Addendum #1 to 2025 Development Charges Background Study

City of Kawartha Lakes

For Public Circulation and Comment

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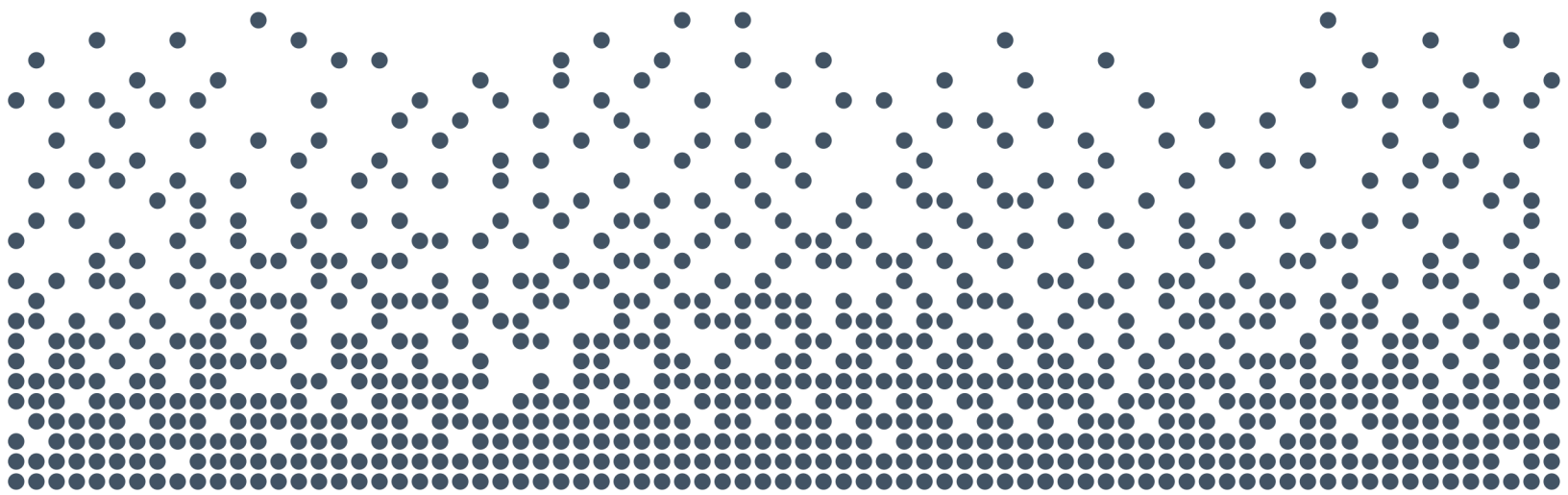

Report

Chapter 1
Summary of Revisions to September 17, 2025, Development Charges Background Study

1. Summary of Revisions to September 17, 2025, Development Charges Background Study

Commensurate with the provisions of the *Development Charges Act* (D.C.A.), 1997, the City of Kawartha Lakes (City) undertook a development charges background study (D.C.B.S.) and distributed the study and draft by-law to the public on September 17, 2025.

The purpose of the addendum to the September 17, 2025, D.C.B.S. is to update certain projects included in the development charges (D.C.s) calculations for Services Related to a Highway, and Wastewater Collections services. It also includes updates to the D.C. reserve fund balances used in the calculations for all services, recommendations made by the City's D.C. Task Force, corrections to the allocation of costs to residential and non-residential development for Water and Wastewater services, inclusion of the Transit Asset Management Plan, and local service policy updates for parkland development.

The following provides a summary of the key dates in the D.C.B.S. addendum process:

- November 7, 2025 – Release 2025 D.C.B.S., as amended, and draft By-law
- November 18, 2025 – Anticipated Council adoption of D.C.B.S., as amended
- November 18, 2025 – Anticipated passage of D.C. By-law
- January 1, 2026 – Anticipated effective date of new D.C. By-law

Chapter 2 of this addendum provides an overview of the changes and impacts on the calculation of the charge, Chapter 3 details the specific changes to the D.C.B.S., and Chapter 4 provides the process for the adoption of the D.C. by-law.

Chapter 2
Addendum

2. Addendum

Sections 2.1 to 2.6 summarize the refinements that have been made to the September 17, 2025 D.C.B.S. Section 2.7 provides an overview of the impacts on the calculation of the charge.

2.1 Capital Cost Updates

2.1.1 Services Related to a Highway

Following further refinements to the City's capital forecast, the following adjustments have been made to the forecast growth-related capital costs:

Updated project costs based on the most recent EA information:

- *Angeline St. – Colborne St. to Kent St. (Land)* updated from $2,000,000 to $2,690,000.
- *Kent St. / Angeline St. Intersection (Land)* updated from $1,750,000 to $2,040,000.

Project name updates to align with the City's internal capital forecast:

- *CKL Rd. 121 (Lindsay St.) Pedestrian Signals* renamed to *Lindsay St. / Green St. Pedestrian Signals*.
- *King St. / Deane St. Traffic Signal* renamed to *King St. / Deane St. / Ski Hill Rd. Traffic Signal*.

Project removal:

- *Logie St. / Lindsay St. Traffic Signal* (capital cost of $500,000) has been removed from the capital forecast and included in the D.C. reserve fund reconciliation, as the project has already been completed.

Project revision:

- *CKL Rd. 7 – Highway 7 to Hazel St.* renamed to *CKL Rd. 7 – 450m North of Highway 7 to Kings Wharf Rd.*, and the cost revised from $9,990,000 to $6,210,000 to reflect a reduced scope, limited to the portion of the road currently without a paved shoulder.

Overall, these adjustments increase the D.C. recoverable costs included in the D.C. calculation by $29,000.

2.1.2 Wastewater Collection Services

Following further refinements to the City's capital forecast, the following adjustments have been made in this section:

Project refinements

- WW-LIN-35 (Logie St. SPS and Forcemain) has been split into the two following projects:
    - *Logie St. SPS and Forcemain* (WW-LIN-35A) – Upgrade to increase the SPS capacity and the project is planned for 2026 at a cost of $7,750,000.
    - *Logie St. SPS Pump and Forcemain* (WW-LIN-35B) – Expansion to increase the SPS capacity and the project is planned for 2041 at a cost of $2,000,000.

Project timing updates:

- *Front St. SPS* (WW-BOB-10) – Deferred to 2027.
- *Anne St. SPS* and Forcemain (WW-BOB-11) – Deferred to 2027.

Overall, these adjustments reduce the D.C. recoverable costs included in the D.C. calculation by $160,000.

2.1.3 D.C. Reserve Fund Balances

The reserve fund adjustments for each of the 15 services or classes of services reflect the adjusted reserve fund balances as of December 31, 2024. These balances have been further revised to incorporate refinements from the D.C. reserve fund reconciliation and updates to refund calculations resulting from the 2014 D.C. by-law appeal. Table 1 compares the adjusted December 31, 2024, reserve fund balances from the September 17, 2025, D.C.B.S. with the updated balances presented in the November 7, 2025, addendum, along with the resulting differences. In aggregate, the opening D.C. reserve fund balances are $2.6 million lower than in the September 17, 2025 D.C.B.S.

Table 1
Adjusted D.C. Reserve Fund Balances Comparison

Service/Class of Service	September 17 D.C.B.S.	November 7 Addendum D.C.B.S.	Difference
Fire Protection Services	($666,275)	($692,006)	($25,732)
Policing Services	$918,410	$912,634	($5,777)
Services Related to a Highway	$9,674,408	$9,024,457	($649,951)
Transit	($921,049)	($847,697)	$73,351
Parks and Recreation Services	($5,761,965)	($5,904,998)	($143,033)
Library Services	($29,203)	($44,999)	($15,796)
Paramedic Services	($59,378)	($87,623)	($28,244)
Municipal By-law Enforcement	$38,398	$37,295	($1,103)
Growth-Related Studies	($3,077,603)	($3,106,824)	($29,221)
Wastewater Treatment Services	$6,735,402	$9,315,326	$2,579,924
Wastewater Collection Services	($13,417,516)	($16,613,742)	($3,196,225)
Water Treatment Services	$7,864,656	$7,405,093	($459,562)
Water Distribution Services	$2,189,350	$1,535,070	($654,279)
Public Health Services	$5,328	$0	($5,328)
Total	**$3,492,963**	**$931,986**	**($2,560,976)**

2.2 Water and Wastewater Allocations

The D.C.B.S. incorrectly used the City-wide 2025 to 2051 population and employment growth to allocate D.C. recoverable costs between residential and non-residential development, instead of using the 2025 to buildout population and employment projections for Water Services (Treatment and Distribution), Wastewater Treatment Services, and Wastewater Collection Services.

In the D.C.B.S., 84% of the D.C. recoverable costs were allocated to residential development and 16% to non-residential development. The updated residential/non-residential allocations are as follows:

- Water Services: 82% / 18%
- Wastewater Treatment Services: 81% / 19%
- Wastewater Collection Services: 82% / 18%

This update does not change the total D.C. recoverable capital costs; it only adjusts the allocation between residential and non-residential development.

2.3 Growth-Related Studies Allocations

The allocation of net growth-related costs between residential and non-residential development is based on the respective allocations for each service area. Following the changes outlined in sections 2.1 and 2.2, the overall allocation is now 83% to residential development and 17% to non-residential development, compared to the previous split of 84% and 16%. The D.C.-eligible capital costs related to growth-related studies remain unchanged, except for the D.C. reserve fund adjustments described in section 2.1.3, and the updated residential and non-residential allocations are shown in Table 2 below.

Table 2
Growth-Related Studies – Residential/Non-Residential Shares

Service	Total	Residential Share	Non-Residential Share
Fire Protection Services (City-Wide)	153,939	130,848	23,091
Fire Protection Services (Rural)	4,090	3,599	491
Police Services	41,321	35,949	5,372
Services Related to a Highway	1,001,768	841,485	160,283
Transit Services	14,345	12,481	1,865
Parks and Recreation Services	110,803	105,263	5,540
Library Services	14,112	13,406	706
Municipal By-law Enforcement	1,266	1,089	177
Paramedic Services	47,313	39,743	7,570
Public Health Services	17,092	16,237	855
Wastewater Treatment Services	1,052,814	863,307	189,506
Wastewater Collection Services	564,777	457,469	107,308
Water Treatment Services	1,967,034	1,612,968	354,066
Water Distribution Services	266,098	218,201	47,898
Total	**5,256,771**	**4,352,044**	**904,727**
Residential/Non-Residential Share		83%	17%

2.4 Task Force Recommendations

The following recommendations were prepared by the City's D.C. Task Force. Specific recommendations that Watson has been asked to address are included in this addendum, while the remaining recommendations will be addressed by City staff.

Table 3
D.C. Task Force Recommendations

2025 Development Charges Task Force Recommendations		
No.	**Category or Issue**	**Recommendation**
1	Treasurer's Statements	That the outstanding 2019-2024 Treasurer's statements respecting the DC reserve be presented to Council prior to adoption of the DC study, and that post-2024 statements be incorporated into the annual audit report to Council.
2	Capital Forecast	That the 2025 DC study include a table illustrating cost inflation for a selection of capital projects carrying over from the 2019 DC study.
3	Capital Forecast	That a long-term capital forecast, including a financial strategy for funding growth-related capital projects therein, be presented to Council for adoption annually.
4	Capital Forecast	That the City consider the viability of consolidating police and fire headquarters into a single facility to realize potential cost efficiencies and operating synergies.
5	Local Service Policy	That in absence of a regulation issued under Bill 17 defining local services, the City revise its local service policy as needed to align with master plans and to define the required condition of developer-dedicated park land.
6	DC Rate Calculation	That the DC study clearly state the assumptions, inputs and methodologies underlying DC rate calculations.
7	DC Rate Calculation	That, given the Growth Management Strategy identifies lands for post-2051 development, Watson and Associates review the Growth Management Strategy and master plans to ensure that post-period benefit deductions entering DC rate calculations are fair and appropriate.
8	Area-Specific DC Rates	That for the next DC study, consideration be given to area-rating DCs for infill development.
9	DC Exemptions	That discretionary DC exemptions respecting commercial and industrial development be discontinued.
10	DC Exemptions	That should the City elect to provide incentives to development, such incentives be facilitated by the Community Improvement Plan or similar initiatives rather than DC by-laws.
11	DC Deferrals	That the DC by-law enable timing of the calculation and payment of DCs to be determined by policy such that compliance with future regulations under Bill 17 can be achieved without amending the DC by-law.
12	DC Deferrals	That the DC by-law be accompanied by a DC deferral policy permitting residential DC payments to occur at time of occupancy until such time the policy is made redundant by certain parts of Bill 17 coming into effect in future.
13	DC Deferrals	That development agreements implementing the recommended DC deferral policy require developers to include in property transaction agreements a clause warning buyers to confirm prior to transaction closing that DCs in respect of the property have been paid by the developer.
14	DC Deferrals	That development agreements implementing the recommended DC deferral policy enable the City to (i) require securities equal to the value required for engineering or DC deferral purposes, whichever is greater, and (ii) repurpose engineering securities, once they are no longer required for engineering purposes, as DC deferral securities.
15	DC Deferrals	That the City consider the viability of bonds as an alternative to letters of credit as a form of engineering or DC deferral securities provided by developers.
16	Redevelopment Credits	That the DC by-law enable the City to establish through policy a redevelopment credit system for DCs that accommodates strategic and long-term redevelopment schemes aligned with key objectives set out in the Official Plan or other Council-adopted plans or strategies.
17	DC Task Force Member Reports	That the reports of Development Charges Task Force members be forwarded to Watson and Associates, Council and the next Development Charges Task Force should Council create such a task force

Recommendation #2

The 4 illustrates the cost increase for a selection of projects included in the future capital needs where the project scope remains unchanged from the prior review and the cost increase is related to increased cost estimates or inflation. The projects included in the table have been chosen to give a cross section by service area and project type (e.g., facilities vs. fleet).

Table 4
Project Cost Increases

Project Description	Gross Capital Cost Estimate (2019$)	Gross Capital Cost Estimate (2025$)	Change ($)	Change (%)
Fire Protection Services				
Extrication Equipment	50,000	76,000	26,000	52%
Pumper Truck	580,000	1,411,000	831,000	143%
Tanker Truck	606,000	1,655,000	1,049,000	173%
Police Services				
Police Headquarters Expansion	2,726,000	10,300,000	7,574,000	278%
Police Officer Equipment (per officer)	6,600	12,530	5,930	90%
Marked Uniform Vehicle (per vehicle)	50,400	94,500	44,100	88%
Services Related to a Highway				
Roads Operations Depots	747,000	1,133,600	386,600	52%
Trackless Tractor	200,000	235,000	35,000	18%
Traffic Signals	271,000	500,000	229,000	85%
Colborne St. Bridge	11,000,000	15,700,000	4,700,000	43%
Parks and Recreation Services				
Lindsay Trail Development - Scugog River Crossing to Rivera Park	195,000	239,000	44,000	23%
Library Services				
Lindsay Library Expansion	901,400	3,900,000	2,998,600	333%
Ambulance Services				
Ambulance	250,000	570,000	320,000	128%
Wastewater Collection Services				
Sussex St. Sewer - Glenelg St. to Kent St.	616,000	1,590,000	974,000	158%
Water Distribution Services				
Northwest Lindsay Water Tower	10,242,000	15,000,000	4,758,000	46%
Mary St. Watermain - Lindsay St. to Albert St.	1,850,600	2,224,000	373,400	20%

Recommendation #5

See Section 2.5 of this addendum.

Recommendation #7

The City's D.C. growth forecast has been informed by the City's GMS.

The growth forecast to 2051 in the D.C. background study has been used only for Services Related to a Highway and the projected growth aligns with the growth that was

used in the City's Transportation Master Plan, which was the basis for the needs assessment and the cost. As such, no post period benefit deductions are warranted for Services Related to a Highway.

For Water and Wastewater services, the growth in the City's Water and Wastewater Master Plan (which was the basis of the needs assessment and capital costs included in the D.C. background study) include growth beyond the 2051 period. As such, the growth forecast for these services in the D.C. background study has been based on the buildout growth projections contained within the master plan. As with Services Related to a Highway, because the growth forecast is the D.C. background study is consistent with the growth contained within the master plan, no post period benefit deductions are required.

2.5 Local Service Policy

After discussions with staff the local service policy has been updated to include the section below on parkland development.

Parkland

- The following requirements are part of the conditions of s.51 and 53 Planning Act agreements. The City also requires the owner to dedicate parkland or provide cash-in-lieu, consistent with the Planning Act provisions. The costs of the following service are deemed a direct responsibility of the developer and have not been included in the D.C. calculation.
- Preparation of the conceptual park design, including facility fit, grading and drainage.
- Clearing, grubbing, rough grading, spreading of top soil, finished grading, seeding of site, and perimeter fencing.
- Stormwater connection, sanitary sewer connection, and water service connection to the property line, including all appurtenances (consistent with the plan).
- Other parkland development costs are included the D.C. calculation, including the necessary fields, diamonds, playground equipment, and park buildings.

2.6 Transit Asset Management Plan

The D.C.B.S. has been updated to address the asset management requirements for Transit services as per O. Reg. 82/98.

2.7 D.C. Impacts

In aggregate, the changes identified in sections 2.1 to 2.3 increase the D.C. recoverable costs by $3.4 million including the resultant impacts on the adjustment related to existing population incline and additional financing costs associated with reserve fund deficits. This increase, along with the change in residential/non-residential allocations for water and wastewater results in the calculated City-wide charge per single and semi-detached dwelling unit to decrease by $968, and the charge per sq.m. of non-residential gross floor area to increase by $31.08 compared to the charge in the September 17, 2025, D.C.B.S. The updated schedule of charges is presented in Table 5 below.

Table 5
Amended Schedule of D.C.s

Service/Class of Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Electricity Generation ($/500 KW of NGC)	Other Non-Residential (Per Sq.M. of Gross Floor Area)
Municipal Wide Services/Class of Service:						
Fire Protection Services (City-Wide)	3,403	2,523	2,477	1,548	3,403	20.13
Police Services [1]	1,874	1,389	1,364	852	1,874	11.84
Services Related to a Highway	12,841	9,521	9,346	5,841	12,841	74.92
Transit Services [2]	641	475	467	292		4.20
Parks and Recreation Services	3,924	2,909	2,856	1,785		7.75
Library Services	500	371	364	227		0.97
Municipal By-law Enforcement	41	30	30	19		0.22
Paramedic Services	811	601	590	369	811	4.63
Public Health Services	332	246	242	151		0.54
Growth-Related Studies	567	420	413	258		4.41
Total Municipal Wide Services/Class of Services	**24,934**	**18,485**	**18,149**	**11,342**	**18,929**	**129.60**
Urban Services						
Wastewater Treatment Services	11,079	8,214	8,064	5,040		68.57
Wastewater Collection Services [3]	7,301	5,413	5,314	3,321		46.39
Water Treatment Services	20,625	15,292	15,012	9,382		127.98
Water Distribution Services	2,790	2,069	2,031	1,269		17.33
Total Urban Services	**41,795**	**30,988**	**30,421**	**19,012**	**-**	**260.27**
Rural Services						
Fire Protection Services (Rural) [4]	737	546	536	335	737	2.26
Total Rural Services	**737**	**546**	**536**	**335**	**737**	**2.26**
Urban - Lindsay	**66,729**	**49,473**	**48,570**	**30,354**	**18,929**	**389.87**
Urban - NWT	**59,428**	**44,060**	**43,256**	**27,033**	**18,929**	**343.48**
Urban - Other	**64,214**	**47,609**	**46,739**	**29,210**	**17,055**	**373.83**
Rural - Ops	**25,030**	**18,556**	**18,218**	**11,385**	**19,666**	**127.66**
Rural - Other	**23,156**	**17,167**	**16,854**	**10,533**	**17,792**	**115.82**

1. Police Services only payable within Lindsay and the former Township of Ops
2. Transit Services only payable within Lindsay
3. Wastewater Collection Services only payble within municipal service area, outside of the Northwest Lindsay Development Area
4. Rural Fire Services are in addition to the City-Wide Services

Table 6 compares the calculated D.C. charge from the September 17, 2025 D.C.B.S. to that of this November 7, 2025 addendum for a single and semi-detached dwelling unit. Table 7 compares the calculated D.C. charge from the September 17, 2025 D.C.B.S. to that of this November 7, 2025 addendum for non-residential.

Table 6
Residential Comparison

Residential (Single Detached) Comparison

Service/Class of Service	September 17 D.C.B.S.	November 7 Addendum	Change ($)	Change (%)
City-Wide Services/Classes:				
Fire Protection Services (City-Wide)	3,400	3,403	3	0%
Police Services [1]	1,873	1,874	1	0%
Services Related to a Highway	12,811	12,841	30	0%
Transit Services [2]	654	641	(13)	-2%
Parks and Recreation Services	3,903	3,924	21	1%
Library Services	498	500	2	0%
Municipal By-law Enforcement	40	41	1	3%
Paramedic Services	812	811	(1)	0%
Public Health Services	331	332	1	0%
Waste Diversion			-	0%
Growth-Related Studies	574	567	(7)	-1%
Total City-Wide Services/Classes	24,896	24,934	38	0%
Urban Services				
Wastewater Treatment Services	11,444	11,079	(365)	-3%
Wastewater Collection Services [3]	7,412	7,301	(111)	-1%
Water Treatment Services	21,111	20,625	(486)	-2%
Water Distribution Services	2,834	2,790	(44)	-2%
Total Urban Services	42,801	41,795	(1,006)	-2%
Rural Services				
Fire Protection Services (Rural) [4]	739	737	(2)	0%
Total Rural Services	739	737	(2)	0%
Urban - Lindsay	**67,697**	**66,729**	**(968)**	**-1%**
Urban - NWT	**60,285**	**59,428**	**(857)**	**-1%**
Urban - Other	**65,170**	**64,214**	**(956)**	**-1%**
Rural - Ops	**24,981**	**25,030**	**49**	**0%**
Rural - Other	**23,108**	**23,156**	**48**	**0%**

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2. Transit Services only payable within Lindsay
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4. Rural Fire Services are in addition to the City-Wide Services

Table 7
Non-Residential Comparison

Non-Residential (per sq.m.) Comparison

Service/Class of Service	September 17 D.C.B.S.	November 7 Addendum	Change ($)	Change (%)
City-Wide Services/Classes:				
Fire Protection Services (City-Wide)	20.13	20.13	-	0%
Police Services 1	11.84	11.84	-	0%
Services Related to a Highway	74.81	74.92	0.11	0%
Transit Services 2	4.31	4.20	(0.11)	-3%
Parks and Recreation Services	7.75	7.75	-	0%
Library Services	0.97	0.97	-	0%
Municipal By-law Enforcement	0.22	0.22	-	0%
Paramedic Services	4.63	4.63	-	0%
Public Health Services	0.54	0.54	-	0%
Waste Diversion			-	0%
Growth-Related Studies	3.98	4.41	0.43	11%
Total City-Wide Services/Classes	129.17	129.60	0.43	0%
Urban Services				
Wastewater Treatment Services	61.46	68.57	7.10	12%
Wastewater Collection Services 3	38.21	46.39	8.18	21%
Water Treatment Services	113.67	127.98	14.32	13%
Water Distribution Services	15.28	17.33	2.05	13%
Total Urban Services	228.63	260.27	31.65	14%
Rural Services				
Fire Protection Services (Rural) 4	2.26	2.26	-	0%
Total Area Specific Services	246.17	279.86	-	0%
Urban - Lindsay	**357.79**	**389.87**	**32.08**	**9%**
Urban - NWT	**319.58**	**343.48**	**23.90**	**7%**
Urban - Other	**341.65**	**373.83**	**32.18**	**9%**
Rural - Ops	**127.12**	**127.66**	**0.54**	**0%**
Rural - Other	**115.28**	**115.82**	**0.54**	**0%**

1. Police Services only payable within Lindsay and the former Township of Ops
2. Transit Services only payable within Lindsay
3. Wastewater Collection Services only payble within municipal service area, outside of the Northwest Lindsay Development Area
4. Rural Fire Services are in addition to the City-Wide Services

Chapter 3
Changes to D.C.B.S.

3. Changes to D.C.B.S.

Based on the foregoing, the following revisions are made to the September 17, 2025, D.C.B.S., as amended. Accordingly, the amended pages are appended to this report:

- Table of Contents – Updated to reflect the changes summarized below
- List of Acronyms and Abbreviations
- Executive Summary (pages i to xii) – Updated to reflect the changes as summarized in section 2 above, and legislative changes
- Chapter 1:
    - Section 1.1 (page 1-1) – Updated to reflect the inclusion of wording on the City's D.C. Task Force
    - Section 1.2 (page 2-2) – Updated the study process to reflect this addendum
    - All other pages of chapter 1 to reflect the updates to the page numbering
- Page 4-8 – Updated the title from "Table 4-2 D.C. Reserve Fund Balances" to "Table 4-3 D.C. Reserve Fund Balances" to reflect the correct table number and updated the reserve fund balances table to reflect the removal of Public Health Services reserve fund balance as reflected in section 2.1.3 of this addendum report
- Chapter 5:
    - Section 5.2.1 (pages 5-1 and 5-2) and Table 5-1 (pages 5-6 to 5-7) – Updated to reflect the updated reserve fund balance further described in section 2.1.3 of this addendum report
    - Section 5.2.2 (page 5-2) and Table 5-2 (page 5-8) – Updated to reflect the updated reserve fund balance further described in section 2.1.3 of this addendum report
    - Section 5.2.3 (page 5-3) and Table 5-3 (page 5-9) – Updated to reflect the updated reserve fund balance further described in section 2.1.3 of this addendum report
    - Section 5.2.4 (pages 5-4 and 5-5) and Tables 5-4 and 5-5 (pages 5-10 and 5-11) – Updated to reflect the revised reserve fund balances described in section 2.1.3 of this addendum report, as well as the reallocation of D.C. eligible Growth-Related Studies costs among the various services and between residential and non-residential

development, consistent with the changes outlined in sections 2.1 to 2.3 of this addendum report

- Section 5.3.1 (page 5-12) and Table 5-6 (pages 5-13 and 5-14) – Updated to reflect the updated reserve fund balance further described in section 2.1.3 of this addendum report
- Section 5.4.1 (page 5-15) and Table 5-7 (page 5-17) – Updated to reflect the updated reserve fund balance further described in section 2.1.3 of this addendum report
- Section 5.4.2 (page 5-16) and Table 5-8 (page 5-18) – Updated to correct a typo, and to reflect the removal of the reserve fund adjustment described in section 2.1.3 of this addendum report
- Section 5.5.1 (pages 5-19 and 5-20) and Table 5-9 (pages 5-21 to 5-26) – Updated to reflect the updated reserve fund balance further described in section 2.1.3 of this addendum report, and the updates to certain Services Related to a Highway projects further described in section 2.1.1 of this addendum report
- Section 5.6.1 (page 5-27) and Table 5-10 (page 5-30) – Updated to reflect the updated reserve fund balance further described in section 2.1.3 of this addendum report
- Section 5.6.2 (page 5-28) and Table 5-11 (page 5-31) – Updated to reflect the updated reserve fund balance further described in section 2.1.3 of this addendum report
- Table 5-12 (page 5-33) – Updated to reflect the updated reserve fund balance further described in section 2.1.3 of this addendum report
- Section 5.8.1 (page 5-34) and Table 5-13 (pages 5-36 and 5-37) – Updated to reflect the updated reserve fund balance further described in sections 2.1.2 and 2.1.3 of this addendum report
- Section 5.8.2 (page 5-34) and Table 5-14 (pages 5-38 to 5-40) – Updated to reflect the updated reserve fund balance further described in sections 2.1.2 and 2.1.3 of this addendum report
- Section 5.8.3 (page 5-35) and Table 5-15 (pages 5-41 and 5-42) – Updated to reflect the updated reserve fund balance further described in sections 2.1.2 and 2.1.3 of this addendum report
- Section 5.8.4 (pages 5-35) and Table 5-16 (pages 5-43 to 5-47) – Updated to reflect the updated reserve fund balance further described in sections 2.1.2 and 2.1.3 of this addendum report

- Chapter 6 (pages 6-1 to 6-10) – Updated to reflect the removal of projects detailed above in section 2 of this addendum report
- Section 7.3.2 (pages 7-3 and 7-4) – Updated to reflect the reallocation of D.C. eligible Growth-Related Studies costs between residential and non-residential development due to the removal of projects outlined in section 2.3 of this addendum report, as well as the reallocation of D.C. eligible capital costs between residential and non-residential development for Water Treatment Services, Water Distribution Services, Wastewater Treatment Services, and Wastewater Collection Services, as detailed in section 2.2 of this addendum report
- Section 7.3.4 (page 7-5) – Updated to reflect revised agricultural D.C.s for the purpose of funding the D.C. exemptions for agricultural development due to updates detailed in sections 2.1 to 2.3 of this addendum report
- Section 7.5 (page 7-9) – Updated to reflect this addendum
- Section 8.2 (pages 8-3 and 8-4) – Updated to reflect changes to the asset management calculations due to updates detailed in sections 2.1 to 2.3 of this addendum report
- Section 8.3 (pages 8-4 and 8-5) – Updated to include the asset management plan section for Transit Services as described in section 2.6 of this addendum report
- Appendix C, Table C-1 (page C-3) – Updated the operating and capital expenditure impacts related to future capital expenditures to reflect updates detailed in sections 2.1 to 2.3 of this addendum report
- Appendix D (pages D-5 and D-6) – Updated to include a parkland section regarding the City's local service policy as described in section 2.5 of this addendum report
- Appendix E – Updated the by-law to reflect the updates detailed in sections 2.1 to 2.3 of this addendum report
- Appendix F – Added the City's Asset Management Plan dated June 16, 2025
- Appendix G – Added to include the City's D.C. Task Force Recommendations

Chapter 4
Process for Adoption of the D.C. By-law

4. Process for Adoption of the D.C. By-law

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

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

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

Appendices

Appendix A
Amended Pages

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List of Acronyms and Abbreviations

Acronym	Full Description of Acronym
D.C.	Development charge
D.C.A.	*Development Charges Act*, 1997 as amended
G.F.A.	Gross floor area
N.F.P.O.W.	No Fixed Place of Work
OLT.	Ontario Land Tribunal
O.M.B.	Ontario Municipal Board
O. Reg.	Ontario Regulation
P.O.A.	Provincial Offences Act
P.P.U.	Persons per unit
sq.m.	square metre
sq.ft.	square foot
km	kilometre

Executive Summary

Executive Summary

1. The report provided herein represents the Development Charges (D.C.) Background Study for the City of Kawartha Lakes (City) required by the *Development Charges Act, 1997* (D.C.A.). This report has been prepared in accordance with the methodology required under the D.C.A. The contents include the following:

    - Chapter 1 – Introduction and overview of the legislative requirements of the D.C.A.;
    - Chapter 2 – Current City D.C. policy
    - Chapter 3 – Summary of the residential and non-residential growth forecasts for the City;
    - Chapter 4 – Approach to calculating the D.C.;
    - Chapter 5 – Review of historical service standards and identification of D.C. recoverable capital costs to service growth;
    - Chapter 6 – Calculation of the D.C.s;
    - Chapter 7 – D.C. policy recommendations and D.C. by-law rules;
    - Chapter 8 – Asset management plan requirements of the D.C.A.; and
    - Chapter 9 – By-law implementation.

2. D.C.s provide for the recovery of growth-related capital expenditures from new development. The D.C.A. is the statutory basis to recover these charges. The methodology is detailed in Chapter 4; a simplified summary is provided below:

    1) Identify amount, type and location of growth;
    2) Identify servicing needs to accommodate growth;
    3) Identify capital costs to provide services to meet the needs;
    4) Deduct:
        a) Grants, subsidies and other contributions;
        b) Benefit to existing development;
        c) Amounts in excess of 15-year historical service calculation;
        d) D.C. reserve funds;
    5) Net costs are then allocated between residential and non-residential benefit; and
    6) Net costs divided by growth to provide the D.C. calculation.

3. Changes to the D.C.A. were introduced through eight bills passed in the Ontario legislature over the past five years: Bills 197, 213, 109, 23, 97, 134, 185 and 17. The following provides a brief summary of the recent changes:

Bill 197, *COVID-19 Economic Recovery Act, 2020*

The COVID-19 Economic Recovery Act received Royal Assent on July 21, 2020 and was proclaimed on September 18, 2020. The following provides a summary of the additional changes to the D.C.A. that are now in effect:

The D.C.A. previously defined ineligible services for D.C.s. The amendments to the D.C.A. now defined the services that are eligible for inclusion in a D.C. by-law. The following summarizes the D.C. eligible services:

- 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 (excluding 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; and
- Additional services as prescribed.

Furthermore, Bill 197 removed the maditory 10% reductoin on soft services, allowed for the creation of classes of service and providing exemptions for additional residential dwelling units.

Bill 213: *Better for People, Smarter for Business Act, 2020*

Bill 213 received Royal Assent on December 8, 2020. Bill 213 provided a statutory exemption to the payment of D.C.s. for Land vested in or leased to a university that receives regular and ongoing operating funds from the government for the purposes of post-secondary education and if the proposed development in respect of which development charges would otherwise be payable is intended to be occupied and used by the university.

Bill 109: *More Homes for Everyone Act, 2022*

On April 14, 2022, Bill 109 received Royal Assent. One of the changes of the Bill and Ontario Regulation (O. Reg.) 438/22 that took effect upon Royal Assent included amending the D.C.A. and O. Reg. 82/98 related to the requirements for the information which is to be included in the annual Treasurer's statement on D.C. reserve funds and the requirement for publication of the statement. Further information is provided in subsection 1.3.5.

Bill 23: *More Homes Built Faster Act, 2022*

On November 28, 2022, Bill 23 received Royal Assent. This Act amends a number of pieces of legislation including the *Planning Act* and the D.C.A. Subsequently, further amendments to these provisions were made through Bills 97 and 134. The following provides a summary of the changes to the D.C.A. (further details are provided in subsection 1.3.6 of this report):

- Additional residential unit exemption: Allowance of a third unit to be exempt from D.C.s in existing and new residential dwellings;
- Removal of housing as an eligible D.C. service;
- New statutory exemptions for affordable units, attainable units (to be in effect upon proclamation by the Lieutenant Governor);
- New statutory exemptions for inclusionary zoning units, and non-profit housing developments;

- Historical level of service extended to 15-year period instead of the prior 10-year period;
- Capital cost definition may be revised to prescribe services for which land or an interest in land will be restricted;
- Capital cost definition has been revised to remove studies;
- Mandatory reduction for new D.C. by-laws passed after November 28, 2022, as follows:
    - Year 1 – 80% of the maximum charge;
    - Year 2 – 85% of the maximum charge;
    - Year 3 – 90% of the maximum charge;
    - Year 4 – 95% of the maximum charge; and
    - Year 5 to expiry – 100% of the maximum charge.
- D.C. by-law expiry will be 10 years after the date the by-law comes into force (unless repealed earlier);
- D.C. for rental housing developments to receive a discount as follows:
    - Three or more bedrooms – 25% reduction;
    - Two bedrooms – 20% reduction; and
    - All other bedroom quantities – 15% reduction.
- Maximum interest rate for installments and determination of charge for eligible site plan and zoning by-law amendment applications to be set at the average prime rate plus 1%; and
- Requirement to allocate funds received– municipalities will be required to spend or allocate at least 60% of their reserve fund at the beginning of the year for water, wastewater, and services related to a highway.

Bill 185: *Cutting Red Tap to Build More Homes Act, 2024* (Bill 185)

On June, 6, 2024, Bill 185 received Royal Assent and includes the following changes to the D.C.A.

- The removal of the Mandatory Phase-in for D.C. by-laws passed after Bill 185 comes into effect;
- A reduction to the D.C. rate freeze timelines for developments proceeding though site plan and zoning by-law amendment applications under the Planning Act. Charges are currently held at rates in place on the date the application is made until building permit issuance, provided the building permit is issued within two (2) years of the approval of the application. This time period is proposed to be

reduced to 18 months under Bill 185 (note that the two (2) year timeline will still apply to applications received prior to Bill 185 receiving Royal Assent);
- Inclusion of growth-related studies, including the D.C. background study, as a D.C.-eligible costs;
- Provide a provision of the D.C. by-law specifying the date the by-law expires or to amend the provision to extend the expiry date;
- To allow minor amendments related to the imposition of studies, removal of the mandatory phase-in, and extension of by-law expiry dates (subject to the 10-year limitations provided in the D.C.A.) to be undertaken for by-laws passed after November 28, 2022 and before Bill 185 takes effect; and
- To modernize public notice requirements.

Protect Ontario by Building Faster and Smarter Act, 2025 (Bill 17)

The *Protect Ontario by Building Faster and Smarter Act, 2025* was introduced on May 12, 2025 and received Royal Assent on June 5, 2025. The Act amends the D.C.A. as summarized below. Some of the changes took effect upon Royal Assent however, other provisions will come into force on a day to be named by order of the Lieutenant Governor in Council. No regulations have been filed to date under the new regulation-making powers granted to the Province through Bill 17.

Amendments in Force Upon Royal Assent

- Full exemption for long-term care homes as defined in subsection 2 (1) of the *Fixing Long-Term Care Home Act, 2021*, from the payment of D.C.s including future instalment payments.
- Simplified process to amend D.C. by-laws to:
    - Repeal or change a D.C. by-law expiry date (consistent with current provisions);
    - Repeal a D.C. by-law provision for indexing or amend to provide for a D.C. not to be indexed; and
    - Decrease the amount of a D.C. for one or more types of development.
- Impose the lower charge for developments subject to rate freeze i.e., those proceeding through a site plan or zoning by-law amendment application. D.C.s payable are the lower of the "frozen" rate plus interest, or the rate in force on the date D.C.s are payable.

- Provide Province the authority to file regulations to:
    - Define eligible capital costs;
    - Group services for the purposes of using credits; and
    - Define local services that would be direct developer responsibility.
- Note: As of August 1, 2025, O. Reg. 82/98 has been amended to include the London series as one of the options for indexing development charge by-laws (section 7 of the regulation) and to require municipalities to spend or allocate 60%of reserve fund balances at the beginning of the year for all services.

In Force on Future Date to be Named By Order of the Lieutenant Governor in Council

- Defer payment of non-rental residential D.C.s to the time of occupancy.
    - Municipalities may require a financial security only in circumstances prescribed by regulation. At present, no regulation has been filed.
    - Municipalities will not be allowed to impose interest on the deferral of D.C. payment to occupancy.
- Eliminate the requirement for an early payment agreement for residential and institutional development.
- Remove the ability to charge interest on legislated instalments for rental housing and institutional development. This would also apply to future instalments for existing development that would accrue after June 5, 2025, when Bill 17 received Royal Assent.

4. The City undertook a D.C. public process and anticipates passing a new by-law for the eligible services. The mandatory public meeting was on October 21, 2025, with adoption of the by-law anticipated for November 18, 2025, with an effective date of January 1, 2026.

5. The growth forecast (Chapter 3) on which the D.C. is based, projects the following population, housing and non-residential floor area for the 10-year period (mid-2025 to mid-2035), 15-year period (mid-2025 to mid-2040), 20-year period (mid-2025 to mid-2045), 26-year period (mid-2025 to mid-2051), buildout period (mid-2025 to buildout).

Table ES-1
Summary of Growth Forecast by Planning Periods

Planning Period	(Net) Population Increase	Residential Unit Increase	Non-Residential – Gross Floor Area Increase (sq.ft.)
10-Year City-wide (2025 to 2035)	18,335	9,240	2,190,800
15-Year City-wide (2025 to 2040)	27,178	13,450	3,538,300
20-Year City-wide (2025 to 2045)	35,739	17,380	4,991,300
26-Year City-wide (2025 to 2051)	48,785	21,972	6,681,300
Buildout Water (2025 to Buildout)	58,699	31,934	8,689,700
Buildout Wastewater Collection (2025 to Buildout)	47,026	25,673	7,266,151
Buildout Wastewater Treatment (2025 to Buildout)	58,493	31,934	8,685,500

Source: Watson & Associates Economists Ltd. forecast 2025.

6. Chapter 5 herein provides, in detail and by service area, the gross capital costs for the increase in need to service new development and the respective deductions that have been made to arrive at the D.C. recoverable costs included in the calculation of the charge.

   The following services are calculated based on a 10-year forecast:

   - Police services;
   - Transit services;
   - Parks and recreation services;
   - Library services;
   - Municipal by-law enforcement services; and
   - Growth-related studies.

   Fire protection services, city-wide and rural, is calculated based on a 15-year forecast.

The following services are calculated based on a 20-year forecast:

- Paramedic services; and
- Public health services.

Services related to a highway is calculated based on a 26-year forecast.

The following services are calculated based on their respective buildout periods:

- Water treatment services;
- Water distribution services;
- Wastewater treatment services; and
- Wastewater collection services.

A summary of the total growth-related costs is provided below in Table ES-2.

Table ES-2
Summary of Expenditures Anticipated Over the Respective Forecast Periods

Summary of Expenditures Anticipated Over the Life of the By-law	Expenditure Amount
Total Gross Capital Costs	2,060,000,000
Less: Benefit to Existing Development	456,000,000
Less: Other Deductions	55,000,000
Less: Post Period Benefit Deductions	10,000,000
Less: Grans, Subsidies and Other Dedcutions	463,000
Less: Reserve Fund Surplus	28,000,000
Net Costs to be Recovered from Development Charges	1,510,000,000

Based on the above table, the total growth related costs are $2.1 billion over the forecast periods of which $1.5 billion (73%) is recoverable from D.C.s. Of the net $1.5 billion included in the calculation, $1.2 billion is recoverable from residential development and $264 million from non-residential development. It is noted also that any exemptions or reductions in the charges would reduce this recovery further. This suggests that non-D.C. costs over the forecast period will total $550 million.

This report has undertaken a calculation of charges based on the anticipated development summarized in Table ES-1 and the future identified needs presented in Table ES-2. Charges have been provided on a City-wide basis for

fire protection services (city-wide), services related to a highway, parks and recreation services, library services, municipal by-law enforcement, paramedic services, public health services, and growth related studies. Charges have been provided on an area specific basis for fire protection services (rural), police services, transit services, water treatment services, water distribution services, wastewater treatment services, and wastewater collection services. The calculated schedule of charges is presented in Table ES-3.

Table ES-3
Calculated Schedule of Development Charges

Service/Class of Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Electricity Generation ($/500 KW of NGC)	Other Non-Residential (Per Sq.M. of Gross Floor Area)
Municipal Wide Services/Class of Service:						
Fire Protection Services (City-Wide)	3,403	2,523	2,477	1,548	3,403	20.13
Police Services [1]	1,874	1,389	1,364	852	1,874	11.84
Services Related to a Highway	12,841	9,521	9,346	5,841	12,841	74.92
Transit Services [2]	641	475	467	292		4.20
Parks and Recreation Services	3,924	2,909	2,856	1,785		7.75
Library Services	500	371	364	227		0.97
Municipal By-law Enforcement	41	30	30	19		0.22
Paramedic Services	811	601	590	369	811	4.63
Public Health Services	332	246	242	151		0.54
Growth-Related Studies	567	420	413	258		4.41
Total Municipal Wide Services/Class of Services	**24,934**	**18,485**	**18,149**	**11,342**	**18,929**	**129.60**
Urban Services						
Wastewater Treatment Services	11,079	8,214	8,064	5,040		68.57
Wastewater Collection Services [3]	7,301	5,413	5,314	3,321		46.39
Water Treatment Services	20,625	15,292	15,012	9,382		127.98
Water Distribution Services	2,790	2,069	2,031	1,269		17.33
Total Urban Services	**41,795**	**30,988**	**30,421**	**19,012**	**-**	**260.27**
Rural Services						
Fire Protection Services (Rural) [4]	737	546	536	335	737	2.26
Total Rural Services	**737**	**546**	**536**	**335**	**737**	**2.26**
Urban - Lindsay	**66,729**	**49,473**	**48,570**	**30,354**	**18,929**	**389.87**
Urban - NWT	**59,428**	**44,060**	**43,256**	**27,033**	**18,929**	**343.48**
Urban - Other	**64,214**	**47,609**	**46,739**	**29,210**	**17,055**	**373.83**
Rural - Ops	**25,030**	**18,556**	**18,218**	**11,385**	**19,666**	**127.66**
Rural - Other	**23,156**	**17,167**	**16,854**	**10,533**	**17,792**	**115.82**

1. Police Services only payable within Lindsay and the former Township of Ops
2. Transit Services only payable within Lindsay
3. Wastewater Collection Services only payble within municipal service area, outside of the Northwest Lindsay Development Area
4. Rural Fire Services are in addition to the City-Wide Services

7. Chapter 7 outlines the D.C. by-law policy recommendations and rules as summarized below:

    - Timing of Collection:
        - D.C.s to be calculated and payable at the time of building permit issuance
        - D.C.s for developments proceeding through Site Plan or Zoning By-law Amendment applications will be determined based on the charges in effect on the day of the application (charges to be frozen for a maximum period of 18 months after planning application approval)
        - Rental housing and institutional developments would pay D.C.s in six equal annual payments, commencing from the date of occupancy
    - Statutory D.C. Exemptions:
        - Upper/Lower Tier Governments and School Boards
        - Development of lands intended for use by a university that received operating funds from the Government
        - Existing industrial building expansions (may expand by 50% with no D.C.)
        - Additional residential units in existing and new residential buildings
            - May add up to two apartments for a single detached, semi-detached or row house (only one unit can be in an ancillary structure)
            - One additional unit or 1% of the units in an existing rental residential building with four or more residential units
        - Non-profit housing
        - Inclusionary zoning affordable units
        - Affordable housing
        - Long-term care homes
    - D.C. discounts for rental housing development based on dwelling unit type:
        - >2 bedrooms - 25% discount
        - 2 bedrooms - 20% discount
        - <2 bedrooms - 15% discount

- Non-Statutory Deductions:
    - a place of worship, non-profit hospice, public hospital, cemetery, burial site or crematorium, as defined in the *Assessment Act*
    - an agricultural building or structure
    - a park model trailer
    - Temporary buildings or structures
- As a result of the redevelopment of land, a credit against D.C.s where a residential, non-residential or mixed-use building or structure was capable of being occupied within three years prior to the issuance of a building permit for redevelopment of the lands; and a demolition permit has been issued within three years prior to the issuance of a building permit for redevelopment of the lands.
- Charges to be indexed annually on January 1st, in accordance with the D.C.A.

8. Council will consider the findings and recommendations provided in the report and, in conjunction with public input, approve such policies and rates it deems appropriate. These directions will refine the draft D.C. by-law which is appended in Appendix E. These decisions may include:

    - adopting the charges and policies recommended herein;
    - considering additional exemptions to the by-law; and
    - considering reductions in the charge by class of development (e.g., obtained by removing certain services on which the charge is based and/or by a general reduction in the charge).

1. Introduction

1.1 Purpose of this Document

This background study has been prepared pursuant to the requirements of the *Development Charges Act 1997* (s.10), and accordingly, recommends new Development Charges (D.C.s) and policies for the City of Kawartha Lakes (City).

The City retained Watson & Associates Economists Ltd. (Watson) to undertake the D.C. study process. Watson worked with senior staff of the City as well as consulting with the City's D.C. Task Force in preparing this D.C. analysis and the policy recommendations.

This D.C. background study, containing the proposed D.C. by-law, will be distributed to members of the public in order to provide interested parties with sufficient background information on the legislation, the study's recommendations, and an outline of the basis for these recommendations.

This report has been prepared, in the first instance, to meet the statutory requirements applicable to the City's D.C. background study, as summarized in Chapter 4. It also addresses the forecast amount, type, and location of growth (Chapter 3), the requirement for "rules" governing the imposition of the charges (Chapter 7), and the proposed by-law to be made available as part of the approval process (Appendix E).

In addition, the report is designed to set out sufficient background on the legislation and the policies underlying the proposed by-law, to make the exercise understandable to interested parties. Finally, the D.C. background study addresses post-adoption implementation requirements (Chapter 9) which are critical to the successful application of the new policy.

Throughout the study process, City staff and Watson have been engaged with the City's D.C. Task Force to assist in the development of their recommendations which are included in Appendix G.

The chapters in the report are supported by appendices containing the data required to explain and substantiate the calculation of the charge. A full discussion of the statutory requirements for the preparation of a background study and calculation of a D.C. is provided herein.

1.2 Summary of the Process

A public meeting required under Section 12 of the D.C.A. was held on October 21, 2025, at least two weeks after the posting of the D.C. background study and draft D.C. by-law on the City's website. Its purpose is to present the D.C. background study and draft D.C. by-law to the public and to solicit public input on the matter. The public meeting is also being held to answer any questions regarding the study's purpose, methodology and the proposed D.C. by-law for the City.

In accordance with the legislation, the background study and proposed D.C. by-law will be available for public review at least 60 days prior to by-law passage.

The process to be followed in finalizing the report and recommendations includes:

- consideration of responses received prior to, at or immediately following the public meeting; and
- finalization of the report and Council consideration of the by-law subsequent to the public meeting.

Table 1-1 outlines the study process to date and the proposed schedule to be followed with respect to the D.C. by-law adoption process.

Table 1-1
Schedule of Key D.C. Process Dates

Process Steps	Dates
1. Project initiation meeting with staff	March 28, 2024
2. Data collection, staff interviews, D.C. Task Force Meetings, and review of draft findings with City staff	April 2024 to August 2025
3. D.C. Background Study and draft D.C. by-law available to public	September 17, 2025
4. Public Meeting of Council	October 21, 2025
5. Addendum to D.C. Background Study	November 7, 2025

either before or at the time it was created, Council must have expressed a clear intention that it would be paid for by D.C.s or other similar charges. For example, this may have been done as part of previous D.C. processes.

4.8 Existing Reserve Funds

Section 35 of the D.C.A. states that:

> "The money in a reserve fund established for a service may be spent only for capital costs determined under paragraphs 2 to 8 of subsection 5(1)."

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

The City's uncommitted D.C. Reserve Fund Balance by service as projected for year-end 2024 is presented in the table below. These balances have been applied against future spending requirements for all D.C. services. The adjusted reserve fund balances account for impacts on past funding of capital projects, potential D.C. refunds, and changes to revenue forgone as a result of D.C. exemptions as a result of the appeal to the City's 2014 D.C. by-law.

Table 4-3
D.C. Reserve Fund Balances

Service	Dec 31, 2024 Balance	Pre-2019 Reserve Fund Adjustments	2019-2024 Reserve Fund Adjustments	Unfunded Exemptions	Refunds (2014 Appeal)	Reconciliation Interest	Adjusted Balance
Fire Services	(1,747,600)	455,826	459,009	86,137	13,823	40,797	(692,006)
Police Services	1,150,574	80,742	(401,099)	90,678	(17,551)	9,289	912,634
Services Related to a Highway	6,722,605	1,695,222	(22,684)	1,548,353	(1,175,611)	256,572	9,024,457
Transit Services	(421,284)	23,567	(431,614)	57,291	(10,127)	(65,531)	(847,697)
Parks and Recreation Services	274,900	(3,678,490)	(1,740,201)	89,172	(4,993)	(845,387)	(5,904,998)
Library Services	(1,498,743)	2,554	1,597,250	39,109	(213,479)	28,310	(44,999)
Paramedic Services	55,162	17,244	(202,584)	49,759	(5,421)	(1,783)	(87,623)
Municipal By-law Enforcement Services	5,620	-	27,000	3,748	(93)	1,021	37,295
Growth-Related Studies	(2,600,252)	328,270	(646,687)	94,613	(12,384)	(270,385)	(3,106,824)
Wastewater Treatment Services	(15,629,564)	21,438,046	(1,739,043)	900,159	(609,705)	4,955,433	9,315,326
Wastewater Collection Services	6,620,477	(12,990,577)	(8,045,296)	1,572,444	(93,545)	(3,677,244)	(16,613,742)
Water Treatment Services	5,460,377	538,631	545,031	738,301	(158,835)	281,589	7,405,093
Water Distribution Services	2,034,715	582,359	(1,398,465)	767,129	(147,835)	(302,832)	1,535,070
Public Health Services	-	-	-	-	-	-	-
Total	**426,988**	**8,493,393**	**(11,999,382)**	**6,036,893**	**(2,435,755)**	**409,849**	**931,986**

1. Introduction

1.1 Purpose of this Document

This background study has been prepared pursuant to the requirements of the *Development Charges Act 1997* (s.10), and accordingly, recommends new Development Charges (D.C.s) and policies for the City of Kawartha Lakes (City).

The City retained Watson & Associates Economists Ltd. (Watson) to undertake the D.C. study process. Watson worked with senior staff of the City as well as consulting with the City's D.C. Task Force in preparing this D.C. analysis and the policy recommendations.

This D.C. background study, containing the proposed D.C. by-law, will be distributed to members of the public in order to provide interested parties with sufficient background information on the legislation, the study's recommendations, and an outline of the basis for these recommendations.

This report has been prepared, in the first instance, to meet the statutory requirements applicable to the City's D.C. background study, as summarized in Chapter 4. It also addresses the forecast amount, type, and location of growth (Chapter 3), the requirement for "rules" governing the imposition of the charges (Chapter 7), and the proposed by-law to be made available as part of the approval process (Appendix E).

In addition, the report is designed to set out sufficient background on the legislation and the policies underlying the proposed by-law, to make the exercise understandable to interested parties. Finally, the D.C. background study addresses post-adoption implementation requirements (Chapter 9) which are critical to the successful application of the new policy.

Throughout the study process, City staff and Watson have been engaged with the City's D.C. Task Force to assist in the development of their recommendations which are included in Appendix G.

The chapters in the report are supported by appendices containing the data required to explain and substantiate the calculation of the charge. A full discussion of the statutory requirements for the preparation of a background study and calculation of a D.C. is provided herein.

1.2 Summary of the Process

A public meeting required under Section 12 of the D.C.A. was held on October 21, 2025, at least two weeks after the posting of the D.C. background study and draft D.C. by-law on the City's website. Its purpose is to present the D.C. background study and draft D.C. by-law to the public and to solicit public input on the matter. The public meeting is also being held to answer any questions regarding the study's purpose, methodology and the proposed D.C. by-law for the City.

In accordance with the legislation, the background study and proposed D.C. by-law will be available for public review at least 60 days prior to by-law passage.

The process to be followed in finalizing the report and recommendations includes:

- consideration of responses received prior to, at or immediately following the public meeting; and
- finalization of the report and Council consideration of the by-law subsequent to the public meeting.

Table 1-1 outlines the study process to date and the proposed schedule to be followed with respect to the D.C. by-law adoption process.

Table 1-1
Schedule of Key D.C. Process Dates

Process Steps	Dates
1. Project initiation meeting with staff	March 28, 2024
2. Data collection, staff interviews, D.C. Task Force Meetings, and review of draft findings with City staff	April 2024 to August 2025
3. D.C. Background Study and draft D.C. by-law available to public	September 17, 2025
4. Public Meeting of Council	October 21, 2025
5. Addendum to D.C. Background Study	November 7, 2025

5. D.C.-Eligible Cost Analysis by Service

5.1 Introduction

This chapter outlines the basis for calculating eligible costs for the D.C.s to be applied on a uniform and area-specific basis. In each case, the required calculation process set out in subsection 5 (1) paragraphs 2 to 7 in the D.C.A. and described in Chapter 4 was followed in determining D.C. eligible costs.

The nature of the capital projects and timing identified in this chapter reflects Council's current intention. Over time, however, City projects and Council priorities change; and accordingly, Council's intentions may alter, and different capital projects (and timing) may be necessary to meet the need for services required by new growth.

5.2 Service Levels and City-Wide 10-Year Capital Costs for D.C. Calculation

This section evaluates the development-related capital requirements for City-wide services over the 10-year planning period (mid-2025 to mid-2035). Each service is evaluated on two format sheets: the average historical 15-year level of service calculation (see Appendix B), which "caps" the D.C. amounts; and the infrastructure cost calculation, which determines the potential D.C. recoverable cost.

5.2.1 Parks and Recreation Services

The City provides Parks and Recreation Services through 40,741 sq.ft. of parks facility space, various park related amenities, and 465,134 sq.ft. of recreation facility space. The parkland, trails and facilities are maintained and supported through 104 vehicles and items of equipment. This total historical level of investment results in an average level of service of $4,121 per capita over the past 15 years. When applied against the anticipated population growth over the 10-year forecast period (i.e., 18,335 population including 50% seasonal growth), this allows for a maximum D.C. eligible amount of $75.6 million to be included in the charge calculation.

To provide service for new development over the 10-year forecast period $45.8 million in gross capital costs have been identified primarily related to parks and facility needs. These capital needs are based on the City's capital budget, forecast and reports to

Council, Trails Master Plan, and discussions with staff. $13.7 million has been deducted as a benefit to existing development and $331,000 has been deducted to account for the benefit of trails projects to growth outside the 10-year forecast period. Further, $5.9 million has been added to reflect the existing D.C. reserve fund deficit, plus an estimated $788,000 for the present value of the incremental financing costs on the deficit. This results in $31.7 million being included in the calculation of the charge.

These D.C. eligible costs are then attributed 95% to residential development as they are the primary uses of Parks and Recreation Services. These growth-related projects and costs are detailed in Table 5-1.

5.2.2 Library Services

The City provides Library Services through 50,410 sq.ft. of facility space, 132,877 collection items, and a courier van that's utilized by the City 60% of the time. This total historical level of investment results in an average level of service of $515 per capita over the past 15 years. When applied against the anticipated population growth over the 10-year forecast period, this allows for a maximum D.C. eligible amount of $9.4 million to be included in the charge calculation.

To provide service to new development over the 10-year forecast period, gross capital costs of $6.0 million have been identified from which $2.0 million has been deducted for the benefit to existing development. The future needs include an expansion to the Lindsay Library, expansion of the collection materials, and future studies. Further, $45,000 has been added to reflect the existing D.C. reserve fund deficit, plus an estimated $6,000 for the present value of the incremental financing costs on the deficit. This results in $4.0 million being included in the calculation of the charge.

These D.C. eligible costs are then attributed 95% to residential development as they are the primary users for Library Services. These growth-related projects and costs are detailed in Table 5-2.

5.2.3 By-law Enforcement Services

The City provides By-law Enforcement Services through 2,500 sq.ft. of facility space, seven vans, two ATVs, and 15 equipped officers. This total historical level of investment results in an average level of service of $27 per capita over the past 15 years. When applied against the anticipated population and employee growth over the

10-year forecast period (i.e. 18,335 population and 3,013 employment), this allows for a maximum D.C. eligible amount of $572,000 to be included in the charge calculation.

To provide service to new development over the 10-year forecast period, gross capital costs of $645,000 have been identified for future facility, vehicle, and study costs, from which $245,000 has been deducted for the benefit to existing development. Further, $37,000 has been deducted to reflect the existing D.C. reserve fund surplus resulting in $362,000 being included in the calculation of the charge.

These D.C. eligible costs are then attributed 86% to residential development and 14% to non-residential development based on the relationship of population (i.e., 18,335 population) to employment (i.e., 3,013 employment) growth anticipated over the 10-year forecast period. These growth-related projects and costs are detailed in Table 5-3.

5.2.4 Growth Related Studies

Section 7 of the D.C.A. states that a D.C. by-law may provide for any D.C. eligible service or the capital costs with respect to those services. Further, a class may be composed of any number or combination of services and may include parts or portions of each D.C. eligible services. With respect to growth-related studies, Section 7 (3) of the D.C.A. states that:

> For greater certainty, a development charge by-law may provide for a class consisting of studies in respect of any service listed in subsection 2 (4) whose capital costs are described in paragraphs 5 and 6 of subsection 5 (3).

These provisions allow for services to be grouped together to create a class for the purposes of the D.C. by-law and D.C. reserve funds. The D.C. calculations and draft by-law provided herein include a class for growth-related studies. This class is comprised of the following City-wide and area specific services:

- Fire Protection Services (City-Wide);
- Fire Protection Services (Rural);
- Police Services;
- Services Related to a Highway;
- Transit Services;
- Parks and Recreation Services;
- Library Services;

- Municipal By-law Enforcement;
- Paramedic Services;
- Public Health Services;
- Wastewater Treatment Services;
- Wastewater Collection Services;
- Water Treatment Services; and
- Water Distribution Services.

The following provides a list of the studies that have been identified for the 2025 to 2035 forecast period:

- Asset Management Plan (3)
- D.C. Background Studies (4)
- Growth Management Strategy (1)
- Official Plan Review / Update (1)
- Rural Zoning By-Law Review/Update (1)
- Urban Zoning By-Law Review/Update (1)
- Commercial Lands Supply Study (1)
- Natural Heritage Systems Study (1)
- Agricultural Land Evaluation and Area Review Study (1)
- Flood Hazard Identification and Mapping (1)
- Urban Design Guidelines Study (1)
- Community Improvement Plan (1)

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

- Fire Protection Services (City-Wide) – 2.9%
- Fire Protection Services (Rural) – 0.1%
- Police Services – 0.8%
- Services Related to a Highway – 19.1%
- Transit Services – 0.3%
- Parks and Recreation Services – 2.1%
- Library Services – 0.3%

- Municipal By-law Enforcement – 0.02%
- Paramedic Services – 0.9%
- Public Health Services – 0.3%
- Wastewater Treatment Services – 20.0%
- Wastewater Collection Services – 10.7%
- Water Treatment Services – 37.4%
- Water Distribution Services – 5.1%

The total cost of these studies is $6.5 million of which $1.0 million is a benefit to existing development. A deduction of $130,000 has been made to recognize the portion of planning studies related to D.C. ineligible services, and $38,000 has been deducted for grants. Further, $3.1 million has been added to reflect the existing D.C. reserve fund deficit, plus an estimated $415,000 for the present value of the incremental financing costs on the deficit. This results in $5.3 million being included in the calculation of the charge.

The allocation of the net growth-related costs between residential and non-residential development is based on the residential and non-residential allocations for each service area and is presented in Table 5-5 below.

Table 5-1
Infrastructure Costs Covered in the D.C. Calculation – Parks and Recreation Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to 2035	Timing (year)	Gross Capital Cost Estimate (2025$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 95%	Non-Residential Share 5%
	Facilities and Parkland Improvement		-	-	-	-		-	-	-
1	Forbert Memorial Pool Upgrade and Expansion	2031	4,000,000	-	4,000,000	2,133,300		1,866,700	1,773,365	93,335
2	Jennings Creek Parkland Development - Sylvester Park	2025	2,542,000	-	2,542,000	254,200		2,287,800	2,173,410	114,390
	Present Value of Incremental Financing Cost (Growth-Related Share)		305,411	-	305,411	-		305,411	290,140	15,271
3	Jennings Creek Parkland Development - Auden Park	2026	235,000	-	235,000	23,500		211,500	200,925	10,575
4	Lindsay Trail Development - Scugog River Trail Bridge	2029	4,428,000	-	4,428,000	2,214,000		2,214,000	2,103,300	110,700
5	Lindsay Trail Development - Scugog River Crossing to Rivera Park	2028	239,000	-	239,000	23,900		215,100	204,345	10,755
6	Lindsay Trail Development - Logie St. to Rainbow Bridge	2026	11,000	-	11,000	5,500		5,500	5,225	275
7	Lindsay Trail Development - Rotary Trail to Logie Park	2030	924,000	-	924,000	92,400		831,600	790,020	41,580
8	Pioneer Park	2028-2029	7,474,000	-	7,474,000	747,400		6,726,600	6,390,270	336,330
	Present Value of Incremental Financing Cost (Growth-Related Share)		897,971	-	897,971	89,800		808,171	767,762	40,409
9	Manorview Park	2030	589,000	-	589,000	58,900		530,100	503,595	26,505
10	Marlene James Park	2028	470,000	-	470,000	47,000		423,000	401,850	21,150
11	George Street Park	2029	947,000	-	947,000	94,700		852,300	809,685	42,615
12	Dormer Park	2031	693,000	-	693,000	69,300		623,700	592,515	31,185
13	Hamilton Park	2032	673,000	-	673,000	67,300		605,700	575,415	30,285
14	Ops Park	2026	7,060,000	-	7,060,000	3,530,000		3,530,000	3,353,500	176,500
	Present Value of Incremental Financing Cost (Growth-Related Share)		471,239	-	471,239	-		471,239	447,677	23,562
15	Arbour Park	2026	360,000	-	360,000	180,000		180,000	171,000	9,000
16	Wilson Fields West Parking Lot	2026	576,000	-	576,000	57,600		518,400	492,480	25,920
17	Emily Manor Park	2028	169,000	-	169,000	84,500		84,500	80,275	4,225
18	Joan Park Amenities	2025	22,400	-	22,400	-		22,400	21,280	1,120
19	Emily Forest Tract Trails and Rest Areas	2026	324,000		324,000	236,200		87,800	83,410	4,390
20	Pontypool Forest Track Pump Park	2027	480,000		480,000	350,000		130,000	123,500	6,500
21	Dobson Street Trail Intersection Staging Area	2028	360,000		360,000	262,500		97,500	92,625	4,875
22	Victoria Rail Trail / Ski Hill Road Intersection	2029	198,000		198,000	144,400		53,600	50,920	2,680
23	Trail Connecting Wilderness Park to Cedartree Lane	2030	96,000		96,000	70,000		26,000	24,700	1,300
24	Trail Connecting Riverview Park and Forbert Pool	2030	192,000		192,000	140,000		52,000	49,400	2,600
25	Somerville Forest Tract - Maconachie Trail	2031	1,275,000	77,821	1,197,179	929,600		267,579	254,200	13,379
26	Pontypool Forest Tract Staging Area	2032	180,000	48,800	131,200	131,200		-	-	-
27	Pontypool Forest Tract Trail	2033	450,000	121,900	328,100	328,100		-	-	-
28	Victoria Rail Trail / Somerville 3rd Concession Intersection	2034	108,000	29,300	78,700	78,700		-	-	-
29	Trans-Canada Trail / Angeline Street South Intersection	2034	198,000	53,600	144,400	144,400		-	-	-

Table 5-1 (cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Parks and Recreation Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to 2035	Timing (year)	Gross Capital Cost Estimate (2025$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 95%	Non-Residential Share 5%
	Fleet and Equipment		-	-	-	-		-	-	-
30	Grass Cutting Unit	2029	53,100	-	53,100	26,600		26,500	25,175	1,325
31	Trailer	2029	15,200	-	15,200	7,600		7,600	7,220	380
32	Parks Forestry Crane Truck	2026	622,000	-	622,000	528,700		93,300	88,635	4,665
33	Parks Forestry Bucket Truck	2026	360,000	-	360,000	306,000		54,000	51,300	2,700
			-	-	-	-		-	-	-
	Studies		-	-	-	-		-	-	-
34	Parks Master Plan	2025	200,000	-	200,000	50,000		150,000	142,500	7,500
35	Parks Master Plan	2035	200,000	-	200,000	50,000		150,000	142,500	7,500
36	Trails Master Plan	2031	200,000	-	200,000	50,000		150,000	142,500	7,500
37	Recreation Facility Master Plan	2026	250,000	-	250,000	62,500		187,500	178,125	9,375
38	Parks and Recreation Strategic Plan	2034	225,000	-	225,000	56,300		168,700	160,265	8,435
			-	-	-	-		-	-	-
	Reserve Fund Adjustment		5,904,998	-	5,904,998	-		5,904,998	5,609,748	295,250
	Present Value of Incremental Reserve Fund Financing Costs		788,291	-	788,291	-		788,291	748,876	39,415
	Total		**45,766,609**	**331,421**	**45,435,188**	**13,726,100**	**-**	**31,709,088**	**30,123,634**	**1,585,454**

Table 5-2
Infrastructure Costs Covered in the D.C. Calculation – Library Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to 2035	Timing (year)	Gross Capital Cost Estimate (2025$)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
					Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 95%	Non-Residential Share 5%
	Facilities		-	-	-		-	-	-
1	Lindsay Library Expansion	2026	3,900,000	3,900,000	1,950,000		1,950,000	1,852,500	97,500
	Present Value of Incremental Financing Cost (Growth-Related Share)		260,316	260,316	-		260,316	247,300	13,016
	Library Materials		-	-	-		-	-	-
2	Collection Expansion	2025	146,230	146,230	-		146,230	138,918	7,311
2	Collection Expansion	2026	146,230	146,230	-		146,230	138,918	7,311
4	Collection Expansion	2027	146,230	146,230	-		146,230	138,918	7,311
5	Collection Expansion	2028	146,230	146,230	-		146,230	138,918	7,311
6	Collection Expansion	2029	146,230	146,230	-		146,230	138,918	7,311
7	Collection Expansion	2030	146,230	146,230	-		146,230	138,918	7,311
8	Collection Expansion	2031	146,230	146,230	-		146,230	138,918	7,311
9	Collection Expansion	2032	146,230	146,230	-		146,230	138,918	7,311
10	Collection Expansion	2033	146,230	146,230	-		146,230	138,918	7,311
11	Collection Expansion	2034	146,230	146,230	-		146,230	138,918	7,311
12	Collection Expansion	2035	146,230	146,230	-		146,230	138,918	7,311
	Studies		-	-	-		-	-	-
13	Library Master Plan	2025	75,000	75,000	18,800		56,200	53,390	2,810
14	Library Master Plan	2030	75,000	75,000	18,800		56,200	53,390	2,810
15	Library Master Plan	2035	75,000	75,000	18,800		56,200	53,390	2,810
			-	-	-		-	-	-
	Reserve Fund Adjustment		44,999	44,999	-		44,999	44,999	-
	Present Value of Incremental Reserve Fund Financing Costs		6,007	6,007	-		6,007	5,707	300
	Total		**6,044,852**	**6,044,852**	**2,006,400**	**-**	**4,038,452**	**3,838,780**	**199,673**

Table 5-3
Infrastructure Costs Covered in the D.C. Calculation – By-law Enforcement Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to 2035	Timing (year)	Gross Capital Cost Estimate (2025$)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
					Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 86%	Non-Residential Share 14%
	Facilities		-	-	-		-	-	-
1	Present Value of Future Lease Costs	2025-2029	275,191	275,191	220,200		54,991	47,292	7,699
	Equipment		-	-	-		-	-	-
2	Equipped Officers (7)	2025-2035	66,500	66,500	-		66,500	57,190	9,310
3	Vans (3)	2025-2035	203,083	203,083	-		203,083	174,652	28,432
	Studies		-	-	-		-	-	-
4	By-Law Enforcement and Licensing Master Plan	2026	100,000	100,000	25,000		75,000	64,500	10,500
			-	-	-		-	-	-
	Reserve Fund Adjustment		-	-	-		(37,295)	(32,074)	(5,221)
	Total		**644,774**	**644,774**	**245,200**	**-**	**362,278**	**311,559**	**50,719**

Table 5-4
Infrastructure Costs Covered in the D.C. Calculation – Growth-Related Studies

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to 2035	Timing (year)	Gross Capital Cost Estimate (2025$)	Other Deductions (to recognize benefit to non-D.C. services)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	
	General Studies and Plans		-		-	-		-
1	Asset Management Plan	2025	150,000	2,350	147,650	126,500		21,150
2	Asset Management Plan	2029	150,000	2,350	147,650	126,500		21,150
3	Asset Management Plan	2033	150,000	2,350	147,650	126,500		21,150
4	Development Charge Background Study	2025	150,000		150,000	-		150,000
5	Development Charge Background Study	2027	150,000		150,000	-		150,000
6	Development Charge Background Study	2031	150,000		150,000	-		150,000
7	Development Charge Background Study	2035	150,000		150,000	-		150,000
8	Growth Management Strategy	2032	225,000	22,500	202,500	-		202,500
9	Official Plan Review / Update	2034	525,000	26,250	498,750	262,500		236,250
10	Rural Zoning By-Law Review / Update	2035	200,000	10,000	190,000	100,000		90,000
11	Urban Zoning By-Law Review / Update	2035	200,000	10,000	190,000	100,000		90,000
12	Commercial Lands Supply Study	2033	100,000	10,000	90,000	-		90,000
13	Natural Heritage Systems Study	2033	120,000	6,000	114,000	60,000		54,000
14	Agricultural Land Evaluation and Area Review Study	2033	120,000	6,000	114,000	60,000		54,000
15	Flood Hazard Identification and Mapping	2025	150,000	7,500	142,500	75,000	37,500	30,000
16	Urban Design Guidelines Study	2033	100,000	10,000	90,000	-		90,000
17	Community Improvement Plan	2028	150,000	15,000	135,000	-		135,000
			-		-	-		-
	Reserve Fund Adjustment		3,106,824		3,106,824	-		3,106,824
	Present Value of Incremental Reserve Fund Financing Costs		414,747		414,747	-		414,747
	Total		**6,461,571**	**130,300**	**6,331,271**	**1,037,000**	**37,500**	**5,256,771**

Table 5-5
Infrastructure Costs Covered in the D.C. Calculation – Growth-Related Studies – Residential/Non-Residential Shares

Service	Total	Residential Share	Non-Residential Share
Fire Protection Services (City-Wide)	153,939	130,848	23,091
Fire Protection Services (Rural)	4,090	3,599	491
Police Services	41,321	35,949	5,372
Services Related to a Highway	1,001,768	841,485	160,283
Transit Services	14,345	12,481	1,865
Parks and Recreation Services	110,803	105,263	5,540
Library Services	14,112	13,406	706
Municipal By-law Enforcement	1,266	1,089	177
Paramedic Services	47,313	39,743	7,570
Public Health Services	17,092	16,237	855
Wastewater Treatment Services	1,052,814	863,307	189,506
Wastewater Collection Services	564,777	457,469	107,308
Water Treatment Services	1,967,034	1,612,968	354,066
Water Distribution Services	266,098	218,201	47,898
Total	**5,256,771**	**4,352,044**	**904,727**
Residential/Non-Residential Share		83%	17%

5.3 Service Levels and City-Wide 15-Year Capital Costs for D.C. Calculation

This section evaluates the development-related capital requirements for City-wide services over the 15-year planning period (mid-2025 to mid-2040). Each service is evaluated on two format sheets: the average historical 15-year level of service calculation (see Appendix B), which "caps" the D.C. amounts; and the infrastructure cost calculation, which determines the potential D.C. recoverable cost.

5.3.1 Fire Protection Services (City-Wide)

Fire Protection Services are provided through 84,035 sq.ft. of facility space, 99 vehicles, and 2,911 equipment items. This historical level of investment results in an average level of service of $1,584 per capita and employee over the past 15 years. When applied against the anticipated City-wide population and employment growth over the 15-year forecast period (i.e., 27,178 population, including 50% seasonal growth and 4,663 employment), this allows for a maximum D.C. eligible amount of $50.4 million to be included in the charge calculation.

To provide service to new development over the 15-year forecast period, $59.9 million in gross capital costs of growth-related projects have been identified, including facility, vehicle, equipment, and study costs. $15.9 million has been deducted as a benefit to existing development. Further, $692,000 has been added to reflect the existing D.C. reserve fund deficit, plus an estimated $92,000 for the present value of the incremental financing costs on the deficit. This results in $44.1 million being included in the calculation of the charge.

These D.C. eligible costs are then attributed 85% to residential development and 15% to non-residential development based on the relationship of population to employment growth anticipated over the 15-year forecast period. These growth-related projects and costs are detailed in Table 5-6.

Table 5-6
Infrastructure Costs Covered in the D.C. Calculation – Fire Protection Services (City-Wide)

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to 2040	Timing (year)	Gross Capital Cost Estimate (2025$)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
					Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 85%	Non-Residential Share 15%
	Facilities		-	-	-		-	-	-
1	Fire Headquarters and Lindsay Fire Hall	2029	32,300,000	32,300,000	3,027,600		29,272,400	24,881,540	4,390,860
	Present Value of Incremental Financing Cost (Growth-Related Share)		3,907,733	3,907,733	-		3,907,733	3,321,573	586,160
2	Regional Training Centre	2027	7,728,000	7,728,000	6,051,200		1,676,800	1,425,280	251,520
3	Training Equipment Storage Facility	2026	550,000	550,000	430,700		119,300	101,405	17,895
4	Fire Central Training Centre (Burn Tower)	2026	200,000	200,000	156,600		43,400	36,890	6,510
5	Fire Central Training Centre (Burn Tower)	2027	200,000	200,000	156,600		43,400	36,890	6,510
6	Fire Central Training Centre (Burn Tower)	2028	200,000	200,000	156,600		43,400	36,890	6,510
7	Fire Central Training Centre (Burn Tower)	2029	200,000	200,000	156,600		43,400	36,890	6,510
8	Fire Central Training Centre (Burn Tower)	2030	200,000	200,000	156,600		43,400	36,890	6,510
9	Bobcaygeon Fire Hall Addition	2030	4,365,911	4,365,911	-		4,365,911	3,711,025	654,887
10	Fenelon Falls Fire Hall Addition	2025	700,000	700,000	586,600		113,400	96,390	17,010
	Fleet and Equipment		-	-	-		-	-	-
11	Extrication Equipment	2026	76,000	76,000	59,500		16,500	14,025	2,475
12	Extrication Equipment	2027	76,000	76,000	59,500		16,500	14,025	2,475
13	Extrication Equipment	2028	76,000	76,000	59,500		16,500	14,025	2,475
14	Extrication Equipment	2029	76,000	76,000	59,500		16,500	14,025	2,475
15	Extrication Equipment	2030	76,000	76,000	59,500		16,500	14,025	2,475
16	Extrication Equipment	2031	76,000	76,000	59,500		16,500	14,025	2,475
17	Extrication Equipment	2032	76,000	76,000	59,500		16,500	14,025	2,475
18	Extrication Equipment	2033	76,000	76,000	59,500		16,500	14,025	2,475
19	Extrication Equipment	2034	76,000	76,000	59,500		16,500	14,025	2,475
20	Extrication Equipment	2035	76,000	76,000	59,500		16,500	14,025	2,475
21	Extrication Equipment	2036	76,000	76,000	59,500		16,500	14,025	2,475
22	Extrication Equipment	2037	76,000	76,000	59,500		16,500	14,025	2,475
23	Extrication Equipment	2038	76,000	76,000	59,500		16,500	14,025	2,475
24	Extrication Equipment	2039	76,000	76,000	59,500		16,500	14,025	2,475
25	Extrication Equipment	2040	76,000	76,000	59,500		16,500	14,025	2,475

Table 5-6 (cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Fire Protection Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to 2040	Timing (year)	Gross Capital Cost Estimate (2025$)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
					Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 85%	Non-Residential Share 15%
26	Pumper Truck	2027	1,411,000	1,411,000	912,300		498,700	423,895	74,805
27	Pumper Truck	2029	1,411,000	1,411,000	912,300		498,700	423,895	74,805
28	Pumper Truck	2029	1,411,000	1,411,000	912,300		498,700	423,895	74,805
29	Pumper Truck	2030	1,411,000	1,411,000	912,300		498,700	423,895	74,805
30	Pickup Truck	2026	80,000	80,000	-		80,000	68,000	12,000
31	Pickup Truck	2027	80,000	80,000	-		80,000	68,000	12,000
32	Pickup Truck	2028	80,000	80,000	-		80,000	68,000	12,000
33	Pickup Truck	2029	80,000	80,000	-		80,000	68,000	12,000
34	Pickup Truck	2030	80,000	80,000	-		80,000	68,000	12,000
35	SUVs (2)	2026	100,000	100,000	-		100,000	85,000	15,000
36	Boat and Trailer	2027	80,000	80,000	62,600		17,400	14,790	2,610
37	Boat and Trailer	2028	80,000	80,000	62,600		17,400	14,790	2,610
38	ATV and Trailer	2027	80,000	80,000	62,600		17,400	14,790	2,610
39	ATV and Trailer	2028	80,000	80,000	62,600		17,400	14,790	2,610
40	Equipment for Additional Fire Fighters (10)	2025	65,460	65,460	-		65,460	55,641	9,819
41	Equipment for Additional Fire Fighters (4)	2026	16,360	16,360	-		16,360	13,906	2,454
42	Equipment for Additional Fire Fighters (6)	2027	36,820	36,820	-		36,820	31,297	5,523
43	Equipment for Additional Fire Fighters (4)	2028	28,640	28,640	-		28,640	24,344	4,296
	Studies		-	-	-		-	-	-
44	Fire Master Plan and Station Location Study	2026	350,000	350,000	87,500		262,500	223,125	39,375
45	Radio Mapping Study	2026	100,000	100,000	25,000		75,000	63,750	11,250
46	Community Risk Assessment	2026	200,000	200,000	50,000		150,000	127,500	22,500
47	Fire Master Plan	2036	200,000	200,000	50,000		150,000	127,500	22,500
			-	-	-		-	-	-
	Reserve Fund Adjustment		692,006	692,006	-		692,006	588,205	103,801
	Present Value of Incremental Reserve Fund Financing Costs		92,380	92,380	-		92,380	78,523	13,857
	Total		**59,937,310**	**59,937,310**	**15,883,700**	**-**	**44,053,610**	**37,445,568**	**6,608,041**

5.4 Service Levels and City-Wide 20-Year Capital Costs for D.C. Calculation

This section evaluates the development-related capital requirements for City-wide services over the 20-year planning period (mid-2025 to mid-2045). Each service is evaluated on two format sheets: the average historical 15-year level of service calculation (see Appendix B), which "caps" the D.C. amounts; and the infrastructure cost calculation, which determines the potential D.C. recoverable cost.

5.4.1 Paramedic Services

Paramedic Services are provided through 28,345 sq.ft. of facility space, 29 vehicles, and 218.3 equipment items. This historical level of investment results in an average level of service of $284 per capita and employee over the past 15 years. When applied against the anticipated population growth over the 20-year forecast period (i.e., 35,736 population including 50% seasonal growth and 6,593 employment), this allows for a maximum D.C. eligible amount of $12.0 million to be included in the charge calculation.

To provide service to new development over the 20-year forecast period, $63.0 million in gross capital costs of growth-related projects have been identified, including facility (e.g., Paramedic Headquarters and Fleet Centre), vehicle, equipment, and study costs to meet the demand for service identified in the City's Paramedics Master Plan. $43.4 million has been deducted as a benefit to existing development, including the benefit of increase in calls for service from existing constituents and a further $6.1 million has been deducted to account for growth outside the 20-year planning horizon. Further, $88,000 has been added to reflect the existing D.C. reserve fund deficit, plus an estimated $12,000 for the present value of the incremental financing costs on the deficit. This results in $13.5 million being included in the calculation of the charge.

These D.C. eligible costs are then attributed 84% to residential development and 16% to non-residential development based on the relationship of population to employment growth anticipated over the 10-year forecast period. These growth-related projects and costs are detailed in Table 5-7.

5.4.2 Public Health Services

Public Health Services are provided through 28,090 sq.ft. of facility space. This historical level of investment results in an average level of service of $376 per capita

and employee over the past 15 years. When applied against the anticipated population growth over the 20-year forecast period, this allows for a maximum D.C. eligible amount of $13.4 million to be included in the charge calculation.

To provide service for new development over the 20-year forecast period, $18.1 million in gross capital costs for growth-related projects have been identified, that relates to the Coboconk Wellness Centre. $12.8 million has been deducted as a benefit to existing development and a further $425,000 has been deducted to account for grants. This results in $4.9 million being included in the calculation of the charge.

These D.C. eligible costs are then attributed 95% to residential development as they are the primary users for Public Health Services. These growth-related projects and costs are detailed in Table 5-8.

Table 5-7
Infrastructure Costs Covered in the D.C. Calculation – Paramedic Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to 2045	Timing (year)	Gross Capital Cost Estimate (2025$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 84%	Non-Residential Share 16%
	Facilities		-	-	-	-		-	-	-
1	Paramedic Headquarters and Fleet Centre (inlcuding land)	2025	50,279,984	3,665,032	46,614,952	35,314,600		11,300,352	9,492,296	1,808,056
	Present Value of Incremental Financing Cost (Growth-Related Share)		1,508,546	-	1,508,546	-		1,508,546	1,267,178	241,367
2	Coboconk Paramedic Base Addition	2030-2035	824,000	342,370	481,630	481,630		-	-	-
3	Fenelon Falls Paramedic Base	2030	5,561,000	647,000	4,914,000	4,914,000		-	-	-
	Fleet and Equipment		-	-	-	-		-	-	-
4	Ambulance and Equipment	2025	570,000	-	570,000	333,200		236,800	198,912	37,888
5	Ambulance and Equipment	2027	570,000	-	570,000	333,200		236,800	198,912	37,888
6	Ambulance and Equipment	2029	570,000	236,800	333,200	333,200		-	-	-
7	Ambulance and Equipment	2031	570,000	236,800	333,200	333,200		-	-	-
8	Ambulance and Equipment	2033	570,000	236,800	333,200	333,200		-	-	-
9	Ambulance and Equipment	2035	570,000	236,800	333,200	333,200		-	-	-
10	Emergency Response Vehicle and Equipment	2026	230,000	-	230,000	134,400		95,600	80,304	15,296
11	Emergency Response Vehicle and Equipment	2028	230,000	95,600	134,400	134,400		-	-	-
12	Administrative Vehicle	2029	80,000	33,200	46,800	46,800		-	-	-
13	Administrative Vehicle	2033	80,000	33,200	46,800	46,800		-	-	-
14	Logistics Vehicle and Equipment	2027	150,000		150,000	87,700		62,300	52,332	9,968
15	Community Paramedic Response Vehicle	2028	80,000	33,200	46,800	46,800		-	-	-
16	Community Paramedic Response Vehicle	2030	80,000	33,200	46,800	46,800		-	-	-
	Studies		-	-	-	-		-	-	-
17	Paramedic Master Plan	2028	200,000	150,000	50,000	50,000		-	-	-
18	Paramedic Master Plan	2038	200,000	150,000	50,000	50,000		-	-	-
			-	-	-	-		-	-	-
	Reserve Fund Adjustment		87,623	-	87,623	-		87,623	73,603	14,020
	Present Value of Incremental Reserve Fund Financing Costs		11,697	-	11,697	-		11,697	9,826	1,872
	Total		**63,022,850**	**6,130,002**	**56,892,847**	**43,353,130**	**-**	**13,539,717**	**11,373,363**	**2,166,355**

Table 5-8
Infrastructure Costs Covered in the D.C. Calculation – Public Health Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to 2045	Timing (year)	Gross Capital Cost Estimate (2025$)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
					Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 95%	Non-Residential Share 5%
1	Coboconk Wellness Centre	2025	17,500,000	17,500,000	12,759,500	425,287	4,315,213	4,099,453	215,761
	Present Value of Incremental Financing Cost (Growth-Related Share)		576,061	576,061	-		576,061	547,258	28,803
			-	-	-		-	-	-
	Total		**18,076,061**	**18,076,061**	**12,759,500**	**425,287**	**4,891,275**	**4,646,711**	**244,564**

5.5 Service Levels and City-Wide 26-Year Capital Costs for D.C. Calculation

This section evaluates the development-related capital requirements for City-wide services over the 26-year planning period (mid-2025 to mid-2051). Each service is evaluated on two format sheets: the average historical 15-year level of service calculation (see Appendix B), which "caps" the D.C. amounts; and the infrastructure cost calculation, which determines the potential D.C. recoverable cost.

5.5.1 Services Related to a Highway

The City currently provides Services Related to a Highway utilizing an inventory of 5,697 km of roads and sidewalks, 364 bridges and culverts, 70 traffic signals, 5,068 streetlights, 149 storm drains, and 319 vehicles and equipment items. The vehicles, equipment, salt, and sand utilized to maintain the City's roads network is housed in 84,064 sq.ft. of depots, 25,936 sq.ft. of equipment storage structures, 13,363 of salt storage structures, and 35,025 cubic yards of sand storage structures. This historical level of investment results in an average level of service of $24,441 per capita and employee over the past 15 years. When applied against the anticipated population and employment growth (i.e., 48,785 population including 100% seasonal and 9,073 employment) over the 26-year forecast period, and accounting for the 1.4% incline in population in existing dwelling units, this allows for a maximum D.C. eligible amount of $1.4 billion to be included in the charge calculation.

To provide service to new development over the 26-year forecast period, $601.8 million in gross capital costs of growth-related projects have been identified, including facility, vehicle, equipment, and study costs based on the City's 2025 Transportation Master Plan, staff updates, and capital budget and forecast. $290.6 million has been deducted as a benefit to existing development (including the benefit of the incline in existing housing) and a further $15.5 million has been deducted to account for boundary roads related to the rural arterial road resurfacing program. Further, $9.0 million has been deducted to reflect the existing D.C. reserve fund. This results in $286.7 million being included in the calculation of the charge.

The benefit to existing development deductions of $290.6 million includes the following:

- $30.5 million for the replacement of existing facility space

- $238,000 for fleet
- $42.4 million for the road widenings and bridges
- $1.8 million for the intersection improvements and signalizations
- $207.1 million for the replacement share of rural arterial road resurfacing (growth related costs are for a portion of new paved shoulders to address active transportation needs for new development)
- $4.4 million for study costs

These D.C. eligible costs are then attributed 84% to residential development and 16% to non-residential development based on the relationship of population to employment growth anticipated over the 26-year forecast period. These growth-related projects and costs are detailed in Table 5-9.

Table 5-9
Infrastructure Costs Covered in the D.C. Calculation – Services Related to a Highway

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to 2051	Timing (year)	Gross Capital Cost Estimate (2025$)	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 84%	Non-Residential Share 16%
	Land		-		-	-		-	-	-
1	Roads Operations Depots	2027-2031	1,133,600		1,133,600	583,600		550,000	462,000	88,000
	Facilities		-		-	-		-	-	-
	North		-		-	-		-	-	-
2	Coboconk Roads and Fleet Operations Depot Addition	2028	4,035,000		4,035,000	1,681,300		2,353,700	1,977,108	376,592
3	Carden Roads Operations Depot Addition	2029	3,814,000		3,814,000	2,582,100		1,231,900	1,034,796	197,104
	Central		-		-	-		-	-	-
4	Central Roads Operations Depot EA Study	2025	365,000		365,000	124,200		240,800	202,272	38,528
5	Central Roads Operations Depot	2028	20,374,000		20,374,000	6,930,200		13,443,800	11,292,792	2,151,008
	Present Value of Incremental Financing Cost (Growth-Related Share)		1,794,686		1,794,686	-		1,794,686	1,507,537	287,150
6	Fenelon Roads Operations Depot Addition	2030	807,000		807,000	-		807,000	677,880	129,120
	South		-		-	-		-	-	-
7	Manvers Roads Operations Depot Addition	2031	1,556,000		1,556,000	1,074,500		481,500	404,460	77,040
8	South Roads Operations Depot	2034	25,424,000		25,424,000	17,556,900		7,867,100	6,608,364	1,258,736
	Fleet & Equipment		-		-	-		-	-	-
9	Backhoe	2025-2035	290,000		290,000	-		290,000	243,600	46,400
10	Loader	2025-2035	400,000		400,000	-		400,000	336,000	64,000
11	Trackless Tractor	2025-2035	235,000		235,000	-		235,000	197,400	37,600
12	Trackless Tractor	2025-2035	235,000		235,000	-		235,000	197,400	37,600
13	Trackless Tractor	2025-2035	235,000		235,000	-		235,000	197,400	37,600
14	Trackless Tractor	2025-2035	235,000		235,000	-		235,000	197,400	37,600
15	Trackless Tractor	2025-2035	235,000		235,000	-		235,000	197,400	37,600
16	Trackless Tractor	2025-2035	235,000		235,000	-		235,000	197,400	37,600
17	Truck - Single Axle	2025-2035	380,000		380,000	-		380,000	319,200	60,800
18	Truck - Single Axle	2025-2035	380,000		380,000	-		380,000	319,200	60,800
19	Truck - Single Axle	2025-2035	380,000		380,000	-		380,000	319,200	60,800
20	Sidewalk Machine Support Truck	2026	380,000		380,000	237,500		142,500	119,700	22,800
21	Provision for additional Fleet	2036-2051	5,792,000		5,792,000	-		5,792,000	4,865,280	926,720
	Roads		-		-	-		-	-	-
22	Lindsay St. - Highway 7 to Russell St.	2040	11,375,000		11,375,000	2,275,000		9,100,000	7,644,000	1,456,000
23	Colborne St. - Highway 35 to Charles St.	2025	6,200,000		6,200,000	1,240,000		4,960,000	4,166,400	793,600
24	Colborne St. - Charles St. to Adelaide St.	2027	5,000,000		5,000,000	1,000,000		4,000,000	3,360,000	640,000
25	Colborne St. - Highway 35 to Highway 7	2031	3,150,000		3,150,000	630,000		2,520,000	2,116,800	403,200
26	Angeline St. - Kent St. to Highway 7	2040	11,250,000		11,250,000	2,250,000		9,000,000	7,560,000	1,440,000
27	Angeline St. - Colborne St. to Kent St. - Land	2026	2,690,000		2,690,000	538,000		2,152,000	1,807,680	344,320
28	Angeline St. - Colborne St. to Kent St. - Reconstruction	2028	5,000,000		5,000,000	1,000,000		4,000,000	3,360,000	640,000
29	Angeline St. and Thunder Bridge Rd. - Colborne St. to Highway 35	2040	12,000,000		12,000,000	2,400,000		9,600,000	8,064,000	1,536,000
30	Wellington St. and Queen St. - Victoria Ave. to Verulam Rd.	2045	11,200,000		11,200,000	2,240,000		8,960,000	7,526,400	1,433,600

Table 5-9 (cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Services Related to a Highway

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to 2051	Timing (year)	Gross Capital Cost Estimate (2025$)	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 84%	Non-Residential Share 16%
31	East St. - King St. to Duke St.	2040	5,100,000		5,100,000	1,020,000		4,080,000	3,427,200	652,800
32	North St. - Joseph St. to 500m West of West St.	2038	4,500,000		4,500,000	900,000		3,600,000	3,024,000	576,000
33	Colborne St. - Charles St. to Verulam Rd.	2051	22,300,000		22,300,000	4,460,000		17,840,000	14,985,600	2,854,400
34	Verulam Rd. - Parkside Dr. to Needham St.	2050	14,200,000		14,200,000	2,840,000		11,360,000	9,542,400	1,817,600
35	Kent St. - Victoria Ave. to Angeline St. - EA and Design	2025	500,000		500,000	100,000		400,000	336,000	64,000
36	Kent St. - Victoria Ave. to Angeline St. - Reconstruction	2029	11,375,000		11,375,000	2,275,000		9,100,000	7,644,000	1,456,000
37	Fieldside Rd. - 2Km South of Pigeon Lake Rd. to 2Km North of Pigeon Lake Rd.	2050	14,600,000		14,600,000	2,920,000		11,680,000	9,811,200	1,868,800
38	Pigeon Lake Rd. - Fieldside Rd. to Verulam Rd.	2048	5,500,000		5,500,000	1,100,000		4,400,000	3,696,000	704,000
39	Weldon Rd. - Verulam Rd. to Pigeon Lake Rd.	2048	3,700,000		3,700,000	740,000		2,960,000	2,486,400	473,600
40	Somerville 3rd Concession - Highway 35 to CKL Rd. 121 - EA and Design	2025	300,000		300,000	60,000		240,000	201,600	38,400
41	Somerville 3rd Concession - Highway 35 to CKL Rd. 121 - Reconstruction	2031	17,500,000		17,500,000	3,500,000		14,000,000	11,760,000	2,240,000
	Bridges and Large Culverts		-		-	-		-	-	-
42	East Jennings Creek Culverts	2027	775,000		775,000	387,500		387,500	325,500	62,000
43	Fenelon River Bridge	2025	35,000,000		35,000,000	-		35,000,000	29,400,000	5,600,000
	Present Value of Incremental Financing Cost (Growth-Related Share)		4,672,341		4,672,341	-		4,672,341	3,924,767	747,575
44	Colborne St. Bridge	2026	15,700,000		15,700,000	6,280,000		9,420,000	7,912,800	1,507,200
45	McKay Ave. / Storm Drain Twin Culverts	2027	2,000,000		2,000,000	-		2,000,000	1,680,000	320,000
46	McKay Ave. / Ops #1 Drain Culvert	2027	3,800,000		3,800,000	-		3,800,000	3,192,000	608,000
47	Somerville 3rd Concession Bridge - EA and Design	2025	1,400,000		1,400,000	140,000		1,260,000	1,058,400	201,600
48	Somerville 3rd Concession Bridge - Construction	2031	21,000,000		21,000,000	2,100,000		18,900,000	15,876,000	3,024,000
	Present Value of Incremental Financing Cost (Growth-Related Share)		2,523,064		2,523,064	-		2,523,064	2,119,374	403,690
	Intersections		-		-	-		-	-	-
49	Angeline St./Colborne St. Intersection - Land	2025	1,340,000		1,340,000	67,000		1,273,000	1,069,320	203,680
50	Angeline St./Colborne St. Intersection - Upgrade	2027	1,971,000		1,971,000	98,600		1,872,400	1,572,816	299,584
51	Colborne St./Lindsay St. Intersection	2026	2,660,000		2,660,000	133,000		2,527,000	2,122,680	404,320
52	Colborne St./William St. Intersection	2026	2,660,000		2,660,000	133,000		2,527,000	2,122,680	404,320
53	Kent St./Angeline St. Intersection - Land	2026	2,040,000		2,040,000	102,000		1,938,000	1,627,920	310,080
54	Kent St./Angeline St. Intersection - Upgrade	2028	2,575,000		2,575,000	128,800		2,446,200	2,054,808	391,392
55	King St./Sturgeon Rd. Intersection	2044	350,000		350,000	17,500		332,500	279,300	53,200
56	Colborne St./Adelaide St. Intersection	2027	700,000		700,000	35,000		665,000	558,600	106,400
57	Helen St./Duke St. Intersection	2025	300,000		300,000	15,000		285,000	239,400	45,600
58	Little Britian Rd./Elm Tree Rd. Intersection	2041	850,000		850,000	42,500		807,500	678,300	129,200
59	East St./Main St. Intersection	2051	700,000		700,000	35,000		665,000	558,600	106,400
60	West St./North St. Intersection	2039	1,250,000		1,250,000	62,500		1,187,500	997,500	190,000

Table 5-9 (cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Services Related to a Highway

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to 2051	Timing (year)	Gross Capital Cost Estimate (2025$)	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 84%	Non-Residential Share 16%
	Traffic Signals		-		-	-		-	-	-
61	Angeline St./Orchard Park Rd./Connolly Rd. Traffic Signal	2028	500,000		500,000	50,000		450,000	378,000	72,000
62	Colborne St./St. Joseph Rd. Traffic Signal	2025	500,000		500,000	50,000		450,000	378,000	72,000
63	Kent St./Whitney Town Centre Traffic Signal	2026	500,000		500,000	50,000		450,000	378,000	72,000
64	Queen St./St. David St. Traffic Signal	2032	500,000		500,000	50,000		450,000	378,000	72,000
65	East St./Boyd St./Canal St. Traffic Signal	2025	500,000		500,000	50,000		450,000	378,000	72,000
66	East St./Cedartree Lane/Duke St. Traffic Signal	2025	500,000		500,000	50,000		450,000	378,000	72,000
67	Main St./Duke St. Traffic Signal	2050	500,000		500,000	50,000		450,000	378,000	72,000
68	Bond St./Colborne St. Traffic Signal	2036	500,000		500,000	50,000		450,000	378,000	72,000
69	Lindsay St. / Green St. Pedestrian Signals	2027	170,000		170,000	17,000		153,000	128,520	24,480
70	King St. / Deane St. / Ski Hill Rd. Traffic Signal	2043	500,000		500,000	50,000		450,000	378,000	72,000
71	Angleine St./St. Joseph Rd./Northlin Park Rd. Traffic Signal	2028	500,000		500,000	50,000		450,000	378,000	72,000
72	Colborne St./McKay Ave. Traffic Signal	2025	500,000		500,000	50,000		450,000	378,000	72,000
73	Colborne St./Verulam Rd. Traffic Signal	2030	500,000		500,000	50,000		450,000	378,000	72,000
74	Verulam Rd./Weldon Rd./Riverview Rd. Traffic Signal	2030	500,000		500,000	50,000		450,000	378,000	72,000
75	Albert St./Fair Ave./Wellington St. Traffic Signal	2051	500,000		500,000	50,000		450,000	378,000	72,000
76	CKL Rd. 121/Northline Rd./CKL Rd. 8 Traffic Signal	2049	500,000		500,000	50,000		450,000	378,000	72,000
77	Angeline St./Exhibition Dr. Traffic Signal	2028	500,000		500,000	50,000		450,000	378,000	72,000
78	Traffic Signal Timing Optimization - 31 Signals	2028	93,000		93,000	46,500		46,500	39,060	7,440
79	Traffic Signal Timing Optimization - 35 Signals	2035	105,000		105,000	52,500		52,500	44,100	8,400
80	Traffic Signal Timing Optimization - 42 Signals	2045	126,000		126,000	63,000		63,000	52,920	10,080

Table 5-9 (cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Services Related to a Highway

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to 2051	Timing (year)	Gross Capital Cost Estimate (2025$)	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 84%	Non-Residential Share 16%
	Rural Arterial Road Resurfacing		-		-	-		-	-	-
81	CKL Rd. 14 - CKL Rd. 7 to CKL Rd. 10 (Emily Park Rd.)	2025	1,404,000		1,404,000	1,274,500		129,500	108,780	20,720
82	CKL Rd. 38 - Highway 7 to Highway 7A	2025	5,304,000	2,652,000	2,652,000	2,407,400		244,600	205,464	39,136
83	CKL Rd. 503 - Bobcaygeon Rd. to CKL Rd. 121	2025	62,000		62,000	56,300		5,700	4,788	912
84	CKL Rd. 121 - Ranchers Rd. to West St.	2026	2,430,000		2,430,000	2,205,900		224,100	188,244	35,856
85	CKL Rd. 121 - Boundary Road to North Limit of Kinmount	2026	293,000		293,000	266,000		27,000	22,680	4,320
86	CKL Rd. 121 - Kinmount Bridge to CKL Rd. 49	2026	4,365,000	2,182,500	2,182,500	1,981,200		201,300	169,092	32,208
87	CKL Rd. 57 - Highway 35 to Cartwright-Manvers Boundary Rd.	2027	2,835,000		2,835,000	2,573,500		261,500	219,660	41,840
88	CKL Rd. 57 - Cartwright-Manvers Boundary Rd. to 1.2Km South of View Lak	2027	675,000	337,500	337,500	306,400		31,100	26,124	4,976
89	CKL Rd. 5 - CKL Rd. 57 to Pigeon Creek Rd.	2027	675,000		675,000	612,700		62,300	52,332	9,968
90	CKL Rd. 35 - CKL Rd. 8 to CKL Rd. 48	2027	5,175,000		5,175,000	4,697,700		477,300	400,932	76,368
91	CKL Rd. 32 - Highway 7A to Highway 115	2027	3,420,000		3,420,000	3,104,600		315,400	264,936	50,464
92	CKL Rd. 18 - CKL Rd. 4 to Valentia Rd.	2027	4,410,000		4,410,000	4,003,300		406,700	341,628	65,072
93	CKL Rd. 2 - CKL Rd. 9 to CKL Rd. 8	2028	2,745,000	1,372,500	1,372,500	1,245,900		126,600	106,344	20,256
94	CKL Rd. 2 - Highway 7 to Durham Regional Rd. 6	2028	5,265,000	2,632,500	2,632,500	2,389,700		242,800	203,952	38,848
95	CKL Rd. 28 - CKL Rd. 2 to Valentia Rd.	2028	5,490,000		5,490,000	4,983,700		506,300	425,292	81,008
96	CKL Rd. 8 - Highway 35 to North St.	2029	1,575,000		1,575,000	1,429,700		145,300	122,052	23,248
97	CKL Rd. 48 - CKL 35 to Simcoe St.	2029	6,795,000		6,795,000	6,168,300		626,700	526,428	100,272
98	CKL Rd. 17 - Colony Rd. to CKL Rd. 36	2029	3,195,000		3,195,000	2,900,300		294,700	247,548	47,152
99	CKL Rd. 6 - CKL Rd. 9 to CKL Rd. 8	2030	2,880,000		2,880,000	2,614,400		265,600	223,104	42,496
100	CKL Rd. 10 (Emily Park Rd.) - CKL Rd. 14 to Hayes Line	2030	3,735,000		3,735,000	3,390,500		344,500	289,380	55,120
101	CKL Rd. 26 - CKL Rd. 14 to Highway 7	2030	2,835,000		2,835,000	2,573,500		261,500	219,660	41,840
102	CKL Rd. 121 - CKL Rd. 49 to Clifton St.	2030	10,530,000		10,530,000	9,558,800		971,200	815,808	155,392
103	CKL Rd. 14 - CKL Rd. 10 to Boundary Rd.	2030	3,465,000		3,465,000	3,145,400		319,600	268,464	51,136
104	Durham Regional Rd. 2 - CKL Rd. 9 to Highway 7	2031-2051	4,275,000	2,137,500	2,137,500	1,940,400		197,100	165,564	31,536
105	CKL Rd. 4 - CKL Rd. 2 to Highway 7	2031-2051	9,900,000		9,900,000	8,986,900		913,100	767,004	146,096
106	CKL Rd. 5 - Pigeon Creek Rd. to Highway 7A	2031-2051	2,610,000		2,610,000	2,369,300		240,700	202,188	38,512
107	CKL Rd. 6 - CKL Rd. 8 to Simcoe County Rd. 46	2031-2051	13,815,000		13,815,000	12,540,900		1,274,100	1,070,244	203,856
108	CKL Rd. 6 - Simcoe County Rd. 46 to CKL Rd. 45	2031-2051	2,610,000	1,305,000	1,305,000	1,184,600		120,400	101,136	19,264
109	CKL Rd. 7 - 450m North of Highway 7 to Kings Wharf Rd.	2031-2051	6,210,000		6,210,000	5,637,300		572,700	481,068	91,632
110	CKL Rd. 8 - CKL Rd. 2 to Highway 35	2031-2051	10,800,000		10,800,000	9,803,900		996,100	836,724	159,376
111	CKL Rd. 8 - CKL Rd. 121 to West St.	2031-2051	6,570,000		6,570,000	5,964,100		605,900	508,956	96,944
112	CKL Rd. 9 - CKL Rd. 2 to Maple Hills Dr.	2031-2051	900,000		900,000	817,000		83,000	69,720	13,280
113	CKL Rd. 9 - Kirkfield Rd. to Highway 35	2031-2051	5,580,000		5,580,000	5,065,400		514,600	432,264	82,336
114	CKL Rd. 11 - CKL Rd. 36 to Leslie Frost Lane	2031-2051	1,215,000		1,215,000	1,102,900		112,100	94,164	17,936
115	CKL Rd. 16 - CKL Rd. 28 to Cottage Rd.	2031-2051	1,260,000		1,260,000	1,143,800		116,200	97,608	18,592

Table 5-9 (cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Services Related to a Highway

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to 2051	Timing (year)	Gross Capital Cost Estimate (2025$)	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 84%	Non-Residential Share 16%
116	CKL Rd. 17 - Verulam Rd. to McGinnis Rd.	2031-2051	3,105,000		3,105,000	2,818,600		286,400	240,576	45,824
117	CKL Rd. 18 - CKL Rd. 4 to CKL Rd. 9	2031-2051	4,995,000		4,995,000	4,534,300		460,700	386,988	73,712
118	CKL Rd. 25 - CKL Rd. 8 to Irene Ave.	2031-2051	3,690,000		3,690,000	3,349,700		340,300	285,852	54,448
119	CKL Rd. 28 - Ramsey Rd. to CKL Rd. 18	2031-2051	630,000		630,000	571,900		58,100	48,804	9,296
120	CKL Rd. 31 - Highway 35 to Highway 7	2031-2051	5,130,000		5,130,000	4,656,900		473,100	397,404	75,696
121	CKL Rd. 33 - CKL Rd. 48 to CKL Rd. 6	2031-2051	3,015,000		3,015,000	2,736,900		278,100	233,604	44,496
122	CKL Rd. 34 - West Lake Ct. to CKL Rd. 8	2031-2051	3,330,000		3,330,000	3,022,900		307,100	257,964	49,136
123	CKL Rd. 34 - East Limit of Cameron to Jones Ave.	2031-2051	1,575,000		1,575,000	1,429,700		145,300	122,052	23,248
124	CKL Rd. 35 - CKL Rd. 48 to CKL Rd. 45	2031-2051	8,595,000		8,595,000	7,802,300		792,700	665,868	126,832
125	CKL Rd. 36 - Highway 7 to 600m North of Main St.	2031-2051	16,560,000		16,560,000	15,032,700		1,527,300	1,282,932	244,368
126	CKL Rd. 37 - CKL Rd. 49 to CKL Rd. 121	2031-2051	5,040,000		5,040,000	4,575,200		464,800	390,432	74,368
127	CKL Rd. 44 - CKL Rd. 121 to CKL Rd. 121	2031-2051	1,755,000		1,755,000	1,593,100		161,900	135,996	25,904
128	CKL Rd. 45 - CKL Rd. 2 to CKL Rd. 121	2031-2051	22,500,000		22,500,000	20,424,900		2,075,100	1,743,084	332,016
129	CKL Rd. 46 - Highway 7 to CKL Rd. 48	2031-2051	11,430,000		11,430,000	10,375,800		1,054,200	885,528	168,672
130	CKL Rd. 47 - Simcoe County Rd. 47 to Campbell Beach Rd.	2031-2051	2,295,000	1,147,500	1,147,500	1,041,700		105,800	88,872	16,928
131	CKL Rd. 47 - Campbell Beach Rd. to CKL Rd. 6	2031-2051	1,305,000		1,305,000	1,184,600		120,400	101,136	19,264
132	Durham Regional Rd. 20 - Darlington-Manvers Townline to Highway 115	2031-2051	3,375,000	1,687,500	1,687,500	1,531,900		155,600	130,704	24,896

Table 5-9 (cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Services Related to a Highway

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to 2051	Timing (year)	Gross Capital Cost Estimate (2025$)	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 84%	Non-Residential Share 16%
	Studies		-		-	-		-	-	-
133	Bridge and Culvert Structures Study	2026	240,000		240,000	166,200		73,800	61,992	11,808
134	Bridge and Culvert Structures Study	2028	240,000		240,000	166,200		73,800	61,992	11,808
135	Bridge and Culvert Structures Study	2030	240,000		240,000	166,200		73,800	61,992	11,808
136	Bridge and Culvert Structures Study	2032	240,000		240,000	166,200		73,800	61,992	11,808
137	Bridge and Culvert Structures Study	2034	240,000		240,000	166,200		73,800	61,992	11,808
138	Bridge and Culvert Structures Study	2036	240,000		240,000	166,200		73,800	61,992	11,808
139	Bridge and Culvert Structures Study	2038	240,000		240,000	166,200		73,800	61,992	11,808
140	Bridge and Culvert Structures Study	2040	240,000		240,000	166,200		73,800	61,992	11,808
141	Bridge and Culvert Structures Study	2042	240,000		240,000	166,200		73,800	61,992	11,808
142	Bridge and Culvert Structures Study	2044	240,000		240,000	166,200		73,800	61,992	11,808
143	Bridge and Culvert Structures Study	2046	240,000		240,000	166,200		73,800	61,992	11,808
144	Bridge and Culvert Structures Study	2048	240,000		240,000	166,200		73,800	61,992	11,808
145	Bridge and Culvert Structures Study	2050	240,000		240,000	166,200		73,800	61,992	11,808
146	Roads Needs Study	2026	270,000		270,000	187,000		83,000	69,720	13,280
147	Roads Needs Study	2031	270,000		270,000	187,000		83,000	69,720	13,280
148	Roads Needs Study	2036	270,000		270,000	187,000		83,000	69,720	13,280
149	Roads Needs Study	2041	270,000		270,000	187,000		83,000	69,720	13,280
150	Roads Needs Study	2046	270,000		270,000	187,000		83,000	69,720	13,280
151	Roads Needs Study	2051	270,000		270,000	187,000		83,000	69,720	13,280
152	Stormwater Master Plan	2025	1,000,000		1,000,000	250,000		750,000	630,000	120,000
153	Stormwater Master Plan	2035	1,000,000		1,000,000	250,000		750,000	630,000	120,000
154	Stormwater Master Plan	2045	1,000,000		1,000,000	250,000		750,000	630,000	120,000
155	Roads Operations Master Plan	2026	225,000		225,000	56,300		168,700	141,708	26,992
156	Roads Operations Master Plan	2036	225,000		225,000	56,300		168,700	141,708	26,992
157	Roads Operations Master Plan	2046	225,000		225,000	56,300		168,700	141,708	26,992
158	Transportation and Active Transportation Master Plan	2033	400,000		400,000	100,000		300,000	252,000	48,000
159	Transportation and Active Transportation Master Plan	2043	400,000		400,000	100,000		300,000	252,000	48,000
			-		-	-		-	-	-
	Adjustment Related to Existing Population Incline		-		-	4,052,460		(4,052,460)	(4,052,460)	-
			-		-	-		-	-	-
	Reserve Fund Adjustments		-		-	-		(9,024,457)	(7,580,544)	(1,443,913)
	Total		**601,758,692**	**15,454,500**	**586,304,192**	**290,597,960**	**-**	**286,681,774**	**240,164,297**	**46,517,478**

5.6 Service Levels and 10-Year Capital Costs for Area-Specific D.C. Calculation

This section evaluates the development-related capital requirements for area specific services over the 10-year planning period (mid 2025 to mid-2035) inside Lindsay and Ops for police services and inside Lindsay for transit services. The service is evaluated on two format sheets: the average historical 15-year level of service calculation (see Appendix B), which "caps" the D.C. amounts; and the infrastructure cost calculation, which determines the potential D.C. recoverable cost.

5.6.1 Police Services

Police Services are provided through 19,580 sq.ft. of facility space, 26 vehicles, and 59 equipment items. This historical level of investment results in an average level of service of $1,000 per capita and employee over the past 15 years. When applied against the anticipated population and employment growth over the 10-year forecast period, this allows for a maximum D.C. eligible amount of $14.1 million to be included in the charge calculation.

To provide service to new development over the 10-year forecast period, $13.4 million in gross capital costs of growth-related projects have been identified, including the required Police Headquarters Expansion, vehicle, equipment, and study costs. $614,000 has been deducted as a benefit to existing development, primarily related to the new radio system. Further, $913,000 has been deducted to reflect the existing D.C. reserve fund surplus. This results in $11.8 million being included in the calculation of the charge.

These D.C. eligible costs are then attributed 87% to residential development and 13% to non-residential development based on the relationship of population to employment growth anticipated over the 10-year forecast period. These growth-related projects and costs are detailed in Table 5-10.

5.6.2 Transit Services

Ontario Regulation 82/98 sets forth the requirements for transit services and the available capacity of capital costs to provide for the increase in need. Subsection 8(2) of the regulation states that for transit services the background study shall set out:

1. “The calculations that were used to prepare the estimate for the planned level of service for the transit services, as mentioned in subsection 5.2 (3) of the Act.
2. An identification of the portion of the total estimated capital cost relating to the transit services that would benefit,
    i. the anticipated development over the 10-year period immediately following the preparation of the background study, or
    ii. the anticipated development after the 10-year period immediately following the preparation of the background study.
3. An identification of the anticipated excess capacity that would exist at the end of the 10-year period immediately following the preparation of the background study.
4. An assessment of ridership forecasts for all modes of transit services proposed to be funded by the D.C. over the 10-year period immediately following the preparation of the background study, categorized by development types, and whether the forecasted ridership will be from existing or planned development.
5. An assessment of the ridership capacity for all modes of transit services proposed to be funded by the D.C. over the 10-year period immediately following the preparation of the background study.”

Transit ridership is anticipated to increase based on the City’s objective of providing 0.9 revenue hours per capita and 10 passengers per revenue hour. This increase in demand would result in the City’s ridership to increase from their prior peak ridership of 125,000 to 339,200 by 2035.

Based on the forecast ridership and the fact that transit improvements will be used by both new and existing residents, approximately 33% of the incremental ridership is attributed to new development.

Anticipated needs of the system include a transit operations centre, transit stops, busses, and future study costs. The gross capital cost for these projects is $7.4 million from which $3.3 million has been deducted as a benefit to existing development. Further, $848,000 has been added to reflect the existing D.C. reserve fund deficit, plus an estimated $113,000 for the present value of the incremental financing costs on the deficit. This results in a total of $4.1 million of growth-related needs being included in the D.C. calculation.

Table 5-10
Infrastructure Costs Covered in the D.C. Calculation – Police Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to 2035	Timing (year)	Gross Capital Cost Estimate (2025$)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
					Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 87%	Non-Residential Share 13%
	Facilities		-	-	-		-	-	-
1	Police Headquarters Expansion	2029	10,300,000	10,300,000	-		10,300,000	8,961,000	1,339,000
	Present Value of Incremental Financing Cost (Growth-Related Share)		1,375,003	1,375,003	-		1,375,003	1,196,253	178,750
	Fleet and Equipment		-	-	-		-	-	-
2	Special Constable Equipment (4)	2025	22,000	22,000	-		22,000	19,140	2,860
3	Police Officer Equipment (15)	2025-2035	187,950	187,950	-		187,950	163,517	24,434
4	Marked Uniform Vehicles (4)	2025	378,000	378,000	-		378,000	328,860	49,140
5	Radio System	2028	800,000	800,000	561,400		238,600	207,582	31,018
6	Drone Equipment	2025	3,320	3,320	2,300		1,020	887	133
	Studies			-	-		-	-	-
7	Strategic Plan	2026	200,000	200,000	50,000		150,000	130,500	19,500
8	Facility Expansion Feasibility Study	2026	85,000	85,000	-		85,000	73,950	11,050
			-	-	-		-	-	-
	Reserve Fund Adjustment		-	-	-		(912,634)	(793,991)	(118,642)
	Total		**13,351,273**	**13,351,273**	**613,700**	**-**	**11,824,940**	**10,287,698**	**1,537,242**

Table 5-11
Infrastructure Costs Covered in the D.C. Calculation – Transit Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to 2035	Timing (year)	Gross Capital Cost Estimate (2025$)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
					Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to	Total	Residential Share 87%	Non-Residential Share 13%
	Facilities		-	-	-		-	-	-
1	Transit Operations Centre	2027	4,500,000	4,500,000	2,721,200		1,778,800	1,547,556	231,244
	Present Value of Incremental Financing Cost (Growth-Related Share)		237,462	237,462	-		237,462	206,592	30,870
2	Transit Stop	2029	130,000	130,000	42,900		87,100	75,777	11,323
3	Transit Stop	2034	130,000	130,000	42,900		87,100	75,777	11,323
	Fleet and Equipment		-	-	-		-	-	-
4	Bus	2029	600,000	600,000	198,000		402,000	349,740	52,260
5	Bus	2034	600,000	600,000	198,000		402,000	349,740	52,260
	Studies		-	-	-		-	-	-
6	Transit Master Plan	2029	200,000	200,000	50,000		150,000	130,500	19,500
			-	-	-		-	-	-
	Reserve Fund Adjustment		847,697	847,697	-		847,697	737,497	110,201
	Present Value of Incremental Reserve Fund Financing Costs		113,164	113,164			113,164	98,452	14,711
	Total		**7,358,323**	**7,358,323**	**3,253,000**	**-**	**4,105,323**	**3,571,631**	**533,692**

Table 5-12
Infrastructure Costs Covered in the D.C. Calculation – Fire Protection Services (Rural)

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to 2040	Timing (year)	Gross Capital Cost Estimate (2025$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 88%	Non-Residential Share 12%
	Facilities		-	-	-	-		-	-	-
1	Norland Fire Hall	2026-2027	4,921,000	2,613,100	2,307,900	2,307,900		-	-	-
	Fleet and Equipment		-	-	-	-		-	-	-
2	Tanker Truck	2027	1,655,000		1,655,000	910,300		744,700	655,336	89,364
	Present Value of Incremental Financing Cost (Growth-Related Share)		99,414	-	99,414	-		99,414	87,484	11,930
3	Tanker Truck	2028	1,655,000	581,568	1,073,432	910,300		163,132	143,557	19,576
4	Tanker Truck	2030	1,655,000	581,568	1,073,432	910,300		163,132	143,557	19,576
			-	-	-	-		-	-	-
	Total		**9,985,414**	**3,776,235**	**6,209,179**	**5,038,800**	**-**	**1,170,379**	**1,029,933**	**140,445**

5.8 Area Specific Capital Costs of Buildout for D.C. Calculation

This section evaluates the development-related capital requirements for area-specific water and wastewater services over the urban serviced area buildout planning period (2025-Buildout). Water and Wastewater Service needs and growth have been informed by the City's Water and Wastewater Master Plan with updated costing and project phasing where available as well as outstanding D.C. credits, study costs, and incremental interest costs associated with the capital program.

5.8.1 Water Treatment Services

Capital needs of $581.5 million for Water Treatment Services have been identified including new treatment plants in Lindsay Bobcaygeon and Fenelon Falls. $11.1 million has been deducted as benefit to existing development (related to growth within existing housing) and a further $7.4 million has been deducted to account for the existing reserve fund surplus. The net growth-related costs of $563.0 million (as detailed in Table 5-13) have been allocated to residential and non-residential development based on the relationship of population to employment growth anticipated over the buildout period (i.e., 58,699 population and 12,891 employment).

5.8.2 Water Distribution Services

Capital needs of $96.6 million for Water Distribution Services have been identified. $8.1 million has been deducted as benefit to existing development representing the replacement of existing water mains and the benefit to growth within existing housing, and a further $10.8 in other deductions has been deducted to account for the local service components on certain projects as per the City's local service policy. $1.5 million has been deducted to account for the existing reserve fund surplus. The net growth-related costs of $76.2 million (as detailed in Table 5-14) have been allocated to residential and non-residential development based on the relationship of population to employment growth anticipated over the buildout period (i.e., 58,699 population and 12,891 employment).

5.8.3 Wastewater Treatment Services

Capital needs of $319.4 million for Wastewater Treatment Services have been identified, including water pollution control plant expansions in Lindsay, Bobcaygeon,

and Fenelon Falls. $8.8 million has been deducted as benefit to existing development and a further $9.3 million has been deducted to account for the existing reserve fund surplus. The net growth-related costs of $301.3 million (as detailed in Table 5-15) have been allocated to residential and non-residential development based on the relationship of population to employment growth anticipated over the buildout period (i.e., 58,493 population and 12,965 employment).

5.8.4 Wastewater Collection Services

Capital needs of $229.8 million for Wastewater Collection Services have been identified that are of a benefit to growth within the urban serviced area, excluding the North West Trunk Area of Lindsay. $39.2 million has been deducted as benefit to existing development (including the benefit to growth within existing housing) and a further $29.0 in other deductions has been deducted to account for the local service components on certain projects as per the City's local service policy. $16.6 million has been added to account for the existing reserve fund deficit, plus an estimated $2.2 million for the present value of the incremental financing costs on the deficit. The net growth-related costs of $161.6 million (as detailed in Table 5-16) have been allocated to residential and non-residential development based on the relationship of population to employment growth anticipated over the buildout period (i.e., 47,026 population and 10,868 employment).

Table 5-13
Infrastructure Costs Covered in the D.C. Calculation – Water Treatment Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to Buildout	Project #	Timing (year)	Gross Capital Cost Estimate (2025$)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 82%	Non-Residential Share 18%
	Studies and Special Projects				-	-		-	-	-
1	Omemee Water System Supply and Storage Assessment		2026	100,000	100,000	25,000		75,000	61,500	13,500
2	Water Master Plan		2033	550,000	550,000	-		550,000	451,000	99,000
3	Water Master Plan		2043	550,000	550,000	-		550,000	451,000	99,000
				-	-	-		-	-	-
	Treatment Facilities			-	-	-		-	-	-
4	2009 D.C. Growth Related Debt Payments (NPV of Principal and Interest)		2025-2028	393,330	393,330	-		393,330	322,530	70,799
5	Lindsay WTP	WAT-LIN-11			-	-		-	-	-
	EA		2025	3,000,000	3,000,000	-		3,000,000	2,460,000	540,000
	Phase 1 Design		2027	13,000,000	13,000,000	-		13,000,000	10,660,000	2,340,000
	Phase 1 Construction		2030	250,000,000	250,000,000	-		250,000,000	205,000,000	45,000,000
	Phase 2 Design		2036	8,000,000	8,000,000	-		8,000,000	6,560,000	1,440,000
	Phase 2 Construction		2038	135,000,000	135,000,000	-		135,000,000	110,700,000	24,300,000
	Present Value of Incremental Financing Cost (Growth-Related Share)			54,599,646	54,599,646	-		54,599,646	44,771,709	9,827,936
6	Bobcaygeon WTP	WAT-BOB-10			-	-		-	-	-
	EA		2027	683,000	683,000	-		683,000	560,060	122,940
	Design		2029	4,095,000	4,095,000	-		4,095,000	3,357,900	737,100
	Construction		2031	63,473,000	63,473,000	-		63,473,000	52,047,860	11,425,140
7	Fenelon Falls WTP	WAT-FF-05			-	-		-	-	-
	EA		2034	248,000	248,000	-		248,000	203,360	44,640
	Design		2036	1,485,000	1,485,000	-		1,485,000	1,217,700	267,300
	Construction		2039	23,018,000	23,018,000	-		23,018,000	18,874,760	4,143,240
8	Woodville WTP	WAT-WV-01			-	-		-	-	-
	EA		2044	72,000	72,000	-		72,000	59,040	12,960
	Design		2046	429,000	429,000	-		429,000	351,780	77,220
	Construction		2048	6,650,000	6,650,000	-		6,650,000	5,453,000	1,197,000

Table 5-13 (cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Water Treatment Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to Buildout	Project #	Timing (year)	Gross Capital Cost Estimate (2025$)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 82%	Non-Residential Share 18%
9	Omemee Water System Supply and Storage		2030	1,100,000	1,100,000	-		1,100,000	902,000	198,000
10	Janetville Water System Supply and Storage		2028	1,500,000	1,500,000	-		1,500,000	1,230,000	270,000
11	Kinmount System Supply and Storage		2025-2051	4,711,000	4,711,000	-		4,711,000	3,863,020	847,980
12	Manilla System Supply and Storage		2025-2051	4,421,000	4,421,000	-		4,421,000	3,625,220	795,780
13	Pinewood System Supply and Storage		2025-2051	4,392,000	4,392,000	-		4,392,000	3,601,440	790,560
				-	-	-		-	-	-
	Adjustment Related to Existing Population Incline			-	-	11,122,481		(11,122,481)	(11,122,481)	-
				-	-	-		-	-	-
	Reserve Fund Adjustment			-	-	-		(7,405,093)	(6,072,177)	(1,332,917)
	Total			**581,469,975**	**581,469,975**	**11,147,481**	**-**	**562,917,401**	**459,590,222**	**103,327,179**

Table 5-14
Infrastructure Costs Covered in the D.C. Calculation – Water Distribution Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to Buildout	Project #	Timing (year)	Gross Capital Cost Estimate (2025$)	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 82%	Non-Residential Share 18%
	Vertical Distribution			-		-	-		-	-	-
1	Northwest Lindsay Water Tower	WAT-LIN-12				-	-		-	-	-
	EA		2025	150,000		150,000	-		150,000	123,000	27,000
	Design		2027	900,000		900,000	-		900,000	738,000	162,000
	Construction		2030	13,950,000		13,950,000	-		13,950,000	11,439,000	2,511,000
	Present Value of Incremental Financing Cost (Growth-Related Share)			2,002,432		2,002,432	-		2,002,432	1,641,994	360,438
2	Thornhill Rd. Reservoir	WAT-LIN-13				-	-		-	-	-
	EA		2025	136,000		136,000	-		136,000	111,520	24,480
	Design		2027	813,000		813,000	-		813,000	666,660	146,340
	Construction		2031	12,602,000		12,602,000	-		12,602,000	10,333,640	2,268,360
	Present Value of Incremental Financing Cost (Growth-Related Share)			1,808,997		1,808,997	-		1,808,997	1,483,378	325,619
3	Oakwood Reservoir	WAT-OAK-02				-	-		-	-	-
	EA		2025	16,000		16,000	-		16,000	13,120	2,880
	Design		2027	95,000		95,000	-		95,000	77,900	17,100
	Construction		2030	1,479,000		1,479,000	-		1,479,000	1,212,780	266,220
4	Bobcaygeon Water Tower	WAT-BOB-09				-	-		-	-	-
	EA		2042	38,000		38,000	-		38,000	31,160	6,840
	Design		2044	226,000		226,000	-		226,000	185,320	40,680
	Construction		2047	3,497,000		3,497,000	-		3,497,000	2,867,540	629,460
5	Fenelon Falls Booster WPS	WAT-FF-08				-	-		-	-	-
	EA		2026	7,000		7,000	-		7,000	5,740	1,260
	Design		2028	42,000		42,000	-		42,000	34,440	7,560
	Construction		2030	651,000		651,000	-		651,000	533,820	117,180
6	Fenelon Falls Water Tower or Reservoir	WAT-FF-06				-	-		-	-	-
	EA		2026	49,000		49,000	-		49,000	40,180	8,820
	Design		2028	291,000		291,000	-		291,000	238,620	52,380
	Construction		2030	4,511,000		4,511,000	-		4,511,000	3,699,020	811,980

Table 5-14 (cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Water Distribution Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to Buildout	Project #	Timing (year)	Gross Capital Cost Estimate (2025$)	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 82%	Non-Residential Share 18%
	Horizontal Distribution			-		-	-		-	-	-
7	Thunderbridge Rd. and Angeline St. Watermains - Springdale Dr. to New Water Tower	WAT-LIN-01	2029	1,530,000		1,530,000	-		1,530,000	1,254,600	275,400
8	St. Joseph Rd. Watermain - Colborne St. to Kent St.	WAT-LIN-02A	2029	625,000		625,000	-		625,000	512,500	112,500
9	Kent St. Watermain - St. Joseph Rd. to Commerce Rd.	WAT-LIN-02B	2029	145,000		145,000	-		145,000	118,900	26,100
10	Commerce Rd. Watermain - Kent St. to 275m South of Kent St.	WAT-LIN-03	2030	370,000		370,000	106,305		263,695	216,230	47,465
11	Glenelg St. Watermain - Lindsay St. to Victoria Ave.	WAT-LIN-04A	2025	1,067,000		1,067,000	249,105		817,895	670,674	147,221
12	Glenelg St./Victoria Ave. Intersection Watermain	WAT-LIN-04B	2031	25,000		25,000	2,236		22,764	18,667	4,098
13	Glenelg St. Watermain - Victoria Ave. to Sussex St.	WAT-LIN-04C	2031	200,000		200,000	59,922		140,078	114,864	25,214
14	Glenelg St. Watermain - Sussex St. to Albert St.	WAT-LIN-04D	2031	280,000		280,000	65,370		214,630	175,997	38,633
15	Glenelg St. Watermain - Albert St. to Adelaide St.	WAT-LIN-04E	2031	420,000		420,000	125,837		294,163	241,214	52,949
16	Mary St. Watermain - Lindsay St. to Albert St.	WAT-LIN-06A	2029	2,224,000		2,224,000	472,021		1,751,979	1,436,623	315,356
17	Mary St. Watermain - Albert St. to Angeline St.	WAT-LIN-06B	2029	1,696,000		1,696,000	170,620		1,525,380	1,250,811	274,568
18	Lindsay St. Watermain - Logie St. to Highway 7	WAT-LIN-10	2025	1,500,000		1,500,000	-		1,500,000	1,230,000	270,000
19	Lindsay Heights Development Watermain	WAT-LIN-15	2031	2,570,000	1,751,400	818,600	-		818,600	671,252	147,348
20	Angeline St. Watermain - Mary St. to Kent St.	WAT-LIN-05	2035	7,660,000		7,660,000	1,980,403		5,679,597	4,657,269	1,022,327
21	Dobson St. Watermain - Logie St. to Brock St.	WAT-LIN-07A	2043	816,000		816,000	100,365		715,635	586,820	128,814
22	Dobson St. Watermain - Brock St. to Verulam Rd.	WAT-LIN-07B	2028	574,000	268,800	305,200	-		305,200	250,264	54,936
23	Verulam Rd./Queen St. Intersection Watermain	WAT-LIN-08A	2045	34,000		34,000	3,530		30,470	24,985	5,485
24	Verulam Rd. Watermain - Central East Correctional Centre to Parkside Dr.	WAT-LIN-08B	2045	5,326,000		5,326,000	1,139,560		4,186,440	3,432,881	753,559
25	Verulam Rd. Watermain - Parkside Dr. to Dobson St.	WAT-LIN-08C	2043	750,000		750,000	-		750,000	615,000	135,000
26	Verulam Rd. Watermain - Dobson St. to #57 County Rd. 36	WAT-LIN-09	2047	1,330,000		1,330,000	-		1,330,000	1,090,600	239,400
27	East Lindsay Watermain - Verulam Rd./Dobson St. to Verulam Rd./Walsh Rd.	WAT-LIN-14	2047	11,070,000	5,829,600	5,240,400	-		5,240,400	4,297,128	943,272
28	North Bobcaygeon Watermain - North St./St. Joseph St. to Balaclava St./Hillview Dr.	WAT-BOB-01	2031	1,240,000		1,240,000	325,148		914,852	750,179	164,673
29	Canal St. Watermain - Sherwood St. to East St.	WAT-BOB-03A	2025	1,256,000		1,256,000	341,572		914,428	749,831	164,597
30	Boyd St., Navigators Tr., and Olde Forest Ln. Watermain - East St. to Island Bay Dr.	WAT-BOB-03B	2033	681,000		681,000	157,311		523,689	429,425	94,264
31	King St. and Kingsway Dr. Watermain - Need St. to East St.	WAT-BOB-04	2033	340,000		340,000	99,531		240,469	197,184	43,284
32	Trail Easement Watermain - Squires Row to 294m Northeast of Squires Row	WAT-BOB-05	2033	360,000		360,000	54,250		305,750	250,715	55,035
33	Main St. and Boyd Island Twin Watermain - Bobcaygeon WTP to Front St.	WAT-BOB-06	2033	400,000		400,000	-		400,000	328,000	72,000
34	Balaclava St. Watermain - Hillview Dr. to Dunn St.	WAT-BOB-08	2033	290,000		290,000	-		290,000	237,800	52,200
35	Sherwood St. and Park St. Watermain - Canal St. to Lance St.	WAT-BOB-02	2037	810,000		810,000	360,735		449,265	368,398	80,868

Table 5-14 (cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Water Distribution Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to Buildout	Project #	Timing (year)	Gross Capital Cost Estimate (2025$)	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 82%	Non-Residential Share 18%
36	Birch Cres. Watermain - Cedartree Ln. to Riverside Dr.	WAT-BOB-07	2038	210,000		210,000	-		210,000	172,200	37,800
37	Fenelon Trails Development Watermains	WAT-FF-01-04	2030	2,400,000	2,400,000	-	-		-	-	-
38	#551 County Rd. 121 Development Watermain - #563 County Rd. 121 to Veteran's Way	WAT-FF-07	2030	580,000	580,000	-	-		-	-	-
39	Colborne St. Watermain - Highway 35 to Highway 7	WAT-OAK-01A	2031	4,013,000		4,013,000	716,579		3,296,421	2,703,065	593,356
40	Highway 7 Watermain - Elm Tree Rd. to Chase Pl.	WAT-OAK-01B	2031	377,000		377,000	52,456		324,544	266,126	58,418
41	Colborne St. Watermain - William St. to Scugog River		2026	200,000		200,000	30,200		169,800	139,236	30,564
				-		-	-		-	-	-
	Adjustment Related to Existing Population Incline			-		-	1,504,637		(1,504,637)	(1,504,637)	-
				-		-	-		-	-	-
	Reserve Fund Adjustment						-		(1,535,070)	(1,258,757)	(276,313)
						-	-		-	-	-
	Total			**96,633,429**	**10,829,800**	**85,803,629**	**8,117,693**	**-**	**76,150,866**	**62,172,875**	**13,977,991**

Table 5-15
Infrastructure Costs Covered in the D.C. Calculation – Wastewater Treatment Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to Buildout	Project #	Timing (year)	Gross Capital Cost Estimate (2025$)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 81%	Non-Residential Share 19%
	Studies and Special Projects			-	-	-		-	-	-
1	Sewer Flow Monitoring Study		2026	400,000	400,000	100,000		300,000	243,000	57,000
2	Sewer Flow Monitoring Study		2031	400,000	400,000	100,000		300,000	243,000	57,000
3	Sewer Flow Monitoring Study		2036	400,000	400,000	100,000		300,000	243,000	57,000
4	Sewer Flow Monitoring Study		2041	400,000	400,000	100,000		300,000	243,000	57,000
5	Sewer Flow Monitoring Study		2046	400,000	400,000	100,000		300,000	243,000	57,000
6	Sewer Flow Monitoring Study		2051	400,000	400,000	100,000		300,000	243,000	57,000
7	Wastewater Master Plan		2033	550,000	550,000	-		550,000	445,500	104,500
8	Wastewater Master Plan		2043	550,000	550,000	-		550,000	445,500	104,500
				-	-	-		-	-	-
	Treatment Facilities			-	-	-		-	-	-
9	2009 D.C. Growth Related Debt Payments (NPV of Principal and Interest)		2025-2029	58,678	58,678	-		58,678	47,529	11,149
11	Lindsay WPCP	WW-LIN-33			-	-		-	-	-
	EA		2025	2,000,000	2,000,000	-		2,000,000	1,620,000	380,000
	Phase 1 Design		2027	8,000,000	8,000,000	-		8,000,000	6,480,000	1,520,000
	Phase 1 Construction		2031-2035	120,000,000	120,000,000	-		120,000,000	97,200,000	22,800,000
	Phase 2 Design		2036	6,000,000	6,000,000	-		6,000,000	4,860,000	1,140,000
	Phase 2 Construction		2038-2041	70,000,000	70,000,000	-		70,000,000	56,700,000	13,300,000
	Present Value of Incremental Financing Cost (Growth-Related Share)			27,500,066	27,500,066	-		27,500,066	22,275,054	5,225,013
12	Bobcaygeon WPCP	WW-BOB-08			-	-		-	-	-
	EA		2027	465,000	465,000	-		465,000	376,650	88,350
	Design		2029	2,790,000	2,790,000	-		2,790,000	2,259,900	530,100
	Construction		2031	43,245,000	43,245,000	-		43,245,000	35,028,450	8,216,550
	Present Value of Incremental Financing Cost (Growth-Related Share)			6,207,539	6,207,539	-		6,207,539	5,028,107	1,179,432
13	Fenelon Falls WPCP	WW-FF-13			-	-		-	-	-
	EA		2027	204,000	204,000	-		204,000	165,240	38,760
	Design		2029	1,224,000	1,224,000	-		1,224,000	991,440	232,560
	Construction		2031	18,972,000	18,972,000	-		18,972,000	15,367,320	3,604,680
	Present Value of Incremental Financing Cost (Growth-Related Share)			2,723,308	2,723,308	-		2,723,308	2,205,879	517,428

Table 5-15 (cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Wastewater Treatment Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to Buildout	Project #	Timing (year)	Gross Capital Cost Estimate (2025$)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 82%	Non-Residential Share 18%
14	Omemee WPCP		2025	6,500,000	6,500,000	2,210,000		4,290,000	3,517,800	772,200
				-	-	-		-	-	-
	Adjustment Related to Existing Population Incline			-	-	5,974,457		(5,974,457)	(5,974,457)	-
				-	-	-		-	-	-
	Reserve Fund Adjustment					-		(9,315,326)	(7,638,567)	(1,676,759)
								-	-	-
	Total			**319,389,590**	**319,389,590**	**8,784,457**	**-**	**301,289,807**	**245,982,240**	**55,307,568**

Table 5-16
Infrastructure Costs Covered in the D.C. Calculation – Wastewater Collection Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to Buildout	Project #	Timing (year)	Gross Capital Cost Estimate (2025$)	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 81%	Non-Residential Share 19%
	Vertical Collection			-		-	-		-	-	-
1	Ridout St. SPS	WW-LIN-34				-	-		-	-	-
	EA		2025	16,000		16,000	14,000		2,000	1,620	380
	Design		2025	94,000		94,000	82,300		11,700	9,477	2,223
	Construction		2026	1,451,000		1,451,000	1,269,600		181,400	146,934	34,466
2	Riverview (Barron Blvd.) SPS	WW-LIN-36				-	-		-	-	-
	EA		2029	5,000		5,000	1,300		3,700	2,997	703
	Design		2030	28,000		28,000	7,500		20,500	16,605	3,895
	Construction		2031	428,000		428,000	114,700		313,300	253,773	59,527
3	Mary St. SPS and Forcemain	WW-LIN-43				-	-		-	-	-
	EA		2028	36,000		36,000	15,800		20,200	16,362	3,838
	Design		2029	217,000		217,000	95,500		121,500	98,415	23,085
	Construction		2030	3,357,000		3,357,000	1,477,100		1,879,900	1,522,719	357,181
4	Logie St. SPS and Forcemain	WW-LIN-35A				-	-		-	-	-
	EA		2025	78,000		78,000	7,200		70,800	57,348	13,452
	Design		2025	465,000		465,000	42,800		422,200	341,982	80,218
	Construction		2026	7,208,000		7,208,000	663,100		6,544,900	5,301,369	1,243,531
	Present Value of Incremental Financing Cost (Growth-Related Share)			939,528		939,528	86,400		853,128	691,033	162,094
5	Logie St. SPS and Forcemain	WW-LIN-35B				-	-		-	-	-
	EA		2039	20,000		20,000	-		20,000	16,200	3,800
	Design		2040	120,000		120,000	-		120,000	97,200	22,800
	Construction		2041	1,860,000		1,860,000	-		1,860,000	1,506,600	353,400
	Present Value of Incremental Financing Cost (Growth-Related Share)			266,991		266,991	-		266,991	216,263	50,728
6	Lindsay Fairgrounds SPS	WW-LIN-37				-	-		-	-	-
	EA		2033	8,000		8,000	3,700		4,300	3,483	817
	Design		2034	49,000		49,000	22,400		26,600	21,546	5,054
	Construction		2035	753,000		753,000	344,100		408,900	331,209	77,691
7	Northeast Lindsay SPS and Forcemain	WW-LIN-42A				-	-		-	-	-
	EA		2038	132,000		132,000	-		132,000	106,920	25,080
	Design		2039	795,000		795,000	-		795,000	643,950	151,050
	Construction		2040	12,315,000		12,315,000	-		12,315,000	9,975,150	2,339,850

Table 5-16 (cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Wastewater Collection Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to Buildout	Project #	Timing (year)	Gross Capital Cost Estimate (2025$)	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 81%	Non-Residential Share 19%
8	Southeast Lindsay SPS and Forcemain	WW-LIN-42B				-	-		-	-	-
	EA		2038	63,000		63,000	-		63,000	51,030	11,970
	Design		2039	377,000		377,000	-		377,000	305,370	71,630
	Construction		2040	5,839,000		5,839,000	-		5,839,000	4,729,590	1,109,410
9	Front St. SPS	WW-BOB-10				-	-		-	-	-
	EA		2025	18,000		18,000	4,100		13,900	11,259	2,641
	Design		2026	106,000		106,000	24,200		81,800	66,258	15,542
	Construction		2027	1,646,000		1,646,000	375,300		1,270,700	1,029,267	241,433
10	Anne St. SPS and Forcemain	WW-BOB-11				-	-		-	-	-
	EA		2025	105,000		105,000	28,900		76,100	61,641	14,459
	Design		2026	627,000		627,000	172,400		454,600	368,226	86,374
	Construction		2027	9,719,000		9,719,000	2,672,700		7,046,300	5,707,503	1,338,797
	Present Value of Incremental Financing Cost (Growth-Related Share)			1,011,495		1,011,495	278,200		733,295	593,969	139,326
11	Little Bob Dr. SPS	WW-BOB-12				-	-		-	-	-
	EA		2037	4,000		4,000	1,800		2,200	1,782	418
	Design		2038	26,000		26,000	11,800		14,200	11,502	2,698
	Construction		2039	409,000		409,000	184,900		224,100	181,521	42,579
12	Need St. SPS	WW-BOB-09				-	-		-	-	-
	EA		2041	18,000		18,000	10,500		7,500	6,075	1,425
	Design		2042	106,000		106,000	61,900		44,100	35,721	8,379
	Construction		2043	1,646,000		1,646,000	961,300		684,700	554,607	130,093
13	Colborne St. SPS and Forcemain	WW-FF-14				-	-		-	-	-
	EA		2027	52,000		52,000	14,100		37,900	30,699	7,201
	Design		2029	313,000		313,000	85,100		227,900	184,599	43,301
	Construction		2031	4,845,000		4,845,000	1,317,800		3,527,200	2,857,032	670,168
14	Ellice St. SPS and Forcemain	WW-FF-15				-	-		-	-	-
	EA		2027	96,000		96,000	38,200		57,800	46,818	10,982
	Design		2029	575,000		575,000	228,900		346,100	280,341	65,759
	Construction		2031	8,909,000		8,909,000	3,545,800		5,363,200	4,344,192	1,019,008
	Present Value of Incremental Financing Cost (Growth-Related Share)			769,882		769,882	306,400		463,482	375,420	88,062
15	Francis St. SPS	WW-FF-16				-	-		-	-	-
	EA		2027	15,000		15,000	1,900		13,100	10,611	2,489
	Design		2029	87,000		87,000	10,800		76,200	61,722	14,478
	Construction		2031	1,349,000		1,349,000	167,300		1,181,700	957,177	224,523

Table 5-16 (cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Wastewater Collection Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to Buildout	Project #	Timing (year)	Gross Capital Cost Estimate (2025$)	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 81%	Non-Residential Share 19%
16	Lindsay St. North SPS Fencing		2026	70,000		70,000	70,000		-	-	-
17	Lindsay St. North SPS Pump #4		2027	1,610,000	1,610,000	-	-		-	-	-
18	Rivera Park SPS Pumps #2 and #4		2030	1,000,000		1,000,000	800,000		200,000	162,000	38,000
19	Highway 7 SPS and Forcemain		2025	4,000,000		4,000,000	-		4,000,000	3,240,000	760,000
				-		-	-		-	-	-
	Horizontal Collection			-		-	-		-	-	-
20	McGibbon Blvd. Sewer - Laurent Blvd. to Angeline St.	WW-LIN-02	2040	610,000		610,000	99,589		510,411	413,433	96,978
21	Angeline St. Sewer - #260 Angeline St. S. to Auk Trail	WW-LIN-03	2040	3,270,000		3,270,000	272,581		2,997,419	2,427,910	569,510
22	Auk Trail Sewer - Angeline St. to Adelaide St.	WW-LIN-04	2029	2,230,000		2,230,000	549,806		1,680,194	1,360,957	319,237
23	Adelaide St. Sewer - Auk Trail to Mary St.	WW-LIN-05	2029	1,400,000		1,400,000	345,170		1,054,830	854,413	200,418
24	L.O.F. Dr. Sewer - #6 L.O.F. Dr. to Roundtree Rd.	WW-LIN-17	2034	680,000		680,000	217,798		462,202	374,383	87,818
25	Lindsay St. Sewer - Russell St. to Glenelg St.	WW-LIN-20B	2027	1,118,000		1,118,000	241,237		876,763	710,178	166,585
26	Lindsay Heights Development Sewer	WW-LIN-40	2031	6,720,000	6,720,000	-	-		-	-	-
27	Lindsay St. Sewer - Logie St. to Riverside Cemetery	WW-LIN-41	2025	1,500,000		1,500,000	-		1,500,000	1,215,000	285,000
28	Wolfe St. Sewer - George St. to Durham St.	WW-LIN-44	2030	1,110,000		1,110,000	485,131		624,869	506,144	118,725
29	Durham St. Sewer - Wolfe St. to Huron St.	WW-LIN-45	2029	860,000		860,000	357,108		502,892	407,343	95,550
30	Huron St. Sewer - Durham St. to Melbourne St.	WW-LIN-46	2026	450,000		450,000	178,100		271,900	220,239	51,661
31	Laurent Blvd. Sewer - McGibbon Blvd. to McQuarrie Rd.	WW-LIN-01	2037	5,180,000		5,180,000	1,255,785		3,924,215	3,178,615	745,601
32	Albert St. Sewer - Mary St. to Durham St.	WW-LIN-06A	2034	2,784,000		2,784,000	846,577		1,937,423	1,569,312	368,110
33	Albert St./Durham St. Intersection Sewer	WW-LIN-06B	2034	186,000		186,000	37,215		148,785	120,516	28,269
34	Durham St. Sewer - Albert St. to Sussex St.	WW-LIN-07	2034	1,370,000		1,370,000	141,552		1,228,448	995,043	233,405
35	Sussex St. Sewer - Durham St. to Glenelg St.	WW-LIN-08	2033	1,930,000		1,930,000	627,598		1,302,402	1,054,946	247,456
36	Sussex St. Sewer - Glenelg St. to Kent St.	WW-LIN-09	2033	1,590,000		1,590,000	564,135		1,025,865	830,951	194,914
37	Kent St. Sewer - Sussex St. to Victoria Ave.	WW-LIN-10	2029	880,000		880,000	220,931		659,069	533,846	125,223
38	Victoria Ave. Sewer - Kent St. to Peel St.	WW-LIN-11A	2029	1,050,000		1,050,000	372,542		677,458	548,741	128,717
39	Victoria Ave. Sewer - Peel St. to Wellington St.	WW-LIN-11B	2032	1,050,000		1,050,000	391,423		658,577	533,447	125,130
40	Wellington St. Sewer - Victoria Ave. to Cambridge St.	WW-LIN-12	2032	920,000		920,000	188,342		731,658	592,643	139,015
41	Cambridge St. Sewer - Wellington St. to Bond St.	WW-LIN-13	2031	930,000		930,000	324,177		605,823	490,717	115,106
42	Bond St. Sewer - Cambridge St. to William St.	WW-LIN-14	2031	1,340,000		1,340,000	926,772		413,228	334,714	78,513
43	William St. Sewer - Bond St. to Francis St.	WW-LIN-15	2030	1,040,000		1,040,000	170,471		869,529	704,319	165,211
44	Francis St. Sewer - William St. to Scugog River	WW-LIN-16	2030	600,000		600,000	234,700		365,300	295,893	69,407
45	Logan Ln. Sewer - #53 Logan Ln. to Maguire St.	WW-LIN-21	2038	640,000		640,000	46,991		593,009	480,337	112,672
46	Maguire St. Sewer - Logie St. to Logan Ln.	WW-LIN-22	2038	1,550,000		1,550,000	92,300		1,457,700	1,180,737	276,963
47	Maguire St. Sewer - Logan Ln. to Victoria Rail Trail	WW-LIN-23	2038	250,000		250,000	28,942		221,058	179,057	42,001
48	Logie St. Sewer - Dobson St. to Logie St. SPS	WW-LIN-24A	2038	1,478,000		1,478,000	188,285		1,289,715	1,044,669	245,046
49	Logie St. Sewer - Maguire St. to Dobson St.	WW-LIN-24B	2038	5,522,000		5,522,000	577,265		4,944,735	4,005,235	939,500
50	Logie St. Sewer (Easement) - Parkside Dr. to Hillside Dr.	WW-LIN-25	2041	1,200,000		1,200,000	224,679		975,321	790,010	185,311
51	Logie St. Sewer - Hillside Dr. to Riverview Rd.	WW-LIN-26	2041	3,520,000		3,520,000	622,642		2,897,358	2,346,860	550,498

Table 5-16 (cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Wastewater Collection Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to Buildout	Project #	Timing (year)	Gross Capital Cost Estimate (2025$)	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 81%	Non-Residential Share 19%
52	Riverview Rd. Sewer - Logie St. to Ridout St. SPS	WW-LIN-27	2041	1,570,000		1,570,000	341,025		1,228,975	995,469	233,505
53	County Rd. 36 Sewer - Needham St. to Wilson Rd.	WW-LIN-28	2041	10,660,000		10,660,000	-		10,660,000	8,634,600	2,025,400
54	Wilson Rd. Sewer - County Rd. 36 to Lagoon Rd.	WW-LIN-29	2041	930,000		930,000	-		930,000	753,300	176,700
55	Lagoon Rd. Sewer - Wilson Rd. to Lindsay WPCP Entrance	WW-LIN-30	2041	3,080,000		3,080,000	-		3,080,000	2,494,800	585,200
56	Lagoon Rd. Sewer - Lindsay WPCP Entrance to Lindsay WPCP Headworks	WW-LIN-31	2041	590,000		590,000	-		590,000	477,900	112,100
57	North Flato Development Sewers	WW-LIN-38	2041	15,440,000	9,147,560	6,292,440	-		6,292,440	5,096,876	1,195,564
58	South Flato Development Sewers	WW-LIN-39	2041	9,580,000	6,594,980	2,985,020	-		2,985,020	2,417,866	567,154
59	Heritage Way and Easement Sewer - Heritage Way South End to Chadwin Dr.	WW-LIN-18	2048	3,060,000		3,060,000	987,723		2,072,277	1,678,544	393,733
60	Adelaide St. Sewer - Chadwin Dr. to Colborne St.	WW-LIN-19A	2030	635,000		635,000	189,561		445,439	360,806	84,633
61	Adelaide St. Sewer - Colborne St. to Regent St.	WW-LIN-19B	2048	635,000		635,000	238,305		396,695	321,323	75,372
62	Easement Sewer Between #338 and #334 William St. N. - William St. to Victoria Rail Trail	WW-LIN-32	2048	580,000		580,000	387,275		192,725	156,107	36,618
63	Helen St. Sewer - Prince St. to #72 Helen St.	WW-BOB-01	2034	600,000		600,000	36,539		563,461	456,403	107,058
64	West St. Sewer - Queen St. to Front St.	WW-BOB-02	2038	330,000		330,000	65,421		264,579	214,309	50,270
65	Pinecrest Nursing Home Sewer - #3418 County Rd. 36 to Little Bob Dr.	WW-BOB-03	2038	930,000		930,000	172,251		757,749	613,777	143,972
66	Helen St. Sewer - #72 Helen St. to East St./Cedartree Ln. Intersection	WW-BOB-04	2048	1,210,000		1,210,000	201,053		1,008,947	817,247	191,700
67	Cedartree Ln. Sewer - East St. to #90 Cedartree Ln.	WW-BOB-05	2048	3,640,000		3,640,000	642,002		2,997,998	2,428,378	569,620
68	Front St. Sewer - #444 Front St. W. to #359 Front St. W.	WW-BOB-06	2048	2,070,000		2,070,000	505,459		1,564,541	1,267,279	297,263
69	Need St. Sewer - Boyd St. to Need St. SPS	WW-BOB-07	2048	640,000		640,000	183,233		456,767	369,982	86,786
70	Bond St. Sewer - Clifton St. to Kennedy Dr.	WW-FF-01	2034	770,000		770,000	179,254		590,746	478,504	112,242
71	Lindsay St. Sewer - Elliot St. to Victoria Rail Trail Easement	WW-FF-02	2028	1,400,000		1,400,000	365,142		1,034,858	838,235	196,623
72	Bond St. Sewer - Kennedy Dr. to Elgin St.	WW-FF-03	2040	550,000		550,000	140,391		409,609	331,783	77,826
73	Elgin St. Sewer - Bond St. to Concession Rd.	WW-FF-04	2040	700,000		700,000	144,913		555,087	449,621	105,467
74	Clifton St. Sewer - Bond St. to Francis St.	WW-FF-05	2040	860,000		860,000	261,440		598,560	484,834	113,726
75	Francis St. Sewer - Colborne St. to Clifton St.	WW-FF-06	2040	2,050,000		2,050,000	982,590		1,067,410	864,602	202,808
76	Colborne St. Sewer - Francis St. to Colborne St. SPS	WW-FF-07	2040	710,000		710,000	272,940		437,060	354,018	83,041
77	Lindsay St. Sewer - Helen St. to Elliot St.	WW-FF-08	2040	480,000		480,000	230,267		249,733	202,284	47,449
78	Elliot St. Sewer - Lindsay St. to Clifton St.	WW-FF-09A	2026	1,650,000		1,650,000	491,574		1,158,426	938,325	220,101
79	Ellice St. Sewer - Clifton St. to Ellice St. SPS	WW-FF-09B	2040	2,690,000		2,690,000	223,752		2,466,248	1,997,661	468,587
80	Fenelon Trails Development Sewer	WW-FF-10	2040	4,930,000	4,930,000	-	-		-	-	-

Table 5-16 (cont'd)
Infrastructure Costs Covered in the D.C. Calculation – Wastewater Collection Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2025 to Buildout	Project #	Timing (year)	Gross Capital Cost Estimate (2025$)	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 81%	Non-Residential Share 19%
81	Short St. Sewer - 130m West of Clifton St. to 200m East of Clifton St.	WW-FF-11	2040	1,300,000		1,300,000	-		1,300,000	1,053,000	247,000
82	Francis St. Sewer - #205 Francis St. E. to Francis St. SPS	WW-FF-12	2047	520,000		520,000	224,860		295,140	239,063	56,077
83	Omemee WPCP Sewer - Beaver Rd. Forcemain Discharge to Omemee WPCP Headworks	WW-OME-01	2047	4,960,000		4,960,000	2,169,755		2,790,245	2,260,099	530,147
84	Carew Park Sewer - MH100A to MH103		2026	250,000		250,000	4,400		245,600	198,936	46,664
				-		-	-		-	-	-
	Adjustment Related to Existing Population Incline			-		-	3,121,687		(3,121,687)	(3,121,687)	-
				-		-	-		-	-	-
	Reserve Fund Adjustment			16,613,742		16,613,742	-		16,613,742	13,457,131	3,156,611
	Present Value of Incremental Reserve Fund Financing Costs			2,217,859		2,217,859	-		2,217,859	1,796,466	421,393
	Total			**229,842,496**	**29,002,540**	**200,839,956**	**39,214,455**	**-**	**161,625,501**	**130,323,535**	**31,301,966**

Chapter 6
D.C. Calculation

6. D.C. Calculation

The calculation of the maximum D.C.s that could be imposed by Council has been undertaken for the growth-related capital costs identified in Chapter 5. The calculations are presented in Tables 6-1 to 6-10 for the following services, service areas, and forecast periods:

- Table 6-1 – Water Treatment and Distribution Services imposed in the urban serviced area over the buildout period;
- Table 6-2 – Wastewater Treatment Services imposed in the urban serviced area over the buildout period;
- Table 6-3 – Wastewater Collection Services imposed in the urban serviced area, excluding the Northwest Development Area of Lindsay, over the buildout period;
- Table 6-4 – Fire Protection Services (City-Wide) over the 15-year forecast period;
- Table 6-5 – Fire Protection Services (Rural) over the 15-year forecast period;
- Table 6-6 – City-wide Services Related to a Highway over the 26-year forecast period;
- Table 6-6 – City-wide Paramedic Services and Public Health Services over the 20-year forecast period;
- Table 6-8 – Police Services imposed in the Town of Lindsay and the former Township of Ops;
- Table 6-9 – Transit Services imposed in the Town of Lindsay; and
- Table 6-10 – City-wide services imposed over the 10-year period to 2035 (i.e., Parks and Recreation Services, Library Services, Municipal By-Law Enforcement, and Growth-Related Studies).

The calculation for residential development is generated on a per capita basis and is based upon four forms of housing types (single and semi-detached, apartments 2+ bedrooms, apartment's bachelor and 1 bedroom, and rows or multiples). The non-residential D.C. has been calculated on a per sq.m. of G.F.A. basis for non-residential development. The non-residential charge is also calculated for electrical generation development (i.e., wind turbines and solar farms) on a residential equivalent basis (for fire protection services, police services, services related to a highway, paramedic services, and growth-related studies) for each 500 kW of nameplate generating capacity.

With respect to non-residential development, the total costs are allocated to non-residential development based on need for service and have been divided by the anticipated development by type over the planning period to calculate a cost per sq.m of G.F.A.

Table 6-11 summarizes the recommended schedule of charges, reflecting the maximum D.C.s by residential dwelling type, per sq.ft. of G.F.A. for non-residential development, and non-residential electrical generation development (per 500 kW nameplate generating capacity). Tables 6-12 and 6-13 compare the City's existing charges to the charges proposed herein (Table 6-11), for a single detached residential dwelling unit (S.D.U.), and per sq.m. of G.F.A. for uniform non-residential charges.

Table 6-1
Area-Specific Water Treatment and Water Distribution Services D.C. Calculation
2025-Urban Buildout

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
	$	$	$	$
1. Water Treatment Services	459,590,222	103,327,179	20,625	11.89
2. Water Distribution Services	62,172,875	13,977,991	2,790	1.61
TOTAL	**$521,763,097**	**$117,305,169**	**$23,415**	**$13.50**
D.C.-Eligible Capital Cost	$521,763,097	$117,305,169		
2025-Buildout Gross Population/GFA Growth (sq.ft.)	57,312	8,689,700		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$9,103.91**	**$13.50**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$23,415			
Other Multiples 1.907	$17,361			
Apartments - 2 Bedrooms + 1.872	$17,043			
Apartments - Bachelor and 1 Bedroom 1.170	$10,652			

Table 6-2
Area-Specific Wastewater Treatment Services D.C. Calculation
2025-Urban Buildout

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
	$	$	$	$
3. Wastewater Treatment Services	245,982,240	55,307,568	11,079	6.37
TOTAL	**$245,982,240**	**$55,307,568**	**$11,079**	**$6.37**
D.C.-Eligible Capital Cost	$245,982,240	$55,307,568		
2025-Buildout Gross Population/GFA Growth (sq.ft.)	57,106	8,685,500		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$4,307.47**	**$6.37**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$11,079			
Other Multiples 1.907	$8,214			
Apartments - 2 Bedrooms + 1.872	$8,064			
Apartments - Bachelor and 1 Bedroom 1.170	$5,040			

Table 6-3
Area-Specific Wastewater Collection Services D.C. Calculation
2025-Urban Buildout (Excluding Lindsay Northwest Development Area)

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
	$	$	$	$
4. Wastewater Collection Services	130,323,535	31,301,966	7,301	4.31
TOTAL	**$130,323,535**	**$31,301,966**	**$7,301**	**$4.31**
D.C.-Eligible Capital Cost	$130,323,535	$31,301,966		
2025-Buildout Gross Population/GFA Growth (sq.ft.)	45,911	7,266,151		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$2,838.64**	**$4.31**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$7,301			
Other Multiples 1.907	$5,413			
Apartments - 2 Bedrooms + 1.872	$5,314			
Apartments - Bachelor and 1 Bedroom 1.170	$3,321			

Table 6-4
City-Wide Fire Protection Services (City-Wide) D.C. Calculation
2025-2040

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
	$	$	$	$
5. Fire Protection Services (City-Wide)	37,445,568	6,608,041	3,403	1.87
TOTAL	**$37,445,568**	**$6,608,041**	**$3,403**	**$1.87**
D.C.-Eligible Capital Cost	$37,445,568	$6,608,041		
2025-Buildout Gross Population/GFA Growth (sq.ft.)	28,304	3,538,300		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$1,322.98**	**$1.87**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$3,403			
Other Multiples 1.907	$2,523			
Apartments - 2 Bedrooms + 1.872	$2,477			
Apartments - Bachelor and 1 Bedroom 1.170	$1,548			

Table 6-5
Area Specific Fire Protection Services (Rural) D.C. Calculation
2025-2040

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
6. Fire Protection Services (Rural)	$ 1,029,933	$ 140,445	$ 737	$ 0.21
TOTAL	**$1,029,933**	**$140,445**	**$737**	**$0.21**
D.C.-Eligible Capital Cost	$1,029,933	$140,445		
15-Year Gross Population/GFA Growth (sq.ft.)	3,592	664,900		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$286.73**	**$0.21**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$737			
Other Multiples 1.907	$547			
Apartments - 2 Bedrooms + 1.872	$537			
Apartments - Bachelor and 1 Bedroom 1.170	$335			

Table 6-6
City-Wide Services Related to a Highway D.C. Calculation
2025-2051

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
7. Services Related to a Highway	$ 240,164,297	$ 46,517,478	$ 12,841	$ 6.96
TOTAL	**$240,164,297**	**$46,517,478**	**$12,841**	**$6.96**
D.C.-Eligible Capital Cost	$240,164,297	$46,517,478		
26-Year Gross Population/GFA Growth (sq.ft.)	48,105	6,681,300		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$4,992.50**	**$6.96**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$12,841			
Other Multiples 1.907	$9,521			
Apartments - 2 Bedrooms + 1.872	$9,346			
Apartments - Bachelor and 1 Bedroom 1.170	$5,841			

Table 6-7
City-Wide Services D.C. Calculation
2025-2045

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
	$	$	$	$
8. Paramedic Services	11,373,363	2,166,355	811	0.43
9. Public Health Services	4,646,711	244,564	332	0.05
TOTAL	**$16,020,074**	**$2,410,919**	**$1,143**	**$0.48**
D.C.-Eligible Capital Cost	$16,020,074	$2,410,919		
20-Year Gross Population/GFA Growth (sq.ft.)	36,041	4,991,300		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$444.50**	**$0.48**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$1,143			
Other Multiples 1.907	$848			
Apartments - 2 Bedrooms + 1.872	$832			
Apartments - Bachelor and 1 Bedroom 1.170	$520			

Table 6-8
Area Specific Police Services D.C. Calculation
2025-2035

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
	$	$	$	$
10. Policing Services	10,287,698	1,537,242	1,874	1.10
TOTAL	**$10,287,698**	**$1,537,242**	**$1,874**	**$1.10**
D.C.-Eligible Capital Cost	$10,287,698	$1,537,242		
10-Year Gross Population/GFA Growth (sq.ft.)	14,121	1,396,971		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$728.56**	**$1.10**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$1,874			
Other Multiples 1.907	$1,389			
Apartments - 2 Bedrooms + 1.872	$1,364			
Apartments - Bachelor and 1 Bedroom 1.170	$852			

Table 6-9
Area Specific Transit Services D.C. Calculation
2025-2035

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
	$	$	$	$
11. Transit Services	3,571,631	533,692	641	0.39
TOTAL	**$3,571,631**	**$533,692**	**$641**	**$0.39**
D.C.-Eligible Capital Cost	$3,571,631	$533,692		
10-Year Gross Population/GFA Growth (sq.ft.)	14,323	1,355,700		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$249.36**	**$0.39**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$641			
Other Multiples 1.907	$476			
Apartments - 2 Bedrooms + 1.872	$467			
Apartments - Bachelor and 1 Bedroom 1.170	$292			

Table 6-10
City-Wide Services D.C. Calculation
2025-2035

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
	$	$	$	$
12. Parks and Recreation Services	30,123,634	1,585,454	3,924	0.72
13. Library Services	3,838,780	199,673	500	0.09
14. Municipal By-law Enforcement	311,559	50,719	41	0.02
15. Growth-Related Studies	4,352,044	904,727	567	0.41
TOTAL	**$38,626,017**	**$2,740,573**	**$5,032**	**$1.24**
D.C.-Eligible Capital Cost	$38,626,017	$2,740,573		
10-Year Gross Population/GFA Growth (sq.ft.)	19,746	2,190,800		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$1,956.14**	**$1.25**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$5,031			
Other Multiples 1.907	$3,730			
Apartments - 2 Bedrooms + 1.872	$3,662			
Apartments - Bachelor and 1 Bedroom 1.170	$2,289			

Table 6-11
Calculated Schedule of Residential and Non-Residential Development Charges

Service/Class of Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Electricity Generation ($/500 KW of NGC)	Other Non-Residential (Per Sq.M. of Gross Floor Area)
Municipal Wide Services/Class of Service:						
Fire Protection Services (City-Wide)	3,403	2,523	2,477	1,548	3,403	20.13
Police Services [1]	1,874	1,389	1,364	852	1,874	11.84
Services Related to a Highway	12,841	9,521	9,346	5,841	12,841	74.92
Transit Services [2]	641	475	467	292		4.20
Parks and Recreation Services	3,924	2,909	2,856	1,785		7.75
Library Services	500	371	364	227		0.97
Municipal By-law Enforcement	41	30	30	19		0.22
Paramedic Services	811	601	590	369	811	4.63
Public Health Services	332	246	242	151		0.54
Growth-Related Studies	567	420	413	258		4.41
Total Municipal Wide Services/Class of Services	**24,934**	**18,485**	**18,149**	**11,342**	**18,929**	**129.60**
Urban Services						
Wastewater Treatment Services	11,079	8,214	8,064	5,040		68.57
Wastewater Collection Services [3]	7,301	5,413	5,314	3,321		46.39
Water Treatment Services	20,625	15,292	15,012	9,382		127.98
Water Distribution Services	2,790	2,069	2,031	1,269		17.33
Total Urban Services	**41,795**	**30,988**	**30,421**	**19,012**	**-**	**260.27**
Rural Services						
Fire Protection Services (Rural) [4]	737	546	536	335	737	2.26
Total Rural Services	**737**	**546**	**536**	**335**	**737**	**2.26**
Urban - Lindsay	**66,729**	**49,473**	**48,570**	**30,354**	**18,929**	**389.87**
Urban - NWT	**59,428**	**44,060**	**43,256**	**27,033**	**18,929**	**343.48**
Urban - Other	**64,214**	**47,609**	**46,739**	**29,210**	**17,055**	**373.83**
Rural - Ops	**25,030**	**18,556**	**18,218**	**11,385**	**19,666**	**127.66**
Rural - Other	**23,156**	**17,167**	**16,854**	**10,533**	**17,792**	**115.82**

1. Police Services only payable within Lindsay and the former Township of Ops
2. Transit Services only payable within Lindsay
3. Wastewater Collection Services only payble within municipal service area, outside of the Northwest Lindsay Development Area
4. Rural Fire Services are in addition to the City-Wide Services

Table 6-12
Comparison of Current and Calculated Residential Development Charges

Residential (Single Detached) Comparison

Service/Class of Service	Current	Calculated	Change ($)	Change (%)
City-Wide Services/Classes:				
Fire Protection Services (City-Wide)	484	3,403	2,919	603%
Police Services [1]	589	1,874	1,285	218%
Services Related to a Highway	9,077	12,841	3,764	41%
Transit Services [2]	361	641	280	78%
Parks and Recreation Services	994	3,924	2,930	295%
Library Services	511	500	(11)	-2%
Municipal By-law Enforcement	22	41	19	86%
Paramedic Services	284	811	527	186%
Public Health Services	-	332	332	0%
Waste Diversion	50		(50)	-100%
Growth-Related Studies	543	567	24	4%
Total City-Wide Services/Classes	12,915	24,934	12,019	93%
Urban Services				
Wastewater Treatment Services	6,087	11,079	4,992	82%
Wastewater Collection Services [3]	8,851	7,301	(1,550)	-18%
Water Treatment Services	4,772	20,625	15,853	332%
Water Distribution Services	4,956	2,790	(2,166)	-44%
Total Urban Services	24,666	41,795	17,129	69%
Rural Services				
Fire Protection Services (Rural) [4]	-	737	737	0%
Total Rural Services	-	737	737	0%
Urban - Lindsay	**37,581**	**66,729**	**29,148**	**78%**
Urban - NWT	**28,730**	**59,428**	**30,698**	**107%**
Urban - Other	**36,631**	**64,214**	**27,583**	**75%**
Rural - Ops	**12,554**	**25,030**	**12,476**	**99%**
Rural - Other	**11,965**	**23,156**	**11,191**	**94%**

1. Police Services only payable within Lindsay and the former Township of Ops
2. Transit Services only payable within Lindsay
3. Wastewater Collection Services only payble within municipal service area, outside of the Northwest Lindsay Development Area
4. Rural Fire Services are in addition to the City-Wide Services

Table 6-13
Comparison of Current and Calculated Non-Residential Development Charges

Non-Residential (per sq.m.) Comparison

Service/Class of Service	Current	Calculated	Change ($)	Change (%)
City-Wide Services/Classes:				
Fire Protection Services (City-Wide)	3.94	20.13	16.19	411%
Police Services 1	4.02	11.84	7.82	195%
Services Related to a Highway	74.11	74.92	0.81	1%
Transit Services 2	2.57	4.20	1.63	63%
Parks and Recreation Services	2.86	7.75	4.89	171%
Library Services	1.47	0.97	(0.50)	-34%
Municipal By-law Enforcement	0.17	0.22	0.05	27%
Paramedic Services	2.33	4.63	2.30	99%
Public Health Services	-	0.54	0.54	0%
Waste Diversion	0.40		(0.40)	-100%
Growth-Related Studies	4.42	4.41	(0.01)	0%
Total City-Wide Services/Classes	96.29	129.60	33.31	35%
Urban Services				
Wastewater Treatment Services	42.39	68.57	26.18	62%
Wastewater Collection Services 3	77.98	46.39	(31.59)	-41%
Water Treatment Services	33.60	127.98	94.38	281%
Water Distribution Services	34.87	17.33	(17.54)	-50%
Total Urban Services	188.84	260.27	71.43	38%
Rural Services				
Fire Protection Services (Rural) 4	-	2.26	2.26	0%
Total Area Specific Services	223.71	279.86	2.26	1%
Urban - Lindsay	**285.13**	**389.87**	**104.74**	**37%**
Urban - NWT	**207.15**	**343.48**	**136.33**	**66%**
Urban - Other	**278.54**	**373.83**	**95.29**	**34%**
Rural - Ops	**93.72**	**127.66**	**33.94**	**36%**
Rural - Other	**89.70**	**115.82**	**26.12**	**29%**

1. Police Services only payable within Lindsay and the former Township of Ops
2. Transit Services only payable within Lindsay
3. Wastewater Collection Services only payble within municipal service area, outside of the Northwest Lindsay Development Area
4. Rural Fire Services are in addition to the City-Wide Services

Chapter 6
D.C. Calculation

6. D.C. Calculation

The calculation of the maximum D.C.s that could be imposed by Council has been undertaken for the growth-related capital costs identified in Chapter 5. The calculations are presented in Tables 6-1 to 6-10 for the following services, service areas, and forecast periods:

- Table 6-1 – Water Treatment and Distribution Services imposed in the urban serviced area over the buildout period;
- Table 6-2 – Wastewater Treatment Services imposed in the urban serviced area over the buildout period;
- Table 6-3 – Wastewater Collection Services imposed in the urban serviced area, excluding the Northwest Development Area of Lindsay, over the buildout period;
- Table 6-4 – Fire Protection Services (City-Wide) over the 15-year forecast period;
- Table 6-5 – Fire Protection Services (Rural) over the 15-year forecast period;
- Table 6-6 – City-wide Services Related to a Highway over the 26-year forecast period;
- Table 6-6 – City-wide Paramedic Services and Public Health Services over the 20-year forecast period;
- Table 6-8 – Police Services imposed in the Town of Lindsay and the former Township of Ops;
- Table 6-9 – Transit Services imposed in the Town of Lindsay; and
- Table 6-10 – City-wide services imposed over the 10-year period to 2035 (i.e., Parks and Recreation Services, Library Services, Municipal By-Law Enforcement, and Growth-Related Studies).

The calculation for residential development is generated on a per capita basis and is based upon four forms of housing types (single and semi-detached, apartments 2+ bedrooms, apartment's bachelor and 1 bedroom, and rows or multiples). The non-residential D.C. has been calculated on a per sq.m. of G.F.A. basis for non-residential development. The non-residential charge is also calculated for electrical generation development (i.e., wind turbines and solar farms) on a residential equivalent basis (for fire protection services, police services, services related to a highway, paramedic services, and growth-related studies) for each 500 kW of nameplate generating capacity.

With respect to non-residential development, the total costs are allocated to non-residential development based on need for service and have been divided by the anticipated development by type over the planning period to calculate a cost per sq.m of G.F.A.

Table 6-11 summarizes the recommended schedule of charges, reflecting the maximum D.C.s by residential dwelling type, per sq.ft. of G.F.A. for non-residential development, and non-residential electrical generation development (per 500 kW nameplate generating capacity). Tables 6-12 and 6-13 compare the City's existing charges to the charges proposed herein (Table 6-11), for a single detached residential dwelling unit (S.D.U.), and per sq.m. of G.F.A. for uniform non-residential charges.

Table 6-1
Area-Specific Water Treatment and Water Distribution Services D.C. Calculation
2025-Urban Buildout

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
	$	$	$	$
1. Water Treatment Services	459,590,222	103,327,179	20,625	11.89
2. Water Distribution Services	62,172,875	13,977,991	2,790	1.61
TOTAL	**$521,763,097**	**$117,305,169**	**$23,415**	**$13.50**
D.C.-Eligible Capital Cost	$521,763,097	$117,305,169		
2025-Buildout Gross Population/GFA Growth (sq.ft.)	57,312	8,689,700		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$9,103.91**	**$13.50**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$23,415			
Other Multiples 1.907	$17,361			
Apartments - 2 Bedrooms + 1.872	$17,043			
Apartments - Bachelor and 1 Bedroom 1.170	$10,652			

Table 6-2
Area-Specific Wastewater Treatment Services D.C. Calculation
2025-Urban Buildout

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
	$	$	$	$
3. Wastewater Treatment Services	245,982,240	55,307,568	11,079	6.37
TOTAL	**$245,982,240**	**$55,307,568**	**$11,079**	**$6.37**
D.C.-Eligible Capital Cost	$245,982,240	$55,307,568		
2025-Buildout Gross Population/GFA Growth (sq.ft.)	57,106	8,685,500		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$4,307.47**	**$6.37**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$11,079			
Other Multiples 1.907	$8,214			
Apartments - 2 Bedrooms + 1.872	$8,064			
Apartments - Bachelor and 1 Bedroom 1.170	$5,040			

Table 6-3
Area-Specific Wastewater Collection Services D.C. Calculation
2025-Urban Buildout (Excluding Lindsay Northwest Development Area)

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
	$	$	$	$
4. Wastewater Collection Services	130,323,535	31,301,966	7,301	4.31
TOTAL	**$130,323,535**	**$31,301,966**	**$7,301**	**$4.31**
D.C.-Eligible Capital Cost	$130,323,535	$31,301,966		
2025-Buildout Gross Population/GFA Growth (sq.ft.)	45,911	7,266,151		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$2,838.64**	**$4.31**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$7,301			
Other Multiples 1.907	$5,413			
Apartments - 2 Bedrooms + 1.872	$5,314			
Apartments - Bachelor and 1 Bedroom 1.170	$3,321			

Table 6-4
City-Wide Fire Protection Services (City-Wide) D.C. Calculation
2025-2040

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
	$	$	$	$
5. Fire Protection Services (City-Wide)	37,445,568	6,608,041	3,403	1.87
TOTAL	**$37,445,568**	**$6,608,041**	**$3,403**	**$1.87**
D.C.-Eligible Capital Cost	$37,445,568	$6,608,041		
2025-Buildout Gross Population/GFA Growth (sq.ft.)	28,304	3,538,300		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$1,322.98**	**$1.87**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$3,403			
Other Multiples 1.907	$2,523			
Apartments - 2 Bedrooms + 1.872	$2,477			
Apartments - Bachelor and 1 Bedroom 1.170	$1,548			

Table 6-5
Area Specific Fire Protection Services (Rural) D.C. Calculation
2025-2040

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
6. Fire Protection Services (Rural)	$ 1,029,933	$ 140,445	$ 737	$ 0.21
TOTAL	**$1,029,933**	**$140,445**	**$737**	**$0.21**
D.C.-Eligible Capital Cost	$1,029,933	$140,445		
15-Year Gross Population/GFA Growth (sq.ft.)	3,592	664,900		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$286.73**	**$0.21**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$737			
Other Multiples 1.907	$547			
Apartments - 2 Bedrooms + 1.872	$537			
Apartments - Bachelor and 1 Bedroom 1.170	$335			

Table 6-6
City-Wide Services Related to a Highway D.C. Calculation
2025-2051

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
7. Services Related to a Highway	$ 240,164,297	$ 46,517,478	$ 12,841	$ 6.96
TOTAL	**$240,164,297**	**$46,517,478**	**$12,841**	**$6.96**
D.C.-Eligible Capital Cost	$240,164,297	$46,517,478		
26-Year Gross Population/GFA Growth (sq.ft.)	48,105	6,681,300		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$4,992.50**	**$6.96**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$12,841			
Other Multiples 1.907	$9,521			
Apartments - 2 Bedrooms + 1.872	$9,346			
Apartments - Bachelor and 1 Bedroom 1.170	$5,841			

Table 6-7
City-Wide Services D.C. Calculation
2025-2045

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
	$	$	$	$
8. Paramedic Services	11,373,363	2,166,355	811	0.43
9. Public Health Services	4,646,711	244,564	332	0.05
TOTAL	**$16,020,074**	**$2,410,919**	**$1,143**	**$0.48**
D.C.-Eligible Capital Cost	$16,020,074	$2,410,919		
20-Year Gross Population/GFA Growth (sq.ft.)	36,041	4,991,300		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$444.50**	**$0.48**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$1,143			
Other Multiples 1.907	$848			
Apartments - 2 Bedrooms + 1.872	$832			
Apartments - Bachelor and 1 Bedroom 1.170	$520			

Table 6-8
Area Specific Police Services D.C. Calculation
2025-2035

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
	$	$	$	$
10. Policing Services	10,287,698	1,537,242	1,874	1.10
TOTAL	**$10,287,698**	**$1,537,242**	**$1,874**	**$1.10**
D.C.-Eligible Capital Cost	$10,287,698	$1,537,242		
10-Year Gross Population/GFA Growth (sq.ft.)	14,121	1,396,971		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$728.56**	**$1.10**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$1,874			
Other Multiples 1.907	$1,389			
Apartments - 2 Bedrooms + 1.872	$1,364			
Apartments - Bachelor and 1 Bedroom 1.170	$852			

Table 6-9
Area Specific Transit Services D.C. Calculation
2025-2035

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
	$	$	$	$
11. Transit Services	3,571,631	533,692	641	0.39
TOTAL	**$3,571,631**	**$533,692**	**$641**	**$0.39**
D.C.-Eligible Capital Cost	$3,571,631	$533,692		
10-Year Gross Population/GFA Growth (sq.ft.)	14,323	1,355,700		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$249.36**	**$0.39**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$641			
Other Multiples 1.907	$476			
Apartments - 2 Bedrooms + 1.872	$467			
Apartments - Bachelor and 1 Bedroom 1.170	$292			

Table 6-10
City-Wide Services D.C. Calculation
2025-2035

SERVICE/CLASS	2025$ D.C.-Eligible Cost		2025$ D.C.-Eligible Cost	
	Residential	Non-Residential	S.D.U.	per sq.ft
	$	$	$	$
12. Parks and Recreation Services	30,123,634	1,585,454	3,924	0.72
13. Library Services	3,838,780	199,673	500	0.09
14. Municipal By-law Enforcement	311,559	50,719	41	0.02
15. Growth-Related Studies	4,352,044	904,727	567	0.41
TOTAL	**$38,626,017**	**$2,740,573**	**$5,032**	**$1.24**
D.C.-Eligible Capital Cost	$38,626,017	$2,740,573		
10-Year Gross Population/GFA Growth (sq.ft.)	19,746	2,190,800		
Cost Per Capita/Non-Residential GFA (sq.ft.)	**$1,956.14**	**$1.25**		
By Residential Unit Type **P.P.U.**				
Single and Semi-Detached Dwelling 2.572	$5,031			
Other Multiples 1.907	$3,730			
Apartments - 2 Bedrooms + 1.872	$3,662			
Apartments - Bachelor and 1 Bedroom 1.170	$2,289			

Table 6-11
Calculated Schedule of Residential and Non-Residential Development Charges

Service/Class of Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Electricity Generation ($/500 KW of NGC)	Other Non-Residential (Per Sq.M. of Gross Floor Area)
Municipal Wide Services/Class of Service:						
Fire Protection Services (City-Wide)	3,403	2,523	2,477	1,548	3,403	20.13
Police Services [1]	1,874	1,389	1,364	852	1,874	11.84
Services Related to a Highway	12,841	9,521	9,346	5,841	12,841	74.92
Transit Services [2]	641	475	467	292		4.20
Parks and Recreation Services	3,924	2,909	2,856	1,785		7.75
Library Services	500	371	364	227		0.97
Municipal By-law Enforcement	41	30	30	19		0.22
Paramedic Services	811	601	590	369	811	4.63
Public Health Services	332	246	242	151		0.54
Growth-Related Studies	567	420	413	258		4.41
Total Municipal Wide Services/Class of Services	**24,934**	**18,485**	**18,149**	**11,342**	**18,929**	**129.60**
Urban Services						
Wastewater Treatment Services	11,079	8,214	8,064	5,040		68.57
Wastewater Collection Services [3]	7,301	5,413	5,314	3,321		46.39
Water Treatment Services	20,625	15,292	15,012	9,382		127.98
Water Distribution Services	2,790	2,069	2,031	1,269		17.33
Total Urban Services	**41,795**	**30,988**	**30,421**	**19,012**	**-**	**260.27**
Rural Services						
Fire Protection Services (Rural) [4]	737	546	536	335	737	2.26
Total Rural Services	**737**	**546**	**536**	**335**	**737**	**2.26**
Urban - Lindsay	**66,729**	**49,473**	**48,570**	**30,354**	**18,929**	**389.87**
Urban - NWT	**59,428**	**44,060**	**43,256**	**27,033**	**18,929**	**343.48**
Urban - Other	**64,214**	**47,609**	**46,739**	**29,210**	**17,055**	**373.83**
Rural - Ops	**25,030**	**18,556**	**18,218**	**11,385**	**19,666**	**127.66**
Rural - Other	**23,156**	**17,167**	**16,854**	**10,533**	**17,792**	**115.82**

1. Police Services only payable within Lindsay and the former Township of Ops
2. Transit Services only payable within Lindsay
3. Wastewater Collection Services only payble within municipal service area, outside of the Northwest Lindsay Development Area
4. Rural Fire Services are in addition to the City-Wide Services

Table 6-12
Comparison of Current and Calculated Residential Development Charges

Residential (Single Detached) Comparison

Service/Class of Service	Current	Calculated	Change ($)	Change (%)
City-Wide Services/Classes:				
Fire Protection Services (City-Wide)	484	3,403	2,919	603%
Police Services [1]	589	1,874	1,285	218%
Services Related to a Highway	9,077	12,841	3,764	41%
Transit Services [2]	361	641	280	78%
Parks and Recreation Services	994	3,924	2,930	295%
Library Services	511	500	(11)	-2%
Municipal By-law Enforcement	22	41	19	86%
Paramedic Services	284	811	527	186%
Public Health Services	-	332	332	0%
Waste Diversion	50		(50)	-100%
Growth-Related Studies	543	567	24	4%
Total City-Wide Services/Classes	12,915	24,934	12,019	93%
Urban Services				
Wastewater Treatment Services	6,087	11,079	4,992	82%
Wastewater Collection Services [3]	8,851	7,301	(1,550)	-18%
Water Treatment Services	4,772	20,625	15,853	332%
Water Distribution Services	4,956	2,790	(2,166)	-44%
Total Urban Services	24,666	41,795	17,129	69%
Rural Services				
Fire Protection Services (Rural) [4]	-	737	737	0%
Total Rural Services	-	737	737	0%
Urban - Lindsay	**37,581**	**66,729**	**29,148**	**78%**
Urban - NWT	**28,730**	**59,428**	**30,698**	**107%**
Urban - Other	**36,631**	**64,214**	**27,583**	**75%**
Rural - Ops	**12,554**	**25,030**	**12,476**	**99%**
Rural - Other	**11,965**	**23,156**	**11,191**	**94%**

1. Police Services only payable within Lindsay and the former Township of Ops
2. Transit Services only payable within Lindsay
3. Wastewater Collection Services only payble within municipal service area, outside of the Northwest Lindsay Development Area
4. Rural Fire Services are in addition to the City-Wide Services

7.3.2 Determination of the Amount of the Charge

The following conventions be adopted:

1) Costs allocated to residential uses will be assigned to different types of residential units based on the average occupancy for each housing type constructed during the previous 25-year period. Costs allocated to non-residential uses will be assigned based on the amount of square feet of G.F.A. constructed for eligible uses (i.e., primary, industrial, commercial, and institutional).

2) Costs allocated to residential and non-residential uses are based upon a number of conventions, as may be suited to each municipal circumstance, as follows:

    - For Parks and Recreation Services, Library Services, and Public Health Services, a 5% non-residential attribution has been made to recognize use by the non-residential sector over the 10-year forecast period;
    - For Services Related to a Highway, an 84% residential and 16% non-residential attribution has been made based on a population vs. employment growth ratio over the 26-year forecast period;
    - For Paramedic Services, an 84% residential and 16% non-residential attribution has been made based on a population vs. employment growth ratio over the 20-year forecast period;
    - For Transit Services and Police Services, an 87% residential and 13% non-residential attribution has been made based on a population vs. employment growth ratio over the 10-year forecast period;
    - For Municipal By-law Enforcement, an 86% residential and 14% non-residential attribution has been made based on a population vs. employment growth ratio over the 10-year forecast period;
    - For Wastewater Collection Services a 81% residential and 19% non-residential attribution has been made based on a population vs. employment growth ratio over the buildout forecast period;
    - For Wastewater Treatment Services, Water Treatment Services, and Water Distribution Services a 82% residential and 18% non-residential attribution has been made based on a population vs. employment growth ratio over the buildout forecast period;

- For Fire Protection Services (City-Wide) an 85% residential and 15% non-residential attribution has been made based on a population vs. employment growth ratio over the 15-year forecast period;
- For Fire Protection Services (Rural) an 88% residential and 12% non-residential attribution has been made based on a population vs. employment growth ratio over the 15-year forecast period;
- For Growth-Related Studies, an 83% residential and 17% non-residential attribution has been made based on the allocations summarized in Table 5-5.

7.3.3 Application to Redevelopment of Land (Demolition and Conversion)

If a development involves the demolition and replacement of a building or structure on the same site, or the conversion from one principal use to another, the developer shall be allowed a credit equivalent to:

- the number of dwelling units demolished/converted multiplied by the applicable residential D.C. in place at the time the D.C. is payable; and/or
- the G.F.A. of the building demolished/converted multiplied by the current non-residential D.C. in place at the time the D.C. is payable.

The demolition credit is allowed only if the land was improved by occupied structures, and if the demolition permit related to the site was issued less than three years 60 months (5 years) prior to the issuance of a building permit.

The credit can, in no case, exceed the amount of D.C.s that would otherwise be payable.

7.3.4 Exemptions (full or partial)

Statutory

- The municipality or local board thereof;
- A board of education;
- Industrial additions of up to and including 50% of the existing G.F.A. of the building – for industrial additions which exceed 50% of the existing G.F.A., only the portion of the addition in excess of 50% is subject to D.C.s. Exemptions will only apply to 50% of the G.F.A. prior to the first expansion for which there was an exemption to the payment of D.C.s.

- An enlargement to an existing dwelling unit;
- Additional units in existing and new residential buildings:
    - May add up to two apartments for a single detached, semi-detached or row house (only one unit can be in an ancillary structure)
    - One additional unit or 1% of the units in an existing rental residential building with four or more residential units
- Affordable Units, Attainable Units, and Inclusionary Zoning Units;
- Non-Profit Housing;
- Universities; and
- Long-Term Care.

Non-Statutory

- a place of worship, non-profit hospice, public hospital, cemetery, burial site or crematorium, as defined in the *Assessment Act*
- an agricultural building or structure
- a park model trailer
- Temporary buildings or structures

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

Table 7-1
Agricultural Development Charge

Description	Agricutural Development (per sq.m. of G.F.A.)
Urban - Lindsay	48.97
Urban - NWT	43.33
Urban - Other	47.08
Rural - Ops	17.36
Rural - Other	15.95

7.3.5 Transition

The by-law will come into effect on January 1, 2026. No additional transition measures are proposed.

7.5 Other Recommendations

It is recommended that Council:

"Approve the capital project listing set out in Chapter 5 of the D.C. Background Study dated September 17, 2025, as amended on November 7, 2025, subject to further annual review during the capital budget process".

"Approve the D.C. Background Study dated September 17, 2025, as amended on November 7, 2025."

"Determine that no further public meeting is required." And

"Approve the D.C. By-law as set out in Appendix E, as amended".

The asset management requirement for this D.C. Background Study has been undertaken independently of any Municipality A.M.P.s.

8.2 Non-Transit Services Asset Management Plan

In recognition to the schematic in Section 8.1, the following table has been developed to provide the annualized expenditures and revenues associated with new growth. Note that the D.C.A. does not require an analysis of the non-D.C. capital needs or their associated operating costs so these are omitted from the table below. Furthermore, as only the present infrastructure gap has been considered at this time within the A.M.P., the following does not represent a fiscal impact assessment (including future tax/rate increases) but provides insight into the potential affordability of the new assets:

1. The non-D.C. recoverable portion of the projects which will require financing from City financial resources (i.e., taxation, rates, fees, etc.). This amount has been presented on an annual debt charge amount based on 30-year financing.

2. Lifecycle costs for the 2025 D.C. capital works have been presented based on a sinking fund basis. The assets have been considered over their estimated useful lives.

3. Incremental operating costs for the D.C. services (only) have been included.

4. The resultant total annualized expenditures are $98.8 million. Of this total, $24.4 million relates the annual debt payment costs for benefit to existing development of growth-related needs.

5. Consideration was given to the potential new taxation and user fee revenues which will be generated as a result of new growth. These revenues will be available to finance the expenditures above. The new operating revenues are $76.2 million. This amount, totalled with the existing operating revenues of $300.6 million, provides annual revenues of $376.8 million by the end of the period.

6. In consideration of the above, the capital plan is deemed to be financially sustainable.

Table 8-1
Asset Management – Future Expenditures and Associated Revenues (2025$)

Asset Management - Future Expenditures and Associated Revenues	2051 (Total)
Expenditures (Annualized)	
Annual Debt Payment on Non-Growth Related Capital[1]	24,387,060
Annual Debt Payment on Post Period Capital[2]	574,696
Lifecycle:	
Annual Lifecycle - City-wide Services	16,919,490
Annual Lifecycle - Area-specific Services[3]	25,594,692
Sub-Total - Annual Lifecycle	**$42,514,181**
Incremental Operating Costs (for D.C. Services)	**$31,362,451**
Total Expenditures	**$98,838,389**
Revenue (Annualized)	
Total Existing Revenue[4]	$300,603,737
Incremental Tax and Non-Tax Revenue (User Fees, Fines, Licences, etc.)	$76,243,717
Total Revenues	**$376,847,454**

[1] Non-Growth Related component of Projects

[2] Interim Debt Financing for Post Period Benefit

[3] All infastructure costs included in Area Specifc by-laws have been included

[4] As per Sch. 10 of FIR

8.3 Transit Services

With respect to the D.C.A. requirements for an asset management plan for transit services, Ontario Regulation 82/98 (as amended) provides that:

> the asset management plan referred to in clause 10 (2) (c.2) of the Act shall include the information in respect of those services set out in the following provisions of Ontario Regulation 588/17 (Asset Management Planning for Municipal Infrastructure) made under the *Infrastructure for Jobs and Prosperity Act, 2015*:
>
> 1. Paragraphs 1, 2 and 3 of subsection 5 (2).

2. Paragraph 5 of subsection 5 (2), if that paragraph were read without reference to subparagraph ii.

3. Paragraph 6 of subsection 5 (2), if that paragraph were read without reference to subparagraph vi.

4. Subsection 5 (3).

5. Paragraphs 1 to 7 of subsection 6 (1). O. Reg. 589/17, s. 1.

The City has prepared an Asset Management Plan dated, June 16, 2025 in accordance with the requirements outlined in O. Reg. 588.17 in includes all transit facility and fleet assets. The Asset Management Plan is attached as appendix F to this report.

However, the City's asset management plan does not address the impacts of additional growth-related transit infrastructure, and as such, the impacts on the financial strategy of the additional transit infrastructure must be considered.

The City's Asset Management Plan for tax supported services includes $811.5 million over the 2026 to 2035 forecast period. The D.C. eligible costs for Transit Services identified in section 5.6.2 are $4.1 million, or 0.5% of the total 10-year state of good repair capital needs. Based on the foregoing, these additional costs which are anticipated to be funded through D.C. revenues, will not have a meaningful impact on the financial plan presented in the Asset Management Plan in Appendix F.

Table C-1
Operating and Capital Expenditure Impacts for Future Capital Expenditures

	SERVICE/CLASS	ANNUAL LIFECYCLE EXPENDITURES	ANNUAL OPERATING EXPENDITURES	TOTAL ANNUAL EXPENDITURES
1	Fire Protection Services (City-Wide)	1,616,995	2,384,094	4,001,090
2	Fire Protection Services (Rural)	116,791	-	116,791
3	Police Services	448,762	4,799,866	5,248,628
4	Services Related to a Highway	13,241,142	3,824,107	17,065,249
5	Transit Services	157,442	-	157,442
6	Parks and Recreation Services	1,054,119	1,161,146	2,215,265
7	Library Services	324,549	183,872	508,421
8	Municipal By-law Enforcement	40,814	193,559	234,373
9	Paramedic Services	472,532	7,881,709	8,354,241
10	Public Health Services	169,338	45,668	215,006
11	Wastewater Treatment Services	7,906,471	3,969,176	11,875,647
12	Wastewater Collection Services	3,560,648	-	3,560,648
13	Water Treatment Services	13,242,380	-	13,242,380
14	Water Distribution Services	162,198	6,919,252	7,081,450
Total		**42,514,181**	**31,362,451**	**73,876,633**

12.2. Watermains external to development, that are not required by a specific development - include in City-Wide D.C. calculations for urban service area.

12.3. Marginal costs of waterworks within development or within the area to which the plan relates, above 200 mm nominal diameter or the minimum size required by the development, whichever is larger - include in City-Wide D.C. calculations for urban service area.

12.4. Pumping Stations and connections to trunk mains and pumping stations to service a specific development exclusively - direct developer responsibility though local service provisions (s.59 of D.C.A.).

13. Wastewater

13.1. Wastewater discharge, treatment and related facilities - include in the City-Wide D.C. calculation for the urban serviced area.

13.2. Wastewater sewers external to development that are not required by a specific development - include in City-Wide D.C. calculation for the urban serviced area

13.3. Marginal costs of wastewater sewer works within development or within the area to which the plan relates, above 200mm nominal diameter or the minimum size required by the development, whichever is larger – City-Wide D.C. calculation for the urban serviced area.

13.4. Pumping Stations and connections to trunk mains and pumping stations to service specific development exclusively - direct developer responsibility through local service provisions (s.59 of D.C.A.).

14. Parkland

14.1. The following requirements are part of the conditions of s.51 and 53 Planning Act agreements. The City also requires the owner to dedicate parkland or provide cash-in-lieu, consistent with the Planning Act provisions. The costs of the following service are deemed a direct responsibility of the developer and have not been included in the D.C. calculation.

14.2. Preparation of the conceptual park design, including facility fit, grading and drainage.

14.3. Clearing, grubbing, rough grading, spreading of top soil, finished grading, seeding of site, and perimeter fencing.

14.4. Stormwater connection, sanitary sewer connection, and water service connection to the property line, including all appurtenances (consistent with the plan).

14.5. Other parkland development costs are included the D.C. calculation, including the necessary fields, diamonds, playground equipment, and park buildings.

Appendix E
Proposed Development Charge By-law

The Corporation of the City of Kawartha Lakes

By-Law 2025-XXX

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

Recitals:

1. The City of Kawartha Lakes (hereinafter, the “City”) will experience growth through development requiring the provision of capital assets and other capital-related services by the City, and intends to recover from development the costs of such services to the extent permitted by law or as otherwise considered advisable by Council.

2. Subsection 2(1) of the *Development Charges Act, 1997*, S.O. 1997, c. 27 (hereinafter, the "Act") provides that the council of a municipality may by by-law impose development charges against land to pay for increased capital costs required because of increased needs for services arising from the development of the area to which the by-law applies.

3. A report for public circulation entitled "2025 Development Charges Background Study" (hereinafter, the “study”) prepared by Watson and Associates Economists Limited (hereinafter, “Watson”) and a draft proposed development charges by-law (hereinafter, the “proposed by-law”) prepared by the Manager of Corporate Assets, each prepared for the City pursuant to section 10 of the Act, were dated and made publicly available on September 17, 2025.

4. Council held a public meeting regarding the study and proposed by-law on October 21, 2025, and public notice of the meeting was given by the City, as required by section 12 of the Act.

5. On November 7, 2025, Watson issued an addendum to the study and the Manager of Corporate Assets revised the proposed by-law, and the resulting amended study, dated November 7, 2025, and revised proposed by-law were made publicly available on November 12, 2025.

6. Having reviewed the amended study and revised proposed by-law, Council has adopted the amended study and has determined, pursuant to section 12 of the Act, that no further public meetings are required on these documents.

7. Having adopted the amended study, including the growth-related capital forecast therein, Council has thereby indicated its intention to ensure the corresponding increase in need for services attributable to anticipated development is met, and has further indicated its intention to recover the costs of the committed and future excess capacity identified in the study through development charges or other similar charges.

Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-Law 2025-XXX.

1 Section 1: Definitions and Interpretation

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

"accessory use" means a use of lands, buildings or structures that is naturally and normally incidental and subordinate in purpose and or gross floor area, and exclusively devoted to, the principal use of such lands, buildings or structures;

"Act" means the *Development Charges Act, 1997*, S.O. 1997, c. 27;

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

"agricultural development charges" means development charges pertaining to agricultural development, as determined in the Development Charges Background Study adopted by Council for the purposes of this by-law, subject to the same indexation applied to development charges set out in Schedules 1 and 2 to this by-law;

"apartment dwelling unit" means a stacked dwelling unit or any dwelling unit within a dwelling:

(a) containing three (3) or more dwelling units whereby access to each dwelling unit is obtained through one or more common entrances from the outside and the dwelling units are connected by one or more interior corridors; or

(b) attached to a non-residential building or structure such that the dwelling unit is not a single-detached, semi-detached or row dwelling unit;

"*Assessment Act*" means the *Assessment Act,* R.S.O. 1990*,* c. A.31;

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

"benefitting area" means a geographically defined area in which lands, buildings or structures receive or will receive a benefit from the emplacement of capital assets facilitating a municipal service;

"*Building Code Act*" means the *Building Code Act, 1992*, S.O. 1992, Chap. 23;

“capital charge” means a charge or fee imposed on owners by the City, pursuant to sections 390 through 400 of the *Municipal Act*, for the purpose of recovering capital and related costs;

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

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

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

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

“*Condominium Act*” means the *Condominium Act, 1998*, S.O. 1998, c.19;

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

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

“development” means the construction, erection, installation, placing, extension or expansion of a building or structure, or the material alteration or repair of a building or structure so as to increase or otherwise alter the size or useability thereof, and includes the installation of a building unit fabricated or moved from elsewhere such as a repurposed shipping container;

“development charge” means a charge imposed by the City on development pursuant to the Act and this by-law or a predecessor thereof, as context requires;

“Development Charges Background Study” means a study undertaken by or on behalf of the City, in accordance with section 10 of the Act, and that has been or is intended to be adopted by Council;

“development charges reserve fund” means a fund or collection of funds of the City established pursuant to section 33 of the Act;

“dwelling” means a residential building or structure or any parts thereof that are occupied or capable of being occupied as a home, residence or domestic establishment or habitat of some kind;

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

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

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

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

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

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

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

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

“large apartment dwelling unit” means an apartment dwelling unit that contains two (2) or more bedrooms;

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

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

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

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

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

"multiple dwelling unit" means a park model trailer or any dwelling unit that is not a single-detached, semi-detached, row or apartment dwelling unit;

"*Municipal Act*" means the *Municipal Act, 2001*, S.O. 2001, c. 25;

"municipal service" means a service set out in subsection 3(4) of the Act, including a class of service as defined in section 7 of the Act, provided by or on behalf of the City and designated in subsection 2.01;

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

"non-residential" means lands, buildings or structures or any parts thereof that are not residential;

"Northwest Lindsay Development Area" means all lands to which the Northwest Sanitary Sewer Works Capital Charge applies, as indicated in Schedule 3 to this by-law;

"Northwest Sanitary Sewer Works Capital Charge" means the capital charge imposed pursuant to City of Kawartha Lakes By-Law 2015-151 (Northwest Sanitary Sewer Capital Charge), as amended, or any successor thereof;

"other non-residential" means non-residential lands, buildings or structures or any parts thereof that are not agricultural or electricity generation;

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

"park model trailer" means a CAN/CSA-Z241 Series-03 (R2013) recreational trailer, as defined by the Standards Council of Canada, or successor thereof, that is, in the determination of the Chief Building Official, constructed and certified in accordance with that standard, built on a single chassis, and designed exclusively for seasonal residential use through relocation from time to time;

"*Planning Act*" means the *Planning Act*, R.S.O. 1990, c. P.13;

"permit" means a written permission or authorization issued by the Chief Building Official for the development or occupancy of a building or structure, or part thereof, pursuant to the *Building Code Act*;

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

(a) the union of all land within the former Township of Ops and the former Town of Lindsay, and all land that has been or may be appended thereto by the City to accommodate development, or in the alternative;

(b) all land deemed to receive service by the City of Kawartha Lakes Police Service, or any successor thereof, as otherwise established by Council subsequent to the enactment of this by-law;

"principal use" means a use of lands, buildings or structures by which development charges are, as indicated by Schedules 1 and 2 to this by-law, imposed pursuant to this by-law, or that is agricultural;

"redevelopment" means development that involved, involves or will involve, on the same land as the development, the demolition or removal of an existing or former building or structure or the conversion of an existing building or structure from one principal use to another principal use, in whole or in part;

"residential" means lands, buildings or structures or any parts thereof used, designed or intended to provide accommodation or quarters for living, sleeping, sanitary and culinary purposes, or otherwise to serve as a domestic residence, and includes park model trailers, but does not include motels, hotels, tents, truck campers, tourist trailers, mobile camper trailers, cottage establishments, boarding houses, lodging houses or rooming houses of any kind;

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

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

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

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

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

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

“small apartment dwelling unit” means an apartment dwelling unit that is not a large apartment dwelling unit;

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

“temporary building or structure” means a former building or structure that, in the determination of the Chief Building Official, was created with the express intention of being used for a continuous period not to exceed six (6) months and had existed for a continuous period not exceeding six (6) months;

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

(a) all land within the former Town of Lindsay, and all land that has been or may be appended thereto by the City to accommodate development, or in the alternative;

(b) all land deemed to receive the City’s public transit service as otherwise established by Council subsequent to the enactment of this by-law;

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

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

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

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

“wastewater service area” means the union of all land serviced by a City wastewater system, that being all land on which buildings or structures are, as determined by the Chief Building Official, required, planned or

expected to connect, or are capable of being connected in future, to a City wastewater system designed to service such lands, buildings or structures;

"water service area" means the union of all land serviced by a City water system, that being all land on which buildings or structures are, as determined by the Chief Building Official, required, planned or expected to connect, or are capable of being connected in future, to a City water system designed to service such lands, buildings or structures; and

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

1.02 **Rules of Interpretation:** For the purposes of interpretation of this by-law:

(a) all word variations and derivatives of the terms defined in subsection 1.01 shall carry a corresponding meaning, and the words "include", "includes", "inclusive" and "including" are not to be read as limiting the meaning of any word, term, phrase or description that follows;

(b) headings herein are used for reference only and shall not affect the interpretation of this by-law; and

(c) references to laws in this by-law are meant to refer to the statutes, as amended from time to time, including the regulations made thereunder, that are applicable within the Province of Ontario.

2 Section 2: Development Charges Respecting Municipal Services

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

(a) public health, being the service or services referred to by paragraph 15 of subsection 2(4) of the Act;

(b) by-law enforcement, being part of the service or services referred to by paragraph 18 of subsection 2(4) of the Act;

(c) parks and recreation, being the service or services referred to by paragraph 14 of subsection 2(4) of the Act;

(d) library, being the service or services referred to by paragraph 12 of subsection 2(4) of the Act;

(e) growth-related studies, being the service or services referred to by paragraphs 5 and 6 of subsection 5(3) of the Act and subsection 7(3) of the Act;

(f) fire, being part of the service or services referred to by paragraph 10 of subsection 2(4) of the Act;

(g) fire-rural, being part of the service or services referred to by paragraph 10 of subsection 2(4) of the Act;

(h) paramedic, being the service or services referred to by paragraph 11 of subsection 2(4) of the Act;

(i) police, being the service or services referred to by paragraph 9 of subsection 2(4) of the Act;

(j) transit, being the service or services referred to by paragraph 7 of subsection 2(4) of the Act;

(k) roads and related, being the service or services referred to by paragraph 4 of subsection 2(4) of the Act;

(l) water treatment, being part of the service or services referred to by paragraph 1 of subsection 2(4) of the Act;

(m) water distribution, being part of the service or services referred to by paragraph 1 of subsection 2(4) of the Act;

(n) wastewater treatment, being part of the service or services referred to by paragraph 2 of subsection 2(4) of the Act; and

(o) wastewater collection, being part of the service or services referred to by paragraph 2 of subsection 2(4) of the Act.

2.02 **Geographic Application:** Respecting the municipal services designated in subsection 2.01, the development charges set out in Schedules 1 and 2 to this by-law shall be imposed on development in the general service area, except that:

(a) fire-rural development charges shall be imposed outside the water service area only;

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

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

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

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

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

2.03 **Aggregation for Administrative Convenience:** For greater certainty, the aggregation of development charges across municipal services and by certain service areas in Schedules 1 and 2 to this by-law is for administrative convenience only and does not affect or override the geographic application of individual development charges by service area prescribed by subsection 2.02.

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

3 Section 3: Nexus between Development Approvals and Development Charges

3.01 **Designated Development Approvals:** In accordance with subsection 2(2) of the Act, but subject to subsection 3.02, the development charges referred to by subsection 2.02 shall be imposed on development within the City only if such development requires any of the following approvals or actions:

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

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

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

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

(e) a consent under section 53 of the *Planning Act*;

(f) the approval of a description under section 9 of the *Condominium Act*; or

(g) the issuing of a permit under the *Building Code Act* in relation to a building or structure.

3.02 **Treatment of Enlargement of an Existing Dwelling Unit:** To qualify subsection 3.01 in respect of subsection 2(3) of the Act and to provide for greater certainty with respect to the application of this by-law to the enlargement of an existing dwelling unit:

(a) the approvals and actions described in subsection 3.01, as required by subsection 2(3) of the Act, exclude those whose only effect is to permit the enlargement of an existing dwelling unit;

(b) the enlargement of an existing dwelling unit is considered, for the purposes of subsection 2.01, development that does not increase the need for municipal services; and

(c) by reason of paragraph (b) of this subsection and for the purposes of paragraph 9 of subsection 5(1) of the Act, paragraph 3 of subsection 5(6) of the Act and paragraphs 1 through 3 of section 6 of the Act, no inapplicability of development charges arising from subsection 2(3) of the Act shall be construed as any form of exemption, discount or similar measure designed to reduce development charges below the allowable quantum in any particular case.

3.03 **Multiple Development Approvals:** For any given development, only one development charge for each municipal service designated in subsection 2.01 shall be imposed, even though two or more of the approvals and actions described in subsection 3.01 may be required by the development.

3.04 **Subsequent Development Approvals:** Notwithstanding subsection 3.03, whereupon two or more of the approvals and actions described in subsection 3.01 occur at different times for a development, additional development charges shall be imposed in respect of any increased or additional development arising directly from such approvals or actions.

3.05 **After Permit Issuance:** Whereupon a development requires an approval or action described in subsection 3.01 after the issuance of a permit for the development, any unpaid portion of development charges pertaining to the development shall be paid prior to the granting of the approval or the execution of the action that is required.

3.06 **Permit Not Required:** Whereupon a development does not require a permit but does require one or more of the approvals or actions described in subsection 3.01, development charges shall nonetheless be imposed in respect of any increased or additional development arising directly from such approvals or actions.

3.07 **Withholding of Permit Issuance:** To the extent permitted by the Act, the Chief Building Official shall withhold issuance of a permit for a development for which any development charges remain unpaid.

3.08 **Local Services and Other Conditions of Development:** Nothing in this by-law prevents the City from requiring as a condition of development, through a development agreement or not, that an owner, at his or her own expense, install local services required by the City, or pay for local infrastructure connections or other local capital works, or administrative, processing, permit, inspection or other fees, or capital charges, community benefits charges or other levies required by the City.

4 Section 4: Calculation and Payment of Development Charges

4.01 **General Basis of Calculation:** Development charges imposed by this by-law shall be calculated:

(a) in the case of residential development, or the residential portion of a mixed-use development, based upon the number and type of dwelling units comprising such development; and

(b) in the case of non-residential development, or the non-residential portion of a mixed-use development, based upon the type of non-residential development and gross floor area or nameplate generating capacity of such development, whichever unit of measure is applicable.

4.02 **Residential Calculation:** The residential development charges per dwelling unit set out in Schedule 1 to this by-law shall be imposed on residential development, including dwelling units accessory to non-residential uses, and, in the case of a mixed-use building or structure, against the residential portion thereof, and calculated with respect to each of the applicable municipal services according to the type of dwelling unit.

4.03 **Non-Residential Calculation:** The non-residential development charges per unit of gross floor area or per 500 kilowatts of nameplate generating capacity, as the case may be, set out in Schedule 2 to this by-law shall be imposed on non-residential development, and, in the case of a mixed-use building or structure, against the non-residential portion thereof, and calculated with respect to each of the applicable municipal services according to the type of non-residential use.

4.04 **Timing of Calculation and Payment:** Development charges pertaining to a development shall, subject to the Act, be calculated as of, and be made payable on:

(a) in the case that a permit for the development is or will be withheld pursuant to subsection 3.07, the date of issuance of the permit; otherwise

(b) the date on which the first approval or action described in subsection 3.01 is granted or executed for the development.

4.05 **Override by the Act:** In the case of the Act rendering subsection 4.04 inoperable or inapplicable, the dates on which development charges pertaining to a development are calculated and made payable shall be determined by the Chief Building Official in accordance with the Act.

4.06 **Override by Future Section 27 Agreement:** Notwithstanding subsection 4.04 but only to the extent permitted by the Act, the dates on which development charges pertaining to a development are calculated and made payable may, pursuant to section 27 of the Act, be determined by an agreement between the City and the owner required to pay the development charges, whereby the City may, to the extent permitted by

the Act, register the agreement against the title of the land to which the development charges apply.

4.07 **Collection as Property Taxes:** In accordance with subsection 32(1) of the Act, development charges that remain unpaid after they become payable by the subject owner pursuant to this by-law shall be added to the tax roll and shall be collected from the owner in the same manner as property taxes.

5 Section 5: Development Charges Exemptions, Refunds and Credits

5.01 **Legislated Exemptions, Etcetera:** Provisions of the Act, including subsections 2(3.1) through 2(3.3), sections 3 through 4.4 and sections 26.1 through 26.3 thereof, which override this by-law so as to limit the quantum or otherwise impair the collection of development charges the City may, in any particular case, impose and collect pursuant to this by-law are:

(a) in a declaratory sense only, recognized by the City as rules for the purposes of paragraph 9 of subsection 5(1) of the Act and paragraphs 1 and 2 of section 6 of the Act; and

(b) for greater certainty with respect to paragraph 3 of subsection 5(6) of the Act, not prescribed by this by-law.

5.02 **Discretionary Exemptions:** Notwithstanding any other provision of this by-law, development charges shall not be imposed in respect of the development of:

(a) a place of worship, non-profit hospice, public hospital, cemetery, burial site or crematorium, as defined in the *Assessment Act*;

(b) an agricultural building or structure; or

(c) a park model trailer.

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

5.04 **Redevelopment Credits:** Subject to subsection 5.05 but notwithstanding any other provision of this by-law, respecting a redevelopment of land, whereupon a building or structure on the same land was demolished or is to be demolished or converted from one principal use to another principal use, in whole or in part, in order to facilitate the redevelopment, the development charges pertaining to such a redevelopment shall, as

determined by the Chief Building Official based upon information he or she considers verifiable, be credited by:

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

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

5.05 **Restrictions on Redevelopment Credits:** A credit set against development charges pursuant to subsection 5.04 shall:

(a) be determined in accordance with development charge rates that would otherwise apply if the provisions referred to in subsection 5.01 and imposed by subsection 5.02 did not apply;

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

(c) apply only if the building or structure or part thereof associated with the credit was, as determined by the Chief Building Official based upon information he or she considers verifiable, capable of being occupied within the 5-year period or such longer period, as may be established by Council subsequent to the enactment of this by-law, prior to the date on which the development charges are calculated pursuant to this by-law.

5.06 **Credits Related to Expiration or Revocation of Permits:** Whereupon a permit has been issued for a development on land for which development charges have been paid, in the case that the permit expires or is revoked, the development charges shall not be refunded but instead shall be credited against any subsequent development charges that may become payable as a result of any subsequent approvals or actions described in subsection 3.01 being granted or executed in respect of the same land.

5.07 **Status of Credits and Refunds:** For the purposes of paragraph 9 of subsection 5(1) of the Act, paragraph 3 of subsection 5(6) of the Act and paragraphs 1 through 3 of section 6 of the Act, and for greater certainty with respect to each of them, no credit against or refund of development charges provided for by subsections 5.03 through 5.06 shall be construed as any form of exemption, discount or similar measure designed to reduce development charges below the allowable quantum in any particular case.

5.08 **Agreement Potentially Required:** To the extent permitted by the Act, the City may require an owner liable for development charges to enter into an agreement with the City as a condition of obtaining the benefit of a provision referred to in subsection 5.01, whereby the City may, to the extent permitted by the Act, register the agreement against the title of the land to which the development charges apply.

5.09 **Onus on Owner:** The onus is on the owner liable for development charges to produce evidence to the satisfaction of the Chief Building Official that the owner is indeed entitled to any relief referred to in subsection 5.01 or any exemption, refund or credit provided for by subsections 5.02 through 5.06.

6 Section 6: Administrative Matters

6.01 **By-Law Administration:** The Chief Building Official and Manager of Corporate Assets are jointly responsible for the administration of this by-law, whereby the former position is responsible for day-to-day administration and the latter position is responsible for general administration and oversight.

6.02 **Restructuring of Reserve Fund:** For the purposes of section 33 of the Act, the City Treasurer shall, upon the coming into force of this by-law, restructure the consolidated development charges reserve fund as necessary into separate constituent reserve fund accounts bearing a one-to-one correspondence with the municipal services designated in subsection 2.01.

6.03 **Replenishment of Reserve Fund:** Respecting compliance with paragraph 3 of subsection 5(6) of the Act:

(a) the City Treasurer shall, as much as financial records and resources will admit, ensure the development charges reserve fund is replenished annually from other City funds to correct for shortfalls in the development charges reserve fund arising from the provisions of subsection 5.02; and

(b) for the purposes of paragraph (a) of this subsection, the shortfalls in the development charges reserve fund arising from paragraphs (a), (b) and (c) of subsection 5.02 shall, respectively, be determined in accordance with the applicable rates of other non-residential, agricultural and residential development charges.

6.04 **Effect of Provisions Referred to in Subsection 5.01:** As subsection 5.01 is not subject to paragraph 3 of subsection 5(6) of the Act, the development charges reserve fund reconciliation included in any Development Charges Background Study prepared after the coming into force of this by-law shall, as much as financial records will admit, carry forward into the determination of future rates of development charges the shortfalls in the development charges reserve fund arising from the provisions referred to in subsection 5.01.

6.05 **No Phase-in of Development Charges:** For greater certainty, the development charges set out in Schedules 1 and 2 to this by-law shall not be phased in, and, subject to indexation in accordance with subsection 6.06, shall take effect upon the coming into force of this by-law.

6.06 **Indexation of Development Charges:** Starting on January 1, 2026, the Manager of Corporate Assets shall, without amendment to this by-law and as permitted by paragraph 10 of subsection 5(1) of the Act, annually index the development charges set out in Schedules 1 and 2 to this by-law in accordance with the Statistics Canada Non-Residential Building Construction Price Index for Toronto, or any successor thereof, whereupon the indexed development charges shall take effect at 12:01am January 1 of the year during which they are to be in effect.

7 Section 7: Other Matters

7.01 **Schedules:** The following schedules to this by-law form part of this by-law:

(a) Schedule 1: Residential Development Charges;

(b) Schedule 2: Non-Residential Development Charges; and

(c) Schedule 3: Northwest Lindsay Development Area.

7.02 **Abbreviations and Symbols in Schedules:** The following equivalences apply to abbreviations and symbols appearing in Schedules 1 and 2 to this by-law:

(a) “$” stands for dollars in Canadian currency;

(b) “/” stands for per;

(c) “Unit” stands for dwelling unit;

(d) “m^2” stands for square metre or square metres, as context requires;

(e) “GFA” stands for gross floor area, measured in square metres;

(f) “NGC” stands for nameplate generating capacity, measured in kilowatts; and

(g) “KW” stands for kilowatt or kilowatts, as context requires.

7.03 **Override by Prior Section 27 Agreement:** Notwithstanding any other provision of this by-law, the provisions of an agreement between the City and an owner, made pursuant to section 27 of the Act and setting out, based upon rates of development charges in effect prior to the coming into force of this by-law, the development charges to be paid and or services in lieu of development charges to be provided by the owner in respect of a particular development, shall override this by-law in respect of that development if the agreement:

(a) was executed before the coming into force of this by-law; and

(b) remains in effect at the time this subsection is invoked for the purposes of fulfilling the agreement.

7.04 **Concurrent and Subsequent By-Laws:** This by-law does not:

(a) impair any concurrent by-law imposing development charges, capital charges or similar charges within the City; or

(b) preclude the enactment of subsequent by-laws imposing development charges, capital charges or similar charges within the City.

7.05 **Severability:** If a court or tribunal of competent jurisdiction declares any portion of this by-law to be illegal or unenforceable, that portion of this by-law shall be considered to be severed from the balance of the by-law, which shall continue to operate in full force and effect.

7.06 **Registration on Title:** As permitted by section 42 of the Act, the City may register a certified copy of this by-law with the Land Registry Office, or any successor thereof, against title to any land to which this by-law applies.

7.07 **Effective Date and Expiry:** This by-law shall come into force at 12:01am January 1, 2026, and shall expire at 11:59pm December 31, 2035 unless it is repealed prior thereto.

7.08 **Repeal:** By-Law 2019-184 (A By-Law to Impose Development Charges in the City of Kawartha Lakes) is repealed at 12:01am January 1, 2026 upon the coming into force of this by-law.

By-law passed this 18th day of November, 2025.

_____	_____
Doug Elmslie, Mayor	Cathie Ritchie, City Clerk

Schedule 1: Residential Development Charges

The residential development charges imposed by this by-law shall be those set out in the following table by type of dwelling unit, subject to indexation:

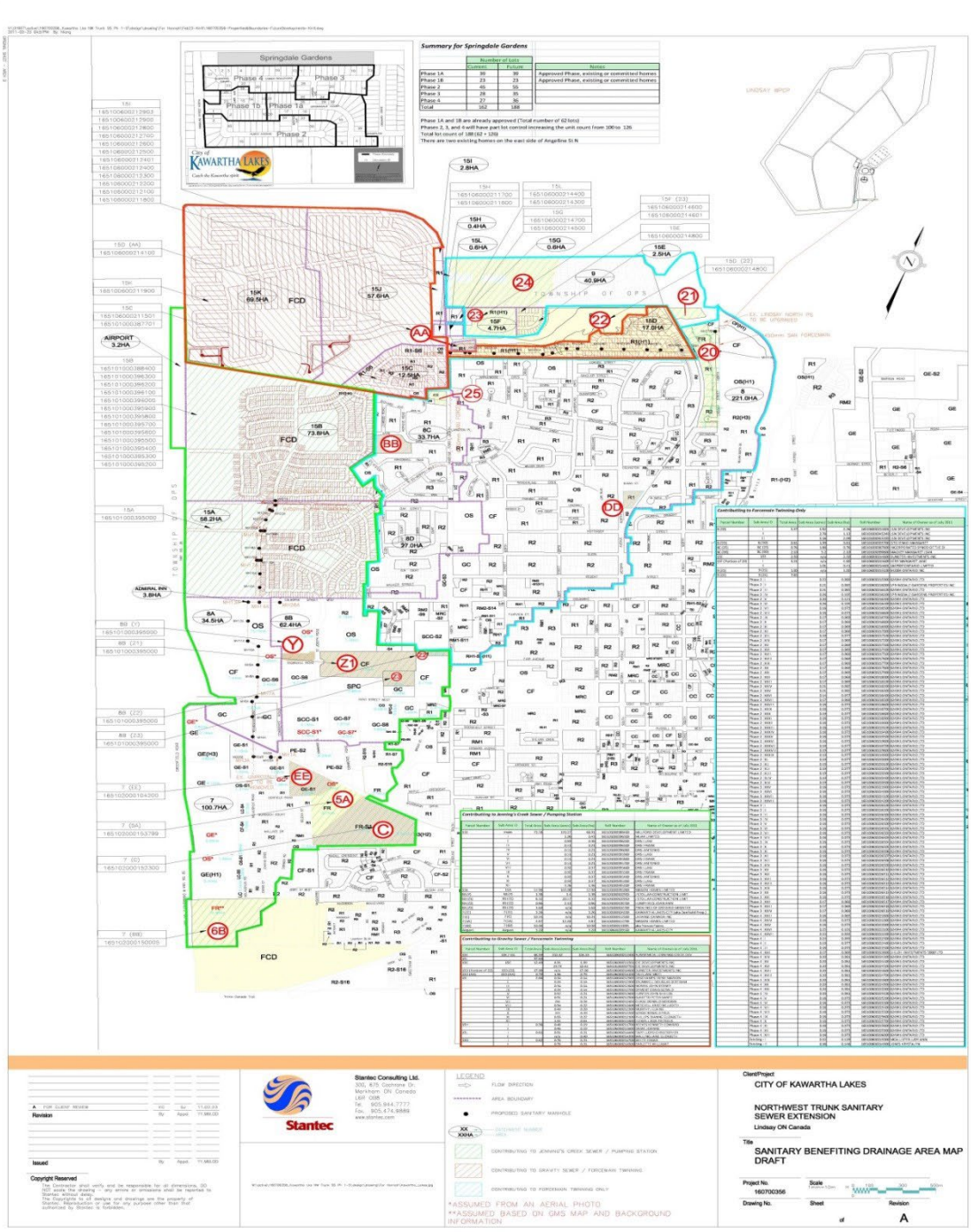
Municipal Service	Single- or Semi-Detached ($/Unit)	Row or Multiple ($/Unit)	Large Apartment ($/Unit)	Small Apartment ($/Unit)
Public Health	332	246	242	151
By-Law Enforcement	41	30	30	19
Parks and Recreation	3,924	2,909	2,856	1,785
Library	500	371	364	227
Growth-Related Studies	567	420	413	258
Fire	3,403	2,523	2,477	1,548
Fire-Rural	737	546	536	335
Paramedic	811	601	590	369
Police	1,874	1,389	1,364	852
Transit	641	475	467	292
Roads and Related	12,841	9,521	9,346	5,841
Water Treatment	20,625	15,292	15,012	9,382
Water Distribution	2,790	2,069	2,031	1,269
Wastewater Treatment	11,079	8,214	8,064	5,040
Wastewater Collection	7,301	5,413	5,314	3,321
Municipal Service Area	**Single- or Semi-Detached ($/Unit)**	**Row or Multiple ($/Unit)**	**Large Apartment ($/Unit)**	**Small Apartment ($/Unit)**
Urban-Lindsay	66,729	49,473	48,570	30,354
Urban-NWT	59,428	44,060	43,256	27,033
Urban-Other	64,214	47,609	46,739	29,210
Rural-Ops	25,030	18,556	18,218	11,385
Rural-Other	23,156	17,167	16,854	10,533

Schedule 2: Non-Residential Development Charges

The non-residential development charges imposed by this by-law shall be those set out in the following table by type of non-residential development, subject to indexation:

Municipal Service	Electricity Generation ($/500 KW of NGC)	Other Non-Residential ($/m² of GFA)
Public Health		0.54
By-Law Enforcement		0.22
Parks and Recreation		7.75
Library		0.97
Growth-Related Studies		4.41
Fire	3,403	20.13
Fire-Rural	737	2.26
Paramedic	811	4.63
Police	1,874	11.84
Transit		4.20
Roads and Related	12,841	74.92
Water Treatment		127.98
Water Distribution		17.33
Wastewater Treatment		68.57
Wastewater Collection		46.39
Municipal Service Area	**Electricity Generation ($/500 KW of NGC)**	**Other Non-Residential ($/m² of GFA)**
Urban-Lindsay	18,929	389.87
Urban-NWT	18,929	343.48
Urban-Other	17,055	373.83
Rural-Ops	19,666	127.66
Rural-Other	17,792	115.82

Schedule 3: Northwest Lindsay Development Area



Appendix F
Asset Management Plan

Asset Management Plan

City of Kawartha Lakes

Watson & Associates Economists Ltd.
905-272-3600
info@watsonecon.ca

June 16, 2025

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List of Acronyms and Abbreviations

IJPA	Infrastructure for Jobs and Prosperity Act
O. Reg. 588/17	Ontario Regulation 588/17
PSAB	Public Sector Accounting Board
ULC%	Useful Life Consumed Percentage
PCI	Pavement Condition Index
BCI	Bridge Condition Index
OSIM	Ontario Structure Inspection Manual

Report

Chapter 1
Introduction

1. Introduction

1.1 Overview

The main objective of an asset management plan is to use a municipality's best available information to develop a comprehensive long-term plan for capital assets. In addition, the plan should provide a sufficiently documented framework that will enable continual improvement and updates of the plan, to ensure its relevancy over the long term.

The City of Kawartha Lakes (City) retained Watson & Associates Economists Ltd. (Watson) to develop a comprehensive asset management plan. The project has been completed in three phases. The first phase focused on complying with the July 1, 2022 requirements of Ontario Regulation 588/17 (O. Reg. 588/17) for core[1] assets and was completed in June 2022. The second phase focused on complying with the July 1, 2024 requirements of O. Reg. 588/17 for non-core[2] assets and was completed in May 2024. The third and final phase of the project built on the work completed through the previous phases, with a focus on identifying proposed levels of service and developing a financial strategy to support the asset management plan. This report is the outcome of the third phase and brings the City into full compliance with the 2025 requirements of O. Reg. 588/17.

The asset management plan has been structured to align with the structure of the City's capital budget. The construction, rehabilitation, replacement and upgrade of the City's assets is budgeted through a total of 35 capital programs and the operating budget.[3] The 35 programs are grouped together into seven service groups as defined in Table 1-1.

[1] Core infrastructure assets are defined by O. Reg. 588/17 as being roads, bridges, culverts, and any asset that is utilized in the provision of water, wastewater, and stormwater services.

[2] Non-core infrastructure assets are any other assets owned and managed by a municipality that are not included within the definition of core infrastructure assets.

[3] Assets funded through the operating budget include signs, guiderails, and circulating library materials. They are funded through the operating budget because the replacement cost of individual assets is low.

Table 1-1: Description of Service Groups

Service Group	Description
Emergency Services	Fire, police, and ambulance services
Human Services	Public housing and nursing care services
Parks and Recreation Services	Services provided by recreation centres and park amenities
Solid Waste Services	Landfill Services
Support and Other Services	Library and culture services and services provided by assets that are not public facing (e.g., information technology, fleet, etc.)
Transportation Services	Airport and transit services, along with services provided by assets that support the road network (e.g., sidewalks, streetlights, etc.)
Water and Wastewater Services	Water treatment, wastewater treatment facilities, horizontal distribution and collection (e.g., watermains, wastewater mains, etc.) and vertical distribution and collection (e.g., reservoir, elevated tank, etc.)
Uncategorized	Aggregate pits and quarries and forests

The replacement costs of the assets included in this asset management plan has been estimated at $5.4 billion. A breakdown of the total replacement cost by service group and capital program is provided in Table 1-2 and is illustrated in Figure 1-1.

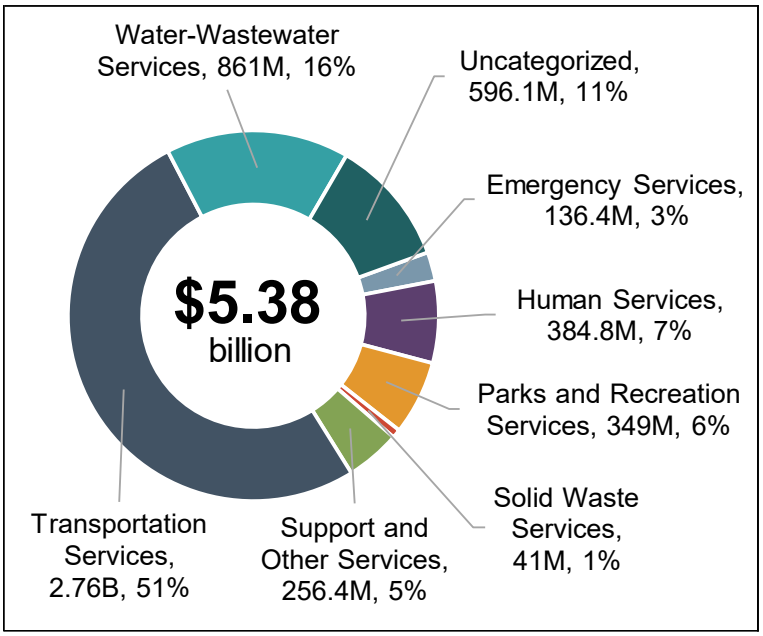
Table 1-2: Asset Replacement Cost by Service Group and Capital Program

Service Group	Capital Program Name	Replacement Cost (2025$)
Emergency Services	Fire Facilities	$67,784,000
	Fire Fleet and Equipment	$48,604,000
	Paramedic Facilities	$10,284,000
	Paramedic Fleet and Equipment	$8,381,000
	Police Fleet and Equipment	$4,363,000
Human Services	Housing Facilities	$272,714,000
	Housing Fleet	$1,491,000
	Victoria Manor	$58,434,000
Parks and Recreation Services	Cemetery Siteworks and Facilities	$609,000
	Parks and Recreation Equipment	$58,434,000
	Parks Siteworks and Facilities	$42,423,000
	Recreation Facilities	$247,495,000
Solid Waste Services	Landfill Equipment	$6,704,000
	Landfill Siteworks and Facilities	$34,321,000
Support and Other Services	Building and Property Equipment	$775,000
	Building and Property Facilities	$148,934,000
	Currently Funded through Operating	$12,771,000
	Information Technology Systems	$3,656,000
	Public Works Fleet Equipment	$90,289,000
Transportation Services	Airport Siteworks and Facilities	$14,400,000
	Bridges and Culverts	$482,109,000
	Gravel Resurfacing	$463,456,000
	Parking Lots	$5,775,000
	Paved Roads[1]	$1,561,946,000
	Roads, Fleet and Transit Facilities	$96,282,000
	Sidewalks	$40,053,000
	Stormwater Siteworks	$67,752,000

[1] Storm Mains and culverts are included in the replacement cost of paved roads.

Service Group	Capital Program Name	Replacement Cost (2025$)
	Traffic Signals and Streetlights	$25,536,000
	Transit Siteworks	$628,000
Water and Wastewater Services	Horizontal Distribution and Collection	$645,417,000
	Vertical Distribution and Collection	$173,421,000
	Wastewater Treatment	$14,999,000
	Water Treatment	$27,113,000
Uncategorized	Aggregate Pits and Quarries	$171,654,000
	Forests	$424,448,000
Total		**$5,382,767,000**

Figure 1-1: Distribution of Assets by Service Group



1.2 Legislative Context for the Asset Management Plan

Asset management planning in Ontario has evolved significantly over the past decade.

Before 2009, capital assets were recorded by municipalities as expenditures in the year of acquisition or construction. The long-term issue with this approach was the lack of a capital asset inventory, both in the municipality's accounting system and financial

statements. As a result of revisions to section 3150 of the Public Sector Accounting Board (PSAB) handbook, effective for the 2009 fiscal year, municipalities were required to capitalize tangible capital assets, thus creating an inventory of assets.

In 2012, the Province launched the municipal Infrastructure Strategy. As part of that initiative, municipalities and local service boards seeking provincial funding were required to demonstrate how any proposed project fits within a detailed asset management plan. In addition, asset management plans encompassing all municipal assets needed to be prepared by the end of 2016 to meet Federal Gas Tax (now the Canada Community-Building Fund) agreement requirements. To help define the components of an asset management plan, the Province produced a document entitled Building Together: Guide for Municipal Asset Management Plans. This guide documented the components, information, and analysis that were required to be included in municipal asset management plans under this initiative.

The Province's *Infrastructure for Jobs and Prosperity Act, 2015* (IJPA) was proclaimed on May 1, 2016. This legislation detailed principles for evidence-based and sustainable long-term infrastructure planning. The IJPA also gave the Province the authority to guide municipal asset management planning by way of regulation. In late 2017, the Province introduced O. Reg. 588/17 under the IJPA. The intent of O. Reg. 588/17 is to establish standard content for municipal asset management plans. Specifically, the regulation require that asset management plans be developed that define the current levels of service, identify the lifecycle activities that will be undertaken to achieve these levels of service, and provide a financial strategy to support the levels of service and lifecycle activities.

As noted earlier, the asset management plan presented herein brings the City into full compliance with the 2025 requirements of O. Reg. 588/17.

1.3 Asset Management Plan Development

This asset management plan was developed using an approach that leverages the City's asset management principles as identified within its strategic asset management policy, capital asset database information, and staff input.

The development of the City's asset management plan is based on the steps summarized below:

1. Compile asset information into complete inventories that contain relevant asset attributes such as size, quantity, age, useful service life expectations, and replacement cost.
2. Define and assess the current condition of assets using a combination of staff input, existing background reports and studies (e.g. Road Needs Study, OSIM Bridge Inspections), and age-based condition analysis.
3. Define and document current levels of service based on the analysis of available data and consideration of various background reports.
4. Identify proposed levels of service for all performance measures.
5. Compile a forecast of lifecycle expenditures required to achieve these levels of service outcomes.
6. Develop a financial strategy to support the lifecycle management strategy. The financial strategy informs how the capital and operating expenses arising from the asset management strategy will be funded over the forecast period, and how any existing funding gaps will be managed.
7. Document the comprehensive asset management plan in a formal report to inform future decision-making and to communicate planning to municipal stakeholders.

Chapter 2
State of Local Infrastructure and Levels of Service

2. State of Local Infrastructure and Levels of Service

2.1 Emergency Services

2.1.1 State of Local Infrastructure

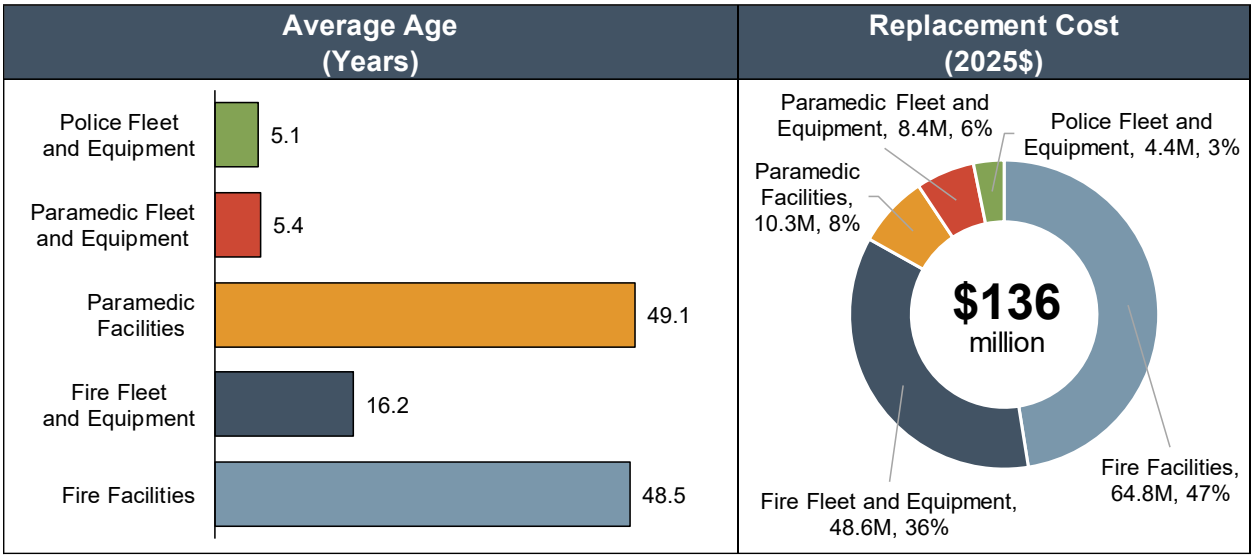
The City owns and manages a variety of assets that support the provision of Emergency Services. The estimated replacement cost of these assets is approximately $136 million. Fire facilities represent the largest share of replacement cost at $64.8 million (47%), followed by, fire fleet and equipment at $48.6 million (36%). Paramedic facilities at $10.3 million (8%), paramedic fleet and equipment at $8.4 million (6%). Lastly, police fleet and equipment at $4.4 million (3%). The average of emergency services assets is 33.0 years.

Table 2-1 provides a breakdown of these assets by capital program, showing the average age, and replacement cost. A visual rendering of the data presented in Table 2-1 is provided in Figure 2-1.

Table 2-1: Emergency Services Capital Programs – Average Age and Replacement Cost

Capital Program	Average Age (years)	Replacement Cost (2025$)
Fire Facilities	48.5	$64,784,000
Fire Fleet and Equipment	16.2	$48,604,000
Paramedic Facilities	49.1	$10,284,000
Paramedic Fleet and Equipment	5.4	$8,381,000
Police Fleet and Equipment	5.1	$4,363,000
Total	**33.0**	**$136,416,000**

Figure 2-1: Emergency Services Capital Programs – Average Age and Replacement Cost



2.1.2 Condition

The condition of the City's Emergency Services assets has not been directly assessed through a physical condition assessment. When the age of an asset is known, the condition is evaluated based on age relative to the expected useful life (i.e., based on the percentage of useful life consumed (ULC%)). A brand-new asset would have a ULC% of 0%, indicating that zero percent of the asset's life expectancy has been utilized. On the other hand, an asset that has reached its life expectancy would have a ULC% of 100%. It is possible for assets to have a ULC% greater than 100%, which occurs if an asset has exceeded its typical life expectancy but continues to be in service. This is not necessarily a cause for concern; however, it must be recognized that assets that are near or beyond their typical life expectancy are likely to require replacement or rehabilitation in the near term.

To better communicate the condition of Emergency Services assets and other assets where ULC% will be used, the ULC% ratings have been segmented into qualitative condition states as summarized in Table 2-2. The scale is set to show that if assets are replaced around the expected useful life, they would be in the Fair condition state. Beyond 100% of useful life, the probability of failure is assumed to have increased to a point where performance would be characterized as Poor or Very Poor.

Table 2-2: Condition States Defined with Respect to ULC%

ULC%	Condition State
0% ≤ ULC% ≤ 45%	**Very Good**
45% < ULC% ≤ 90%	**Good**
90% < ULC% ≤ 100%	**Fair**
100% < ULC% ≤ 125%	**Poor**
125% > ULC%	**Very Poor**

Based on their current age profile, assets within the Emergency Services group are, on average, in a 'Good' condition state. The average ULC% rating of the City's fire facilities is 80.8%, which indicates that, on average, fire facilities are in a 'Good' condition state. Similarly, the average ULC% rating of the City's fire fleet and equipment is 87.1%, which indicates that, on average, fire fleet and equipment are in a 'Good' condition state. The average ULC% rating of the City's paramedic facilities is 81.8%, which indicates that, on average, paramedic facilities are in a 'Good' condition state. The average ULC% rating of the City's paramedic fleet and equipment is 96.8%, which indicates that, on average, paramedic fleet and equipment are in a 'Good' condition state. Lastly, the average ULC% rating of the City's police fleet and equipment is 66.1%, which indicates that, on average, police fleet and equipment are in a 'Good' condition state.

Table 2-3 summarizes the average ULC% rating and associated condition states of the City's Emergency Services assets.

Table 2-3: Condition Summary – Emergency Services

Capital Program	Average ULC%	Average Condition State
Fire Facilities	80.8%	Good
Fire Fleet and Equipment	87.1%	Good
Paramedic Facilities	81.8%	Good
Paramedic Fleet and Equipment	96.8%	Fair
Police Fleet and Equipment	66.1%	Good
Average	**83.6%**	**Good**

The distribution of the replacement cost of all Emergency Services assets by condition state is illustrated in Figure 2-2. The distribution of the replacement cost of Emergency Services assets by ULC% rating range is illustrated Figure 2-3.

Figure 2-2: Distribution of Emergency Services Assets by Condition State

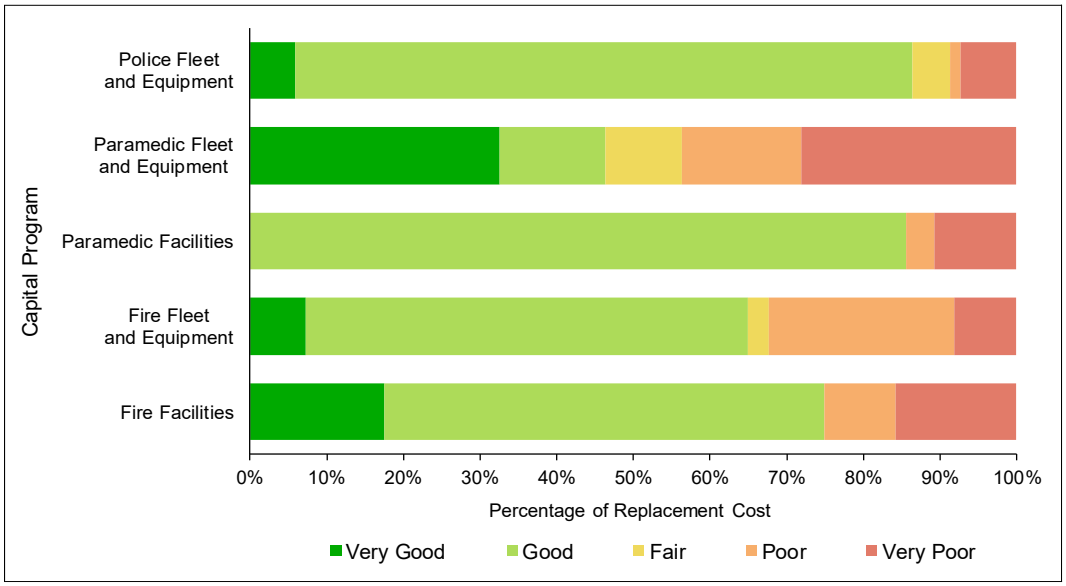
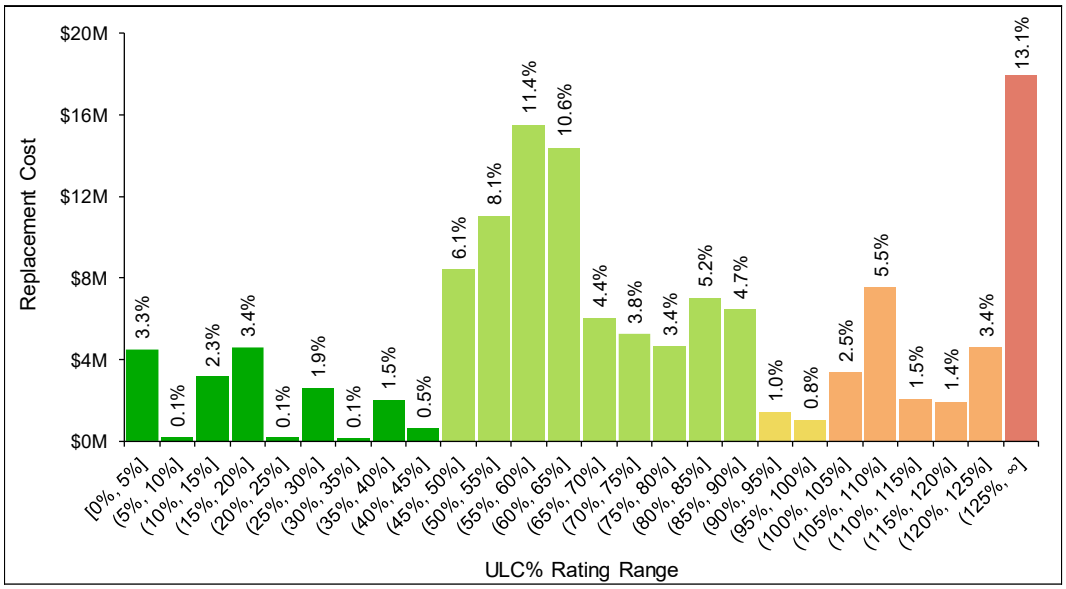


Figure 2-3: Distribution of Emergency Services Assets by ULC% Rating



2.1.3 Levels of Service

The levels of service currently provided by the City's Emergency Services are, in part, a result of the state of local infrastructure identified above. The levels of service framework presented in this subsection identifies both the levels of service that assets are currently providing as well as the proposed levels of service (target performance) that the City is striving for.

The levels of service framework is presented as follows:

- The Service Attribute headings and columns indicate the high-level attribute being addressed;
- The Community Levels of Service column in Table 2-4 explains the City's intent in plain language and provides additional information about the service being provided;
- The Performance Measure column in Table 2-5 describes the performance measure(s) connected to the identified service attribute;
- The Current Performance column in Table 2-5 identifies the current level of service with respect to each performance measure based on the best available data; and
- The Target Performance column in Table 2-5 identifies the proposed level of service with respect to each performance measure.

It is noted that the performance measures included in Table 2-5 only include ones for which data is currently available. The City has identified several other performance measures of interest, as reported in the City's 2024 Asset Management Plan for Non-Core Assets. These additional performance measures will be incorporated into future iterations of this asset management plan once the City collects the required data.

Table 2-4: Emergency Services – Community Levels of Service

Service Attribute	Community Levels of Service
Quality	The City maintains Emergency Services facilities such that they provide a pleasant experience to staff and visitors.
Reliability/ Availability	The City strives to ensure its Emergency Services vehicles and equipment are reliable and available for use.

Table 2-5: Emergency Services – Technical Levels of Service

Service Attribute	Performance Measure	Current Performance (2025)	Target Performance (2035)
Quality	Average condition rating for Fire Facilities	Good (ULC% of 81%)	Good
	Average condition rating for Paramedic Facilities	Good (ULC% of 82%)	Good
Reliability/ Availability	Average condition rating for Fire Fleet and Equipment	Good (ULC% of 87%)	Good
	Average condition rating for Paramedic Fleet and Equipment	Fair (ULC% of 97%)	Fair
	Average condition rating for Police Fleet and Equipment	Good (ULC% of 66%)	Good

2.2 Human Services

2.2.1 State of Local Infrastructure

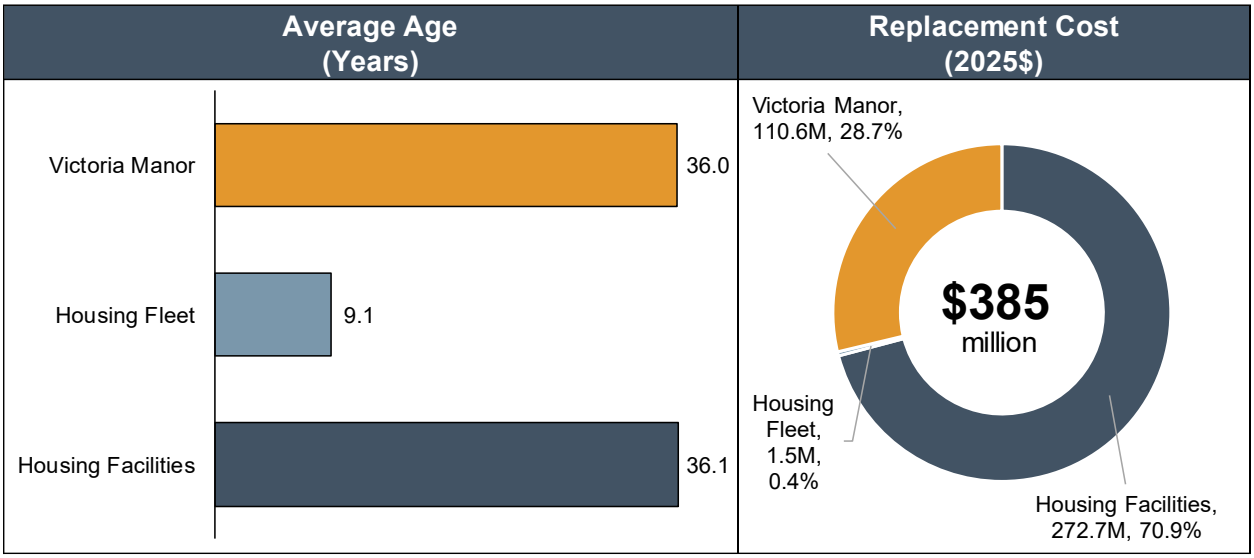
The City owns and manages a variety of assets that support the provision of Human Services. The estimated replacement cost of these assets is approximately $384.8 million. Housing facilities represent the largest share of replacement cost at $272.7 million (70.9%), followed by Victoria Manor at $111 million (28.7%) and lastly, housing fleet at $2 million (0.4%). The average of human services assets is 36.0 years.

Table 2-6 provides a breakdown of these assets by capital program, showing the average age and replacement cost. A visual rendering of the data presented in Table 2-6 is provided in Figure 2-4.

Table 2-6: Human Services Capital Programs – Average Age and Replacement Cost

Capital Program	Average Age (years)	Replacement Cost (202$)
Housing Facilities	36.1	$272,714,000
Housing Fleet	9.1	$1,491,000
Victoria Manor	36.0	$110,579,000
Total	**36.0**	**$384,784,000**

Figure 2-4: Human Services Capital Programs – Average Age and Replacement Cost



2.2.2 Condition

The condition of the City's Human Services assets has not been directly assessed through a physical condition assessment. For the purposes of this asset management plan, the condition of Human Services assets is assessed based on age relative to useful service life (i.e., based on the percentage of useful service life consumed – ULC%). To better communicate the condition of Human Services assets, ULC% ratings have been segmented into qualitative condition states as summarized previously in Table 2-2. Please refer to Section 2.1.2 for further information on this condition assessment methodology.

Based on their current age profile, assets within the Human Services group are, on average, in a 'Good' condition state. The average ULC% rating of the City's housing facilities is 57.5%, which indicates that, on average, housing facilities are in a 'Good'

condition state. Similarly, the average ULC% rating of the City's housing fleet is 76.2%, which indicates that, on average, housing fleet assets are in a 'Good' condition state. Lastly, the average ULC% rating of the City's Victoria Manor is 90%, which indicates that, on average, Victoria Manor assets are in a 'Good' condition state.

Table 2-7 summarizes the average ULC% rating and associated condition states of the City's Human Services assets.

Table 2-7: Condition Summary – Human Services

Capital Program	Average ULC%	Average Condition State
Housing Facilities	57.5%	Good
Housing Fleet	76.2%	Good
Victoria Manor	60.0%	Good
Average	**58.3%**	**Good**

The distribution of the replacement cost of all Human Services assets by condition state is illustrated in Figure 2-5. The distribution of the replacement cost of Human Services assets by ULC% rating range is illustrated Figure 2-6

Figure 2-5: Distribution of Human Services Assets by Condition State

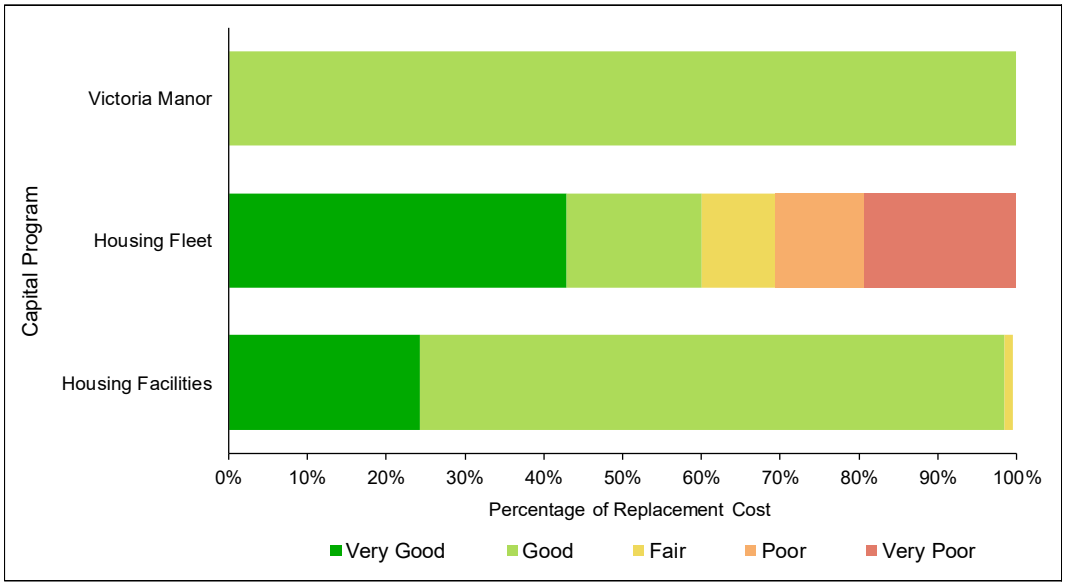
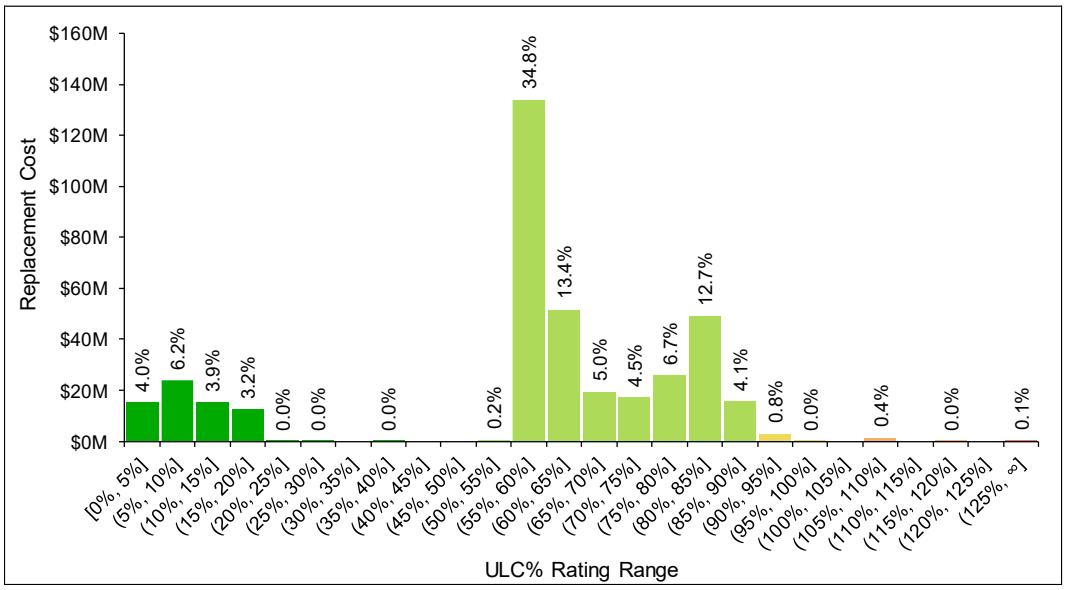


Figure 2-6: Distribution of Human Services Assets by ULC% Rating



2.2.3 Levels of Service

This subsection presents the City's levels of service framework for its Human Services assets. Table 2-8 presents the City's Service Attributes and Community Levels of Service for its Human Services assets while Table 2-9 presents the City's Technical Levels of Service (i.e., performance measures) for its Human Services assets, including their current and target performance. Please refer to Section 2.1.3 for further details on the City's levels of service framework.

It is noted that the performance measures included in Table 2-9 only include ones for which data is currently available. The City has identified several other performance measures of interest, as reported in the City's 2024 Asset Management Plan for Non-Core Assets. These additional performance measures will be incorporated into future iterations of this asset management plan once the City collects the required data.

Table 2-8: Human Services – Community Levels of Service

Service Attribute	Community Levels of Service
Quality	The City maintains Human Services facilities such that they provide a pleasant experience to staff, residents, and visitors.
Reliability/ Availability	The City strives to ensure its Human Services vehicles and equipment are reliable and available for use.

Table 2-9: Human Services – Technical Levels of Service

Service Attribute	Performance Measure	Current Performance (2025)	Target Performance (2035)
Quality	Average condition rating for Housing Facilities	Good (ULC% of 58%)	Good
	Average condition rating for Victoria Manor	Good (ULC% of 60%)	Good
Reliability/ Availability	Average condition rating for Housing Fleet	Good (ULC% of 76%)	Good

2.3 Parks and Recreation Services

2.3.1 State of Local Infrastructure

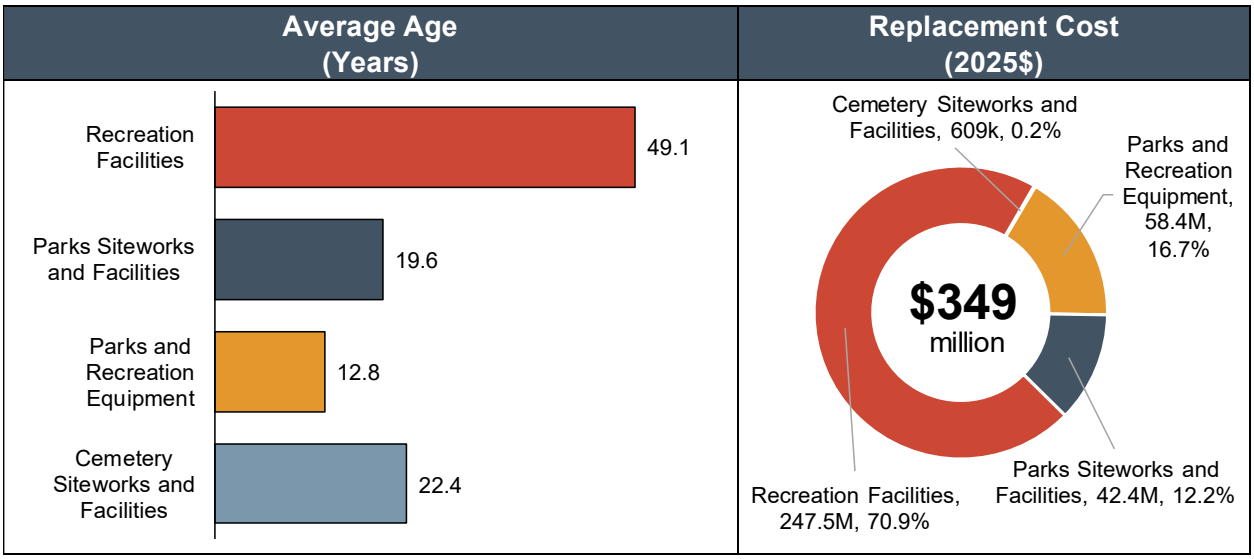
The City owns and manages a variety of assets that support the provision of Parks and Recreation Services. The estimated replacement cost of these assets is approximately $349 million. Recreation facilities represent the largest share of replacement cost at $247.5 million (70.9%), followed by, parks and recreation equipment at $58.4 million (16.7%), parks siteworks and facilities at $42.4 million (12.2%), and lastly cemetery siteworks and facilities at $609,000 (0.2%). The average age of parks and recreation services assets is 39.4 years.

Table 2-10 provides a breakdown of the average age and replacement cost information of Parks and Recreations Services assets by capital program. A visual rendering of the data presented in Table 2-10 is provided in Figure 2-7.

Table 2-10: Parks and Recreation Services Capital Programs – Average Age and Replacement Cost

Capital Program	Average Age (years)	Replacement Cost (2025$)
Cemetery Siteworks and Facilities	22.4	$609,000
Parks and Recreation Equipment	12.8	$58,434,000
Parks Siteworks and Facilities	19.6	$42,423,000
Recreation Facilities	49.1	$247,495,000
Total	**39.4**	**$348,961,000**

Figure 2-7: Parks and Recreation Services Capital Programs – Average Age and Replacement Cost



2.3.2 Condition

The condition of the City's Parks and Recreation Services assets has not been directly assessed through a physical condition assessment. For the purposes of this asset management plan, the condition of Parks and Recreation Services assets is assessed based on age relative to useful service life (i.e. based on the percentage of useful service life consumed – ULC%). To better communicate the condition of Parks and Recreation Services assets, ULC% ratings have been segmented into qualitative condition states as summarized previously in the Table 2-2. Please refer to Section 2.1.2 for further information on this condition assessment methodology.

Based on their current age profile, assets within the Parks and Recreation Services group are, on average, in a 'Good' condition state. The average ULC% rating of the City's cemetery siteworks and facilities is 36.8%, which indicates that, on average, cemetery siteworks and facilities are in a 'Very Good' condition state. Similarly, the average ULC% rating of the City's parks and recreation equipment is 36.7%, which indicates that, on average, parks and recreation equipment are in a 'Very Good' condition state. The average ULC% rating of the City's parks siteworks and facilities is 55.3%, which indicates that, on average, parks siteworks and facilities are in a 'Good' condition state. Lastly, the average ULC% rating of the City's recreation facilities is 83.8%, which indicates that, on average, recreation facilities are in a 'Good' condition state.

Table 2-11 summarizes the average ULC% rating and associated condition states of the City's Parks and Recreation Services assets.

Table 2-11: Condition Summary – Parks and Recreation Services

Capital Program	Average ULC%	Average Condition State
Cemetery Siteworks and Facilities	36.8%	Very Good
Parks and Recreation Equipment	36.7%	Very Good
Parks Siteworks and Facilities	55.3%	Good
Recreation Facilities	83.8%	Good
Average	**72.4%**	**Good**

The distribution of the replacement cost of all Parks and Recreation assets by condition state is illustrated in Figure 2-8. The distribution of the replacement cost of Parks and Recreation assets by ULC% rating range is illustrated Figure 2-9.

Figure 2-8: Distribution of Parks and Recreation Assets by Condition State

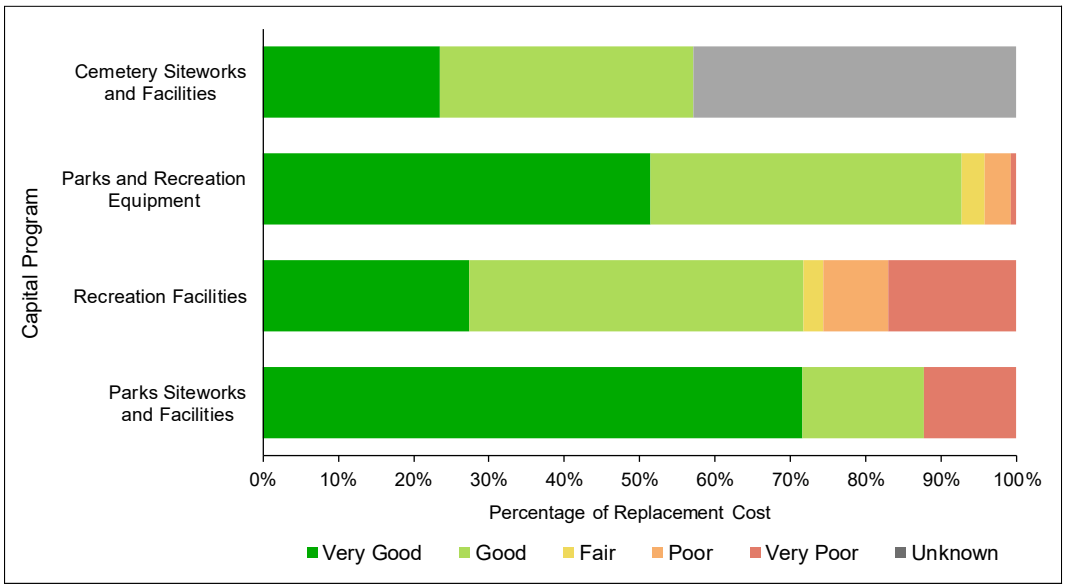
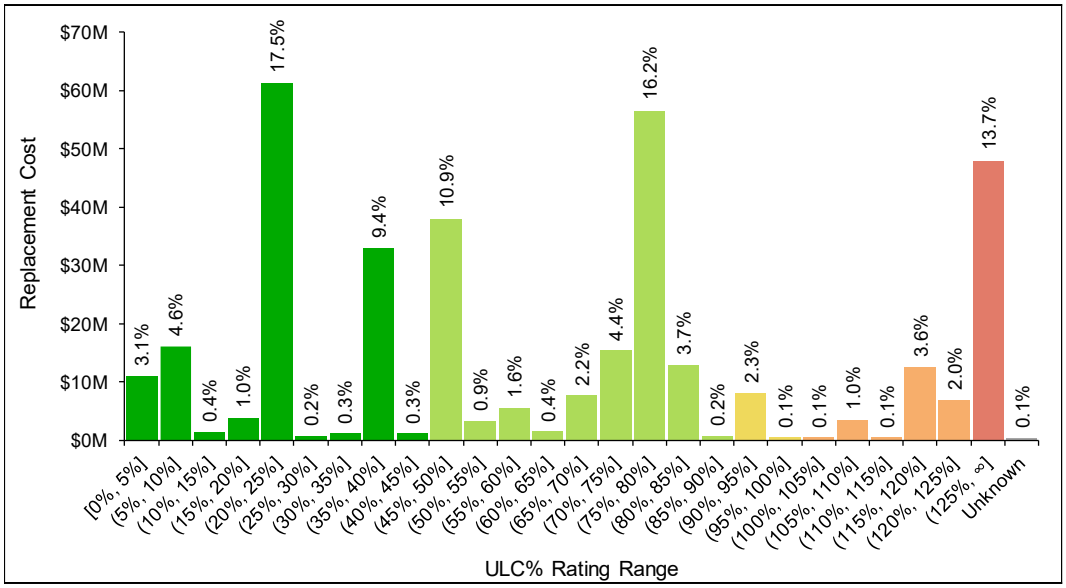


Figure 2-9: Distribution of Parks and Recreation Assets by ULC%



2.3.3 *Levels of Service*

This subsection presents the City's levels of service framework for its Parks and Recreation assets. Table 2-12 presents the City's Service Attributes and Community Levels of Service for its Parks and Recreation assets while Table 2-13 presents the City's Technical Levels of Service (i.e., performance measures) for its Parks and

Recreation assets, including their current and target performance. Please refer to Section 2.1.3 for further details on the City's levels of service framework.

It is noted that the performance measures included in Table 2-13 only include ones for which data is currently available. The City has identified several other performance measures of interest, as reported in the City's 2024 Asset Management Plan for Non-Core Assets. These additional performance measures will be incorporated into future iterations of this asset management plan once the City collects the required data.

Table 2-12: Parks and Recreation Services – Community Levels of Service

Service Attribute	Community Levels of Service
Quality	The City maintains Parks and Recreation Services facilities such that they provide a pleasant experience to staff and visitors.
Reliability	The City strives to ensure its Parks and Recreation Services vehicles and equipment are reliable and available for use.

Table 2-13: Parks and Recreation Services – Technical Levels of Service

Service Attribute	Performance Measure	Current Performance (2025)	Target Performance (2035)
Quality	Average condition rating for Cemetery Siteworks and Facilities	Very Good (ULC% of 37%)	Very Good
	Average condition rating for Parks Siteworks and Facilities	Good (ULC% of 55%)	Good
	Average condition rating for Recreation Facilities	Good (ULC% of 84%)	Good
Reliability	Average condition rating for Parks and Recreation Equipment	Very Good (ULC% of 37%)	Very Good

2.4 Solid Waste Services

2.4.1 State of Local Infrastructure

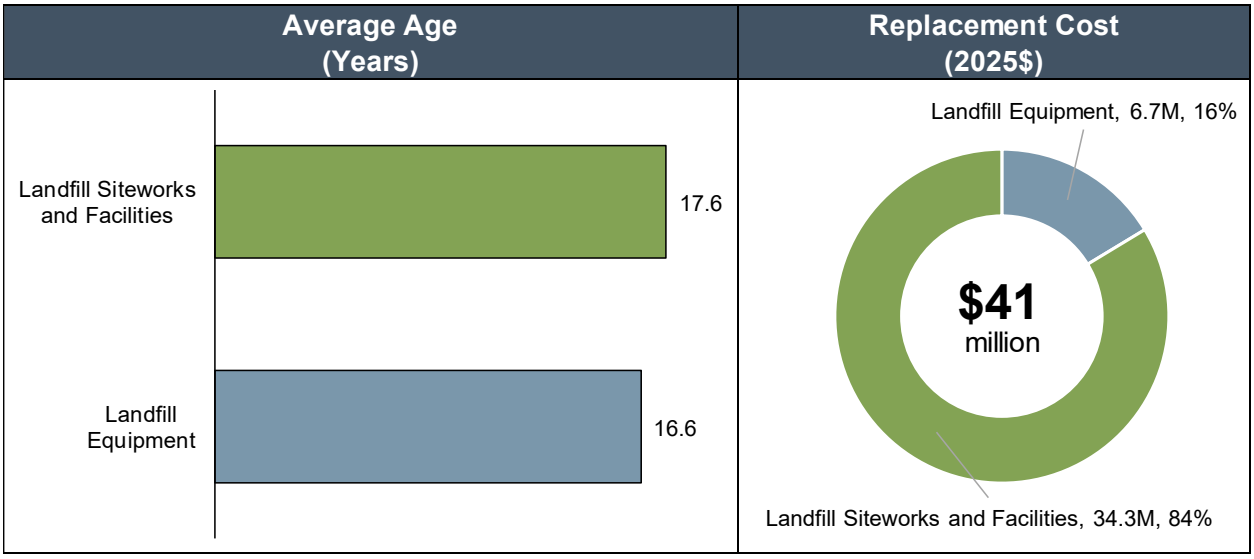
The City owns and manages a variety of assets that support the provision of Solid Waste Services. The estimated replacement cost of these assets is approximately $41 million. Landfill siteworks and facilities represent the largest share of replacement cost

at $34.3 million (84%), followed by landfill equipment at $6.7 million (16%). The average age of solid waste services assets is 17.4 years. Table 2-14 provides a breakdown of the average age and replacement cost information for Solid Waste Services assets by capital program. A visual rendering of the data presented in Table 2-14 is provided in Figure 2-10.

Table 2-14: Solid Waste Services Capital Programs – Average Age and Replacement Cost

Capital Program	Average Age (years)	Replacement Cost (2025$)
Landfill Equipment	17.6	$6,704,000
Landfill Siteworks and Facilities	16.6	$34,321,000
Total	**17.4**	**$41,025,000**

Figure 2-10: Solid Waste Services Capital Programs – Average Age and Replacement Cost



2.4.2 Condition

The condition of the City's Solid Waste Services assets has not been directly assessed through a physical condition assessment. For the purposes of this asset management plan, the condition of Solid Waste Services assets is assessed based on age relative to useful service life (i.e., based on the percentage of useful service life consumed – ULC%). To better communicate the condition of Solid Waste Services assets, ULC%

ratings have been segmented into qualitative condition states as summarized previously in the Table 2-2. Please refer to Section 2.1.2 for further information on this condition assessment methodology.

Based on their current age profile, assets within the Solid Waste Services group are, on average, in a 'Poor' condition state. The average ULC% rating of the City's landfill equipment is 114.3%, which indicates that, on average, landfill equipment are in a 'Poor' condition state. Similarly, the average ULC% rating of the City's landfill siteworks and facilities is 101.9%, which indicates that, on average, landfill siteworks and facilities are in a 'Poor' condition state.

Table 2-15 summarizes the average ULC% rating and associated condition states of the City's Solid Waste Services assets.

Table 2-15: Condition Summary – Solid Waste Services

Capital Program	Average ULC%	Average Condition State
Landfill Equipment	114.3%	Poor
Landfill Siteworks and Facilities	101.9%	Poor
Average	**103.9%**	**Poor**

The distribution of the replacement cost of all Solid Waste assets by condition state is illustrated in Figure 2-11. The distribution of the replacement cost of Solid Waste assets by ULC% rating range is illustrated Figure 2-12.

Figure 2-11: Distribution of Solid Waste Assets by Condition State

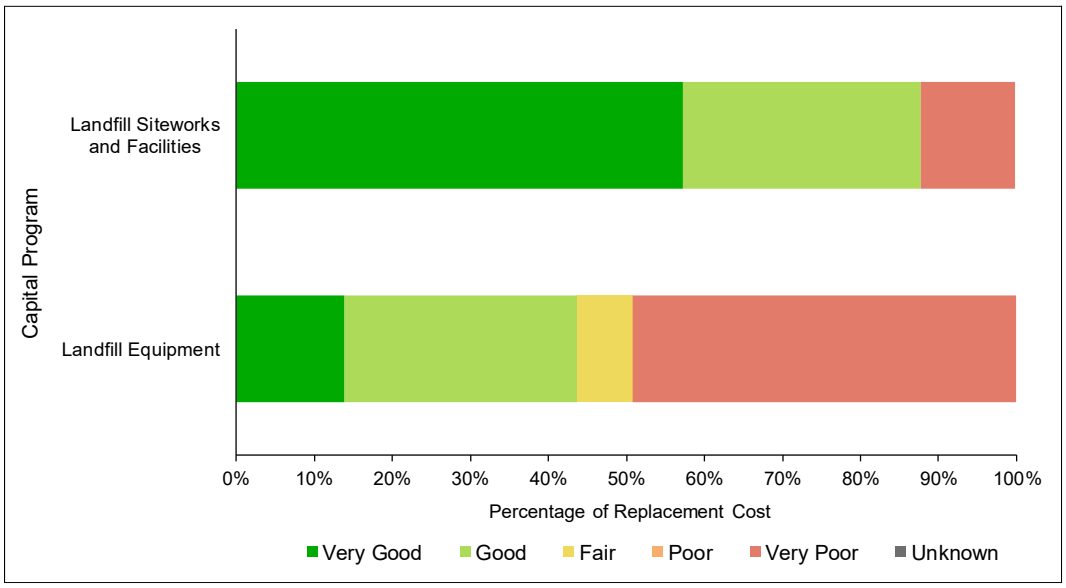
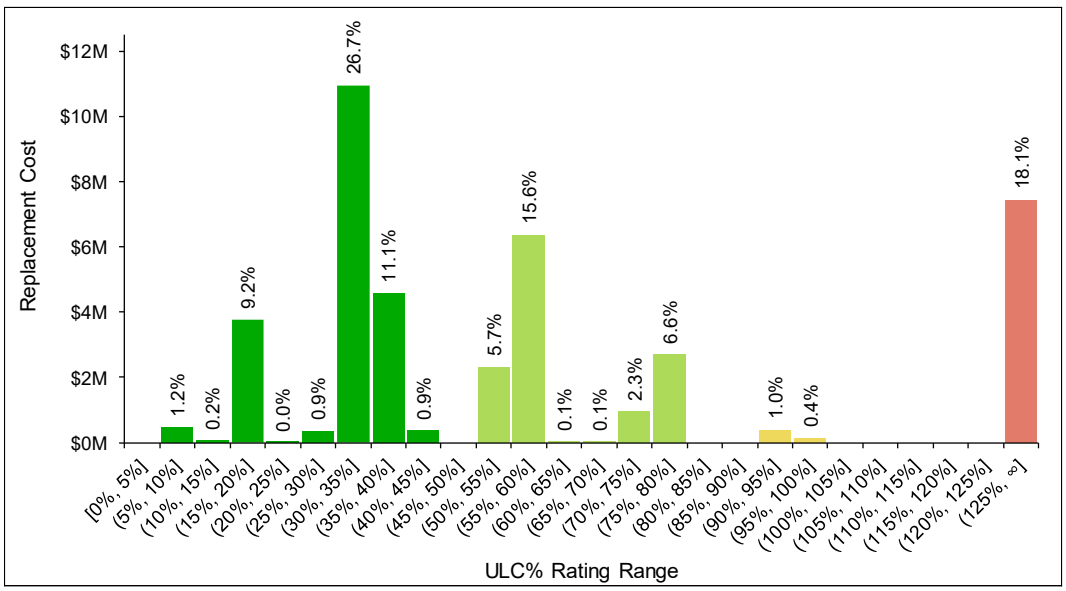


Figure 2-12: Distribution of Solid Waste Assets by ULC%



2.4.3 Levels of Service

This subsection presents the City's levels of service framework for its Solid Waste assets. Table 2-16 presents the City's Service Attributes and Community Levels of Service for its Solid Waste assets while Table 2-17 presents the City's Technical Levels of Service (i.e., performance measures) for its Solid Waste assets, including their

current and target performance. Please refer to Section 2.1.3 for further details on the City's levels of service framework.

It is noted that the performance measures included in Table 2-17 only include ones for which data is currently available. The City has identified several other performance measures of interest, as reported in the City's 2024 Asset Management Plan for Non-Core Assets. These additional performance measures will be incorporated into future iterations of this asset management plan once the City collects the required data.

Table 2-16: Solid Waste Services – Community Levels of Service

Service Attribute	Community Levels of Service
Reliability	The City strives to ensure its landfill assets are reliable and available for use.

Table 2-17: Solid Waste Services – Technical Levels of Service

Service Attribute	Performance Measure	Current Performance (2025)	Target Performance (2035)
Reliability	Average condition rating for Landfill Equipment	Poor (ULC% of 114%)	Poor
	Average condition rating for Landfill Siteworks and Facilities	Poor (ULC% of 102%)	Poor

2.5 Support and Other Services

2.5.1 State of Local Infrastructure

The City owns and manages a variety of assets that enable the provision of Support and Other Services. The estimated replacement cost of these assets is approximately $256 million. Building and property facilities represent the largest share of replacement cost at $148.9 million (58.1%), followed by public works fleet and equipment at $90.3 million (35.2%), assets currently funded through the operating budget[1] at $12.8 million

[1] Assets whose replacements are funded through the operating budget include signs, guiderails, and circulating library materials.

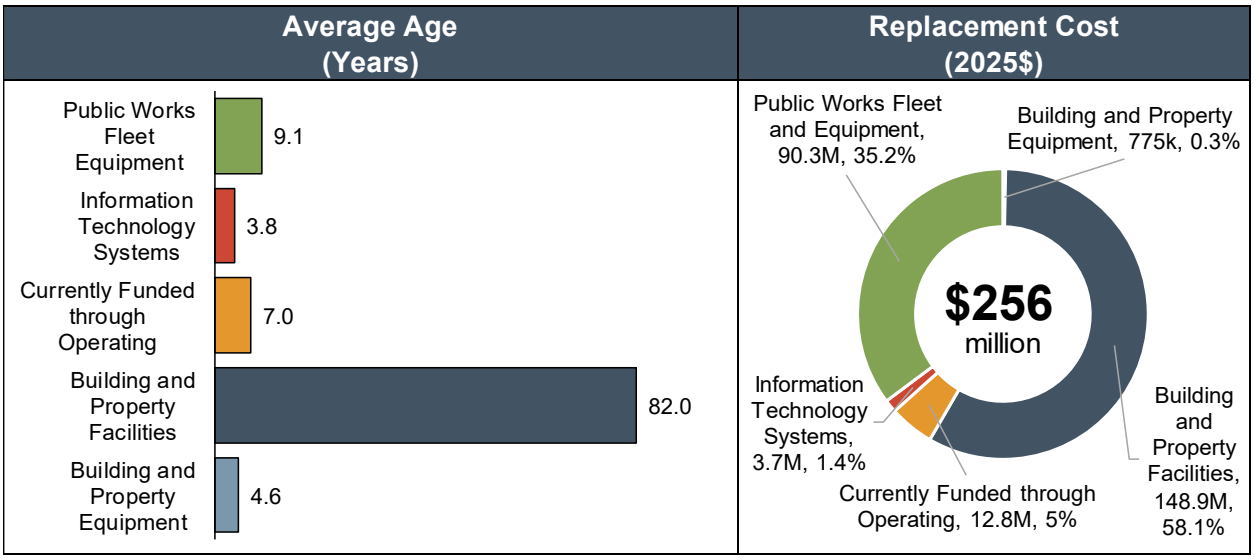
(5.0%), information technology systems at $3.7 million (1.4%) and, lastly, building and property equipment at $775,000 (0.3%). The average age of assets within the Support and Other Services category is 51.2 years.

Table 2-18 provides a breakdown of the average age and replacement cost information for Support and Other Services assets by capital program. A visual rendering of the data presented in Table 2-18 is provided in Figure 2-13.

Table 2-18: Support and Other Services Capital Programs – Average Age and Replacement Cost

Capital Program	Average Age (years)	Replacement Cost (2025$)
Building and Property Equipment	4.6	$775,000
Building and Property Facilities	82.0	$148,934,000
Currently Funded through Operating	7.0	$12,771,000
Information Technology Systems	3.8	$3,656,000
Public Works Fleet and Equipment	9.1	$90,289,000
Total	**51.2**	**$256,425,000**

Figure 2-13: Support and Other Services Capital Programs – Average Age and Replacement Cost



2.5.2 Condition

The condition of the City's Support and Other Services assets has not been directly assessed through a physical condition assessment. For the purposes of this asset management plan, the condition of Support and Other Services assets is assessed based on age relative to useful service life (i.e. based on the percentage of useful service life consumed – ULC%). To better communicate the condition of Support and Other Services assets, ULC% ratings have been segmented into qualitative condition states as summarized previously in the Table 2-2. Please refer to Section 2.1.2 for further information on this condition assessment methodology.

Based on their current age profile, assets within the Support and Other Services group are, on average, in a 'Poor' condition state. The average ULC% rating of the City's building and property equipment is 45.9%, which indicates that, on average, building and property equipment are in a 'Good' condition state. The average ULC% rating of the City's building and property facilities is 136.6%, which indicates that, on average, building and property facilities are in a 'Very Poor' condition state. The average ULC% rating of the assets currently funded through operating is 54.9%, which indicates that, on average, currently funded through operating are in a 'Good' condition state. The average ULC% rating of the City's information technology systems is 56.9%, which indicates that, on average, information technology systems are in a 'Good' condition state. Lastly, the average ULC% rating of the City's public works fleet and equipment is 67.4%, which indicates that, on average, public works fleet and equipment are in a 'Good' condition state.

Table 2-19 summarizes the average ULC% rating and associated condition states of the City's Support and Other Services assets. It is noted that there are 11 facilities within the Building and Property Facilities capital program that were constructed prior to 1950. The ULC% of these assets is over 125% and therefore they are categorized as "Very Poor". However, the actual condition of these assets may be better than their age indicates. The City is planning to complete formal building condition assessments for all of it facilities over the coming years. These assessments will provide a more accurate picture of the current condition of the City's facilities.

Table 2-19: Condition Summary – Support and Other Services

Capital Program	Average ULC%	Average Condition State
Building and Property Equipment	45.9%	Good
Building and Property Facilities	136.6%	Very Poor
Currently Funded through Operating	54.9%	Good
Information Technology Systems	56.9%	Good
Public Works Fleet Equipment	67.4%	Good
Average	**106.8%**	**Poor**

The distribution of the replacement cost of all Support and Other assets by condition state is illustrated in Figure 2-14. The distribution of the replacement cost of Support and Other assets by ULC% rating range is illustrated Figure 2-15.

Figure 2-14: Distribution of Support and Other Services Assets by Condition State

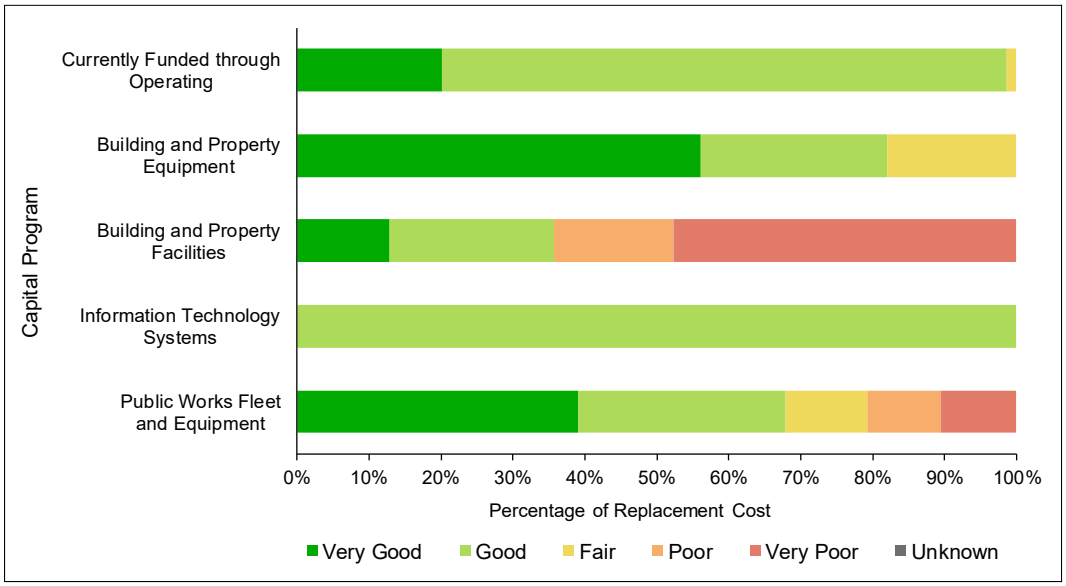
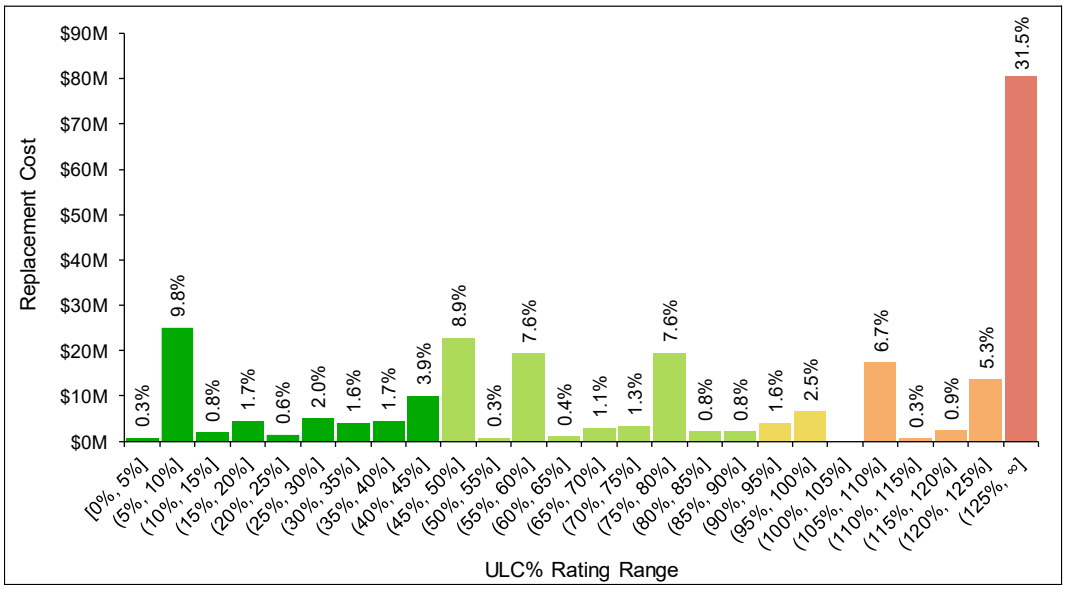


Figure 2-15: Distribution of Support and Other Services Assets by ULC%



2.5.3 Levels of Service

This subsection presents the City's levels of service framework for its Support and Other assets. Table 2-20 presents the City's Service Attributes and Community Levels of Service for its Support and Other assets while Table 2-21 presents the City's Technical Levels of Service (i.e., performance measures) for its Support and Other assets, including their current and target performance. Please refer to Section 2.1.3 for further details on the City's levels of service framework.

It is noted that the performance measures included in Table 2-21 only include ones for which data is currently available. The City has identified several other performance measures of interest, as reported in the City's 2024 Asset Management Plan for Non-Core Assets. These additional performance measures will be incorporated into future iterations of this asset management plan once the City collects the required data.

Table 2-20: Support and Other Services – Community Levels of Service

Service Attribute	Community Levels of Service
Quality	The City maintains Support and Other Services facilities such that they provide a pleasant experience to staff and visitors.
Reliability	The City strives to ensure its Support and Other Services vehicles and equipment are reliable and available for use.

Table 2-21: Support and Other Services – Technical Levels of Service

Service Attribute	Performance Measure	Current Performance (2025)	Target Performance (2035)
Quality	Average condition rating for Building and Property Facilities	Very Poor (ULC% of 137%)	Very Poor
Reliability	Average condition rating for Building and Property Equipment	Good (ULC% of 46%)	Good
	Average condition rating for Information Technology Systems	Good (ULC% of 57%)	Good
	Average condition rating for Public Works Fleet and Equipment	Good (ULC% of 67%)	Good

2.6 Transportation Services

2.6.1 State of Local Infrastructure

The City owns and manages a variety of assets that support the provision of Transportation Services. Transportation services assets comprise roadways, bridges, stormwater mains and road-related assets (e.g., parking lots, transit siteworks, sidewalks, etc.). The estimated replacement cost of these assets is approximately $2.76 billion.

The City's road network comprises road segments with three surface types: high-class bituminous (HCB), low-class bituminous (LCB), and gravel. The estimated current

replacement cost of the City's roads is $1.9 billion[1]. HCB represent the largest share of replacement cost at $868.8 million (46%), followed by LCB at $572.1 million (30%) and lastly, gravel at $463.5 million (24%). The average age of roads is 20.3 years[2].

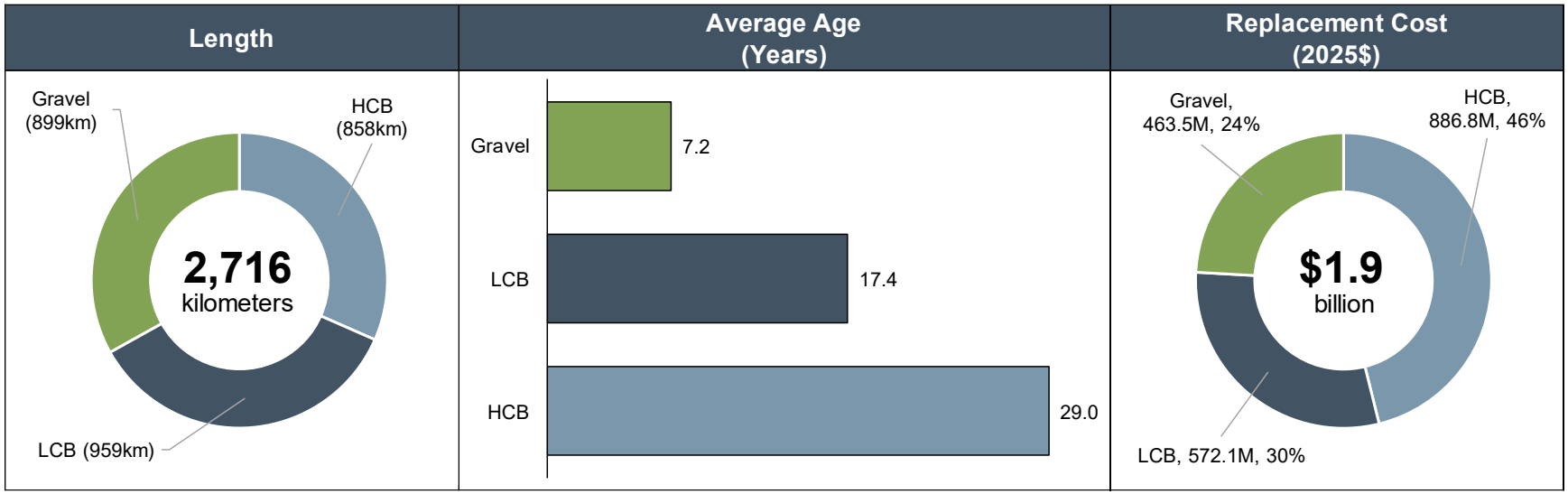
The City's paved roads are further segregated by roadside environment and class (i.e., urban, rural arterial and rural local/collector). Table 2-22 provides a breakdown of length, average age, and replacement cost information for roads by roadside environment and class. A visual rendering of the data presented in Table 2-22 is provided in Figure 2-16. A spatial illustration of the City's roads by surface type is provided in Map 2-1.

[1] Storm mains and culverts are excluded from the replacement cost of paved roads, these will be presented separately within this section.
[2] Average age of the road surface.

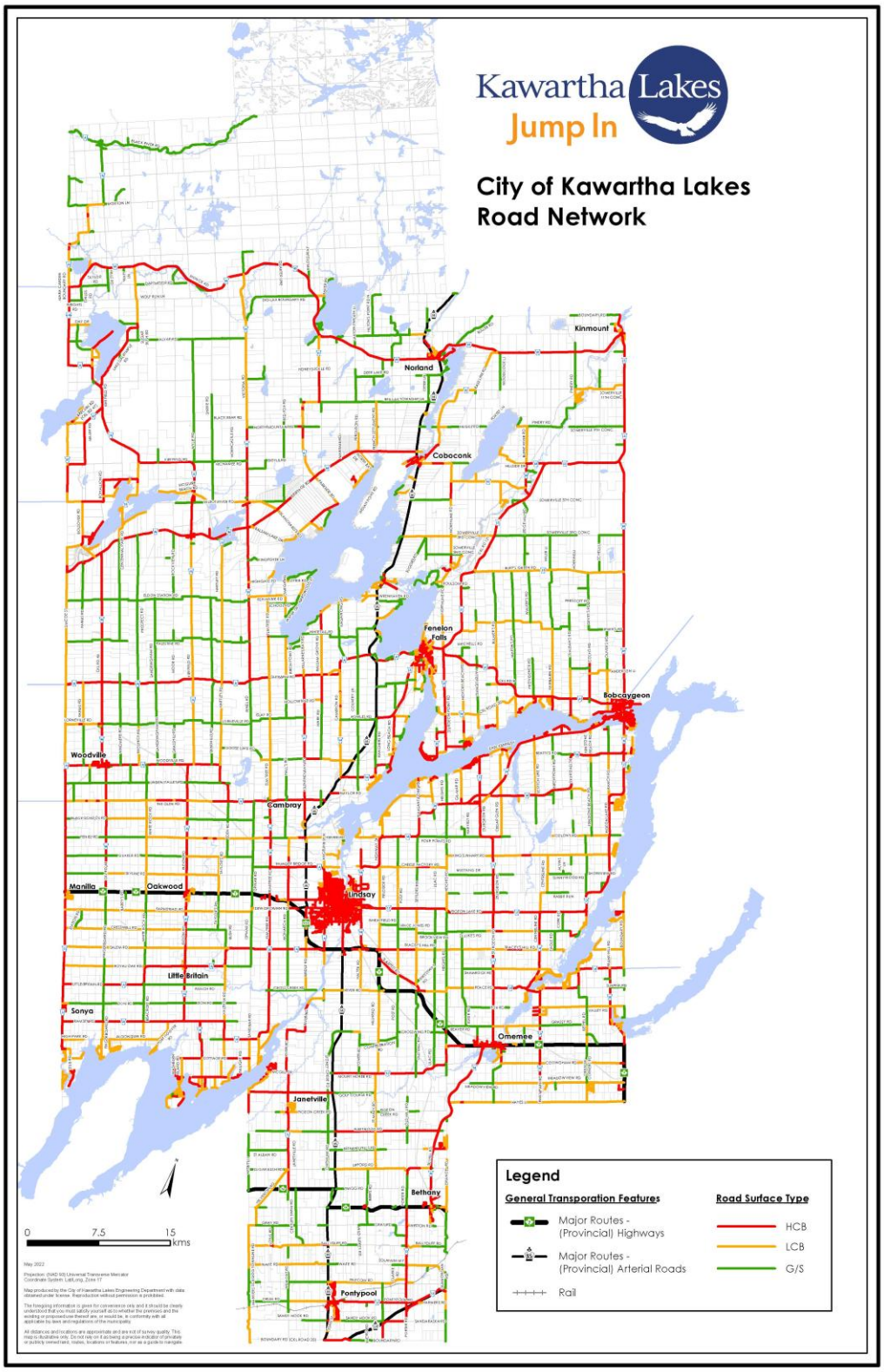
Table 2-22: Roads – Quantity, Average Age and Replacement Cost by Surface Type and Roadside Environment and Class

Surface Type	Road Environment and Class	Length (km)	Average Age (years)	Road Surface – Replacement Cost (2025$)	Road Base – Replacement Cost (2025$)	Replacement Cost (2025$)
HCB	Urban	232	32.3	$258,963,000		
	Rural Arterial	135	28.9	$43,204,000		
	Rural Local/Collector	491	23.6	$164,687,000		
Sub-total HCB		**858**	**29.0**	**$466,854,000**	**$419,974,000**	**$886,828,000**
LCB	Urban	165	18.7	$18,400,000		
	Rural Arterial	15	16.0	$1,943,000		
	Rural Local/Collector	779	17.1	$82,940,000		
Sub-total LCB		**959**	**17.4**	**$103,283,000**	**$468,553,000**	**$572,136,000**
Gravel		899	7.2	$23,425,000	$440,031,000	$463,456,000
Total		**2,716**	**20.3**	**$593,562,000**	**$1,328,858,000**	**$1,922,420,000**

Figure 2-16: Roads – Quantity, Average Age and Replacement Cost



Map 2-1: Roads by Surface Type



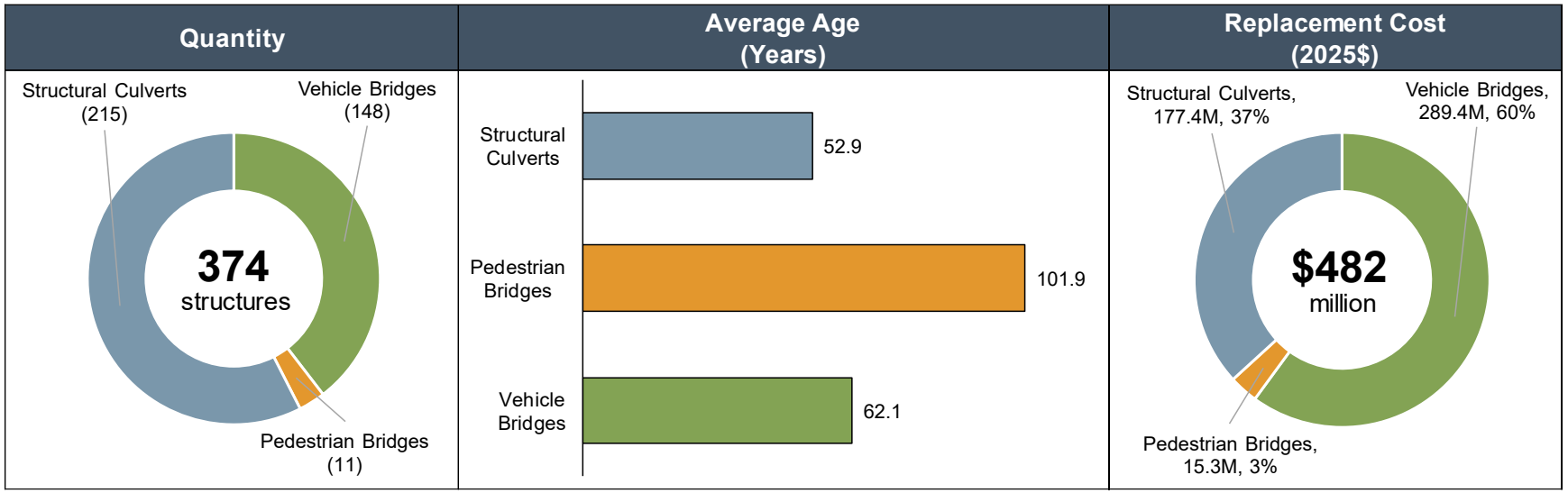
The City owns and manages 148 vehicle bridges, 11 pedestrian bridges and 215 structural culverts. The estimated replacement cost of the City's structures is $482.1 million. Vehicle bridges represent the largest share of replacement cost at $289.4 million (60%), followed by structural culverts at $177.4 million (37%) and lastly, pedestrian bridges at $15.3 million (3%). The average age of structures is 60.0 years.

Table 2-23 provides a breakdown of quantity, average age, and replacement cost information for structures by structure type. A visual rendering of the data presented in Table 2-23 is provided in Figure 2-17. A spatial illustration of the City's structures is provided in Map 2-2.

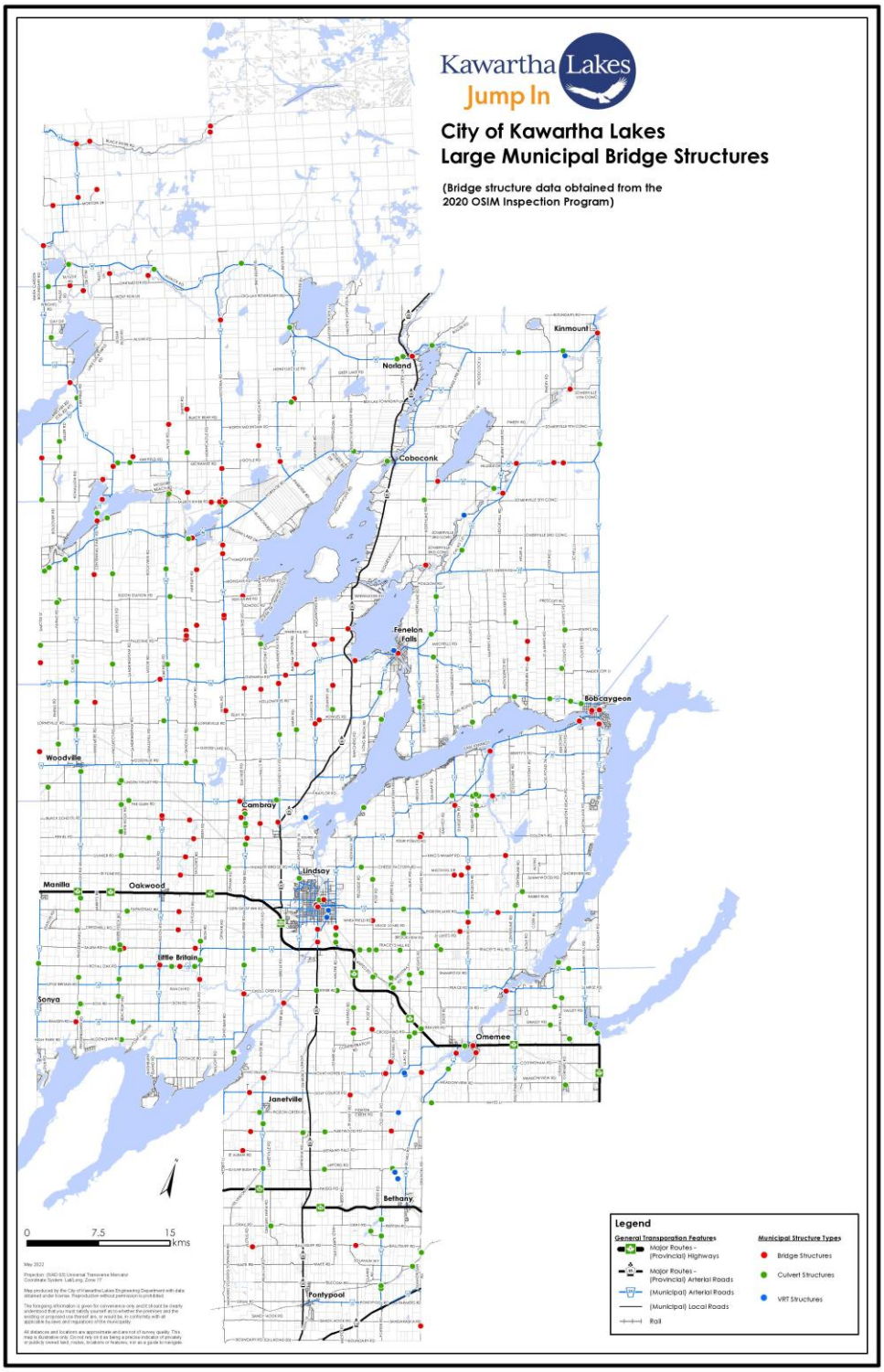
Table 2-23: Structures – Quantity, Average Age and Replacement Cost

Structure Type	Quantity	Average Age (years)	Replacement Cost (2025$)
Vehicle Bridges	148	62.1	$289,443,000
Pedestrian Bridges	11	101.9	$15,300,000
Structural Culverts	215	52.9	$177,366,000
Total	**374**	**60.0**	**$482,109,000**

Figure 2-17: Structures – Quantity, Average Age and Replacement Cost



Map 2-2: Structures



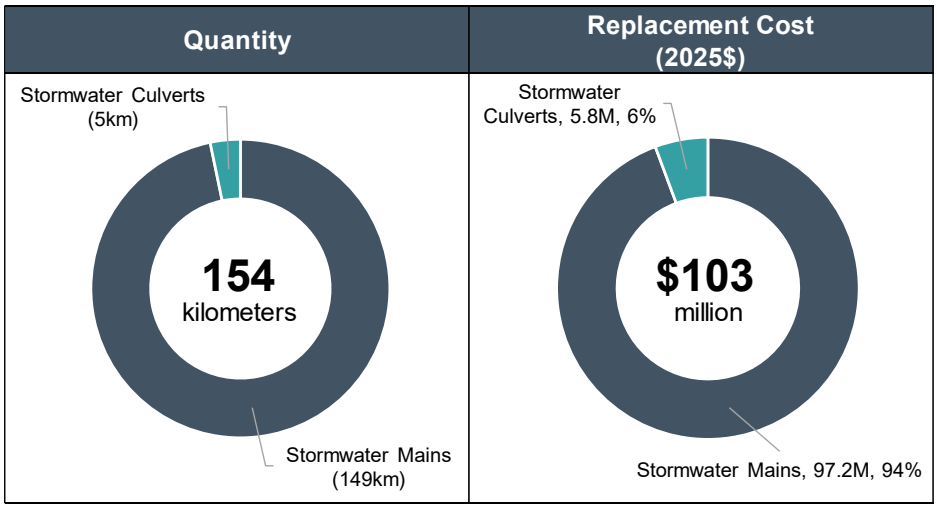
The City's stormwater network supports the management of stormwater runoff within settlement areas. Stormwater assets comprise stormwater mains and stormwater culverts. The estimated replacement cost of the City's stormwater assets is $103 million. Stormwater mains represent the largest share of replacement cost at $97.2 million (94%) and stormwater culverts at $5.8 million (6%). The average age of stormwater mains is 70.1 years.

Table 2-24 provides a breakdown of quantity, average age, and replacement cost information for stormwater assets by type. A visual rendering of the data presented in Table 2-24 is provided in Figure 2-18. A spatial illustration of the stormwater service area is provided in Map 2-3.

Table 2-24: Stormwater – Quantity, Average Age and Replacement Cost

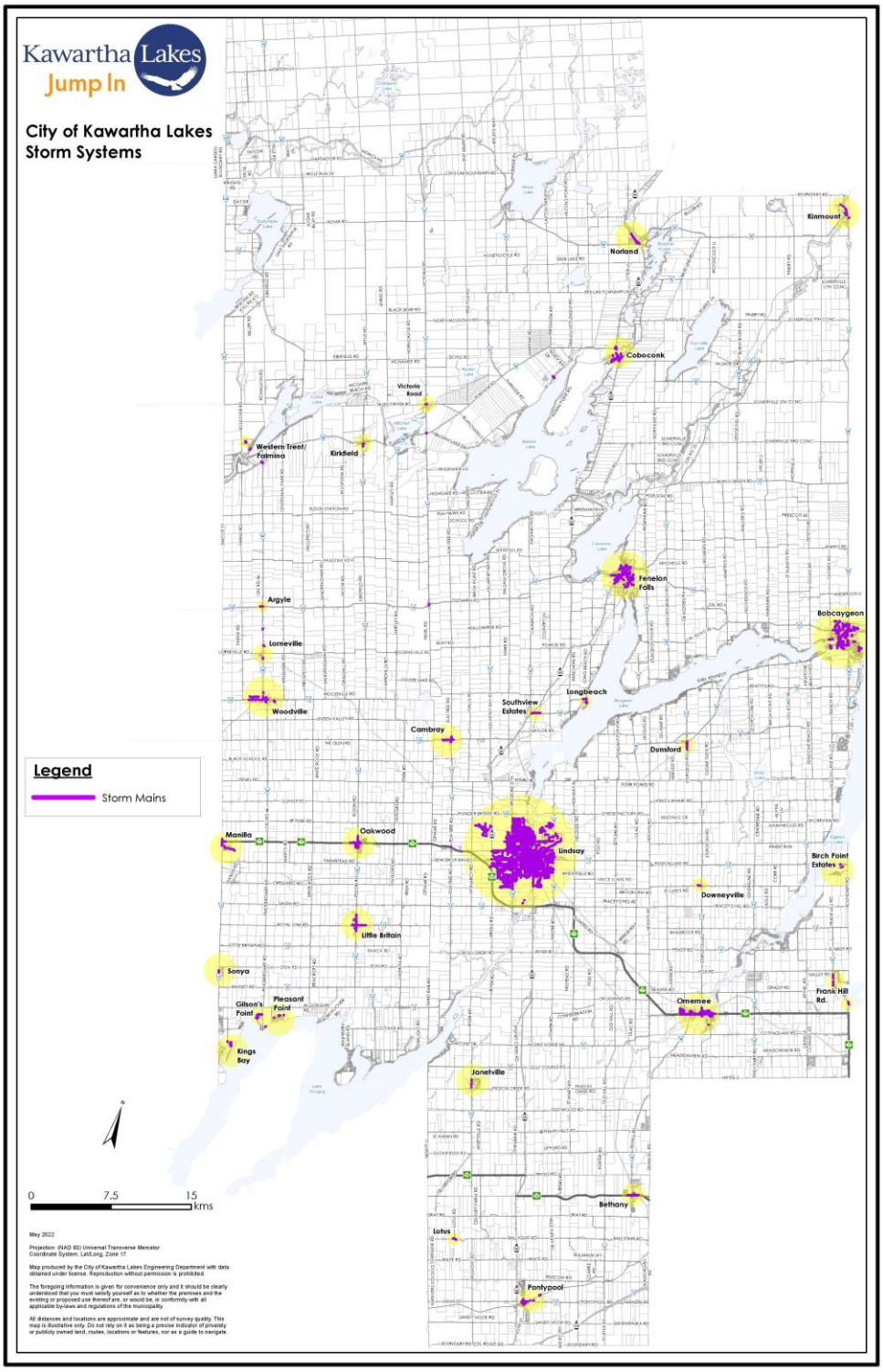
Asset Category	Quantity (km)	Average Age (years)	Replacement Cost (2025$)
Stormwater Mains	149	70.1	$97,159,000
Stormwater Culverts	5	N/A[1]	$5,824,000
Total	**154**		**$102,983,000**

Figure 2-18: Stormwater – Quantity, Average Age and Replacement Cost



[1] Average age of stormwater culverts is not available because age information is currently not available for approximately 94% of these assets.

Map 2-3: Stormwater Service Area



The City also owns and manages a number of other assets that support the provision of Transportation Services. The estimated current replacement cost of the City's other Transportation Services assets is $250.6 million. Roads, fleet and transit facilities represent the largest share of replacement cost at $96.3 million (38.4%), followed by stormwater siteworks at $67.8 million (27.0%), sidewalks at $40.1 million (16.0%), traffic signals and streetlights at $25.5 million (10.2%), airport siteworks and facilities at $14.6 million (5.8%), parking lots at $5.8 million (2.3%) and lastly, transit siteworks at $628,000 (0.3%). The average age of these other Transportation Services assets is 28.4 years.

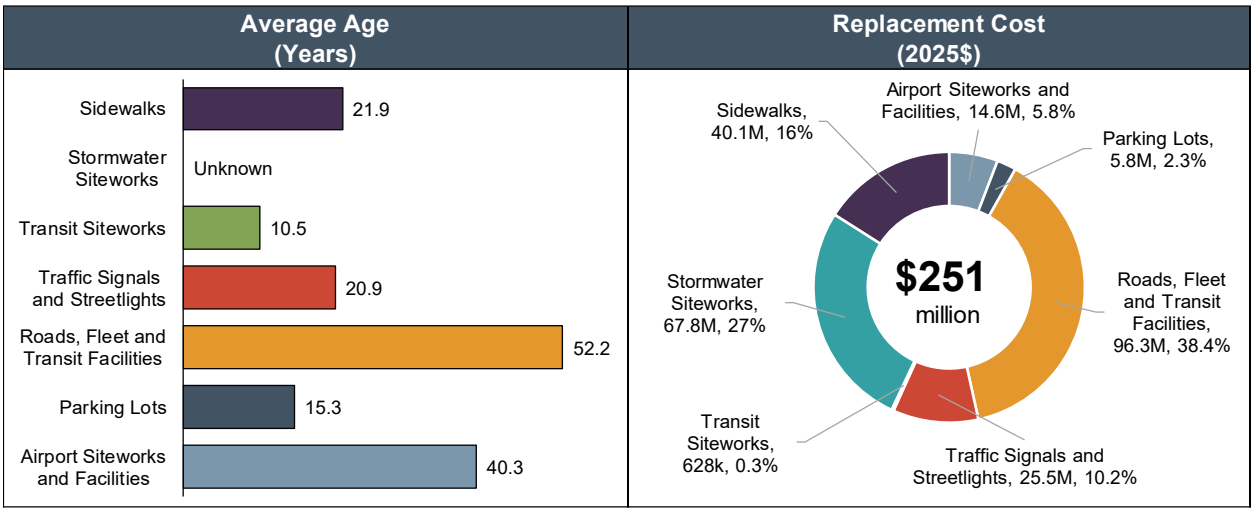
Table 2-25 provides a breakdown of other Transportation Services assets showing the average age and replacement cost by capital program. A visual rendering of the data presented in Table 2-25 is provided in Figure 2-19.

Table 2-25: Road-related Assets – Average Age and Replacement Cost

Capital Program	Average Age (years)	Replacement Cost (2025$)
Airport Siteworks and Facilities	40.3	$14,567,000
Parking Lots	15.3	$5,775,000
Roads, Fleet and Transit Facilities	52.2	$96,282,000
Traffic Signals and Streetlights	20.9	$25,536,000
Transit Siteworks	10.5	$628,000
Stormwater Siteworks	N/A[1]	$67,752,000
Sidewalks	21.9	$40,053,000
Total	**28.4**	**$250,593,000**

[1] Average age of stormwater siteworks is not available because age information is currently not available for approximately 96% of these assets.

Figure 2-19: Road-related Assets – Average Age and Replacement Cost



2.6.2 Condition

The City assesses the condition of its paved roadways by assigning a Pavement Condition Index (PCI) rating to each road segment. PCI ratings are calculated by assigning weighted values to observed base-related distresses (e.g., rutting, fatigue cracking, etc.), surface-related distresses (e.g., raveling, shoving, etc.), and the overall ride condition of the segment. Thus, PCI ratings also provide an indication of the structural integrity of the road segment and an objective rationale for forecasting upcoming lifecycle requirements. To better communicate the condition of the City's paved roads, PCI ratings have been segmented into qualitative condition states as summarized in Table 2-26.

Table 2-26: Road Condition States Defined with Respect to Pavement Condition Index

Pavement Condition Index (PCI) Range	Condition State	Example Photos	Description[1]
85 ≤ PCI ≤ 100	**Excellent**		A very smooth ride. Pavement is in excellent condition with few cracks.
70 ≤ PCI < 85	**Very Good**		A smooth ride with just a few bumps or depressions. The pavement is in good condition with frequent very slight or slight cracking.
55 ≤ PCI < 70	**Good**		A comfortable ride with intermittent bumps or depressions. The pavement is in fair condition with intermittent moderate and frequent slight cracking, and with intermittent slight or moderate alligatoring and distortion.
40 ≤ PCI < 55	**Fair**		An uncomfortable ride with frequent to extensive bumps or depressions. Cannot maintain the posted speed at lower end of the scale. The pavement is in poor to fair condition with frequent moderate cracking and distortion, and intermittent moderate alligatoring.
25 ≤ PCI < 40	**Poor**		A very uncomfortable ride with constant jarring bumps and depressions. Cannot maintain the posted speed and must steer constantly to avoid bumps and depressions. The pavement is in poor condition with moderate alligatoring and extensive severe cracking and distortion.
10 ≤ PCI < 25	**Very Poor**		The pavement is in poor to very poor condition with extensive severe cracking, alligatoring and distortion.
0 ≤ PCI < 10	**Failed**		

[1] Descriptions are from the SP-024 Manual for Condition Rating of Flexible Pavements (Ontario Ministry of Transportation, 2016).

The City formally assessed the PCI ratings of its road segments through a Road Needs Study completed in 2021. The overall average PCI rating of all paved road segments in the City is estimated to be 81.0, indicating that the City's roadways are in an overall 'Very Good' condition state. The City's HCB roadways are estimated to have an average PCI rating of 83.7, indicating that they are in a 'Very Good' condition state. Similarly, the City's LCB roadways are estimated to have an average PCI rating of 78.5, indicating that they are also in a 'Very Good' condition state.

The condition of gravel roads is estimated to be Fair to Good based on the expected outcomes of the gravel resurfacing program and ongoing maintenance activities. Maintenance activities include grading, ditching, brushing, and calcium chloride application multiple times per year. The gravel resurfacing program occurs on a 10-year cycle to bring each gravel road back to Very Good condition every 10 years.

Table 2-27 summarizes the average PCI rating and associated condition states of the City's roadways by surface type.

Table 2-27: Road Network – Average Condition Rating by Surface Type

Surface Type	Average PCI Rating[1]	Average Condition State
HCB	83.7	**Very Good**
LCB	78.5	**Very Good**
Gravel	N/A	**Fair to Good**

The distribution of road length of the City's paved roads by condition state and surface type is illustrated in Figure 2-20. The distribution of road length of the City's paved roads by PCI rating is illustrated in Figure 2-21.

[1] Weighted average utilizing length of road segments as weights.

Figure 2-20: Distribution of Paved Roads by Condition State and Surface Type

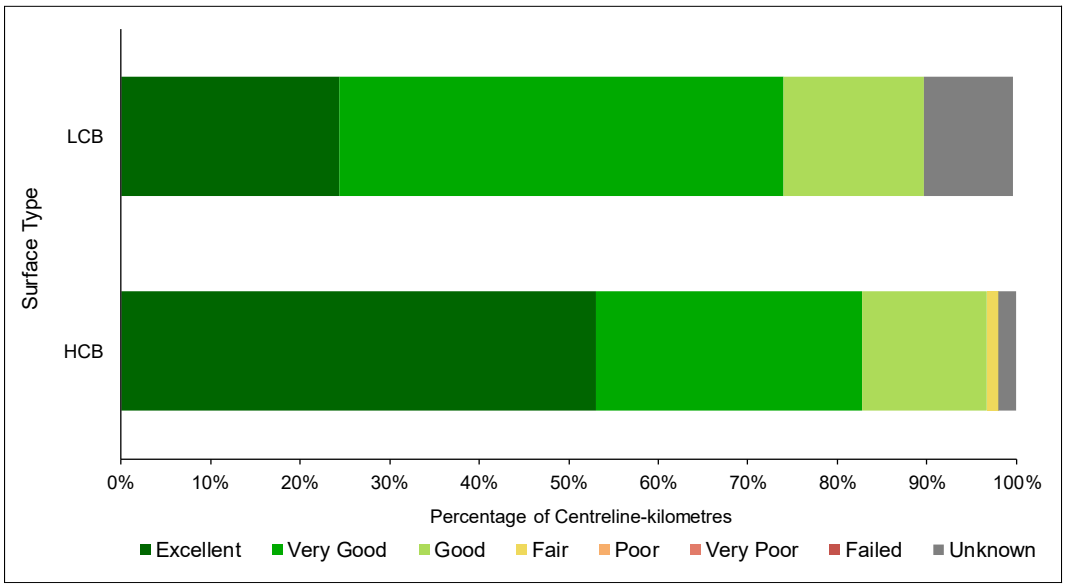
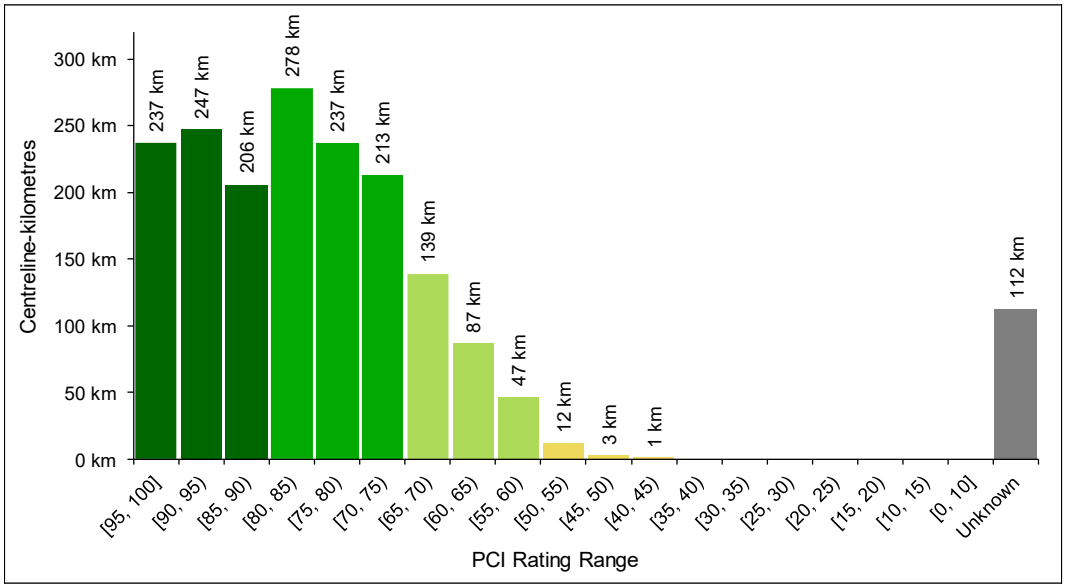


Figure 2-21: Distribution of Paved Roads by PCI Rating



In accordance with Ontario Regulation 104/97: Standards for Bridges (O. Reg. 104/97), the City completes biennial inspections of its bridges and structural culverts based on the Ontario Structure Inspection Manual (OSIM). To provide an overall measure of the condition of bridges and structural culverts, Bridge Condition Index (BCI) ratings are calculated for each inspected structure. BCI ratings are calculated by assigning weighted values to the condition of various structural elements (e.g., deck, foundation,

superstructure, substructure, girders/beams, bearings, etc.) and non-structural elements (e.g., sidewalks, curbs, handrails, barriers, signage, etc.) of the structure being assessed. BCI ratings are typically represented on a scale of 0 to 100, with 100 being a structure in new or as-new condition. To better communicate the condition of the City's structures, BCI ratings have been segmented into qualitative condition states as summarized in Table 2-28.

Table 2-28: Descriptions of Structure Condition States

Condition State	Bridge Photos	Culvert Photos	Description
Good 70 ≤ BCI < 100			Maintenance is not usually required within the next five years
Fair 60 ≤ BCI < 70			Maintenance work is usually scheduled within the next five years. This is the ideal time to schedule major structure repairs to get the most out of bridge spending.
Poor 0 ≤ BCI < 60			Maintenance work is usually scheduled within one year. Structure may be at increased risk of requiring a loading restriction to be posted.

The City most recently assessed the BCI ratings of its structures through an OSIM report completed in 2024. The overall average BCI rating of all structures in the City is estimated to be 70.2, indicating that the City's structures are currently in an overall 'Good' condition state. The City's vehicle bridges are estimated to have an average BCI rating of 72.4, indicating that they are currently in a 'Good' condition state. Similarly, the City's pedestrian bridges are estimated to have an average BCI rating of 70.1, indicating

that they are also currently in a 'Good' condition state. Lastly, City's structural culverts are estimated to have an average BCI rating of 66.5, indicating that they are currently in a 'Fair' condition state.

Table 2-29 summarizes the average BCI rating and associated condition states of the City's structures by structure type.

Table 2-29: Structures – Average BCI Rating by Structure Type

Structure Type	Average BCI Rating	Average Condition State
Vehicle Bridges	72.4	**Good**
Pedestrian Bridges	70.1	**Good**
Structural Culverts	66.5	**Fair**
Total	**70.2**	**Good**

The distribution of replacement cost of the City's structures by condition state and structure type is illustrated in Figure 2-22. The distribution of replacement cost of the City's structures by BCI rating is illustrated in Figure 2-23.

Figure 2-22: Distribution of Structures by Condition State and Structure Type

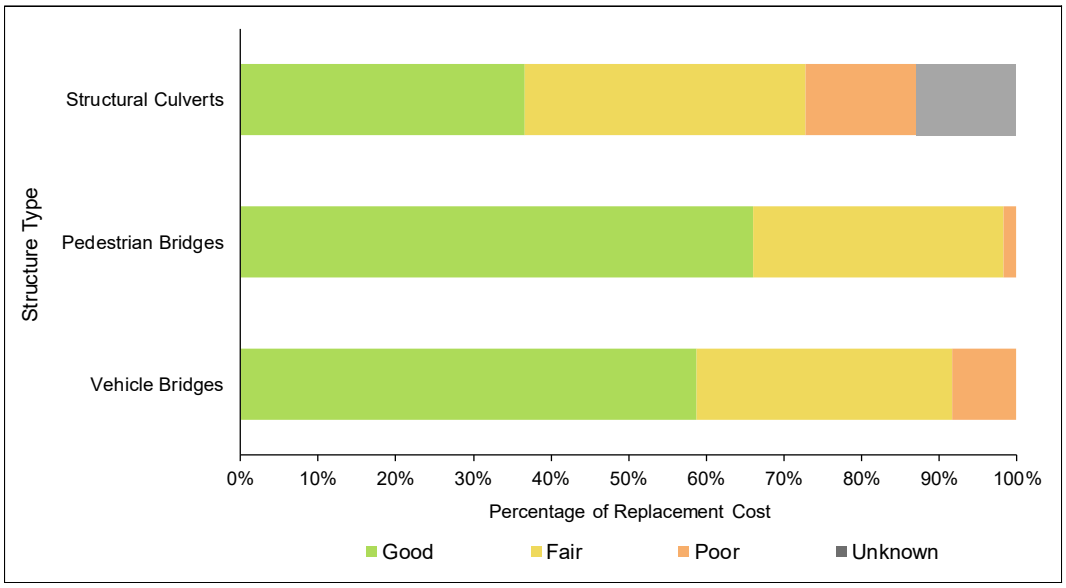
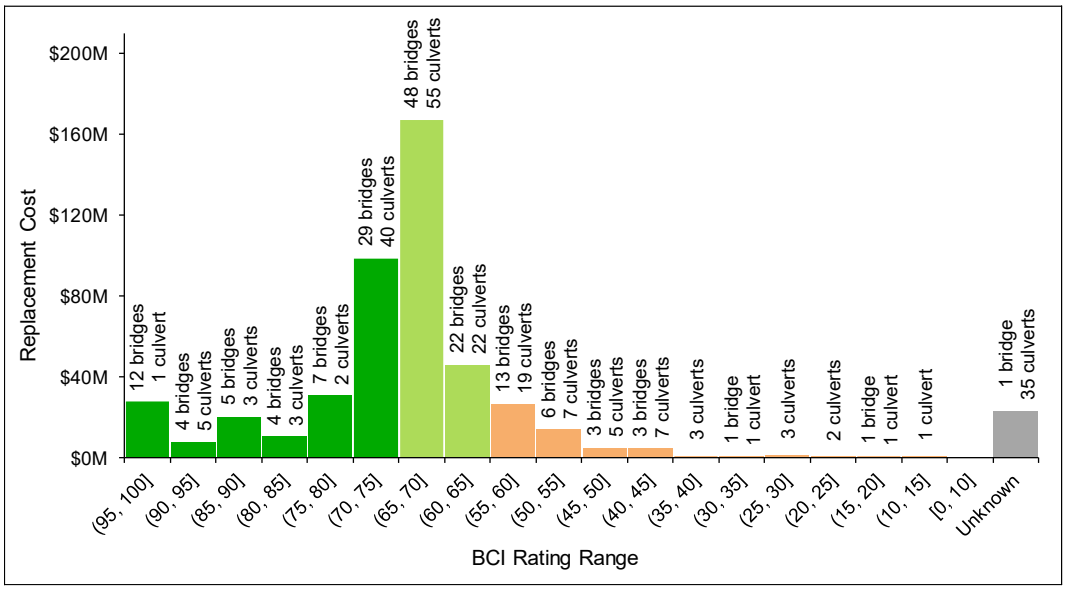


Figure 2-23: Distribution of Structures by BCI Rating



The condition of the City's stormwater assets has not been directly assessed through a physical condition assessment. For the purposes of this asset management plan, the condition of stormwater assets is assessed based on age relative to useful service life (i.e., based on the percentage of useful service life consumed – ULC%). To better communicate the condition of stormwater assets, ULC% ratings have been segmented into qualitative condition states as summarized previously in the Table 2-2. Please refer to Section 2.1.2 for further information on this condition assessment methodology.

Based on their current age profile, the average ULC% rating of the City's stormwater mains is 92.6%, which indicates that, on average, stormwater mains are in a 'Fair' condition state. Average ULC% rating for the City's stormwater culverts is not reported because age information is currently not available for approximately 94% of these assets.

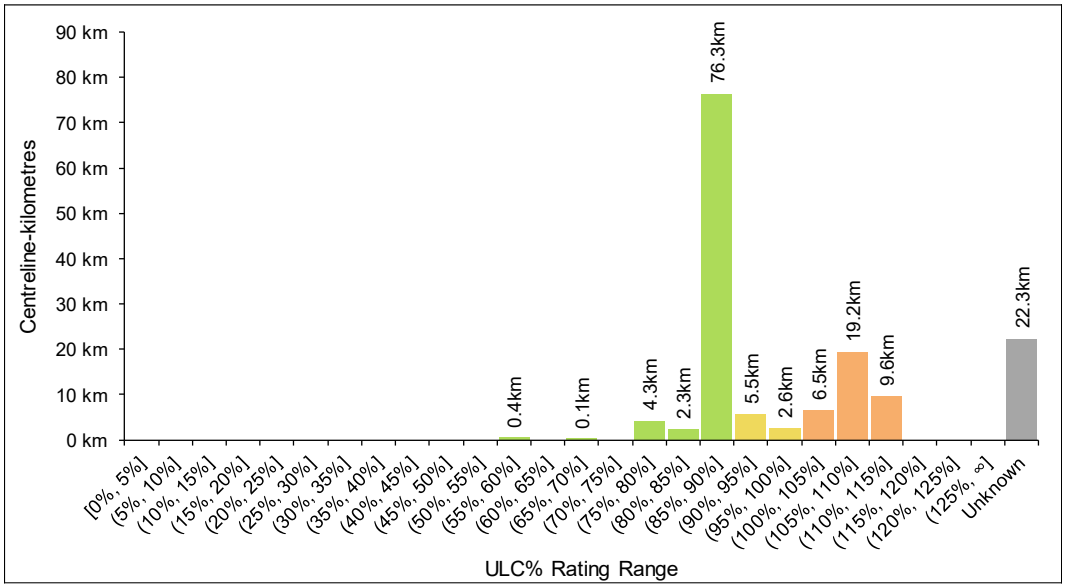
Table 2-30 summarizes the average ULC% rating and associated condition states of the City's stormwater assets.

Table 2-30: Condition Summary – Stormwater

Asset Category	Average ULC%[1]	Average Condition State
Stormwater Mains	92.6%	Fair
Stormwater Culverts	N/A	Unknown

The distribution of the mains length of stormwater mains by ULC% rating range is illustrated Figure 2-24.

Figure 2-24: Distribution of Stormwater Mains by ULC%

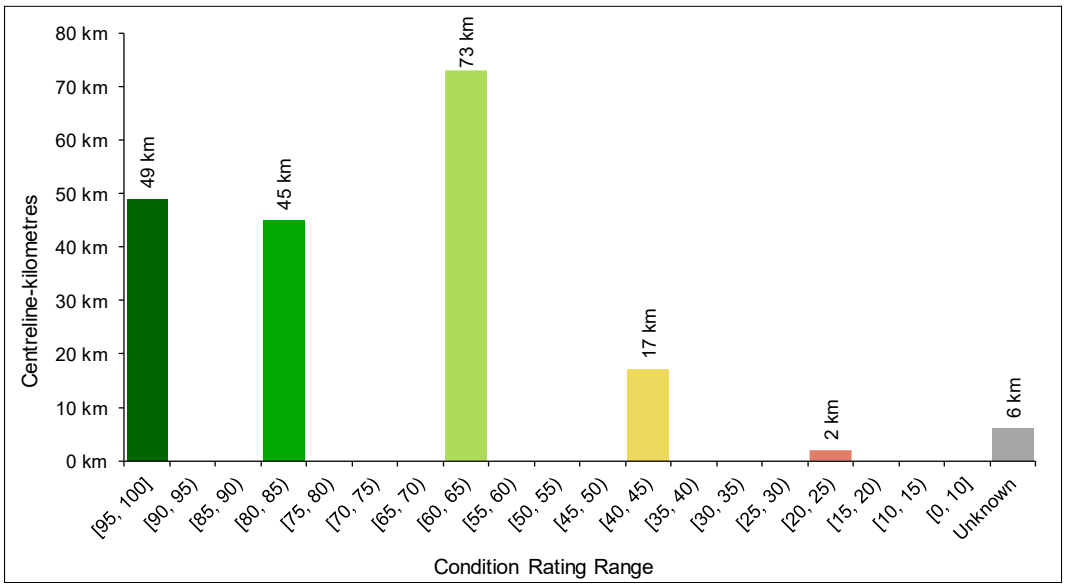


The condition of the City's sidewalks was formally assessed through a condition assessment in 2021. To better communicate the condition of sidewalks, condition ratings have been segmented into qualitative condition states, generally aligned with PCI ratings as summarized previously in the Table 2-26. The overall average condition rating of sidewalks in the City is estimated to be 73.2, indicating that the City's sidewalks are in an overall 'Very Good' condition state.

The distribution of length of sidewalks by condition rating range is illustrated Figure 2-25.

[1] Weighted average utilizing length of stormwater mains as weights.

Figure 2-25: Distribution of Sidewalks by Condition Rating



The condition of the City's other Transportation Services assets has not been directly assessed through a physical condition assessment. For the purposes of this asset management plan, the condition of other Transportation Services assets is assessed based on age relative to useful service life (i.e. based on the percentage of useful service life consumed - ULC%). To better communicate the condition of other road-related assets, ULC% ratings have been segmented into qualitative condition states as summarized previously in the Table 2-2. Please refer to Section 2.1.2 for further information on this condition assessment methodology.

Based on their current age profile, other Transportation Services assets are, on average, in a 'Good' condition state[1]. The average ULC% rating of the City's airport siteworks and facilities is 90.1%, which indicates that, on average, airport siteworks and facilities are in a 'Fair' condition state. The average ULC% rating of the City's parking lots is 55.0%, which indicates that, on average, parking lots are in a 'Good' condition state. The average ULC% rating of the City's roads, fleet and transit facilities is 87.2%, which indicates that, on average, roads, fleet and transit facilities is in a 'Good' condition state. The average ULC% rating of the City's traffic signals and streetlights is 70.3%, which indicates that, on average, traffic signals and streetlights is in a 'Good' condition

[1] Average condition state of stormwater siteworks is not available because age information is currently not available for approximately 96% of these assets.

state. Lastly, the average ULC% rating of the City's transit siteworks is 58.4%, which indicates that, on average, transit siteworks is in a 'Good' condition state.

Table 2-31 summarizes the average ULC% rating and associated condition states of the City's other road-related assets.

Table 2-31: Condition Summary – Other road-related assets

Capital Program	Average ULC%	Average Condition State
Airport Siteworks and Facilities	90.1%	Fair
Parking Lots	55.0%	Good
Roads, Fleet and Transit Facilities	87.2%	Good
Traffic Signals and Streetlights	70.3%	Good
Transit Siteworks	58.4%	Good
Stormwater Siteworks	N/A	Unknown
Average	**83.0%**	Good

The distribution of the replacement cost of other Transportation Services assets by condition state is illustrated in Figure 2-26. The distribution of the replacement cost of other Transportation Services assets by ULC% rating range is illustrated Figure 2-27.

Figure 2-26: Distribution of Other Transportation Services Assets by Condition State

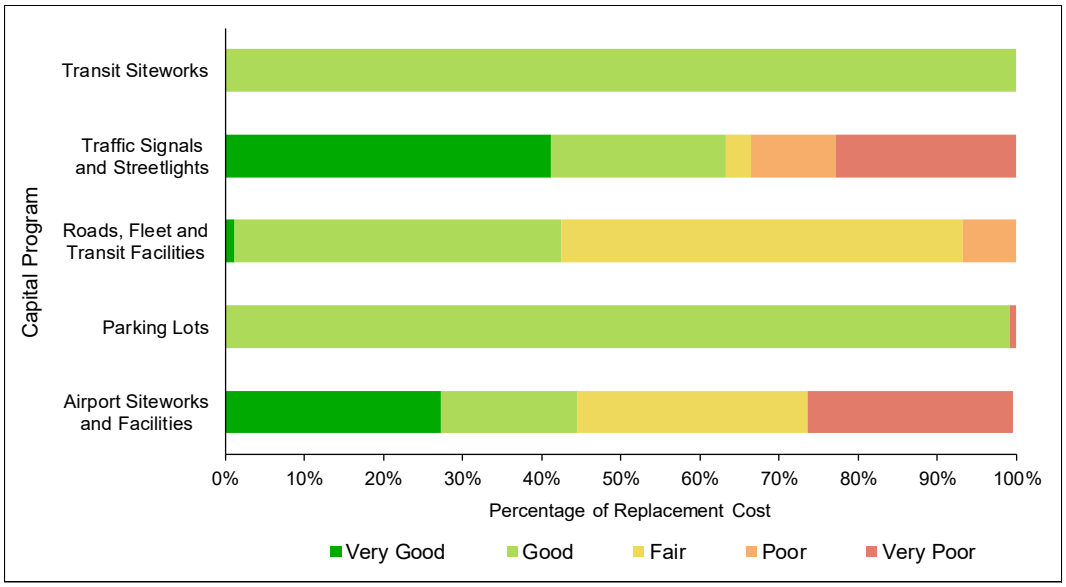
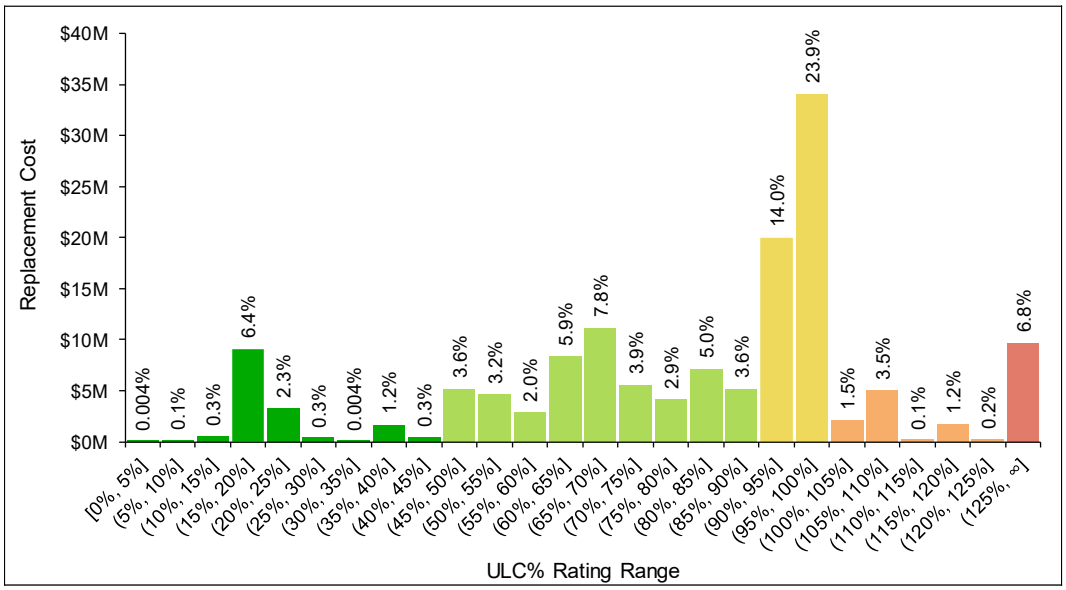


Figure 2-27: Distribution of Other Transportation Services Assets by ULC%



2.6.3 *Levels of Service*

This subsection presents the City's levels of service framework for its Transportation assets. Table 2-32 presents the City's Service Attributes and Community Levels of Service for its Transportation assets while

Table 2-33 presents the City's Technical Levels of Service (i.e., performance measures) for its Transportation assets, including their current and target performance. Please refer to Section 2.1.3 for further details on the City's levels of service framework.

Table 2-32: Transportation Services – Community Levels of Service

Service Attribute	Community Levels of Service
Scope	The City's transportation assets enable the movement of people and goods within the City and provide connectivity to regional roads. The City's transportation assets are used by pedestrians, cyclists, horse-drawn buggies, passenger vehicles, heavy transport vehicles, all-terrain vehicles, and emergency vehicles. The Victoria Rail Trail and its pedestrian bridges are used by pedestrians, cyclists, horse riders, all-terrain vehicles, and snowmobiles.
	The scope of the City's transportation network is illustrated by Map 2-1 and Map 2-2. The maps show the geographical distribution of the City's roads and identify locations of the City's structures.

Service Attribute	Community Levels of Service
	Stormwater service is provided in the following communities: Bethany (Manorview), Bethany (Woodfield), Birch Point, Bobcaygeon, Bolsover (Palmina), Bolsover (Western Trent), Canadiana Shores, Chambers Corner, Coboconk, Fenelon Falls, Janetville, Kings Bay, Kinmount, Lindsay, Manilla, Mariposa, Norland, Oakwood, Omemee (Victoria Glen), Pleasant Point, Pontypool (Pinewood), Sonya, Southview Estates, Victoria Place, and Woodville.
Quality	The City strives to maintain road and bridge surfaces to a level that supports comfortable passage of vehicles.
	The City keeps its Transportation Services facilities, equipment, and siteworks in a good state of repair.
	To aid in interpreting condition states, photos of roads, bridges, and culverts in different condition states are provided in Table 2-26 and Table 2-28. A general description of how each condition state may affect the use of these assets is also provided in these tables.
Reliability/ Availability	The City strives to ensure its Transportation Services assets are reliable and available for use.

Table 2-33: Transportation Services – Technical Levels of Service

Service Attribute	Performance Measure	Current Performance (2025)	Target Performance (2035)
Scope	Number of lane-kilometres of arterial roads as a proportion of square kilometres of land area of the municipality.	0.147 km/km^2	0.147 km/km^2
	Number of lane-kilometres of collector roads as a proportion of square kilometres of land area of the City.	0.026 km/km^2	0.026 km/km^2
	Number of lane-kilometres of local roads as a proportion of square kilometres of land area of the City.	1.567 km/km^2	1.567 km/km^2
	Percentage of bridges in the City with loading or dimensional restrictions.	6.1% (9 out of 148)	6.1% (9 out of 148)

Service Attribute	Performance Measure	Current Performance (2025)	Target Performance (2035)
	Percentage of properties in municipality resilient to a 100-year storm.	Not Available	Not Available
	Percentage of the municipal stormwater management system resilient to a 5-year storm.	Not Available	Not Available
Quality	For paved roads in the City, the average pavement condition index value.	81	81
	For unpaved roads in the City, the average surface condition (e.g. excellent, good, fair or poor).	Fair to Good	Fair to Good
	For bridges in the City, the average bridge condition index value.	72.4	72.4
	For structural culverts[1] in the City, the average bridge condition index value.	66.5	66.5
	Average condition rating for sidewalks	73.2	73.2
	Average condition rating for Airport Siteworks and Facilities	Fair (ULC% of 90%)	Fair
	Average condition rating for Parking Lots	Good (ULC% of 55%)	Good
	Average condition rating for Roads, Fleet and Transit Facilities	Good (ULC% of 87%)	Good
	Average condition rating for Transit Siteworks	Good (ULC% = 58%)	Good
Reliability/ Availability	Average condition rating for Traffic Signals and Streetlights	Good (ULC% of 70%)	Good

[1] Structural culverts are culverts with a diameter greater than or equal to three metres.

2.7 Water and Wastewater Services

2.7.1 State of Local Infrastructure

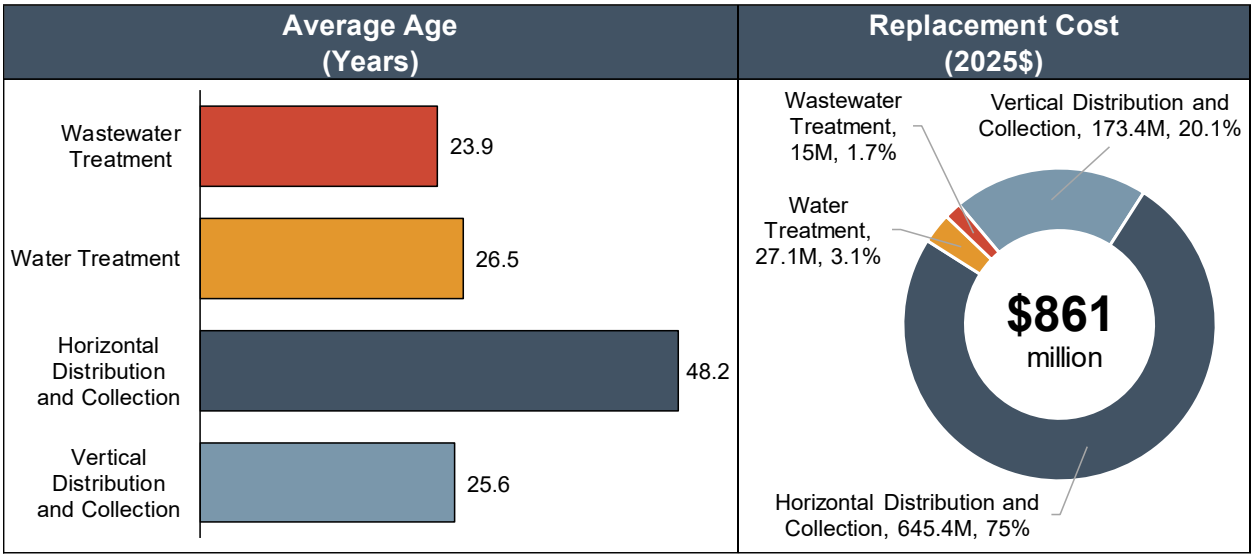
The City owns and manages a variety of assets that support the provision of Water and Wastewater Services. The estimated replacement cost of these assets is approximately $861 million. Horizontal distribution and collection (e.g., watermains, wastewater mains, hydrants, etc.) represent the largest share of replacement cost at $645.4 million (75%), followed by vertical distribution and collection (e.g., storage systems, process equipment, etc.) at $173.4 million (20%), water treatment at $27.1 million (3%) and, lastly, wastewater treatment at $15 million (2%). The average age of water and wastewater assets is 42.5 years.

Table 2-34 provides a breakdown of these assets by capital program, showing the average age, and replacement cost. A visual rendering of the data presented in Table 2-34 is provided in Figure 2-28. A spatial illustration of the water service area and wastewater service area is provided in Map 2-4 and Map 2-5, respectively.

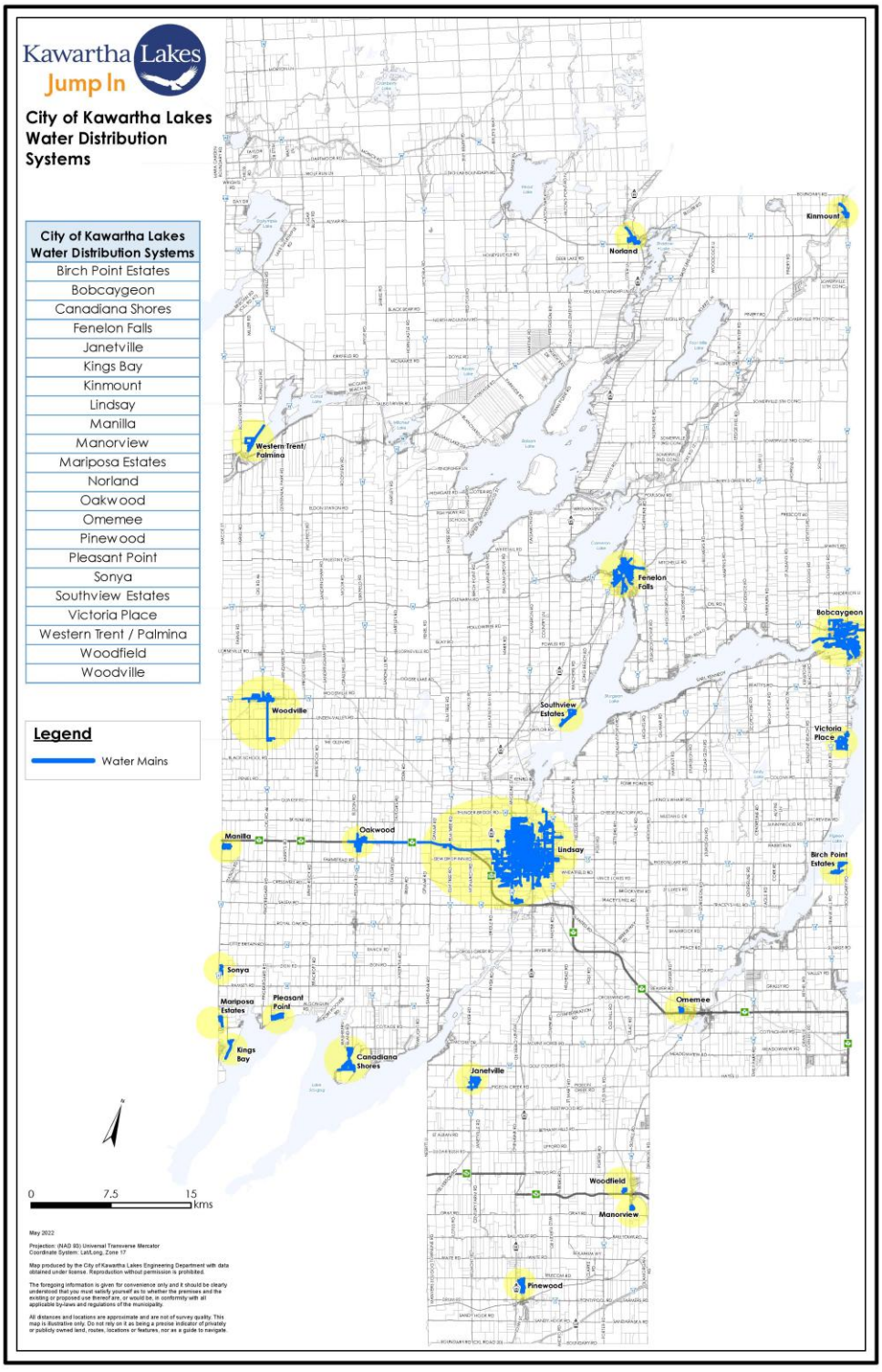
Table 2-34: Water and Wastewater Services Capital Programs – Average Age and Replacement Cost

Capital Program	Average Age (years)	Replacement Cost (2025$)
Vertical Distribution and Collection	25.6	$173,421,000
Horizontal Distribution and Collection	48.2	$645,417,000
Water Treatment	26.5	$27,113,000
Wastewater Treatment	23.9	$14,999,000
Total	**42.5**	**$860,951,000**

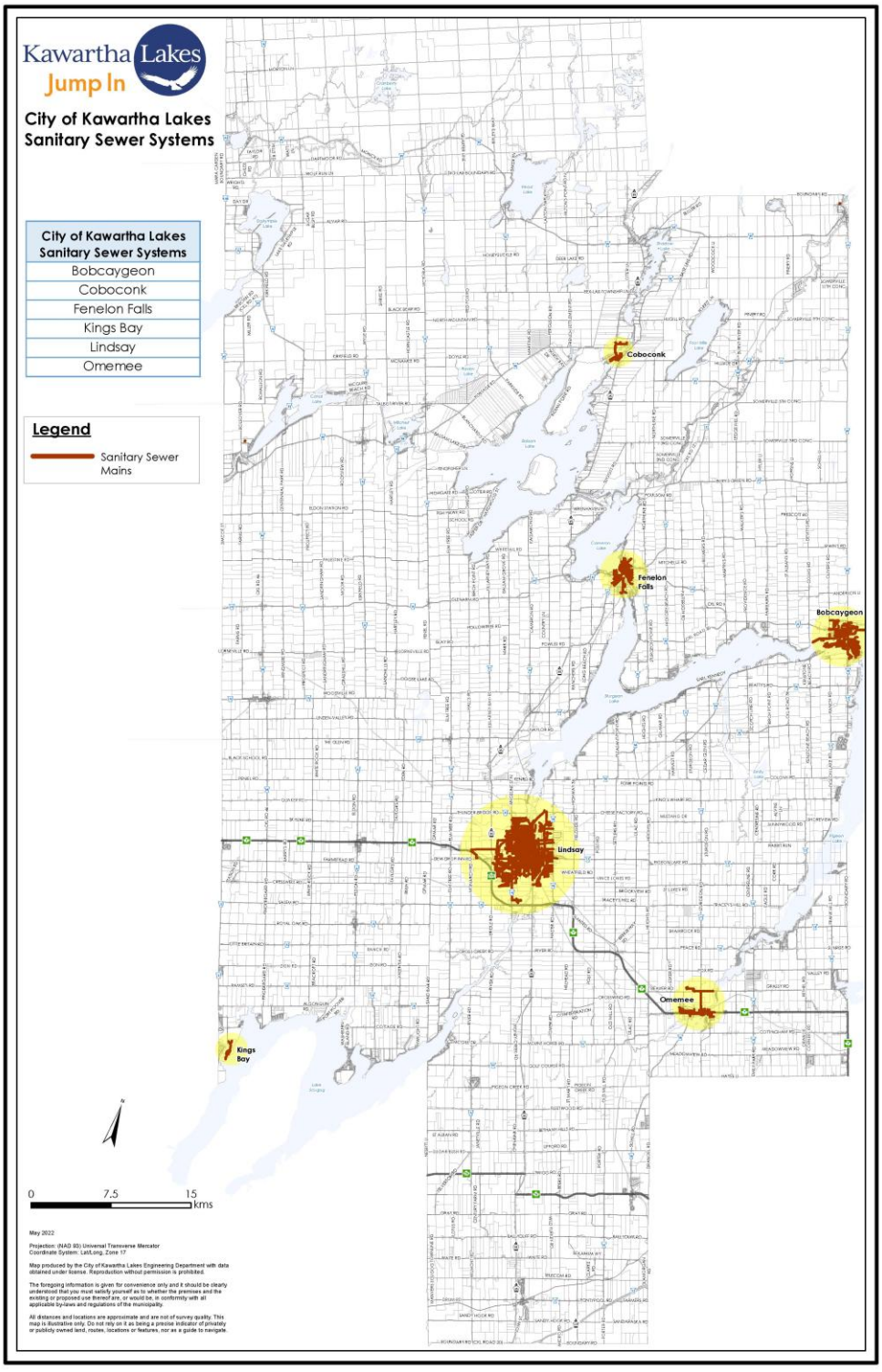
Figure 2-28: Water and Wastewater Services Capital Programs – Average Age and Replacement Cost



Map 2-4: Water Service Area



Map 2-5: Wastewater Service Area



2.7.2 Condition

The condition of the City's Water and Wastewater Services assets has not been directly assessed through a physical condition assessment. For the purposes of this asset management plan, the condition of Water and Wastewater Services assets is assessed based on age relative to useful service life (i.e., based on the percentage of useful service life consumed – ULC%). To better communicate the condition of Water and Wastewater assets, ULC% ratings have been segmented into qualitative condition states as summarized previously in the Table 2-2. Please refer to Section 2.1.2 for further information on this condition assessment methodology.

Based on their current age profile, assets within the Water and Wastewater Services group are, on average, in a 'Good' condition state. The average ULC% rating of the City's vertical distribution and collection assets is 58.9%, which indicates that, on average, these assets are in a 'Good' condition state. Similarly, the average ULC% rating of the City's horizontal distribution and collection assets is 47.1%, which indicates that, on average, horizontal distribution and collection assets are in a 'Good' condition state. The average ULC% rating of the City's water treatment assets is 44.1%, which indicates that, on average, water treatment assets are in a 'Very Good' condition state. Lastly, the average ULC% rating of the City's wastewater treatment assets is 39.9%, which indicates that, on average, wastewater treatment assets are in a 'Very Good' condition state.

Table 2-19 summarizes the average ULC% rating and associated condition states of the City's Water and Wastewater Services assets.

Table 2-35: Condition Summary – Water and Wastewater Services

Capital Program	Average ULC%	Average Condition State
Vertical Distribution and Collection	58.9%	Good
Horizontal Distribution and Collection	47.1%	Good
Water Treatment	44.1%	Very Good
Wastewater Treatment	39.9%	Very Good
Average	**49.3%**	**Good**

The distribution of the replacement cost of all Water and Wastewater assets by condition state is illustrated in Figure 2-29. The distribution of the replacement cost of Water and Wastewater assets by ULC% rating range is illustrated Figure 2-30.

Figure 2-29: Distribution of Water and Wastewater Services Assets by Condition State

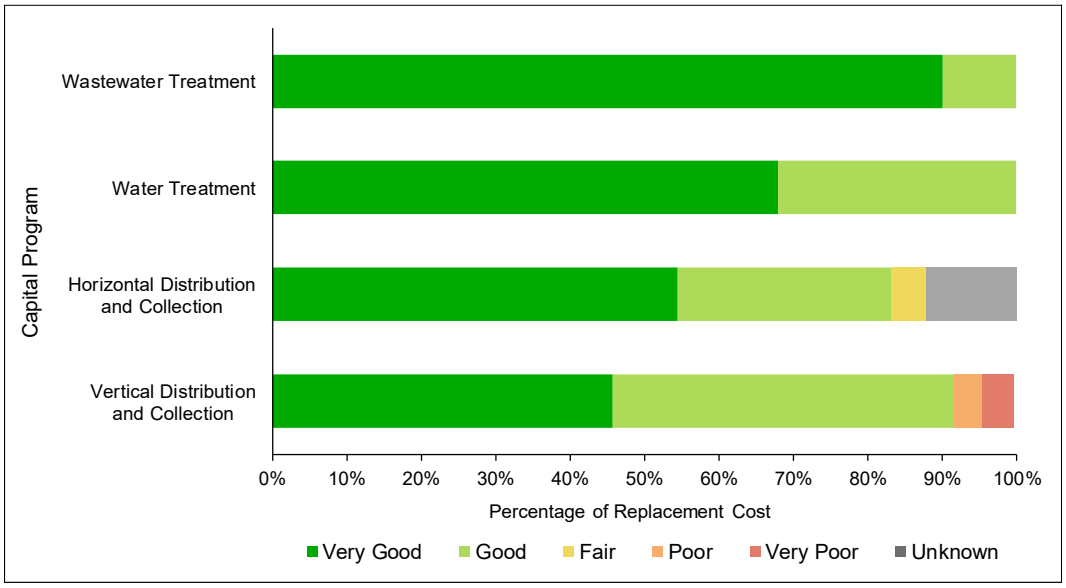
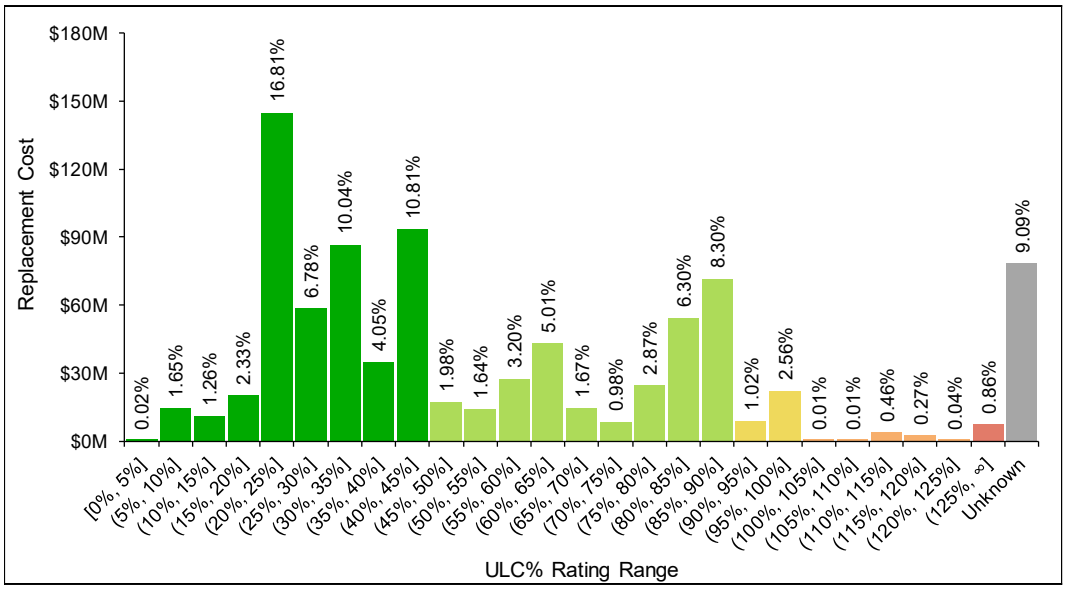


Figure 2-30: Distribution of Water and Wastewater Services Assets by ULC%



2.7.3 Levels of Service

This subsection presents the City's levels of service framework for its Water and Wastewater assets. Table 2-36 presents the City's Service Attributes and Community Levels of Service for its Water and Wastewater assets while Table 2-37 presents the City's Technical Levels of Service (i.e., performance measures) for its Water and Wastewater assets, including their current and target performance. Please refer to Section 2.1.3 for further details on the City's levels of service framework.

Table 2-36: Water and Wastewater Services – Community Levels of Service

Service Attribute	Community Levels of Service
Scope	Water service is provided to customers in the following communities: Bethany (Manorview), Bethany (Woodfield), Birch Point, Bobcaygeon, Bolsover (Palmina), Bolsover (Western Trent), Canadiana Shores, Chambers Corner, Coboconk, Fenelon Falls, Janetville, Kings Bay, Kinmount, Lindsay, Manilla, Mariposa, Norland, Oakwood, Omemee (Victoria Glen), Pleasant Point, Pontypool (Pinewood), Sonya, Southview Estates, Victoria Place, and Woodville.
	Wastewater service is provided to customers in the following communities: Bobcaygeon, Coboconk, Fenelon Falls, Kings Bay, Kinmount, Lindsay, Omemee, and Western Trent / Palmina.
Reliability	The City strives to minimize disruptions to water service. Boil water advisories are triggered by adverse water quality reports from routine water testing or from ad hoc tests done after events, such as watermain breaks, that may have allowed contaminants into the system. The City has a standard operating procedure documented for handling boil water advisories (SOP RC 03). Service interruptions can be caused by routine municipal work, including watermain replacements, water distribution system repairs, service connection repairs, and maintenance of water system facilities. Customers are informed in advance when feasible of service interruptions, including details regarding the location and timeline of the interruption. Customers are instructed to ensure they have sufficient water supplies on hand, hot water tanks are turned off, and to run their water taps until any discolouration in the water clears once the interruption ends. If the period of interruption is prolonged, a temporary water service may be installed to minimize the impact on customers.

Service Attribute	Community Levels of Service
Reliability (continued)	The City strives to minimize disruption to wastewater service. Stormwater enters sanitary sewers by two routes: inflow and infiltration. Inflow refers to stormwater flows entering into sanitary sewers via manhole cover holes, connected foundation and roof drains, unsealed openings in construction sites, and cross-connections. Infiltration refers to groundwater entering sanitary mains through cracks, holes, failed joints, and incorrect or faulty connections. Wet weather events can significantly and rapidly increase stormwater flows into the wastewater systems through both inflow and infiltration pathways, leading to capacity related issues with sewer mains, pumping stations, and wastewater treatment plants. Several strategies are used to prevent sewage from overflowing into streets and backing up into homes when there are wet weather events. The system has capacity to handle flows significantly higher than average daily flows to help address peak flows. If a facility if overwhelmed by excess flows, detention tanks, partial or full bypasses, and/or overflow procedures are used to relieve pressure on overwhelmed facilities. This is done in accordance with the related Environmental Compliance Approval and the operating design of the affected facility. The City has a Backwater Valve Subsidy Program. It allows eligible property owners to apply for a 50% cost recovery on the purchase and installation of a backwater valve. Backwater valves can help prevent basements from flooding.

Table 2-37: Water and Wastewater Services – Technical Levels of Service

Service Attribute	Performance Measure	Current Performance (2025)	Target Performance (2035)
Scope	Percentage of properties connected to the municipal water system.	30%	30%
	Percentage of properties where fire flow is available.	24%	24%
	Percentage of properties connected to the municipal wastewater system.	26%	26%
Reliability	The number of connection-days per year where a boil water advisory notice is in place compared to the	0.0921	Minimize

Service Attribute	Performance Measure	Current Performance (2025)	Target Performance (2035)
	total number of properties connected to the municipal water system.		
	The number of connection-days per year lost due to water main breaks compared to the total number of properties connected to the municipal water system.	0.0036	Minimize
	The number of connection-days per year lost due to wastewater backups compared to the total number of properties connected to the municipal wastewater system.	0.0025	Minimize
	The number of effluent violations per year due to wastewater discharge compared to the total number of properties connected to the municipal wastewater system.	0	0

2.8 Uncategorized (Natural Assets)

In addition to the assets summarized in the preceding sections, the City owns and manages a variety of natural assets that are currently not categorized under a service group. These assets comprise aggregate pits and quarries, and forests. The estimated replacement cost of these assets is approximately $596 million. Forests represent the largest share of replacement cost at $424.4 million (71%), followed by aggregate pits and quarries at $171.7 million (29%). Additionally, the City also owns a significant amount of land.

Because these assets generally do not require lifecycle rehabilitation or replacement, they are only noted here for information purposes. However, they are excluded from the levels of service and lifecycle management strategy aspects of this asset management plan.

2.9 Population and Employment Growth

The City is expected to grow to 117,000 people and 39,000 jobs by 2051. To plan for this growth, the City is preparing a Growth Management Strategy. The Growth Management Strategy will inform the incremental service demands arising from growth and the associated infrastructure investments to the year 2051.

The City collects development charges to fund its growth-related capital expenditures. Currently, the most recent information on growth-related needs is summarized in the City's 2019 Development Charges Background Study which identifies growth-related capital expenditures to 2031. The City is currently undertaking a new Development Charges Background Study which will identify the anticipated capital expenditures to 2035 and beyond. Following the completion of the new Development Charges Study, the forecast of growth-related infrastructure expansion and upgrades will be incorporated into a future iteration of this asset management plan.

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Chapter 3
Lifecycle Management Strategies

3. Lifecycle Management Strategy

3.1 Introduction

The lifecycle management strategies in this asset management plan identify the lifecycle activities that would need to be undertaken to sustain the level of service targets identified in Chapter 2. Within the context of this asset management plan, lifecycle activities are the specified actions that can be performed on an asset in order to ensure it is performing at an appropriate level, and/or to extend its service life.[1] These actions can be carried out on a planned schedule in a prescriptive manner, or through a dynamic approach where the lifecycle activities are only carried out when specified conditions are met.

O. Reg. 588/17 requires that all potential lifecycle activity options be assessed, with the aim of identifying the set of lifecycle activities that can be undertaken at the lowest cost to maintain current levels of service. Asset management plans must include a ten-year capital forecast, identifying the lifecycle activities resulting from the lifecycle management strategy.

The following sections detail the ten-year forecasts of lifecycle activities and associated costs that would be required for the City to achieve and sustain the proposed levels of service identified in Chapter 2.

3.2 Tax Supported Assets

This section presents an estimate of the costs associated with achieving and sustaining the proposed level of service for the City's tax supported assets. The ten-year lifecycle expenditure forecast is summarized in Figure 3-1. A further breakdown of the lifecycle expenditure forecast by service group is provided in Table 3-1.

[1] The full lifecycle of an asset includes activities such as initial planning and maintenance which are typically addressed through master planning studies and maintenance management, respectively.

Figure 3-1: Tax Supported – Lifecycle Expenditure Forecast (inflated $)

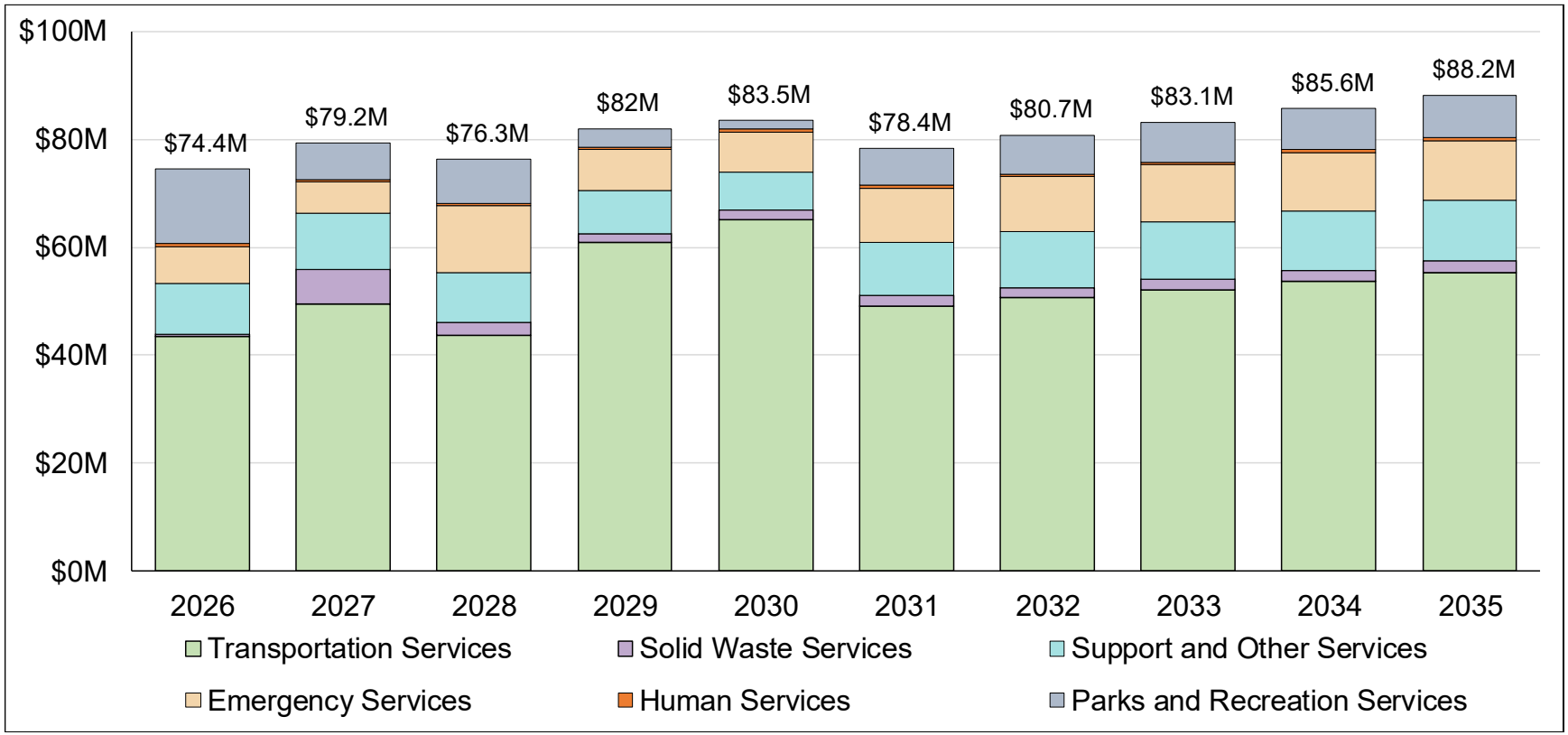

Table 3-1: Tax Supported – Lifecycle Expenditure Forecast (inflated $)

Service Group	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Transportation Services	$43,427,000	$49,484,000	$43,780,000	$60,861,000	$65,170,000	$49,175,000	$50,652,000	$52,171,000	$53,737,000	$55,348,000
Solid Waste Services	$390,000	$6,356,000	$2,251,000	$1,717,000	$1,757,000	$1,850,000	$1,906,000	$1,963,000	$2,022,000	$2,083,000
Support and Other Services	$9,404,000	$10,443,000	$9,268,000	$7,923,000	$6,998,000	$9,970,000	$10,577,000	$10,577,000	$10,894,000	$11,221,000
Emergency Services	$6,925,000	$5,850,000	$12,332,000	$7,635,000	$7,400,000	$9,925,000	$10,529,000	$10,529,000	$10,844,000	$11,170,000
Human Services	$542,000	$377,000	$549,000	$408,000	$520,000	$510,000	$526,000	$542,000	$558,000	$574,000
Parks and Recreation Services	$13,743,000	$6,733,000	$8,124,000	$3,425,000	$1,653,000	$6,940,000	$7,148,000	$7,363,000	$7,583,000	$7,810,000
Total	**$74,431,000**	**$79,243,000**	**$76,304,000**	**$81,969,000**	**$83,498,000**	**$78,370,000**	**$80,723,000**	**$83,145,000**	**$85,638,000**	**$88,206,000**

3.3 Rate Supported Assets (Water and Wastewater)

This section presents an estimate of the costs associated with achieving and sustaining the proposed level of service for the City's rate supported assets (i.e., Water and Wastewater assets). The ten-year lifecycle expenditure forecast is summarized in Figure 3-2. A further breakdown of the lifecycle expenditure forecast by capital program is provided in Table 3-2.

Figure 3-2: Rate Supported – Lifecycle Expenditure Forecast (inflated $)

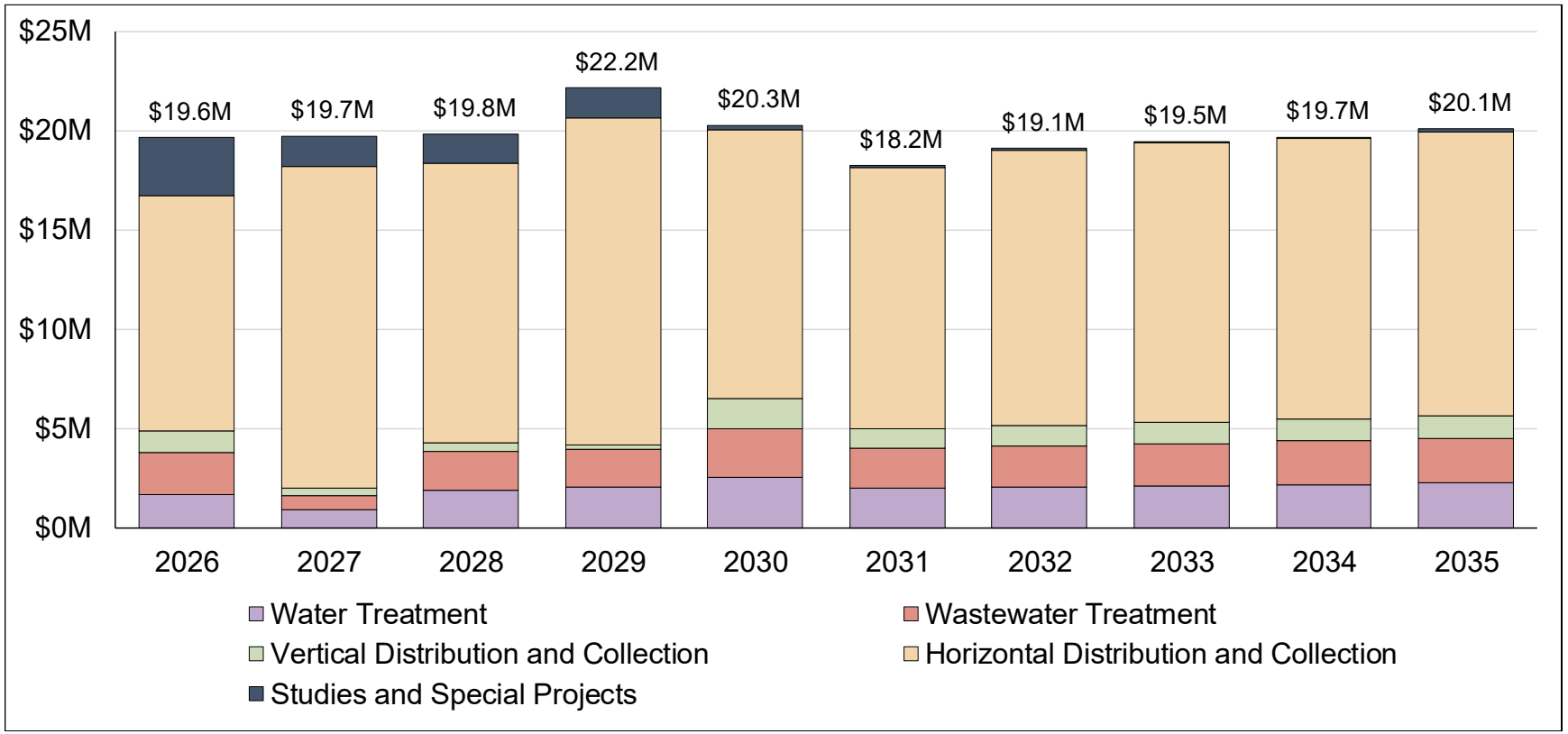

Table 3-2: Rate Supported – Lifecycle Expenditure Forecast (inflated $)

Capital Program	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Water Treatment	$1,675,000	$940,000	$1,900,000	$2,055,000	$2,555,000	$2,000,000	$2,060,000	$2,122,000	$2,185,000	$2,251,000
Wastewater Treatment	$2,095,000	$675,000	$1,955,000	$1,900,000	$2,443,000	$2,000,000	$2,060,000	$2,122,000	$2,185,000	$2,251,000
Vertical Distribution and Collection	$1,130,000	$370,000	$400,000	$220,000	$1,500,000	$1,000,000	$1,030,000	$1,061,000	$1,093,000	$1,126,000
Horizontal Distribution and Collection	$11,804,000	$16,214,000	$14,125,000	$16,484,000	$13,519,000	$13,132,000	$13,844,000	$14,057,000	$14,123,000	$14,300,000
Studies and Special Projects	$2,945,000	$1,530,000	$1,455,000	$1,500,000	$260,000	$100,000	$100,000	$100,000	$100,000	$170,000
Total	**$19,649,000**	**$19,729,000**	**$19,835,000**	**$22,159,000**	**$20,277,000**	**$18,232,000**	**$19,094,000**	**$19,462,000**	**$19,686,000**	**$20,098,000**

Chapter 4
Financial Strategy

4. Financial Strategy

4.1 Introduction

This chapter outlines the financial strategy that would sustainably fund the lifecycle management strategies presented in Chapter 3. This financial strategy focuses on examining how the City can fund the lifecycle activities required to achieve the proposed levels of service, as identified in Chapter 2. The strategy presented is a suggested approach which should be examined and re-evaluated during the annual budgeting process to ensure the sustainability of the City's financial position as it relates to its assets.

O. Reg. 588/17 requires, at minimum, a 10-year capital plan that forecasts the costs of implementing the lifecycle management strategy and the lifecycle activities required therein. The financial strategy in this asset management plan has been developed for a 10-year forecast period to be in compliance with this requirement.

Various financing options, including reserve funds, debt, and grants, were considered during the process of developing the financial strategy and are described in more detail in section 4.4 below.

4.2 Lifecycle Funding Target

An annual lifecycle funding target represents the amount of funding that would be required annually to fully fund a lifecycle management strategy over the long term. By planning to achieve this annual funding level, the City would theoretically be able to fully fund capital works as they arise. In practice, capital expenditures often fluctuate year-to-year based on the asset replacement and renewal/rehabilitation projects being undertaken in a particular year. By planning to achieve the lifecycle funding target over the long term, however, the periods of relatively low capital needs would allow for the building up of lifecycle reserve funds that could be drawn upon in times of relatively high capital needs. A breakdown of the lifecycle funding target for tax supported assets by service group is provided in Table 4-1.

Table 4-1: Tax Supported - Average Annual Lifecycle Cost by Service Group

Service Group	Average Annual Lifecycle Cost (2025$)
Transportation Services	$48,727,000
Solid Waste Services	$2,424,000
Support and Other Services	$10,329,000
Emergency Services	$6,099,000
Human Services	$6,382,000
Parks and Recreation Services	$7,564,000
Total	**$81,525,000**

A breakdown of the lifecycle funding target for rate supported assets by capital program is provided in Table 4-2.

Table 4-2: Rate Supported - Average Annual Lifecycle Cost by Capital Program

Capital Program	Average Annual Lifecycle Cost (2025$)
Water Treatment	$452,000
Wastewater Treatment	$250,000
Vertical Distribution and Collection	$4,164,000
Horizontal Distribution and Collection	$6,134,000
Total	**$11,000,000**

4.3 Capital Expenditure Forecast

The 10-year (2026 to 2035) capital expenditure forecasts for the City's tax-supported and rate-supported assets are presented in Table 3-1 and Table 3-2, respectively. The expenditure forecasts include a capital inflation factor of 3%.

4.4 Funding

Table A-1 and Table A-7 in Appendix A summarize the capital expenditures and recommended strategy to finance those expenditures for tax-supported and rate-supported assets, respectively. The funding forecast was based on the funding sources identified in the City's Long-Term Financial Plan.

The lifecycle costs required to sustain established level of service targets are being partially recovered through several external funding sources:

- OCIF formula-based funding is maintained based on the City's 2025 allocation (i.e., approximately $6.7 million). It is noted that the Ministry of Infrastructure recently shifted from using historical costs to using replacement costs in the formula used for calculating annual OCIF funding allocations. As a result of this formula change, the City's OCIF allocation may continue to change in the coming years. The amount of OCIF funding will need to be monitored by City staff and, if a significant variance occurs relative to the estimate provided in this asset management plan, the financial strategy may need to be updated.
- CCBF funding has been shown as a stable and long-term funding source for eligible capital projects. Annual funding estimates are based on the City's scheduled allocations for 2026-2028, and increasing by 4% for every two-year interval thereafter.
- Ministry of HLTC Grant has been maintained at current levels (i.e., approximately $300,000 annually) until 2028, and subsequently increasing to $600,000 annually from 2029 onwards. The increase in funding coincides with the anticipated completion of the new Paramedic Headquarters and Fleet Centre.

This financial strategy has been developed to be fully funded, and therefore no funding shortfall has been identified. This means, however, that if identified grants are not received at expected amounts, shortfalls may present themselves. In such an event, the difference could be made up through increases to the tax levy/user rates over and above those presented hereafter.

It is noted that this fully funded financial strategy phases in annual contributions towards capital such that the City reaches full lifecycle funding levels by 2035.

4.5 Tax Levy Impact

As discussed in section 4.2, while the extent of capital expenditures will fluctuate from year to year, it is important for the City to implement a consistent, yet increasing, annual investment in capital so that the excess annual funds can accrue in capital reserves.

In order to fund the recommended lifecycle management strategy using the City's own available funding sources (i.e., using taxation, CCBF funding, OCIF funding, Ministry of HLTC funding, and other stable and predictable funding sources[1]), the annual contribution to the Asset Management Reserve would need to increase from $17.4 million budgeted in 2025 to $65.8 million by 2035. The financial strategy projects higher increases at the beginning of the forecast period, in alignment with the City's Long Term Financial Plan. Additionally, annual contributions to the Public Works and Fire Service fleet reserves would need to increase from the 2025 budgeted amounts (i.e., $6.3 million and $2.0 million, respectively) by 3% annually over the forecast period.

Consideration for cash flow and positive reserve fund balances has been included in setting the capital reserve transfer amounts. Detailed continuity schedules for the Asset Management Reserve, the Public Works Fleet Reserve, and the Fire Service Fleet Reserve can be found in tables A-3 through A-5 in Appendix A. It should be noted that the Fire Service Fleet Reserve is projected to be in a deficit position for most of the forecast period. However, given the projected balances of the Asset Management Reserve and the Public Works Fleet Reserve, these deficits could be mitigated through inter-fund borrowing.

4.6 Rate Revenue Impact

As discussed in section 4.2, while the extent of capital expenditures will fluctuate from year to year, it is important for the City to implement a consistent, yet increasing, annual investment in capital so that the excess annual funds can accrue in capital reserves.

In order to fund the recommended lifecycle management strategy for Water and Wastewater assets using the City's water and wastewater rate revenues, the amount of

[1] Other sources of funding included in the financial strategy include the Haul Routes Reserve, Parkland Reserve, KLPS Capital reserve, Victoria Manor Reserve, Housing Reserve, Wilson Estate, and contributions from other municipalities for capital expenditures related to assets with shared funding arrangements.

capital funding (including debt servicing and transfers to reserves) supported by the City's water and wastewater rates would need to increase by 3.27% annually between 2026 and 2035 (i.e., increasing from $10.7 million as of 2025 to $14.8 million by 2035).

Consideration for cash flow and positive reserve fund balances has been included in setting the capital reserve transfer amounts. A detailed continuity schedule for water and sewer infrastructure renewal reserves can be found in Table A-9 in Appendix A.

Chapter 5
Recommendations and Next Steps

5. Recommendations and Next Steps

5.1 Recommendations

The following recommendations are provided for the City's consideration:

- That the City of Kawartha Lakes Asset Management Plan be received and approved by Council; and
- That consideration be made as part of the annual budgeting process to ensure sufficient capital funding is available to implement the asset management plan.

5.2 Next Steps

Following the approval of this asset management plan by Council, the City's asset management journey will transition from developing the plan to its operationalization. The City will need to establish processes and implement systems to keep asset information (e.g., condition, replacement costs, etc.) updated and relevant, so that it can be relied on to identify capital priorities and inform the annual budget process. Furthermore, the City will need to establish a format and process for the annual updates to Council on asset management progress, as required by O. Reg. 588/17.

The asset management plan should be updated as the strategic priorities and capital needs of the City change. This can be accomplished in conjunction with specific legislative requirements (i.e., five-year review of the asset management plan as required by O. Reg. 588/17), as well as the City's annual budget process.

Appendix A
Financial Strategy Tables

Table A-1
City of Kawartha Lakes
Tax-supported Assets
State-of-Good-Repair Capital Forecast Summary
Inflated $

Service Group/Capital Program	Total	Forecast									
		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Transportation Services											
Multiyear Capital Projects	4,765,000	3,165,000	400,000	400,000	400,000	400,000	-	-	-	-	-
Bridges and Culverts	76,618,000	3,750,000	6,234,000	6,014,000	14,972,000	14,325,000	5,900,000	6,077,000	6,259,000	6,447,000	6,640,000
Urban/Rural Reconstruction	153,632,000	13,565,000	13,416,000	11,316,000	21,281,000	15,480,000	14,800,000	15,244,000	15,701,000	16,172,000	16,657,000
Urban/Arterial Resurfacing	142,242,000	9,495,000	15,616,000	12,736,000	11,750,000	20,441,000	13,600,000	14,008,000	14,428,000	14,861,000	15,307,000
Rural Resurfacing	77,880,000	7,195,000	7,824,000	6,930,000	6,190,000	7,800,000	7,900,000	8,137,000	8,381,000	8,632,000	8,891,000
Gravel Resurfacing	24,710,000	2,242,000	2,263,000	2,269,000	2,257,000	2,406,000	2,500,000	2,575,000	2,652,000	2,732,000	2,814,000
Lifecycle Management	27,154,000	2,362,000	2,435,000	2,509,000	2,584,000	2,661,000	2,750,000	2,833,000	2,918,000	3,006,000	3,096,000
Sidewalks	4,596,000	405,000	404,000	443,000	449,000	452,000	460,000	474,000	488,000	503,000	518,000
Traffic Signals and Streetlights	3,850,000	424,000	249,000	312,000	293,000	501,000	390,000	402,000	414,000	426,000	439,000
Parking Lots	866,000	150,000	-	186,000	-	-	100,000	103,000	106,000	109,000	112,000
Airport Siteworks and Facilities	3,509,000	350,000	309,000	321,000	330,000	339,000	350,000	361,000	372,000	383,000	394,000
Roads, Fleet and Transit Facilities	3,713,000	324,000	334,000	344,000	355,000	365,000	375,000	386,000	398,000	410,000	422,000
Transit Siteworks	270,000	-	-	-	-	-	50,000	52,000	54,000	56,000	58,000
Solid Waste Services											
Landfill Siteworks and Facilities	22,295,000	390,000	6,356,000	2,251,000	1,717,000	1,757,000	1,850,000	1,906,000	1,963,000	2,022,000	2,083,000
Support and Other Services											
Information Technology Systems	6,637,000	819,000	514,000	361,000	652,000	734,000	670,000	690,000	711,000	732,000	754,000
Administrative Facilities and Libraries	36,232,000	1,830,000	3,400,000	3,504,000	3,608,000	3,716,000	3,800,000	3,914,000	4,031,000	4,152,000	4,277,000
Public Works Fleet	54,098,000	6,755,000	6,529,000	5,403,000	3,663,000	2,548,000	5,500,000	5,665,000	5,835,000	6,010,000	6,190,000
Emergency Services											
Fire Facilities	8,383,000	820,000	693,000	772,000	794,000	819,000	845,000	870,000	896,000	923,000	951,000
Fire Fleet and Equipment	43,370,000	5,272,000	3,209,000	7,674,000	1,899,000	1,956,000	4,400,000	4,532,000	4,668,000	4,808,000	4,952,000
Paramedic Facilities	6,535,000	220,000	618,000	642,000	660,000	678,000	700,000	721,000	743,000	765,000	788,000
Paramedic Fleet and Equipment	29,803,000	373,000	1,063,000	2,405,000	3,958,000	3,423,000	3,500,000	3,605,000	3,713,000	3,824,000	3,939,000
Police Fleet and Equipment	4,741,000	240,000	267,000	839,000	324,000	524,000	480,000	494,000	509,000	524,000	540,000
Human Services											
Victoria Manor	1,012,000	142,000	68,000	123,000	80,000	69,000	100,000	103,000	106,000	109,000	112,000
Housing Facilities	3,454,000	300,000	309,000	319,000	328,000	338,000	350,000	361,000	372,000	383,000	394,000
Housing Fleet	640,000	100,000	-	107,000	-	113,000	60,000	62,000	64,000	66,000	68,000
Parks and Recreation Services											
Parks Siteworks and Facilities	19,124,000	4,018,000	1,104,000	1,882,000	1,179,000	854,000	1,900,000	1,957,000	2,016,000	2,076,000	2,138,000
Recreation Facilities	47,135,000	9,410,000	5,181,000	5,865,000	1,856,000	402,000	4,600,000	4,738,000	4,880,000	5,026,000	5,177,000
Parks and Recreation Equipment	2,962,000	168,000	274,000	283,000	293,000	298,000	310,000	319,000	329,000	339,000	349,000
Cemetery Siteworks and Facilities	1,301,000	147,000	174,000	94,000	97,000	99,000	130,000	134,000	138,000	142,000	146,000
Total Capital Expenditures	**811,527,000**	**74,431,000**	**79,243,000**	**76,304,000**	**81,969,000**	**83,498,000**	**78,370,000**	**80,723,000**	**83,145,000**	**85,638,000**	**88,206,000**

Table A-1 (continued)
City of Kawartha Lakes
Tax-supported Assets
State-of-Good-Repair Capital Forecast Summary
Inflated $

Service Group/Capital Program	Total	Forecast									
		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Capital Financing											
Development Charges Reserve	15,363,200	1,356,500	1,341,600	1,131,600	2,128,100	1,548,000	1,480,000	1,524,400	1,570,100	1,617,200	1,665,700
CCBF Grant	57,355,000	5,191,000	5,398,000	5,398,000	5,614,000	5,614,000	5,839,000	5,839,000	6,073,000	6,073,000	6,316,000
OCIF Grant	66,870,000	6,687,000	6,687,000	6,687,000	6,687,000	6,687,000	6,687,000	6,687,000	6,687,000	6,687,000	6,687,000
Provincial Transit Grant	-	-	-	-	-	-	-	-	-	-	-
Ministry of HLTC Grant	5,100,000	300,000	300,000	300,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Haul Routes Reserve	10,565,000	1,010,000	1,020,000	1,030,000	1,040,000	1,050,000	1,061,000	1,072,000	1,083,000	1,094,000	1,105,000
Library Reserve	-	-	-	-	-	-	-	-	-	-	-
Parkland Reserve	6,506,000	567,000	584,000	602,000	620,000	639,000	658,000	678,000	698,000	719,000	741,000
KLPS Capital Reserve	4,741,000	240,000	267,000	839,000	324,000	524,000	480,000	494,000	509,000	524,000	540,000
Victoria Manor Reserve	1,012,000	142,000	68,000	123,000	80,000	69,000	100,000	103,000	106,000	109,000	112,000
Housing Reserve	4,094,000	400,000	309,000	426,000	328,000	451,000	410,000	423,000	436,000	449,000	462,000
Wilson Estate	550,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Other Municipality / Owner	6,185,500	2,545,000	82,500	3,558,000	-	-	-	-	-	-	-
Asset Management Reserve	426,673,000	21,147,000	25,480,000	30,206,000	35,355,000	40,959,000	47,054,000	53,678,000	55,567,900	57,657,800	59,568,300
Fleet Reserve - Public Works	54,098,000	6,755,000	6,529,000	5,403,000	3,663,000	2,548,000	5,500,000	5,665,000	5,835,000	6,010,000	6,190,000
Fleet Reserve - Fire Service	30,257,000	3,226,000	1,030,000	6,000,000	176,000	182,000	3,700,000	3,811,000	3,925,000	4,043,000	4,164,000
Non-Growth Related Debenture Requirements	122,157,300	24,809,500	30,091,900	14,545,400	25,298,900	22,572,000	4,746,000	93,600	-	-	-
Total Capital Financing	**811,527,000**	**74,431,000**	**79,243,000**	**76,304,000**	**81,969,000**	**83,498,000**	**78,370,000**	**80,723,000**	**83,145,000**	**85,638,000**	**88,206,000**

Table A-2
City of Kawartha Lakes
Tax-supported Assets
Schedule of Non-Growth Related Debenture Repayments
Inflated $

Debenture Year	Principal (Inflated)	Forecast									
		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
2026	24,809,500				1,673,129	1,673,129	1,673,129	1,673,129	1,673,129	1,673,129	1,673,129
2027	30,091,900					2,029,368	2,029,368	2,029,368	2,029,368	2,029,368	2,029,368
2028	14,545,400						980,928	980,928	980,928	980,928	980,928
2029	25,298,900							1,706,133	1,706,133	1,706,133	1,706,133
2030	22,572,000								1,522,234	1,522,234	1,522,234
2031	4,746,000									320,066	320,066
2032	93,600										6,312
2033	-										
2034	-										
2035	-										
Total Annual Debt Charges	**122,157,300**	-	-	-	1,673,129	3,702,497	4,683,425	6,389,558	7,911,792	8,231,857	8,238,170

Table A-3
City of Kawartha Lakes
Tax-supported Assets
Asset Management Reserve Continuity
Inflated $

Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	1,166,326	1,166,326	1,166,326	1,166,326	1,166,326	1,166,326	1,166,326	1,166,326	3,800,426	8,004,132
Transfer from Operating	21,147,000	25,480,000	30,206,000	35,355,000	40,959,000	47,054,000	53,678,000	58,202,000	61,861,506	65,751,106
Transfer to Capital	21,147,000	25,480,000	30,206,000	35,355,000	40,959,000	47,054,000	53,678,000	55,567,900	57,657,800	59,568,300
Transfer to Operating	-	-	-	-	-	-	-	-	-	-
Closing Balance	**1,166,326**	**1,166,326**	**1,166,326**	**1,166,326**	**1,166,326**	**1,166,326**	**1,166,326**	**3,800,426**	**8,004,132**	**14,186,937**

Table A-4
City of Kawartha Lakes
Tax-supported Assets
Public Works Fleet Reserve Continuity
Inflated $

Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	896,146	631,692	787,954	2,270,775	5,700,170	10,457,336	12,481,658	14,566,709	16,714,262	18,926,292
Transfer from Operating	6,490,546	6,685,262	6,885,820	7,092,395	7,305,167	7,524,322	7,750,051	7,982,553	8,222,030	8,468,690
Transfer to Capital	6,755,000	6,529,000	5,403,000	3,663,000	2,548,000	5,500,000	5,665,000	5,835,000	6,010,000	6,190,000
Transfer to Operating	-	-	-	-	-	-	-	-	-	-
Closing Balance	**631,692**	**787,954**	**2,270,775**	**5,700,170**	**10,457,336**	**12,481,658**	**14,566,709**	**16,714,262**	**18,926,292**	**21,204,982**

Table A-5
City of Kawartha Lakes
Tax-supported Assets
Fire Service Fleet Reserve Continuity
Inflated $

Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	219,918	(946,082)	145,718	(3,668,828)	(1,593,810)	542,738	(769,158)	(2,120,410)	(3,511,870)	(4,945,323)
Transfer from Operating	2,060,000	2,121,800	2,185,454	2,251,018	2,318,548	2,388,105	2,459,748	2,533,540	2,609,546	2,687,833
Transfer to Capital	3,226,000	1,030,000	6,000,000	176,000	182,000	3,700,000	3,811,000	3,925,000	4,043,000	4,164,000
Transfer to Operating	-	-	-	-	-	-	-	-	-	-
Closing Balance	**(946,082)**	**145,718**	**(3,668,828)**	**(1,593,810)**	**542,738**	**(769,158)**	**(2,120,410)**	**(3,511,870)**	**(4,945,323)**	**(6,421,491)**

Table A-6
City of Kawartha Lakes
Tax-supported Assets
Tax-Supported Capital Funding Forecast
Inflated $

Description	Forecast									
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Existing Debt Servicing (P&I) - Non-Growth Related	10,746,012	9,128,945	10,876,863	10,496,428	10,381,604	9,454,934	9,187,338	9,086,347	8,761,263	7,799,630
New Debt Servicing (P&I) - Non-Growth Related	-	-	-	1,673,129	3,702,497	4,683,425	6,389,558	7,911,792	8,231,857	8,238,170
Transfer to Asset Management Reserve	21,147,000	25,480,000	30,206,000	35,355,000	40,959,000	47,054,000	53,678,000	58,202,000	61,861,506	65,751,106
Transfer to Public Works Fleet Reserve	6,490,546	6,685,262	6,885,820	7,092,395	7,305,167	7,524,322	7,750,051	7,982,553	8,222,030	8,468,690
Transfer to Fire Service Fleet Reserve	2,060,000	2,121,800	2,185,454	2,251,018	2,318,548	2,388,105	2,459,748	2,533,540	2,609,546	2,687,833
Total Capital Related Funding	**40,443,558**	**43,416,007**	**50,154,138**	**56,867,969**	**64,666,816**	**71,104,785**	**79,464,695**	**85,716,231**	**89,686,202**	**92,945,429**

Table A-7
City of Kawartha Lakes
Water and Wastewater Assets
State-of-Good-Repair Capital Forecast Summary
Inflated $

Capital Program	Total	Forecast									
		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Capital Expenditures											
Water Treatment	19,743,000	1,675,000	940,000	1,900,000	2,055,000	2,555,000	2,000,000	2,060,000	2,122,000	2,185,000	2,251,000
Wastewater Treatment	19,686,000	2,095,000	675,000	1,955,000	1,900,000	2,443,000	2,000,000	2,060,000	2,122,000	2,185,000	2,251,000
Vertical Distribution and Collection	8,930,000	1,130,000	370,000	400,000	220,000	1,500,000	1,000,000	1,030,000	1,061,000	1,093,000	1,126,000
Horizontal Distribution and Collection	141,602,000	11,804,000	16,214,000	14,125,000	16,484,000	13,519,000	13,132,000	13,844,000	14,057,000	14,123,000	14,300,000
Studies and Special Projects	8,260,000	2,945,000	1,530,000	1,455,000	1,500,000	260,000	100,000	100,000	100,000	100,000	170,000
Total Capital Expenditures	**198,221,000**	**19,649,000**	**19,729,000**	**19,835,000**	**22,159,000**	**20,277,000**	**18,232,000**	**19,094,000**	**19,462,000**	**19,686,000**	**20,098,000**
Capital Financing											
Grants	2,536,000	2,536,000	-	-	-	-	-	-	-	-	-
Water/Wastewater Reserves	75,573,634	15,962,601	5,931,715	6,448,286	7,291,790	7,075,389	6,989,685	6,607,645	6,446,216	6,433,239	6,387,068
Non-Growth Related Debenture Requirements	120,111,366	1,150,399	13,797,285	13,386,714	14,867,210	13,201,611	11,242,315	12,486,355	13,015,784	13,252,761	13,710,932
Total Capital Financing	**198,221,000**	**19,649,000**	**19,729,000**	**19,835,000**	**22,159,000**	**20,277,000**	**18,232,000**	**19,094,000**	**19,462,000**	**19,686,000**	**20,098,000**

Table A-8
City of Kawartha Lakes
Water and Wastewater Assets
Schedule of Non-Growth Related Debenture Repayments
Inflated $

Debenture Year	Principal (Inflated)	Forecast									
		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
2026	1,150,399				77,582	77,582	77,582	77,582	77,582	77,582	77,582
2027	13,797,285					930,475	930,475	930,475	930,475	930,475	930,475
2028	13,386,714						902,787	902,787	902,787	902,787	902,787
2029	14,867,210							1,002,630	1,002,630	1,002,630	1,002,630
2030	13,201,611								890,304	890,304	890,304
2031	11,242,315									758,171	758,171
2032	12,486,355										842,068
2033	13,015,784										
2034	13,252,761										
2035	13,710,932										
Total Annual Debt Charges	**120,111,366**	-	-	-	77,582	1,008,057	1,910,844	2,913,474	3,803,778	4,561,949	5,404,017

Table A-9
City of Kawartha Lakes
Water and Wastewater Assets
Water and Sewer Infrastructure Renewal Reserve Continuity
Inflated $

Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Opening Balance	10,790,596	-	-	-	-	-	-	-	-	-
Transfer from Operating	5,172,005	5,931,715	6,448,286	7,291,790	7,075,389	6,989,685	6,607,645	6,446,216	6,433,239	6,387,068
Transfer to Capital	15,962,601	5,931,715	6,448,286	7,291,790	7,075,389	6,989,685	6,607,645	6,446,216	6,433,239	6,387,068
Transfer to Operating	-	-	-	-	-	-	-	-	-	-
Closing Balance	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Table A-10
City of Kawartha Lakes
Water and Wastewater Assets
Water and Wastewater Rate-supported Capital Funding Forecast
Inflated $

Description	Forecast									
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Existing Debt Servicing (P&I) - Non-Growth Related	5,893,180	5,495,474	5,352,749	4,817,741	4,502,374	4,097,042	3,901,675	3,611,933	3,320,240	2,992,681
New Debt Servicing (P&I) - Non-Growth Related	-	-	-	77,582	1,008,057	1,910,844	2,913,474	3,803,778	4,561,949	5,404,017
Transfer to Water and Sewer Infrastructure Renewal Reserve	5,172,005	5,931,715	6,448,286	7,291,790	7,075,389	6,989,685	6,607,645	6,446,216	6,433,239	6,387,068
Total Capital Related Funding	**11,065,185**	**11,427,189**	**11,801,035**	**12,187,112**	**12,585,820**	**12,997,572**	**13,422,794**	**13,861,928**	**14,315,428**	**14,783,765**

Appendix G
Development Charges Task Force

The City's D.C. Task Force met 13 times from February 3, 2025 to October 1, 2025 with the objective of providing the City recommendations to be considered in the development of the D.C. background study and the ongoing implementation and administration of D.C.s. Watson met with the Task Force to provide background information on the D.C.A. and ongoing legislative changes, past City practices and industry best practices, and information on the growth-forecast, historical level of service, future capital needs and by-law policies being considered in the review.

The following recommendations were prepared by the D.C. Task Force. Specific recommendations that Watson has been asked to address are included in this appendix, while the remaining recommendations will be addressed by City staff.

Table G-1
D.C. Task Force Recommendations

2025 Development Charges Task Force Recommendations		
No.	**Category or Issue**	**Recommendation**
1	Treasurer's Statements	That the outstanding 2019-2024 Treasurer's statements respecting the DC reserve be presented to Council prior to adoption of the DC study, and that post-2024 statements be incorporated into the annual audit report to Council.
2	Capital Forecast	That the 2025 DC study include a table illustrating cost inflation for a selection of capital projects carrying over from the 2019 DC study.
3	Capital Forecast	That a long-term capital forecast, including a financial strategy for funding growth-related capital projects therein, be presented to Council for adoption annually.
4	Capital Forecast	That the City consider the viability of consolidating police and fire headquarters into a single facility to realize potential cost efficiencies and operating synergies.
5	Local Service Policy	That in absence of a regulation issued under Bill 17 defining local services, the City revise its local service policy as needed to align with master plans and to define the required condition of developer-dedicated park land.
6	DC Rate Calculation	That the DC study clearly state the assumptions, inputs and methodologies underlying DC rate calculations.
7	DC Rate Calculation	That, given the Growth Management Strategy identifies lands for post-2051 development, Watson and Associates review the Growth Management Strategy and master plans to ensure that post-period benefit deductions entering DC rate calculations are fair and appropriate.
8	Area-Specific DC Rates	That for the next DC study, consideration be given to area-rating DCs for infill development.
9	DC Exemptions	That discretionary DC exemptions respecting commercial and industrial development be discontinued.
10	DC Exemptions	That should the City elect to provide incentives to development, such incentives be facilitated by the Community Improvement Plan or similar initiatives rather than DC by-laws.
11	DC Deferrals	That the DC by-law enable timing of the calculation and payment of DCs to be determined by policy such that compliance with future regulations under Bill 17 can be achieved without amending the DC by-law.
12	DC Deferrals	That the DC by-law be accompanied by a DC deferral policy permitting residential DC payments to occur at time of occupancy until such time the policy is made redundant by certain parts of Bill 17 coming into effect in future.
13	DC Deferrals	That development agreements implementing the recommended DC deferral policy require developers to include in property transaction agreements a clause warning buyers to confirm prior to transaction closing that DCs in respect of the property have been paid by the developer.
14	DC Deferrals	That development agreements implementing the recommended DC deferral policy enable the City to (i) require securities equal to the value required for engineering or DC deferral purposes, whichever is greater, and (ii) repurpose engineering securities, once they are no longer required for engineering purposes, as DC deferral securities.
15	DC Deferrals	That the City consider the viability of bonds as an alternative to letters of credit as a form of engineering or DC deferral securities provided by developers.
16	Redevelopment Credits	That the DC by-law enable the City to establish through policy a redevelopment credit system for DCs that accommodates strategic and long-term redevelopment schemes aligned with key objectives set out in the Official Plan or other Council-adopted plans or strategies.
17	DC Task Force Member Reports	That the reports of Development Charges Task Force members be forwarded to Watson and Associates, Council and the next Development Charges Task Force should Council create such a task force

Recommendation #2

The Table G-2 illustrates the cost increase for a selection of projects included in the future capital needs where the project scope remains unchanged from the prior review and the cost increase is related to increased cost estimates. The projects included in the table have been chose to give a cross section by service area and project type (e.g., facilities vs. fleet).

Table G-2
Project Cost Increases

Project Description	Gross Capital Cost Estimate (2019$)	Gross Capital Cost Estimate (2025$)	Change ($)	Change (%)
Fire Protection Services				
Extrication Equipment	50,000	76,000	26,000	52%
Pumper Truck	580,000	1,411,000	831,000	143%
Tanker Truck	606,000	1,655,000	1,049,000	173%
Police Services				
Police Headquarters Expansion	2,726,000	10,300,000	7,574,000	278%
Police Officer Equipment (per officer)	6,600	12,530	5,930	90%
Marked Uniform Vehicle (per vehicle)	50,400	94,500	44,100	88%
Services Related to a Highway				
Roads Operations Depots	747,000	1,133,600	386,600	52%
Trackless Tractor	200,000	235,000	35,000	18%
Traffic Signals	271,000	500,000	229,000	85%
Colborne St. Bridge	11,000,000	15,700,000	4,700,000	43%
Parks and Recreation Services				
Lindsay Trail Development - Scugog River Crossing to Rivera Park	195,000	239,000	44,000	23%
Library Services				
Lindsay Library Expansion	901,400	3,900,000	2,998,600	333%
Ambulance Services				
Ambulance	250,000	570,000	320,000	128%
Wastewater Collection Services				
Sussex St. Sewer - Glenelg St. to Kent St.	616,000	1,590,000	974,000	158%
Water Distribution Services				
Northwest Lindsay Water Tower	10,242,000	15,000,000	4,758,000	46%
Mary St. Watermain - Lindsay St. to Albert St.	1,850,600	2,224,000	373,400	20%

Recommendation #7

The City's D.C. growth forecast has been informed by the City's GMS.

The growth forecast to 2051 in the D.C. background study has been used only for Services Related to a Highway and the projected growth aligns with the growth that was used in the City's Transportation Master Plan, which was the basis for the needs assessment and the cost. As such, no post period benefit deductions are warranted.

For Water and Wastewater services, the growth in the City's Water and Wastewater Master Plan (which was the basis of the needs assessment and capital costs included in the D.C. background study) include growth beyond the 2051 period. As such, the growth forecast for these services in the D.C. background study has been based on the buildout growth projections contained within the master plan. As with Services Related to a Highway, because the growth forecast is the D.C. background study is consistent with the growth contained with the mater plan, no post period benefit deductions are required.