



# Development Charges Update Study

City of Pickering

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Office Consolidation of October 15, 2020 D.C.  
Update Study and November 2, 2020 Addendum

November 2, 2020

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# 1. Introduction

## 1.1 Background

The City of Pickering (City) imposes development charges (D.C.s) to recover the increase in the needs for service arising from growth. The basis for the calculation of the City's existing schedule of residential and non-residential development charges is documented in the "City of Pickering Development Charges Update Study" dated October 16, 2019 (as amended on November 19, 2019 and December 10, 2019), which was issued as an update to the City's 2017 D.C. Background Study dated October 5, 2017, as amended. This Background Study provides the supporting documentation for the City's D.C. By-Law 7595-17, as amended. The current D.C.s by municipal service and development type are summarized in Table 1-1. This schedule reflects the indexed charges that are currently in force in 2020 dollars for development within the defined Seaton Lands, as the City elected to phase-in the charges for apartment units over the 2018-2020 period for development outside of the Seaton Lands.

Table 1-1  
City of Pickering  
Current (Indexed) Schedule of Development Charges

Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Other Multiples	(per ft <sup>2</sup> of Total Floor Area) <sup>2</sup>	(per net Ha of Prestige Employment Land in Seaton)
<b>Municipal Wide Services:</b>						
Other Services Related to a Highway	483	307	216	391	0.17	5,983
Protection Services	983	621	439	795	0.36	12,647
Parks and Recreation Services	6,639	4,192	2,971	5,358	0.53	17,602
Library Services	1,100	695	493	889	0.07	2,631
Administration Studies	315	200	141	253	0.12	4,035
Stormwater Management	316	201	142	255	0.11	3,846
<b>Total Municipal Wide Services</b>	<b>9,836</b>	<b>6,216</b>	<b>4,402</b>	<b>7,941</b>	<b>1.36</b>	<b>46,744</b>
<b>Outside of Seaton Lands</b>						
Transportation <sup>1</sup>	7,159	4,522	3,203	5,780	2.02	
<b>Total Services Outside of Seaton Lands</b>	<b>7,159</b>	<b>4,522</b>	<b>3,203</b>	<b>5,780</b>	<b>2.02</b>	
Seaton	9,836	6,216	4,402	7,941	1.36	46,744
Rest of Pickering	16,995	10,738	7,605	13,721	3.38	

1. Subject to a separate agreement outside of the Development Charges Act concerning the provision of Transportation requirements in addition to

2. Does not apply to prestige employment development in Seaton, as that development is subject to the per net Ha land area charge instead.



## 1.2 Existing Policies (Rules)

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The following subsections set out the rules governing the calculation, payment, and collection of D.C.s as provided in By-law 7595-17 (as amended), in accordance with the *Development Charges Act* (D.C.A.), 1997.

### 1.2.1 *Payment in any Particular Case*

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

- the passing of a zoning by-law or of an amendment to a zoning by-law under section 34 of the *Planning Act*;
- the approval of a minor variance under Section 45 of the *Planning Act*;
- a conveyance of land to which a by-law passed under section 50(7) of the *Planning Act* applies;
- the approval of a plan of subdivision under Section 51 of the *Planning Act*;
- a consent under Section 53 of the *Planning Act*;
- the approval of a description under section 9 of the *Condominium Act*, 1998, S.O. 1998, c. 19; or
- the issuing of a building permit under the *Building Code Act* in relation to a building.

### 1.2.2 *Determination of the Amount of the Charge*

The calculation for residential development is generated on a per capita basis and imposed based on four housing types - single and semi-detached, apartments – bachelor and one bedroom, apartments - two bedrooms and greater, and other multiples. The eligible D.C. cost calculations are based on the net anticipated population increase. The total eligible D.C. cost is divided by the “gross” (new resident) population to determine the per capita amount. The cost per capita is then multiplied by the average occupancy of the new units to calculate the charges by type of residential dwelling unit.



The non-residential D.C. for the Seaton prestige employment lands has been calculated on a per net hectare basis. The non-residential D.C. for development in all other areas of the City has been calculated on a per square foot of gross floor area (G.F.A.) basis.

The calculations of the maximum D.C.s that could be imposed by Council have been undertaken based on a cash flow analysis to account for the timing of revenues and expenditures and the resultant financing needs. The cash flow calculations have been undertaken by service for each forecast development type, i.e. residential, prestige employment lands within the Seaton Lands, and non-residential development in areas outside of the Seaton Lands. The cash flow calculates interest paid/received on reserve fund balances to account for the differences in timing of projects and when development is anticipated to occur. In year transactions are reduced by ½ to reflect D.C. contributions and expenditures occurring at different times throughout the year. For cashflow purposes, capital costs and D.C.s are indexed at 3% annually, debt is calculated at 5% and investment return is calculated at 2.5%.

### ***1.2.3 Application to Land Redevelopment***

Despite any other provisions of the by-law, a redevelopment credit is applied against the D.C. payable where a building permit has been issued for development or redevelopment within five years from the date a demolition permit was issued for the same building or structure, or where a building is being converted from one principal use to another, in an amount equivalent to the D.C. otherwise payable for the units or floor area demolished or converted. Moreover, the applicant must also provide proof that the building being demolished was subject to, and paid a D.C., under a prior by-law or a lot levy under by-law 322/89.

Where redevelopment occurs on a property that does not have municipal services that include sanitary sewer, storm sewer, and watermain, the period between demolition and building permit issuance is extended to ten years. Furthermore, for building permit issuances that occurred between January 1, 2018 and June 29, 2018, the demolition must have occurred no more than 10 years prior to building permit issuance in order to be eligible for the redevelopment credit.



### **1.2.4 Exemptions (full or partial)**

The D.C. by-law applies to all lands within the City, with the exception of the following lands which are exempt:

#### **Statutory exemptions**

- Residential development that results in the only the enlargement of an existing dwelling unit, or that results online in the creation or enlargement of an accessory dwelling building for a lawful residential use, or that results only in the creation of up to two additional dwelling units within an existing single detached dwelling, or the creation of one additional dwelling unit in any other existing residential building where the total G.F.A. of the additional unit is equal to or less than the G.F.A. of the smallest unit contained within the residential building;
- Land owned by and used for the purposed of a Municipality, a Local Board, or a Board of Education; and
- Industrial additions of up to and including 50% of the existing G.F.A. of the building.

#### **Non-statutory exemptions**

- The development of a non-residential farm building used for bona-fide agricultural purposes will be exempt from paying D.C.s for Parks and Recreation Services, Library Services, Administration Services, and Stormwater Management Services;
- A building or structure that is used in connection with a place of worship an is exempt from taxation under the Assessment Act as a result;
- Development where no additional dwelling units are being created or no additional non-residential gross floor area is being added;
- Nursing homes and hospitals; and
- Garden Suites.

### **1.2.5 Indexing**

The by-law provides for indexing of the D.C., without amendment, annually on July 1<sup>st</sup> of each year, in accordance with the change in the index for the most recently available



annual period ending March 31 for the Statistics Canada Quarterly Construction Price Statistics, Catalogue Number 62-007

### **1.2.6 By-law Duration**

The by-law will expire at 12:01 AM on January 1, 2023 unless it is repealed by Council at an earlier date.

### **1.2.7 Date Charge Payable**

Development charges imposed under the by-law are calculated, payable, and collected on or before the day a building permit is issued in relation to a building or structure on land to which a D.C. applies.

## **1.3 Changes to the Development Charges Act, 1997: More Homes, More Choice Act (Bill 108) the Plan to Build Ontario Together Act (Bill 138), and the COVID-19 Economic Recovery Act (Bill 197)**

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On May 2, 2019, the Province introduced Bill 108, which proposed changes to the D.C.A. The Bill was introduced as part of the Province's *"More Homes, More Choice: Ontario's Housing Supply Action Plan."* The Bill received Royal Assent on June 6, 2019.

While having received Royal Assent, many of the amendments to the D.C.A. would not come into effect until they are proclaimed by the Lieutenant Governor. As of January 1, 2020, the following provisions had been proclaimed:

- Transitional provisions were in effect which have been subsequently replaced by updated provisions within Bill 197.
- Effective January 1, 2020, rental housing and institutional developments will pay D.C.s in six equal annual installments, with the first payment commencing at the date of occupancy. Non-profit housing developments will pay D.C.s in 21 equal annual installments. Interest may be charged on the installments, and any unpaid amounts may be added to the property and collected as taxes.
- Effective January 1, 2020, the D.C. amount for all developments occurring within two years of a site plan or zoning by-law amendment planning approval (for



applications submitted after this section is proclaimed) shall be determined based on the D.C. charge in effect on the day of site plan or zoning by-law amendment application. If the development is not proceeding via these planning approvals, or if the building permit is issued after the two-year period of application approval, then the amount is determined the earlier of the date of issuance of a building permit or occupancy.

In response to the global pandemic that began affecting Ontario in early 2020, the Province released Bill 197, the COVID-19 Economic Recovery Act, which provided amendments to a number of Acts, including the D.C.A. and *Planning Act*. This Bill also revised some of the proposed changes identified in Bill 108. Bill 197 was tabled on July 8, 2020 and received Royal Assent on July 21, 2020; however, the changes would not come into effect until proclaimed by the Lieutenant Governor. On September 18, 2020, the Province proclaimed the remaining amendments to the D.C.A. that were made through Bill 108 and Bill 197. The following provides a summary of the changes to the D.C.A. that are now in effect:

#### List of D.C. Eligible Services

- Under Bill 108 some services were to be included under the D.C.A. and some would be included under the Community Benefits Charge (C.B.C.) authority. However, Bill 197 revised this proposed change and has included all services (with some exceptions) under the D.C.A. These services are as follows:
  - Water supply services, including distribution and treatment services.
  - Wastewater services, including sewers and treatment services.
  - Storm water drainage and control services.
  - Services related to a highway.
  - Electrical power services.
  - Toronto-York subway extension, as defined in subsection 5.1 (1).
  - Transit services other than the Toronto-York subway extension.
  - Waste diversion services.
  - Policing services.
  - Fire protection services.
  - Ambulance services.
  - Library Services.
  - Long-term care services.





- Parks and recreation services (but not the acquisition of land for parks).
- Public health services.
- Childcare and early years services.
- Housing services.
- Provincial Offences Act Services.
- Services related to emergency preparedness.
- Services related to airports, but only in the Regional Municipality of Waterloo.
- Additional services as prescribed

### Classes of D.C. Services

The D.C.A. had allowed for categories of services to be grouped together into a minimum of two categories (90% and 100% services).

The Act (as proclaimed) repeals that provision and replaces the above with the four following subsections:

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

### 10% Statutory Deduction

As well, the removal of 10% deduction for soft services under Bill 108 has been maintained.



## Statutory Exemptions

Statutory exemptions to the payment of D.C.s for the creation of secondary residential dwelling units in prescribed classes of existing residential buildings or structures ancillary to existing residential buildings. Furthermore, the creation of a second dwelling unit in prescribed classes of proposed new residential buildings, including structures ancillary to dwellings.

## Transition

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

## **1.4 Basis for D.C. By-law Update**

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This D.C. Update Study provides for a further amendment to the City's D.C. By-Law. The purpose of the amendment is to provide for updates to the underlying capital cost estimates and to include additional capital needs to those included within the City's 2019 D.C. Update Study to determine the charge for Transportation Services, Administration Studies, Parks and Recreation Services, Library Services. This update study also provides for the removal of the statutory 10% deduction for Parks and Recreation Services, Library Services, and Administration Studies as identified in Section 1.3. Moreover, amendments to the D.C.A. with regard to the timing of the calculation and collection of D.C.s and statutory exemptions will also be addressed through this D.C. Update Study and By-law amendment.

The following Chapters of this Study include:

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



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

It should be noted that this report is provided as an update to the 2017 D.C. Background Study and as such the calculations are denominated in 2017 dollars (the City's D.C. Background Study cost base). The amended D.C. rates are subsequently indexed to current rates for implementation.

The notice of the Public Meeting will be advertised in accordance with the requirements of the D.C.A., i.e. 20 clear-days prior to the public meeting. This background study document will be released for public review and posted on the City's website in accordance with provisions of the D.C.A. on October 15, 2020. The statutory public meeting will be held in Council Chambers, at the City of Pickering Municipal Offices on December 7, 2020. A presentation will be made to the public regarding the recommendations of this report, and Council will receive oral and written comments on the matter. It is anticipated that Council will consider for adoption the proposed amending by-law after the 60-day period between the release of the D.C. Background Study and the passage of the D.C. by-law (i.e. December 14, 2020).



## 2. Anticipated Development

The 2017 D.C. Background Study provided for the anticipated residential and non-residential growth within the City of Pickering for the respective service forecast periods. The growth forecast associated with services included in this update study is summarized in Table 2-1 below.

Table 2-1  
City of Pickering  
2017 D.C. Background Study – Growth Forecast Summary

Time Horizon	Residential		Non-Residential	
	Net Population	Residential Units	Employment <sup>1</sup>	Sq.ft. of Non-Residential GFA
Early 2018	92,388	31,617	32,573	
Early 2028	166,750	61,189	53,694	
Mid 2031	179,356	65,530	63,899	
<b>Incremental Change</b>				
<u>10-year (2018-2028)</u>				
Seaton	48,450	17,471	18,793	17,289,996
Rest of Pickering	25,912	12,101	2,328	2,795,958
<u>14-year (2018-2031)</u>				
Seaton	58,030	21,193	28,860	27,671,100
Rest of Pickering	28,936	12,720	2,466	3,090,862

For the purpose of this Study, the 2017 D.C. Background Study growth forecast remains unchanged. The revised capital costs estimates have been considered in the context of this growth forecast. Adjustments to the total D.C. eligible costs are provided where necessary to ensure that the increase in the need for service pertains to the underlying increase in development.



### 3. Revisions to the Anticipated Capital Needs

The 2017 D.C. Background Study and 2019 Update Study adopted by Council in the passing of the City's D.C. by-law (as amended) justified the maximum amount that could be charged for residential and non-residential development. The studies and by-laws identified anticipated capital needs for recovery through D.C.s for Other Services Related to a Highway, Protection Services, Parks and Recreation Services, Library Services, Administration Studies, Stormwater Management, and Transportation Services.

The following Sections summarize the amendments made to the various capital projects and D.C. eligible capital costs for Parks and Recreation, Library, Administration Studies, and Transportation Services comprising the D.C. amendment. No changes have been proposed for Protection Services, Other Services Related to a Highway, and Stormwater Management.

For the purpose of calculating the amended D.C.s, the capital costs estimates have been deflated to 2017\$, applying the change in the Statistics Canada Construction Price Statistics Index for the 2018-2020 period (i.e. 9.8%). This reflects the indexing of the City's D.C. over the period since by-law adoption.

#### 3.1 Parks and Recreation Services

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The City's 2019 D.C. Update Study identified updated cost estimates for the Youth & Senior's Centre and Arts Centre (Community Uses) within the City Centre project of \$55.9 million and \$13.8 million respectively (\$69.7 million total)

The capital cost estimate for the Youth & Senior's Centre and Arts Centre in the 2019 Update Study inappropriately excluded \$1.2 million which has been included with this Update Study.

This study also serves to remove the statutory 10% deduction that is no longer required in the D.C.A methodology.

With these updates, the revised gross capital cost estimates total \$215.1 million. After deduction \$17.4 million as a benefit to development beyond the 2027 forecast period, \$16.6 million for the benefit to existing development, and \$16.5 million for existing D.C.

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reserve fund balances, the D.C. eligible costs for inclusion in the calculation of the charge total approximately \$164.6 million. These D.C. recoverable costs are within the historical level of service cap for Parks and Recreation Services. Compared with D.C. eligible costs in the 2019 D.C. Update Study of \$145.8 million, this represents an increase of \$18.8 million in D.C. eligible costs arising from the revisions.

The revised D.C. recoverable costs are allocated 95% to residential development and 5% non-residential development, consistent with the City's 2017 D.C. Background Study, and based on the recognition that residential users are the primary users of Parks and Recreation Services.

## **3.2 Library Services**

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The City has identified the need to acquire a Library Services Outreach Vehicle to provide service to communities as the City develops in advance of the construction of new facilities. The estimated cost of the vehicle is \$220,000, of which 10% or \$22,000 has been deducted as benefit to existing development. As the increase in need for service identified in the 2019 Update Study exceeded the average historical level of service, this change does not increase the D.C. eligible costs included in the calculation of the charge. However, as with Parks and Recreation Services, the D.C. eligible costs have been revised to account for the removal of the statutory 10% deduction

The above noted changes increase the D.C. recoverable costs for Library Services from \$24.8 million to \$27.9 million. These eligible costs have been apportioned 95% to residential and 5% to non-residential development

## **3.3 Transportation Services**

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The Transportation D.C. Capital program has been updated to reflect the proposed construction of the Notion Road/Squires Beach Road 401 Crossing and other updates to cost estimates.

The Notion Road/Squires Beach Road 401 Crossing has been identified at a capital cost of \$71.2 million (2020\$) including construction and utility relocation costs identified in the Municipal Class Environmental Assessment for the crossing prepared by AECOM as well as anticipated design and land acquisition costs. Deflated to 2017\$ values, the

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gross capital cost estimate is \$64.9 million. To recognize the benefits to existing residents of the improved road network connectivity as well as benefits to development beyond the City of Pickering, 40% of the costs have been deducted as a benefit to existing development. Moreover, as the crossing will be of a benefit to non-residential development of the Durham Live Lands south of the 401 which are in addition to the anticipated development included in the 2018-2031 D.C. growth forecast, approximately 24% of the growth-related costs have been deducted as a post period benefit. After accounting for these deductions, \$29.5 million has been included in the calculation of the charge for the Notion Road/Squires Beach Road 401 Crossing.

Further changes to the D.C. capital program include the removal of Transportation Services projects #12, 28, and 29 within the 2019 Update Study as these projects will be replaced by the construction of the Notion Road/Squires Beach Road 401 Crossing. The removal of these projects decreases the D.C. recoverable costs by \$2.8 million.

Lastly, the City has received updated cost estimates for project #44 (Walnut Lane Extension – construction and contract admin) of \$5.7 million (2017\$) compared to \$2.5 million in the 2019 Update Study.

The above noted revisions increase the gross capital costs for the Transportation Services needs to \$186.5 million. After accounting for the benefit to existing development deduction of \$62.0 million, the post period benefit deduction of \$9.4 million, and the existing D.C. reserve fund balance of \$18.2, the D.C. eligible costs included in the calculation of the charge are \$96.8 million. The revised D.C. recoverable costs are within the historical level of service cap for Transportation Services.

These costs have been allocated to residential and non-residential development based on the anticipated population and employment growth outside of the Seaton Lands over the forecast period (i.e. 92% residential and 8% non-residential).

### **3.4 Administration Studies**

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The studies included in the City's 2019 Update Study under the Administration Studies Service have been included in the D.C. calculation under the Growth-Related Studies class of services. The studies include both service specific studies that pertain to one of

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the D.C. eligible services included in the D.C. by-law or in some cases or more general growth-related studies. Table 3-5 identifies for each study, the benefitting service or group of benefitting D.C. services to which the study relates.

For general growth-related studies, a deduction of 10% has been applied to recognize the extent to which the studies relate to non-D.C.-eligible services. All general growth-related studies have been allocated to the eligible services in the following manner:

- Other Services Related to a Highway – 6.2%
- Protection Services – 10.4%
- Parks and Recreation Services – 67.8%
- Library Services – 11.5%
- Stormwater Management – 4.1% Stormwater

The gross capital cost of these studies is \$13.8 million including \$1.0 million in additional study costs for the Geographic Information Systems (GIS) Corporate Strategic Plan, the Northeast Pickering (Veraine) Land Use Studies, and the 5-year Capital and Operating Cost Financial Impact Analysis. Deductions of \$4.9 million for the benefit to existing development and \$211,600 for the benefit to development beyond the forecast period (North East Pickering (Veraine) Land Use Studies) have been applied. After deducting a further \$510,000 to recognize the portion of general growth-related studies to D.C.-ineligible services (as mentioned above) and \$263,200 for other contributions towards the growth-related costs, the net growth-related costs are \$7.9 million. The existing reserve fund deficit of \$673,900 has been added resulting in a net D.C.-eligible cost of \$8.6 million to be included in the calculation of the charge.

The D.C. recoverable cost attribution has been maintained at 78% residential and 22% non-residential based on the share of net population increase as a percentage of the sum of the net population and employment increase for the planning period.





**Table 3-1  
Infrastructure Costs Covered in the D.C. Calculation – Parks and Recreation Services**

Prj.No	Increased Service Needs Attributable to Anticipated Development  2018-2027	Parks Code	Timing (year)	Gross Capital Cost Estimate (2017\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential DC Recoverable Cost		
								Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 95%	Non-Residential Share 5%
<b>Parks</b>												
1	Parking lot expansion - Village East Park		2018-2027	107,900	-		107,900	80,925		26,975	25,626	1,349
2	Washroom/changerooms - Rotary Frenchman's Bay West Park		2019	500,000	-		500,000	250,000		250,000	237,500	12,500
3	Frenchman's Bay Waterfront Master Plan Implementation (ph 1A & ph 1B)		2018	2,755,000	-		2,755,000	1,377,500		1,377,500	1,308,625	68,875
4	Frenchman's Bay Waterfront Master Plan Implementation (ph 2)		2018-2019	2,000,000	-		2,000,000	1,000,000		1,000,000	950,000	50,000
5	Frenchman's Bay Waterfront Master Plan Implementation (ph 3)		2019-2020	950,000	-		950,000	475,000		475,000	451,250	23,750
6	Community Park - Greenwood Conservation Lands (ph 1)		2021-2023	5,396,000	-		5,396,000	2,698,000		2,698,000	2,563,100	134,900
7	Community Park - Greenwood Conservation Lands (ph 2)		2024-2027	3,777,200	-		3,777,200	1,219,561		2,557,639	2,429,757	127,882
8	Park - Krosno Creek valley - Hwy 401 to Bayly		2019-2023	269,800	-		269,800	26,980		242,820	230,679	12,141
9	Park - The Piazza - downtown south intensification		2019-2023	539,600	-		539,600	53,960		485,640	461,358	24,282
10	Skate Board Park - Community Size (Civic Centre)		2019	700,000	-		700,000	350,000		350,000	332,500	17,500
11	Skate Board Park - Skate Spots (2 locations)		2018-2022	400,000	-		400,000	200,000		200,000	190,000	10,000
12	Village Green Construction - Kindwin Development (Brock Road)		2018	250,000	-		250,000	6,250		243,750	231,563	12,188
13	D.H. Neighbourhood Park (Dersan & Tillings Road)		2018-2019	600,000	-		600,000	15,000		585,000	555,750	29,250
<b>Seaton Parkland</b>												
14	Neighbourhood Park	P-102	2018	950,000	-		950,000	23,750		926,250	879,938	46,313
15	Village Green	P-103	2018	210,000	-		210,000	5,250		204,750	194,513	10,238
16	Village Green	P-104	2018-2019	285,000	-		285,000	7,125		277,875	263,981	13,894
17	Village Green	P-105	2019-2020	230,000	-		230,000	5,750		224,250	213,038	11,213
18	Village Green	P-106	2019-2020	120,000	-		120,000	3,000		117,000	111,150	5,850
19	Neighbourhood Park	P-107	2019	440,000	-		440,000	11,000		429,000	407,550	21,450
20	Village Green	P-108	2019-2020	250,000	-		250,000	6,250		243,750	231,563	12,188
21	Neighbourhood Park	P-109	2019-2020	550,000	-		550,000	13,750		536,250	509,438	26,813
22	Village Green	P-110	2019-2020	230,000	-		230,000	5,750		224,250	213,038	11,213
23	Village Green	P-111	2019-2020	170,000	-		170,000	4,250		165,750	157,463	8,288
24	Village Green	P-112	2021	260,000	-		260,000	6,500		253,500	240,825	12,675
25	Village Green	P-113	2021	150,000	-		150,000	3,750		146,250	138,938	7,313
26	Village Green	P-114	2019-2020	222,000	-		222,000	5,550		216,450	205,628	10,823
27	Community Park at Recreation Centre	P-115	2022	3,000,000	-		3,000,000	75,000		2,925,000	2,778,750	146,250
28	Village Green	P-116	2020-2021	230,000	-		230,000	5,750		224,250	213,038	11,213
29	Neighbourhood Park	P-117	2020-2021	540,000	-		540,000	13,500		526,500	500,175	26,325
30	Village Green	P-118	2020-2021	230,000	-		230,000	5,750		224,250	213,038	11,213
31	Village Green	P-119	2020-2021	480,000	-		480,000	12,000		468,000	444,600	23,400



**Table 3-1 (Cont'd)**  
**Infrastructure Costs Covered in the D.C. Calculation – Parks and Recreation Services**

Prj.No	Increased Service Needs Attributable to Anticipated Development  2018-2027	Parks Code	Timing (year)	Gross Capital Cost Estimate (2017\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential DC Recoverable Cost		
								Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 95%	Non-Residential Share 5%
32	Neighbourhood Park	P-120	2020-2021	500,000	-	-	500,000	12,500	-	487,500	463,125	24,375
33	Village Green	P-121	2020	390,000	-	-	390,000	9,750	-	380,250	361,238	19,013
34	Neighbourhood Park	P-122	2021	590,000	-	-	590,000	14,750	-	575,250	546,488	28,763
35	Community Park	P-123	2024-2025	2,550,000	-	-	2,550,000	63,750	-	2,486,250	2,361,938	124,313
36	Neighbourhood Park	P-124	2023	540,000	-	-	540,000	13,500	-	526,500	500,175	26,325
37	Village Green	P-125	2023-2024	240,000	-	-	240,000	6,000	-	234,000	222,300	11,700
38	Village Green	P-126	2023-2024	260,000	-	-	260,000	6,500	-	253,500	240,825	12,675
39	Village Green	P-127	2023-2024	230,000	-	-	230,000	5,750	-	224,250	213,038	11,213
40	Neighbourhood Park	P-128	2026	590,000	-	-	590,000	14,750	-	575,250	546,488	28,763
41	Community Park at Recreation Centre II	P-129	2028-2031	800,000	800,000	-	-	-	-	-	-	-
42	Village Green	P-130	2026	230,000	-	-	230,000	5,750	-	224,250	213,038	11,213
43	Neighbourhood Park	P-131	2026	600,000	-	-	600,000	15,000	-	585,000	555,750	29,250
44	Village Green	P-132	2028-2031	230,000	230,000	-	-	-	-	-	-	-
45	Village Green	P-133	2028-2031	210,000	210,000	-	-	-	-	-	-	-
46	Neighbourhood Park	P-134	2028-2031	700,000	700,000	-	-	-	-	-	-	-
47	Neighbourhood Park	P-135	2028-2031	560,000	560,000	-	-	-	-	-	-	-
48	Village Green	P-136	2028-2031	230,000	230,000	-	-	-	-	-	-	-
49	Village Green	P-137	2027	230,000	-	-	230,000	5,750	-	224,250	213,038	11,213
50	Village Green	P-138	2027	230,000	-	-	230,000	5,750	-	224,250	213,038	11,213
51	Village Green	P-139	2027	300,000	-	-	300,000	7,500	-	292,500	277,875	14,625
52	Village Green	P-140	2028-2031	270,000	270,000	-	-	-	-	-	-	-
53	Community Park	P-141	2028-2031	3,300,000	3,300,000	-	-	-	-	-	-	-
54	Neighbourhood Park	P-142	2028-2031	890,000	890,000	-	-	-	-	-	-	-
55	Village Green	P-143	2028-2031	230,000	230,000	-	-	-	-	-	-	-
56	District Park (Phase 1)	P-144	2027	9,000,000	-	-	9,000,000	225,000	-	8,775,000	8,336,250	438,750
57	District Park (Phase 2)	P-144	2028-2031	9,000,000	9,000,000	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-
	<b>Trails</b>											
58	Seaton Primary Neighbourhood Connection Trails	1 major stream crossing	T-1	2020	360,000	-	360,000	9,000	-	351,000	333,450	17,550
59	Seaton Primary Neighbourhood Connection Trails	1 minor stream crossing	T-2	2020	360,000	-	360,000	9,000	-	351,000	333,450	17,550
60	Seaton Primary Neighbourhood Connection Trails	1 major stream crossing	T-3	2021	410,000	-	410,000	10,250	-	399,750	379,763	19,988
61	Seaton Primary Neighbourhood Connection Trails	1 major stream crossing	T-4	2021	380,000	-	380,000	9,500	-	370,500	351,975	18,525
62	Seaton Primary Neighbourhood Connection Trails	2 major stream crossing	T-5	2021	710,000	-	710,000	17,750	-	692,250	657,638	34,613
63	Seaton Primary Neighbourhood Connection Trails	2 major stream crossing	T-6	2024	800,000	-	800,000	20,000	-	780,000	741,000	39,000
64	Seaton Primary Neighbourhood Connection Trails	1 minor stream crossing	T-7	2024	370,000	-	370,000	9,250	-	360,750	342,713	18,038
65	Seaton Primary Neighbourhood Connection Trails	2 major stream crossing	T-8	2026	930,000	-	930,000	23,250	-	906,750	861,413	45,338



**Table 3-1 (Cont'd)**  
**Infrastructure Costs Covered in the D.C. Calculation – Parks and Recreation Services**

Prj.No	Increased Service Needs Attributable to Anticipated Development	Parks Code	Timing (year)	Gross Capital Cost Estimate (2017\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Benefit to Existing Development	Less:		Potential DC Recoverable Cost		
									Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share	
	2018-2027										95%	5%	
66	Seaton Primary Neighbourhood Connection Trails 1 minor stream crossing	T-9	2022	140,000	-	-	140,000	3,500			136,500	129,675	6,825
67	Seaton Primary Neighbourhood Connection Trails 1 major stream crossing	T-10	2022	320,000	-	-	320,000	8,000			312,000	296,400	15,600
68	Seaton Primary Neighbourhood Connection Trails 1 major stream crossing	T-11	2027	340,000	-	-	340,000	8,500			331,500	314,925	16,575
69	Seaton Primary Neighbourhood Connection Trails 1 major stream crossing	T-12	2028-2031	310,000	310,000	-	-	-			-	-	-
70	Seaton Primary Neighbourhood Connection Trails 1 major stream crossing	T-13	2028-2031	290,000	290,000	-	-	-			-	-	-
71	Seaton Primary Neighbourhood Connection Trails 1 major stream crossing	T-14	2028-2031	340,000	340,000	-	-	-			-	-	-
72	Multi-purpose trail - Duffin Heights (Mattamy dev't) to Ajax		2025	539,600	-	-	539,600	269,800			269,800	256,310	13,490
73	Multi-purpose trail - Hydro Corridor (Liverpool to Whites)		2019-2023	982,100	-	-	982,100	491,050			491,050	466,498	24,553
74	Trail - Bayly Street from waterfront trail to Go Station		2019-2023	539,600	-	-	539,600	269,800			269,800	256,310	13,490
75	Trail - Bayly Street from Go Station to Hydro Corridor		2019-2023	377,700	-	-	377,700	188,850			188,850	179,408	9,443
76	Trail - Finch to Brockridge Park (45m bridge)		2019-2023	917,300	-	-	917,300	458,650			458,650	435,718	22,933
77	Trail - Wharf Street to Sandy Beach Road		2019-2023	431,700	-	-	431,700	215,850			215,850	205,058	10,793
78	Multi-pupose trail - Hydro Corridor (Whites to Townline)		2024-2027	1,618,800	-	-	1,618,800	809,400			809,400	768,930	40,470
	<b>Recreation Facilities</b>												
79	Seaton Recreation Complex		2020	75,000	-	-	75,000	1,875			73,125	69,469	3,656
			2021	10,700,000	-	-	10,700,000	267,500			10,432,500	9,910,875	521,625
			2022	42,800,000	-	-	42,800,000	1,070,000			41,730,000	39,643,500	2,086,500
			2023	2,600,000	-	-	2,600,000	65,000			2,535,000	2,408,250	126,750
80	Community Centre (Part of Pickering Heritage and Community Centre)		2018	388,673	-	-	388,673	166,399			222,273	211,160	11,114
			2019	2,040,531	-	-	2,040,531	873,597			1,166,934	1,108,588	58,347
			2021	916,152	-	-	916,152	192,417			723,736	687,549	36,187
			2022	4,809,800	-	-	4,809,800	1,010,188			3,799,612	3,609,631	189,981
81	Youth & Seniors' Centre		2019	5,428,840	-	-	5,428,840	135,721			5,293,119	5,028,463	264,656
			2020	25,841,277	-	-	25,841,277	646,032			25,195,245	23,935,483	1,259,762
			2021	25,841,277	-	-	25,841,277	646,032			25,195,245	23,935,483	1,259,762
82	Arts Centre (Community Uses)		2019	13,812,145	-	-	13,812,145	345,304			13,466,841	12,793,499	673,342



**Table 3-1 (Cont'd)**  
**Infrastructure Costs Covered in the D.C. Calculation – Parks and Recreation Services**

Prj.No	Increased Service Needs Attributable to Anticipated Development  2018-2027	Parks Code	Timing (year)	Gross Capital Cost Estimate (2017\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential DC Recoverable Cost		
								Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
					-						95%	5%
	<b>Parks Operations Vehicles and Equipment</b>				-							
83	Area Mower		2020	115,000	-		115,000	-		115,000	109,250	5,750
84	Area Mower (2)		2018-2027	230,000	-		230,000	-		230,000	218,500	11,500
85	Litter Picker Vacuum		2018	30,000	-		30,000	-		30,000	28,500	1,500
86	Garbage Packer		2018-2027	150,000	-		150,000	-		150,000	142,500	7,500
87	Garbage Packer		2018	150,000	-		150,000	-		150,000	142,500	7,500
88	Enclosed Trailers (3)		2018-2027	36,000	-		36,000	-		36,000	34,200	1,800
89	Zero Turn Mower (6)		2018-2027	108,000	-		108,000	-		108,000	102,600	5,400
90	Pickup Trucks (2)		2018-2027	74,000	-		74,000	-		74,000	70,300	3,700
91	1 Ton Dump Trucks (2)		2018-2027	130,000	-		130,000	-		130,000	123,500	6,500
92	SUV (2)		2018-2027	70,000	-		70,000	-		70,000	66,500	3,500
93	4 Ton Dump Truck		2018-2027	270,000	-		270,000	-		270,000	256,500	13,500
94	Utility Vehicle		2019	25,000	-		25,000	-		25,000	23,750	1,250
	<b>Parks Operations Facilities</b>				-							
95	New Operations Centre (Growth Related Share)		2017	3,839,435	-		3,839,435			3,839,435	3,647,463	191,972
96	New Northern Satellite Operations Centre, including land		2024	3,433,300	-		3,433,300	-		3,433,300	3,261,635	171,665
	<b>Reserve Fund Adjustment</b>									(16,528,412)	(15,701,991)	(826,421)
	<b>Total</b>			<b>215,073,731</b>	<b>17,360,000</b>	<b>-</b>	<b>197,713,731</b>	<b>16,630,316</b>	<b>-</b>	<b>164,555,003</b>	<b>156,327,253</b>	<b>8,227,750</b>



**Table 3-2  
Infrastructure Costs Covered in the D.C. Calculation – Library Services**

Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2017\$)	Post Period Benefit	Net Capital Cost	Less:		Potential DC Recoverable Cost		
					Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
2018-2027								95%	5%
<b>Facilities</b>									
Central Library Facility	2018	3,509,764		3,509,764	1,833,898		1,675,866	1,592,073	83,793
	2019	20,908,168		20,908,168	10,924,793		9,983,375	9,484,207	499,169
	2020	20,908,168		20,908,168	10,924,793		9,983,375	9,484,207	499,169
Seaton Regional Library, including land (including material)	2021	4,138,000	2,964,262	1,173,738	103,450		1,070,288	1,016,774	53,514
	2022	6,860,000	4,914,170	1,945,830	171,500		1,774,330	1,685,614	88,717
	2023	6,861,000	4,914,886	1,946,114	171,525		1,774,589	1,685,860	88,729
Archives and Library Space (Part of Pickering Heritage and Community Centre)	2018	612,454		612,454	-		612,454	581,831	30,623
	2019	3,215,383		3,215,383	-		3,215,383	3,054,614	160,769
	2021	61,449		61,449	-		61,449	58,377	3,072
	2022	322,609		322,609	-		322,609	306,478	16,130
Library Outreach Vehicle	2021	220,000		220,000	22,000		198,000	188,100	9,900
Reserve Fund Adjustment							(2,798,782)	(2,658,843)	(139,939)
<b>Total</b>		<b>67,616,995</b>	<b>12,793,317</b>	<b>54,823,678</b>	<b>24,151,959</b>	<b>-</b>	<b>27,872,937</b>	<b>26,479,291</b>	<b>1,393,647</b>



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

Prj. No	Increased Service Needs Attributable to Anticipated Development  2018-2031	Roads Code	Timing (year)	Gross Capital Cost Estimate (2017\$)	Post Period Benefit	Net Capital Cost	Benefit to Existing Development	Less:	Potential DC Recoverable Cost			
								Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 92%	Non-Residential Share 8%	
<b>Roads</b>												
1	Tillings Road	oversizing - local to collector	DH-3	2018-2024	294,800	-	294,800	29,480		265,320	244,094	21,226
2	William Jackson Drive - Urfe Creek to Taunton Road	Urbanization, pedestrian trail	DH-13	2018-2024	2,229,040	-	2,229,040	222,904		2,006,136	1,845,645	160,491
3	Sandy Beach Road	3-lane urban reconstruction, incl. storm	B-29	2018-2024	6,500,000	-	6,500,000	3,250,000		3,250,000	2,990,000	260,000
4	DH-4 Valley Farm Rd. - Tillings Road to Brock Rd.	Oversizing - local to collector	DH-4	2018-2024	288,000	-	288,000	28,800		259,200	238,464	20,736
5	DH-14 William Jackson Dr. (Old Taunton). Urfe Creek Culvert Structure (Design/Approval).	EA & Design	DH-14	2018-2024	450,000	-	450,000	45,000		405,000	372,600	32,400
6	DH-14 William Jackson Dr. (Old Taunton). Urfe Creek Culvert Structure (Construction)	Construction	DH-14	2018-2024	3,455,100	-	3,455,100	345,510		3,109,590	2,860,823	248,767
7	Valley Farm Road - North of Third Concession to Tillings	3-lane urban construction, incl. storm	DH-1	2020-2024	3,399,500	-	3,399,500	339,950		3,059,550	2,814,786	244,764
8	Twyn Rivers Drive - Hoover to West Limit	2-lane urban reconstruction	RO-3	2025-2031	2,210,000	-	2,210,000	1,657,500		552,500	508,300	44,200
9	Finch Avenue - Townline to Altona	3-lane urban reconstruction, incl. storm	RP-4	2018-2024	1,850,300	-	1,850,300	462,575		1,387,725	1,276,707	111,018
10	Pickering Parkway - Glenanna to Hydro Corridor (E)	sidewalk	TC-1	2018-2024	54,100	-	54,100	40,575		13,525	12,443	1,082
11	Diefenbaker Extension - East Limit to Pickering Parkway	2-lane, new construction	TC-5	2025-2031	750,000	-	750,000	562,500		187,500	172,500	15,000
12	Sheppard Avenue - Whites to West Limit	sidewalk, bld., streetlight on north side	WO-5	2018-2024	244,000	-	244,000	183,000		61,000	56,120	4,880
13	Sheppard Avenue - Whites to 600m East	sidewalk, bld., structures south side	WO-9	2018-2024	395,000	-	395,000	296,250		98,750	90,850	7,900
14	Audley Road (Sideline 2) Conc. #5 to Hwy 7	2-lane rural reconstruction incl. structures	RU-4	2018-2024	3,212,155	-	3,212,155	1,606,078		1,606,078	1,477,591	128,486
15	A-5, A-6, A-7 Arterial Connection Bayly to Kingston Rd.	Feasibility Study & EA	TC-31	2018-2024	2,698,000	-	2,698,000	674,500		2,023,500	1,861,620	161,880
16	Dunbarton Walkway - Dunbarton to Rambleberry	walkway	D-4	2018-2024	323,150	-	323,150	242,363		80,788	74,325	6,463
17	Valley Farm/Tillings Bridge - Ganatsekiagon	EA & Design	DH-2	2018-2024	500,000	-	500,000	50,000		450,000	414,000	36,000
18	Valley Farm/Tillings Bridge - Ganatsekiagon	New Structure	DH-2	2020-2024	13,489,900	-	13,489,900	1,348,990		12,140,910	11,169,637	971,273
19	Oakwood Drive - Rougemount to Mountain Ash	2-lane urban reconstruction	R-4a	2018-2024	1,435,750	-	1,435,750	717,875		717,875	660,445	57,430
20	Oakwood Drive - Mountain Ash to Toynevale	2-lane urban reconstruction, incl. storm	R-4b	2018-2024	718,225	-	718,225	359,113		359,113	330,384	28,729
21	Rougemount Drive - Woodgrange to Toynevale	2-lane urban reconstruction, incl. storm	R-5	2018-2024	285,280	-	285,280	142,640		142,640	131,229	11,411
22	Finch Avenue - West of Altona (Structure)	culvert replacement	RP-2	2018-2024	1,000,000	-	1,000,000	500,000		500,000	460,000	40,000
23	Scar/Pickering Townline - Finch to CPR	reconstruction/widen	RP-14	2018-2024	866,800	-	866,800	433,400		433,400	398,728	34,672
24	Scar/Pickering Townline - CPR to Taunton/Steeles	reconstruction/widen	RU-7	2018-2024	5,634,200	-	5,634,200	2,817,100		2,817,100	2,591,732	225,368
25	Dixie Road - Kingston to South Limit	sidewalk, east side	TC-13	2018-2024	54,100	-	54,100	40,575		13,525	12,443	1,082
26	Granite Court - Whites to Rosebank	sidewalk, north side	W-4	2018-2024	207,085	-	207,085	155,314		51,771	47,630	4,142
27	A-11 (Plummer) - Sandy Beach Road to Krosno Creek	Oversizing to Collector	B26B	2021	1,088,606	-	1,088,606	272,152		816,455	751,138	65,316
28	A-12 (Plummer) - Krosno Creek Crossing	Bridge Structure	B-27	2021	2,158,400	-	2,158,400	539,600		1,618,800	1,489,296	129,504
29	A-13 (N/S Collector) - Krosno Creek to Bayly Street Crossing	Oversizing to Collector	B-28	2021	54,000	-	54,000	13,500		40,500	37,260	3,240
30	Rosebank Road - CPR to Third Concession Rd.	reconstruction/widen	L-17	2025-2031	4,278,250	-	4,278,250	1,069,563		3,208,688	2,951,993	256,695
31	Rosebank Road - Third Concession Rd. To Taunton Rd.	reconstruction/widen	L-18	2025-2031	3,137,920	-	3,137,920	784,480		2,353,440	2,165,165	188,275



**Table 3-3 (Cont'd)**  
**Infrastructure Costs Covered in the D.C. Calculation – Transportation Services**

Prj .No	Increased Service Needs Attributable to Anticipated Development	Roads Code	Timing (year)	Gross Capital Cost Estimate (2017\$)	Post Period Benefit	Net Capital Cost	Less:		Potential DC Recoverable Cost			
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 92%	Non-Residential Share 8%	
	2018-2031											
32	Montgomery Park Rd. - Sandy Beach Rd. To Mckay Rd.	Urbanization /Full Load	BI-21	2018-2024	3,710,000	-	3,710,000	1,855,000		1,855,000	1,706,600	148,400
33	Third Concession Rd. - Dixie Rd. To Whites Rd.	Reconstruction/widen	L-12	2025-2031	4,564,371	-	4,564,371	1,141,093		3,423,278	3,149,416	273,862
34	Third Concession Rd. - Whites Rd. To Altona Rd.	Reconstruction/widen	L-13	2025-2031	4,564,371	-	4,564,371	1,141,093		3,423,278	3,149,416	273,862
35	Third Concession Rd. - Altona Rd. To West Townline	Reconstruction/widen	L-14	2025-2031	4,564,371	-	4,564,371	1,141,093		3,423,278	3,149,416	273,862
36	Fairport Rd. - Lynn Heights To Third Concession Rd.	Reconstruction/widen	L-15	2025-2031	4,279,080	-	4,279,080	1,069,770		3,209,310	2,952,565	256,745
37	Dixie Rd. - Hydro Corridor To Third Concession Rd.	Reconstruction/widen	L-16	2025-2031	3,993,800	-	3,993,800	998,450		2,995,350	2,755,722	239,628
38	A-8 (Plummer) - Brock Rd. To Salk Road	Reconstruction to collector road	B-24	2025-2031	495,300	-	495,300	123,825		371,475	341,757	29,718
39	A-9 (Plummer) - Salk Road To Hydro Corridor (centre)	New collector road	B-25	2025-2031	396,200	-	396,200	99,050		297,150	273,378	23,772
40	A-10 (Plummer) - Hydro Corridor (centre) to Sandy Beach Road	New collector road	B-26A	2025-2031	973,520	-	973,520	243,380		730,140	671,729	58,411
41	Walnut Lane Extension - construction and contract admin			2019	5,648,000		5,648,000	1,412,000		4,236,000	3,897,120	338,880
42	Walnut Lane Extension -EA and Design			2018	211,226		211,226	52,807		158,420	145,746	12,674
43	EA Study A8-A12 (Plummer)	B-24 to B-28		2018-2024	500,000	-	500,000	125,000		375,000	345,000	30,000
44	Notion Road/Squires Beach Road 401 Crossing			2022-2024	64,900,000	9,405,378	55,494,622	25,960,000		29,534,622	27,171,852	2,362,770
45	WO-2 Kingston Road - South Side Rosebank Rd. to Steeple Hill	Includes pedestrian bridge	WO-2	2018-2024	332,660	-	332,660	166,330		166,330	153,024	13,306
46	Kingston Road - Glendale Drive to Walnut Lane	North side	TC-9	2025-2031	351,000	-	351,000	175,500		175,500	161,460	14,040
47	Kingston Road - Dixie Road to Liverpool Road	South Side	TC-12	2018-2024	585,000	-	585,000	292,500		292,500	269,100	23,400
48	Sidewalk & Streetlights: Rosebank to Whites ES 2000 RO-10 Rosebank to 250 m west	North Side	RO-10	2018-2024	103,283	-	103,283	51,642		51,642	47,510	4,131
49	Sidewalks & Streetlights TC-7 (2005-2009) Kingston Rd. - Valley Farm Rd. East (south side) to Hydro Corridor.	South Side	TC-7	2018-2024	133,500	-	133,500	66,750		66,750	61,410	5,340
50	Sidewalks & Streetlights. N.E. Quadrant Delta Blvd 03-2321-01-21		WO-1	2025-2031	112,000	-	112,000	56,000		56,000	51,520	4,480
51	Sidewalks & Streetlights: Kingston Rd. Steeple Hill to Whites 04-2321-002-03	North Side	WO-3	2018	317,000	-	317,000	158,500		158,500	145,820	12,680
52	Sidewalks & Streetlights: Kingston/Dixie-CNR tracks	South Side	TC-11	2025-2031	133,500	-	133,500	66,750		66,750	61,410	5,340
53	Streetlights & Sidewalks Brock Road-both sides-Forbrock Rd. to Taunton Road.		DH-24	2018-2024	50,000	-	50,000	25,000		25,000	23,000	2,000
54	TC-6 - Valley Farm Road (East Side) Kingston Road to 100m South - Sidewalk/Blvd. in conjunction with adjacent development.		TC-6	2018-2024	53,777	-	53,777	26,889		26,889	24,737	2,151
55	Kingston Road - West Limit of Neighbourhood 7 to Dixie Road	north side	D-1	2018-2024	570,000	-	570,000	285,000		285,000	262,200	22,800
56	Kingston Road - West Limit to East Limit of Neighbourhood 7 (Fairport to CN bridge)	south side.	D-2	2018-2024	694,535	-	694,535	347,268		347,268	319,486	27,781



**Table 3-3 (Cont'd)**  
**Infrastructure Costs Covered in the D.C. Calculation – Transportation Services**

Prj .No	Increased Service Needs Attributable to Anticipated Development	Roads Code	Timing (year)	Gross Capital Cost Estimate (2017\$)	Post Period Benefit	Net Capital Cost	Benefit to Existing Development	Less:	Potential DC Recoverable Cost			
								Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 92%	Non-Residential Share 8%	
	2018-2031											
57	Finch Avenue - Spruce Hill to East Limit of Neighbourhood 9	north side	D-9	2018-2024	285,000	-	285,000	142,500		142,500	131,100	11,400
58	Finch Avenue - Spruce Hill to Fairport Road	south side	D-10	2018-2024	253,000	-	253,000	126,500		126,500	116,380	10,120
59	Finch Avenue - Brock Road to Hydro Corridor	north side	V-12	2018-2024	315,650	-	315,650	157,825		157,825	145,199	12,626
60	Whites Road - Granite Court to Hwy 401	west side	W-5	2018-2024	95,000	-	95,000	47,500		47,500	43,700	3,800
61	Whites Road - North of 3rd Concession to Taunton Road	sidewalk, multi-use trail, streetlight	RU-8	2018-2024	1,153,000	-	1,153,000	57,650		1,095,350	1,007,722	87,628
62	Whites Road - Finch Ave to Seaton Boundary	multi-use		2018-2024	1,741,100	-	1,741,100	174,110		1,566,990	1,441,631	125,359
63	Whites Road - Bridge over west Duffins Creek	streetlighting	RU-9	2018-2024	809,400	-	809,400	40,470		768,930	707,416	61,514
64	Brock Road - Bayly Street to Montgomery Road	East and West Sides	BI-4	2018-2024	1,861,600	-	1,861,600	930,800		930,800	856,336	74,464
65	Sideline 24 - Hwy 7 south to north limit of subdivision	sidewalk/streetlights	RU-12	2018-2024	389,600	-	389,600	58,440		331,160	304,667	26,493
66	Whites Rd. CPR Overpass	sidewalk/streetlights	A-6	2018-2024	269,800	-	269,800	40,470		229,330	210,984	18,346
67	Bayly Street - Church Street to West Limit Neighbourhood 4	north and south sides	BI-1	2018-2024	1,162,300	-	1,162,300	581,150		581,150	534,658	46,492
68	Hwy 7 - Brock Rd to West Townline	Sidewalk/streetlights north side	RU-10	2018-2024	1,250,800	-	1,250,800	187,620		1,063,180	978,126	85,054
69	Church Street - Bayly Street to Kellino Street	west side	BI-17	2018-2024	325,000	-	325,000	162,500		162,500	149,500	13,000
70	Altona Road - Strouds Lane to North Limit of Neighbourhood 10	east and west sides	H1	2018-2024	1,300,000	-	1,300,000	650,000		650,000	598,000	52,000
71	Finch Avenue - West Limit of Neighbourhood 7 to Duncannon Dr.	north side	L-6	2018-2024	150,000	-	150,000	75,000		75,000	69,000	6,000
72	Finch Avenue - Lynn Heights to East 80m	north side	L-7	2018-2024	40,000	-	40,000	20,000		20,000	18,400	1,600
73	Finch Avenue - Valley Farm Road to West 600m	south side	L-9	2018-2024	300,000	-	300,000	150,000		150,000	138,000	12,000
74	Finch Avenue - Valley Farm Road to East 300m	north side	L-10	2018-2024	150,000	-	150,000	75,000		75,000	69,000	6,000
75	Finch Avenue - Altona Road to Rosebank Road	south side	RP-6	2018-2024	250,000	-	250,000	125,000		125,000	115,000	10,000
76	Finch Avenue - Rosebank Road to 500m West	north side	RP-5	2018-2024	250,000	-	250,000	125,000		125,000	115,000	10,000
77	Altona Road - Finch Avenue to Hydro Corridor (N)	east side	RP-9	2018-2024	150,000	-	150,000	75,000		75,000	69,000	6,000
78	Altona Road - Finch Avenue to North Limit of Neighbourhood 14	west side	RP-10	2018-2024	150,000	-	150,000	75,000		75,000	69,000	6,000
79	Altona Road - Finch Avenue to North Limit of Neighbourhood 14	east side	RP-11	2018-2024	150,000	-	150,000	75,000		75,000	69,000	6,000
80	North Road - Hwy 7 south to north limit of subdivision	sidewalk/streetlights	RU-11	2018-2024	500,000	-	500,000	75,000		425,000	391,000	34,000
81	Whitevale Road - Altona Road to York/Durham Townline	sidewalk/streetlights/multi-use trail	RU-14	2018-2024	675,000	-	675,000	101,250		573,750	527,850	45,900
82	Taunton Rd. - Sideline 16 to Church St.	sidewalk/streetlights/multi-use trail	RU-17	2025-2031	375,000	-	375,000	56,250		318,750	293,250	25,500
83	Taunton Rd. - Whites Rd. To West Townline	sidewalk/streetlights/multi-use trail	RU-18	2025-2031	2,475,000	-	2,475,000	371,250		2,103,750	1,935,450	168,300
84	South Esplanade Pedestrian Mall	walkway		2025-2031	900,000	-	900,000	450,000		450,000	414,000	36,000
85	Kingston Road - Fronting 820 Kingston Road to Fairport Rd	North Side (455m)	WO-10	2018-2024	270,000	-	270,000	135,000		135,000	124,200	10,800
86	Kingston Road - Rougemount Drive to 300m west	North Side	RO-12	2018-2024	175,500	-	175,500	87,750		87,750	80,730	7,020





**Table 3-3 (Cont'd)**  
**Infrastructure Costs Covered in the D.C. Calculation – Transportation Services**

Prj .No	Increased Service Needs Attributable to Anticipated Development	Roads Code	Timing (year)	Gross Capital Cost Estimate (2017\$)	Post Period Benefit	Net Capital Cost	Less:		Potential DC Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 92%	Non-Residential Share 8%
	2018-2031										
	<b>Traffic Signals</b>										
87	Pickering Parkway at Glenanna Rd. - Signalization	TC-4	2018-2024	300,000	-	300,000	30,000		270,000	248,400	21,600
88	Glenanna Road at Fairport Road	D-8	2018-2024	300,000	-	300,000	30,000		270,000	248,400	21,600
89	Welrus Street at Fairport Road	D-12	2018-2024	300,000	-	300,000	30,000		270,000	248,400	21,600
90	Rosebank Road at Sheppard Avenue	WO-8	2018-2024	700,000	-	700,000	70,000		630,000	579,600	50,400
91	Rosebank Road at Highview Road/Deerhaven Lane	A-5	2018-2024	300,000	-	300,000	30,000		270,000	248,400	21,600
92	Strouds Lane at Aspen Road/Shadybrook Drive	A-7	2025-2031	600,000	-	600,000	60,000		540,000	496,800	43,200
93	Finch Avenue at Woodview Avenue	RP-1	2025-2031	300,000	-	300,000	30,000		270,000	248,400	21,600
	Reserve Fund Adjustment								(18,249,536)	(16,789,573)	(1,459,963)
	<b>Total</b>			<b>186,469,905</b>	<b>9,405,378</b>	<b>177,064,527</b>	<b>62,021,007</b>	<b>-</b>	<b>96,793,984</b>	<b>89,050,466</b>	<b>7,743,519</b>



**Table 3-5  
Infrastructure Costs Covered in the D.C. Calculation – Growth-Related Studies**

Prj.No	Increased Service Needs Attributable to Anticipated Development  2018-2027	Benefiting Services	Timing (year)	Gross Capital Cost Estimate (2017\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential DC Recoverable Cost		
								Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
1	Development Charges Background Study	See note 1	2022	125,000	-		125,000	-		125,000	97,500	27,500
2	Development Charges Background Study	See note 1	2027	125,000	-		125,000	-		125,000	97,500	27,500
3	South Pickering Intensification Study (Incl. Parts 4-5)	See note 1	2018-2020	400,000	-	30,000	370,000	100,000		270,000	210,600	59,400
4	South Pickering Heritage Inventory	See note 1	2018-2020	54,000	-	1,350	52,650	40,500		12,150	9,477	2,673
5	Municipal Comprehensive Review	See note 1	2022	500,000	-	37,500	462,500	125,000		337,500	263,250	74,250
6	Official Plan Review	See note 1	2027	250,000	-	12,500	237,500	125,000		112,500	87,750	24,750
7	Comprehensive Zoning By-law Review	See note 1	2018-2021	431,700	-	32,378	399,323	107,925		291,398	227,290	64,107
8	Planning Application Fee Review Study	See note 1	2018	25,000	-	2,500	22,500	-		22,500	17,550	4,950
9	Community Improvement Plans for Durham Live Lands and for City Centre Lands	See note 1	2019-2022	150,000	-	11,250	138,750	37,500		101,250	78,975	22,275
10	Infill and Replacement Housing in Established Neighborhoods	See note 1	2018-2026	150,000	-	7,500	142,500	75,000		67,500	52,650	14,850
11	Library-Strategic Plan	Library Services	2018	60,000	-		60,000	15,000		45,000	35,100	9,900
12	Library-Facilities/Master Plan	Library Services	2018	54,000	-		54,000	13,500		40,500	31,590	8,910
13	Library-Strategic Plan	Library Services	2022	60,000	-		60,000	15,000		45,000	35,100	9,900
14	Library-Strategic Plan	Library Services	2026	60,000	-		60,000	15,000		45,000	35,100	9,900
15	Traffic Management Plan for Downtown Pickering	Other Services Related to a Highway	2026	373,320	-		373,320	37,332		335,988	262,071	73,917
16	Transportation Demand Management Plan/Parking Management Plan (Seaton)	Other Services Related to a Highway	2026	161,900	-		161,900	16,190		145,710	113,654	32,056
17	Neighbourhood Traffic Calming Measures	Other Services Related to a Highway	2018-2027	150,000	-		150,000	15,000		135,000	105,300	29,700
18	Transportation Master Plan Update	Other Services Related to a Highway	2027	400,000	-		400,000	40,000		360,000	280,800	79,200
19	Esplanade Study Provision	See note 1	2018-2026	50,000	-	3,750	46,250	12,500		33,750	26,325	7,425
20	Fire Master Plan	Protection Services	2019	134,900	-		134,900	33,725		101,175	78,917	22,259
21	Brock Industrial Drainage Master Plan	Stormwater Management	2018-2027	300,000	-		300,000	30,000		270,000	210,600	59,400
22	Stormwater Management Study for Infill Development	Stormwater Management	2018-2027	215,800	-		215,800	53,950		161,850	126,243	35,607
23	Frenchman's Bay Stormwater Management Master Plan Update	Stormwater Management	2018-2027	700,000	-		700,000	70,000		630,000	491,400	138,600
24	Pickering City Centre Stormwater Management Strategy Update	Stormwater Management	2018-2027	250,000	-		250,000	25,000		225,000	175,500	49,500
25	SWM User Fee Study	Stormwater Management	2018-2027	200,000	-		200,000	100,000		100,000	78,000	22,000



**Table 3-5 (Cont'd)**  
**Infrastructure Costs Covered in the D.C. Calculation – Growth-Related Studies**

Prj.No	Increased Service Needs Attributable to Anticipated Development	Benefiting Services	Timing (year)	Gross Capital Cost Estimate (2017\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential DC Recoverable Cost		
								Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
	2018-2027										78%	22%
26	Community Engagement on Economic Impact and Employment - Highway 407 Corridor	See note 1	2018	150,000	-	6,523	143,477	84,773		58,704	45,789	12,915
27	Pickering Corporate Energy Plan Update	See note 1	2019	50,000	-	2,174	47,826	28,258		19,568	15,263	4,305
28	Seaton Corporate Energy Plan Update	See note 1	2022	50,000	-	5,000	45,000	-		45,000	35,100	9,900
29	Pickering Climate Adaption Plan	See note 1	2020	150,000	-	6,523	143,477	84,773		58,704	45,789	12,915
30	Broadband Strategy and Implementation Plan	See note 1	2019	75,000	-	3,261	71,739	42,387		29,352	22,895	6,457
31	Natural Capital Asset Evaluation	See note 1	2022	75,000	-	3,261	71,739	42,387		29,352	22,895	6,457
32	Facilities Management Plan	See note 1	2018	150,000	-	11,250	138,750	37,500		101,250	78,975	22,275
33	Facilities Management Plan Update	See note 1	2027	167,000	-	12,525	154,475	41,750		112,725	87,926	24,800
34	Facilities Renewal Plan	See note 1	2018-2026	200,000	-	8,697	191,303	113,031		78,272	61,052	17,220
35	Facilities Way Finding Study	See note 1	2018-2026	50,000	-	2,174	47,826	28,258		19,568	15,263	4,305
36	Space Use Study	See note 1	2018	35,000	-	875	34,125	26,250		7,875	6,143	1,733
37	Urban Forest Management	Parks and Recreation Services	2018-2026	97,100	-		97,100	24,275		72,825	56,804	16,022
38	Seaton Primary Trails IO EA Phase 1 & 2 Lands (including site walks, surveying, archaeology)	Parks and Recreation Services	2018	400,000	-		400,000	-		400,000	312,000	88,000
39	Diversity and Inclusion Plan	Parks and Recreation Services	2020	75,000	-		75,000	42,387		32,613	25,438	7,175
40	Age Friendly Community Plan	Parks and Recreation Services	2018	75,000	-		75,000	42,387		32,613	25,438	7,175
41	Seniors Recreation Strategic Plan	Parks and Recreation Services	2019	75,000	-		75,000	37,500		37,500	29,250	8,250
42	Recreation Services Master Plan Update	Parks and Recreation Services	2027	170,000	-		170,000	42,500		127,500	99,450	28,050
43	Waterfront Park Needs Assessment	Parks and Recreation Services	2019-2020	100,000	-		100,000	25,000		75,000	58,500	16,500
44	Whitevale Park Revitalization Study	Parks and Recreation Services	2021	80,000	-		80,000	20,000		60,000	46,800	13,200
45	New Financial System	See note 1	2018-2026	5,000,000	-	217,422	4,782,578	2,825,781		1,956,797	1,526,302	430,495
46	D.C. Amendment	See note 1	2019-2020	60,664	-		60,664	-		60,664	47,318	13,346
47	Fair Minded Pricing Policy	See note 1	2020	60,664	-	2,638	58,027	34,285		23,742	18,518	5,223
48	Geographic Information Systems (GIS) Corporate Strategic Plan	See note 1	2021-2022	136,600	-	5,940	130,660	77,200		53,460	41,699	11,761
49	Northeast Pickering (Veraine) Land Use Study	See note 1	2021-2024	911,000	211,575	81,990	617,435	91,100	263,168	263,168	205,271	57,897
50	5-year Capital and Operating Cost Financial Impact Analysis	See note 1	2021	25,000	-	1,087	23,913	14,129		9,784	7,632	2,152
	Reserve Fund Adjustment									673,868	525,617	148,251
	<b>Total</b>			<b>13,798,649</b>	<b>211,575</b>	<b>510,068</b>	<b>13,077,006</b>	<b>4,909,033</b>	<b>263,168</b>	<b>8,578,674</b>	<b>6,691,366</b>	<b>1,887,308</b>

1. Growth related studies have been included in relation to the eligible services in the following manner:

Service	Share of Study Costs
Other Services Related to a Highway	6%
Protection Services	10%
Parks and Recreation Services	68%
Library Services	11%
Stormwater Management	4%

7,904,806 6,165,749



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

Based on the proposed amendments to the D.C. eligible costs included in the 2017 D.C. Background Study and 2019 Update Study that have been detailed in Chapter 3, the calculated schedule of charges is provided in Table 4-1 below. The charges are provided in 2018\$ consistent with Table 6-5 of the 2017 D.C. Background Study. Table 4-2 provides the amended schedule of charges indexed to 2020\$ values.

A comparison of the amended charges herein (indexed to 2020\$), with the City's current 2020 D.C. rates is provided in Table 4-3. In total, D.C.s for the single and semi-detached dwelling units outside of the Seaton Lands would increase by \$4,040 per unit (+24%) and the non-residential charge would increase by \$0.92 per sq.ft. of GFA (+27%). For development within the Seaton Lands, the single and semi-detached D.C. would increase by \$999 per unit (+10%), the prestige employment land charge would increase by \$2,543 per net hectare (+5%), and the non-residential charge for all other uses would increase by \$0.07 per sq.ft. GFA (+5%).

Detailed cash-flow calculation tables underlying the calculation of the D.C.s, are provided in Tables 4-4 through 4-14.

Table 4-1  
Amended Schedule of Development Charges (2018\$)

Service/Class	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Other Multiples	(per ft <sup>2</sup> of Total Floor Area) <sup>2</sup>	(per net Ha of Prestige Employment Land in Seaton)
<b>Municipal Wide Services/Classes:</b>						
Other Services Related to a Highway	441	279	197	356	0.15	5,451
Protection Services	896	566	401	724	0.34	11,522
Parks and Recreation Services	6,821	4,309	3,053	5,507	0.53	17,885
Library Services	1,127	712	505	910	0.08	2,693
Growth-Related Studies	299	189	134	242	0.11	3,846
Stormwater Management	288	182	129	233	0.10	3,503
<b>Total Municipal Wide Services/Classes:</b>	<b>9,872</b>	<b>6,237</b>	<b>4,419</b>	<b>7,972</b>	<b>1.31</b>	<b>44,900</b>
<b>Outside of Seaton Lands</b>						
Transportation <sup>1</sup>	9,292	5,870	4,159	7,502	2.61	
<b>Total Services Outside of Seaton Lands</b>	<b>9,292</b>	<b>5,870</b>	<b>4,159</b>	<b>7,502</b>	<b>2.61</b>	
Rest of Pickering	19,164	12,107	8,578	15,474	3.92	

1. Subject to a separate agreement outside of the Development Charges Act concerning the provision of Transportation requirements in addition to other funding contributions

2. Does not apply to prestige employment development in Seaton, as that development is subject to the per net Ha land area charge instead.



**Table 4-2**  
**Amended Schedule of Development Charges (2020\$)**

Service/Class	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Other Multiples	(per ft <sup>2</sup> of Total Floor Area) <sup>2</sup>	(per net Ha of Prestige Employment Land in Seaton)
<b>Municipal Wide Services/Classes:</b>						
Other Services Related to a Highway	483	306	216	391	0.17	5,983
Protection Services	983	621	440	795	0.36	12,647
Parks and Recreation Services	7,488	4,730	3,351	6,045	0.58	19,633
Library Services	1,237	782	554	999	0.09	2,956
Growth-Related Studies	328	207	147	266	0.12	4,222
Stormwater Management	316	200	142	256	0.11	3,846
<b>Total Municipal Wide Services/Classes:</b>	<b>10,835</b>	<b>6,847</b>	<b>4,851</b>	<b>8,751</b>	<b>1.43</b>	<b>49,287</b>
<b>Outside of Seaton Lands</b>						
Transportation <sup>1</sup>	10,200	6,444	4,565	8,235	2.87	-
<b>Total Services Outside of Seaton Lands</b>	<b>10,200</b>	<b>6,444</b>	<b>4,565</b>	<b>8,235</b>	<b>2.87</b>	
Rest of Pickering	21,035	13,290	9,416	16,986	4.30	

1. Subject to a separate agreement outside of the Development Charges Act concerning the provision of Transportation requirements in addition to other funding contributions

2. Does not apply to prestige employment development in Seaton, as that development is subject to the per net Ha land area charge instead.



Table 4-3  
Comparison of Development Charges (2020\$)

Service/Class	Residential Single and Semi-Detached Dwelling				Non-Residential (per ft <sup>2</sup> of Total Floor Area) 2				Non-Residential (per net Ha of Prestige Employment Land in Seaton)			
	Current	2020 Amendment	Change (\$)	Change (%)	Current	2020 Amendment	Change (\$)	Change (%)	Current	2020 Amendment	Change (\$)	Change (%)
<b>Municipal Wide Services/Classes:</b>												
Other Services Related to a Highway Protection Services	483	483	-	0%	0.17	0.17	-	0%	5,983	5,983	-	0%
Parks and Recreation Services	983	983	-	0%	0.36	0.36	-	0%	12,647	12,647	-	0%
Library Services	6,639	7,488	849	13%	0.53	0.58	0.05	9%	17,602	19,633	2,031	12%
Growth Related Studies	1,100	1,237	137	12%	0.07	0.09	0.02	29%	2,631	2,956	325	12%
Stormwater Management	315	328	13	4%	0.12	0.12	-	0%	4,035	4,222	187	5%
	316	316	-	0%	0.11	0.11	-	0%	3,846	3,846	-	0%
<b>Total Municipal Wide Services/Classes</b>	<b>9,836</b>	<b>10,835</b>	<b>999</b>	<b>10%</b>	<b>1.36</b>	<b>1.43</b>	<b>0.07</b>	<b>5%</b>	<b>46,744</b>	<b>49,287</b>	<b>2,543</b>	<b>5%</b>
<b>Outside of Seaton Lands</b>												
Transportation <sup>1</sup>	7,159	10,200	3,041	42%	2.02	2.87	0.85	42%	-	-	-	-
<b>Total Services Outside of Seaton Lands</b>	<b>7,159</b>	<b>10,200</b>	<b>3,041</b>	<b>42%</b>	<b>2.02</b>	<b>2.87</b>	<b>0.85</b>	<b>42%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
Seaton	9,836	10,835	999	10%	1.36	1.43	0.07	5%	46,744	49,287	2,543	5%
Rest of Pickering	16,995	21,035	4,040	24%	3.38	4.30	0.92	27%	46,744	49,287	2,543	5%



**Table 4-4  
Cash Flow Analysis  
Transportation Services – Residential**

Year	D.C. Reserve Fund Opening Balance	Dev't Related Expenditures		SDE per Year	DC Rates w. Inflation (3%/Yr)	Anticipated Revenues	Revenues minus Expenditures	Debenture Financing Requirement	Interest (2.5% on positive balances & 5% on negative balances)	DC Reserve Fund Closing Balance after Financing
		Nominal	Inflated (3%/Yr)							
2018	\$ 16,789,573	\$ (4,907,814)	\$ (5,055,049)	1,145	9,292	10,642,390	\$ 5,587,341		\$ 489,581	\$ 22,866,496
2019	\$ 22,866,496	\$ (8,513,368)	\$ (9,031,832)	1,145	9,571	10,961,661	\$ 1,929,829		\$ 595,785	\$ 25,392,110
2020	\$ 25,392,110	\$ (7,413,133)	\$ (8,100,530)	1,145	9,858	11,290,511	\$ 3,189,981		\$ 674,678	\$ 29,256,768
2021	\$ 29,256,768	\$ (9,690,827)	\$ (10,907,111)	1,145	10,154	11,629,226	\$ 722,115		\$ 740,446	\$ 30,719,329
2022	\$ 30,719,329	\$ (16,470,417)	\$ (19,093,727)	1,145	10,458	11,978,103	\$ (7,115,624)		\$ 679,038	\$ 24,282,742
2023	\$ 24,282,742	\$ (16,470,417)	\$ (19,666,539)	802	10,772	8,634,624	\$ (11,031,915)		\$ 469,170	\$ 13,719,997
2024	\$ 13,719,997	\$ (16,470,417)	\$ (20,256,535)	802	11,095	8,893,663	\$ (11,362,872)		\$ 200,964	\$ 2,558,089
2025	\$ 2,558,089	\$ (3,700,521)	\$ (4,687,709)	802	11,428	9,160,473	\$ 4,472,764		\$ 119,862	\$ 7,150,715
2026	\$ 7,150,715	\$ (3,700,521)	\$ (4,828,340)	802	11,771	9,435,287	\$ 4,606,947		\$ 236,355	\$ 11,994,016
2027	\$ 11,994,016	\$ (3,700,521)	\$ (4,973,191)	802	12,124	9,718,346	\$ 4,745,155		\$ 359,165	\$ 17,098,336
2028	\$ 17,098,336	\$ (3,700,521)	\$ (5,122,386)	76	12,488	945,832	\$ (4,176,554)		\$ 375,251	\$ 13,297,034
2029	\$ 13,297,034	\$ (3,700,521)	\$ (5,276,058)	76	12,862	974,207	\$ (4,301,850)		\$ 278,653	\$ 9,273,836
2030	\$ 9,273,836	\$ (3,700,521)	\$ (5,434,340)	76	13,248	1,003,434	\$ (4,430,906)		\$ 176,460	\$ 5,019,389
2031	\$ 5,019,389	\$ (3,700,521)	\$ (5,597,370)	38	13,646	516,768	\$ (5,080,602)		\$ 61,212	\$ 0



**Table 4-5**  
**Cash Flow Analysis**  
**Transportation Services – Non-Residential**

Year	D.C. Reserve Fund Opening Balance	Dev't Related Expenditures		GFA per Year	DC Rates w. Inflation (3%/Yr)	Anticipated Revenues	Revenues minus Expenditures	Debenture Financing Requirement	Interest (2.5% on positive balances & 5% on negative balances)	DC Reserve Fund Closing Balance after Financing
		Nominal	Inflated (3%/Yr)							
2018	\$ 1,459,963	\$ (426,766)	\$ (439,569)	279,599	\$ 2.61	\$ 729,556	\$ 289,986		\$ 40,124	\$ 1,790,073
2019	\$ 1,790,073	\$ (740,293)	\$ (785,377)	279,599	\$ 2.69	\$ 751,443	\$ (33,934)		\$ 44,328	\$ 1,800,467
2020	\$ 1,800,467	\$ (644,620)	\$ (704,394)	279,599	\$ 2.77	\$ 773,986	\$ 69,592		\$ 45,882	\$ 1,915,940
2021	\$ 1,915,940	\$ (842,681)	\$ (948,444)	279,599	\$ 2.85	\$ 797,205	\$ (151,239)		\$ 46,008	\$ 1,810,709
2022	\$ 1,810,709	\$ (1,432,210)	\$ (1,660,324)	279,599	\$ 2.94	\$ 821,122	\$ (839,202)		\$ 34,778	\$ 1,006,285
2023	\$ 1,006,285	\$ (1,432,210)	\$ (1,710,134)	279,599	\$ 3.02	\$ 845,755	\$ (864,379)		\$ 14,352	\$ 156,258
2024	\$ 156,258	\$ (1,432,210)	\$ (1,761,438)	279,599	\$ 3.12	\$ 871,128	\$ (890,310)		\$ (16,398)	\$ (750,450)
2025	\$ (750,450)	\$ (321,784)	\$ (407,627)	279,599	\$ 3.21	\$ 897,262	\$ 489,635		\$ (25,282)	\$ (286,096)
2026	\$ (286,096)	\$ (321,784)	\$ (419,856)	279,599	\$ 3.31	\$ 924,180	\$ 504,324		\$ (4,425)	\$ 213,803
2027	\$ 213,803	\$ (321,784)	\$ (432,451)	279,599	\$ 3.40	\$ 951,905	\$ 519,454		\$ 11,838	\$ 745,095
2028	\$ 745,095	\$ (321,784)	\$ (445,425)	84,250	\$ 3.51	\$ 295,436	\$ (149,989)		\$ 16,753	\$ 611,859
2029	\$ 611,859	\$ (321,784)	\$ (458,788)	84,250	\$ 3.61	\$ 304,299	\$ (154,488)		\$ 13,365	\$ 470,736
2030	\$ 470,736	\$ (321,784)	\$ (472,551)	84,250	\$ 3.72	\$ 313,428	\$ (159,123)		\$ 9,779	\$ 321,393
2031	\$ 321,393	\$ (321,784)	\$ (486,728)	42,125	\$ 3.83	\$ 161,416	\$ (325,312)		\$ 3,919	\$ 0





**Table 4-6  
Cash Flow Analysis  
Parks and Recreation Services – Residential**

Year	D.C. Reserve Fund Opening Balance	Dev't Related Expenditures		Existing Debt Carrying Costs (P&I)	SDE per Year	DC Rates w. Inflation (3%/Yr)	Anticipated Revenues	Revenues minus Expenditures	Debenture Financing Requirement	Interest (2.5% on positive balances & 5% on negative balances)	DC Reserve Fund Closing Balance after Financing
		Nominal	Inflated (3%/Yr)								
2018	\$ 15,701,991	\$ (4,023,685)	\$ (4,144,396)	\$ -	2,499	\$ 6,821	\$ 17,042,615	\$ 12,898,219	\$ (438,576)	\$ 548,295	\$ 28,709,930
2019	\$ 28,709,930	\$ (4,630,064)	\$ (4,912,035)	\$ (1,023,477)	2,499	\$ 7,025	\$ 17,553,893	\$ 11,618,381	\$ (438,576)	\$ 857,496	\$ 40,747,231
2020	\$ 40,747,231	\$ (3,759,154)	\$ (4,107,729)	\$ (2,398,041)	2,499	\$ 7,236	\$ 18,080,510	\$ 11,574,740	\$ (438,576)	\$ 1,157,883	\$ 53,041,277
2021	\$ 53,041,277	\$ (15,274,431)	\$ (17,191,507)	\$ (3,772,605)	2,499	\$ 7,453	\$ 18,622,926	\$ (2,341,186)	\$ (438,576)	\$ 1,291,285	\$ 51,552,800
2022	\$ 51,552,800	\$ (47,901,351)	\$ (55,530,794)	\$ (3,772,605)	2,499	\$ 7,677	\$ 19,181,613	\$ (40,121,786)	\$ (438,576)	\$ 781,815	\$ 11,774,254
2023	\$ 11,774,254	\$ (4,651,901)	\$ (5,554,613)	\$ (3,772,605)	2,155	\$ 7,907	\$ 17,039,090	\$ 7,711,872	\$ (438,576)	\$ 385,273	\$ 19,432,822
2024	\$ 19,432,822	\$ (6,768,092)	\$ (8,323,900)	\$ (3,772,605)	2,155	\$ 8,144	\$ 17,550,262	\$ 5,453,758	\$ (438,576)	\$ 548,510	\$ 24,996,514
2025	\$ 24,996,514	\$ (2,340,973)	\$ (2,965,475)	\$ (3,772,605)	2,155	\$ 8,388	\$ 18,076,770	\$ 11,338,690	\$ (438,576)	\$ 761,164	\$ 36,657,793
2026	\$ 36,657,793	\$ (3,080,382)	\$ (4,019,200)	\$ (3,772,605)	2,155	\$ 8,640	\$ 18,619,073	\$ 10,827,268	\$ (438,576)	\$ 1,046,303	\$ 48,092,789
2027	\$ 48,092,789	\$ (10,258,819)	\$ (13,786,995)	\$ (53,631,360)	2,155	\$ 8,899	\$ 19,177,645	\$ (48,240,710)	\$ (438,576)	\$ 586,497	\$ -

**Table 4-7  
Cash Flow Analysis  
Parks and Recreation Services – Seaton Prestige Employment Land**

Year	D.C. Reserve Fund Opening Balance	Dev't Related Expenditures		Existing Debt Carrying Costs (P&I)	Net Hectares per Year	DC Rates w. Inflation (3%/Yr)	Anticipated Revenues	Revenues minus Expenditures	Debenture Financing Requirement	Interest (2.5% on positive balances & 5% on negative balances)	DC Reserve Fund Closing Balance after Financing
		Nominal	Inflated (3%/Yr)								
2018	\$ 2,760	\$ (75,953)	\$ (78,232)	\$ -	18	\$ 17,885	\$ 328,549	\$ 250,318	\$ (8,279)	\$ 3,094	\$ 247,894
2019	\$ 247,894	\$ (87,399)	\$ (92,722)	\$ (19,320)	18	\$ 18,421	\$ 338,406	\$ 226,364	\$ (8,279)	\$ 8,923	\$ 474,903
2020	\$ 474,903	\$ (70,960)	\$ (77,539)	\$ (45,267)	18	\$ 18,974	\$ 348,558	\$ 225,752	\$ (8,279)	\$ 14,591	\$ 706,967
2021	\$ 706,967	\$ (288,328)	\$ (324,515)	\$ (71,214)	18	\$ 19,543	\$ 359,015	\$ (36,714)	\$ (8,279)	\$ 17,112	\$ 679,086
2022	\$ 679,086	\$ (904,209)	\$ (1,048,226)	\$ (71,214)	18	\$ 20,129	\$ 369,785	\$ (749,655)	\$ (8,279)	\$ 6,517	\$ (72,330)
2023	\$ (72,330)	\$ (87,812)	\$ (104,852)	\$ (71,214)	18	\$ 20,733	\$ 380,879	\$ 204,814	\$ (8,279)	\$ (256)	\$ 123,949
2024	\$ 123,949	\$ (127,758)	\$ (157,126)	\$ (71,214)	18	\$ 21,355	\$ 392,305	\$ 163,966	\$ (8,279)	\$ 5,045	\$ 284,681
2025	\$ 284,681	\$ (44,189)	\$ (55,978)	\$ (71,214)	18	\$ 21,996	\$ 404,074	\$ 276,883	\$ (8,279)	\$ 10,475	\$ 563,760
2026	\$ 563,760	\$ (58,147)	\$ (75,868)	\$ (71,214)	18	\$ 22,656	\$ 416,197	\$ 269,115	\$ (8,279)	\$ 17,354	\$ 841,950
2027	\$ 841,950	\$ (193,650)	\$ (260,250)	\$ (1,012,372)	18	\$ 23,336	\$ 428,682	\$ (843,939)	\$ (8,279)	\$ 10,268	\$ -



**Table 4-8  
Cash Flow Analysis  
Parks and Recreation Services – Other Non- Residential**

Year	D.C. Reserve Fund Opening Balance	Dev't Related Expenditures		Existing Debt Carrying Costs (P&I)	GFA per Year	DC Rates w. Inflation (3%/Yr)	Anticipated Revenues	Revenues minus Expenditures	Debenture Financing Requirement	Interest (2.5% on positive balances & 5% on negative balances)	DC Reserve Fund Closing Balance after Financing
		Nominal	Inflated (3%/Yr)								
2018	\$ 4,936	\$ (135,820)	\$ (139,894)	\$ -	1,118,519	\$ 0.53	\$ 587,515	\$ 447,620	\$ (14,804)	\$ 5,534	\$ 443,286
2019	\$ 443,286	\$ (156,288)	\$ (165,806)	\$ (34,548)	1,118,519	\$ 0.54	\$ 605,140	\$ 404,787	\$ (14,804)	\$ 15,957	\$ 849,225
2020	\$ 849,225	\$ (126,891)	\$ (138,657)	\$ (80,946)	1,118,519	\$ 0.56	\$ 623,295	\$ 403,692	\$ (14,804)	\$ 26,092	\$ 1,264,204
2021	\$ 1,264,204	\$ (515,590)	\$ (580,301)	\$ (127,345)	1,118,519	\$ 0.57	\$ 641,993	\$ (65,652)	\$ (14,804)	\$ 30,599	\$ 1,214,347
2022	\$ 1,214,347	\$ (1,616,915)	\$ (1,874,447)	\$ (127,345)	1,118,519	\$ 0.59	\$ 661,253	\$ (1,340,539)	\$ (14,804)	\$ 11,654	\$ (129,341)
2023	\$ (129,341)	\$ (157,025)	\$ (187,496)	\$ (127,345)	1,118,519	\$ 0.61	\$ 681,091	\$ 366,250	\$ (14,804)	\$ (457)	\$ 221,647
2024	\$ 221,647	\$ (228,458)	\$ (280,974)	\$ (127,345)	1,118,519	\$ 0.63	\$ 701,523	\$ 293,205	\$ (14,804)	\$ 9,021	\$ 509,069
2025	\$ 509,069	\$ (79,020)	\$ (100,100)	\$ (127,345)	1,118,519	\$ 0.65	\$ 722,569	\$ 495,125	\$ (14,804)	\$ 18,731	\$ 1,008,120
2026	\$ 1,008,120	\$ (103,979)	\$ (135,668)	\$ (127,345)	1,118,519	\$ 0.67	\$ 744,246	\$ 481,233	\$ (14,804)	\$ 31,033	\$ 1,505,583
2027	\$ 1,505,583	\$ (346,287)	\$ (465,381)	\$ (1,810,332)	1,118,519	\$ 0.69	\$ 766,574	\$ (1,509,139)	\$ (14,804)	\$ 18,361	\$ -

**Table 4-9  
Cash Flow Analysis  
Library Services – Residential**

Year	D.C. Reserve Fund Opening Balance	Dev't Related Expenditures		Existing Debt Carrying Costs (P&I)	SDE per Year	DC Rates w. Inflation (3%/Yr)	Anticipated Revenues	Revenues minus Expenditures	Debenture Financing Requirement	Interest (2.5% on positive balances & 5% on negative balances)	DC Reserve Fund Closing Balance after Financing
		Nominal	Inflated (3%/Yr)								
2018	\$ 2,658,843	\$ (581,831)	\$ (599,286)	\$ (91,429)	2,499	\$ 1,127	\$ 2,817,098	\$ 2,126,383		\$ 93,051	\$ 4,878,276
2019	\$ 4,878,276	\$ (3,054,614)	\$ (3,240,640)	\$ (636,087)	2,499	\$ 1,161	\$ 2,901,611	\$ (975,116)		\$ 109,768	\$ 4,012,928
2020	\$ 4,012,928	\$ -	\$ -	\$ (1,180,745)	2,499	\$ 1,196	\$ 2,988,659	\$ 1,807,914		\$ 122,922	\$ 5,943,765
2021	\$ 5,943,765	\$ (1,263,251)	\$ (1,421,800)	\$ (1,180,745)	2,499	\$ 1,232	\$ 3,078,319	\$ 475,774		\$ 154,541	\$ 6,574,080
2022	\$ 6,574,080	\$ (1,992,092)	\$ (2,309,381)	\$ (1,180,745)	2,499	\$ 1,269	\$ 3,170,669	\$ (319,457)		\$ 160,359	\$ 6,414,982
2023	\$ 6,414,982	\$ (1,685,860)	\$ (2,013,004)	\$ (1,180,745)	2,155	\$ 1,307	\$ 2,816,515	\$ (377,234)		\$ 155,659	\$ 6,193,407
2024	\$ 6,193,407	\$ -	\$ -	\$ (1,180,745)	2,155	\$ 1,346	\$ 2,901,011	\$ 1,720,266		\$ 176,339	\$ 8,090,012
2025	\$ 8,090,012	\$ -	\$ -	\$ (1,180,745)	2,155	\$ 1,387	\$ 2,988,041	\$ 1,807,296		\$ 224,841	\$ 10,122,149
2026	\$ 10,122,149	\$ -	\$ -	\$ (1,180,745)	2,155	\$ 1,428	\$ 3,077,682	\$ 1,896,937		\$ 276,765	\$ 12,295,852
2027	\$ 12,295,852	\$ -	\$ -	\$ (15,615,814)	2,155	\$ 1,471	\$ 3,170,013	\$ (12,445,801)		\$ 149,949	\$ -



**Table 4-10**  
**Cash Flow Analysis**  
**Library Services – Seaton Prestige Employment Lands**

Year	D.C. Reserve Fund Opening Balance	Dev't Related Expenditures		Existing Debt Carrying Costs (P&I)	Net Hectares per Year	DC Rates w. Inflation (3%/Yr)	Anticipated Revenues	Revenues minus Expenditures	Debenture Financing Requirement	Interest (2.5% on positive balances & 5% on negative balances)	DC Reserve Fund Closing Balance after Financing
		Nominal	Inflated (3%/Yr)								
2018	\$ 50,190	\$ (10,983)	\$ (11,312)	\$ (1,726)	18	\$ 2,693	\$ 49,475	\$ 36,436		\$ 1,710	\$ 88,336
2019	\$ 88,336	\$ (57,660)	\$ (61,172)	\$ (12,007)	18	\$ 2,774	\$ 50,959	\$ (22,220)		\$ 1,931	\$ 68,047
2020	\$ 68,047	\$ -	\$ -	\$ (22,288)	18	\$ 2,857	\$ 52,488	\$ 30,199		\$ 2,079	\$ 100,325
2021	\$ 100,325	\$ (23,846)	\$ (26,839)	\$ (22,288)	18	\$ 2,943	\$ 54,062	\$ 4,935		\$ 2,570	\$ 107,830
2022	\$ 107,830	\$ (37,604)	\$ (43,593)	\$ (22,288)	18	\$ 3,031	\$ 55,684	\$ (10,197)		\$ 2,568	\$ 100,201
2023	\$ 100,201	\$ (31,823)	\$ (37,998)	\$ (22,288)	18	\$ 3,122	\$ 57,355	\$ (2,932)		\$ 2,468	\$ 99,737
2024	\$ 99,737	\$ -	\$ -	\$ (22,288)	18	\$ 3,216	\$ 59,075	\$ 36,787		\$ 2,953	\$ 139,477
2025	\$ 139,477	\$ -	\$ -	\$ (22,288)	18	\$ 3,312	\$ 60,848	\$ 38,559		\$ 3,969	\$ 182,005
2026	\$ 182,005	\$ -	\$ -	\$ (22,288)	18	\$ 3,412	\$ 62,673	\$ 40,385		\$ 5,055	\$ 227,445
2027	\$ 227,445	\$ -	\$ -	\$ (294,772)	18	\$ 3,514	\$ 64,553	\$ (230,219)		\$ 2,774	\$ -

**Table 4-11**  
**Cash Flow Analysis**  
**Library Services – Other Non-Residential**

Year	D.C. Reserve Fund Opening Balance	Dev't Related Expenditures		Existing Debt Carrying Costs (P&I)	GFA per Year	DC Rates w. Inflation (3%/Yr)	Anticipated Revenues	Revenues minus Expenditures	Debenture Financing Requirement	Interest (2.5% on positive balances & 5% on negative balances)	DC Reserve Fund Closing Balance after Financing
		Nominal	Inflated (3%/Yr)								
2018	\$ 89,749	\$ (19,640)	\$ (20,229)	\$ (3,086)	1,118,519	\$ 0.08	\$ 88,471	\$ 65,156		\$ 3,058	\$ 157,963
2019	\$ 157,963	\$ (103,109)	\$ (109,388)	\$ (21,471)	1,118,519	\$ 0.08	\$ 91,125	\$ (39,734)		\$ 3,452	\$ 121,682
2020	\$ 121,682	\$ -	\$ -	\$ (39,856)	1,118,519	\$ 0.08	\$ 93,859	\$ 54,003		\$ 3,717	\$ 179,401
2021	\$ 179,401	\$ (42,641)	\$ (47,993)	\$ (39,856)	1,118,519	\$ 0.09	\$ 96,675	\$ 8,825		\$ 4,595	\$ 192,822
2022	\$ 192,822	\$ (67,243)	\$ (77,953)	\$ (39,856)	1,118,519	\$ 0.09	\$ 99,575	\$ (18,235)		\$ 4,593	\$ 179,180
2023	\$ 179,180	\$ (56,906)	\$ (67,949)	\$ (39,856)	1,118,519	\$ 0.09	\$ 102,562	\$ (5,243)		\$ 4,414	\$ 178,351
2024	\$ 178,351	\$ -	\$ -	\$ (39,856)	1,118,519	\$ 0.09	\$ 105,639	\$ 65,783		\$ 5,281	\$ 249,414
2025	\$ 249,414	\$ -	\$ -	\$ (39,856)	1,118,519	\$ 0.10	\$ 108,808	\$ 68,952		\$ 7,097	\$ 325,463
2026	\$ 325,463	\$ -	\$ -	\$ (39,856)	1,118,519	\$ 0.10	\$ 112,072	\$ 72,216		\$ 9,039	\$ 406,719
2027	\$ 406,719	\$ -	\$ -	\$ (527,113)	1,118,519	\$ 0.10	\$ 115,434	\$ (411,679)		\$ 4,960	\$ -



**Table 4-12  
Cash Flow Analysis  
Growth-Related Studies Services – Residential**

Year	D.C. Reserve Fund Opening Balance	Dev't Related Expenditures		SDE per Year	DC Rates w. Inflation (3%/Yr)	Anticipated Revenues	Revenues minus Expenditures	Debenture Financing Requirement	Interest (2.5% on positive balances & 5% on negative balances)	DC Reserve Fund Closing Balance after Financing
		Nominal	Inflated (3%/Yr)							
2018	\$ (525,617)	\$ (994,626)	\$ (1,024,465)	2,499	\$ 299	\$ 747,694	\$ (276,771)		\$ (33,200)	\$ (835,588)
2019	\$ (835,588)	\$ (661,018)	\$ (701,274)	2,499	\$ 308	\$ 770,125	\$ 68,851		\$ (40,058)	\$ (806,795)
2020	\$ (806,795)	\$ (604,440)	\$ (660,487)	2,499	\$ 317	\$ 793,228	\$ 132,741		\$ (37,021)	\$ (711,075)
2021	\$ (711,075)	\$ (515,024)	\$ (579,664)	2,499	\$ 327	\$ 817,025	\$ 237,361		\$ (29,620)	\$ (503,334)
2022	\$ (503,334)	\$ (857,615)	\$ (994,210)	2,499	\$ 337	\$ 841,536	\$ (152,674)		\$ (28,984)	\$ (684,991)
2023	\$ (684,991)	\$ (363,177)	\$ (433,652)	2,155	\$ 347	\$ 747,539	\$ 313,887		\$ (26,402)	\$ (397,507)
2024	\$ (397,507)	\$ (363,177)	\$ (446,662)	2,155	\$ 357	\$ 769,965	\$ 323,303		\$ (11,793)	\$ (85,996)
2025	\$ (85,996)	\$ (311,859)	\$ (395,054)	2,155	\$ 368	\$ 793,064	\$ 398,010		\$ 1,750	\$ 313,765
2026	\$ 313,765	\$ (722,684)	\$ (942,938)	2,155	\$ 379	\$ 816,856	\$ (126,082)		\$ 6,268	\$ 193,951
2027	\$ 193,951	\$ (772,130)	\$ (1,037,678)	2,155	\$ 390	\$ 841,362	\$ (196,316)		\$ 2,365	\$ (0)

**Table 4-13  
Cash Flow Analysis  
Growth-Related Studies– Seaton Prestige Employment Lands**

Year	D.C. Reserve Fund Opening Balance	Dev't Related Expenditures		Net Hectares per Year	DC Rates w. Inflation (3%/Yr)	Anticipated Revenues	Revenues minus Expenditures	Debenture Financing Requirement	Interest (2.5% on positive balances & 5% on negative balances)	DC Reserve Fund Closing Balance after Financing
		Nominal	Inflated (3%/Yr)							
2018	\$ (53,171)	\$ (100,615)	\$ (103,633)	18	\$ 3,846	\$ 70,647	\$ (32,987)		\$ (3,483)	\$ (89,641)
2019	\$ (89,641)	\$ (66,868)	\$ (70,940)	18	\$ 3,961	\$ 72,766	\$ 1,826		\$ (4,436)	\$ (92,251)
2020	\$ (92,251)	\$ (61,144)	\$ (66,814)	18	\$ 4,080	\$ 74,949	\$ 8,135		\$ (4,409)	\$ (88,525)
2021	\$ (88,525)	\$ (52,099)	\$ (58,638)	18	\$ 4,202	\$ 77,197	\$ 18,559		\$ (3,962)	\$ (73,928)
2022	\$ (73,928)	\$ (86,755)	\$ (100,573)	18	\$ 4,328	\$ 79,513	\$ (21,060)		\$ (4,223)	\$ (99,210)
2023	\$ (99,210)	\$ (36,738)	\$ (43,868)	18	\$ 4,458	\$ 81,899	\$ 38,031		\$ (4,010)	\$ (65,189)
2024	\$ (65,189)	\$ (36,738)	\$ (45,184)	18	\$ 4,592	\$ 84,356	\$ 39,172		\$ (2,280)	\$ (28,297)
2025	\$ (28,297)	\$ (31,547)	\$ (39,963)	18	\$ 4,730	\$ 86,886	\$ 46,923		\$ (475)	\$ 18,151
2026	\$ 18,151	\$ (73,106)	\$ (95,386)	18	\$ 4,872	\$ 89,493	\$ (5,893)		\$ 380	\$ 12,638
2027	\$ 12,638	\$ (78,108)	\$ (104,970)	18	\$ 5,018	\$ 92,178	\$ (12,792)		\$ 154	\$ -



**Table 4-14**  
**Cash Flow Analysis**  
**Growth-Related Studies – Other Non-Residential**

Year	D.C. Reserve Fund Opening Balance	Dev't Related Expenditures		GFA per Year	DC Rates w. Inflation (3%/Yr)	Anticipated Revenues	Revenues minus Expenditures	Debenture Financing Requirement	Interest (2.5% on positive balances & 5% on negative balances)	DC Reserve Fund Closing Balance after Financing
		Nominal	Inflated (3%/Yr)							
2018	\$ (95,080)	\$ (179,921)	\$ (185,318)	1,118,519	\$ 0.11	\$ 126,331	\$ (58,987)		\$ (6,229)	\$ (160,296)
2019	\$ (160,296)	\$ (119,573)	\$ (126,855)	1,118,519	\$ 0.12	\$ 130,121	\$ 3,265		\$ (7,933)	\$ (164,964)
2020	\$ (164,964)	\$ (109,339)	\$ (119,477)	1,118,519	\$ 0.12	\$ 134,024	\$ 14,547		\$ (7,885)	\$ (158,301)
2021	\$ (158,301)	\$ (93,164)	\$ (104,857)	1,118,519	\$ 0.12	\$ 138,045	\$ 33,188		\$ (7,085)	\$ (132,199)
2022	\$ (132,199)	\$ (155,136)	\$ (179,845)	1,118,519	\$ 0.13	\$ 142,186	\$ (37,659)		\$ (7,551)	\$ (177,409)
2023	\$ (177,409)	\$ (65,696)	\$ (78,445)	1,118,519	\$ 0.13	\$ 146,452	\$ 68,008		\$ (7,170)	\$ (116,572)
2024	\$ (116,572)	\$ (65,696)	\$ (80,798)	1,118,519	\$ 0.13	\$ 150,846	\$ 70,048		\$ (4,077)	\$ (50,601)
2025	\$ (50,601)	\$ (56,413)	\$ (71,462)	1,118,519	\$ 0.14	\$ 155,371	\$ 83,909		\$ (849)	\$ 32,458
2026	\$ 32,458	\$ (130,728)	\$ (170,571)	1,118,519	\$ 0.14	\$ 160,032	\$ (10,539)		\$ 680	\$ 22,600
2027	\$ 22,600	\$ (139,673)	\$ (187,708)	1,118,519	\$ 0.15	\$ 164,833	\$ (22,875)		\$ 276	\$ 0



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

The City's current D.C. by-law provides for the uniform City-wide recovery of growth-related costs for all services other than Transportation, which are imposed on an area-specific for development outside of the Seaton Lands only. D.C.s are imposed for all services through one by-law. The rules within the City's by-law effectively assess the charges appropriately for the imposition of D.C.s within the City. The intent of the amendment does not alter the City's policy for the imposition of City-wide or area-specific D.C.s. As a result, it is not recommended that separate by-laws be implemented through this amendment process, and that the proposed revisions be considered as an amendment to the City's current comprehensive D.C. by-law.

Other than those policies revisions identified in Sections 5.1 and 5.2, all other rules and policies contained within By-law 7595-17 (as amended) remain unchanged.

### 5.1 D.C. Calculation and Collection Policies

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

- Effective January 1, 2020, rental housing and institutional developments will pay D.C.s in six equal annual installments, with the first payment commencing at the date of occupancy. Non-profit housing developments will pay D.C.s in 21 equal annual installments. Interest may be charged on the installments, and any unpaid amounts may be added to the property and collected as taxes.

Furthermore, the D.C.s for development proceeding through the site plan or zoning by-law amendment planning approvals processes will be calculated on the date the planning application is received and will be payable at building permit issuance.

- Effective January 1, 2020, the D.C. amount for all developments occurring within two years of a site plan or zoning by-law amendment planning approval (for applications submitted after this section is proclaimed) shall be determined based on the D.C. charge in effect on the day of site plan or zoning by-law amendment application. If the development is not proceeding via these planning approvals,



or if the building permit is issued after the two-year period of application approval, then the amount is determined the earlier of the date of issuance of a building permit or occupancy.

The D.C.A. also provides that municipalities may charge interest on the installment payments and charges calculated when the planning application is received. The City will be charging interest as set out in the City of Pickering D.C. Interest Policy (FIN 090).

## 5.2 Statutory Exemptions

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

Residential intensification exemptions have been expanded to allow for the creation of additional dwelling units within ancillary structures to existing residential payments without the payment of D.C.s.

- S.2(3)(b) of the D.C.A. provides that D.C.s are not payable for residential development that results only in the creation of up to two additional dwelling units in prescribed classes of existing residential buildings or prescribed structures ancillary to existing residential buildings, subject to the prescribed restrictions set out in section 2(1) of O.Reg. 82/98 (see Table 5-1).

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

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



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

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

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





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

### 6.1 Introduction

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The changes to the D.C.A. (new section 10(c.2)) through Bill 73, require that the background study must include an Asset Management Plan (A.M.P) related to new infrastructure. Section 10 (3) of the D.C.A. provides:

**The A.M.P. shall,**

**(a) deal with all assets whose capital costs are proposed to be funded under the development charge by-law;**

**(b) demonstrate that all the assets mentioned in clause (a) are financially sustainable over their full life cycle;**

**(c) contain any other information that is prescribed; and**

**(d) be prepared in the prescribed manner.**

The A.M.P. analysis included in the 2017 D.C. Background Study, which found that the capital plan was deemed to be financially sustainable, has been updated to account for the capital cost revisions described herein.

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

- \$65.6 million in total annualized expenditures; and
- Incremental operating revenues of \$49.7 million and existing operating revenues of \$94.6 million, totalling \$144.3 million by the end of the period.

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



Table 6-1  
2020 D.C. Amendment  
Asset Management – Future Expenditures and Associated Revenues (2017\$)

	Sub-Total	2031 (Total)
<b>Expenditures (Annualized)</b>		
Annual Debt Payment on Non-Growth Related Capital <sup>1</sup>		10,365,787
Annual Debt Payment on Post Period Capital <sup>2</sup>		2,828,786
<b>Lifecycle:</b>		
Annual Lifecycle - Town Wide Services	\$9,945,029	
Annual Lifecycle - Area Specific Services <sup>3</sup>	\$4,757,161	
<b>Sub-Total - Annual Lifecycle</b>	<b>\$14,702,190</b>	<b>\$14,702,190</b>
<b>Incremental Operating Costs (for D.C. Services)</b>		<b>\$37,752,031</b>
<b>Total Expenditures</b>		<b>\$65,648,794</b>
<b>Revenue (Annualized)</b>		
Total Existing Revenue <sup>4</sup>		\$94,578,893
Incremental Tax and Non-Tax Revenue (User Fees, Fines, Licences, etc.)		\$49,682,047
<b>Total Revenues</b>		<b>\$144,260,940</b>

<sup>1</sup> Non-Growth Related component of Projects including 10% mandatory deduction on soft services

<sup>2</sup> Interim Debt Financing for Post Period Benefit

<sup>3</sup> Area-specific application of Transportation Services

<sup>4</sup> As per Sch. 10 of FIR

As a requirement of the D.C.A., 1997 under subsection 10(2)(c), an analysis must be undertaken to assess the long-term capital and operating cost impacts for the capital infrastructure projects identified within the D.C.

Table 6-2 summarizes the changes to the incremental annual operating costs associated with the D.C. eligible costs at full emplacement.



Table 6-2  
2020 D.C. Amendment  
Operating and Capital Expenditure Impacts for Future Capital Expenditures

SERVICE	ANNUAL LIFECYCLE EXPENDITURES	ANNUAL OPERATING EXPENDITURES	TOTAL ANNUAL EXPENDITURES
1. Transportation	4,757,161	1,187,488	5,944,649
2. Stormwater Management	329,725	398,784	728,509
3. Other Services Related to a Highway	646,471	2,696,435	3,342,906
4. Protection Services	1,034,090	17,073,413	18,107,504
5. Parks and Recreation Services	6,720,101	9,909,507	16,629,608
6. Library Services	1,214,641	6,486,404	7,701,045
7. Growth-Related Studies		-	
<b>Total</b>	<b>14,702,190</b>	<b>37,752,031</b>	<b>52,454,221</b>



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

If approved, the changes provided herein will form part of the 2020 D.C. Background Study. Appendix A to this D.C. Update Study includes the draft Amending D.C. By-law being presented for Council's consideration. The D.C. Update Study, as amended and draft amending D.C. By-law will be presented to the public at a public meeting of Council to solicit public input on the proposed D.C. by-law.

It is anticipated that Council will consider for adoption the proposed amending by-law at a subsequent meeting of Council (December 14, 2020), witnessing the 60-day period between the release of the D.C. Background Study and the passage of the D.C. By-law (i.e. no earlier than December 14, 2020). If Council is satisfied with the proposed changes to the D.C. Background Study and D.C. By-Law, it is recommended that Council:

“Approve the Development Charges Update Study dated October 15, 2020, as amended; subject to further annual review during the capital budget process;”

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

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



# Appendix A – Draft Amending Development Charge By-law

The Corporation of the City of Pickering

By-law No. \_\_\_\_/20

Being a By-law Regarding Development Charges to amend By-law 7595/17, as amended by By-law 7727/19 to make certain revisions to the City's development charges involving capital cost estimates and policies.

**WHEREAS** Section 19 of the Development Charges Act, 1997, S.O. 1997, c27 ("the Act") provides for amendments to be made to development charges by-laws;

**AND WHEREAS** the Council of the Corporation of the City of Pickering (hereinafter called "the Council") has determined that certain amendments should be made to the Development Charge By-law of the Corporation of the City of Pickering, being By-law 7595-17, as amended by By-law 7727/19;

**AND WHEREAS**, in accordance with the Act, a development charges background study has been completed in respect of the proposed amendment;

**AND WHEREAS** the Council of the Corporation of the City of Pickering has given notice and held a public meeting in accordance with the Act; and

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

1. By-law 7595/17, as amended by By-law 7727/19 is hereby amended as follows:
  - a. The following sections are added to the by-law
    2. (3) Notwithstanding subsection 2. (1), development charges for rental housing and institutional developments are due and payable in 6 installments commencing with the first installment payable on the date of occupancy, and each subsequent installment, including interest, payable on the anniversary date each year thereafter.
    2. (4) Notwithstanding subsections 2. (1), development charges for non-profit housing developments are due and payable in 21 installments commencing with the first installment payable on the date of occupancy, and each subsequent installment, including interest, payable on the anniversary date each year thereafter.

2. (5) Notwithstanding subsections 2. (1) to 2. (4), where the development of land results from the approval of a Site Plan or Zoning By-law Amendment received on or after January 1, 2020, and the approval of the application occurred within 2 years of building permit issuance, the Development Charges under Section 2 shall be calculated based on the rates set out in Schedule “C” on the date of the planning application, including interest. Where both planning applications apply, Development Charges under Section 2 shall be calculated on the rates, including interest, set out in Schedule “C” on the date of the later planning application.
2. (6) Interest for the purposes of subsections 2. (3) to 2. (4) shall be determined as set out in the City of Pickering # FIN-090, as amended from time to time.
2. (7) For the purposes of subsection 2. (3) “institutional development” means development of a building or structure intended for use:
  - (a) as a long-term care home within the meaning of subsection 2 (1) of the Long Term Care Homes Act, 2007;
  - (b) as a retirement home within the meaning of subsection 2 (1) of the Retirement Homes Act, 2010;
  - (c) by any institution of the following post-secondary institutions for the objects of the institution:
    - i. a university in Ontario that receives direct, regular and ongoing operation funding from the Government of Ontario;
    - ii. a college or university federated or affiliated with a university described in subclause (i); or
    - iii. an Indigenous Institute prescribed for the purposes of section 6 of the Indigenous Institute Act, 2017;
  - (d) as a memorial home, clubhouse or athletic grounds by an Ontario branch of the Royal Canadian Legion; or
  - (e) as a hospice to provide end of life care;
2. (8) For the purposes of subsection 2. (3) “Rental housing” means development of a building or structure with four or more dwelling units all of which are intended for use as rented residential premises;

2. (9) For the purposes of subsection 2. (4) “Non-profit housing development” means development of a building or structure intended for use as residential premises by:

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

7. (5) Section 6 shall not apply in respect of the creation of a second dwelling unit in prescribed classes of proposed new residential buildings, including structures ancillary to dwellings, subject to the following restrictions:

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

b. Section 7.(1) is deleted and replaced with the following:

Subject to subsections (2) and (3), Section 6 shall not apply in respect of a renovation, addition or installation which involves the creation of:

- (a) one or two additional dwelling an existing single-detached dwelling, or ancillary structure thereto;



(b) an additional dwelling unit in any other existing residential building, or ancillary structure thereto; or

(c) garden suites

c. Schedule "A" is deleted and the attached Schedule "A" substitutes therefor

d. Schedule "C" is deleted and the attached Schedule "C" substitutes therefor

2. This by-law shall come into force on December 15, 2020.

By-law passed this 14<sup>th</sup> day of December 2020

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Mayor

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Clerk

**Schedule "A"**  
**Designated Municipal Services Under this By-law**

- (a) Transportation Services, including roads, structures, sidewalks, streetlights, traffic signals and services related thereto;
- (b) Other Services Related to a Highway, including facilities, vehicles and equipment;
- (c) Protection Services, including facilities, vehicles, equipment, and services related thereto;
- (d) Parks and Recreation Services, including parkland development, trail development, facilities, vehicles, equipment, and services related thereto;
- (e) Library Services, including facilities, furnishings, equipment, and services related thereto, including circulating and non-circulating materials generally provided to library users by public libraries;
- (f) A class of service pertaining to Growth-Related Studies, including development-related capital studies and services related thereto;
- (g) Stormwater Management, including storm drainage and management works, equipment and services related thereto.

Schedule "C"  
City of Pickering Schedule of Development Charges  
Effective January 1, 2018

Service/Class	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Other Multiples	(per ft <sup>2</sup> of Total Floor Area) <sup>2</sup>	(per net Ha of Prestige Employment Land in Seaton)
<b>Municipal Wide Services/Classes:</b>						
Other Services Related to a Highway	441	279	197	356	0.15	5,451
Protection Services	896	566	401	724	0.34	11,522
Parks and Recreation Services	6,821	4,309	3,053	5,507	0.53	17,885
Library Services	1,127	712	505	910	0.08	2,693
Growth-Related Studies	299	189	134	242	0.11	3,846
Stormwater Management	288	182	129	233	0.10	3,503
<b>Total Municipal Wide Services/Classes:</b>	<b>9,872</b>	<b>6,237</b>	<b>4,419</b>	<b>7,972</b>	<b>1.31</b>	<b>44,900</b>
<b>Outside of Seaton Lands</b>						
Transportation <sup>1</sup>	9,292	5,870	4,159	7,502	2.61	
<b>Total Services Outside of Seaton Lands</b>	<b>9,292</b>	<b>5,870</b>	<b>4,159</b>	<b>7,502</b>	<b>2.61</b>	
Rest of Pickering	19,164	12,107	8,578	15,474	3.92	

1. Subject to a separate agreement outside of the Development Charges Act concerning the provision of Transportation requirements in addition to other funding contributions
2. Does not apply to prestige employment development in Seaton, as that development is subject to the per net Ha land area charge instead.