92.04	\$90.83	\$89.11	\$87.76	\$109.03	\$108.09	\$90.93
Land	\$66.93	\$66.35	\$65.77	\$65.20	\$64.63	\$63.64	\$62.44	\$61.49	\$60.63	\$60.10	\$63.72
Vehicles	\$37.20	\$36.36	\$37.39	\$40.86	\$40.51	\$39.18	\$38.25	\$37.56	\$36.85	\$37.19	\$38.13
Furniture & Equipment	\$20.27	\$20.15	\$20.03	\$19.94	\$19.86	\$19.64	\$19.27	\$19.27	\$19.28	\$19.26	\$19.70
<b>Total (\$/capita &amp; employment)</b>	<b>\$197.70</b>	<b>\$195.51</b>	<b>\$216.81</b>	<b>\$218.81</b>	<b>\$217.04</b>	<b>\$213.29</b>	<b>\$209.07</b>	<b>\$206.08</b>	<b>\$225.79</b>	<b>\$224.64</b>	<b>\$212.47</b>

**CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
WASTE DIVERSION**

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2012- 2021	\$212.47
Net Population Growth 2022 - 2031	248,400
<b>Maximum Allowable Funding Envelope</b>	<b>\$52,777,548</b>

APPENDIX D.11  
D.11-2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL FORECAST  
WASTE DIVERSION

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost			Total Development Related Costs	Development Related Costs				
						BTE %	Replacement & BTE Shares		Prior DC Funding	Not Related to Diversion	In-Period	Other Dev. Related	
<b>4.0 WASTE DIVERSION</b>													
<b>4.1 Organics and Recycling Collection Projects</b>													
4.1.1	Dufferin Waste Facility Site Improvement	Dufferin Waste Facility Site Improvement 2018-2020	2022 - 2025	\$ 40,000,000	\$ -	\$ 40,000,000	54%	\$ 21,428,571	\$ 18,571,429	\$ -	\$ 7,985,714	\$ 5,292,857	\$ 5,292,857
4.1.2	Long Term Waste Management Strategy	Extended Producer Responsibility Transition - Rate Review	2022 - 2025	\$ 400,000	\$ -	\$ 400,000	88%	\$ 353,325	\$ 46,675	\$ -	\$ 20,070	\$ 26,604	\$ -
4.1.3	Long Term Waste Management Strategy	Mixed Waste Process W Organics Recovery	2022 - 2030	\$ 4,573,229	\$ -	\$ 4,573,229	0%	\$ -	\$ 4,573,229	\$ -	\$ -	\$ 1,524,410	\$ 3,048,819
4.1.4	Organics Processing Facility	3rd AD Organics Processing Facility	2022 - 2028	\$ 129,973,000	\$ -	\$ 129,973,000	20%	\$ 25,994,600	\$ 103,978,400	\$ -	\$ -	\$ 34,659,467	\$ 69,318,933
4.1.5	Diversion Systems Bins	SSO In-Unit Kitchen Containers	2022 - 2031	\$ 620,000	\$ -	\$ 620,000	0%	\$ -	\$ 620,000	\$ -	\$ -	\$ 620,000	\$ -
4.1.6	Diversion Systems Bins	Recycling Upgrades For Multi-Units	2022 - 2031	\$ 290,000	\$ -	\$ 290,000	0%	\$ -	\$ 290,000	\$ -	\$ -	\$ 290,000	\$ -
4.1.7	SWM IT Application Initiatives	TOWaste Mobile App version 2.0	2022 - 2024	\$ 810,000	\$ -	\$ 810,000	88%	\$ 715,484	\$ 94,516	\$ -	\$ -	\$ 94,516	\$ -
4.1.8	SWM IT Application Initiatives	Transfer Station Efficiencies	2022 - 2022	\$ 734,410	\$ -	\$ 734,410	88%	\$ 648,714	\$ 85,696	\$ -	\$ 36,849	\$ 48,847	\$ -
4.1.9	New Fleet		2022 - 2031	\$ 5,000,000	\$ -	\$ 5,000,000	0%	\$ -	\$ 5,000,000	\$ -	\$ -	\$ 4,155,499	\$ 844,501
4.1.10	Single Unit Home Containers	2nd Generation Green Bin Replacement	2022 - 2031	\$ 4,000,000	\$ -	\$ 4,000,000	0%	\$ -	\$ 4,000,000	\$ -	\$ -	\$ 4,000,000	\$ -
Subtotal Organics and Recycling Collection Projects				\$ 186,400,639	\$ -	\$ 186,400,639		\$ 49,140,695	\$ 137,259,944	\$ -	\$ 8,042,633	\$ 50,712,199	\$ 78,505,111
<b>4.2 Biogas Utilization</b>													
4.2.1	Biogas Utilization	Biogas Utilization at Disco	2022 - 2023	\$ 131,000	\$ -	\$ 131,000	88%	\$ 115,714	\$ 15,286	\$ -	\$ -	\$ 5,095	\$ 10,191
4.2.2	Biogas Utilization	Biogas Utilization at Dufferin	2022 - 2023	\$ 628,000	\$ -	\$ 628,000	88%	\$ 554,721	\$ 73,279	\$ -	\$ -	\$ 24,426	\$ 48,853
4.2.3	Renewable Natural Gas	RNG Keele Valley Landfill	2022 - 2023	\$ 800,000	\$ -	\$ 800,000	88%	\$ 706,651	\$ 93,349	\$ -	\$ -	\$ 31,116	\$ 62,233
4.2.4	Green Lane Landfill	Landfill Gas Utilization	2022 - 2027	\$ 51,541,000	\$ -	\$ 51,541,000	88%	\$ 45,526,868	\$ 6,014,132	\$ -	\$ -	\$ 2,004,711	\$ 4,009,422
Subtotal Biogas Utilization				\$ 53,100,000	\$ -	\$ 53,100,000		\$ 46,903,954	\$ 6,196,046	\$ -	\$ -	\$ 2,065,349	\$ 4,130,698
<b>TOTAL WASTE DIVERSION</b>				<b>\$ 239,500,639</b>	<b>\$ -</b>	<b>\$ 239,500,639</b>		<b>\$ 96,044,649</b>	<b>\$ 143,455,990</b>	<b>\$ -</b>	<b>\$ 8,042,633</b>	<b>\$ 52,777,548</b>	<b>\$ 82,635,809</b>

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	100%	\$52,777,548
10-Year Growth in Population in New Permits Issued		252,885
Unadjusted Development Charge Per Capita		<b>\$208.70</b>
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	0%	\$0
10-Year Growth in Employees in New Space		175,700
Unadjusted Development Charge Per Employee		<b>\$0.00</b>

2022 - 2031 Net Funding Envelope	\$ 52,777,548
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APPENDIX D.11  
TABLE D.11-3

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
WASTE DIVERSION  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

WASTE DIVERSION	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	\$0.0	(\$865.4)	(\$2,299.3)	(\$3,120.2)	(\$5,738.6)	(\$7,407.5)	(\$9,452.5)	(\$11,518.7)	(\$6,822.2)	(\$3,473.9)	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Waste Diversion: Non Inflated	\$7,801.9	\$7,753.1	\$7,722.8	\$7,691.3	\$6,361.4	\$6,361.4	\$6,027.3	\$1,075.9	\$1,075.9	\$906.5	<b>\$52,777.5</b>
- Waste Diversion: Inflated	\$7,801.9	\$7,908.2	\$8,034.8	\$8,162.0	\$6,885.8	\$7,023.5	\$6,787.7	\$1,235.9	\$1,260.6	\$1,083.4	<b>\$56,183.8</b>
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Permits Issued	32,221	29,770	32,746	25,219	23,818	22,768	21,717	26,094	19,441	19,091	<b>252,885</b>
REVENUE											
- DC Receipts: Inflated	\$6,959.7	\$6,558.9	\$7,358.9	\$5,780.7	\$5,568.8	\$5,429.7	\$5,282.7	\$6,474.3	\$4,920.1	\$4,928.2	<b>\$59,262.1</b>
INTEREST											
- Interest on Opening Balance	\$0.0	(\$47.6)	(\$126.5)	(\$171.6)	(\$315.6)	(\$407.4)	(\$519.9)	(\$633.5)	(\$375.2)	(\$191.1)	<b>(\$2,788.4)</b>
- Interest on In-year Transactions	(\$23.2)	(\$37.1)	(\$18.6)	(\$65.5)	(\$36.2)	(\$43.8)	(\$41.4)	\$91.7	\$64.0	\$67.3	<b>(\$42.8)</b>
TOTAL REVENUE	\$6,936.6	\$6,474.2	\$7,213.8	\$5,543.6	\$5,216.9	\$4,978.5	\$4,721.4	\$5,932.5	\$4,608.9	\$4,804.4	<b>\$56,430.9</b>
CLOSING CASH BALANCE	(\$865.4)	(\$2,299.3)	(\$3,120.2)	(\$5,738.6)	(\$7,407.5)	(\$9,452.5)	(\$11,518.7)	(\$6,822.2)	(\$3,473.9)	\$247.1	

<b>2022 Adjusted Charge Per Capita</b>	<b>\$216</b>
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<b>Reserve Fund Balance</b>	<b>\$0</b>
Residential Share	100% \$ -
Non-Residential Share	0% \$ -

<b>Allocation of Capital Program</b>	
Residential Sector	100.0%
Non-Residential Sector	0.0%
<b>Rates for 2022</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



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**Appendix E**  
**Reserve Funds**

# Reserve Funds

There is no explicit requirement under Section 5 of the Development Charges Act to net the outstanding reserve fund balance as part of setting the DC rates; however, Section 35 states the following:

“The money in a reserve fund established for a service may be spent only for the capital costs determined under paragraphs 2 to 7 of subsection 5(1).”

The DC reserve fund balances are noted in Table E-1. The total uncommitted cash balance for all services combined is \$1.39 billion.

The City’s existing DC reserve fund balances have been considered in the 2022 DC Background Study. The available (uncommitted) cash balances are applied to future capital programs. Further detail for each service is provided in Appendices B, C, and D.

**APPENDIX E  
TABLE E-1**

**CITY OF TORONTO  
CITY-WIDE DEVELOPMENT CHARGE RESERVE FUNDS  
STATEMENT OF DEVELOPMENT CHARGE RESERVE FUNDS  
(in \$000)  
For the year ended December 31, 2021**

<b>Service</b>	<b>Closing Balance (Dec. 31, 2021)</b>	<b>Commitments</b>	<b>Adjusted Reserve Funds</b>
Child Care	\$29,201,851	\$0	\$29,201,851
Development-Related Studies	\$14,722,058	(\$5,000,000)	\$9,722,058
Fire	\$10,169,320	\$0	\$10,169,320
Library	\$42,526,883	\$0	\$42,526,883
Parks and Recreation	\$285,098,182	\$0	\$285,098,182
Ambulance Services	\$10,121,396	\$0	\$10,121,396
Police	\$49,210,134	\$0	\$49,210,134
Roads and Related	\$305,677,753	\$0	\$305,677,753
Spadina Subway Extension	\$101,235,256	\$0	\$101,235,256
Housing Services - Affordable Housing	\$98,063,433	\$0	\$98,063,433
Housing Services - Shelter	\$18,775,089	\$0	\$18,775,089
Transit	\$200,212,344	\$0	\$200,212,344
Sanitary Sewer	\$64,447,369	(\$3,506,134)	\$60,941,235
Storm Water Management	\$51,343,215	\$0	\$51,343,215
Water	\$116,202,328	\$0	\$116,202,328
<b>Total</b>	<b>\$1,397,006,613</b>	<b>-\$8,506,134</b>	<b>\$1,388,500,479</b>

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**Appendix F**  
**Transit Services Cost of Growth Analysis**

# Transit Services Cost of Growth Analysis

This appendix addresses the capital, operating and asset management plan development charge background study requirements for Transit services and examines how both the City of Toronto (“City”) and the Toronto Transit Commission (“TTC”) utilize long-term financial planning and asset management planning to ensure the fiscal sustainability of transit services operations, including the full life cycle cost of assets. Although all transit assets have a useful life longer than ten-years, the analysis contained in this appendix will focus on the DCA legislated ten-year transit planning horizon (the period immediately following the preparation of the DC Background Study) of 2022-2031. Likewise, the analysis will focus on the share of the capital assets included in the calculation of the DC rates, although reference is also made to the needs of the gross-cost of the added assets.

## A. Operating and Capital Cost Impacts and Asset Management Plan Legislative Requirements

Section 10 of the DCA identifies what must be included in a development charge background study, this appendix deals with two of those requirements for Transit services, namely:

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

Asset Management Plan

- (3) The asset management plan shall,
  - (a) deal with all assets whose capital costs are proposed to be funded

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

The requirement to produce an Asset Management Plan (AMP) was included as part of the DCA amendments that came into effect on January 1, 2016. A key function of the AMP is to demonstrate that all assets proposed to be funded under the development charges by-law are financially sustainable over their full life cycle.

In addition to the requirements set out in section 10 of the DCA, the associated regulations, *Ontario Regulation 82/98 (O. Reg. 82/98)*, identifies additional direction on the contents of the AMP for transit services, to be addressed in a development charges background study. However, it is noted that the regulations are silent with respect to the AMP requirements for any other services.

## **B. Relevant Analysis and Documents**

The City and TTC utilize a range of fiscal planning tools and approaches in examining the funding and maintenance of infrastructure. The City of Toronto is currently updating its Long-Term Financial Plan to ensure the City continues to run efficiently, spend public money wisely, and be able to deliver the long-term programs and services that residents need and want.

City Council has adopted a number of critical strategies and plans to address current fiscal challenges and pressures. Council has also implemented strategies to create economic stability, social equity, long-term environmental sustainability and the development of a healthy city. The City uses these strategies to inform decisions about which services to deliver and how to successfully achieve service delivery goals and objectives.

The City's website contains detailed information current practices, policies and ongoing initiatives can be found here:

- <https://www.toronto.ca/city-government/budget-finance/city-finance/long-term-financial-plan/>

Specific information dealing with City assets can be found here:

- <https://www.toronto.ca/city-government/budget-finance/city-finance/long-term-financial-plan/city-assets-fact-sheet/>

Likewise, the TTC has extensive policies and practices related to long-range financial planning. The TTC Corporate plan addresses these issues comprehensively; the most current version of the plan can be found on the TTC's website:

- <https://www.ttc.ca/transparency-and-accountability/corporate-plan>

One of the core strategies of the TTC is to excel at asset management and operational performance. The key object of this core strategy is the “effective, efficient management of assets that delivers reliable services in a state of good repair.”

The key objective of the reports is to ensure financial sustainability for the delivery of Transit services. In addition, the City and TTC's annual budget processes implement and manage the year-to-year expenditure needs and revenue requirements of the program.

### **C. Transit Asset Management Plan (AMP) Requirements**

Given the complexity and extent of Transit services, and the related DC capital program, the Transit DC AMP has been completed using six capital program groupings. The groupings reflect different types of assets and generally the way in which the TTC and the City manage transit assets. The five groups are as follows:

1. Track Related Infrastructure (Higher-Order Transit Projects and Other Track Projects)
2. Rolling Stock (Subway Cars, Street Cars, Buses and other fleet)
3. Buildings & Structures
4. Equipment
5. Corporate Initiatives & Service Planning

This section of the appendix addresses the DC Background Study requirements set out in paragraph 1 of s. 8(3) of *O. Reg. 82/98*. The following provides an overview of the relevant documents and analysis that fulfills the AMP and long-term capital and operating cost requirements of the legislation.

### **Gross Capital Costs Have Been Used for the Purposes of the AMP Analysis**

The analysis contained in this appendix includes the total cost of all transit infrastructure including development charge eligible and ineligible costs. However, the share of the development charge eligible works related to the ten-year Transit DC planning, 2022-2031, are the focus.

### **Transit Assets: Condition Ratings & Useful Lives**

Section 8(3) of the *O. Reg. 82/98*, deal with the types of assets used to deliver transit services and the state of existing local infrastructure. This section of the Regulations also address the principles, policies and approaches used by the municipality in asset management planning.

Table F-1 below provides the 2020 year-end depreciation schedules for TTC assets.



**Table F-1 Tangible Capital Assets - Costs as at December 31, 2020**

\$000s	Beginning	Additions, net of transfers	Disposals	Write-downs	Ending
<b>Subways</b>	4,068,663	478,538	-	-	4,547,201
<b>Buildings &amp; Structures</b>	4,052,937	418,509	-	-	4,471,446
<b>Rolling Stock</b>	3,309,188	82,001	(10,141)	-	3,381,048
<b>Buses</b>	2,138,117	108,944	(56,949)	-	2,190,112
<b>Trackwork</b>	2,148,979	93,100	-	-	2,242,079
<b>Other Equipment</b>	1,259,888	73,054	(55,221)	-	1,277,721
<b>Traction Power Distribution</b>	707,223	58,358	-	-	765,581
<b>Land</b>	12,854	-	(22)	-	12,832
<b>Construction in Progress</b>	1,743,752	(483,318)	-	(7,115)	1,253,319
<b>Total</b>	<b>19,441,601</b>	<b>829,186</b>	<b>(122,333)</b>	<b>(7,115)</b>	<b>20,141,339</b>

A summary of the estimated useful life assumptions for Transit capital works considered under this DC Background Study is outlined in Table F-2. Although all capital assets considered in this DC Background Study have been identified, not all assets necessitate future replacement or ongoing maintenance activities. Some exceptions include:

- Some projects do not relate to the emplacement of a tangible capital asset– some examples include the acquisition of land or the undertaking of development-related studies. These projects/costs do not necessarily require future replacement or ongoing maintenance. Such projects are identified as “not infrastructure” in the table.

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

**Table F-2 Summary of Assets Considered and Useful Life Assumptions**

<b>Asset Category</b>	<b>Useful Life</b>
Track Related Infrastructure	
Subway Projects	50 years
Streetcar/LRT tracks	25 years
Rolling Stock	
Non-Revenue Vehicles	10 years
Buses	18 years
Streetcars & Subway Cars	30 years
Buildings & Structures	40 years
Other Equipment	
Shop Equipment	15 years
Signalization	20 years
Communication/SCADA	22 years
Corporate Initiatives & Service Planning	
Studies & Non-Assets	0 years
Other Projects – As above	15-40 years

### **Summary of the Transit Capital Program**

Table F-3 provides a summary of the future transit projects identified in the capital program. The gross capital costs and 2022-2031 development charge recoverable shares are provided in greater detail in Appendix B (Transit Services Technical Appendix).

**Table F-3 Summary of Assets Considered and Capital Costs (in \$000s)**

<b>Capital Project Description</b>	<b>Gross Cost</b>	<b>2022-2031 Development Charge Recoverable</b>
Track Related Infrastructure		
Subway Projects	\$2,597.16	\$754.73
Streetcars & LRT	\$8,453.09	\$1,950.13
Rolling Stock		
Non-Revenue Vehicles	\$29.67	\$9.61
Buses	\$207.72	\$207.72
Streetcars, LRT & Subway Cars	\$2,550.98	\$234.41
Buildings & Structures	\$6,173.92	\$634.13
Other Equipment	\$1,745.97	\$410.53
Corporate Initiatives & Service Planning		
Studies & Non-Assets	\$165.92	\$54.27
Other Projects – As above	\$937.47	\$303.55
<b>Total</b>	<b>\$22,861.90</b>	<b>\$4,559.08</b>

1) Capital costs do not include financing costs

### **Annual Provision**

Table F-4 provides a summary of the calculated annual reserve fund contributions based on the identified useful lives of the various assets and projects.

**Table F-4 Summary of Calculated Full Life Cycle Annual Contributions at 2032 (in \$000s)**

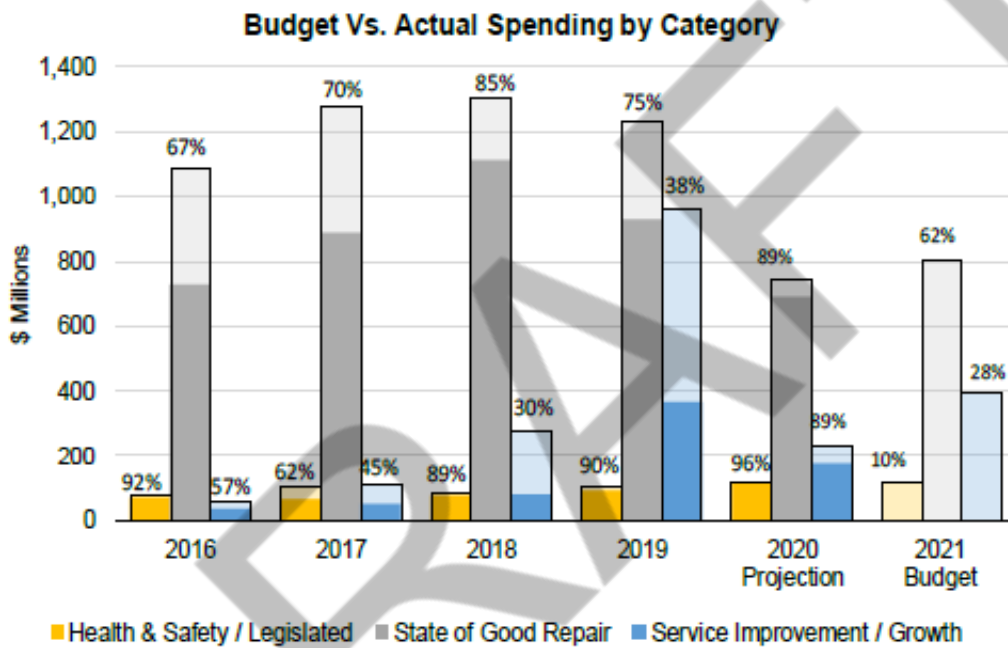
<b>Capital Project Description</b>	<b>Gross Cost</b>	<b>2022-2031 Development Charge Recoverable</b>
Track Related Infrastructure		
Subway Projects	\$60.86	\$17.81
Streetcars & LRT	\$270.61	\$61.96
Rolling Stock		
Non-Revenue Vehicles	\$3.49	\$1.13
Buses	\$13.98	\$13.98
Streetcars, LRT & Subway Cars	\$99.13	\$8.70
Buildings & Structures	\$177.82	\$17.87
Other Equipment	\$98.50	\$24.29
Corporate Initiatives & Service Planning		
Studies & Non-Assets	\$0	\$0
Other Projects – As above	\$36.90	\$11.95
<b>Total</b>	<b>\$761.28</b>	<b>\$157.70</b>

As shown in Table F-4, the life cycle costing provisions total \$761.28 million/year at 2032 over the Transit development charge recovery period of 2022-2031 based on the total gross capital expenditures. Of this amount, \$157.70 million relates to the share of the Transit capital program identified as benefiting development over the 2022-2031 period. It is noted that the annual contributions are based on assumed theoretical lives and that contributions start the year following the expenditures. It is anticipated that, on average, the actual useful lives of the transit assets will be longer than the estimates. In addition, the earliest point at which contributions will begin would be from the initial year of operating the associated asset, therefore the annual contributions are somewhat overstated. The annual contribution at 2032 in Table F-4 is the annual contribution for the entire

ten-year period, 2022-2031, as the expenditures in 2031 will not trigger asset management contributions until 2032. In addition, the 2032 calculated contribution is the maximum cumulative annual contribution, of any year for all assets over the longest useful life of any specific asset.

To put Table F-4 in context of the TTC capital program, the following figure is an extract from the 2021-2030 Capital Budget<sup>1</sup>:

**Figure F-1 Base Capital Budget Requirement, Source: TTC**



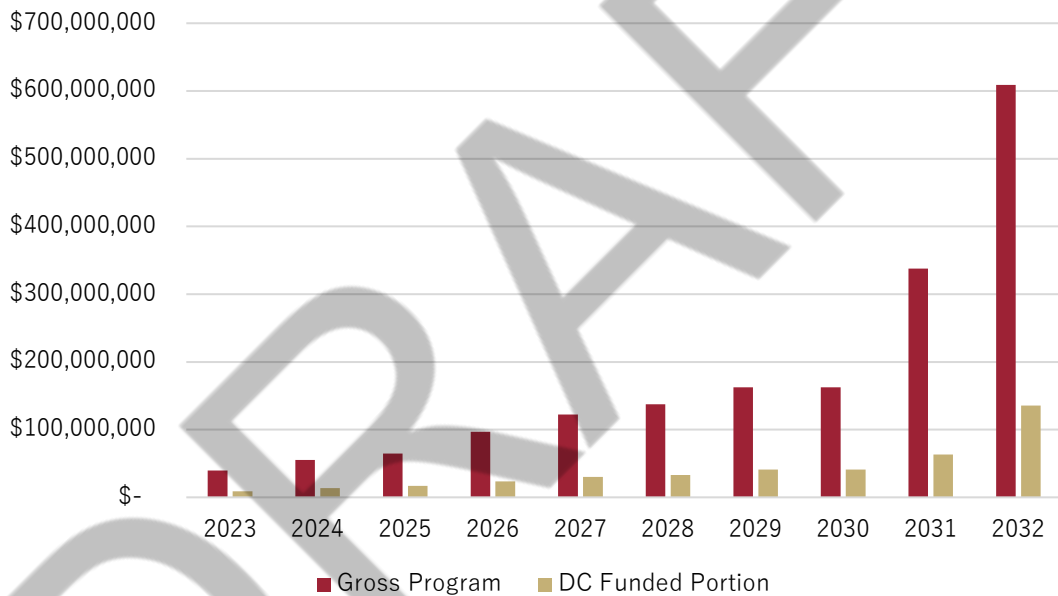
The TTC 2021 capital budget identifies over \$6.9 billion in State-of-Good Repair (SOGR), or asset management, related expenditures and a proposed ten-year, 2021-2030, average annual SOGR expenditure of \$800 million. The TTC 2021-2030 captures all of the rolling stock, buildings and equipment charges included in the DC gross capital project costs, and most of the major infrastructure projects. The TTC’s capital budget and long-term financial planning identifies the financial sustainability of the Transit DC capital projects and the specifics are addressed below. In particular, the

<sup>1</sup> Source: 2021 Program Summary Toronto Transit Commission, 2021, <https://www.toronto.ca/wp-content/uploads/2021/04/9100-TTC-2021-Public-Book.pdf>

2021 approved TTC capital budget identified SOGR expenditures of a similar magnitude.

Figure F-2 provides the calculated annual asset management contribution for the period 2023-2032 for both the gross capital expenditures and the share related to the 2022-2031 DC recoverable portion. The year 2032 has been included to calculate the annual contribution for the entire ten-year period, 2022-2031, as the expenditures in 2031 will not trigger asset management contributions until 2032.

**Figure F-2 Annual Required Contributions to Reserve: Gross Program versus DC Funded Share**



## D. Transit Asset Management Strategy and Financial Strategy

Paragraphs 3 and 4 of Section 8(3) of *O. Reg. 82/98* outline the asset management plan and financial plan information that is to be included in a DC Background Study if there is to be a development charge for transit services. The following section addresses the information needs following the major asset categories identified above namely:

1. Track Related Projects (higher-order transit projects and other track work)
2. Rolling Stock (Subway Cars, Street Cars, Buses and other fleet)
3. Buildings & Structures
4. Equipment
5. Corporate Initiatives & Service Planning

**i. Track Related Projects (Higher-Order Transit Projects and Other Track Related Works)**

The following provides a summary of the track related infrastructure projects, as supported by relevant staff reports and documents that identify the City's commitment to fund capital expenditures and address long-term capital and operating impacts.

**Sheppard Subway**

This project has been open and operational since 2002. As a result, the funding requirements for the related infrastructure has already been incorporated into the City's current asset management practices. Furthermore, the operating cost of Sheppard Subway are fully integrated into TTC existing operating cost base.

**Eglinton East LRT**

The Eglinton East LRT is included in Toronto's 2031 Transit Network Plan, which was considered in July 2016. Per City Council direction, further technical and planning work is being completed to refine the project concept for the Eglinton East LRT to the University of Toronto Scarborough Campus, with potential extension to Malvern. This included assessing the interface of the proposed Eglinton East LRT with the Eglinton Crosstown project.

Council's consideration of the project and a report on the preliminary options analysis, including a discussion of the proposed options and their associated capital costs, can be found at the following links:

- <http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2016.EX16.1>
- <http://www.toronto.ca/legdocs/mmis/2016/ex/bgrd/backgroundfile-94623.pdf>

At the July 2016 meeting, Council also authorized staff to initiate negotiations related to cost sharing and intergovernmental funding arrangements associated with the Eglinton East LRT extension and other programs. The current capital program identifies a 33% commitment from other levels of government including federal and provincial funding.

### **Waterfront Transit “Reset”**

In 2015, Council directed staff to initiate a review on various transit improvements required for the City's waterfront area. As stated on the City's website:

- “City Council direct the Deputy City Manager, Cluster B, and the Chief Planner and Executive Director, City Planning in partnership with the Toronto Transit Commission and Waterfront Toronto, to initiate Phase 2 of the Waterfront Transit “Reset” for further development and costing of alignment concepts, detailed analysis of transit operations and ridership, identification of priority segments, as well as the creation of a Business Case and implementation strategy for delivering a coordinated waterfront transit solution.”
- <https://www.toronto.ca/services-payments/streets-parking-transportation/transit-in-toronto/transit-expansion/waterfront-transit-network-expansion/>



## SmartTrack

The City of Toronto is currently in the process of implementing the SmartTrack program which includes SmartTrack, GO Regional Express Rail (RER) Integration scenario with five new stations and the Metrolinx LRT program.

Council considerations and decisions regarding the project cost, including initial business cases, an analysis of various options, and next steps can be found at the following links on the City's website:

- <http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2015.EX9.1>
- <http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2016.EX16.1>
- <http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2017.EX29.1>
- <http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2021.EX20.2>

## Other Track Related Works

Other track related works include upgrades and modifications to the City's Streetcar network and comprise of a minor component of the City's larger track system. These projects include:

- King/Roncesvalles Modification/Surface Track
- Streetcar Network Upgrades for LRV

Costs related to these infrastructure improvements are already incorporated into TTC's operating and capital budgets, including asset state of good repair provisions, thereby ensuring financial sustainability.

The City and TTC have undertaken, or are undertaking, extensive analysis, including business cases, of the costs, capital funding, and operating of the track-related transit projects identified above and proposed to be funded from development charges. Many of the projects, and associated capital and operating costs, are incorporated into the TTC’s operating and capital budget, including the multi-year capital plan. TTC’s financial policies, practices and budgeting are designed to ensure the fiscal sustainability, including full life cycle assessment management, of the proposed transit infrastructure investment.

**ii. Rolling Stock**

The rolling stock, or fleet needs, accounts for \$3.0 billion, or 12 per cent, of the gross DC capital program and \$493.16 million, or 10 per cent, of the 2022-2031 DC recoverable Transit costs. Furthermore, the fleet needs are 15 per cent of the calculated 2032 asset management contribution needs. The following table provides a discussion on these asset management plan practices.

2.1 An Asset Management Strategy That,

O.Reg. 82/98 Section	Asset Management Strategy – Rolling Stock
i. sets out planned actions that will enable the assets to provide the proposed level of service in a sustainable way, while managing risk, at the lowest life cycle cost,	TTC has a well established set of fleet management practices that ensure TTC has a reliable public transit service that will meet future ridership forecasts. The practices is based on maintaining the existing fleet in a state of good repair, provide for timely replacement, and allow for additional fleet requirements based on ridership growth between procurements. The fleet management plans provide for full maintenance and replacement, using life cycle costing, using three groups of vehicles: <ol style="list-style-type: none"> <li>1. Subway &amp; LRT Fleet</li> <li>2. Streetcars</li> <li>3. Conventional Buses</li> </ol>
ii. is based on an assessment of potential options to achieve the proposed level of service, which assessment compares, <ol style="list-style-type: none"> <li>A. life cycle costs,</li> <li>B. all other relevant direct and indirect costs and benefits,</li> <li>and</li> </ol>	

O.Reg. 82/98 Section	Asset Management Strategy – Rolling Stock
<p>C. the risks associated with the potential options,</p>	<p>For maintaining fleet, TTC has established a policy for preventive maintenance and vehicle overhauls based on manufacturer recommendations and TTC experience. Rail vehicles are assumed to last 30 years, with major overhauls approximately every five years. Fleet are inspected monthly. TTC identifies a set of items that are covered during an inspection Also, TTC has defined a month-by-month cycle of preventative maintenance activities. (Confirm)</p> <p>The full life cycle cost are summarized above on Table F-3 and Figure F-2.</p> <p>The Fleet Plans address all of these issues and can be provided upon request.</p>
<p>iii. contains a summary of, in relation to achieving the proposed level of service,</p> <p>A. non-infrastructure solutions</p> <p>B. maintenance activities,</p> <p>C. renewal and rehabilitation activities,</p> <p>D. replacement activities,</p> <p>E. disposal activities, and</p> <p>F. expansion activities</p>	<p>The various TTC Fleet Plans, as referenced above, address the requirements of paragraph iii.</p> <p>There are no non-infrastructure solutions for the identified fleet needs.</p> <p>The TTC has comprehensive maintenance programs for all types of fleet and these are provided in the Fleet Plans. These plans address renew, rehabilitation, replacement and disposal activities:</p> <p>For example, TTC is required to maintain all subway vehicle fleets in a state of good repair and are based on scheduled maintenance at regular intervals and incorporate work recommended by the manufacturer together with information gathered through fault trend analysis. The T1 program includes the overhaul of major car components at 5-year intervals until their retirement at 30 years.</p> <p>The TTC capital budget and ten-year capital plan identifies the fleet expansion needs. These need are also reflected in the TTC Fleet Plans. The transit DC capital program reflects the fleet expansion needs and activities.</p>

O.Reg. 82/98 Section	Asset Management Strategy – Rolling Stock
iv. discusses the procurement measures that are intended to achieve the proposed level of service	TTC has an extensive and detailed procurement policy. The policy can be found here: <a href="https://www.ttc.ca/transparency-and-accountability/policies/Materials-and-Procurement-Policies/procurement-policy">https://www.ttc.ca/transparency-and-accountability/policies/Materials-and-Procurement-Policies/procurement-policy</a>
v. includes an overview of the risks associated with the strategy and any actions that will be taken in response to those risks	Addressed through the Fleet Plans, annual Capital Budget and Ten-Year Capital Plan.

### iii. Buildings and Structures

The buildings and structures accounts for \$6.17 billion, or 27 per cent, of the gross DC capital program and \$634.13 million, or 14 per cent, of the 2022-2031 DC recoverable Transit costs. The buildings and structures account for \$17.87 million, or 11 per cent, of the calculated 2032 annual asset management contribution needs. The full life cycle cost for the buildings and structures included in the 2022 DC Background Study are summarized above in Table F-3 and Figure F-2.

The most significant projects in this category are the Yonge-Bloor Capacity Improvements (\$1.33 billion million), Union Station Revitalization (\$750.78 million), and the new subway maintenance and storage facility (\$229.29 million). The facilities, and the other buildings, are referenced and captured in the TTC Fleet Plans and the proposed 2022-2031 Capital Plan.

The TTC 2021-2030 Capital Plan captures the building and structures projects included in the DC gross capital project costs. The TTC’s capital budget and long-term financial planning identifies the financial sustainability of the transit DC capital programs. In particular, City Council approved TTC 2021-2030 capital budget including the majority of projects identified in the DC Background Study.

#### **iv. Other Equipment**

The “other equipment” asset category accounts for a range of small equipment and furnishing needs and accounts for just \$1.75 billion, or 8 per cent, of the gross DC capital program and \$410.53 million, or 9 per cent, of the 2022-2031 DC recoverable Transit costs. Other equipment accounts for \$24.29 million, or 15 per cent, of the calculated 2032 annual asset management contribution needs. The higher share of the annual replacement needs reflects the shorter life of assets included in the other equipment category. The full life cycle cost for the buildings and structures included in the 2022 DC Background Study are summarized above in Table F-3 and Figure F-2.

The TTC 2021-2030 Capital Plan captures the other equipment projects included in the DC gross capital project costs. The TTC’s capital budget and long-term financial planning identifies the long-range financial sustainability of the transit DC capital projects. In particular, City Council approved TTC 2021-2030 capital budget including the majority of projects identified in the DC Background Study.

#### **v. Corporate Initiatives and Service Planning**

Corporate Initiatives & Service Planning is related to studies and non-asset project costs. The category accounts for \$1.10 billion, or 5 per cent, of the gross DC capital program and \$357.81 million, or 8 per cent, of the 2022-2031 DC recoverable Transit costs. The vast major of these costs are non-asset related and therefore do not have an associated life cycle financial cost. A share of the cost, \$303.55 million, does provide for asset acquisition with a resulting annual asset contribution need, of \$11.95 million. The full life cycle cost for this category is included in the 2022 DC Background Study is summarized above on Table F-3 and Figure F-1. The costs are reflected in the TTC budget capital plan and are deemed financial sustainable.

## **E. Transit Long-Term Capital and Operating Impacts**

This section provides a brief examination of the long-term operating costs for the capital facilities and infrastructure to be included in the Development Charges By-law for Transit services. This examination is a requirement of the *DCA*, 1997.

### **i. Examination of Net Operating Impacts**

Table F-5 provides a summary of the long-term capital and operating impacts for Transit services, arising from ridership increases, over the identified benefitting periods from 2011-2021, 2022-2031 and 2032-2041. The analysis assumes that these assets are currently open and operational, although it is likely that these costs will actually occur at a later point in the future. The relationship of operating revenue per AM Peak Period Trip is established based on 2021 ridership on the 2011 network which has been extrapolated from the TTC's annual reports. This approach is deemed reasonable for the purposes of the DC Background Study, and meeting the requirements of the *DCA*. However, it is recognized that the actual cost impacts, including timing, will be determined through the TTC's annual budgeting process.

Consistent with current practices, the net funding difference is anticipated to be funded from other revenue sources such as property taxes. It is noted that the City also continues to have dialogue with organizations such as Metrolinx regarding revenue agreements of fare sharing and discount assumptions.

**Table F-5 - Long-Term Operating Impact Analysis**

<b>Operating Revenue and Expense</b>	<b>2011-2021</b>	<b>2022-2031</b>	<b>2032-2041</b>
<b>Operating Revenue Statistics</b>			
Operating Revenue – including property rental, etc. (\$ Millions)	<b>\$1,418.43</b>	<b>\$974.42</b>	<b>\$2,392.85</b>
AM Peak Period Trips	144,700	99,404	62,896
Operating Revenue per AM Peak Period Trip(\$)	\$9,802.57	\$9,802.57	\$9,802.57
<b>OPERATING EXPENSE STATISTICS</b>			
Operating Expenses (\$ Millions)	<b>\$2,245.94</b>	<b>\$1,542.89</b>	<b>\$3,788.83</b>
AM Peak Period Trips	144,700	99,404	62,896
Operating Expense per AM Peak Period Trip (\$)	\$15,521.36	\$15,521.36	\$15,521.36
<b>OPERATING SUBSIDY STATISTICS</b>			
Operating Subsidy (\$ Millions)	<b>\$827.51</b>	<b>\$568.47</b>	<b>\$1,395.98</b>
Operating Subsidy per AM Peak Period Trip (\$)	\$5,718.79	\$5,718.79	\$5,718.79

## **ii. Capital Revenue Sources and Assumptions**

Transit infrastructure in the City of Toronto is funded from a number of different sources including property taxes, federal and provincial funding (including gas tax) and development charges. The funding of major projects is addressed individually and the TTC/City capital budget and long-range financial planning process addressing funding of all transit capital projects.

### **Use of Debt**

The City's funding of transit infrastructure includes the utilization long-term debt to finance transit capital needs when deemed efficient and within the financial policies of the City. The City's current practice, for projects such as the Sheppard Subway, is based on 30-year sinking fund financing. The associated sinking fund annual payments are to be funding from development charges and property taxes based funding sources. The 2022-2031 development-related share of the sinking fund costs are built in the Transit DC cashflow rate calculations.

## **F. Summary**

In summary, the asset management plan and long-term capital and operating analysis included in this appendix demonstrates that the City can afford to invest and operate transit infrastructure over the ten-year and long-term planning period. Importantly, the City's ongoing asset management and long-term financial planning practices will ensure that the projects included in the 2022 DC Background Study are financially sustainable over their full life cycle.



DRAFT

**Appendix G**  
**Cost of Growth Analysis – All Services**  
**Excluding Transit**

# Cost of Growth Analysis – All Services Excluding Transit

## A. Asset Management Plan

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

## B. Asset Types

A summary of the future municipal-owned assets and estimated useful life assumptions for eligible DC services considered as part of the study are outlined in Table G-1 and Table G-2. Although all capital assets considered in the study have been identified, not all assets necessitate future replacement or ongoing maintenance activities. The exception and the justification is as follows:

- Some of the works identified may represent one-time expenditures and may be temporary in nature. Therefore, the assets would not be required to be replaced and no ongoing operation and maintenance costs exist. Such assets are identified as “not a long-term asset” in the table.
- Some projects do not relate to the emplacement of a tangible capital asset – some examples include the acquisition of land or the undertaking of development-related studies. These projects/costs do not necessarily require future replacement or ongoing maintenance. Such projects are identified as “not infrastructure” in the table.

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

**Table G-1 Summary of Municipal Assets Considered (City-wide General Services - Excluding Transit)**

Service and Amenities	Estimated Useful Life
<p><b>Parks and Recreation</b></p> <ul style="list-style-type: none"> <li>▪ Community centres, indoor recreation facilities, arenas, sports fields, parks, IT assets, playgrounds, trails, splash pads and other park amenities</li> </ul>	<p>Amenities have a 7-50 year useful life</p>
<p><b>Library</b></p> <ul style="list-style-type: none"> <li>▪ Buildings, collection material and equipment</li> </ul>	<p>Amenities have a 7-50 year useful life</p>
<p><b>Affordable Housing</b></p> <ul style="list-style-type: none"> <li>▪ New affordable housing and ownership units</li> </ul>	<p>Amenities have a 50 year useful life</p>
<p><b>Shelter</b></p> <ul style="list-style-type: none"> <li>▪ New shelter spaces</li> </ul>	<p>Amenities have a 50 year useful life</p>
<p><b>Police</b></p> <ul style="list-style-type: none"> <li>▪ Buildings and equipment</li> </ul>	<p>Amenities have a 7-50 year useful life</p>
<p><b>Fire</b></p> <ul style="list-style-type: none"> <li>▪ Buildings, vehicles and equipment</li> </ul>	<p>Amenities have a 7-50 year useful life</p>
<p><b>Ambulance Services</b></p> <ul style="list-style-type: none"> <li>▪ Buildings, vehicles and equipment</li> </ul>	<p>Amenities have a 7-50 year useful life</p>

<b>Service and Amenities</b>	<b>Estimated Useful Life</b>
<b>Development-Related Studies</b> <ul style="list-style-type: none"> <li>Finance and planning related studies</li> </ul>	Studies do not have a useful life assumption
<b>Long-term Care</b> <ul style="list-style-type: none"> <li>Buildings</li> </ul>	Amenities have a 50 year useful life
<b>Child Care</b> <ul style="list-style-type: none"> <li>Buildings</li> </ul>	Amenities have a 50 year useful life
<b>Waste Diversion</b> <ul style="list-style-type: none"> <li>Buildings, bins and vehicles</li> </ul>	Amenities have a 10-50 year useful life

***Table G-2 Summary of Municipal Assets Considered (Engineered Services)***

<b>Service and Amenities</b>	<b>Estimated Useful Life</b>
<b>Roads and Related</b> <ul style="list-style-type: none"> <li>Traffic control and signalization, road infrastructure, rail grade separations, buildings and works yards</li> </ul>	Amenities have a 25-70 year useful life
<b>Water</b> <ul style="list-style-type: none"> <li>Mains, plant, pumping stations and trunk infrastructure</li> </ul>	Amenities have a 50-90 year useful life
<b>Sanitary Sewer</b> <ul style="list-style-type: none"> <li>Mains, plant, pumping stations and trunk infrastructure</li> </ul>	Amenities have a 50-90 year useful life
<b>Storm Water Management</b> <ul style="list-style-type: none"> <li>Wet weather flow and flood protection</li> </ul>	Amenities have a 50 year useful life

No annual provisions have been identified for the Development-Related Studies development charge category as studies are not infrastructure and therefore have no long-term financial requirements.

### **C. Annual Provision**

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

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

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

Table G-3 and G-4 provides the calculated annual asset management contribution for 2022-2032 and 2022-2042 for both the gross capital expenditures and the share related to the 2022-2031 and 2022-2041 DC recoverable portion. The year 2032 and 2042 have been included to calculate the annual contribution for the 2022-2031 and 2022-2041 periods as the expenditures in 2031 and 2041 will not trigger asset management contributions until 2032 and 2042, respectively. As shown in Table G-3, by 2032, the City will need to fund an additional \$135.4 million per annum in order to properly fund the full life cycle costs of the new assets related to the general services supported under the development charges by-law. A further \$18.0 million will be required for engineered services.

Table G-4 provides a separate analysis of the annual provisions required for the engineered services capital program as the program extends to 2041. As shown in Table G-4, the annual provision in 2042 amounts to \$26.9 million.

# Financial Sustainability of the Program

## A. Future Revenue Growth

The calculated annual funding provision should be considered within the context of the City's projected growth. Over the next ten years (to 2031) the City is projected to increase by approximately 157,900 households, which represents a 13 per cent increase over the existing base. In addition, the City will also add approximately 5.5 million square metres of additional non-residential building space.

By 2041, there will be an increase of nearly 257,700 new dwelling units and 8.5 million square metres of non-residential building space. This growth will have the effect of increasing the overall assessment base and additional user fee and charges revenues to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the development charges by-law. The collection of these funds is intended to be allocated to the City's reserves for the future replacement of these assets.

## B. The Program is Deemed Financially Sustainable

The calculated annual provisions identified in Tables G-3 and G-4 are considered to be financially sustainable as it is expected that the increased capital asset management requirements can be absorbed by the tax and user base over the long-term. Importantly, the City's annual operating budget review will allow staff to continue to monitor and implement mitigating measures should the program become less sustainable.

## C. Long-term Capital and Operating Impact Analysis

As shown in Table G-5, by 2031, the City's net operating costs are estimated to increase by \$436.18 million for property tax supported services.

Significant increases in net operating costs will be experienced as new facilities such as community centres are opened. Operating and maintenance costs will also increase as additions to the City's road network and parkland and playing fields are made. For utility rate supported services such as Solid Waste Management Services, Water, Sanitary Sewer and Storm Water Management, the net operating impacts arising from the proposed capital programs will be recovered through user fees.

Table G-6 summarizes the components of the development-related capital forecast that will require funding from non-DC sources. In total, \$24.66 billion will need to be financed from non-DC sources over the 2022-2031 and 2022-2041 planning period. This amount is related to replacement of existing City facilities with newer and larger facilities that will benefit the existing community. Council is made aware of these factors so that they understand the operating and capital costs that will not be covered by DCs as it adopts the development-related capital forecast set out in the study.

In addition, \$7.41 billion in interim DC financing, or funding from other sources, may be required to cover the cost shares beyond the DC funding envelope or shares related to development beyond the planning periods. Because DC By-laws must be revisited at least every five years, however, it is difficult to determine the quantum of interim financing that may be necessary.



APPENDIX G

TABLE G-3

CITY OF TORONTO

CALCULATED ANNUAL PROVISION BY 2032 (EXCLUDING TRANSIT) - IN \$MILLIONS

Service	2022-2031 Program DC Recoverable	2022-2031 Program Non-DC Recoverable	AMP Provision by 2032 DC Related	AMP Provision by 2032 Non-DC Related
Parks and Recreation	\$1,224.4	\$1,343.9	\$44.8	\$58.1
Library	\$227.7	\$458.9	\$15.0	\$45.9
Housing Services - Affordable Housing	\$1,477.4	\$16,343.4	\$30.8	\$201.3
Housing Services - Shelter	\$118.3	\$19.9	\$2.8	\$0.4
Police Services	\$146.4	\$418.7	\$9.2	\$57.0
Fire Services	\$48.9	\$31.9	\$1.2	\$1.4
Ambulance Services	\$88.8	\$165.2	\$1.7	\$9.0
Development-Related Studies	\$35.8	\$1.2	\$0.0	\$0.0
Long-term Care	\$134.9	\$747.3	\$20.1	\$17.1
Child Care	\$148.5	\$31.9	\$2.6	\$3.2
Waste Diversion	\$52.8	\$186.7	\$7.1	\$5.0
<b>General Services (Excl. Transit) Sub-total</b>			<b>\$135.4</b>	<b>\$398.3</b>
Roads & Related	\$2,220.1	\$1,655.8	\$15.9	\$11.9
Water Services	\$190.0	\$523.2	\$1.4	\$3.8
Sanitary Sewer	\$96.2	\$225.7	\$0.7	\$1.6
Storm Water Management	\$0.0	\$0.0	\$0.0	\$0.0
<b>Engineering Services Total</b>			<b>\$18.0</b>	<b>\$17.3</b>
<b>Total 2032 Provision</b>			<b>\$153.4</b>	<b>\$415.6</b>

APPENDIX G

TABLE G-4

CITY OF TORONTO

CALCULATED ANNUAL PROVISION BY 2042 (EXCLUDING TRANSIT) - IN \$MILLIONS

Service	2022-2041 Program DC Recoverable	2022-2041 Program Non-DC Recoverable	AMP Provision by 2042 DC Related	AMP Provision by 2042 Non-DC Related
Roads & Related	\$1,185.7	\$539.2	\$8.5	\$3.9
Water Services	\$505.8	\$963.6	\$3.6	\$6.9
Sanitary Sewer	\$1,344.4	\$5,924.1	\$9.7	\$42.5
Storm Water Management	\$705.8	\$1,350.6	\$5.1	\$9.7
<b>Total 2042 Provision</b>			<b>\$26.9</b>	<b>\$63.0</b>

APPENDIX G  
TABLE G-5

CITY OF TORONTO  
ESTIMATED NET OPERATING COST OF THE PROPOSED  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
(in constant 2022 dollars)

General Services (Property Tax Supported)

Category	Service	Cost (\$000's)	Unit Measurement	Source
Childcare	2021 Gross Operating Budget	\$648,666	Total Gross Op Budget	Children's Services 2021 Operating Budget, p. 102
	2021 Net Operating Budget	\$91,413	Total Net Op Budget	Children's Services 2021 Operating Budget, p. 100
		\$2,210,461	Total Asset Value in 2021	2022 DC Background Study - Childcare Inventory
		\$0.04	Net Op Budget/\$ of Asset Value	
		\$180,417	Added Capital 2022-2031	2022 DC Background Study - Childcare Capital Program
		<b>\$7,461</b>	Additional Net Op Budget at 2031	
Ambulance Services	2021 Gross Operating Budget	\$272,863	Total Gross Op Budget	Toronto Paramedic Services 2021 Operating Budget, p. 102
	2021 Net Operating Budget	\$96,358	Total Net Op Budget	Toronto Paramedic Services 2021 Operating Budget, p. 100
		\$1,132,023	Total Asset Value in 2021	2022 DC Background Study - Ambulance Services Inventory
		\$0.09	Net Op Budget/\$ of Asset Value	
		\$255,410	Added Capital 2022-2031	2022 DC Background Study - Ambulance Services Capital Program
		<b>\$21,741</b>	Additional Net Op Budget at 2031	
Fire	2021 Gross Operating Budget	\$507,771	Total Gross Op Budget	Fire Services 2021 Operating Budget, p. 102
	2021 Net Operating Budget	\$487,002	Total Net Op Budget	Fire Services 2021 Operating Budget, p. 100
		\$2,381,630	Total Asset Value in 2021	2022 DC Background Study - Fire Inventory
		\$0.20	Net Op Budget/\$ of Asset Value	
		\$80,773	Added Capital 2022-2031	2022 DC Background Study - Fire Capital Program
		<b>\$16,517</b>	Additional Net Op Budget at 2031	
Library	2021 Gross Operating Budget	\$220,509	Total Gross Op Budget	Toronto Public Library Library 2021 Operating Budget, p. 102
	2021 Net Operating Budget	\$203,048	Total Net Op Budget	Toronto Public Library Library 2021 Operating Budget, p. 100
		\$3,328,606	Total Asset Value in 2021	2022 DC Background Study - Library Inventory
		\$0.06	Net Op Budget/\$ of Asset Value	
		\$686,599	Added Capital 2022-2031	2022 DC Background Study - Library Capital Program
		<b>\$41,883</b>	Additional Net Op Budget at 2031	
Parks and Recreation	2021 Gross Operating Budget	\$455,279	Total Gross Op Budget	Parks, Forestry & Rec 2021 Operating Budget, p. 102
	2021 Net Operating Budget	\$344,352	Total Net Op Budget	Parks, Forestry & Rec 2021 Operating Budget, p. 100
		\$13,913,807	Total Asset Value in 2021	2022 DC Background Study - Parks and Recreation Inventory
		\$0.02	Net Op Budget/\$ of Asset Value	
		\$2,568,319	Added Capital 2022-2031	2022 DC Background Study - Parks and Recreation Capital Program
		<b>\$63,563</b>	Additional Net Op Budget at 2031	
Roads	2021 Gross Operating Budget	\$441,721	Total Gross Op Budget	Transportation Services 2021 Operating Budget, p. 102
	2021 Net Operating Budget	\$245,282	Total Net Op Budget	Transportation Services 2021 Operating Budget, p. 100
		\$25,021,746	Total Asset Value in 2021	2022 DC Background Study - Roads Inventory
		\$0.01	Net Op Budget/\$ of Asset Value	
		\$3,875,829	Added Capital 2022-2031	2022 DC Background Study - Roads Capital Program
		<b>\$37,994</b>	Additional Net Op Budget at 2031	

**APPENDIX G  
TABLE G-5**

**CITY OF TORONTO  
ESTIMATED NET OPERATING COST OF THE PROPOSED  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
(in constant 2022 dollars)**

**General Services (Property Tax Supported)**

Category	Service	Cost (\$000's)	Unit Measurement	Source
<b>Affordable Housing</b>	2021 Gross Operating Budget	\$42,537	Total Gross Op Budget	Housing Secretariat 2021 Operating Budget, p. 102
	2021 Net Operating Budget	\$1,186	Total Net Op Budget	Housing Secretariat 2021 Operating Budget, p. 100
		\$16,254,015	Total Asset Value in 2021	2022 DC Background Study - Affordable Housing Inventory
		\$0.0001	Net Op Budget/\$ of Asset Value	
		\$17,820,836	Added Capital 2022-2031	2022 DC Background Study - Affordable Housing Capital Program
		<b>\$1,300</b>	Additional Net Op Budget at 2031	
<b>Police</b>	2021 Gross Operating Budget	\$1,229,507	Total Gross Op Budget	Toronto Police 2021 Operating Budget, p. 102
	2021 Net Operating Budget	\$1,080,093	Total Net Op Budget	Toronto Police 2021 Operating Budget, p. 100
		\$3,904,648	Total Asset Value in 2021	2022 DC Background Study - Police Inventory
		\$0.28	Net Op Budget/\$ of Asset Value	
		\$565,165	Added Capital 2022-2031	2022 DC Background Study - Police Capital Program
		<b>\$156,334</b>	Additional Net Op Budget at 2031	
<b>Long Term Care</b>	2021 Gross Operating Budget	\$292,677	Total Gross Op Budget	Seniors Services & Long-Term Care 2021 Operating Budget, p. 102
	2021 Net Operating Budget	\$68,537	Total Net Op Budget	Seniors Services & Long-Term Care 2021 Operating Budget, p. 100
		\$1,851,800	Total Asset Value in 2021	2022 DC Background Study - Long Term Care Inventory
		\$0.04	Net Op Budget/\$ of Asset Value	
		\$882,210	Added Capital 2022-2031	2022 DC Background Study - Long Term Care Capital Program
		<b>\$32,651</b>	Additional Net Op Budget at 2031	
<b>Shelter</b>	2021 Gross Operating Budget	\$934,348	Total Gross Op Budget	Shelter, Support & Housing Administration 2021 Operating Budget, p. 102
	2021 Net Operating Budget	\$526,312	Total Net Op Budget	Shelter, Support & Housing Administration 2021 Operating Budget, p. 100
		\$2,476,904	Total Asset Value in 2021	2022 DC Background Study - Shelter Inventory
		\$0.21	Net Op Budget/\$ of Asset Value	
		\$138,279	Added Capital 2022-2031	2022 DC Background Study - Shelter Capital Program
		<b>\$29,383</b>	Additional Net Op Budget at 2031	

Note: Transit Services are dealt with separately in Appendix F

\$436,182

**Utility Rate Funded Services**

<b>Toronto Water</b>	2021 Gross Operating & Capital from Current	\$1,415,336	Total Gross Op and Capital from Current Budget	2021 Water and Wastewater Consumption Rates and Service Fees Staff Report ( <a href="https://www.toronto.ca/legdocs/mmis/2020/bu/bgrd/backgroundfile-158193.pdf">https://www.toronto.ca/legdocs/mmis/2020/bu/bgrd/backgroundfile-158193.pdf</a> )
	2021 Net Rate Funding	\$1,289,000	Total Net amount required rate funding	
	2031 Gross Operating & Capital from Current	\$1,902,093	Total Gross Op and Capital from Current Budget	
	2031 Net Rate Funding	\$1,732,308	Total Net amount required rate funding	
	2021-2031 Change in Gross Budget	\$486,757	Gross Increase in Budget (Growth and Non-Growth Related)	
	2021-2031 Change in Net Rate Funding	<b>\$443,308</b>	Net Increase in Rate funding (Growth and Non-Growth Related)	
<b>Solid Waste Management Services</b>	2021 Gross Operating & Capital from Current	\$379,110	Total Gross Op and Capital from Current Budget	Information provided by SWMS. Note - SWMS was not part of the DC by-law in 2018.
	2021 Net Rate Funding	\$327,680	Total Net amount required rate funding	
	2031 Gross Operating & Capital from Current	\$475,529	Total Gross Op and Capital from Current Budget	
	2031 Net Rate Funding	\$436,677	Total Net amount required rate funding	
	2021-2031 Change in Gross Budget	\$96,419	Gross Increase in Budget (Growth and Non-Growth Related)	
	2021-2031 Change in Net Rate Funding	<b>\$108,997</b>	Net Increase in Rate funding (Growth and Non-Growth Related)	

**APPENDIX G  
TABLE G-6**

**CITY OF TORONTO  
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM  
CAPITAL PROGRAM BY SERVICE  
(in \$000s)**

Service	Development-Related Capital Program 2022 -2031					Total DC Eligible Costs for Recovery
	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Replacement & BTE Shares	Available DC Reserves	Other Development Related	
1 Spadina Subway Extension	\$3,184,169.0	\$2,280,500.0	\$425,931.3	\$0.0	\$185,136.7	\$292,601.1
2 Transit (balance)	\$22,861,898.8	\$3,820,985.3	\$10,052,569.6	\$0.0	\$4,429,268.1	\$4,559,075.7
3 Roads and Related	\$3,875,828.6	\$857,642.5	\$777,147.5	\$0.0	\$20,973.3	\$2,220,065.4
4 Water	\$713,226.3	\$475.0	\$522,772.3	\$0.0	\$0.0	\$189,979.0
5 Sanitary Sewer	\$321,923.0	\$24,557.2	\$201,137.6	\$15,520.0	\$0.0	\$80,708.2
6 Storm Water Management	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
7 Parks and Recreation	\$2,568,319.1	\$203,122.6	\$478,469.2	\$285,098.2	\$377,218.4	\$1,224,410.8
8 Library	\$686,599.2	\$10,971.7	\$447,952.2	\$0.0	\$0.0	\$227,675.3
9 Housing Services - Shelter	\$138,278.6	\$0.0	\$19,946.4	\$18,775.1	\$0.0	\$99,557.1
10 Housing Services - Affordable Housing	\$17,820,835.5	\$11,389,000.0	\$3,473,191.2	\$0.0	\$1,481,255.5	\$1,477,388.8
11 Police	\$565,165.0	\$0.0	\$418,730.6	\$0.0	\$0.0	\$146,434.4
12 Fire	\$80,773.4	\$2,447.0	\$29,458.5	\$0.0	\$0.0	\$48,867.9
13 Ambulance Services	\$255,409.5	\$0.0	\$36,467.9	\$10,121.4	\$120,006.6	\$88,813.6
14 Development-Related Studies	\$36,939.0	\$0.0	\$1,150.5	\$0.0	\$0.0	\$35,788.5
15 Long Term Care	\$882,210.0	\$298,074.3	\$391,370.9	\$0.0	\$57,829.4	\$134,935.3
16 Child Care	\$180,417.0	\$9,391.0	\$22,514.9	\$0.0	\$0.0	\$148,511.1
17 Waste Diversion	\$239,500.6	\$0.0	\$96,044.6	\$0.0	\$90,678.4	\$52,777.5
<b>TOTAL</b>	<b>\$54,411,492.8</b>	<b>\$18,897,166.7</b>	<b>\$17,394,855.2</b>	<b>\$329,514.7</b>	<b>\$6,762,366.5</b>	<b>\$11,027,589.8</b>

Service	Development-Related Capital Program 2022 -2041					Total DC Eligible Costs for Recovery
	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Replacement & BTE Shares	Available DC Reserves	Other Development Related	
1 Roads and Related	\$1,724,879.3	\$177,484.2	\$176,321.9	\$0.0	\$185,412.2	\$1,185,661.0
2 Water	\$1,469,371.6	\$71,882.1	\$878,149.5	\$0.0	\$13,521.7	\$505,818.3
3 Sanitary Sewer	\$7,268,548.8	\$46,717.3	\$5,856,452.4	\$0.0	\$20,936.0	\$1,344,443.2
4 Storm Water Management	\$2,056,384.9	\$571,566.4	\$349,250.1	\$7,200.0	\$429,734.3	\$698,634.2
<b>TOTAL</b>	<b>\$ 12,519,184.7</b>	<b>\$ 867,649.9</b>	<b>\$ 7,260,173.8</b>	<b>\$ 7,200.0</b>	<b>\$ 649,604.2</b>	<b>\$ 3,734,556.7</b>

<b>TOTAL 2022-2031 and 2022-2041</b>	<b>\$ 66,930,677.5</b>	<b>\$ 19,764,816.6</b>	<b>\$ 24,655,029.0</b>	<b>\$ 336,714.7</b>	<b>\$ 7,411,970.8</b>	<b>\$ 14,762,146.5</b>
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**Appendix H**  
**Local Service Policy & Guidelines**  
**(Development Charges Funding Criteria)**

# Local Service Policy & Guidelines

The following provides the definition of “local service” under the Development Charges Act (DCA) for a number of services provided by the City of Toronto. The purpose of establishing these definitions is to determine the eligible capital costs for inclusion in the development charges (DC) calculation for the City of Toronto. The functions or services deemed to be local in nature are not to be included in the determination of the development charge rates. The provision of local services is considered to be a direct developer responsibility under s.59 of the DCA and will (or may) be recovered under other agreement(s) with the landowner or developer. The issue of "local services" is being specifically considered for the services of:

- Water Services
- Wastewater Services
- Stormwater Services
- Transportation Services
- Parkland Development

The following guidelines describe, in general terms, the size and nature of municipal infrastructure that is included in the City of Toronto Development Charges Background Study (DC Study), as a project to be eligible for funding, in whole, or in part by development charges (DCs). For the purposes of this guideline, the term “development” and “development-related” relates to the increase in need for servicing arising from “development” (i.e. growth) as prescribed by the *Development Charges Act, 1997*. Infrastructure that is related to local development (i.e. infrastructure required to service a particular development) is considered to be a local developer responsibility.

In this respect, the following guidelines apply:

1. The project must be listed in the most current City of Toronto DC Study, with the following conditions and potential exceptions:
  - a. The City, at its sole discretion, may deem a project not listed in the most current DC Study to be development-related and potentially fundable, in whole or in part, from DCs. Inclusion of the “new” project may require the substitution (removal) of a project or projects from the related service project list, as contained in the most current DC Study, or require consideration for future DC funding pending a DC Background Study update or amendment.
  - b. The City, at its sole discretion, may deem a project not specifically listed in the most current DC Study to be part of the “unallocated improvements” referenced in the most current DC Study. As such, the project may be considered development-related and potentially fundable, in whole or in part, from DCs.
2. A developer will be solely responsible for the cost and implementation of infrastructure upgrades required to serve the associated development site.
  - a. In determining the infrastructure needs arising from development, full consideration will be given to existing and committed capacity allocations to development in the service area.

The following policy guidelines are general principles by which staff will be guided in considering the eligibility of infrastructure for full or partial funding from DCs. Each application will be considered on its own merits having regard to, among other factors:

- the nature, type and location of the infrastructure;
- these policy guidelines;
- the nature, type and location of the development within any existing plan and proposed development in its surrounding area;



- the location and type of services required and their relationship to proposed development; and
- the existing and proposed development in the area, and subsection 59(2) of the *Development Charges Act, 1997* (the *DCA*).

These local service policy guidelines are subject to review and amendment by the City either in conjunction with or independent of any amendments or updates to the City's DC by-laws.

The detailed engineering requirements for all work and/or development applications are governed by the *City of Toronto Official Plan*, or, if not specified in the Official Plan, by the secondary or site-specific planning and associated servicing analysis, or in accordance with the City's *Sewer Capacity Assessment Policy* (Scheduled for November 2017), *Design Criteria for Sewers and Watermains* (2009) and *Building Toronto Together: A Development Guide* (2004), or as may be defined through other studies or environmental assessments.

## **A. Water**

### **i. Water Supply, Storage and Booster Pumping Stations**

All projects related to upgrading, expanding or constructing water supply and treatment facilities (plants and water conservation), storage facilities (storage tanks, etc.), and pumping stations, including costs to acquire/expropriate land, considered to be in whole or in part related to development, are considered to be a DC project.

New or expanded local pumping stations, including upgrades identified through a development proposal, servicing a localized area and needs (specific development) are a local service and a direct developer responsibility.

## ii. Watermains

- Watermains that are required to service a specific development, either internal or external to the site, are considered to be the developer's responsibility.
- Connections to transmission watermains and pumping stations to service specific areas are considered to be a direct developer responsibility.
- Transmission watermains (generally located outside the development area) may be required to provide network integrity, security or reliability to the distribution system. Where such transmission watermains are identified by a Class Environmental Assessment, Servicing Study or by Toronto Water or listed in the City's most current DC Study, they are considered to be a DC project.
- All other watermains are considered a direct developer responsibility including all required looping to service the development lands.
- A developer-implemented infrastructure upgrade required to service the needs of a specific development will not be eligible for City reimbursement or DC credits when it provides some additional capacity as a by-product (i.e. due to the selection of standard pipe sizes).
- Where the City requests that a developer oversize a watermain to provide servicing capacity greater than the needs of a specific development, the related incremental costs are eligible for reimbursement from the City. Incremental costs are defined as the difference between the cost of the watermain pipe size requested by the City and the estimated cost to install a standard size required for the development, and an additional 10% investigations, testing and engineering fee. Costs are estimated as the lesser of the lowest tendered unit prices that are established in accordance with the City's requirements and standards or the City's unit costs at the time of construction. Only material (not labour) cost of the

watermain and related valve/chamber appurtenances will be included in the calculation. Any costs related to the installation of pipe are the responsibility of the developer.

## **B. Wastewater**

### **i. Wastewater Treatment**

- All projects providing for the upgrading, improvement and/or expansion of wastewater treatment facilities, including the cost to acquire/convey land, are considered in whole or in part to be related to development are considered to be a DC project.

### **ii. Sanitary and Combined Sewers**

- A developer will be solely responsible for the cost and implementation of new or upgraded sewer infrastructure (sanitary and/or combined sewers), either internal or external, that are required to adequately service a specific development in accordance with applicable City policies, standards and criteria.
- If a sewer upgrade is required due to additional flows from the development based on an analysis completed in accordance with all City policies, guidelines, standards and criteria then the developer will be responsible for the cost of the sewer upgrade.
- A developer-implemented infrastructure upgrade required to service the needs of a specific development will not be eligible for DC credits when it provides some additional capacity as a by-product (i.e. due to the selection of standard pipe sizes).
- In determining the sanitary and combined sewer infrastructure necessary to service a specific development the determination of the infrastructure will take into account existing and committed flows. The resulting

wastewater needs, the “determined need”, is deemed to be a direct developer responsibility.

- Where the City requests that a developer oversize a sanitary or combined sewer beyond the size that would be required based on the site specific development flows, a portion of the project may be eligible for DC credits. The value of the oversized portion of the project cost for sanitary and combined sewers shall be the lesser of the calculated cost using lowest tendered unit prices that are established in accordance with the City’s requirements and standards, or the City's unit costs at the time of construction. The portion that may be eligible for DC credit shall be the difference between the cost of the sewer pipe size requested by the City and the estimated cost to install the 'determined need' for the development, and an additional 10 percent investigations, testing and engineering fee. Only material (not labour) cost of the sewers and related appurtenances will be included in the calculation. Any costs related to the installation of pipe are the responsibility of the developer.
- A sanitary or combined sewer, of any size, required to connect a specific development to a major pumping station to service development, is considered the sole responsibility of a developer.

### **iii. Pumping Stations**

- New pumping stations or expansions of the existing major pumping stations are considered to be a DC project. Major pumping stations are those required by Toronto Water, and are identified through the Class Environmental Assessment process or a Master Servicing Study. Such improvements will be listed in the City’s most current DC Study.
- New or expanded local pumping stations including upgrades identified through a development proposal, to service a specific development in addition to any existing service area, are a local service and a direct developer responsibility.

## **C. Stormwater Management**

### **i. Storm Sewers**

- Storm sewers that are required for a development, either internal or external, are considered to be the developer's responsibility.
- If a storm sewer upgrade is required based on existing flows from the storm sewer service area as well as proposed flows generated by the development according to applicable City policies, guidelines and standard, the developer will be responsible for the cost of the sewer upgrade. If a storm sewer upgrade would be triggered based on an analysis of existing flows within the storm sewer service area alone according to applicable City policies, guidelines and standards, then a portion of the project may be eligible for DC credits. The portion that may be eligible for DC credit shall be the cost of the sewer (material only) and calculated using the lesser of the lowest tendered unit prices that are established in accordance with the City's requirements and standards or the City's unit costs at the time of construction. The portion that may be eligible for DC credit shall be the cost of the sewer material and an additional 10 percent investigations, testing and engineering fee. Only material (not labour) cost of the sewers and related appurtenances will be included in the calculation. Any costs related to the installation of pipe are the responsibility of the developer.

### **ii. Stormwater Management Facilities**

- Stormwater quality and quantity works required to service a specific development, either internal or external, are a direct developer responsibility.
- Stormwater quality and quantity works outlined in the Wet Weather Flow Management Master Plan, including works recommended from subsequent Environmental Assessment for projects identified in the Wet Weather Flow Master Plan, are DC projects.

## D. Transportation

Transportation in this section of the guideline includes the full range of transportation infrastructure, sometimes referred to as “roads and related”, including, but not limited to; transportation infrastructure within the public right-of-way, including the public realm, sidewalks, cycling facilities and roads.

### i. **Expressways, Arterial and Collector Roads (including Structures, Cycling Facilities and Local Roads External to Development)**

- New, widened, extended or upgraded, roads internal to a development are a direct developer responsibility.
- New, widened, extended or upgraded, expressway, arterial, collector or local roads external to a development are considered to be DC projects.
- New or upgraded transportation infrastructure external to a development that provides a direct benefit to a development may be considered a direct developer responsibility to the extent that the infrastructure benefits the development. The residual benefit that is triggered by overall growth may be considered a DC project.
- In such circumstances, the local servicing component of new or upgraded regional infrastructure could be determined through: traffic analyses that disaggregate vehicle/cycling/pedestrian volumes that originate from development and are part of the existing network or the product of regional growth. Other factors may also be applied, as determined by the City that reflect the specifics of any particular project.
- If a development results in the accelerated deterioration or failure to pavement infrastructure as a result of construction activities the costs of addressing such failures may be considered a local service requirement when the roadway is internal to a development or directly related to access the development site. If the development impacts are cumulative

across an area that result in the failure then a share of the cost of remediation maybe deemed eligible for development charge funding. If post construction traffic volumes are greater than the pre-existing pavement structure can accommodate then a share of the cost of remediation maybe deemed eligible for development charge funding.

- All other roads are considered to be a direct developer responsibility.

## **ii. Traffic Signals and Intersection Improvements**

- Traffic signals required on any type of road external to a development that are necessitated by a specific development are considered a direct developer responsibility. Other traffic signals that are required on any type of road due to general growth from increasing traffic are considered to be DC projects.
- Intersection improvements and/or traffic signals required on any type of road, private site entrances or other entrances related to a specific development are considered a direct developer responsibility.
- Intersection improvements and/or traffic signals on other roads due to general development growth resulting from increasing traffic are considered to be DC projects.

## **iii. Streetscaping Improvements**

- Streetscaping improvements, or infrastructure, in this section include, but are not limited to, sidewalks and paving, lighting, street furniture, tree plantings, medians, etc.
- Streetscaping improvements on all roads internal to a development are considered to be a direct developer responsibility.

- Streetscaping improvements external to a development considered necessary to connect the development to public spaces and existing sidewalks are considered to be a direct developer responsibility.
- Streetscaping improvements will be considered a local service or DC project based on the categorization of the adjacent road described in D.1 above.
- Streetscaping improvements proposed as part of a development project are a direct developer responsibility.

#### **iv. Cycling Infrastructure**

- Cycling infrastructure on all internal roads are considered to be a direct developer responsibility.
- The cycling network includes many types of infrastructure, such as Cycle Tracks, bicycle lanes, shared roadway routes and multi-use pathways. Toronto's cycling routes are for both commuter and recreational cycling.
- Cycling infrastructure external to a development considered necessary to connect the development to cycling infrastructure are considered to be a direct developer responsibility.
- Cycling infrastructure will be considered a local service or DC project based on the categorization of the adjacent road described in D.1 above.
- Cycling infrastructure proposed as part of a development project are a direct developer responsibility.

#### **v. Strategic Transportation Initiatives (e.g. Congestion Management Initiatives, Signal Modifications, HOV, Bus Lanes, RESCU, ATSC)**

- Strategic transportation initiatives on arterial or collector roads external to a development that are necessitated by a specific development are considered a direct developer responsibility. Strategic transportation



initiatives on expressways, arterial or collector roads external to a development that are required due to general development growth from increasing traffic are considered to be DC projects.

- Strategic transportation initiatives internal to a development are a direct developer responsibility.

**vi. Land Acquisition for Transportation Projects & Infrastructure**

**a) Public Rights-of-Way**

- Land acquisition for expressways, arterial, collector, or local roads, to the widths required according to the approved Official Plan or engineering standards, is primarily provided by dedications under the Planning Act. In areas where limited or no development is anticipated, and direct dedication is unlikely, the land acquisition is considered to be part of the capital cost of the related DC project. Where property requirements are not identified in the City's Official Plan, requirements may otherwise be defined through the completion of studies and/or environmental assessments.

**b) Grade Separations**

- Land acquisition for grade separations (beyond normal dedication requirements) is considered to be part of the capital cost of the related DC project. Specific property requirements are governed by requirements under the City's OP, or as otherwise may be defined through the completion of studies and/or environmental assessments.

**c) Land Acquisition Costs**

- The cost to acquire land for transportation needs includes, but is not limited to, the cost to purchase the land and any related costs such as cost associated with expropriation (administration, legal, claims of injurious affection).

## E. Parkland Development

Developers dedicating parkland as a condition of development are required to undertake, at their sole expense, the base construction and installation of the parkland improvements (the Base Park Improvements) on lands to be conveyed to the City for park purposes. This work shall include:

- Demolition, removal and disposal of all existing materials, buildings, foundations and associated servicing.
- Grading inclusive of 300mm depth topsoil supply and placement. Where lands have been environmentally risk assessed in accordance with MOECC regulations, the required depth profile of the environmental soil / soft cap will be 1.5 m of engineered fill compacted to 95% SPD and certified by the consulting engineer.
- In the case of a risk-assessed site, all materials brought on site shall comply with the site-specific standards outlined in the Certificate of Property Use. In the case where no risk assessment of the site was required, all materials brought on site shall comply with the Ontario Reg. 153/04 Table 3 RPI standards:
  - Sodding #1 nursery grade;
  - Fencing, where deemed necessary;
  - Sanitary and storm service connections with manholes at street line;
  - Water and electrical service connections; (minimum water: 50mm to the street line including backflow preventers, shut off valves, water metre and chamber; electrical connection to the street line and electrical panel in a lockable cabinet (100 Amp service));
  - Street trees along all public road allowances abutting City-owned parkland; and
  - Standard park sign (separate certified cheque required).

**Appendix I**  
**Draft DC By-law**  
**(Available Under Separate Cover)**