Report

Prepared by Hemson for the City of Orillia

Development Charges Background Study

October 31st, 2023

HEMSON

1000 – 30 St. Patrick Street, Toronto, ON M5T 3A3

416 593 5090 | hemson@hemson.com | www.hemson.com

Contents

List of Appendices

Executive Summary

Hemson Consulting Ltd. was retained by the City of Orillia to complete a Development Charges (DC) Background Study. This Background Study provides the basis and background to update the City's development charges to accurately reflect the servicing needs of new development in the City.

A. Study Consistent with Development Charges Legislation

- The City of Orillia 2022 Development Charges Background Study is presented as part of the process to lead to the approval of a new DC by-law in compliance with the DCA. The study is prepared in accordance with the DCA and associated regulations, including amendments that came into force through the More Homes, More Choice Act, the COVID-19 Economic Recovery Act, and the More Homes Built Faster Act (Bill 23).

- The City needs to continue implementing development charges to help fund capital projects related to development throughout Orillia so that development continues to be serviced in a fiscally responsible manner. The calculated changes to the development charges rates are required in order to reflect the revised costs associated with the infrastructure requirements.

- The *DCA* and *O. Reg. 82/98* require that a Development Charges Background Study be prepared in which development charges are determined with reference to:

  - A forecast of the amount, type and location of residential and non-residential development anticipated in the City;

  - The average capital service levels provided in the City over the ten year period immediately preceding the preparation of the background study;

- A review of future capital projects, including an analysis of gross expenditures, funding sources, and net expenditures incurred or to be incurred by the City to provide for the expected development, including the determination of the DC eligible and non-DC-eligible components of the capital projects; and
- This report identifies the development-related capital costs which are attributable to development that is forecast to occur in the City. The costs are apportioned to types of development (residential, non-residential) in a manner that reflects the increase in the need for each service attributable to each type of development.

B. All Services with Development-Related Costs Included in the Analysis

- The following services have been included in the development charge analysis:
  - Library
  - Fire Protection
  - Indoor Recreation
  - Parks
  - Transit
  - Waste Diversion
  - Paramedic Services
  - Long Term Care
  - Service-Related to a Highway
    - Public Works Buildings & Fleet
    - Roads and Related
  - Wastewater
  - Water Services
  - Storm Water Management
- Development charges for all services are calculated on a City-wide basis.

C. Development Forecast

- The development forecast is based on the recent 2021 and 2016 Censuses and Orillia's 2020 Land Needs Assessment.

- The capital infrastructure planning period for general services and roads is based on a ten-year planning horizon 2022 to 2031. The planning period for the engineered services (save for roads) is from 2022 to 2041.

- The City is forecast to add approximately 2,740 new households in the ten-year planning period from 2022 to 2031. This household estimate can accommodate 6,266 persons. The planning period for the engineered services will see an addition of 5,250 households which can accommodate population growth of 11,650 persons.

- The employment forecast for the City is forecast to add approximately 2,310 (along with an additional 110 work from home/no fixed address employees) employees in the ten-year planning period. This results in the addition of 144,650 square metres of new non-residential building space from 2022 to 2031. For the long-term planning period, approximately 4,641 employees will be accommodated in 287,800 square metres of new non-residential building space.

- The following is a summary of the projected growth for the City:

Summary of Residential and Non-Residential Development Forecast

Growth Forecast	2021 Estimate	General Services and Roads Planning Period 2022 - 2031		Engineered Services Planning Period 2022 - 2041	
		Growth	Total at 2031	Growth	Total at 2041
Residential					
Occupied Dwellings	14,480	2,740	17,220	5,250	19,730
Population					
Census Population	*35,320*	*5,340*	*40,660*	*9,870*	*45,190*
Population Growth In New Dwelling Units		6,266		11,650	
Non-Residential					
Total Employment	18,650	2,310	20,960	4,640	23,290
Population-Related	*9,440*	*1,760*	*11,200*	*3,410*	*12,850*
Employment Land	*6,590*	*440*	*7,030*	*880*	*7,470*
Major Office	*2,620*	*110*	*2,730*	*350*	*2,970*
Non-Residential Building Space (sq.m.)		144,650		287,800	

D. The City has an Extensive Development-Related Capital Program for the Provision of Eligible Services

- Municipal staff, in collaboration with Hemson Consulting, have developed a development-related capital program setting out projects that are required to service the anticipated development.
- The development-related capital programs are based on a ten-year planning period from 2022 to 2031 for the general services and Services Related to a Highway and the long-term planning period 2022 to 2041 for the other engineered services.

General Services

- The gross cost of the City's development-related capital program for general services amounts to $361.32 million and provides for a wide range of infrastructure additions. Of the $361.32 million, approximately $32.39 million has been identified as eligible for recovery through development charges over the 2022-2031 planning period.

- In total, approximately $191.12 million has been identified as subsidies or grants that the City will anticipate receiving to fund development-related projects.

- Non-development charges funding for replacement portions of the capital program and for portions of development-related capital projects that benefit existing development have been identified. Replacement or benefit to existing shares amount to $104.06 million.

- A share of the capital program is for portions of projects that relate to development in the post-2031 period (which will be considered for recovery in future development charges studies subject to service level considerations). In total, about $31.40 million falls within this definition.

- Available DC reserve funds, in the amount of $554,600 have been identified in each capital program to fund development-related infrastructure.

- Details regarding the capital programs for general services are provided in Appendix B of this report.

Engineered Services

- The total gross cost for engineered services is $244.13 million. This provides for various projects for roads and related, sanitary sewerage, waterworks, and storm water management services.

- In total, $18.37 million has been identified as other funding that the City will utilize to fund the capital program.

- A share of the engineering capital program has been deemed to benefit the existing community. This share totals to approximately $73.10 million and has been netted off of the total gross cost of the program. Another share, funds that are available in the DC reserves of $1.49 million, is applied to fund the program. Finally, a share of the capital program is deemed to benefit growth beyond 2031 for roads and 2041 for wastewater, water and storm water, and thus, $89.81 million is removed from the DC calculations.

- The total costs eligible for DC recovery in the 2022 to 2041 period for wastewater, water, and storm water is reduced to $39.45 million. The total costs eligible for DC recovery in the 2022 to 2031 period for roads is reduced to $21.91 million. Details of the engineered services capital program and development charges calculations can be found in Appendix C.

E. Development Charges are Calculated with Reference to the *DCA*

- Development charges rates have been established under the parameters and limitations of the *DCA*. This study provides the rationale and basis for the calculated rates.

- Recent legislative changes, including amendments that came into force through the More Homes, More Choice Act, the COVID-19 Economic Recovery Act, and the More Homes Built Faster Act (Bill 23), have been fully accounted for in this study.

- A City-wide uniform cost approach is used to calculate development charges for the eligible services. Uniform residential and non-residential charges are levied throughout the City.

- The calculated charges are the maximum charges the City may adopt. Lower charges can be approved; however, this will require a reduction in the capital plan and reduced service levels or financing from other sources, most likely property taxes.

- The fully calculated residential charges are recommended to vary by unit type, reflecting the difference in occupancy patterns expected in various unit types and the associated differences in demand that would be placed on City services.

F. Newly Calculated DC Rates Compared to Current Rates

- The fully calculated residential charge for a single or semi-detached unit in Orillia is $26,586, which represents an increase of 4.7 per cent from the City's current charge of $25,397 (indexed to February 1, 2023, at 15.6%, as the City's DC By-law provides for annual indexing).

- The calculated non-residential charge of $108.25 per square metre of gross floor area an increase of 5.1% from the City's current non-residential charge of $103.02 per square metre.

- The charges for each unit type are summarize in the table below.

Municipal-wide Development Charges – Residential and Non-Residential Charges

	Residential Charge By Unit Type				Non-Residential
	Single & Semi-Detached	Other Multiples	Apartments 2 Bedrooms +	Apartments Bachelor & 1 Bedroom	Adjusted Charge per Square Metre
TOTAL CHARGE PER UNIT	$26,586	$24,821	$20,856	$14,601	$108.25
(1) Based on Persons Per Unit Of:	2.55	2.38	2.00	1.40	

G. Development Charges By-Law Practices and Collection Policies

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

- As required under the *DCA*, the City should codify any rules regarding application of the by-laws and any exemptions within the development charges by-laws proposed for adoption.

- It is recommended that Council adopt the development-related capital program included in this background study, subject to annual review through the City's normal capital budget process.

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

- The City's proposed DC by-law will be made available under separate cover a minimum of two weeks in advance of the statutory public meeting to be held on January 16, 2022.

1. Introduction

This City of Orillia Development Charges (DC) Background Study is presented as part of a process to lead to the approval of a new development charge by-law in compliance with the *Development Charges Act, 1997 (DCA)*.

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

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

This study presents the results of the review which determines the development-related net capital costs which are attributable to development that is forecast to occur in the City. These development-related net capital costs are then apportioned among various types of development (residential; non-residential) in a manner that reflects the increase in the need for each service attributable to each type of development. The study arrives, therefore, at calculated development charges for various types of development.

The *DCA* provides for a period of public review and comment regarding the calculated development charges. Following completion of this process, in accordance with the *DCA*, Council's review of this study, comments received regarding this study or other information brought to its attention about the calculated charges, it is intended that Council will pass a new development charges by-law for the City.

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

Section 2 designates the services for which the development charges are calculated and the areas within the City to which the development charges will apply. It also briefly reviews the methodology that has been used in this background study.

Section 3 presents a summary of the residential and non-residential development which is forecast to occur within the City over the 2022-2031 period and to 2041.

Section 4 summarizes the historic fifteen-year average service levels that have been attained in the City which form the basis for the development charge calculations.

In Section 5, the development-related capital programs that have been developed by various City departments are reviewed.

Section 6 summarizes the calculation of applicable development charges and the resulting calculated development charges by land use and by unit type.

Section 7 provides an examination of the long-term capital and operating costs for each service included in the development charge calculation.

Section 8 summarizes the asset management plan component of the study including required provisions for future replacement of assets included in the growth related capital plan.

Section 9 provides a review of development charges administrative matters.

2. A City-Wide Methodology Aligns Development-Related Costs and Benefits

Several key steps are required in calculating a development charge. However, specific circumstances arise in each municipality which must be reflected in the calculation. In this study, we have tailored our approach to the City of Orillia's unique circumstances. The approach to the calculated development charges is focused on providing a reasonable alignment of development-related costs with the development that necessitates them. This study calculates charges on a City-wide basis which is consistent with the City of Orillia's 2022 Development Charges Study. Despite the fact that development charges are calculated on a City-wide basis, legislation allows a City to exempt or reduce rates for specific geographic areas. However, legislation prevents lost revenue, due to exemptions or reductions, from being made up through increasing charges on other areas.

A. City-Wide Development Charges are Calculated

Orillia provides a range of services to its community and has a sizeable inventory of facilities, land, infrastructure, vehicles and equipment. The *DCA* provides the City with flexibility when defining services that will be included in the development charge by-law, provided that the other provisions of the *Act* and *Regulations* are met. The *DCA* also permits the City to designate, in its by-laws, the areas within which the development charges shall be imposed. The charges may apply to all lands in the City or to other designated development areas as specified in the by-law.

In accordance with the recent changes to s.10 (2) of the *DCA*, a development charge background study must give consideration for "the use of more than one development charge by-law to reflect different needs for services in different areas". Following consultation with City staff, and in review of the City's relevant master planning documents, it was determined that a municipal-wide approach continues to be most appropriate for the nature of the works and services provided in Orillia, and as such, only a City-wide charge has been proposed.

For all of the development charge eligible services that the City provides, the full range of capital facilities, land, equipment and infrastructure is available throughout the City. All residents therefore have access to all facilities. A widely accepted method for recovering the development-related capital costs for such services is to apportion them over all new development anticipated in the City.

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

- Library
- Fire Protection
- Indoor Recreation
- Parks
- Transit
- Waste Diversion
- Paramedic Services
- Long Term Care
- Service-Related to a Highway
  - Public Works Buildings & Fleet
  - Roads and Related
- Wastewater
- Water Services
- Storm Water Management

Police services is not included in the calculation of development charges as there is no growth related capital program associated to police services in the planning period.

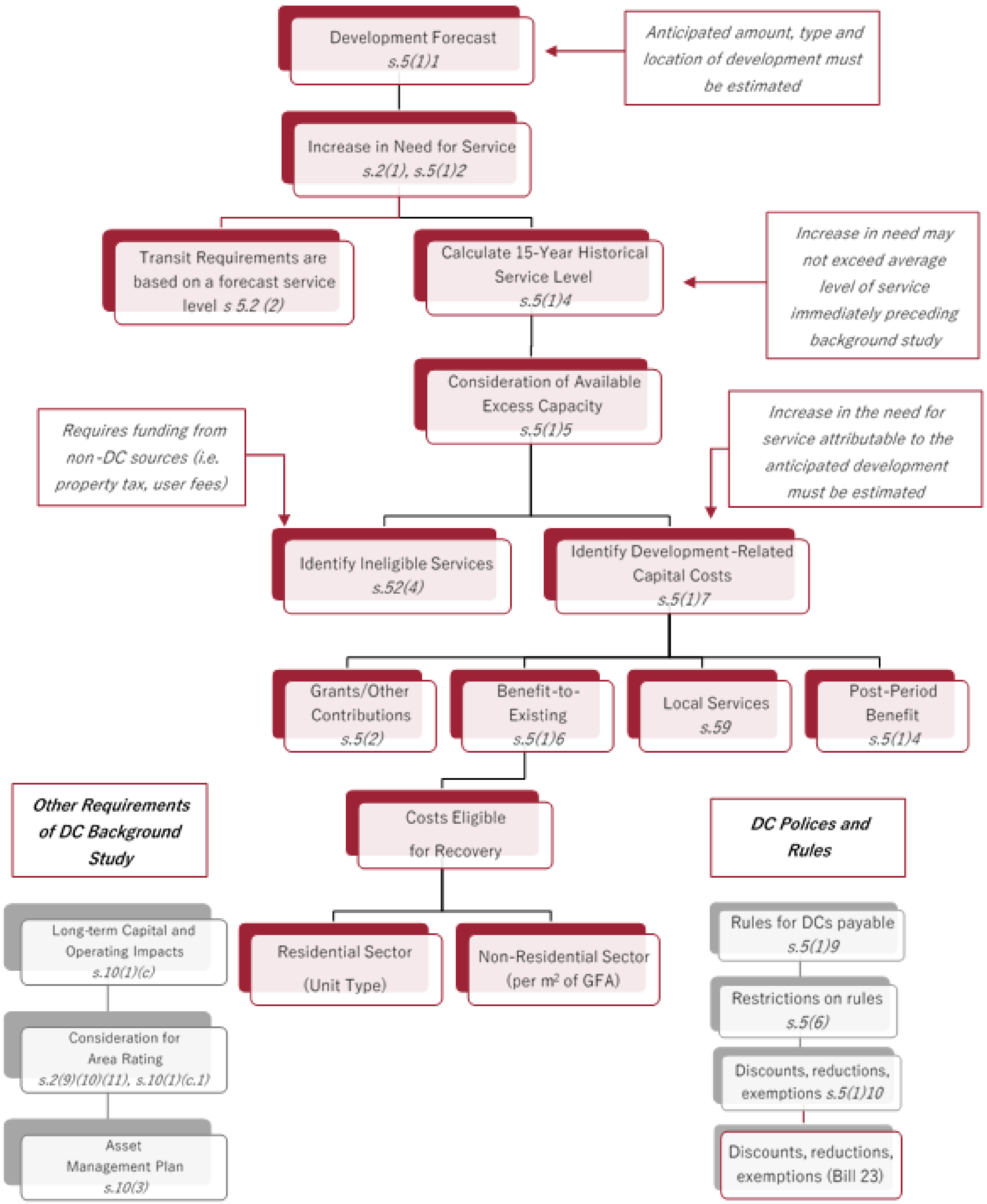
These services form a reasonable basis in which to plan and administer the City-wide development charges. It is noted that the analysis of each of these services examines the individual capital facilities and equipment that make them up. For example, the Fire Services category includes fire stations and associated land, vehicles, furniture and equipment.

The resulting development charge for all of the above services would be imposed uniformly against all new development everywhere in the City.

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

Several key steps are required in calculating development charges for future development-related projects. These are summarized in Figure 1 and discussed further in the following sections.

Figure 1
Development Charge Calculation



i. Development Forecast

The first step in the methodology requires a development forecast to be prepared for the ten-year study period, 2022–2031, for general services and Services Related to a Highway, and growth to 2041 for all other engineered services.

For the residential portion of the forecast both the census population growth and population growth in new units is estimated. Net population growth determines the need for additional facilities and provides the foundation for the development-related capital program.

The non-residential portion of the forecast estimates the gross floor area (GFA) of building space to be developed over the ten-year period, 2022-2031, and to 2031. The forecast of GFA is based on the employment forecast for the City. Factors for floor space per worker by category are used to convert the employment forecast into gross floor areas for the purposes of the development charges study.

ii. Service Categories and Historic Service Levels

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

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

Historic fifteen-year average service levels thus form the basis for development charges. A review of the City's capital service levels for buildings, land, vehicles, and so on has therefore been prepared as a reference for the calculation so that the portion of future capital projects that may be included in the development charge can be determined. The historic service levels used in this study have been calculated based on the period 2007 – 2021.

In the case of Transit Ridership, the need for service is to be based on the future planned level of service. For the purposes of this study, the Transit capital program is considered to be the future planned level of service.

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

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

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

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

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

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

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

iv. Attribution to Types of Development

The next step in the determination of development charges is the allocation of the development-related net capital costs between the residential and the non-residential sectors. In the City of Orillia, the allocation for general and engineered services is based on the consideration of projected changes in population and employment over the planning periods. The exceptions are for the services of library, recreation, parks development, facilities and fleet facilities, waste diversion services, and long-term care. The development-related costs for these services have been allocated 100 per cent to residential growth.

The residential component of the development charge is applied to different housing types based on average occupancy factors. The non-residential component is applied on the basis of gross building space in square metres for non-residential development.

v. Final Adjustment

The final determination of the development charge results from adjustments made to development-related DC eligible costs for each service and sector resulting from the application of any unallocated growth-related reserve fund balances that are available to finance the development-related capital costs in the capital program. A cash flow analysis is also undertaken to account for the timing of projects and receipt of development charges. Interest earnings or borrowing costs are therefore accounted for in the calculation as allowed under the *DCA*.

3. Development Forecast

This section summarizes the growth forecast used to calculate the development charges for the City of Orillia. Appendix A contains additional material related to the growth forecast.

The growth forecast used in this Development Charges Background Study is consistent with recent population and dwelling unit information from the recent 2021 Census.

A. Residential Growth Forecast

Table 1 provides a summary of the residential forecast for two planning periods: a ten-year planning period, 2022 to 2031, and a twenty-year planning horizon of 2022 to 2041. The ten-year planning period is used throughout this study for the general services and roads and the longer planning period is used for the other engineered services.

Over the planning period from 2022 to 2031, the total number of new residential units will increase by 2,740, which translates into a population in new units of approximately 6,266 additional people. The population in new units was derived by using data from Statistics Canada analysing household sizes in recently constructed units. The forecast has projected growth in the 2022 to 2041 period to accommodate 11,650 persons in 5,250 new housing units. The 2031 Census population is forecast to reach 40,660.

It should be noted that all population figures used in the DC Study are Census population figures, net of undercount. The DC Study relies on the Census data without the undercount as it is consistent with the Census household data set. Both population and household figures are utilized in this DC Study so it is critical that a common and consistent data set is used.

A summary of the residential growth forecast can be found in Table 1.

B. Non-Residential Growth Forecast

The non-residential forecast is based upon the *Growth Plan*. The forecast employment for the City of Orillia is based on two major land use planning types: employment land, and population-related (which includes retail and institutional employment). Major office is included as a category, however no major office development is expected in the forecast period.

The non-residential portion of the forecast estimates the amount of building space to be developed in the City over the ten and twenty-year planning periods. The forecast is based on the projected increase in employment levels and the anticipated amount of new building space required accommodating them.

The ten-year forecast projects an increase of 2,310 employees which can be accommodated in 144,650 square metres of new non-residential building space. For the planning period to 2031, the City will see a growth of 4,641 new employees and roughly 287,800 square metres of new non-residential building floor area.

A summary of the non-residential growth forecast can be found in Table 1.

TABLE 1

CITY OF ORILLIA
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
GROWTH FORECAST

Growth Forecast	2021 Estimate	General Services and Roads Planning Period 2022 - 2031		Engineered Services Planning Period 2022 - 2041	
		Growth	Total at 2031	Growth	Total at 2041
Residential					
Occupied Dwellings	14,480	2,740	17,220	5,250	19,730
Population					
Census Population	*35,320*	*5,340*	*40,660*	*9,870*	*45,190*
Population Growth In New Dwelling Units		*6,266*		*11,650*	
Non-Residential					
Total Employment	18,650	2,310	20,960	4,640	23,290
Population-Related	*9,440*	*1,760*	*11,200*	3,410	*12,850*
Employment Land	*6,590*	*440*	*7,030*	880	*7,470*
Major Office	*2,620*	*110*	*2,730*	350	*2,970*
Non-Residential Building Space (sq.m.)		144,650		287,800	

4. Summary of Historic Capital Service Levels

The *DCA* and *O. Reg. 82/98* require that the development charges be set at a level no higher than the average service level provided in the City over the ten-year period immediately preceding the preparation of the background study, on a service-by-service basis.

For non-engineered services, or general services, (library, fire protection, etc.) the legislative requirement is met by documenting historic service levels for the preceding ten years, in this case, for the period 2012 to 2021. Typically, service levels for general services are measured as a ratio of inputs per capita (or per capita and employment).

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

In the case of Transit Ridership, the development charge calculation is based on the planned level of service. For the purposes of this study the ten-year Transit services capital program is considered the planned level of service. The current existing Transit inventory has been included (see Appendix B.6).

Table 2 summarizes service levels for all City-wide general services included in the development charge calculation (excluding Transit). Appendix B provides detailed historical inventory data upon which the calculation of service levels is based for general services.

TABLE 2

CITY OF ORILLIA
SUMMARY OF AVERAGE HISTORIC SERVICE LEVELS 2007 - 2021

Service	2007 - 2021 Service Level Indicator
1.0 LIBRARY SERVICES	**$575.36 per capita**
Buildings	$450.01 per capita
Land	$9.33 per capita
Materials	$76.20 per capita
Furniture And Equipment	$39.82 per capita
2.0 FIRE SERVICES	**$418.76 per population & employment**
Buildings	$205.66 per population & employment
Land	$15.35 per population & employment
Furniture	$39.49 per population & employment
Equipment	$9.34 per population & employment
Vehicles	$148.92 per population & employment
3.0 INDOOR RECREATION	**$1,798.35 per capita**
Buildings	$1,659.16 per capita
Land	$130.71 per capita
Equipment	$8.48 per capita
4.0 PARK DEVELOPMENT, FACILITIES & FLEET	**$2,396.36 per capita**
Park Facilities	$869.69 per capita
Outdoor Buildings	$399.20 per capita
Parkland	$988.20 per capita
Parks Fleet	$139.27 per capita
5.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	**$506.47 per population & employment**
Buildings	$153.68 per population & employment
Land	$32.27 per population & employment
Furniture & Equipment	$14.86 per population & employment
Fleet	$305.66 per population & employment
6.0 WASTE DIVERSION SERVICES	**$340.92 per capita**
Buildings	$21.63 per capita
Land	$318.86 per capita
Furniture & Equipment	$0.43 per capita
7.0 PARAMEDIC SERVICES	**$84.05 per population & employment**
Buildings	$51.40 per population & employment
Land	$15.75 per population & employment
Vehicles	$15.86 per population & employment
Furniture & Equipment	$1.04 per population & employment
8.0 LONG TERM CARE	**$851.95 per population & employment**
Buildings - Manors	$814.22 per population & employment
Land - Manors	$37.73 per population & employment
9.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	**$4,397.59 per population & employment**
Roads	$3,139.82 per population & employment
Traffic Signals	$227.16 per population & employment
Sidewalks	$1,030.61 per population & employment

5. The Development-Related Capital Program

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

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

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

Based on the growth forecasts summarized in Section III and detailed in Appendix A, City staff, in collaboration with the consultants, developed a development-related capital program setting out those projects that are required to service anticipated development. For all general services and Services Related to a Highway the capital program covers the ten-year period from 2022 to 2031. The development charge for engineered services (except Services Related to a Highway) is based on development expected in the City to 2041 which is in line with the City's Servicing Master Plans.

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

B. The Development-Related Capital Program for General Services

A summary of the growth-related capital forecast for general services is presented in Table 3.

The table provides a separate total for services analysed over the ten year period, 2022–2031. Further details on the capital programs for each individual service category are available in Appendix B.

The development-related capital program for general services estimates a total gross cost of $361.32 million. $191.12 million in grants and subsidies has been identified. Therefore, the net municipal cost of the capital program is approximately $168.41 million.

This capital program incorporates those projects identified to be related to development anticipated in the next ten years. It is not implied that all of these costs are to be recovered from new development by way of development charges (see Section VI for the method and determination of net municipal costs attributable to development). Portions of this capital program may relate to providing servicing for development which has occurred prior to 2022 (for which development charge reserve fund balances exist), for replacement of existing capital facilities, or for development anticipated to occur beyond the 2022 – 2031 planning period.

The capital program associated with the **Library Service** relates to the recovery of the existing negative DC reserve fund balance, and also additional growth-related collection materials. The total net municipal cost for this program totals to $2.12 million.

TABLE 3

CITY OF ORILLIA
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR GENERAL SERVICES 2022 - 2031
(in $000)

Service	Gross Cost	Grants/ Subsidies	Municipal Cost	Total Net Capital Program 2022-2031									
				2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
1.0 LIBRARY SERVICES	**$2,120**	**$0.0**	**$2,120**	**$1,665.2**	**$50.5**	**$50.5**	**$50.5**	**$50.5**	**$50.5**	**$50.5**	**$50.5**	**$50.5**	**$50.5**
1.1 Recovery of Negative Reserve Fund Balance	$1,545	$0	$1,545	$1,544.69	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1.2 New Projects	$574.9	$0.0	$574.9	$120.49	$50.49	$50.49	$50.49	$50.49	$50.49	$50.49	$50.49	$50.49	$50.49
2.0 FIRE SERVICES	**$10,672**	**$0.0**	**$10,672**	**$713.1**	**$383.6**	**$118.6**	**$118.6**	**$744.6**	**$118.6**	**$118.6**	**$118.6**	**$118.6**	**$8,118.6**
2.1 Recovery of Negative Reserve Fund Balance	$555	$0	$555	$554.5	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
2.2 Equipment	$8,330	$0	$8,330	$40.0	$265.0	$0.0	$0.0	$25.0	$0.0	$0.0	$0.0	$0.0	$8,000.0
2.3 Committed Excess Capacity	$1,787	$0	$1,787	$118.6	$118.6	$118.6	$118.6	$719.6	$118.6	$118.6	$118.6	$118.6	$118.6
3.0 INDOOR RECREATION	**$52,922.0**	**$0.0**	**$52,922.0**	**$5,292.2**	**$5,292.2**	**$5,292.2**	**$5,292.2**	**$5,292.2**	**$5,292.2**	**$5,292.2**	**$5,292.2**	**$5,292.2**	**$5,292.2**
3.1 Recovery of Orillia Recreation Complex Growth-Share	$52,842.0	$0.0	$52,842.0	$5,284.2	$5,284.2	$5,284.2	$5,284.2	$5,284.2	$5,284.2	$5,284.2	$5,284.2	$5,284.2	$5,284.2
3.2 Buildings, Land & Equipment	$80.0	$0.0	$80.0	$8.0	$8.0	$8.0	$8.0	$8.0	$8.0	$8.0	$8.0	$8.0	$8.0
4.0 PARK DEVELOPMENT, FACILITIES & FLEET	**$52,070.2**	**$26,167.3**	**$25,903.0**	**$3,221.5**	**$618.0**	**$1,800.0**	**$2,925.0**	**$454.5**	**$4,767.0**	**$3,670.0**	**$597.0**	**$240.0**	**$5,258.0**
4.1 Recovery of Negative Reserve Fund Balance	$2,725.4	$0.0	$2,725.4	$2,725.4	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
4.2 Parks Facilities	$44,084.8	$24,943.8	$19,141.1	$416.1	$520.0	$1,660.0	$2,805.0	$160.0	$4,195.0	$3,590.0	$475.0	$160.0	$5,160.0
4.3 New Trail Development	$3,430.0	$60.0	$3,370.0	$80.0	$80.0	$80.0	$80.0	$80.0	$560.0	$80.0	$80.0	$80.0	$80.0
4.4 Parks and Recreation Fleet	$1,830.0	$1,163.5	$666.5	$0.0	$18.0	$60.0	$40.0	$214.5	$12.0	$0.0	$42.0	$0.0	$18.0
5.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	**$33,409.1**	**$9,058.5**	**$24,350.6**	**$269.1**	**$240.0**	**$3,080.0**	**$0.0**	**$100.0**	**$85.5**	**$210.0**	**$168.0**	**$0.0**	**$20,048.0**
5.1 Recovery of Negative Reserve Fund Balance	$269.1	$0.0	$269.1	$269.1	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
5.2 Operations, Fleet & Space	$33,409.1	$9,058.5	$24,350.6	$269.1	$240.0	$3,080.0	$0.0	$100.0	$85.5	$210.0	$168.0	$0.0	$20,048.0
6.0 TRANSIT	**$48,604.4**	**$12,123.0**	**$36,481.4**	**$33,065.0**	**$369.6**	**$369.6**	**$369.6**	**$369.6**	**$369.6**	**$459.6**	**$369.6**	**$369.6**	**$369.6**
6.1 Recovery of Negative Reserve Fund Balance	$410.4	$0.0	$410.4	$410.4	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
6.2 Additional Buses & Stops	$8,594.0	$4,808.0	$3,786.0	$369.6	$369.6	$369.6	$369.6	$369.6	$369.6	$459.6	$369.6	$369.6	$369.6
6.3 Facilities	$39,600.0	$7,315.0	$32,285.0	$32,285.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
7.0 WASTE DIVERSION SERVICES	**$4,552.2**	**$0.0**	**$4,552.2**	**$457.2**	**$75.0**	**$3,290.0**	**$80.0**	**$200.0**	**$450.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**
7.1 Recovery of Negative Reserve Fund Balance	$457.2	$0.0	$457.2	$457.2	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
7.2 Facilities & Land	$3,645.0	$0.0	$3,645.0	$0.0	$75.0	$3,290.0	$80.0	$200.0	$0.0	$0.0	$0.0	$0.0	$0.0
7.3 Vehicles & Equipment	$450.0	$0.0	$450.0	$0.0	$0.0	$0.0	$0.0	$0.0	$450.0	$0.0	$0.0	$0.0	$0.0
8.0 PARAMEDIC SERVICES	**$50,739.0**	**$47,830.5**	**$2,908.5**	**$1,007.3**	**$441.9**	**$332.6**	**$177.9**	**$142.9**	**$274.1**	**$115.0**	**$106.2**	**$133.3**	**$177.3**
8.1 Recovery of Negative Reserve Fund Balance	$578.8	$0.0	$578.8	$578.8	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
8.2 New Paramedic Stations - Land	$11,456.5	$10,759.4	$697.0	$147.4	$155.1	$136.9	$18.3	$45.6	$109.5	$30.4	$0.0	$53.8	$0.0
8.3 New Paramedic Stations - Building Construction	$31,928.6	$30,581.8	$1,346.8	$260.7	$250.8	$169.9	$128.2	$76.1	$127.6	$58.0	$73.6	$57.7	$144.2
8.4 Development-Related Fleet Acquisitions	$6,775.0	$6,489.2	$285.8	$20.4	$35.9	$25.8	$31.4	$21.1	$37.0	$26.6	$32.5	$21.9	$33.1
9.0 LONG TERM CARE	**$104,443.6**	**$95,943.1**	**$8,500.5**	**$927.2**	**$1,001.6**	**$821.4**	**$821.4**	**$821.4**	**$821.4**	**$821.4**	**$821.4**	**$821.4**	**$821.4**
9.1 Development Related Capital Program	$104,443.6	$95,943.1	$8,500.5	$927.2	$1,001.6	$821.4	$821.4	$821.4	$821.4	$821.4	$821.4	$821.4	$821.4
TOTAL - 10 YEAR GENERAL SERVICES	**$361,318.5**	**$191,122.4**	**$168,409.08**	**$46,617.7**	**$8,472.4**	**$15,154.9**	**$9,835.2**	**$8,175.7**	**$12,229.0**	**$10,737.3**	**$7,523.5**	**$7,025.7**	**$40,135.7**

*Some costs beyond 2031 are included in the gross, recovery, and municipal costs

The **Fire Services** has plans to construct a new fire station. Also included in the capital program is the recovery of the negative reserve fund balance, and also bunker gear for new fire fighters will be purchased in the ten-year planning period. The net municipal cost is therefore $10.67 million.

$52.92 million is related to the provision of **Indoor Recreation** services, which is related to the new Orillia Recreation Facility currently under construction and purchasing new fitness equipment.

The net municipal cost of the **Parks** capital program is approximately $25.90 million and that provides for additional parkland additions, new trails, fleet additions and also recovers for the negative reserve fund balance.

The **Services Related to a Highway: Public Works** capital program provides for various additions to the fleet and the James Street Works Garage Addition. The net cost of the program is $24.35 million.

The net municipal cost of the **Transit Ridership** capital program is $36.48 million and recovers for the negative reserve fund balance, the purchases of two buses, a new transit terminal and additional stops with shelters.

The net municipal cost of the **Waste Diversion** capital program is $4.55 million and recovers for the negative reserve fund balance, the purchases of new facilities and land, and a new multi-function equipment.

The County of Simcoe delivers **Paramedic Services** to its area municipalities and the separated Cities of Barrie and Orillia. The City of Orillia is required to contribute to capital costs incurred by this service based on their weighted taxable assessment, as such, the City's share of the program is 6 per cent. The program provides for the purchase of land, construction of stations and hubs, and additional emergency response vehicles. The gross cost of the program is $50.74 million, however, the City's net municipal cost is $2.91 million.

The County of Simcoe delivers **Long Term Care** to its area municipalities and the separated Cities of Barrie and Orillia. The City of Orillia is required to contribute to capital costs incurred by this service based on their weighted taxable assessment, as such, the City's share of the program is 10.84 per cent. The net municipal cost for this program amounts to $8.50 million, which does not include the affordable housing component.

C. Development-Related Capital Program for Engineered Services

Table 4 provides a summary of the 2022 – 2041 engineered services capital program. The capital program is comprised of roads and related, sanitary sewer, water service, and storm water management projects.

The **Services Related to a Highway: Roads** projects are comprised of lane widenings, intersection signalization, sidewalks, and also the recovery of the roads DC negative reserve fund balance. The gross cost of the roads and related program is $38.90 million and $1.61 million in grants or subsidies are anticipated to help fund the capital program. The net municipal cost for roads is $37.29 million.

The gross cost of the **Wastewater** capital program is $134.85 million and this provides for tertiary treatment, trunk sewer upgrades and expansions, pumping station upgrades and the recovery of the existing reserve fund deficit. There are $5.60 million in grants and subsidies anticipated for Wastewater meaning a net municipal cots of $129.25 million.

The **Water** services capital program provides for storage capacity, watermain upgrades and oversizing, a booster station, loop and trunk transmission, and water system upgrades. The gross cost of this capital program is $38.88 million. There are an estimated $5.58 million in grants and subsidies for a net municipal cost $33.30 million.

The **Storm Water Management** capital program provides for the recovery of the existing reserve fund deficit, sanitary trunk sewer relocation and infrastructure upgrades. The gross cost of this capital program is $31.49 million. There are an estimated $5.58 million in grants and subsidies for a net municipal cost $25.91 million.

The total gross cost of the engineered services capital program totals to $244.13 million. Grants, subsidies and other contributions of $18.37 million and benefit to existing shares of $73.10 million have been removed from the DC calculation. It is anticipated that $1.49 million is available in the water reserve to help fund the Water Services program. Finally, $89.81 million is deemed to benefit development beyond 2031 for roads and 2041 for other engineered services (i.e. – mostly related the wastewater treatment centre expansion, and the expansion to the water filtration plant) and as such, these costs have been removed from the DC rate calculation and will not be recovered through this DC By-law.

The total remaining amount for all engineering services that is eligible for recovery through DCs is $61.36 million. These costs will be brought forth into the DC rate calculation. A summary of the growth-related capital forecast for engineered services is presented in Table 4. Further details on the capital programs for each individual service category are available in Appendix C.

TABLE 4

CITY OF ORILLIA
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR ENGINEERED SERVICES 2022 - 2041
(in $000)

Service	Gross Cost	Grants / Subsidies	Net Municipal Cost	Total Net Capital Program 2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
10.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	**$38,898.8**	**$1,608.0**	**$37,290.8**	**$6,482.5**	**$7,750.0**	**$3,950.0**	**$900.0**	**$0.0**	**$4,000.0**	**$5,080.6**	**$0.0**	**$2,830.0**	**$5,397.8**
10.1 Recovery of Negative Reserve Fund Balance	$2,216.5	$0.0	$2,216.5	$2,216.5	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
10.2 Roads Projects	$31,652.3	$1,608.0	$30,044.3	$4,236.0	$7,750.0	$3,500.0	$900.0	$0.0	$4,000.0	$2,730.6	$0.0	$2,830.0	$4,097.8
10.3 Intersection Improvements	$4,280.0	$0.0	$4,280.0	$30.0	$0.0	$450.0	$0.0	$0.0	$0.0	$1,600.0	$0.0	$0.0	$1,300.0
10.4 Sidewalks	$750.0	$0.0	$750.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$750.0	$0.0	$0.0	$0.0
11.0 WASTEWATER	**$134,853.9**	**$5,602.5**	**$129,251.4**	**$7,930.1**	**$2,107.0**	**$9,186.0**	**$9,033.7**	**$8,867.0**	**$6,867.0**	**$2,707.3**	**$1,271.8**	**$1,271.8**	**$1,271.8**
11.1 Recovery of Negative Reserve Fund Balance	$4,244.9	$0.0	$4,244.9	$4,244.9	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
11.2 Development-Related Sanitary Sewer Projects	$130,609.0	$5,602.5	$125,006.5	$3,685.2	$2,107.0	$9,186.0	$9,033.7	$8,867.0	$6,867.0	$2,707.3	$1,271.8	$1,271.8	$1,271.8
12.0 WATER	**$38,880.0**	**$5,580.0**	**$33,300.0**	**$350.0**	**$120.0**	**$5,800.0**	**$650.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$11,350.0**
12.1 Waterworks Related Projects	$38,880.0	$5,580.0	$33,300.0	$350.0	$120.0	$5,800.0	$650.0	$0.0	$0.0	$0.0	$0.0	$0.0	$11,350.0
13.0 STORMWATER	**$31,494.1**	**$5,580.0**	**$25,914.1**	**$805.1**	**$120.0**	**$1,900.0**	**$1,837.0**	**$490.0**	**$212.0**	**$757.0**	**$2,084.0**	**$0.0**	**$2,170.0**
13.1 Recovery of Negative Reserve Fund Balance	$805.1	$0.0	$805.1	$805.1	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
13.2 Conveyance Projects	$6,900.0	$5,580.0	$1,320.0	$0.0	$120.0	$1,200.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
13.3 End of Pipe Quality Retrofits	$23,789.0	$0.0	$23,789.0	$0.0	$0.0	$700.0	$1,837.0	$490.0	$212.0	$757.0	$2,084.0	$0.0	$2,170.0
TOTAL - 10-YEAR PROGRAM	**$244,126.83**	**$18,370.50**	**$225,756.33**	**$15,567.7**	**$10,097.0**	**$20,836.0**	**$12,420.7**	**$9,357.0**	**$11,079.0**	**$8,544.9**	**$3,355.8**	**$4,101.8**	**$20,189.6**

TABLE 4

CITY OF ORILLIA
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR ENGINEERED SERVICES 2022 - 2041
(in $000)

	Total Net Capital Program									
	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
11.0 WASTEWATER	**$1,271.8**	**$938.4**	**$106.2**	**$106.2**	**$106.2**	**$48.9**	**$48.9**	**$48.9**	**$6,867.0**	**$7,099.5**
11.1 Recovery of Negative Reserve Fund Balance	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
11.2 Development-Related Sanitary Sewer Projects	$1,271.8	$938.4	$106.2	$106.2	$106.2	$48.9	$48.9	$48.9	$6,867.0	$7,099.5
12.0 WATER	**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**
12.1 Waterworks Related Projects	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
13.0 STORMWATER	**$791.0**	**$14,748.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**	**$0.0**
13.1 Recovery of Negative Reserve Fund Balance	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
13.2 Conveyance Projects	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
13.3 End of Pipe Quality Retrofits	$791.0	$14,748.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
TOTAL - 10-YEAR PROGRAM	**$2,062.8**	**$15,686.4**	**$106.2**	**$106.2**	**$106.2**	**$48.9**	**$48.9**	**$48.9**	**$6,867.0**	**$7,099.5**

6. Development Charges are Calculated in Accordance with the DCA

This section summarizes the calculation of development charges for each service category and the resulting total development charge by type of development. Furthermore, the calculation of the "unadjusted" per capita (residential) and per square metre (non-residential) is presented. Adjustments are made to these amounts resulting from a cash flow analysis that considers interest earnings and borrowing costs.

For residential development, the adjusted total per capita amount is then converted to a variable charge by housing unit type using unit occupancy factors. For non-residential development, the calculated non-residential charges are based on gross floor area (GFA) of building space.

It is noted that the calculation of the City-wide development charges does not include any provision for exemptions required under the DCA. Such legislated exemptions, or other exemptions or reductions which Council may choose to provide, will result in loss of development charge revenue for the affected types of development. Any such revenue loss may not be made up, however, by offsetting increases in other portions of the calculated charge.

A. Unadjusted Development Charge Calculation for General Services

A summary of the "unadjusted" residential and non-residential development charges for general services is presented in Table 5. Further details of the calculation for each individual City service category are available in Appendix B.

TABLE 5

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

10 Year Growth in Population in New Units	6,266
10 Year Growth in Square Metres	144,650

Service	Development-Related Capital Program (2022 - 2031)					Residential Share		Non-Residential Share	
	Net Municipal Cost ($000)	Replacement & Benefit to Existing ($000)	Available DC Reserves ($000)	Post-2031 Benefit ($000)	Total DC Eligible Costs for Recovery ($000)	%	($000)	%	($000)
1.0 LIBRARY SERVICES	$2,119.6	$42.0	$0.0	$0.0	$2,077.6	100%	$2,077.6	0%	$0.00
Unadjusted Development Charge Per Capita							$331.56		
Unadjusted Development Charge Per Sq.M									$0.00
2.0 FIRE SERVICES	$10,671.5	$4,295.2	$0.0	$3,172.9	$3,203.4	73%	$2,340.6	27%	$862.87
Unadjusted Development Charge Per Capita							$373.54		
Unadjusted Development Charge Per Sq.M									$5.97
3.0 INDOOR RECREATION	$52,922.0	$45,902.1	$554.6	$0.0	$6,465.3	100%	$6,465.3	0%	$0.00
Unadjusted Development Charge Per Capita							$1,031.81		
Unadjusted Development Charge Per Sq.M									$0.00
4.0 PARK DEVELOPMENT, FACILITIES & FLEET	$25,903.0	$8,858.2	$0.0	$6,152.4	$10,892.4	100%	$10,892.4	0%	$0.00
Unadjusted Development Charge Per Capita							$1,738.34		
Unadjusted Development Charge Per Sq.M									$0.00
5.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	$24,350.6	$1,554.5	$0.0	$20,150.0	$2,646.1	73%	$1,933.3	27%	$712.74
Unadjusted Development Charge Per Capita							$308.55		
Unadjusted Development Charge Per Sq.M									$4.93
6.0 TRANSIT	$36,481.4	$32,180.0	$0.0	$345.0	$3,956.4	73%	$2,890.7	27%	$1,065.67
Unadjusted Development Charge Per Capita							$461.33		
Unadjusted Development Charge Per Sq.M									$7.37
7.0 WASTE DIVERSION SERVICES	$4,552.2	$3,310.0	$0.0	$0.0	$1,242.2	100%	$1,242.2	0%	$0.00
Unadjusted Development Charge Per Capita							$198.24		
Unadjusted Development Charge Per Sq.M									$0.00
8.0 PARAMEDIC SERVICES	$2,908.5	$685.6	$0.0	$1,579.8	$643.0	73%	$469.8	27%	$173.19
Unadjusted Development Charge Per Capita							$74.97		
Unadjusted Development Charge Per Sq.M									$1.20
9.0 LONG TERM CARE	$8,500.5	$7,232.7	$0.0	$0.0	$1,267.8	100%	$1,267.8	0%	$0.00
Unadjusted Development Charge Per Capita							$202.33		
Unadjusted Development Charge Per Sq.M									$0.00
TOTAL 10-YEAR GENERAL SERVICES	**$168,409.1**	**$104,060.2**	**$554.6**	**$31,400.1**	**$32,394.2**		**$29,579.7**		**$2,814.5**
Unadjusted Development Charge Per Capita							**$4,721**		
Unadjusted Development Charge Per Sq.M									**$19.47**

The capital program for general services incorporates those projects identified to be related to development anticipated in the next ten years and totals $168.41 million in net City costs. However, not all of the capital costs are to be recovered from new development by way of development charges. Table 5 shows that $104.06 million of the capital program relates to replacement of existing capital facilities or to shares of projects that provide benefit to the existing community. These portions of capital costs will likely be funded from property taxes, user fees or other non-development charge revenue sources.

An additional share of $554,600 has been identified as DC reserve fund monies are available to fund growth-related projects. These funds have been earmarked for specific projects and they have each been identified in Appendix B. This portion has been netted out of the chargeable capital costs. Another share of the forecast, $31.40 million, is attributable to development beyond the planning period (which will be considered for recovery in future development charges studies, subject to service level considerations).

The total costs eligible for recovery through development charges for general services is $32.39 million. This amount is allocated between the residential and non-residential sectors to derive the unadjusted development charges. Library service, recreation, parks, waste diversion, and long term care are all deemed to benefit residential development only, while the other services are allocated between both sectors based on shares of census population and employment growth. Approximately $29.58 million of the general services development charges recoverable amount is deemed to benefit residential development. When this amount is divided by the ten-year population growth in new units (6,266), an unadjusted charge of $4,721 per capita is derived. The non-residential share of the general services capital program totals $2.81 million and when this amount is divided by the ten-year forecast of new non-residential space growth (144,650 square metres), an unadjusted charge of $19.47 per square metre is derived.

B. Unadjusted Development Charge Calculation for Engineered Services

Table 6 describes the calculation of unadjusted rates for engineered services. The engineered services capital program totals $225.76 million, of which $61.36 million, is identified to be related to development over the 2022-2031 period for roads and 2022-2041 period for the other services. The capital program eligible for recovery through development charges is allocated to the residential and non-residential sectors based on future shares of census population and employment growth. On this basis, the allocation to the residential and non-residential sectors is calculated at 73 per cent and 27 per cent for roads and 72 per cent and 28 per cent for other engineered services.

The residential sector's share of the engineered services capital program is $44.22 million. This amount, divided by the population growth in new units to build-out is $4,977 per capita.

The unadjusted non-residential DC was calculated by taking the non-residential share of the development-related capital program ($17.14 million) and dividing it by the growth in non-residential gross floor area to 2031 for roads and 2041 for other services. Non-residential unadjusted charges have been calculated at $79.85 per square metre.

TABLE 6

CITY OF ORILLIA
SUMMARY OF UNADJUSTED DEVELOPMENT CHARGES
FOR ENGINEERED SERVICES 2022 - 2041

Long-Term Growth in Population in New Units	11,650
Long-Term Growth in Square Metres	287,800
10-year Growth in Population in New Units	6,266
10-year Growth in Square Metres	144,650

Service	Development-Related Capital Program (in $000s)					Residential Share		Non-Residential Share	
	Net Municipal Cost	Benefit to Existing Share	Available DC Reserves	Post Period	Total Cost Eligible For DC Recovery	%	($000)	%	($000)
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	$37,290.8	$14,907.1	$0.0	$475.0	$21,908.7	73.1%	$16,007.5	26.9%	$5,901.2
Unadjusted Development Charge Per Capita							$2,554.7		
Unadjusted Development Charge Per Sq.M									$40.8
WASTEWATER	$129,251.4	$31,331.3	$0.0	$75,526.7	$22,393.5	71.5%	$16,014.0	28.5%	$6,379.5
Unadjusted Development Charge Per Capita							$1,374.6		
Unadjusted Development Charge Per Sq.M									$22.2
WATER	$33,300.0	$6,070.0	$1,485.4	$13,810.0	$11,934.6	71.5%	$8,534.7	28.5%	$3,399.9
Unadjusted Development Charge Per Capita							$732.6		
Unadjusted Development Charge Per Sq.M									$11.8
STORMWATER	$25,914.1	$20,787.3	$0.0	$0.0	$5,126.8	71.5%	$3,666.2	28.5%	$1,460.5
Unadjusted Development Charge Per Capita							$314.7		
Unadjusted Development Charge Per Sq.M									$5.1
TOTAL ENGINEERED SERVICES	**$225,756.3**	**$73,095.7**	**$1,485.4**	**$89,811.7**	**$61,363.5**		**$44,222.3**		**$17,141.2**
Unadjusted Development Charge Per Capita							**$4,976.5**		
Unadjusted Development Charge Per Square Metre									**$79.85**

C. Adjusted Residential and Non-Residential Development Charges

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

Table 7 summarize the results of the adjustment for the residential development charge rates. The adjusted per capita rate increases from $9,697 to $10,428 after the cash flow analysis. Residential City-wide development charges are proposed to vary by dwelling unit type to reflect their different occupancy factors and resulting demand for services. The calculated residential development charges for all services are shown in Table 7.

As shown in the table, the calculated residential charge ranges from $14,601 for a bachelor or one bedroom apartment to $26,586 for single and semi-detached unit. The calculated charge for large apartments is $20,856 and for multiple dwelling units is $24,821.

The calculated non-residential development charges rates are presented in Table 8. The calculated unadjusted charge is $99.31 per square metre. The calculated cash-flow adjusted charge is $108.25.

TABLE 7

CITY OF ORILLIA
CITY-WIDE DEVELOPMENT CHARGES
RESIDENTIAL DEVELOPMENT CHARGES BY UNIT TYPE

	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Residential Charge By Unit Type				Percentage of Charge
			Single & Semi-Detached	Other Multiples	Apartments 2 Bedrooms +	Apartments Bachelor & 1 Bedroom	
Library Services	$332	$379	$966	$902	$758	$531	3.6%
Fire Services	$374	$375	$956	$893	$750	$525	3.6%
Indoor Recreation	$1,032	$1,102	$2,810	$2,623	$2,204	$1,543	10.6%
Park Development, Facilities & Fleet	$1,738	$1,825	$4,653	$4,344	$3,650	$2,555	17.5%
Services Related To A Highway: Public Works	$309	$331	$844	$788	$662	$463	3.2%
Transit	$461	$529	$1,349	$1,259	$1,058	$741	5.1%
Waste Diversion Services	$198	$215	$548	$512	$430	$301	2.1%
Paramedic Services	$75	$89	$227	$212	$178	$125	0.9%
Long Term Care	$202	$204	$520	$486	$408	$286	2.0%
Social Housing	$0	$0	$0	$0	$0	$0	0.0%
Growth-Related Studies	$0	$0	$0	$0	$0	$0	0.0%
Subtotal General Services	**$4,721**	**$5,049**	**$12,873**	**$12,019**	**$10,098**	**$7,070**	**48.4%**
Services Related To A Highway: Roads And Related	$2,555	$2,590	$6,603	$6,164	$5,180	$3,626	24.8%
Wastewater	$1,375	$1,673	$4,265	$3,982	$3,346	$2,342	16.0%
Water	$733	$779	$1,986	$1,854	$1,558	$1,091	7.5%
Stormwater	$315	$337	$859	$802	$674	$472	3.2%
Subtotal Engineered Services	**$4,977**	**$5,379**	**$13,713**	**$12,802**	**$10,758**	**$7,531**	**51.6%**
TOTAL CHARGE PER UNIT	**$9,697**	**$10,428**	**$26,586**	**$24,821**	**$20,856**	**$14,601**	**100.0%**
(1) Based on Persons Per Unit Of:			2.55	2.38	2.00	1.40	

TABLE 8

CITY OF ORILLIA
CITY-WIDE DEVELOPMENT CHARGES
NON-RESIDENTIAL DEVELOPMENT CHARGES PER SQUARE METRE

Service	Non-Residential		Percentage of Charge
	Unadjusted Charge per Square Metre	Adjusted Charge per Square Metre	
Library Services	$0.00	$0.00	0.0%
Fire Services	$5.97	$5.99	5.5%
Indoor Recreation	$0.00	$0.00	0.0%
Park Development, Facilities & Fleet	$0.00	$0.00	0.0%
Services Related To A Highway: Public Works	$4.93	$5.31	4.9%
Transit	$7.37	$8.50	7.9%
Waste Diversion Services	$0.00	$0.00	0.0%
Paramedic Services	$1.20	$1.43	1.3%
Long Term Care	$0.00	$0.00	0.0%
Social Housing	$0.00	$0.00	0.0%
Growth-Related Studies	$0.00	$0.00	0.0%
Subtotal General Services	**$19.46**	**$21.23**	**19.6%**
Services Related To A Highway: Roads And Related	$40.80	$41.49	38.3%
Wastewater	$22.17	$27.36	25.3%
Water	$11.81	$12.68	11.7%
Stormwater	$5.07	$5.49	5.1%
Subtotal Engineered Services	**$79.85**	**$87.02**	**80.4%**
TOTAL CHARGE PER SQUARE METRE	**$99.31**	**$108.25**	**100.0%**

D. Comparison of 2022 Newly Calculated Development Charges With Charges Currently In Force in Orillia

Tables 9 and 10 present a comparison of the newly calculated residential and non-residential development charges with the development charges rates as of February 1, 2023. As shown in Table 9, the residential development charge rate for a single- or semi-detached unit increased by $1,189 per unit, or 4.7 per cent.

The calculated development charges rate for non-residential development is $108.25 higher by $5.23 than the current rate of $103.02.

TABLE 9

CITY OF ORILLIA
COMPARISON OF CURRENT AND CALCULATED
RESIDENTIAL DEVELOPMENT CHARGES

Service	Current Residential Charge / SDU (1)	Calculated Residential Charge / SDU	Difference in Charge	
Library Services	$1,476	$966	($510)	-34.5%
Fire Services	$726	$956	$230	31.7%
Indoor Recreation	$3,710	$2,810	($900)	-24.3%
Park Development, Facilities & Fleet	$2,473	$4,653	$2,180	88.2%
Services Related To A Highway: Public Works	$906	$844	($62)	-6.9%
Transit	$601	$1,349	$748	124.5%
Waste Diversion Services	$0	$548	$548	N/A
Paramedic Services	$191	$227	$36	19.0%
Long Term Care	$0	$520	$520	N/A
Social Housing	$1,826	$0	($1,826)	-100.0%
Growth-Related Studies	$833	$0	($833)	-100.0%
PARKING	$56	$0	($56)	-100.0%
Subtotal General Services	**$12,797**	**$12,873**	**$76**	**0.6%**
Services Related To A Highway: Roads And Related	$6,501	$6,603	$102	1.6%
Wastewater	$3,801	$4,265	$464	12.2%
Water	$1,763	$1,986	$223	12.7%
Stormwater	$535	$859	$324	60.6%
Subtotal Engineered Services	**$12,600**	**$13,713**	**$1,113**	**8.8%**
TOTAL CHARGE PER UNIT	**$25,397**	**$26,586**	**$1,189**	**4.7%**

(1) Current rates were indexed for as of Q3 2022 (the latest available DC index)

(2) Parking is no longer an eligible service, however it is still listed in the City's current DC rate schedule

TABLE 10

CITY OF ORILLIA
COMPARISON OF CURRENT AND CALCULATED
NON-RESIDENTIAL DEVELOPMENT CHARGES

Service	Current Residential Charge / SDU (1)	Calculated Non-Residential Charge	Difference in Charge	
Library Services	$0.00	$0.00	$0.00	N/A
Fire Services	$4.80	$5.99	$1.19	24.9%
Indoor Recreation	$0.00	$0.00	$0.00	N/A
Park Development, Facilities & Fleet	$0.00	$0.00	$0.00	N/A
Services Related To A Highway: Public Works	$6.03	$5.31	($0.72)	-12.0%
Transit	$3.99	$8.50	$4.51	113.1%
Waste Diversion Services	$0.00	$0.00	$0.00	N/A
Paramedic Services	$1.26	$1.43	$0.17	13.5%
Long Term Care	$0.00	$0.00	$0.00	N/A
Social Housing	$0.00	$0.00	$0.00	N/A
Growth-Related Studies	$5.54	$0.00	($5.54)	-100.0%
PARKING	$0.37	$0.00	($0.37)	-100.0%
Subtotal General Services	**$21.99**	**$21.23**	**($0.76)**	**-3.4%**
Services Related To A Highway: Roads And Related	$41.66	$41.49	($0.17)	-0.4%
Wastewater	$24.54	$27.36	$2.82	11.5%
Water	$11.38	$12.68	$1.30	11.5%
Stormwater	$3.46	$5.49	$2.03	58.8%
Subtotal Engineered Services	**$81.04**	**$87.02**	**$5.98**	**7.4%**
TOTAL CHARGE PER SQUARE METRE	**$103.02**	**$108.25**	**$5.23**	**5.1%**

(1) Current rates were indexed for as of Q3 2022 (the latest available DC index)

(2) Parking is no longer an eligible service, however it is still listed in the City's current DC rate schedule

7. Long-Term Capital and Operating Costs

This section provides a brief examination of the long-term capital and operating costs for the capital facilities and infrastructure to be included in the development charges by-law. This examination is required as one of the features of the *DCA*.

A. Net Operating Costs for the City's Services Estimated to Increase over the Forecast Period

Table 11 summarizes the estimated increase in net operating costs that the City will experience for additions associated with the planned capital program. These estimates are based on average costs derived from a review of recent budgets and the FIR (additional details are included in Appendix E).

As shown in Table 11, by 2031, the City's net operating costs for tax-supported services are estimated to increase by $6.19 million. The most significant portion of this increase relates to the construction of the new fire station and roads operations. Operating and maintenance costs will also increase as additions to the City's road network are undertaken. The development forecast provides for close to a 19 per cent increase in the number of households. It is anticipated that the assessment, and associated tax revenues, will adequately fund these increases without any major tax rate impacts.

B. Long-Term Capital Financing from Non-Development Charge Sources Totals $177.16 Million

Table 11 also summarizes the components of the development-related capital program that will require funding from non-development charges sources. Of the $393.04 million net capital program, about $177.16 million will need to be financed from non-development charges sources over the next ten years. This is for shares of projects for non-growth shares of projects that provide benefit to the existing community. In addition, $121.21 million in interim financing may be required for projects related to growth in the post-period. It is likely that most of these monies could be recovered from future development charges as the by-laws are revisited at least every five years.

TABLE 11

CITY OF ORILLIA
SUMMARY OF LONG TERM CAPITAL AND
OPERATING COST IMPACTS FOR SERVICES
(in thousands of constant dollars)

	Total
Net Operating Impacts (1)	
Library Services	$248.89
Fire Services	$2,047.97
Indoor Recreation	$310.53
Park Development, Facilities & Fleet	$507.99
Services Related To A Highway: Public Works	$264.61
Transit	$430.14
Waste Diversion Services	$33.15
Services Related To A Highway: Roads And Related	$2,343.60
NET OPERATING IMPACTS	**$6,186.9**
Long-term Capital Impact (1)	
Total Net Cost	$394,165.4
Net Cost From Development Charges	$93,757.7
Prior Growth Share from DC Reserve Balances (2)	$2,039.9
Portion for Post Period Development (3)	$121,211.8
Funding From Non-DC Sources	
BTE and Replacement	$177,156.0
FUNDING FROM NON-DC SOURCES	**$177,156.0**

Notes:

(1) Includes all service areas, aee Appendices B and C

(2) Existing development charge reserve fund balances collected from growth prior to 2021 are applied to fund initial projects in development-related capital forecast

(3) Post Period development-related net capital costs may be eligible for development charge funding in future DC by-laws

8. Asset Management Plan

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

A. Annual Capital Provisions will Reach $8.46 Million by 2031

Table 12 summarizes the annual capital provisions required to replace the capital infrastructure proposed to be funded under the development charges by-law. This estimate is based on information obtained through discussions with municipal staff regarding useful life assumptions and the capital cost of acquiring and/or emplacing each asset.

Table 12 illustrates that, by 2031, the City will need to fund an additional $8.46 million per annum in order to properly fund the full life-cycle costs of the new City-wide soft and City-wide hard assets supported under this development charges by-law.

The calculated annual funding provision should be considered within the context of the City's projected growth. Over the next ten years (to 2031) the City is projected to increase by approximately 2,740 households, which represents a 19 per cent increase over the existing base. In addition, the City will also add nearly 2,310 new employees that will result in approximately 144,650 square metres of additional non-residential building space. This growth will have the effect of increasing the overall assessment base and additional user fee and charges revenues to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the development charges by-law.

In addition, as part of the annual budget update the City also contributes to asset replacement reserves and spends on yearly asset replacement needs as needed.

Through this annual exercise, staff identify the required funding and propose mitigating measures in order to ensure there are sufficient funds in reserves over the long term. Life-cycle funding methodologies are also reviewed in order to ensure that the City is continuing to implement financially sustainable practices for funding the eventual replacement of assets.

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

TABLE 12

CITY OF ORILLIA
SUMMARY OF REQUIRED CAPITAL PROVISIONS

Service Area	City Share Gross Replacement Cost	Non-DC Recoverable Replacement Cost	DC-Recoverable Replacement Cost	City Share Gross Provision by 2032	Non-DC Recoverable Provision by 2032	DC-Recoverable Provision by 2032
Library Services	$ 574,900	$ 42,000	$ 532,900	$ 77,291	$ 4,217	$ 73,075
Fire Services	$ 8,330,000	$ 4,295,197	$ 4,034,803	$ 17,127	$ 15,325	$ 1,802
Indoor Recreation	$ 80,000	$ -	$ 80,000	$ 15,524	$ -	$ 15,524
Park Development, Facilities & Fleet	$ 23,171,800	$ 14,008,112	$ 9,163,681	$ 1,100,078	$ 687,087	$ 412,990
Services Related To A Highway: Public Works	$ 8,050,000	$ 5,612,975	$ 2,437,025	$ 239,370	$ 153,817	$ 85,553
Transit	$ 48,194,000	$ 44,302,999	$ 3,890,999	$ 1,214,695	$ 1,115,001	$ 99,693
Waste Diversion Services	$ 3,940,000	$ 3,181,500	$ 758,500	$ 117,053	$ 83,686	$ 33,366
Paramedic Services	$ 38,703,676	$ 37,522,889	$ 1,180,787	$ 1,249,549	$ 1,205,299	$ 44,250
Long Term Care	$ 104,443,604	$ 103,175,781	$ 1,267,823	$ 2,022,748	$ 1,998,133	$ 24,614
Subtotal General Services	**$ 235,487,980**	**$ 212,141,454**	**$ 23,346,517**	**$ 6,053,434**	**$ 5,262,565**	**$ 790,868**
Services Related To A Highway: Roads And Related	$ 35,982,344	$ 16,615,140	$ 19,367,204	$ 1,094,941	$ 576,739	$ 518,202
Wastewater	$ 56,459,000	$ 37,371,802	$ 19,087,198	$ 778,391	$ 513,568	$ 264,823
Water	$ 30,450,000	$ 11,420,500	$ 19,029,500	$ 244,199	$ 147,676	$ 96,522
Stormwater	$ 38,239,000	$ 33,610,300	$ 4,628,700	$ 284,648	$ 258,874	$ 25,774
Subtotal Engineered Services	**$ 161,130,344**	**$ 99,017,742**	**$ 62,112,602**	**$ 2,402,179**	**$ 1,496,858**	**$ 905,321**
Grant Total All Services	**$ 396,618,324**	**$ 311,159,196**	**$ 85,459,119**	**$ 8,455,613**	**$ 6,759,423**	**$ 1,696,189**

9. Development Charges Administration

A. Development Charge Administration

Many of the administrative requirements of the *DCA* will be similar to those presently followed by the City in terms of collection practices. In this regard:

- The proposed draft by-law (available under separate cover) sets out the rules to determine development charges applicable in any particular case. Rules for exemptions, potential reductions, and redevelopment of land are also outlined in the proposed draft by-law;
- It is recommended that limited exemptions, other than those required in the *DCA* be formally adopted in the by-laws; and
- It is recommended that Council adopt the development-related capital program included in this background study, subject to annual review through the City's normal capital budget process.

B. Consideration for Area-Related Services

In accordance with the recent changes to s.10(2) of the *DCA*, a development charge background study must give consideration for “the use of more than one development charge by-law to reflect different needs for services in different areas”. Following consultation with City staff, and in review of the City’s relevant master planning documents, it was determined that a municipal-wide approach continues to be most appropriate for the nature of the works and services provided in Orillia, and as such, only a City-wide charge has been proposed.

For all of the development charge eligible services that the City provides, the full range of capital facilities, land, equipment and infrastructure is available throughout the City. All residents therefore have access to all facilities. A widely accepted method for recovering the development-related capital costs for such services is to apportion them over all new development anticipated in the City.

The needs for servicing are outlined as follows:

General Services

- Services such as Library, Indoor Recreation, Parks and Social Housing are open and accessible to all residents in the City and are driven and planned for based on City-wide population growth.

- For Fire, Services Related to a Highway: Public Works, Parking, Transit and Paramedic Services these services are provided to all residents and employees in the City and are driven and planned for based on City-wide population or population and employment growth.

Engineered Services

- Linear infrastructure services such as Services Related to a Highway: Public Roads & Related, Sewer, Water and Storm water are provided through a City-wide network and is planned based on City-wide population and employment growth.

C. Local Service Definitions

The following provides the definition of "local service" under the *DCA* for a number of services provided by the City of Orillia. The purpose in establishing these definitions is to determine the eligible capital costs for inclusion in the development charges calculation for the City. The functions or services deemed to be local in nature are not to be included in the determination of the development charges rates. The provision of local services is considered to be a direct developer responsibility under s.59 of the *DCA* and will (or may) be recovered under other agreement(s) with the landowner or developer. The issue of "local service" is being specifically considered for the services of:

- Roads
- Water Service
- Sanitary Sewer
- Storm Water Services
- Parkland Development

1. Roads

Local Roads:

All roads and share of roads identified as local are to be treated as a local service under the DCA and the associated costs are not to be included in the development charges calculation.

Road Oversizing:

If a local road is oversized to accommodate additional traffic needs external to the subject lands, the oversized share of the roads is to be included in the development charges calculation.

Note, oversizing of roads usually relates to collector roads, however it is possible that a share of an arterial road may be local and would be funded as a direct developer responsibility. It is noted that growth-related arterial roads requirements are generally fully funded from development charges.

2. Water and Sanitary Sewer

- Major external trunk watermains and sanitary sewers, being those 400mm and larger, and major pumping stations are to be included within the DC. Oversizing within subdivisions to also be included in the DC 400mm and larger for watermains and sanitary sewers;

- Connections to trunk mains and minor pumping stations to service specific areas to be direct developer responsibility as a local service provision (s.50 of DCA). Minor pumping stations are those that service a single subdivision, or that service adjacent or adjoining subdivisions.

3 Storm Water Management (SWM) Facilities

- The costs of storm water management facilities internal to subdivision and related to a plan of subdivision are considered to be a local service under the DCA and the associated costs are not included in the development charges calculation. Local SWM facilities would typically include:
  - Storm water management facilities servicing local drainage areas;
  - Storm sewer oversizing associated with local drainage areas;
  - Storm sewer works on existing roads.

4. Parkland Development

- For the purpose of parkland development, local services include the requirement for the owner to undertake preparation of the park plan, retaining necessary consultants to prepare design and grading plans for the park, prior to development. In addition, the owner is required to provide stripping and stockpiling, levelling, top soiling, seeding or sodding, storm water servicing (consistent with the plan), and provide services to the lot line. These requirements are part of the conditions of s.51 and 53 of the *Planning Act* agreements. The municipality also requires the owner to dedicate parkland or provide cash-in-lieu, consistent with the *Planning Act* provisions. All of these costs are deemed a direct responsibility of the developer and have not been included in the development charges calculation.

- With respect to other parkland development costs, the municipality has included all other components of parkland development in the development charges calculation, including parking, park furniture, signage, landscaping and walkways/trails, in addition to the necessary fields, diamonds, playground equipment, lighting, irrigation and field houses.

D. Changes Arising From the More Homes Built Faster Act Bill 23

As of November 28, 2022 there are several changes to the DCA due to the enactment and Royal Assent of Bill 23. A list of the changes that are now in force is provided below in Table 13.

Table 13: Bill 23 – DCA Changes In Force as of November 28, 2022

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

Section	Description
Section 5(4)	Studies, including DC studies, are no longer a DC-eligible capital cost. Does not apply retroactively to by-laws that were in force prior to November 28, 2022.
Section 5(6) and Section 5(7)	DC by-laws passed on or after November 28, 2022 must be phased-in according to a prescribed schedule. The phase-in also applies retroactively to by-laws passed on or after **January 1, 2022** as well as to the DCs "frozen" under s.26.2 of the DCA.
Section 9(1)	Maximum life of a DC by-law extended from 5 years to 10 years. This does not apply to by-laws in-force before November 28, 2022.
Section 26.1	Deferral payments now apply to rental housing and institutional development. Interest on deferral payments is now capped at prime plus 1% in accordance with s.26.3.
Section 26.2	DCs for rental housing development are now discounted based on the number of bedrooms proposed. Interest on DC freeze now capped at prime plus 1% in accordance with section 26.3.
Section 26.3	Maximum interest rates are capped at prime plus 1%. This does not apply with respect to a DC that was payable before November 28, 2022.
Section 35	Municipalities are now required to spend or allocate at least 60% of reserve balances each year for Water Supply, Wastewater, and services related to a highway beginning in 2023.
Section 60(1)(s.4)	Additional services for which municipalities are required to spend or allocate at least 60% of reserve fund balances may be prescribed through Regulations (none are proposed as of yet).

Table 14 summarizes the DCA changes that will take effect at a date to be determined. It is noted that section 60(1)(l) of the DCA allows for future regulations to identify services for which land will be an ineligible capital cost. No regulations have been released in this regard.

Table 14: Bill 23 – DCA Changes Not Currently In Force

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

i. Recommendations

- As required under the DCA, the City should codify any rules regarding application of the by-law and exemptions within the DC by-law proposed for adoption.

- It is recommended that Council adopt the development-related capital forecast included in this Background Study, subject to annual review through the City's normal capital budget process.

- It is recommended that limited exemptions, other than those required in the DCA, be formally adopted in the by-laws.
- It is recommended that the City continue to include indexing provisions in the by-law so as to ensure that the DC rates incorporate inflationary increases over the by-law term.

Appendix A

Development Forecast

Development Forecast

This appendix provides the details of the development forecast that was used to prepare the 2022 Development Charges Background Study for the City of Orillia. The forecast method and key assumptions are discussed and the results of the forecasts are presented in the following tables:

Historical Development

Table A-1	Historical Population, Household & Employment Summary
Table A-2	Historical Annual Housing Completions (CMHC)
Table A-3	Historical Occupied Households by Unit Type
Table A-4	Historical Annual Growth in Occupied Households by Unit Type
Table A-5	Historical Households by Period of Construction
Table A-6	Historical Place of Work Employment

Forecast Development

Table A-7	Population & Dwelling Unit Forecast Summary
Table A-8	Forecast of Dwelling Units by Unit Type
Table A-9	Forecast of Household Growth by Unit Type
Table A-10	Population Growth in New Households by Unit Type
Table A-11	Forecast of Place of Work Employment
Table A-12	Non-Residential Space Forecast

The forecasts of population, households and employment are based on of the *Growth Plan for the Greater Golden Horseshoe* and have been adjusted to reflect new information on population and occupied dwellings from the 2021 Census.

A. Forecast and Key Assumptions

The *Development Charges Act* requires the City to estimate "the anticipated amount, type and location of development" for which development charges may be imposed. The forecast must cover both residential and non-residential development and be specific enough with regards to the quantum, type, location and timing of such development to allow the City to prepare a reasonable development-related capital program.

A ten-year development forecast, from 2022 to 2031, has been used to calculate the development charges for the general services and services-elated to a highway (largely roads and related infrastructure) in the City. For the engineered services excluding Services Related to a Highway, which include Wastewater, water services and Storm Water management, a longer-range forecast, from 2022 to 2041 has been used.

The forecasts of population and employment are consistent with the Province's growth allocation to the City of Orillia at 2031. Minor adjustments have been made to some of the census and occupied dwelling unit figures to reflect recent development activity and new information that affects the growth outlook to 2031. In particular, recent data from the 2021 Census has been used to update the 2021 population and occupied dwelling figures. 2021 Census population was 35,320 and 2021 occupied households was 14,480 as reported by Statistics Canada.

B. Historical Development in the City

Table A-1 shows that the rate of population growth in the City has fallen from a high of about 229 people per annum to about 125 people per annum between the 2011 and 2016 Census years. Since the 2016 Census, the population growth has increased to an average of about 662 people per annum. During the period 2006-2021, growth in occupied dwellings increased from 145 units per annum in 2007 to 206 units per annum by 2021.

The City has experienced fluctuations in population, household and employment growth over the last fifteen years due to a number of factors. As shown in Table A-2, there was substantial development from 2016 to

2018 which was fuelled by the available supply of greenfield land and rapid economic growth. An average of 62 per cent of new units built per year were singles/semis as shown in Table A-3. As land supply diminished, residential development in the City began to slow.

Historical growth and development figures presented in this appendix are based on Statistics Canada Census data, Canada Mortgage and Housing Corporation (CMHC) data and the 2016 National Household Survey Special Run. A “Census-based” definition of population is used for the purposes of the development charges study. This definition does not include the Census net undercoverage which is typically included in the definition of “total” population. For development charges purposes, a ten-year historical period of 2011 to 2021 is used for calculating service levels. Population and occupied household figures have been updated to reflect the 2021 Census.

Table A-4 summarizes all occupied households by unit type in the City of Orillia based on Census and CMHC data. Table A-4 illustrates the annual changes in growth of each type of unit since 2012. The overall market shares for single and semi-detached dwelling units has increased from a 51 per cent in 2012 to 66 per cent by 2021. Meanwhile, row and apartment dwelling units have decreased by 3% and 13% from 2012 to 2021, respectively.

The City’s population increased from approximately 30,260 people in 2006 to 35,320 in 2021. This represents an increase of approximately 3 per cent. The number of occupied dwelling units in the City also experienced an increase during the ten-year historical period, increasing from roughly 12,230 in 2007 to 13,480 occupied households in 2016, a 10 per cent increase. As shown in Table A-5, the difference between the rates of population and occupied dwelling unit growth is the result of a decline in the average number of persons residing in housing units.

The overall average occupancy level in Orillia for single and semi-detached units is 2.45 persons per housing unit (PPU). Occupancy levels for recently constructed units, between 2006 and 2016, are higher than the overall average and are used in the development charges calculation since it better reflects the number of people that are likely to reside in new developments. The average PPU of single and semi-detached units built in the City pre 2006 is 2.44. Average PPUs for recently constructed row housing and apartments (excluding duplexes) are 2.38 and 1.59, respectively.

Table A-6 summarizes the growth in historical employment by place of work by Population-related, Employment Land, Work at Home/No Fixed, and Major Office Employment in the City of Orillia between 2011 and 2021. Historical employment figures are shown in Table A-6 and are based on Statistics Canada place of work data. Place of work data records where people work rather than the place of residence. The employment figures used for development charges calculations includes employees with no fixed place of work, but excludes work at home employment. The work at home/no fixed place of work category has increased from 730 employees in 2011 to about 820 employees in 2021. The City's employment land declined over the 2011 to 2016 period as a result of the global economic slowdown. Overall, the City's employment has increased over the last ten years from 17,300 in 2011 to 18,650 in 2021; this represents an increase of 7.8 per cent.

C. Forecast Method and Results

This section describes the method used to establish the development forecast for the periods of 2022 to 2031 and 2022 to 2041.

Development charges are levied on residential development as a charge per new unit. Therefore, for the residential forecast, a projection of both the population growth[1] as well as the population in new housing is required.

[1] Commonly referred to as "net population growth" in the context of development charges.

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

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

i. Residential Forecast

The residential development forecast incorporates anticipated growth in population and occupied dwelling units by type. As detailed in Table A-7, the City's Census population is forecast to grow from approximately 35,906 in 2022 to 40,660 in 2031 and 45,190 in 2041. The ten-year population growth from 2022 to 2031 of 5,340 persons represents an increase of approximately 15 per cent over the existing base. The longer-term increase of 9,870 persons to 2041 represents an increase of approximately 27 per cent.

Over the ten-year planning period from 2022 to 2031, the number of occupied housing units is forecast to increase from 14,757 in 2022 to 17,220 in 2031. By 2041, this number is expected to reach 19,730 units. The overall ten-year growth of 2,740 units represents and increase of 18 per cent over the next ten years. The longer-term growth of 5,250 units represents a 35 per cent increase to 2041.

A breakdown of anticipated housing in the City by unit type is shown in Table A-8. The housing forecast shows that the City's housing market will continue to be characterized by a preference for single and semi-detached unit types, with an increasing share of the market being represented by higher density built forms (both row units and apartments).

As demonstrated in Table A-9, over the ten-year period, the type of new housing in the City is forecast to be composed largely of single and semi-detached units (1,580), followed by rows (880) and apartments (330).

Population growth in the new units is estimated by applying the following 2022 PPUs to the housing unit forecast: 2.55 for single and semi-detached units; 2.00 for rows; and 1.44 for apartments. These PPUs in new units are expected to decline slightly over time as the overall population ages. The forecast of population expected to reside in new housing units over the 2022 to 2031 period is 6,266 additional persons. Over the longer-term planning period, 11,650 additional persons are anticipated. This population growth by unit type is shown in Table A-10.

ii. Non-Residential Forecast

Table A-11 illustrates the forecast total employment growth in the City of Orillia by employment category to 2031. Non-residential development charges are calculated on a per unit of gross floor area (GFA) basis. Therefore, as required by the DCA, a forecast of future non-residential building space has also been developed. As with the residential forecast, the employment and GFA forecasts cover the ten-year period from 2022 to 2031 for general services and the longer-term period from 2022 to 2041 for engineered services (excluding Services Related to a Highway).

As detailed in Table A-11 and A-12, three categories of employment are distinguished for the purposes of determining non-residential employment and floorspace growth:

- **Population-related Employment** is employment that primarily serves the residential population and includes retail. The rate of growth of this category is generally linked to the rate of population growth in the City.

- **Employment Land Employment** refers to employment accommodated primarily in low-rise industrial-type buildings located within the City's business parks and industrial areas.
- **Major Office Employment** refers to office type employment contained within freestanding buildings relating professional uses including but not limited to finance and insurance, scientific and technical, health care etc.

An assumed floorspace per worker (FSW) for each category is applied to the employment forecast in order to estimate the amount of associated GFA. Work at Home/No Fixed is not included in the employment categories because there is no dedicated floorspace per worker. The following FSW assumptions are used:

Population-related	55 m^2 per employee
Employment Land	100 m^2 per employee
Major Office	35 m^2 per employee

The non-residential floorspace forecast is summarized in Table A-12. The total floorspace growth is forecast at 144,650 square metres over the ten-year period and 287,800 square metres over the longer term to 2041. Most new employment is expected to be Population-related Employment to 2041 at 187,550 square meters of new floor area.

iii. Consideration for Area-Rated Services

In accordance with the recent changes to s.10(2) of the *DCA*, a development charge background study must give consideration for "the use of more than one development charge by-law to reflect different needs for services in different areas". Following consultation with City staff, and in review of the City's relevant master planning documents, it was determined that a municipal-wide approach continues to be most appropriate for the nature of the works and services provided in Orillia, and as such, only a City-wide charge has been proposed.

For all of the development charge eligible services that the City provides, the full range of capital facilities, land, equipment and infrastructure is available throughout the City. All residents therefore have access to all facilities. A widely accepted method for recovering the development-related capital costs for such services is to apportion them over all new development anticipated in the City.

The table below provides a summary of the needs for servicing in different areas.

City Services Considered	Needs for Servicing in Different Areas
General Services	▪ Services such as Library, Indoor Recreation, Parks and Social Housing are open and accessible to all residents in the City and are driven and planned for based on City-wide population growth. ▪ For Fire, Environmental Services & Operations, Parking, Transit and Paramedic Services these services are provided to all residents and employees in the City and are driven and planned for based on City-wide population or population and employment growth.
Engineered Services	▪ Linear infrastructure services such as Roads & Related, Sewer, Water and Storm water are provided through a City-wide network and is planned based on City-wide population and employment growth.

APPENDIX A
TABLE A-1
CITY OF ORILLIA
HISTORICAL POPULATION, HOUSEHOLD & EMPLOYMENT SUMMARY

Mid-Year	Census Population	Annual Growth	Occupied Households	Annual Growth	Av. Household Size (PPU)	Place of Work Employment	Annual Growth	Activity Rate
2006	**30,260**		**12,230**		**2.47**	**16,082**		**53.1%**
2007	30,483	223	12,375	145	2.46	16,318	236	53.5%
2008	30,707	224	12,521	146	2.45	16,558	240	53.9%
2009	30,933	226	12,669	148	2.44	16,802	244	54.3%
2010	31,161	228	12,819	150	2.43	17,049	247	54.7%
2011	**31,390**	**229**	**12,970**	**151**	**2.42**	**17,300**	**251**	**57.4%**
2012	31,513	123	13,070	100	2.41	17,326	26	55.0%
2013	31,637	124	13,171	101	2.40	17,352	26	54.8%
2014	31,761	124	13,273	102	2.39	17,378	26	54.7%
2015	31,885	124	13,376	103	2.38	17,404	26	54.6%
2016	**32,010**	**125**	**13,480**	**104**	**2.37**	**17,430**	**34**	**56.9%**
2017	32,646	636	13,674	194	2.39	17,665	235	54.1%
2018	33,295	649	13,871	197	2.40	17,905	240	53.8%
2019	33,957	662	14,071	200	2.41	18,149	244	53.4%
2020	34,632	675	14,274	203	2.43	18,397	248	53.1%
2021	**35,320**	**688**	**14,480**	**206**	**2.44**	**18,650**	**261**	**55.1%**
Growth 2012 - 2021		**3,930**		**1,510**			**1,366**	

Source: Statistics Canada, Census of Canada, Hemson Consulting Ltd., 2022.

APPENDIX A
TABLE A-2
CITY OF ORILLIA
HISTORICAL ANNUAL HOUSING COMPLETIONS (CMHC)

Mid-Year	Occupied Households				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2012	58	4	3	65	89%	6%	5%	100%
2013	36	10	0	46	78%	22%	0%	100%
2014	28	26	8	62	45%	42%	13%	100%
2015	51	29	0	80	64%	36%	0%	100%
2016	**79**	**38**	**0**	**117**	**68%**	**32%**	**0%**	**100%**
2017	165	42	8	215	77%	20%	4%	100%
2018	161	41	90	292	55%	14%	31%	100%
2019	82	48	2	132	62%	36%	2%	100%
2020	69	109	6	184	38%	59%	3%	100%
2021	**77**	**64**	**27**	**168**	**46%**	**38%**	**16%**	**100%**

Source: Statistics Canada, Census of Canada and Canada Mortgage and Housing Corporation (CMHC), Housing Market Information.

APPENDIX A
TABLE A-3
CITY OF ORILLIA
HISTORICAL OCCUPIED HOUSEHOLDS BY UNIT TYPE

Mid-Year	Occupied Households				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2011	**8,150**	**1,020**	**3,820**	**12,990**	**63%**	**8%**	**29%**	**100%**
2012	8,199	1,037	3,851	13,087	63%	8%	29%	100%
2013	8,249	1,055	3,883	13,187	63%	8%	29%	100%
2014	8,299	1,073	3,915	13,287	62%	8%	29%	100%
2015	8,349	1,091	3,947	13,387	62%	8%	29%	100%
2016	**8,400**	**1,110**	**3,980**	**13,490**	**62%**	**8%**	**30%**	**100%**
2017	8,520	1,137	4,015	13,672	62%	8%	29%	100%
2018	8,642	1,164	4,051	13,857	62%	8%	29%	100%
2019	8,766	1,192	4,087	14,045	62%	8%	29%	100%
2020	8,892	1,221	4,123	14,236	62%	9%	29%	100%
2021	**9,020**	**1,250**	**4,160**	**14,480**	**62%**	**9%**	**29%**	**100%**

Source: Statistics Canada, Census of Canada and Canada Mortgage and Housing Corporation (CMHC), Housing Market Information.

APPENDIX A
TABLE A-4
CITY OF ORILLIA
HISTORICAL ANNUAL GROWTH IN OCCUPIED HOUSEHOLDS BY UNIT TYPE

Mid-Year	Annual Growth in Occupied Households				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2012	49	17	31	97	51%	18%	32%	100%
2013	50	18	32	100	50%	18%	32%	100%
2014	50	18	32	100	50%	18%	32%	100%
2015	50	18	32	100	50%	18%	32%	100%
2016	**51**	**19**	**33**	**103**	**50%**	**18%**	**32%**	**100%**
2017	120	27	35	182	66%	15%	19%	100%
2018	122	27	36	185	66%	15%	19%	100%
2019	124	28	36	188	66%	15%	19%	100%
2020	126	29	36	191	66%	15%	19%	100%
2021	**128**	**29**	**37**	**194**	**66%**	**15%**	**19%**	**100%**
Growth 2012 - 2021	**870**	**230**	**340**	**1,440**	**60%**	**16%**	**24%**	**100%**

Source: Statistics Canada, Census of Canada and Canada Mortgage and Housing Corporation (CMHC), Housing Market Information.

APPENDIX A
TABLE A-5
CITY OF ORILLIA
HISTORICAL HOUSEHOLDS BY PERIOD OF CONSTRUCTION

Dwelling Unit Type	Period of Construction												
	Pre 1945	1946-1960	1961-1970	1971-1980	1981-1985	1991-1995	1996-2000	2001-2005	2006-2011	2011-2016	Pre 2006	2006-2016	Total
Singles & Semis													
Household Population	3,400	3,765	2,730	2,695	2,290	1,130	1,280	900	770	645	18,190	1,415	19,605
Households	1,420	1,675	1,160	1,025	860	465	460	380	300	255	7,445	555	8,000
Household Size	2.39	2.25	2.35	2.63	2.66	2.43	2.78	2.37	2.57	2.53	**2.44**	**2.55**	**2.45**
Rows													
Household Population	0	195	335	620	525	125	180	130	385	135	2,110	520	2,630
Households	15	55	135	255	190	55	85	55	180	80	845	260	1,105
Household Size	0.00	3.55	2.48	2.43	2.76	2.27	2.12	2.36	2.14	1.69	**2.50**	**2.00**	**2.38**
Apartments (no duplex)													
Household Population	985	625	695	1,025	810	455	150	365	405	135	5,110	540	5,650
Households	625	415	470	625	475	250	95	215	260	115	3,170	375	3,545
Household Size	1.58	1.51	1.48	1.64	1.71	1.82	1.58	1.70	1.56	1.17	**1.61**	**1.44**	**1.59**
Duplex													
Household Population	490	425	300	250	170	60	135	0	0	0	1,830	0	1,830
Households	255	200	110	100	65	35	45	10	0	10	820	10	830
Household Size	1.92	2.13	2.73	2.50	2.62	1.71	3.00	0.00	0.00	0.00	**2.23**	**n/a**	**2.20**
All Units (excludes duplex)													
Household Population	4,385	4,585	3,760	4,340	3,625	1,710	1,610	1,395	1,560	915	25,410	2,475	27,885
Households	2,060	2,145	1,765	1,905	1,525	770	640	650	740	450	11,460	1,190	12,650
Household Size	2.13	2.14	2.13	2.28	2.38	2.22	2.52	2.15	2.11	2.03	**2.22**	**2.08**	**2.20**

Source: Statistics Canada, 2016 National Household Survey Special Run.

APPENDIX A
TABLE A-6
CITY OF ORILLIA
HISTORICAL PLACE OF WORK EMPLOYMENT

Mid-Year	Population-Related	Annual Growth	Employment Land	Annual Growth	Major Office	Annual Growth	Work at Home/ No Fixed	Annual Growth	Total For DC Study	Annual Growth
2011	**8,360**		**6,420**		**2,520**		**730**		**17,300**	
2012	8,386	26	6,410		2,530		738		17,326	
2013	8,412	26	6,400	(10)	2,540	10	746	8	17,352	26
2014	8,438	26	6,390	(10)	2,550	10	754	8	17,378	26
2015	8,464	26	6,380	(10)	2,560	10	762	8	17,404	26
2016	**8,490**	**26**	**6,370**	**(10)**	**2,570**	**10**	**770**	**8**	**17,430**	**26**
2017	8,672	182	6,413	43	2,580	10	780	10	17,665	235
2018	8,858	186	6,457	44	2,590	10	790	10	17,905	240
2019	9,048	190	6,501	44	2,600	10	800	10	18,149	244
2020	9,242	194	6,545	44	2,610	10	810	10	18,397	248
2021	**9,440**	**198**	**6,590**	**45**	**2,620**	**10**	**820**	**10**	**18,650**	**253**
Growth 2012 - 2021		**1,080**		**180**		**90**		**82**		**1,324**

Source: Statistics Canada, Census of Canada.
Note: Employment Values Include No Fixed Place of Work Employment.

APPENDIX A
TABLE A-7
CITY OF ORILLIA
POPULATION & DWELLING UNIT FORECAST SUMMARY

Mid-Year	Census Population	Annual Growth	Occupied Households	Annual Growth	Av. Household Size (PPU)
2022	35,906	586	14,757	277	2.43
2023	36,502	596	15,039	282	2.43
2024	37,108	606	15,327	288	2.42
2025	37,724	616	15,620	293	2.42
2026	**38,350**	**626**	**15,920**	**300**	**2.41**
2027	38,801	451	16,172	252	2.40
2028	39,258	457	16,428	256	2.39
2029	39,720	462	16,688	260	2.38
2030	40,187	467	16,952	264	2.37
2031	**40,660**	**473**	**17,220**	**268**	**2.36**
2032	41,097	437	17,461	241	2.35
2033	41,538	441	17,706	245	2.35
2034	41,984	446	17,954	248	2.34
2035	42,435	451	18,205	251	2.33
2036	**42,890**	**455**	**18,460**	**255**	**2.32**
2037	43,340	450	18,707	247	2.32
2038	43,795	455	18,958	251	2.31
2039	44,255	460	19,212	254	2.30
2040	44,720	465	19,469	257	2.30
2041	**45,190**	**470**	**19,730**	**261**	**2.29**
Growth 2022 - 2031		**5,340**		**2,740**	
Growth 2022 - 2041		**9,870**		**5,250**	

Source: Orillia Land Needs Assessment, 2020.

APPENDIX A
TABLE A-8
CITY OF ORILLIA
FORECAST OF DWELLING UNITS BY UNIT TYPE

Mid-Year	Occupied Households				Shares by Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2022	9,195	1,345	4,166	14,706	63%	9%	28%	100%
2023	9,373	1,447	4,172	14,992	63%	10%	28%	100%
2024	9,555	1,556	4,178	15,289	62%	10%	27%	100%
2025	9,740	1,674	4,184	15,598	62%	11%	27%	100%
2026	**9,930**	**1,800**	**4,190**	**15,920**	**62%**	**11%**	**26%**	**100%**
2027	10,061	1,862	4,248	16,171	62%	12%	26%	100%
2028	10,193	1,926	4,307	16,426	62%	12%	26%	100%
2029	10,327	1,992	4,367	16,686	62%	12%	26%	100%
2030	10,463	2,060	4,428	16,951	62%	12%	26%	100%
2031	**10,600**	**2,130**	**4,490**	**17,220**	**62%**	**12%**	**26%**	**100%**
2032	10,715	2,194	4,550	17,459	61%	13%	26%	100%
2033	10,832	2,260	4,611	17,703	61%	13%	26%	100%
2034	10,950	2,328	4,673	17,951	61%	13%	26%	100%
2035	11,069	2,398	4,736	18,203	61%	13%	26%	100%
2036	**11,190**	**2,470**	**4,800**	**18,460**	**61%**	**13%**	**26%**	**100%**
2037	11,317	2,535	4,857	18,709	60%	14%	26%	100%
2038	11,446	2,601	4,914	18,961	60%	14%	26%	100%
2039	11,576	2,669	4,972	19,217	60%	14%	26%	100%
2040	11,707	2,739	5,031	19,477	60%	14%	26%	100%
2041	**11,840**	**2,810**	**5,090**	**19,740**	**60%**	**14%**	**26%**	**100%**

Source: Orillia Land Needs Assessment, 2020.

APPENDIX A
TABLE A-9
CITY OF ORILLIA
FORECAST OF HOUSEHOLD GROWTH BY UNIT TYPE

Mid-Year	Growth in Occupied Households by Unit Type			Total
	Singles/Semis	Rows	Apartments	Growth
2022	175	95	6	276
2023	178	102	6	286
2024	182	109	6	297
2025	185	118	6	309
2026	**190**	**126**	**6**	**322**
2027	131	62	58	251
2028	132	64	59	255
2029	134	66	60	260
2030	136	68	61	265
2031	**137**	**70**	**62**	**269**
2032	115	64	60	239
2033	117	66	61	244
2034	118	68	62	248
2035	119	70	63	252
2036	**121**	**72**	**64**	**257**
2037	127	65	57	249
2038	129	66	57	252
2039	130	68	58	256
2040	131	70	59	260
2041	**133**	**71**	**59**	**263**
Growth 2022 - 2031	**1,580**	**880**	**330**	**2,790**
Growth 2022 - 2041	**2,820**	**1,560**	**930**	**5,310**

Source: Hemson Consulting Ltd., 2022.

APPENDIX A
TABLE A-10
CITY OF ORILLIA
POPULATION GROWTH IN NEW HOUSEHOLDS BY UNIT TYPE*

Mid-Year	Shares By Unit Type			Total
	Singles/Semis	Rows	Apartments	Occupied
2022	446	190	9	645
2023	454	204	9	667
2024	464	218	9	691
2025	472	236	9	717
2026	**484**	**252**	**9**	**745**
2027	334	124	84	542
2028	337	128	85	550
2029	342	132	86	560
2030	347	136	88	571
2031	**349**	**140**	**89**	**578**
2032	293	128	86	507
2033	298	132	88	518
2034	301	136	89	526
2035	303	140	91	534
2036	**308**	**144**	**92**	**544**
2037	324	130	82	536
2038	329	132	82	543
2039	331	136	84	551
2040	334	140	85	559
2041	**339**	**142**	**85**	**566**
Growth 2022 - 2031	**4,029**	**1,760**	**477**	**6,266**
Growth 2022 - 2041	**7,189**	**3,120**	**1,341**	**11,650**
*Based on PPUs	2.55	2.00	1.44	

Source: Hemson Consulting Ltd., 2022.

APPENDIX A
TABLE A-11
CITY OF ORILLIA
FORECAST OF PLACE OF WORK EMPLOYMENT

Mid-Year	Population-Related	Annual Growth	Employment Land	Annual Growth	Major Office	Annual Growth	Work at Home/ No Fixed	Annual Growth	Total For DC Study	Annual Growth	Activity Rate
2022	9,625	185	6,633	43	2,620	0	832	12	18,878	228	53%
2023	9,813	188	6,677	44	2,620	0	844	12	19,110	232	52%
2024	10,005	192	6,721	44	2,620	0	856	12	19,346	236	52%
2025	10,201	196	6,765	44	2,620	0	868	12	19,586	240	52%
2026	**10,400**	**199**	**6,810**	**45**	**2,620**	**0**	**880**	**12**	**19,830**	**244**	**52%**
2027	10,555	155	6,853	43	2,642	22	890	10	20,050	220	52%
2028	10,713	158	6,897	44	2,664	22	900	10	20,274	224	52%
2029	10,873	160	6,941	44	2,686	22	910	10	20,500	226	52%
2030	11,035	162	6,985	44	2,708	22	920	10	20,728	228	52%
2031	**11,200**	**165**	**7,030**	**45**	**2,730**	**22**	**930**	**10**	**20,960**	**232**	**52%**
2032	11,361	161	7,073	43	2,754	24	940	10	21,189	229	52%
2033	11,525	164	7,117	44	2,778	24	950	10	21,420	231	52%
2034	11,691	166	7,161	44	2,802	24	960	10	21,654	234	52%
2035	11,859	168	7,205	44	2,826	24	970	10	21,891	237	52%
2036	**12,030**	**171**	**7,250**	**45**	**2,850**	**24**	**980**	**10**	**22,130**	**240**	**52%**
2037	12,190	160	7,293	43	2,874	24	990	10	22,357	227	52%
2038	12,352	162	7,337	44	2,898	24	1,000	10	22,587	230	52%
2039	12,516	164	7,381	44	2,922	24	1,010	10	22,819	232	52%
2040	12,682	166	7,425	44	2,946	24	1,020	10	23,053	234	52%
2041	**12,850**	**168**	**7,470**	**45**	**2,970**	**24**	**1,030**	**10**	**23,290**	**237**	**52%**
Growth 2022 - 2031		**1,760**		**440**		**110**		**110**		**2,310**	
Growth 2022 - 2041		**3,410**		**880**		**350**		**210**		**4,641**	

Source: Hemson Consulting Ltd., 2022.
Note: Includes No Fixed Place of Work Employment.

APPENDIX A
TABLE A-12
CITY OF ORILLIA
NON-RESIDENTIAL SPACE FORECAST

Mid-Year	Non-Residential Space in m² Population-Related	Employment Land	Major Office	Total For DC Study
2022	10,175	4,300	0	14,475
2023	10,340	4,400	0	14,740
2024	10,560	4,400	0	14,960
2025	10,780	4,400	0	15,180
2026	**10,945**	**4,500**	**0**	**15,445**
2027	8,525	4,300	770	13,595
2028	8,690	4,400	770	13,860
2029	8,800	4,400	770	13,970
2030	8,910	4,400	770	14,080
2031	**9,075**	**4,500**	**770**	**14,345**
2032	8,855	4,300	840	13,995
2033	9,020	4,400	840	14,260
2034	9,130	4,400	840	14,370
2035	9,240	4,400	840	14,480
2036	**9,405**	**4,500**	**840**	**14,745**
2037	8,800	4,300	840	13,940
2038	8,910	4,400	840	14,150
2039	9,020	4,400	840	14,260
2040	9,130	4,400	840	14,370
2041	**9,240**	**4,500**	**840**	**14,580**
Growth 2022 - 2031	**96,800**	**44,000**	**3,850**	**144,650**
Growth 2022 - 2041	**187,550**	**88,000**	**12,250**	**287,800**

Employment Density Assumptions		
Population-Related	55.0	m² / employee
Employment Land	100.0	m² / employee
Major Office	35.0	m² / employee
Rural	-	m² / employee

Source: Hemson Consulting Ltd., 2022.

Appendix B

General Services Technical Appendix

General Services Technical Appendix Introduction and Overview

The following appendix provides the detailed analysis undertaken to establish the development charge rates for each of the general services in the City of Orillia. Ten general services have been analysed as part of the development charges study:

Appendix B.1	Library Services
Appendix B.2	Fire Services
Appendix B.3	Indoor Recreation
Appendix B.4	Parks Development, Facilities & Fleet
Appendix B.5	Services Related to a Highway: Public Works
Appendix B.6	Transit
Appendix B.7	Waste Diversion Services
Appendix B.8	Paramedic Services
Appendix B.9	Long Term Care

Every service, with the exception of Transit, contains a set of three tables. The tables provide the background data and analysis undertaken to arrive at the calculated development charge rates for that particular service. An overview of the content and purpose of each of the tables is given below.

Table 1 Historic Service Levels

Table 1 presents the data used to determine the fifteen-year historic service level. The *DCA* and *O. Reg. 82/98* require that development charges be set at a level no higher than the average service level provided in the City. This must be done over the fifteen-year period immediately preceding the preparation of the background study, on a service-by-service basis. For the purpose of this study, the historic inventory period has been defined as 2007 to 2021.

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

The final page of Table 1 shows the calculation of the "maximum allowable", net of uncommitted excess capacity. The maximum allowable is defined as the fifteen-year historic service level (expressed as either $/capita or $/population & employment) multiplied by the forecast increase in net population growth, or net population and employment growth, over the planning period. The resulting figure is the value of capital infrastructure that must be constructed for that particular service so that the fifteen-year historic service level is maintained.

There is also a requirement in the *DCA* to consider "excess capacity" within the City's existing infrastructure that may be available to partially meet the future servicing requirements. If Council has expressed its intent before or at the time the capacity was created to recoup the cost of providing the capacity from new development, it is considered "committed excess capacity" under the *DCA*, and the associated capital cost is eligible for recovery. The development of the capital programs takes into consideration any available, or useable, servicing capacity with existing infrastructure. Should uncommitted excess capacity exist, it is determined whether or not this capacity will be available to service new development, and if so, deductions to maximum allowable funding envelope are required.

Table 2 2022 – 2031 Development-Related Capital Program & Calculation of the Unadjusted Development Charge

The *DCA* requires that Council express its intent to provide future capital facilities to support future growth. Based on the growth forecasts presented in Appendix A, Hemson Consulting in collaboration with City staff has developed a development-related capital program which sets out the projects required to service anticipated growth for the ten-year period from 2022 to 2031.

A replacement share occurs when a new facility will, at least in part, replace a facility that is demolished, redeployed or will otherwise not be available to serve its former function. The replacement share of the capital program is not deemed to be development-related and is therefore removed from the development charge calculation. The capital cost for replacement will require funding from non-development charge sources, typically property taxes or user fees.

Although deemed development-related, not all of the net development-related capital program may be recoverable from development charges in the period from 2022 to 2031. For some of the services, a portion of the capital program will service growth that will not occur until after 2031. This portion of the capital program is either deemed “pre-built” service capacity to be considered as committed excess capacity to be recovered under future development, or is a service level increase.

The remaining portion of the net capital program represents the development-related cost that may be included in the development charge. In all cases, as required, this amount is equal to or less than the maximum allowable capital amount as calculated on the final page of Table 1. The result is the discounted development-related net capital cost that is eligible for recovery against growth over the period from 2022 to 2031.

Calculation of the Unadjusted Development Charge Rates

The section below the capital program displays the calculation of the “unadjusted” development charge rates. The term “unadjusted” development charge is used to distinguish the charge that is calculated prior to cash flow financing considerations. The cash flow analysis is shown in Table 3.

The first step when determining the unadjusted development charge rate is to allocate the growth-related net capital cost between the residential and non-residential sectors. For all general services with the exception of Library Service, Parks and Recreation, Waste Diversion Services, and Long-Term Care, the growth-related costs have been apportioned as 73 per cent residential and 27 per cent non-residential. This apportionment is based on the anticipated shares of census population and employment growth over the ten-year forecast period.

The development-related costs associated with the Library Service, Parks and Recreation, Waste Diversion Services, and Long-Term Care have been allocated 100 per cent to the residential sector because the need for these services is generally driven by residential development.

The residential share of the 2022-2031 DC eligible costs are then divided by the forecast population growth in new units. This gives the unadjusted residential development charge per capita. The non-residential growth-related net capital costs are divided by the forecast increase in non-residential gross floor area (GFA). This yields a charge per square metre of new non-residential GFA.

Table 3 Cash Flow Analysis

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

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

Table 3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential development charges.

Appendix B.1

Library Services

Library Services

The Orillia Public Library provides library services from its central branch at 36 Mississaga Street West. The branch was relocated to 500 Gill Street in 2010 and was used as a temporary location until the construction of the Orillia Public Library was completed in the summer of 2012. The Library provides a wide range of resources in a variety of formats as well as a number of programs to the residents of the City and the Townships of Severn and Oro-Medonte. The City provides library membership to the two Townships and the City accounts for 75% of the usage of the library facilities. The values discussed in the text below represent the City of Orillia's share.

Table B.1-1 2007 – 2021 Historic Service Levels

Table B.1-1 displays the Library Board fifteen-year historic inventory for buildings, land, materials, and furniture and equipment (excluding computer equipment). To account for the usage of the library facilities by residents from the Townships of Severn and Oro-Medonte, 25% of the value of the inventory has been removed from the level of service calculation. This percentage is based upon a contract signed between the City and the Townships. All values expressed herein represent the City's share only, at 75%.

The total Orillia Public Library has a gross floor area of 39,085 square feet. A share of the library, 2,976 square feet, is considered committed excess capacity and has been netted out from the total square feet thus meaning the total square footage net of excess capacity is 36,085 square feet. The total replacement value of the library buildings is $25.62 million net of excess capacity. Orillia's share of the library buildings is valued at $19.22 million. The library building occupies approximately 0.50 hectares of land worth $400,000, of which the City of Orillia's share makes up $300,000. The City's share of the collection materials is valued at $2.25 million and the

City’s share of furniture and equipment associated with the branch is valued at $1.55 million.

The 2021 full replacement value of the inventory of capital assets for library services for the City amounts to $23.31 million and the fifteen-year historic average service level is $575.35 per capita.

The historic service level multiplied by the ten-year forecast of net population growth results in a ten-year maximum allowable funding envelope of $3.07 million (5,340 net population growth X historic service level of $575.35/capita).

Table B.1-2 2022 – 2031 Development-Related Capital Program & Calculation of the Unadjusted Development Charge

The first project in the Library capital program is for the recovery of the committed excess capacity. As discussed above, the negative reserve fund balance relates to the funding of the Orillia Public Library which opened in June 2012. The negative DC reserve fund balance for the Library Board amounts to $1.54 million.

The remainder of the Library Board capital program includes a new sorter for $70,000, and additions to the collection materials for $504,900. $42,000 has been removed from the eligible costs as Benefit to Existing (BTE) shares for the new sorter as the City is upgrading and replacing three bins and adding two new ones. Therefore, the total DC eligible costs for these new projects is $532,900.

Approximately $2.08 million of the DC costs are eligible for in-period recovery, and is allocated entirely against future residential development in the City of Orillia. This results in an unadjusted development charge of $332 per capita.

Table B.1-3 Cash Flow and Reserve Fund Analysis

The current balance in the Library Board development charge reserve fund is in a deficit of $1.54 million and that is shown as the opening balance.

After cash flow, the residential calculated charge increases to $379 per capita. The increase reflects the front-ended nature of the capital program.

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

LIBRARY SERVICES SUMMARY

10-year Hist. Service Level per capita	2022 - 2031 Development-Related Capital Program		Unadjusted Development Charge		**Adjusted Development Charge**	
	Total	Net DC Recoverable	$/capita	$/sq.m	**$/capita**	**$/sq.m**
$575.35	$2,119,585	$2,077,585	$332	$0.00	**$379**	**$0.00**

APPENDIX B.1
TABLE B.1-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
LIBRARY SERVICES

BUILDINGS	# of Square Feet															**UNIT COST**
Branch Name	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**($/sq. ft.)**
Temporary Library Branch - 500 Gill St.	-	-	-	11,370	11,370	-	-	-	-	-	-	-	-	-	-	$590
New Orillia Public Library	$ -	-	-	-	-	39,061	39,061	39,061	39,061	39,061	39,061	39,061	39,061	39,061	39,061	$710
Old Orillia Public Library	13,250	13,250	13,250	-	-	-	-	-	-	-	-	-	-	-	-	$590
Recovery of Negative Reserve Fund Balance	*$ -*	*-*	*-*	*-*	*-*	*(2,976)*	*(2,976)*	*(2,976)*	*(2,976)*	*(2,976)*	*(2,976)*	*(2,976)*	*(2,976)*	*(2,976)*	*(2,976)*	*$710*
Total (sq.ft.)	**13,250**	**13,250**	**13,250**	**11,370**	**11,370**	**36,085**	**36,085**	**36,085**	**36,085**	**36,085**	**36,085**	**36,085**	**36,085**	**36,085**	**36,085**	
Total ($000)	**$7,817.5**	**$7,817.5**	**$7,817.5**	**$6,708.3**	**$6,708.3**	**$25,620.4**	**$25,620.4**	**$25,620.4**	**$25,620.4**	**$25,620.4**	**$25,620.4**	**$25,620.4**	**$25,620.4**	**$25,620.4**	**$25,620.4**	
City of Orillia Share[1] ($000)	**$5,863.1**	**$5,863.1**	**$5,863.1**	**$5,031.2**	**$5,031.2**	**$19,215.3**	**$19,215.3**	**$19,215.3**	**$19,215.3**	**$19,215.3**	**$19,215.3**	**$19,215.3**	**$19,215.3**	**$19,215.3**	**$19,215.3**	

LAND	# of Hectares															**UNIT COST**
Branch Name	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**($/ha)**
Orillia Public Library	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	800,000
Total (ha)	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	
Total ($000)	**$400.0**	**$400.0**	**$400.0**	**$400.0**	**$400.0**	**$400.0**	**$400.0**	**$400.0**	**$400.0**	**$400.0**	**$400.0**	**$400.0**	**$400.0**	**$400.0**	**$400.0**	
City of Orillia Share[1] ($000)	**$300.0**	**$300.0**	**$300.0**	**$300.0**	**$300.0**	**$300.0**	**$300.0**	**$300.0**	**$300.0**	**$300.0**	**$300.0**	**$300.0**	**$300.0**	**$300.0**	**$300.0**	

APPENDIX B.1
TABLE B.1-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
LIBRARY SERVICES

MATERIALS	**# of Collection Materials**															**UNIT COST**
Type of Collection	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**($/item)**
Books	116,744	115,724	114,974	88,480	98,941	96,996	98,444	96,204	82,946	80,362	75,822	74,873	74,409	75,453	75,400	$40
Periodicals - Titles	393	393	400	375	179	179	179	179	179	179	122	122	122	116	115	$10
Periodicals - Copies	-	-	-	-	-	2,280	2,280	2,280	1,880	1,944	1,700	1,843	1,471	1,422	1,249	$10
Newspapers	7	7	7	7	7	7	7	7	7	7	6	5	5	5		$400
Audiocassettes	2,429	2,733	2,270	2,625	1,744	-	-	-	-	-	-	-	-	-	-	$70
Compact Discs and spoken word	2,696	2,372	3,269	2,625	1,653	3,863	4,092	4,092	4,057	4,192	4,330	4,558	4,772	4,686	4,601	$60
Videocassettes/DVDs	4,177	4,379	4,483	2,496	3,254	3,622	4,246	4,246	4,574	5,171	5,961	6,611	6,854	7,273	7,483	$50
CD-ROM Software	201	461	208	81	75	81	85	85	78	78	-	-	-	-	-	$70
Microfilms	44	44	92	92	92	92	118	118	122	122	122	122	122	122	122	$160
Video Games	-	-	-	-	44	77	80	80	85	97	99	118	125	133	140	$50
E-book readers	-	-	-	-	-	6	6	6	4	3	4	-	-	-	-	$440
Miscellaneous Equipment	-	-	-	-	-	12	12	12	12	12	13	14	14	14	18	$180
Multi-Media	160	160	160	160	160	160	160	160	174	190	156	158	167	152	155	$10
Kits and realia, etc.	-	-	-	-	-	-	-	-	-	-	12	24	42	54	68	$120
E-Books (License)	-	-	-	-	-	-	-	118	118	250	-	-	-	-	-	$110
E-Books	-	-	-	11	43	-	-	-	-	-	81,989	84,876	98,956	114,583	113,138	$2
Total (#)	**126,851**	**126,273**	**125,863**	**96,952**	**106,192**	**107,375**	**109,709**	**107,587**	**94,236**	**92,607**	**170,336**	**173,324**	**187,059**	**204,013**	**202,489**	
Total ($000)	**$3,975.6**	**$3,970.7**	**$3,960.5**	**$3,067.5**	**$3,309.7**	**$3,298.1**	**$3,381.7**	**$3,325.1**	**$2,935.2**	**$2,901.5**	**$2,889.1**	**$2,905.3**	**$2,930.0**	**$2,996.5**	**$2,995.9**	
City of Orillia Share[1] ($000)	**$2,981.7**	**$2,978.0**	**$2,970.4**	**$2,300.6**	**$2,482.2**	**$2,473.6**	**$2,536.3**	**$2,493.8**	**$2,201.4**	**$2,176.1**	**$2,166.8**	**$2,179.0**	**$2,197.5**	**$2,247.3**	**$2,246.9**	

FURNITURE AND EQUIPMENT	**Total Value of Furniture and Equipment ($)**														
Branch Name	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
Orillia Public Library	$750,000	$750,000	$750,000	$750,000	$750,000	$1,776,400	$1,776,400	$1,776,400	$1,748,000	$1,772,700	$1,776,400	$1,776,400	$1,776,400	$1,748,000	$1,772,700
Integrated Library System (ILS)	$170,000	$170,000	$170,000	$170,000	$170,000	$170,000	$170,000	$170,000	$170,000	$170,000	$170,000	$170,000	$170,000	$170,000	$170,000
Inventory Control System	$121,000	$121,000	$121,000	$121,000	$121,000	$121,000	$121,000	$121,000	$121,000	$121,000	$121,000	$121,000	$121,000	$121,000	$121,000
Total ($000)	**$1,041.0**	**$1,041.0**	**$1,041.0**	**$1,041.0**	**$1,041.0**	**$2,067.4**	**$2,067.4**	**$2,067.4**	**$2,039.0**	**$2,063.7**	**$2,067.4**	**$2,067.4**	**$2,067.4**	**$2,039.0**	**$2,063.7**
City of Orillia Share[1] ($000)	**$780.8**	**$780.8**	**$780.8**	**$780.8**	**$780.8**	**$1,550.6**	**$1,550.6**	**$1,550.6**	**$1,529.3**	**$1,547.8**	**$1,550.6**	**$1,550.6**	**$1,550.6**	**$1,529.3**	**$1,547.8**

[1] *The City of Orillia provides library membership to residents of contracting municipalities (Townships of Severn and Oro-Medonte). Their share of the inventory has been deducted from the City of Orillia's service level calculations to account for the Townships' usage of the library facilities.*

APPENDIX B.1
TABLE B.1-1

CITY OF ORILLIA
CALCULATION OF SERVICE LEVELS
LIBRARY SERVICES

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historical Population	30,483	30,707	30,933	31,161	31,390	31,513	31,637	31,761	31,885	32,010	32,646	33,295	33,957	34,632	35,320

INVENTORY SUMMARY ($000)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Buildings	$5,863.1	$5,863.1	$5,863.1	$5,031.2	$5,031.2	$19,215.3	$19,215.3	$19,215.3	$19,215.3	$19,215.3	$19,215.3	$19,215.3	$19,215.3	$19,215.3	$19,215.3
Land	$300.0	$300.0	$300.0	$300.0	$300.0	$300.0	$300.0	$300.0	$300.0	$300.0	$300.0	$300.0	$300.0	$300.0	$300.0
Materials	$2,981.7	$2,978.0	$2,970.4	$2,300.6	$2,482.2	$2,473.6	$2,536.3	$2,493.8	$2,201.4	$2,176.1	$2,166.8	$2,179.0	$2,197.5	$2,247.3	$2,246.9
Furniture And Equipment	$780.8	$780.8	$780.8	$780.8	$780.8	$1,550.6	$1,550.6	$1,550.6	$1,529.3	$1,547.8	$1,550.6	$1,550.6	$1,550.6	$1,529.3	$1,547.8
Total ($000)	**$9,925.5**	**$9,921.9**	**$9,914.3**	**$8,412.6**	**$8,594.2**	**$23,539.5**	**$23,602.1**	**$23,559.7**	**$23,246.0**	**$23,239.2**	**$23,232.7**	**$23,244.9**	**$23,263.4**	**$23,291.9**	**$23,310.0**

SERVICE LEVEL ($/capita)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Average Service Level
Buildings	$192.34	$190.94	$189.54	$161.46	$160.28	$609.76	$607.37	$605.00	$602.64	$600.29	$588.60	$577.12	$565.87	$554.84	$544.04	$450.01
Land	$9.84	$9.77	$9.70	$9.63	$9.56	$9.52	$9.48	$9.45	$9.41	$9.37	$9.19	$9.01	$8.83	$8.66	$8.49	$9.33
Materials	$97.81	$96.98	$96.03	$73.83	$79.08	$78.49	$80.17	$78.52	$69.04	$67.98	$66.37	$65.44	$64.71	$64.89	$63.62	$76.20
Furniture And Equipment	$25.61	$25.43	$25.24	$25.06	$24.87	$49.20	$49.01	$48.82	$47.96	$48.35	$47.50	$46.57	$45.66	$44.16	$43.82	$39.82
Total ($/capita)	**$325.61**	**$323.11**	**$320.51**	**$269.97**	**$273.79**	**$746.98**	**$746.03**	**$741.78**	**$729.06**	**$726.00**	**$711.66**	**$698.15**	**$685.08**	**$672.55**	**$659.97**	**$575.35**

CITY OF ORILLIA
CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE
LIBRARY SERVICES

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2007 - 2021	$575.35
Net Population Growth 2022 - 2031	5,340
Maximum Allowable Funding Envelope	$3,072,369

HEMSON

APPENDIX B.1
TABLE B.1-2

CITY OF ORILLIA
DEVELOPMENT-RELATED CAPITAL PROGRAM
LIBRARY SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs: Replacement & BTE Shares	Ineligible Costs: Replacement & BTE Shares	Total DC Eligible Costs	DC Eligible Costs: Available DC Reserves	DC Eligible Costs: 2022-2031	DC Eligible Costs: Post 2031
1.0 LIBRARY SERVICES										
1.1 Recovery of Negative Reserve Fund Balance										
1.1.1 Balance as at January 2022	2022	$ 1,544,685.4	$ -	$ 1,544,685	0%	$ -	$ 1,544,685	$ -	$ 1,544,685	$ -
Subtotal Recovery of Negative Reserve Fund Balance		$ 1,544,685	$ -	$ 1,544,685		$ -	$ 1,544,685	$ -	$ 1,544,685	$ -
1.2 New Projects										
1.2.1 Additions to Collection Materials	Various	$ 504,900	$ -	$ 504,900	0%	$ -	$ 504,900	$ -	$ 504,900	$ -
1.2.2 New Sorter	2022	$ 70,000	$ -	$ 70,000	60%	$ 42,000	$ 28,000	$ -	$ 28,000	$ -
Subtotal New Projects		$ 574,900	$ -	$ 574,900		$ 42,000	$ 532,900	$ -	$ 532,900	$ -
TOTAL LIBRARY SERVICES		**$ 2,119,585**	**$ -**	**$ 2,119,585**		**$ 42,000**	**$ 2,077,585**	**$ -**	**$ 2,077,585**	**$ -**

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	100%	$2,077,585
10-Year Growth in Population in New Units		6,266
Unadjusted Development Charge Per Capita		**$332**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	0%	$0
10-Year Growth in Square Metres		144,650
Unadjusted Development Charge Per Square Metre		**$0.00**

2022 - 2031 Net Funding Envelope	$3,072,369
Current Reserve Fund Balance	($1,544,685)

HEMSON

APPENDIX B.1
TABLE B.1-3

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
LIBRARY SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in $000)

LIBRARY SERVICES	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	($1,544.7)	($1,460.7)	($1,331.2)	($1,180.6)	($1,006.6)	($806.6)	($676.9)	($533.2)	($373.4)	($196.1)	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	**$0.0**
- Library Services: Non Inflated	$78.5	$50.5	$50.5	$50.5	$50.5	$50.5	$50.5	$50.5	$50.5	$50.5	**$532.9**
- Library Services: Inflated	$78.5	$51.5	$52.5	$53.6	$54.7	$55.7	$56.9	$58.0	$59.2	$60.3	**$580.9**
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	645	667	691	717	745	542	550	560	571	578	**6,266**
REVENUE											
- DC Receipts: Inflated	$244.5	$257.8	$272.5	$288.4	$305.6	$226.8	$234.7	$243.8	$253.6	$261.8	**$2,589.5**
INTEREST											
- Interest on Opening Balance	($85.0)	($80.3)	($73.2)	($64.9)	($55.4)	($44.4)	($37.2)	($29.3)	($20.5)	($10.8)	**($501.0)**
- Interest on In-year Transactions	$2.9	$3.6	$3.8	$4.1	$4.4	$3.0	$3.1	$3.3	$3.4	$3.5	**$35.2**
TOTAL REVENUE	$162.4	$181.1	$203.1	$227.6	$254.6	$185.4	$200.6	$217.7	$236.5	$254.5	**$2,123.6**
CLOSING CASH BALANCE	($1,460.7)	($1,331.2)	($1,180.6)	($1,006.6)	($806.6)	($676.9)	($533.2)	($373.4)	($196.1)	($1.9)	

2022 Adjusted Charge Per Capita	**$379**

Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2022	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix B.2

Fire Services

Fire Services

The Orillia Fire Department operates from two stations: the Main Hall which was located on West Street until 2014 after which it was relocated to 500 Gill Street, at which time there was the addition of a Headquarters, and the Substation on Commerce Road. The Department is responsible for Fire prevention inspections, public education sessions, communications (including dispatching), and Fire suppression.

Table B.2-1 2007 – 2021 Historic Service Levels

The Fire Services' current inventory of capital assets includes two Fire stations. The combined area of the stations is 27,400 square feet. Fire Station 1, Headquarters, includes 151 square feet of committed excess capacity and is excluded from the total. The net area of the stations is 27,249 square feet, and the net values of the stations used in the service level calculations is $12.53 million.

The land area associated with the buildings is roughly 1.38 hectares and is valued at $1.10 million. The total value of furniture and equipment is $2.83 million. Finally, the 12 vehicles associated with the stations have a replacement value of $7.50 million.

The current replacement value of the Fire Services capital infrastructure is $23.88 million. It has provided the City with a fifteen-year average service level of $418.75 per population and employment.

The historic service level multiplied by the ten-year forecast of net population growth results in a ten-year maximum allowable funding envelope of $3.20 million (7,650 net population and employment growth X historic service level of $419/capita).

Table B.2-2 2022 – 2031 Development-Related Capital Program & Calculation of the Unadjusted Development Charge

The 2022 to 2031 development-related capital program for Fire is consistent with the Council-approved 2022 and 2023 capital budget, and follows the identified needs in West Orillia contained in the *Fire Protection Services Master Plan 2017*.

The first project in the Fire Services capital program is for the recovery of the committed excess capacity. The negative reserve fund balance relates to the committed excess capacity in Fire Station 1, Headquarters, which was opened in 2015. The negative DC reserve fund balance for Fire Services amounts to $554,525 and this full amount is brought forward for recovery through development charges.

A new station will be constructed in 2031 which will provide the opportunity to offer emergency services to Oro-Medonte and Severn Townships through a Fire Services Agreement. Both of these areas are growing faster than the City of Orillia in accordance with the City's Fire Department *Fire Protection Services Master Plan*, *2017*. The cost of equipment for the new Fire station in West Orillia is $8.00 million, of which, the benefit to existing share is $4.00 million and 50% of the project will benefit in-period growth.

The cost of Live Fire/Ventilation Training and Communication System Enhancement will be $40,000 and $25,000. The total DC eligible cost will be $0 as these projects are replacements.

A Next Generation 911 Communication System will be added in 2023 for a total cost of $265,000 of which, the benefit to existing share is $230,197 (87%) as it is in part a service level enhancement. The total DC eligible cost is $34,803, all of which is considered to be eligible for in-period recovery.

Of the $6.38 million 2022–2031 DC costs, $3.20 million is eligible for in-period recovery, with the remaining $3.17 million as a post-2031 share to be recovered in future development charge studies.

The costs are allocated 73 per cent, or $2.34 million, against residential development, and 28 per cent, or $862,866, against non-residential development. The allocation between residential and non-residential development is based on shares of forecasted growth. The resulting unadjusted development charge is $374 per capita for residential and $5.97 per square metre for non-residential.

Table B.2-3 Cash Flow Analysis

The current balance in the Fire Services development charge reserve fund is in a deficit, thus negative $405,200 is shown as the opening balance in the residential cash-flow and negative $149,400 is shown as the opening balance in the non-residential cash-flow.

After cash flow consideration, the residential charge increases to $375 per capita and the non-residential charge increases to $5.99 per square metre. The increase reflects the timing of capital expenditures and development charge revenues.

The following table summarizes the calculation of the Fire Services development charge.

FIRE SERVICES SUMMARY

10-year Hist. Service Level	2022 - 2031 Development-Related Capital Program		Unadjusted Development Charge		**Adjusted Development Charge**	
per pop & emp	Total	Net DC Recoverable	$/capita	$/sq.m	**$/capita**	**$/sq.m**
$418.75	$10,671,525	$3,203,438	$374	$5.97	**$375**	**$5.99**

APPENDIX B.2
TABLE B.2-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
FIRE SERVICES

BUILDINGS	# of Square Feet															UNIT COST
Station Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	($/sq. ft.)
Fire Station 1 (Main Hall), West St.	10,300	10,300	10,300	10,300	10,300	10,300	10,300	-	-	-	-	-	-	-	-	$460
Fire Station 2 (Substation), Commerce Rd.	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400	$460
Fire Station 1 (Headquarters), 500 Gill St.	-	-	-	-	-	-	-	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	$460
Recovery of Negative Reserve Fund Balance	-	-	-	-	-	-	-	*(151)*	*(151)*	*(151)*	*(151)*	*(151)*	*(151)*	*(151)*	*(151)*	*$460*
Total (sq.ft.)	**16,700.00**	**16,700.00**	**16,700.00**	**16,700.00**	**16,700.00**	**16,700.00**	**16,700.00**	**27,249.31**	**27,249.31**	**27,249.31**	**27,249.31**	**27,249.31**	**27,249.31**	**27,249.31**	**27,249.31**	
Total ($000)	**$7,682.0**	**$7,682.0**	**$7,682.0**	**$7,682.0**	**$7,682.0**	**$7,682.0**	**$7,682.0**	**$12,534.7**	**$12,534.7**	**$12,534.7**	**$12,534.7**	**$12,534.7**	**$12,534.7**	**$12,534.7**	**$12,534.7**	

LAND	# of Hectares															UNIT COST
Station Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	($/ha)
Fire Station 1 (Main Hall), West St.	0.20	0.20	0.20	0.20	0.20	0.20	0.20	-	-	-	-	-	-	-	-	$800,000
Fire Station 2 (Substation), Commerce Rd.	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	$800,000
Fire Station 1 (Headquarters), 500 Gill St.	-	-	-	-	-	-	-	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	$800,000
Total (ha)	**0.49**	**0.49**	**0.49**	**0.49**	**0.49**	**0.49**	**0.49**	**1.38**	**1.38**	**1.38**	**1.38**	**1.38**	**1.38**	**1.38**	**1.38**	
Total ($000)	**$392.0**	**$392.0**	**$392.0**	**$392.0**	**$392.0**	**$392.0**	**$392.0**	**$1,104.0**	**$1,104.0**	**$1,104.0**	**$1,104.0**	**$1,104.0**	**$1,104.0**	**$1,104.0**	**$1,104.0**	

FURNITURE	Total Value of Furniture & Equipment ($)														
Station Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Dispatch Centre	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$379,172	$379,172	$379,172	$379,172	$379,172	$379,172
Fire Station 2 (Substation), Commerce Rd.	-	-	-	-	-	-	-	$595,390	$595,390	$595,390	$595,390	$595,390	$595,390	$595,390	$595,390
Fire Station 1 (Headquarters), 500 Gill St.	$625,000	$625,000	$625,000	$625,000	$625,000	$625,000	$625,000	$625,000	$625,000	$1,309,126	$1,309,126	$1,309,126	$1,309,126	$1,309,126	$1,309,126
Total ($000)	**$1,625.0**	**$1,625.0**	**$1,625.0**	**$1,625.0**	**$1,625.0**	**$1,625.0**	**$1,625.0**	**$2,220.4**	**$2,220.4**	**$2,283.7**	**$2,283.7**	**$2,283.7**	**$2,283.7**	**$2,283.7**	**$2,283.7**

EQUIPMENT	# of Equipped Staff															UNIT COST
Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	($/outfit)
Full-time Firefighters	32	32	36	36	38	38	40	40	40	40	40	40	40	40	40	$7,050
Volunteer Firefighters	28	28	28	28	20	20	20	20	20	20	20	20	20	20	20	$7,050
Chief, Deputy Chief and Assistant Chief	2	2	2	2	2	2	3	3	3	3	3	3	2	2	2	$7,050
Fire Prevention Staff	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	$7,050
Full-time Communicators	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	$0
Part-time Communicators	2	2	2	2	2	3	3	3	3	3	3	3	3	3	3	$0
Executive Assistant	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$0
Total (#)	**72**	**72**	**76**	**76**	**70**	**71**	**74**	**74**	**74**	**74**	**74**	**74**	**73**	**73**	**73**	
Total ($000)	**$458.3**	**$458.3**	**$486.5**	**$486.5**	**$444.2**	**$444.2**	**$465.3**	**$465.3**	**$465.3**	**$465.3**	**$465.3**	**$465.3**	**$458.3**	**$458.3**	**$458.3**	

APPENDIX B.2
TABLE B.2-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
FIRE SERVICES

VEHICLES	# of Vehicles															UNIT COST
Vehicle Type	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**($/vehicle)**
1993 GMC Command Post	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$970,700
2007 Chevrolet Silverado Pickup 1291	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	$55,700
1996 Aerial Truck	1	1	1	1	-	1	-	-	-	-	-	-	-	-	-	$2,019,400
2006 Chevrolet Equinox 3612	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	$56,200
2006 Chevrolet Equinox 0667	1	1	1	1	1	1	1	1	1	1		-	-	-	-	$56,200
2004 Chevrolet Blazer	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$56,200
2002 Metalfab Pumper	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$1,197,600
2004 Rosenbauer Pumper	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$1,197,600
2008 Ford Mini Pumper	-	1	1	1	-	1	-	-	-	-	-	-	-	-	-	$482,100
2004 Sea Swirl boat,motor, trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$590,500
2011 Spartan Gladiator Pumper	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	$1,197,600
2011 Smeal Aerial Platform	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	$2,019,400
2013 Metrostar Rescue/Command	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	$970,700
2012 Ford Expedition SUV	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	$83,600
1990 Zodiac	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$10,200
2012 Zodiac	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	$10,200
2017 Ford Explorer SUV	-	-	-	-	-	-	-	-	2	2	2	2	2	2	2	$56,200
2018 Ford F150 1/2 Ton	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$55,700
2019 Metrostar Pumper	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$1,197,600
2019 Metrostar Pumper	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$1,197,600
2022 E-Mustang	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$60,000
Total (#)	**10**	**11**	**11**	**11**	**11**	**14**	**11**	**11**	**13**	**13**	**11**	**11**	**11**	**11**	**12**	
Total ($000)	**$6,210.3**	**$6,692.4**	**$6,692.4**	**$6,692.4**	**$7,407.9**	**$9,993.0**	**$7,435.3**	**$7,435.3**	**$7,547.7**	**$7,547.7**	**$7,435.3**	**$7,435.3**	**$7,435.3**	**$7,435.3**	**$7,495.3**	

APPENDIX B.2
TABLE B.2-1

CITY OF ORILLIA
CALCULATION OF SERVICE LEVELS
FIRE SERVICES

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historical Population	30,483	30,707	30,933	31,161	31,390	31,513	31,637	31,761	31,885	32,010	32,646	33,295	33,957	34,632	35,320
Historical Employment	16,318	16,558	16,802	17,049	17,300	17,326	17,352	17,378	17,404	17,430	17,665	17,905	18,149	18,397	18,650
Historical Population & Employment	46,801	47,265	47,735	48,210	48,690	48,839	48,989	49,139	49,289	49,440	50,311	51,200	52,106	53,029	53,970

INVENTORY SUMMARY ($000)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Buildings	$7,682	$7,682	$7,682	$7,682	$7,682	$7,682	$7,682	$12,535	$12,535	$12,535	$12,535	$12,535	$12,535	$12,535	$12,535
Land	$392	$392	$392	$392	$392	$392	$392	$1,104	$1,104	$1,104	$1,104	$1,104	$1,104	$1,104	$1,104
Furniture	$1,625	$1,625	$1,625	$1,625	$1,625	$1,625	$1,625	$2,220	$2,220	$2,284	$2,284	$2,284	$2,284	$2,284	$2,284
Equipment	$458	$458	$486	$486	$444	$444	$465	$465	$465	$465	$465	$465	$458	$458	$458
Vehicles	$6,210	$6,692	$6,692	$6,692	$7,408	$9,993	$7,435	$7,435	$7,548	$7,548	$7,435	$7,435	$7,435	$7,435	$7,495
Total ($000)	**$16,368**	**$16,850**	**$16,878**	**$16,878**	**$17,551**	**$20,136**	**$17,600**	**$23,760**	**$23,872**	**$23,935**	**$23,823**	**$23,823**	**$23,816**	**$23,816**	**$23,876**

SERVICE LEVEL ($/population & employment)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	**Average Service Level**
Buildings	$164	$163	$161	$159	$158	$157	$157	$255	$254	$254	$249	$245	$241	$236	$232.3	$205.66
Land	$8	$8	$8	$8	$8	$8	$8	$22	$22	$22	$22	$22	$21	$21	$20.5	$15.35
Furniture	$35	$34	$34	$34	$33	$33	$33	$45	$45	$46	$45	$45	$44	$43	$42.3	$39.49
Equipment	$10	$10	$10	$10	$9	$9	$9	$9	$9	$9	$9	$9	$9	$9	$8.5	$9.34
Vehicles	$133	$142	$140	$139	$152	$205	$152	$151	$153	$153	$148	$145	$143	$140	$138.9	$148.92
Total ($/population & employment)	**$349.73**	**$356.49**	**$353.57**	**$350.09**	**$360.47**	**$412.30**	**$359.26**	**$483.52**	**$484.33**	**$484.13**	**$473.51**	**$465.29**	**$457.07**	**$449.11**	**$442.39**	**$418.75**

CITY OF ORILLIA
CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE
FIRE SERVICES

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2007 - 2021	$418.75
Net Population & Employment Growth 2022 - 2031	7,650
Maximum Allowable Funding Envelope	$3,203,438

APPENDIX B.2
TABLE B.2-2

CITY OF ORILLIA
DEVELOPMENT-RELATED CAPITAL PROGRAM
FIRE SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs Replacement & BTE Shares	Ineligible Costs Replacement & BTE Shares	Total DC Eligible Costs	DC Eligible Costs Available DC Reserves	DC Eligible Costs 2022-2031	DC Eligible Costs Post 2031
2.0 FIRE SERVICES										
2.1 Recovery of Negative Reserve Fund Balance										
2.1.1 Balance as at January 2022	2022	$ 554,525	$ -	$ 554,525	0%	$ -	$ 554,525	$ -	$ 554,525	$ -
Subtotal Recovery of Negative Reserve Fund Balance		$ 554,525	$ -	$ 554,525		$ -	$ 554,525	$ -	$ 554,525	$ -
2.2 Equipment										
2.2.1 Live Fire/Ventilation Training Prop	2022	$ 40,000	$ -	$ 40,000	100%	$ 40,000	$ -	$ -	$ -	$ -
2.2.2 Next Generation 911 Communication System	2023	$ 265,000	$ -	$ 265,000	87%	$ 230,197	$ 34,803	$ -	$ 34,803	$ -
2.2.3 Communication System Enhancement	2026	$ 25,000	$ -	$ 25,000	100%	$ 25,000	$ -	$ -	$ -	$ -
2.2.4 Fire Station 3	2031	$ 8,000,000	$ -	$ 8,000,000	50%	$ 4,000,000	$ 4,000,000	$ -	$ 1,072,463	$ 2,927,537
Subtotal Equipment		$ 8,330,000	$ -	$ 8,330,000		$ 4,295,197	$ 4,034,803	$ -	$ 1,107,266	$ 2,927,537
2.3 Committed Excess Capacity										
2.3.1 Committed Excess Capacity for Fire Station	Various	$ 1,186,000	$ -	$ 1,186,000	0%	$ -	$ 1,186,000	$ -	$ 1,186,000	$ -
2.3.1 Committed Excess Capacity for Fire Station - 2026	2026	$ 601,000	$ -	$ 601,000	0%	$ -	$ 601,000	$ -	$ 355,646	$ 245,354
Subtotal Committed Excess Capacity		$ 1,787,000	$ -	$ 1,787,000		$ -	$ 1,787,000	$ -	$ 1,541,646	$ 245,354
TOTAL FIRE SERVICES		**$ 10,671,525**	**$ -**	**$ 10,671,525**		**$ 4,295,197**	**$ 6,376,328**	**$ -**	**$ 3,203,438**	**$ 3,172,891**

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	73%	$2,340,571
10-Year Growth in Population in New Units		6,266
Unadjusted Development Charge Per Capita		**$374**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	27%	$862,866
10-Year Growth in Square Metres		144,650
Unadjusted Development Charge Per Square Metre		**$5.97**

2022 - 2031 Net Funding Envelope	$3,203,438
Current Reserve Fund Balance	($554,525)

APPENDIX B.2
TABLE B.2-3

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
FIRE SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in $000)

FIRE SERVICES	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	($405.2)	($269.5)	($141.1)	$33.8	$231.7	$165.1	$301.9	$449.5	$609.4	$782.7	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	**$0.0**
- Fire Services: Non Inflated	$86.7	$112.1	$86.7	$86.7	$346.5	$86.7	$86.7	$86.7	$86.7	$870.2	**$1,935.4**
- Fire Services: Inflated	$86.7	$114.3	$90.2	$92.0	$375.1	$95.7	$97.6	$99.5	$101.5	$1,040.0	**$2,192.5**
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	645	667	691	717	745	542	550	560	571	578	**6,266**
REVENUE											
- DC Receipts: Inflated	$241.9	$255.1	$269.6	$285.3	$302.4	$224.4	$232.3	$241.2	$250.9	$259.0	**$2,562.1**
INTEREST											
- Interest on Opening Balance	($22.3)	($14.8)	($7.8)	$1.2	$8.1	$5.8	$10.6	$15.7	$21.3	$27.4	**$45.2**
- Interest on In-year Transactions	$2.7	$2.5	$3.1	$3.4	($2.0)	$2.3	$2.4	$2.5	$2.6	($21.5)	**($2.1)**
TOTAL REVENUE	$222.3	$242.7	$265.0	$289.9	$308.5	$232.4	$245.2	$259.4	$274.8	$264.9	**$2,605.3**
CLOSING CASH BALANCE	($269.5)	($141.1)	$33.8	$231.7	$165.1	$301.9	$449.5	$609.4	$782.7	$7.6	

2022 Adjusted Charge Per Capita	**$375**

Allocation of Capital Program	
Residential Sector	73.1%
Non-Residential Sector	26.9%
Rates for 2022	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.2
TABLE B.2-3

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
FIRE SERVICES
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in $000)

FIRE SERVICES	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	($149.4)	($101.87)	($58.68)	($0.89)	$62.75	$25.73	$82.22	$143.62	$209.09	$278.86	
2022 - 2031 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	**$0.0**
- Fire Services: Non Inflated	$31.9	$41.3	$31.9	$31.9	$127.7	$31.9	$31.9	$31.9	$31.9	$320.8	**$713.5**
- Fire Services: Inflated	$31.9	$42.1	$33.2	$33.9	$138.3	$35.3	$36.0	$36.7	$37.4	$383.4	**$808.3**
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	14,475	14,740	14,960	15,180	15,445	13,595	13,860	13,970	14,080	14,345	**144,650**
REVENUE											
- DC Receipts: Inflated	$86.7	$90.1	$93.2	$96.5	$100.1	$89.9	$93.5	$96.1	$98.8	$102.7	**$947.6**
INTEREST											
- Interest on Opening Balance	($8.2)	($5.6)	($3.2)	($0.0)	$2.2	$0.9	$2.9	$5.0	$7.3	$9.8	**$11.0**
- Interest on In-year Transactions	$1.0	$0.8	$1.0	$1.1	($1.0)	$1.0	$1.0	$1.0	$1.1	($7.7)	**($0.8)**
TOTAL REVENUE	$79.4	$85.3	$91.0	$97.5	$101.2	$91.8	$97.4	$102.2	$107.2	$104.7	**$957.8**
CLOSING CASH BALANCE	($101.9)	($58.7)	($0.9)	$62.8	$25.7	$82.2	$143.6	$209.1	$278.9	$0.2	

2022 Adjusted Charge Per Square Metre	**$5.99**

Allocation of Capital Program	
Residential Sector	73.1%
Non-Residential Sector	26.9%
Rates for 2022	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

HEMSON

Appendix B.3

Indoor Recreation

Indoor Recreation

The City of Orillia Recreation Department is responsible for the indoor recreation and leisure needs of the community, including the provision and maintenance of arenas, facilities, recreation services and programs to the residents of Orillia and surrounding area. The City currently offers indoor recreation services from 5 major facilities; the Brian Orser Arena, the Forest Home Community Hall, the Barnfield Point Recreation Centre, the Rotary Place, and the Orillia Recreation Centre. As of 2014, the Orillia Community Centre was no longer in service and in 2021 the Orillia Recreation Centre opened.

Table B.3-1 2007 – 2021 Historic Service Levels

Table B.3-1 displays the Indoor Recreation fifteen-year historic inventory for buildings, land, and equipment. The building space amounts to 304,060 square feet, valued at $92.88 million. The land associated with the buildings amount to 12.66 hectares, and is valued at $10.13 million. The equipment found in the facilities has a total value of $352,000.

The 2021 full replacement value of the inventory of capital assets for Indoor Recreation amounts to $103.36 million and the fifteen-year historic average service level is $1,798.35 per capita.

The historic service level multiplied by the ten-year forecast of net population growth results in a ten-year maximum allowable funding envelope of $9.60 million (5,340 net population growth X historic service level of $1,798/capita).

Table B.3-2 2022 – 2031 Development-Related Capital Program & Calculation of the Unadjusted Development Charge

The 2022 – 2031 development-related capital program for Indoor Recreation amounts to $52.92 million.

The Indoor Recreation capital program includes recovery of the Orillia Recreation Complex Growth-Share which amounts to $52.84 million. About 87 per cent of the complex, or $45.90 million, is considered to be of benefit to the existing residents. The remaining $6.94 million is considered growth related. Of this amount $554,511 is allocated to prior growth and available DC reserves, while the rest of the costs are considered to benefit development within the planning period.

The City will also purchase $80,000 in fitness equipment over the ten-year planning period to service new growth.

The total 2022 – 2031 DC costs eligible for recovery amount to $7.02 million which is allocated entirely against future residential development in the City of Orillia. This results in an unadjusted development charge of $1,032 per capita.

Table B.3-3 Cash Flow and Reserve Fund Analysis

After cash flow and reserve fund consideration, the residential calculated charge increases to $1,102 per capita. This is a reflection of the timing of the capital program and development charges revenues.

The following table summarizes the calculation of the indoor recreation development charge:

INDOOR RECREATION SUMMARY

10-year Hist. Service Level per capita	2022 - 2031 Development-Related Capital Program Total	Net DC Recoverable	Unadjusted Development Charge $/capita	$/sq.m	**Adjusted Development Charge $/capita**	**$/sq.m**
$1,798.35	$52,922,000	$6,465,348	$1,032	$0.00	**$1,102**	**$0.00**

APPENDIX B.3
TABLE B.3-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
INDOOR RECREATION

BUILDINGS	# of Square Feet															UNIT COST
Facility Name	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**($/sq.ft.)**
Orillia Community Centre	39,520	39,520	39,520	39,520	39,520	39,520	39,520	-	-	-	-	-	-	-	-	$240
Brian Orser Arena	25,930	25,930	25,930	25,930	25,930	25,930	25,930	25,930	25,930	25,930	25,930	25,930	25,930	25,930	25,930	$310
Forest Home Community Hall	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	$240
Barnfield Point Recreation Centre	32,125	32,125	32,125	32,125	32,125	32,125	32,125	32,125	32,125	32,125	32,125	32,125	32,125	32,125	32,125	$310
Rotary Place	-	-	-	114,932	114,932	114,932	114,932	114,932	114,932	114,932	114,932	114,932	114,932	114,932	114,932	$310
Orillia Recreation Centre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130,000	$300
Total (sq.ft.)	**98,648**	**98,648**	**98,648**	**213,580**	**213,580**	**213,580**	**213,580**	**174,060**	**174,060**	**174,060**	**174,060**	**174,060**	**174,060**	**174,060**	**304,060**	
Total ($000)	**$27,739.4**	**$27,739.4**	**$27,739.4**	**$63,368.3**	**$63,368.3**	**$63,368.3**	**$63,368.3**	**$53,883.5**	**$53,883.5**	**$53,883.5**	**$53,883.5**	**$53,883.5**	**$53,883.5**	**$53,883.5**	**$92,883.5**	

LAND	# of Hectares															UNIT COST
Facility Name	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**($/ha)**
Orillia Community Centre	0.89	0.89	0.89	0.89	0.89	0.89	0.89	-	-	-	-	-	-	-	-	800,000
Brian Orser Arena	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	800,000
Forest Home Community Hall	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	800,000
Barnfield Point Recreation Centre	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	800,000
Rotary Place	-	-	-	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	800,000
Orillia Recreation Centre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.56	800,000
Total (ha)	**2.49**	**2.49**	**2.49**	**5.99**	**5.99**	**5.99**	**5.99**	**5.10**	**5.10**	**5.10**	**5.10**	**5.10**	**5.10**	**5.10**	**12.66**	
Total ($000)	**$1,992.0**	**$1,992.0**	**$1,992.0**	**$4,792.0**	**$4,792.0**	**$4,792.0**	**$4,792.0**	**$4,080.0**	**$4,080.0**	**$4,080.0**	**$4,080.0**	**$4,080.0**	**$4,080.0**	**$4,080.0**	**$10,128.0**	

EQUIPMENT	# of Equipment															UNIT COST
Description	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**($/unit)**
Zamboni Ice Resurfacer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$198,860
Chevrolet Silverado 1500 4x2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$68,190
Kubota 72 inch Rider Mower 5982	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	$31,340
Ice Edger Electric Olympia	-	-	-	1	1	1	1	1	1	1	1	1	1	1	-	$7,881
Redexim Verti-broom	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	$2,410
Gas hand held blower	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$600
Auto Floor Scrubber Minuteman 20"	-	-	-	-	-	1	1	1	1	1	1	1	1	1	-	$24,128
Swing Floor Machine	-	-	-	-	-	1	1	1	1	1	1	1	1	1	-	$1,810
Minuteman Auto Floor Scrubber 26"	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	$12,050
15 Lanning York Rake	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$10,790
Honda Portable Water Pump	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$870
Toro Power Thrower Snowblower- 824 XL	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	$1,450
Swing Floor Machine Minuteman 20"	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	$1,810
Swing Floor Machine Minuteman 20"	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	$1,810
Carpet Cleaner - Glenn Martin	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$600
Big Wheel Cart	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$720
Scissor Pusharound 25'	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	$20,490
Total (#)	**1**	**1**	**1**	**2**	**2**	**9**	**9**	**11**	**11**	**11**	**12**	**12**	**14**	**16**	**14**	
Total ($000)	**$198.9**	**$198.9**	**$198.9**	**$206.7**	**$206.7**	**$290.2**	**$290.2**	**$304.0**	**$304.0**	**$304.0**	**$314.8**	**$314.8**	**$316.0**	**$317.6**	**$352.0**	

APPENDIX B.3
TABLE B.3-1

CITY OF ORILLIA
CALCULATION OF SERVICE LEVELS
INDOOR RECREATION

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historical Population	30,483	30,707	30,933	31,161	31,390	31,513	31,637	31,761	31,885	32,010	32,646	33,295	33,957	34,632	35,320

INVENTORY SUMMARY ($000)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Buildings	$27,739.4	$27,739.4	$27,739.4	$63,368.3	$63,368.3	$63,368.3	$63,368.3	$53,883.5	$53,883.5	$53,883.5	$53,883.5	$53,883.5	$53,883.5	$53,883.5	$92,883.5
Land	$1,992.0	$1,992.0	$1,992.0	$4,792.0	$4,792.0	$4,792.0	$4,792.0	$4,080.0	$4,080.0	$4,080.0	$4,080.0	$4,080.0	$4,080.0	$4,080.0	$10,128.0
Equipment	$198.9	$198.9	$198.9	$206.7	$206.7	$290.2	$290.2	$304.0	$304.0	$304.0	$314.8	$314.8	$316.0	$317.6	$352.0
Total ($000)	**$29,930.2**	**$29,930.2**	**$29,930.2**	**$68,367.0**	**$68,367.0**	**$68,450.5**	**$68,450.5**	**$58,267.5**	**$58,267.5**	**$58,267.5**	**$58,278.3**	**$58,278.3**	**$58,279.5**	**$58,281.1**	**$103,363.5**

SERVICE LEVEL ($/capita)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Average Service Level
Buildings	$909.99	$903.36	$896.76	$2,033.58	$2,018.74	$2,010.86	$2,002.98	$1,696.53	$1,689.93	$1,683.33	$1,650.54	$1,618.37	$1,586.82	$1,555.89	$2,629.77	$1,659.16
Land	$65.35	$64.87	$64.40	$153.78	$152.66	$152.06	$151.47	$128.46	$127.96	$127.46	$124.98	$122.54	$120.15	$117.81	$286.75	$130.71
Equipment	$6.52	$6.48	$6.43	$6.63	$6.59	$9.21	$9.17	$9.57	$9.54	$9.50	$9.64	$9.46	$9.31	$9.17	$9.97	$8.48
Total ($/capita)	**$981.87**	**$974.70**	**$967.58**	**$2,193.99**	**$2,177.99**	**$2,172.13**	**$2,163.62**	**$1,834.56**	**$1,827.43**	**$1,820.29**	**$1,785.16**	**$1,750.36**	**$1,716.27**	**$1,682.87**	**$2,926.49**	**$1,798.35**

CITY OF ORILLIA
CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE
INDOOR RECREATION

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2007 - 2021	$1,798.35
Net Population Growth 2022 - 2031	5,340
Maximum Allowable Funding Envelope	$9,603,189

APPENDIX B.3
TABLE B.3-2

CITY OF ORILLIA
DEVELOPMENT-RELATED CAPITAL PROGRAM
INDOOR RECREATION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs Replacement & BTE Shares		Total DC Eligible Costs	DC Eligible Costs Available DC Reserves	2022-2031	Post 2031
3.0 INDOOR RECREATION										
3.1 Recovery of Orillia Recreation Complex Growth-Share	Various	$ 52,842,000	$ -	$ 52,842,000	87%	$ 45,902,101	$ 6,939,899	$ 554,551	$ 6,385,348	$ -
Subtotal Recovery of Orillia Recreation Complex Growth-Share		$ 52,842,000	$ -	$ 52,842,000		$ 45,902,101	$ 6,939,899	$ 554,551	$ 6,385,348	$ -
3.2 Buildings, Land & Equipment										
3.2.1 Fitness Equipment	Various	$ 80,000	$ -	$ 80,000	0%	$ -	$ 80,000	$ -	$ 80,000	$ -
Subtotal Buildings, Land & Equipment		$ 80,000	$ -	$ 80,000		$ -	$ 80,000	$ -	$ 80,000	$ -
TOTAL INDOOR RECREATION		**$ 52,922,000**	**$ -**	**$ 52,922,000**		**$ 45,902,101**	**$ 7,019,899**	**$ 554,551**	**$ 6,465,348**	**$ -**

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	100%	$6,465,348
10-Year Growth in Population in New Units		6,266
Unadjusted Development Charge Per Capita		**$1,032**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	0%	$0
10-Year Growth in Square Metres		144,650
Unadjusted Development Charge Per Square Metre		**$0.00**

2022 - 2031 Net Funding Envelope	$9,603,189
Current Reserve Fund Balance	$554,551

APPENDIX B.3
TABLE B.3-3

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
INDOOR RECREATION
RESIDENTIAL DEVELOPMENT CHARGE
(in $000)

INDOOR RECREATION	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	$554.6	$527.47	$524.74	$550.58	$609.57	$706.55	$556.99	$410.11	$268.86	$135.28	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	$55.5	$55.5	$55.5	$55.5	$55.5	$55.5	$55.5	$55.5	$55.5	$55.5	**$554.6**
- Indoor Recreation: Non Inflated	$646.5	$646.5	$646.5	$646.5	$646.5	$646.5	$646.5	$646.5	$646.5	$646.5	**$6,465.3**
- Indoor Recreation: Inflated	$702.0	$716.0	$730.4	$745.0	$759.9	$775.1	$790.6	$806.4	$822.5	$838.9	**$7,686.6**
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	645	667	691	717	745	542	550	560	571	578	**6,266**
REVENUE											
- DC Receipts: Inflated	$710.8	$749.7	$792.2	$838.5	$888.7	$659.4	$682.6	$708.9	$737.3	$761.2	**$7,529.3**
INTEREST											
- Interest on Opening Balance	$19.4	$18.5	$18.4	$19.3	$21.3	$24.7	$19.5	$14.4	$9.4	$4.7	**$169.6**
- Interest on In-year Transactions	$0.2	$0.6	$1.1	$1.6	$2.3	($3.2)	($3.0)	($2.7)	($2.3)	($2.1)	**($7.6)**
TOTAL REVENUE	$730.4	$768.8	$811.6	$859.4	$912.3	$680.9	$699.1	$720.6	$744.4	$763.8	**$7,691.3**
CLOSING CASH BALANCE	$527.5	$524.7	$550.6	$609.6	$706.6	$557.0	$410.1	$268.9	$135.3	$4.7	

2022 Adjusted Charge Per Capita	**$1,102**

Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix B.4

Park Development, Facilities & Fleet

Park Development, Facilities & Fleet

The City of Orillia Parks Department is responsible for the recreation and leisure needs of the community, including the provision and maintenance of parks to the residents of Orillia. The City offers 221.35 hectares of developed parkland and an array of parks facilities including playgrounds, soccer fields and baseball diamonds.

Table B.4-1 2007 – 2021 Historic Service Levels

Table B.4-1 displays the Parks fifteen-year historic inventory for developed park facilities, parkland, park buildings and parks fleet. The Parks facilities include 30 plaground with a replacement value of $9.26 million. The facilities also include range of amenities such as sports fields, play equipment and trails, which have a value of $21.71 million.

The Parks department is also responsible for outdoor parks buildings, such as washrooms, greenhouses, work sheds, pavilions, and picnic shelters. All of the parks buildings amount to a square footage of 39,791 and are valued at $16.73 million.

The developed parkland amounts to 221.35 hectares and has a replacement value $34.04 million.

The parks fleet and equipment list is extensive at 140 line items. This inventory adds $4.47 million to the Parks service level inventory.

The 2021 full replacement value of the inventory of capital assets for the Parks department amounts to $86.21 million and the fifteen-year historic average service level is $2,396.36 per capita.

The historic service level multiplied by the ten-year forecast of net population growth results in a ten-year maximum allowable funding envelope of roughly $12.80 million (5,340 net population growth X historic service level of $2,396/capita).

Table B.4-2 2022 – 2031 Development-Related Capital Program & Calculation of the Unadjusted Development Charge

The 2022–2031 gross development-related capital program for the Park Development department amounts to $52.07 million.

The first project in the Parks department capital program is for the recovery of the committed excess capacity. The negative reserve fund balance relates to the committed excess capacity created from recent additions to the capital inventory. The negative DC reserve fund balance for the Parks Development department amounts to $2.73 million.

The second section of the Parks Development capital program is the new parks facilities in the capital plan. Some new major parks facilities projects include the James Street Works Garage, the Foundary Park Skatepark and Playground, the Couchiching Beach Parking Lot Expansion, the Additional Yard in West Orillia, and several park upgrades. The cost of the James Street Works Garage and the Additional Yard in West Orillia is split between multiple services. The other services' share of these projects is shown as a recovery. It is anticipated that the gross project cost will be $44.08 million for parks facilites. $24.94 million of this recovery will be recovered through grants, subsidies, and other services' shares. The costs will be reduced by $6.75 million for the replacement shares, leaving the total DC eligible share as $12.39 million. Of that $12.39 million, $7.39 million will be in-period, with the post-period share amounting to $5.00 million.

The third section consists of new trail development. It is anticipated the gross project costs will sum up to $3.43 million for various trail development projects across Orillia. The replacement share is $1.99 million of the total annual cost. The post-period benefit amounts to $890,359 and the total capital program share within the 2022-2031 period is $494,137 for new trail development.

The remaining projects are related to the parks and recreation fleet. Some of these vehicles and equipment are shared between services. Thus, other services' portion of the capital cost are included as recoveries. Certain projects, like the Operational Management System and some servicing equipment and vehicles have BTE as they provide some service level enhancement for existing residents. It is anticipated the gross project costs will sum up to $1.83 million, of which $1.16 million is recoveries. The BTE and replacement share is $124,625 of the net municipal cost. The post-period benefit amounts to $262,000 and the total capital program within the 2022-2031 period is $279,872.

The 2022–2031 DC parks related costs eligible for recovery amount to $10.89 million which is allocated entirely against future residential development in the City of Orillia. This results in an unadjusted development charge of $1,738 per capita.

Table B.4-3 Cash Flow and Reserve Fund Analysis

After cash flow and reserve fund consideration, the residential calculated charge increases to $1,825 per capita. This is a reflection of the timing of the capital program and development charges revenues.

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

PARK DEVELOPMENT, FACILITIES & FLEET SUMMARY

10-year Hist. Service Level	2022 - 2031 Development-Related Capital Program		Unadjusted Development Charge		**Adjusted Development Charge**	
per capita	Total	Net DC Recoverable	$/capita	$/sq.m	**$/capita**	**$/sq.m**
$2,396.36	$52,070,207	$10,892,428	$1,738	$0.00	**$1,825**	**$0.00**

APPENDIX B.4
TABLE B.4-1

.

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
PARK DEVELOPMENT, FACILITIES & FLEET
PARK FACILITIES

PLAYGROUNDS Park Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	UNIT COST ($/unit)
Cindy Lee/Christine Place Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$125,210
Clayt French Park	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$269,560
Couchiching Beach Park	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	$832,250
Couchiching Beach	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$832,250
Dancy Drive Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$125,210
Dorset Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$125,210
Forest Home Park	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	$179,710
Franklin Carmichael Park	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	$179,710
Frontier/Canwell Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$125,210
Grenville Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$125,210
High Street Park	1	1	1	1	1	2	2	2	2	2	2	2	2	2	2	$125,210
Hillcrest Park	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$179,710
Homewood Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$179,710
J.B. Tudhope Memorial Park	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	$832,250
Kaneff Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$125,210
Kitchener Park	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	$832,250
Lakeview Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$125,210
Lankin Boulevard Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$125,210
Lawrence Avenue Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$125,210
Mac Carter Park	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	$125,210
Maple Leaf Park	1	1	1	1	1	1	1	1			1	1	1	1	1	$125,210
Mariposa Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$125,210
McKinnell Square Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$832,250
Morningstar Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$125,210
North Street Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$125,210
Victoria Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$179,710
West Orillia Sports Complex Park	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	$832,250
West Ridge Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$179,710
Walter Henry Park	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$920,000
Foundry Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$0
Total (#)	**19**	**20**	**22**	**25**	**25**	**27**	**28**	**28**	**28**	**28**	**29**	**29**	**29**	**30**	**30**	
Total ($000)	**$3,956.6**	**$4,226.1**	**$4,585.6**	**$7,082.3**	**$7,082.3**	**$8,039.8**	**$8,165.0**	**$8,165.0**	**$8,219.5**	**$8,219.5**	**$8,344.7**	**$8,344.7**	**$8,344.7**	**$9,264.7**	**$9,264.7**	

APPENDIX B.4
TABLE B.4-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
PARK DEVELOPMENT, FACILITIES & FLEET
PARK AMENITIES

PARK FACILITIES Park Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	UNIT COST ($/unit)
Baseball Diamonds																
Mckinnel Square Park- Dean Heliotis (unlit)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$290,180
Mckinnel Square Park- Gander Ross (lit)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$466,940
Bayview Park- Bayview Diamond (unlit)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$290,180
Carmichael Par- Cliff Yeo (unlit)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$290,180
J.B. Tudhope Memorial Park- Jerry Udell (lit)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$466,940
J.B. Tudhope Memorial Park- Tudhope Diamond (lit)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$466,940
Kitchener Park- Kitchener Diamond 1 (lit)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$466,940
Kitchener Park- Kitchener Diamond 2 (lit)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$466,940
Soccer Fields																
Kitchener Park - Field A (unlit)	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	$54,500
Kitchener Park - Field B (unlit)	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	$54,500
Kitchener Park - Field C (unlit)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$54,500
Kitchener Park - Field D (unlit)	1	1	1	-	-	-	-	-	-	-	-	-	-	-	-	$223,900
Kitchener Park - Field E (lit)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$430,120
Kitchener Park - Field F (lit)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$430,120
West Orillia Sports Complex- ArtificialTurf Field (lit)	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	$1,325,700
West Orillia Sports Complex - Natural Turf (lit)	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	$430,120
West Orillia Sports Complex - Mini Field 1 (unlit)	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	$223,900
West Orillia Sports Complex - Mini Field 2 (unlit)	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	$223,900
Pavilions																
Couchiching Beach Park - Pavilion Biingiden	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$220,950
Couchiching Beach Park - Pavilion 2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$220,950
Hillcrest Park - Picnic Shelter	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$139,940
Homewood Park - Picnic Shelter	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$139,940
Orma Park - Picnic Shelter	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$139,940
Veterans' Memorial Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$220,950
Skateboard Park																
Veteran's Memorial Park-The Kiwanas Skateboard Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$1,031,100
Basketball Courts																
Morningstar Park - basketball/multi-court	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$81,020
Hillcrest Park - basketball court	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$81,020
Homewood Park- basketball/multi court	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$81,020
Clayt French Park- basketball/multi court	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$81,020
Splash Pads																
Clayt French Park - Splash Pad	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$197,380
J.B. Tudhope Memorial Park - Splash Pad	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	$897,060
McKinnell Square Park - Splash Pad	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$197,380
Victoria Park - Splash Pad	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$197,380
Hillcrest Park - Splash Pad	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$197,380
Walter Henry Park - Splash Pad	-		-	-	-	-	-	-	-	-	-	-	-	1	1	$0
Tennis Courts																
West Orillia Sports Complex - 4 Courts (lit)	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	$682,000
Kitchener Park - 2 Courts (lit)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$340,260
Morningstar Park - 1 Court (lit)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$340,260
Other																
Couchiching Beach Park - Aqua Theatre	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$2,209,500
Couchiching Beach Park - Bandstand	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$441,900
Homewood Park - Disc Golf	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$54,500
Off-Leash Dog Parks	-	1	1	2	2	2	2	2	2	2	1	1	1	1	1	$73,650
Park Furniture (Community Park)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$57,450
Park Furniture (Neighbourhood Park)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$44,190
Park Furniture (Parkette)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$30,930
Marina Docks	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$5,302,800
Breakwalls	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$64,810
Boardwalk	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$81,020
Piers	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$1,473,000
Pickleball Courts	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2	$31,000
Total (#)	**34**	**39**	**39**	**42**	**42**	**45**	**45**	**45**	**48**	**46**	**45**	**45**	**45**	**48**	**48**	
Total ($000)	**$17,029.4**	**$17,776.2**	**$17,776.2**	**$20,530.7**	**$20,530.7**	**$21,408.6**	**$21,408.6**	**$21,408.6**	**$21,827.0**	**$21,718.0**	**$21,644.3**	**$21,644.3**	**$21,644.3**	**$21,706.3**	**$21,706.3**	

APPENDIX B.4

TABLE B.4-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
PARK DEVELOPMENT, FACILITIES & FLEET
OUTDOOR BUILDINGS

PARK BUILDINGS Facility Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	UNIT COST ($/sq.ft.)
Couchiching Park																
Workshop and Conservatory Greenhouse	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	$590
Hot Water Building	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	$200
Washroom Change Building	2,280	2,280	2,280	-	-	-	-	-	-	-	-	-	-	-	-	$480
Washroom/Change/Lifeguard Building	-	-	-	2,314	2,314	2,314	2,314	2,314	2,314	2,314	2,314	2,314	2,314	2,314	2,314	$480
Concession	-	-	-	970	970	970	970	970	970	970	970	970	970	970	970	$480
Homewood Park																
Washroom Building	387	387	387	387	387	387	387	387	387	387	387	387	387	387	387	$450
Gazebo	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130	$60
Clayt French Park																
Washroom and Service Room Building	-	900	900	900	900	900	900	900	900	900	900	900	900	900	900	$580
Tudhope Park																
Administration Building	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	$330
Rowing Club Building	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	$330
Udell Fieldhouse	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	-	-	-	-	$520
Couchiching Point Washroom	2,226	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Barnfield Point / Mariposa Storage Building	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	$120
Trail Gazebo	128	128	128	128	128	128	128	128	128	128	128	128	128	128	128	$60
Celebration Plaza	-	-	-	-	-	-	-	-	-	-	-	-	1,625	1,625	1,625	$770
Kitchener Park																
Horseshoe pit building	480	480	480	480	480	480	480	480	480	480	480	480	480	480	480	$120
Concession/Washroom	1,161	1,161	1,161	-	-	-	-	-	-	-	-	-	-	-	-	$96
New Concession/Washroom	-	-	-	1,564	1,564	1,564	1,564	1,564	1,564	1,564	1,564	1,564	1,564	1,564	1,564	$600
Moose Beach																
Washroom and Change/Shower	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	$580
Splashpad Utility Building	-	-	-	160	160	160	160	160	160	160	160	160	160	160	160	$120
Forest Home Park																
Storage Building	280	280	280	280	280	280	280	280	280	280	280	280	280	280	280	$120
Clubhouse	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	$500
Mckinnel Square Park																
Washrooms	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398	1,398	$580
Centennial Park																
Port of Orillia Building	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	-	-	-	-	-	-	-	-
Gazebo	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	$60
Orillia Waterfront Centre	-	-	-	-	-	-	-	-	-	-	3,600	3,600	3,600	3,600	3,600	$770
West Orillia Sports Complex																
Washroom Building	-	-	-	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	$580
Tennis Gazebo	-	-	-	256	256	256	256	256	256	256	256	256	256	256	256	$60
Storm Pond Gazebo	-	-	-	180	180	180	180	180	180	180	180	180	180	180	180	$60
Other																
Greenhouse James Street	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	-	-	-	-	$130
New Green House	-	-	-	-	-	-	-	-	-	-	-	4,536	4,536	4,536	4,536	$130
Drive Shed @ James Street Yard	720	720	720	720	720	720	720	720	720	720	720	720	720	720	720	$130
Shop @ James Street Yard	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	$170
Regan House	-	-	-	651	651	651	651	651	651	651	651	651	651	651	651	$390
Regan House Washroom	-	-	-	192	192	192	192	192	192	192	192	192	192	192	192	$410
Walter Henry Park																
Washroom Building	-	-	-	-	-	-	-	-	-	-	-	-	-	604	604	$770
Shade Structure	-	-	-	-	-	-	-	-	-	-	-	-	-	400	400	$200
Total (sq.ft.)	**30,612**	**29,286**	**29,286**	**34,306**	**34,306**	**34,306**	**34,306**	**34,306**	**31,906**	**31,906**	**35,506**	**37,162**	**38,787**	**39,791**	**39,791**	
Total ($000)	**$8,900.3**	**$9,422.3**	**$9,422.3**	**$12,370.3**	**$12,370.3**	**$12,370.3**	**$12,370.3**	**$12,370.3**	**$12,370.3**	**$12,370.3**	**$15,142.3**	**$14,936.4**	**$16,187.6**	**$16,732.7**	**$16,732.7**	

APPENDIX B.4
TABLE B.4-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
PARK DEVELOPMENT, FACILITIES & FLEET
PARKLAND

DEVELOPED PARKLAND Park Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	UNIT COST ($/ha)
Community Park																
Centennial Park-combined with Couchiching Beach Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$500,820
Couchiching Beach Park	9.51	9.51	9.51	9.51	9.51	9.51	9.51	9.51	9.51	9.51	9.51	9.51	9.51	9.51	9.51	$500,820
J.B.Tudhope Memorial Park	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	25.89	$500,820
Kitchener Park	10.31	10.31	10.31	10.31	10.31	10.31	10.31	10.31	10.31	10.31	10.31	10.31	10.31	10.31	10.31	$310,800
Veterans Park-combined with Couchiching Beach Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$310,800
West Orillia Sports Complex	-	-	-	7.43	7.43	7.43	7.43	7.43	7.43	7.43	7.43	7.43	7.43	7.43	7.43	$310,800
Foundy Park	-	-	-	-	-	-	-	-	-	-	-	-	-	14.26	14.26	$301,770
Recovery of Negative Reserve Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	*-9.03*	*-9.03*	*$301,770*
Neighbourhood Parks																
Clayt French Park	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	$184,130
Forest Home Park	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	$184,130
Franklin Carmichael Park	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	$184,130
Hillcrest Park	-	-	-	-	-	-	-	-	1.10	1.10	1.10	1.10	1.10	1.10	1.10	$184,130
Homewood Park	3.93	3.93	3.93	3.93	3.93	3.93	3.93	3.93	3.93	3.93	3.93	3.93	3.93	3.93	3.93	$184,130
McKinnel Square Park	2.29	2.29	2.29	2.29	2.29	2.29	2.29	2.29	2.29	2.29	2.29	2.29	2.29	2.29	2.29	$184,130
Victoria Park	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	$184,130
West Ridge Park	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	3.38	$184,130
Walter Henry Park	-	-	-	-	-	-	-	-	-	-	-	-	-	4.59	4.59	
Parkettes																
Bayview Park	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	$117,840
Brant Street Park	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	$117,840
Christine Place	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	$117,840
Collins Drive Launch Ramp	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	$117,840
Dancy Park	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	$117,840
Dorset Park	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	$117,840
Edna Adair	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	$117,840
Frontier Park	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	$117,840
Grenville Parkette	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	$117,840
High Street Park	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	$117,840
Kaneff Park	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	$117,840
Lakeview Park	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	$117,840
Lankin Park	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	$117,840
Lawrence Park	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	$117,840
Mac Carter Park	-	-	-	-	-	-	-	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	$117,840
Maple Leaf Park	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	$117,840
Mariposa Parkette	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	$117,840
Morningstar Park	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	$117,840
Murray Street Park	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	$117,840
North Street Park	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	$117,840
Orma Drive Park	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	$117,840
Tallwood Park	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	-	-	-	-	-	-	-	$117,840
York Street Park	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	$117,840
Naturalized Park																
Scouts Valley	93.43	93.43	93.43	93.43	93.43	93.43	93.43	93.43	93.43	93.43	93.43	93.43	93.43	93.43	93.43	$15,760
Trails																
City Wide Trail Network (km)	26.40	26.40	26.40	26.40	26.40	26.40	26.40	26.40	34.00	34.00	34.00	34.00	34.00	34.00	34.00	$83,960
Total (ha)	**196.52**	**196.52**	**196.52**	**203.95**	**203.95**	**203.95**	**203.95**	**204.15**	**211.53**	**211.53**	**211.53**	**211.53**	**211.53**	**221.35**	**221.35**	
Total ($000)	**$29,443.7**	**$29,443.7**	**$29,443.7**	**$31,753.0**	**$31,753.0**	**$31,753.0**	**$31,753.0**	**$31,776.6**	**$32,461.6**	**$32,461.6**	**$32,461.6**	**$32,461.6**	**$32,461.6**	**$34,039.5**	**$34,039.5**	

APPENDIX B.4
TABLE B.4-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
PARK DEVELOPMENT, FACILITIES & FLEET
FLEET

PARKS FLEET	# of Vehicles															UNIT COST
Vehicle Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	($/vehicle)
13 ft Flat Bed Trailer -6111	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	$7,580
14 ft Single Axel Tilt Bed Trailer - 6108	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$10,000
14 Honda Portable Generator	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$2,080
15 Frontier Pendular Spreader (6366)	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$7,440
15 Rittenhouse 500 gal. Slide-In Water Tank (6450)	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$6,340
16 Bobcat Angle Broom Model# 68" Angle Broom (6022D)	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	$8,890
16 Bobcat Sander Model# SP12 (6022C)	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	$7,610
16 Stihl Chain Saw (6367)	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	$820
18 Kubota Zero turn mower (6920)	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$22,950
18 Kubota Zero turn mower (6921)	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$22,950
18 Salt Dogg Sander	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$7,490
18 Snow Dogg Plow	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$7,370
18 Stihl Chain Saw (6370)	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$820
18 Toro Groundsmaster 4010D (6922)	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$114,450
19 Ford F250 4x4 reg cab	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$87,460
20' Genie Lift - Electric self-propelled (6454)	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	$23,520
Advantage Trailer Mfg 21 ft - 6110	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	$18,190
Agric - Rotocultivator - 6333	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$4,000
Agrimetal Fairway Aerator - 6350	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	$6,910
Aquacide Weed Control System - turf (6334)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$35,713
Auger with Posthole and Tree attachments - 6013D	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$4,000
Auto Floor Scrubber Minuteman 26" (6451)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$11,130
Bannerman Diamond Master - 6415 (Disposed 2013)	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	$10,980
Bannerman Diamond Master - 6446	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	$8,620
Bannerman Topdresser - 6338	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$20,020
Befco Aerater/Overseeder - 6331	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$11,730
Befco 2009 Flail Mower - 5997 (replacement of 5964)			1	1	1	1	1	1	1	1	1	1	1	1	1	$11,700
BLIZZARD 2010 Ice Chase 27" (1.8 cuyd) 8" unit - 5849B	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$9,150
Blower - 6013C (Disposed 2016)	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	$5,850
Blower (2010) - 6015C	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$5,850
Bobcat 2007 Pallet Forks (6013E)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$5,850
Bobcat 2009 Utility Cart (6014)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$154,520
Bobcat 2011 Utility Cart (6016)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$154,520
Bobcat Utility Vehicle and forks - 6013 (Disposed 2013)	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	$154,520
Bobcat 2010 Toolcat (6015)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$154,520
Bobcat/Toolcat DUPLICATE	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$154,520
Bobcat 2016 Toolcat (6022)	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	$154,520
BOSS 2010 battery Curling ice resurfacer (6210)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$16,220
Broom & Water Unit - 6013B (Disposed 2016)	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	$7,500
Broom & Water Unit - 6015B	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$7,500
CASE IH Farmall (2012) - 6018	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$45,000
CASE IH Farmall (2013) - 6020	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	$45,000
Chev 2500 Cargo Van - 5836 (replaced with 5850)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$140,160
Chev 2500 2012 Cargo Van - 5850	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$140,160
CHEV 3 Ton 3500HD Dump Truck - 5835 (replaced with 5855)	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	$54,350
Chev 3/4 2500HD 4 wheeldrive - 5849 (replaced with 5864)	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	$54,350
CHEV 3/4 TON 2500HD PICKUP - 5838 (replaced with 5854)	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	$54,350
Cheverolet Silverado Pickup	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$52,650
Chevrolet 1/2 Ton Pickup	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$66,200
Chevrolet 1500 Reg Cab Pickup	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$66,200

APPENDIX B.4
TABLE B.4-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
PARK DEVELOPMENT, FACILITIES & FLEET
FLEET

PARKS FLEET	# of Vehicles															UNIT COST
Vehicle Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	($/vehicle)
Chevrolet 2500HD 4WD Pickup	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$87,460
Chevrolet 3 Ton Cab and Chassis Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$94,190
Chevrolet 3/4 2500HD PICKUP - 5841	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	$41,480
Chevrolet 3/4 Full Size Pickup 2500HD	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$87,460
Chevrolet 3500HD 4WD	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	$98,230
Chevrolet One Ton Dump Truck 3500HD	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	$98,230
Chevy Silverado 1500 Pickup Reg Cab 4WD	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	$53,820
Collerado LT Midsize Extended Cab, 2WD Pickup, Gas Eng. 2.9L, Trim Pkg. 1SA, Trailer Hitch	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$60,550
Custom Built Norweld Trailer (6102)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$13,530
DODGE 1/2 TON PICKUP- 5844	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$30,030
Dodge 3/4 Ton Pickup	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$87,460
Dodge Pick-up Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$40,460
Echo Brush Cutter - 6337 (Disposed 2014)	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	$1,220
Echo Gas Power Drill - 6343	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$770
Electric Ice Sprayer System / Cart (2010) - 6216	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$3,500
Erskine 2011 79" Hydraulic Snowblower - 6017B	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$11,730
Erskine 2010 Snow Blower attachment - 5901A	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$11,700
EZ Loader Boat Trailer (1999) - 6420B	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$6,800
Floor Burnisher - 6923	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$3,510
Ford Garbage Packer	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$215,880
Ford 2019 F550 Garbage Packer - 1911	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$215,880
Ford/Altec Bucket Truck - 5828	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$208,580
GMC Savana Cargo Van	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$64,590
Greensgroomer Magnet	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$1,170
Hardi Tank Sprayer - 6312 (Disposed 2012)	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$2,860
Harper Deweze Slope Mower - 6900	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$74,080
Home-Made Turf Roller - 6319	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	$3,150
Honda 3 inch Trash Pump - 6431	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$2,770
Honda 2018 Portable Water Pump - 6452	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$840
Honda 2018 Portable Water Pump - 6453	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$840
Honda Portable Water Pump - 6444 (Disposed 2018)	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$840
Honda Portable Water Pump - 6445 (Disposed 2018)	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$840
Husquarna Chain Saw - 6336 (Disposed 2014)	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	$1,220
Husquavarna Garden Tractor - 6009 (Disposed 2012)	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$20,260
Ice Edger Electric Olympia (RP- 2010) - 6214	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$5,730
John Deere Arc Welder - 6403	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$960
John Deere Farm Tractor - 6007 (Disposed 2013)	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	$20,260
John Deere Gator ATV - 6012 (Disposed 2011)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$20,260
John Deere Hand Mower - 5993 (Disposed 2017)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$740
John Deere Hand Mower - 5994 (Disposed 2017)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$740
John Deere Post Hile auger - 6315 (Disposed 2012)	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$1,520
John Deere Tractor Loader - No clear record of this machine	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	$148,090
John Deere Tractor, Loader and Forks (2011) - 6017	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$148,090
John Deere Tractor Loader (2015) - 6021	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$148,090
John Deere 2022 Terrain Cut 1585 - 22-03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$55,000
Kubota 4 Wheel drive Tractor - 6011 (Disposed 2011)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$55,000
Kubota 72 inch Rider - 5976 (Disposed 2011)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$22,950
Kubota 72 inch Rider Mower/Broom - 5988 (Disposed 2011)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$22,950
Kubota Riding Mower - no clear record of this machine	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$22,950

APPENDIX B.4
TABLE B.4-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
PARK DEVELOPMENT, FACILITIES & FLEET
FLEET

PARKS FLEET	# of Vehicles															UNIT COST
Vehicle Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	($/vehicle)
Kubota 2004 72 inch Rider - 5982 WOSC	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$22,950
Kubota 2013 RTV 4x4 Diesel - 6019	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	$20,260
Kubota Zero Turn Mower - 5991 (Disposed 2013)	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	$23,880
Kubota Zero Turn Mower - 5992 (Disposed 2013)	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	$23,880
Kubota Zero Turn Mower - 6911 (Disposed 2018)	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$20,480
KV Vac Billy Goat Series - 6904	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$1,810
Swish 2014 Auto Floor Scrubber - 6448	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	$6,050
Lanning 2015 York Rake - 6449	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$3,500
Lawnboy Hand Mower - 5967 (removed 2012)	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$990
Lawnboy Hand Mower - 5972 (removed 2012)	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$990
Lawnboy self-prop Hand Mower - 5973 (removed 2013)	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	$2,270
Linkletter Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$13,530
Maruyama Hedge Trimmer - 6435	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$930
Meteor 3-Point Hitch Snow Blower - 6428	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$5,850
Mower Deck - 6015A	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$5,850
MTD Briggs & Stratton hand mower - 6905	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$1,170
Murray Snowthrower - 6424	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$3,510
New Holland Industrial Loader - 6010 (Disposed 2013)	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	$148,090
Nexgen Garbage Truck - No clear record of this machine	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$222,320
Normand 2015 Snowblower - 6021B	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$11,700
Olympia Electric Ice Resurfacer - 6212 (disposed 2021)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$193,070
Olympia Electric Ice Resurfacer - 6211 (Disposed 2020)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	$193,070
Olympia Ice Edger (2015) - 6205	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$5,730
One Ton Dump Truck 3500HD	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$87,460
Portable Hydraulic Man Lift Bucket - (disposed 2018)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$26,990
Resist landscaper rake (2012) - 6442	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$7,620
Rittenhouse 200 gal slide-in water unit (2012) - 6438	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$4,810
Sander - 6013A (Disposed 2016)	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	$4,810
Starcraft Aluminum Boat 16 ft (1999) - 6420	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$12,050
Stihl 2012 Back Pack Leaf Blower - 6357	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$790
Stihl 2016 Back Pack Leaf Blower - 6368	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	$790
Stihl 2017 Back Pack Leaf Blower - 6369	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$790
Stihl 2017 Back Pack Leaf Blower - 6371	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$790
Stihl Back Pack Leaf Blower - no clear record of this equip	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$790
Stihl Back Pack Leaf Blower - 6346 (Disposed 2017)	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	$790
Stihl Back Pack Leaf Blower - 6347 (Disposed 2017)	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	$790
Stihl Back Pack Leaf Blower - 6352 (Disposed 2018)	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$790
Stihl back pack leaf blower - 6364 (Disposed 2017)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$790
Stihl back pack leaf blower - 6365 - no record of this equip	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$790
Stihl Backpack Blower - no clear record of this equip	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$790
Stihl Backpack Blower - no clear record of this equip	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$790
Stihl Backpack Blower - no clear record of this equip	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$790
Stihl 2020 Backpack Blower - P20-12	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$790
Stihl 2020 Backpack Blower - P20-13	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$790
Stihl 2020 Backpack Blower - P20-14	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$790
Stihl Chain Saw - no clear record of this equip	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	$1,200
Stihl Chain Saw - no clear record of this equip	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$1,200
Stihl Chain Saw - 6332 (Disposed 2013)	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$1,200
Stihl Chain Saw - 6348 (Disposed 2018)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$1,200
Stihl Chain Saw - 6349 (Disposed 2016)	1	1	1	1	1	1	1	1	1	1	-	1	1	1	1	$1,200

APPENDIX B.4
TABLE B.4-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
PARK DEVELOPMENT, FACILITIES & FLEET
FLEET

PARKS FLEET	# of Vehicles															UNIT COST
Vehicle Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	($/vehicle)
Stihl chain Saw - 6358 (disposed 2018)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$1,200
Stihl chain Saw - 6359 (disposed 2019)	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	$1,200
Stihl chain saw - 6361 (disposed 2019)	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	$1,200
Stihl 2020 Chain Saw - P20-17	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$1,200
Stihl 2020 Chain Saw - P20-18	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$1,200
Stihl 2014 clearing saw - 6360	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	$1,110
Stihl Hedge Trimmer attachment - 6912	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$350
Stihl Line Trimmer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$640
Stihl Line Trimmer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$640
Stihl Line Trimmer - 5903 (Disposed 2020)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	$640
Stihl Line Trimmer - 5904 (Disposed 2020)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	$640
Stihl Line Trimmer - 5905 (replaced by 5977)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	$640
Stihl Line Trimmer - 5908 (replacement of 5978)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	$640
Stihl Line Trimmer - 5909 (replacement of 5979)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	$640
Stihl Line Trimmer - 5910 (replacement of 5980)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	$640
Stihl Line Trimmer - 5977 (Disposed 2011)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$640
Stihl Line Trimmer - 5978 (Disposed 2011)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$640
Stihl Line Trimmer - 5979 (Disposed 2011)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$640
Stihl Line Trimmer - 5980 (Disposed 2011)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$640
Stihl Line Trimmer - 5996 (Disposed 2017)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$640
Stihl Line Trimmer - 5999 (replacement of 5974)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	$640
Stihl 2013 Line Trimmer - 6906	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	$640
Stihl 2013 Line Trimmer - 6907	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	$640
Stihl 2014 Line Trimmer - 6913	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	$640
Stihl 2014 Line Trimmer - 6914	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	$640
Stihl 2017 Line Trimmer - 6918	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$640
Stihl 2017 Line Trimmer - 6919	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$640
Stihl Line Trimmer- 5995 (Disposed 2017)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$640
Stihl 2020 Pole Saw - P20-19	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$940
Stihl pole saw - 6362 (Disposed 2019)	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	$890
Stihl Telescoping Chain Saw Pruner - 6335 (Disposed 2014)	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	$890
Stihl tiller (turf) - 6363	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$400
Stihl 2020 Line Trimmer - P20-01	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$640
Stihl 2020 Line Trimmer - P20-02	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$640
Stihl 2020 Line Trimmer - P20-03	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$640
Stihl 2020 Line Trimmer - P20-04	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$640
Stihl 2020 Line Trimmer - P20-05	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$640
Stihl 2020 Line Trimmer - P20-06	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$640
Stihl 2020 Line Trimmer - P20-07	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$640
Stihl 2020 Line Trimmer - P20-08	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$640
Stihl 2020 Line Trimmer - P20-09	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$640
Stihl 2020 Line Trimmer - P20-10	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$640
Stihl 2020 Line Trimmer - P20-11	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$640
Tandem Axle Trailer 18ft - 6112	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$15,160
Tandem Axle Trailer 14ft - 6113	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	$15,160
Toro Groundmaster 11ft mower - 5998 (replacement of 5963)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$140,160
Toro 2011 Groundmaster 7200 - 6901	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$140,160
Toro 2010 Groundmaster Mower 11 ft - 5901	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$140,160
Toro 2011 Groundmaster Mower 7200 - 6902	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$140,160
Toro 2018 Groundmaster 4010D - 6922	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$140,160

APPENDIX B.4
TABLE B.4-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
PARK DEVELOPMENT, FACILITIES & FLEET
FLEET

PARKS FLEET	# of Vehicles															UNIT COST
Vehicle Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	($/vehicle)
Toro 2017 Hand Mower - 6916	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$640
Toro 2017 Hand Mower - 6917	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$640
Toro 2020 Hand Mower - P20-15	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$640
Toro 2020 Hand Mower - P20-16	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$640
Toro 2013 Hand Mower - 6908	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$640
Toro 2013 Hand Mower - 6909	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$640
Toro 2014 Hand Mower - 6915	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	$640
Toro Handmower - 5989 (Disposed 2013)	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$640
Toro Handmower - 5990 (Disposed 2013)	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$640
Toro Handmower - 5998 (Disposed 2018)	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$640
Toro 2004 Power Thrower Blower - 6455	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$640
Trac Vac Leaf Blower (2004) - 6340	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$2,720
Trackless Sidewalk Machine - Duplicated from RDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$0
Trailer Canoe Carrier (2000) - 6109	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$5,460
Troy Bilt 2010 Pro Line Tiller - 6354	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$1,200
Vermeer 1985 Tree Stumper - 6306	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$20,020
Vicon 1999 Fertilizer Spreader - 6328	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$7,650
Vicon 2010 Fertilizer Spreader - 6351	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$7,650
Xstream 2014 Pressure Washer - 6447	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	$640
Yamaha 1999 Outboard Motor Long Shaft - 6420A	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$3,150
Yamaha Portable Generator - 6418 (Disposed 2014)	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	$3,150
York Rake - 6417 (traded 2012)	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	$3,500
Zamboni 2019 Ice Resurfacer - 19-08	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$193,140
Zamboni 2021 Ice Resurfacer - 21-01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$193,140
Total (#)	**141**	**141**	**142**	**143**	**143**	**142**	**138**	**130**	**137**	**140**	**140**	**137**	**132**	**147**	**140**	
Total ($000)	**$ 4,610.9**	**$ 4,610.9**	**$ 4,622.6**	**$ 4,629.5**	**$ 4,629.5**	**$ 4,622.0**	**$ 4,669.7**	**$ 3,880.9**	**$ 4,347.8**	**$ 4,509.8**	**$ 4,314.1**	**$ 4,252.0**	**$ 4,507.5**	**$ 4,474.6**	**$ 4,470.2**	

APPENDIX B.4
TABLE B.4-1

CITY OF ORILLIA
CALCULATION OF SERVICE LEVELS
PARK DEVELOPMENT, FACILITIES & FLEET

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historical Population	30,483	30,707	30,933	31,161	31,390	31,513	31,637	31,761	31,885	32,010	32,646	33,295	33,957	34,632	35,320

INVENTORY SUMMARY ($000)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Park Facilities	$20,985.9	$22,002.3	$22,361.7	$27,613.0	$27,613.0	$29,448.4	$29,573.6	$29,573.6	$30,046.4	$29,937.4	$29,989.0	$29,989.0	$29,989.0	$30,971.0	$30,971.0
Outdoor Buildings	$8,900.3	$9,422.3	$9,422.3	$12,370.3	$12,370.3	$12,370.3	$12,370.3	$12,370.3	$12,370.3	$12,370.3	$15,142.3	$14,936.4	$16,187.6	$16,732.7	$16,732.7
Parkland	$29,443.7	$29,443.7	$29,443.7	$31,753.0	$31,753.0	$31,753.0	$31,753.0	$31,776.6	$32,461.6	$32,461.6	$32,461.6	$32,461.6	$32,461.6	$34,039.5	$34,039.5
Parks Fleet	$4,610.9	$4,610.9	$4,622.6	$4,629.5	$4,629.5	$4,622.0	$4,669.7	$3,880.9	$4,347.8	$4,509.8	$4,314.1	$4,252.0	$4,507.5	$4,474.6	$4,470.2
Total ($000)	**$63,940.9**	**$65,479.2**	**$65,850.4**	**$76,365.8**	**$76,365.8**	**$78,193.6**	**$78,366.5**	**$77,601.4**	**$79,226.2**	**$79,279.2**	**$81,907.0**	**$81,639.1**	**$83,145.7**	**$86,217.8**	**$86,213.4**

SERVICE LEVEL ($/capita)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Average Service Level
Park Facilities	$688.45	$716.52	$722.91	$886.14	$879.67	$934.48	$934.78	$931.13	$942.34	$935.25	$918.61	$900.71	$883.15	$894.29	$876.87	$869.69
Outdoor Buildings	$291.97	$306.84	$304.60	$396.98	$394.08	$392.55	$391.01	$389.48	$387.97	$386.45	$463.83	$448.61	$476.71	$483.16	$473.75	$399.20
Parkland	$965.91	$958.86	$951.86	$1,019.00	$1,011.56	$1,007.62	$1,003.67	$1,000.49	$1,018.09	$1,014.11	$994.35	$974.97	$955.96	$982.89	$963.75	$988.20
Parks Fleet	$151.26	$150.16	$149.44	$148.57	$147.48	$146.67	$147.60	$122.19	$136.36	$140.89	$132.15	$127.71	$132.74	$129.21	$126.56	$139.27
Total ($/capita)	**$2,097.59**	**$2,132.39**	**$2,128.81**	**$2,450.69**	**$2,432.81**	**$2,481.31**	**$2,477.05**	**$2,443.29**	**$2,484.75**	**$2,476.70**	**$2,508.94**	**$2,451.99**	**$2,448.56**	**$2,489.54**	**$2,440.92**	**$2,396.36**

CITY OF ORILLIA
CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE
PARK DEVELOPMENT, FACILITIES & FLEET

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2007 - 2021	$2,396.36
Net Population Growth 2022 - 2031	5,340
Maximum Allowable Funding Envelope	$12,796,562

APPENDIX B.4
TABLE B.4-2

CITY OF ORILLIA
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARK DEVELOPMENT, FACILITIES & FLEET

Project Description		Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs: Replacement & BTE Shares	Ineligible Costs: Replacement & BTE Shares	Total DC Eligible Costs	DC Eligible Costs: Available DC Reserves	DC Eligible Costs: 2022-2031	DC Eligible Costs: Post 2031
4.0	**PARK DEVELOPMENT, FACILITIES & FLEET**										
4.1	**Recovery of Negative Reserve Fund Balance**										
4.1.1	Balance as at January 2022	2022	$ 2,725,407	$ -	$ 2,725,407	0%	$ -	$ 2,725,407	$ -	$ 2,725,407	$ -
	Subtotal Recovery of Negative Reserve Fund Balance		$ 2,725,407	$ -	$ 2,725,407		$ -	$ 2,725,407	$ -	$ 2,725,407	$ -
4.2	**Parks Facilities**										
4.2.1	Tudhope Memorial Park - Pickle Ball Court	2022	$ 859,800	$ 603,750	$ 256,050	75%	$ 192,038	$ 64,013	$ -	$ 64,013	$ -
4.2.2	Addition to James Street Works Garage - Land	2023	$ 1,200,000	$ 840,000	$ 360,000	40%	$ 144,000	$ 216,000	$ -	$ 216,000	$ -
4.2.3	Addition to James Street Works Garage - Construction	2024	$ 5,000,000	$ 3,500,000	$ 1,500,000	40%	$ 600,000	$ 900,000	$ -	$ 900,000	$ -
4.2.4	Foundary Park Skatepark and Playgound	2025	$ 1,500,000	$ -	$ 1,500,000	50%	$ 750,000	$ 750,000	$ -	$ 750,000	$ -
4.2.5	Morning Star Park Design & Construction	2025	$ 1,145,000	$ -	$ 1,145,000	80%	$ 916,000	$ 229,000	$ -	$ 229,000	$ -
4.2.6	Couchiching Beach Parking Lot Expansion & Related Park Development	2027	$ 300,000	$ -	$ 300,000	0%	$ -	$ 300,000	$ -	$ 300,000	$ -
4.2.7	Three New Baseball Diamonds	2027	$ 3,400,000	$ -	$ 3,400,000	0%	$ -	$ 3,400,000	$ -	$ 3,400,000	$ -
4.2.8	Franklin Carmichael Park Upgrades	2027	$ 335,000	$ -	$ 335,000	90%	$ 301,500	$ 33,500	$ -	$ 33,500	$ -
4.2.9	Veteran's Park Shoreline & Boardwalk	2028	$ 550,000	$ -	$ 550,000	80%	$ 440,000	$ 110,000	$ -	$ 110,000	$ -
4.2.10	Kitchener Park Implementation	2028	$ 2,180,000	$ -	$ 2,180,000	80%	$ 1,744,000	$ 436,000	$ -	$ 436,000	$ -
4.2.11	Bayview Park Upgrades	2028	$ 350,000	$ -	$ 350,000	90%	$ 315,000	$ 35,000	$ -	$ 35,000	$ -
4.2.12	York Street Park Construction	2028	$ 350,000	$ -	$ 350,000	75%	$ 262,000	$ 88,000	$ -	$ 88,000	$ -
4.2.13	Homewood Park Upgrades	2029	$ 315,000	$ -	$ 315,000	90%	$ 283,500	$ 31,500	$ -	$ 31,500	$ -
4.2.14	Portal Park Development: 4 new areas	Various	$ 1,600,000	$ -	$ 1,600,000	50%	$ 800,000	$ 800,000	$ -	$ 800,000	$ -
4.2.15	Additional Yard - West Orillia	2031	$ 25,000,000	$ 20,000,000	$ 5,000,000	0%	$ -	$ 5,000,000	$ -	$ -	$ 5,000,000
	Subtotal Parks Facilities		$ 44,084,800	$ 24,943,750	$ 19,141,050		$ 6,748,037	$ 12,393,013	$ -	$ 7,393,013	$ 5,000,000
4.3	**New Trail Development**										
4.3.1	Lightfoot Trail - West Ridge Blvd/Murphy Rd/Uhtoff Line	2033	$ 50,000	$ -	$ 50,000	75%	$ 37,500	$ 12,499	$ -	$ -	$ 12,499
4.3.2	Lightfoot Trail - City-owned lands NW of Uhtoff Line	2033	$ 500,000	$ -	$ 500,000	75%	$ 375,000	$ 124,999	$ -	$ -	$ 124,999
4.3.3	Lightfoot Trail - Severn Township Segment - Hawk Ridge Golf Course	2033	$ 500,000	$ -	$ 500,000	75%	$ 375,000	$ 124,999	$ -	$ -	$ 124,999
4.3.4	Lightfoot Trail - West Street / Coldwater Road	2033	$ 1,000,000	$ -	$ 1,000,000	75%	$ 750,000	$ 249,999	$ -	$ -	$ 249,999
4.3.5	Trail Connections- Wilson Point Road & Leecock Museum/Brewery Lane	2033	$ 100,000	$ 60,000	$ 40,000	0%	$ -	$ 40,000	$ -	$ -	$ 40,000
4.3.6	Multi-Use Trail - West Orillia	2027	$ 480,000	$ -	$ 480,000	10%	$ 48,000	$ 432,000	$ -	$ 432,000	$ -
4.3.7	Trail Side Development/Connections	Various	$ 800,000	$ -	$ 800,000	50%	$ 400,000	$ 400,000	$ -	$ 62,137	$ 337,862
	Subtotal New Trail Development		$ 3,430,000	$ 60,000	$ 3,370,000		$ 1,985,500	$ 1,384,496	$ -	$ 494,137	$ 890,359

APPENDIX B.4
TABLE B.4-2

CITY OF ORILLIA
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARK DEVELOPMENT, FACILITIES & FLEET

Project Description		Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs: Replacement & BTE Shares	Ineligible Costs: Replacement & BTE Shares	Total DC Eligible Costs	DC Eligible Costs: Available DC Reserves	DC Eligible Costs: 2022-2031	DC Eligible Costs: Post 2031
4.4	**Parks and Recreation Fleet**										
4.4.1	Operational Management System	2023	$ 60,000	$ 42,000	$ 18,000	50%	$ 9,000	$ 9,000	$ -	$ 9,000	$ -
4.4.2	Service Vehicle	2024	$ 60,000	$ -	$ 60,000	50%	$ 30,000	$ 30,000	$ -	$ 30,000	$ -
4.4.3	Vacuum Excavator Trailer - MOC	2025	$ 80,000	$ 40,000	$ 40,000	50%	$ 20,000	$ 20,000	$ -	$ 20,000	$ -
4.4.4	Mower	2026	$ 150,000	$ 37,500	$ 112,500	25%	$ 28,125	$ 84,375	$ -	$ 84,375	$ -
4.4.5	Service Vehicle - MOC	2026	$ 60,000	$ 48,000	$ 12,000	30%	$ 3,600	$ 8,400	$ -	$ 8,400	$ -
4.4.6	Service Vehicle - MOC	2027	$ 60,000	$ 48,000	$ 12,000	25%	$ 3,000	$ 9,000	$ -	$ 9,000	$ -
4.4.7	Bucket Truck	2026	$ 300,000	$ 210,000	$ 90,000	25%	$ 22,500	$ 67,500	$ -	$ 67,500	$ -
4.4.8	Multi Functional Machine - MOC	2028	$ 450,000	$ 450,000	$ -	0%	$ -	$ -	$ -	$ -	$ -
4.4.9	Service Vehicle - MOC	2029	$ 60,000	$ 48,000	$ 12,000	20%	$ 2,400	$ 9,600	$ -	$ 9,600	$ -
4.4.10	3 Ton Extended Cab - MOC	2029	$ 150,000	$ 120,000	$ 30,000	20%	$ 6,000	$ 24,000	$ -	$ 24,000	$ -
4.4.11	Samall Tractor	2032	$ 60,000	$ 48,000	$ 12,000	0%	$ -	$ 12,000	$ -	$ -	$ 12,000
4.4.12	Small Truck and Diamond Dragger	2032	$ 150,000	$ -	$ 150,000	0%	$ -	$ 150,000	$ -	$ -	$ 150,000
4.4.13	Service Vehicle - MOC	2033	$ 100,000	$ -	$ 100,000	0%	$ -	$ 100,000	$ -	$ -	$ 100,000
4.4.14	Service Vehicle - MOC	2031	$ 90,000	$ 72,000	$ 18,000	0%	$ -	$ 18,000	$ -	$ 18,000	$ -
	Subtotal Parks and Recreation Fleet		$ 1,830,000	$ 1,163,500	$ 666,500		$ 124,625	$ 541,872	$ -	$ 279,872	$ 262,000
TOTAL PARK DEVELOPMENT, FACILITIES & FLEET			**$ 52,070,207**	**$ 26,167,250**	**$ 25,902,957**		**$ 8,858,162**	**$ 17,044,788**	**$ -**	**$ 10,892,428**	**$ 6,152,359**

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	100%	$10,892,428
10-Year Growth in Population in New Units		6,266
Unadjusted Development Charge Per Capita		**$1,738**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	0%	$0
10-Year Growth in Square Metres		144,650
Unadjusted Development Charge Per Square Metre		**$0.00**

2022 - 2031 Net Funding Envelope	$12,796,562
Current Reserve Fund Balance	($2,725,407)

APPENDIX B.4
TABLE B.4-3

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
PARK DEVELOPMENT, FACILITIES & FLEET
RESIDENTIAL DEVELOPMENT CHARGE
(in $000)

PARK DEVELOPMENT, FACILITIES & FLEET	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	($2,725.4)	($1,830.46)	($990.80)	($786.10)	($588.23)	$605.40	($3,084.82)	($2,969.68)	($2,115.32)	($1,092.08)	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	**$0.0**
- Park Development, Facilities & Fleet: Non Inflated	$150.2	$311.2	$1,016.2	$1,085.2	$246.5	$4,260.7	$755.2	$151.3	$86.2	$104.2	**$8,167.0**
- Park Development, Facilities & Fleet: Inflated	$150.2	$317.4	$1,057.3	$1,151.6	$266.8	$4,704.2	$850.5	$173.8	$101.0	$124.5	**$8,897.4**
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	645	667	691	717	745	542	550	560	571	578	**6,266**
REVENUE											
- DC Receipts: Inflated	$1,177.1	$1,241.6	$1,312.0	$1,388.6	$1,471.7	$1,092.1	$1,130.4	$1,174.0	$1,221.0	$1,260.6	**$12,469.1**
INTEREST											
- Interest on Opening Balance	($149.9)	($100.7)	($54.5)	($43.2)	($32.4)	$21.2	($169.7)	($163.3)	($116.3)	($60.1)	**($868.9)**
- Interest on In-year Transactions	$18.0	$16.2	$4.5	$4.1	$21.1	($99.3)	$4.9	$17.5	$19.6	$19.9	**$26.4**
TOTAL REVENUE	$1,045.2	$1,157.1	$1,262.0	$1,349.5	$1,460.4	$1,014.0	$965.6	$1,028.2	$1,124.3	$1,220.4	**$11,626.6**
CLOSING CASH BALANCE	($1,830.5)	($990.8)	($786.1)	($588.2)	$605.4	($3,084.8)	($2,969.7)	($2,115.3)	($1,092.1)	$3.8	

2022 Adjusted Charge Per Capita	**$1,825**

Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix B.5

Services Related to a Highway: Public Works

Services Related to a Highway: Public Works

The City of Orillia Services Related to a Highways is divided into two major areas of responsibilities: Public Works and Roads. This section deals with the capital infrastructure of Services Related to a Highway: Public Works.

Table B.5-1 2007 – 2021 Historic Service Levels

The fifteen-year historic inventory of capital assets for Public Works includes 48,562 square feet of building space with a replacement value of $7.73 million. The 2.00 hectares of land associated with the Public Works buildings are valued at $1.60 million, furniture and equipment amounts to $825,500, and the Public Works fleet include 124 vehicles and adds an additional $19.14 million to the value of the capital assets (net of commited excess capacity).

The total replacement value of the Public Works capital infrastructure is estimated to be $29.30 million. The fifteen-year historic average service level is $506.47 per capita and employment and this, multiplied by the ten-year forecast net population and employment growth (7,650), results in a ten-year maximum allowable of $3.87 million.

Table B.5-2 2022 – 2031 Development-Related Capital Program & Calculation of the Unadjusted Development Charges

The 2022 to 2031 development-related capital program for Public Work is consistent with the 2022 and 2023 capital budget.

The first project in the Public Works capital program is for the recovery of the negative reserve fund balance. The negative DC reserve fund balance for Public Works amounts to $269,064 and this full amount is brought forward for recovery through development charges.

The rest of the Public Works development related capital program consists of operations, fleet, and space capital. This includes the Public Works portion of the cost of the James Street Works Garage and the Additional Yard in West Orillia. These projects are split between multiple services (shown as a recovery). The rest of the costs are new or upgraded service vehicles, and operational upgrades. It is anticipated that the gross project costs will sum up to $33.14 million with $9.06 million in recoveries. The BTE and replacement share is $1.55 million of the cost. The post-period benefit amounts to $20.15 million and the total DC-eligible capital program within the 2022-2031 period is $2.38 million.

Of the total $22.80 million eligible DC costs, $2.65 million is eligible for in-period recovery, with the remaining $20.15 million as a post-2031 share to be recovered in future development charge studies.

The costs are allocated 73 per cent, or $1.93 million, against residential development, and 28 per cent, or $712,741, against non-residential development. The allocation between residential and non-residential development is based on shares of forecasted growth. The resulting unadjusted development charge is $309 per capita for residential and $4.93 per square metre for non-residential.

Table B.5-3 Cash Flow and Reserve Fund Analysis

After cash flow and reserve fund analysis, the residential calculated charge increases to $331 per capita and the non-residential charge increases to $5.31 per square metre for Public Works. This is a reflection of the timing of the capital program and development charges revenues.

The following table summarizes the calculation of the Services Related to a Highway: Public Works development charge.

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS SUMMARY						
10-year Hist.	2022 - 2031		Unadjusted		**Adjusted**	
Service Level	Development-Related Capital Program		Development Charge		**Development Charge**	
per pop & emp	Total	Net DC Recoverable	$/capita	$/sq.m	**$/capita**	**$/sq.m**
$506.47	$33,409,064	$2,646,089	$309	$4.93	**$331**	**$5.31**

APPENDIX B.5
TABLE B.5-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

BUILDINGS	# of Square Feet															UNIT COST
Facility Name	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**($/sq.ft.)**
James St. Administration & Garage	25,888	25,888	25,888	25,888	25,888	25,888	25,888	25,888	25,888	25,888	25,888	25,888	25,888	25,888	25,888	$220
James St. Cold Storage Building	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	$120
James St. Sand Dome	10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	$70
James St. Salt Shed	520	520	520	520	520	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	$70
Jarvis St. Storage Building	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	$220
Coverall Building	-	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	$100
Total (sq.ft)	**41,501**	**45,001**	**45,001**	**45,001**	**45,001**	**48,562**	**48,562**	**48,562**	**48,562**	**48,562**	**48,562**	**48,562**	**48,562**	**48,562**	**48,562**	
Total ($000)	**$7,132.3**	**$7,482.3**	**$7,482.3**	**$7,482.3**	**$7,482.3**	**$7,731.5**	**$7,731.5**	**$7,731.5**	**$7,731.5**	**$7,731.5**	**$7,731.5**	**$7,731.5**	**$7,731.5**	**$7,731.5**	**$7,731.5**	

LAND	# of Hectares															UNIT COST
Facility Name	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**($/ha)**
James St. Yard	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	$800,000
Total (ha)	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	
Total ($000)	**$1,600.0**	**$1,600.0**	**$1,600.0**	**$1,600.0**	**$1,600.0**	**$1,600.0**	**$1,600.0**	**$1,600.0**	**$1,600.0**	**$1,600.0**	**$1,600.0**	**$1,600.0**	**$1,600.0**	**$1,600.0**	**$1,600.0**	

FURNITURE & EQUIPMENT	Total Value of Furniture & Equipment ($)														
Facility Name	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
James St. Administration & Garage	$622,500	$675,000	$675,000	$675,000	$675,000	$728,400	$728,400	$728,400	$728,400	$728,400	$825,520	$825,520	$825,520	$825,520	$825,520
Total ($000)	**$622.5**	**$675.0**	**$675.0**	**$675.0**	**$675.0**	**$728.4**	**$728.4**	**$728.4**	**$728.4**	**$728.4**	**$825.5**	**$825.5**	**$825.5**	**$825.5**	**$825.5**

APPENDIX B.5
TABLE B.5-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

FLEET	# of Fleet and Small Equipment															UNIT COST
Description	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**($/unit)**
3" Diaphram Pump	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$5,000
4" Trash Pump	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$10,000
Allianz / Johnston Sweeper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$517,000
Articulating Tractor - S/W Machine	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$225,000
Auto Floor Scrubber Minuteman 20" - duplicated in parks	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$30,000
Bateman Forks	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$6,000
Big Wheel Cart	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$1,000
Calcium Spreader / Homemade Trailer	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$18,000
Calcium Trailer	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$18,000
Cargo Van	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$40,000
Carpet Cleaner - Glenn Martin	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$1,000
CAT 826G Compactor	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$888,000
CAT Portable Generator	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$240,000
Caterpillar Backhoe	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$259,000
Caterpillar Loader	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	$331,000
Cement Mixer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$4,000
Champion Grader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$331,000
CHEV 1/2 TON PICKUP - 5848 (replaced by 5861)	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	$68,000
Chev 1500 Extended Cab, 2WD Pickup, short box, Gas Eng. 5.3L, Trim Pkg.1SA, Trailer tow Pkg.	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$68,000
Chev 1500 Extended Cab, 2WD Pickup, short box, Gas Eng. 5.3L, Trim Pkg.1SA, Trailer tTow Pkg.	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$68,000
Chev 2500HD Reg. Cab 2WD Pickup, 8 ft. Box w/Cap, Gas Eng. 6L, Trim Pkg. 1SA, Trailer tow Pkg.	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$83,000
Cheverolet Express Van Model 2500	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$62,000
Cheverolet Silverado Pickup	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$68,000
Cheverolet Silverado Pickup	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$68,000
Chevrolet Pickup 1500 4 x 4 Truck	-	-	-	-	-	-		1	1	1	1	1	1	1	1	$68,000
Chevrolet Silverado 1500 4x2	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$68,000
Chevy 1 Ton Dump Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$90,000
Chevy 1500 Reg. Cab Pickup, 8 ft. Box, Gas Eng. 5.3L, Trim Pkg. 1WT, Trailer Tow Pkg.	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$68,000
Chevy 2500 Express Commercial Cut Van, 2WD, w/Aerocell Body, Gas Eng. 4.8L, Trim Pkg. 1SA	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$67,000
Chevy 2500 Express Van, 2WD, w/Right side and rear hinged doors, Gas Eng. 4.8L Trim Pkg. 1SA	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$67,000
Chevy Cruze	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$30,000
Chevy Express Van 2500	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$67,000
Chevy Silverado 1500 Pickup Reg Cab 4WD	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$55,000
Collerado LT Midsize Extended Cab, 2WD Pickup, Gas Eng. 2.9L, Trim Pkg. 1SA	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$62,000
Collerado LT Midsize Extended Cab, 2WD Pickup, Gas Eng. 2.9L, Trim Pkg. 1SA	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$68,000
Collerado LT Midsize Extended Cab, 2WD Pickup, w/Cap, Gas Eng. 2.9L, Trim Pkg. 1SA	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$62,000
Dodge 3500, Reg. Cab and Chassis,l 2WD, w/ Behind Cab Cabinet and Dump Body, Diesel Eng. 6.7L	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$101,000

APPENDIX B.5
TABLE B.5-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

FLEET	# of Fleet and Small Equipment															UNIT COST
Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	($/unit)
Dodge Ram Pickup	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$208,000
Dodge Ram Pickup	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$208,000
Falcon Hot Box 2 Ton	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$48,000
Flat bottom boat	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$1,000
Ford Roll Off Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	$241,000
Ford Super Duty F250 4WD	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$90,000
Ford Super Duty F350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$130,000
Freightliner	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	$406,000
Freightliner	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	$406,000
Freightliner	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$406,000
Freightliner - Tandem Axel Combo Truck	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$422,000
Freightliner - Tandem Axel Combo Truck	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$422,000
Freightliner 114SD	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$418,000
Freightliner 114SD	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$418,000
Freightliner Aerial Device								1	1	1	1	1	1	1	1	$418,000
Freightliner Dump Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$418,000
Freightliner FL-80	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	$68,000
Freightliner S-A Dump Truck	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	$418,000
Freightliner Single Axle Dump Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$418,000
Gang mower	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	$24,000
Gas hand held blower	-	-	-	-	-	-					1	1	1	1	1	$1,000
Generator	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$1,000
GMC 1 Ton Dump Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$418,000
GMC Crew Cab / Dump Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$125,000
GMC Van	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$1,000
GMC Van	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$67,000
Hako	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	$225,000
Holder C9 78H Sidewalk Machine	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$208,000
Holder X45i	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$208,000
Homemade Pipe Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$2,000
Honda Generator	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$3,000
Hydraulic Breaker	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$14,000
International	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$418,000
International 7400 Tandem	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$418,000
John Deere 2WD Extended A Ho	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$418,000
John Deere Front End Loader	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	$331,000
John Deere Front End Loader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$331,000
John Deere Loader	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	$358,000
John Deere Loader											1	1	1	1	1	$332,000
John Deere Loader -	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$358,000

APPENDIX B.5
TABLE B.5-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

FLEET	# of Fleet and Small Equipment															UNIT COST
Description	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	($/unit)
John Deere Loader - 524L	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	$345,000
John Deere Tractor - 6195	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$450,000
Jumping Jack	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$5,000
Jumping Jack	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$5,000
Kenworth Roll Off Truck	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$200,000
Kubota 72 inch Rider Mower 5982	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$31,000
Kubota B3030 HSDC Tractor	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$69,000
Leaf Box	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$8,000
Leaf Loader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$48,000
Line Trimmer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$1,000
Linkletter Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$15,000
Maclean MV2 - Sidewalk Machine	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$219,000
Marathon Hot Box	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$36,000
Minuteman Auto Floor Scrubber 26"	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$12,000
New Holland Tractor	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$159,000
OMCO Street Flusher Unit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$438,000
Pipe Tapping Machine	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$3,000
Plate Tampers	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$3,000
Plate Tampers	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$3,000
Quick Cut Saw	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$1,000
Redexim Verti-broom	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$2,000
Royal Cargo Enclosed	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	$18,000
Schwarze M6 Avalanche Sweeper								1	1	1	1	1	1	1	1	$517,000
Scissor Pusharound 25'	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$20,000
Sewer Rodding Machine	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$84,000
Steamer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$39,000
Sterling L8500	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	$84,000
Sterling L8500 Vactor Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$769,000
Stihl Chain Saw	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	$1,000
Stihl Kombi System	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	$2,000
Stihl Line Trimmer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$1,000
Stihl Line Trimmer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$1,000
Sterling Dump Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$418,000
Sterling Dump Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$418,000
Submersable Pump	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$1,000
Swabbing Trailer - Webberlane	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	$18,000
Swing Floor Machine	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$30,000
Swing Floor Machine Minuteman 20"	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$2,000
Swing Floor Machine Minuteman 20"	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$2,000
Tiger Boom Flailemower	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$84,000

APPENDIX B.5
TABLE B.5-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

FLEET	**# of Fleet and Small Equipment**															**UNIT COST**
Description	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**($/unit)**
Toro Power Thrower Snowblower- 824 XL	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$1,000
Trackless Sidewalk Machine	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	$1,000
Trackless Sidewalk Machine	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$225,000
Trackless Sidewalk Machine	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$225,000
Trackless Sidewalk Machine	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$225,000
Trackless Sidewalk Machine	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$225,000
Trackless Sidewalk Machine	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$225,000
Trackless Sidewalk Machine	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$225,000
Trackless Sidewalk Machine	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$225,000
Traffic Board	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	$14,000
Valve Cranking Machine	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$193,000
Vemeer Wood Chipper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$72,000
Vibratory Roller Compactor	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$60,000
Volvo G940 Motor Grader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$332,000
Volvo Loader	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$239,000
Wacker Double Drum Roller	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$69,000
Walkbehind Saw	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$2,000
Western Star 4700SB	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$265,000
Western Star Sander / Dump	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$418,000
Western Star Tandem	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$418,000
Excess Capacity	-	-	-	-	-	-	-	-	-	-	-	*(0.85)*	*(0.85)*	*(0.85)*	*(0.85)*	*$914,000*
Total (#)	**94**	**94**	**94**	**94**	**94**	**94**	**97**	**101**	**105**	**107**	**112**	**123**	**124**	**121**	**124**	
Total ($000)	**$12,830.0**	**$12,830.0**	**$12,830.0**	**$12,830.0**	**$12,830.0**	**$12,830.0**	**$13,290.0**	**$14,699.0**	**$15,830.0**	**$16,254.0**	**$17,271.0**	**$17,459.8**	**$19,412.8**	**$18,363.8**	**$19,142.8**	

APPENDIX B.5
TABLE B.5-1

CITY OF ORILLIA
CALCULATION OF SERVICE LEVELS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historical Population	30,483	30,707	30,933	31,161	31,390	31,513	31,637	31,761	31,885	32,010	32,646	33,295	33,957	34,632	35,320
Historical Employment	16,318	16,558	16,802	17,049	17,300	17,326	17,352	17,378	17,404	17,430	17,665	17,905	18,149	18,397	18,650
Total Historical Population & Employment	46,801	47,265	47,735	48,210	48,690	48,839	48,989	49,139	49,289	49,440	50,311	51,200	52,106	53,029	53,970

INVENTORY SUMMARY ($000)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Buildings	$7,132.3	$7,482.3	$7,482.3	$7,482.3	$7,482.3	$7,731.5	$7,731.5	$7,731.5	$7,731.5	$7,731.5	$7,731.5	$7,731.5	$7,731.5	$7,731.5	$7,731.5
Land	$1,600.0	$1,600.0	$1,600.0	$1,600.0	$1,600.0	$1,600.0	$1,600.0	$1,600.0	$1,600.0	$1,600.0	$1,600.0	$1,600.0	$1,600.0	$1,600.0	$1,600.0
Furniture & Equipment	$622.5	$675.0	$675.0	$675.0	$675.0	$728.4	$728.4	$728.4	$728.4	$728.4	$825.5	$825.5	$825.5	$825.5	$825.5
Fleet	$12,830.0	$12,830.0	$12,830.0	$12,830.0	$12,830.0	$12,830.0	$13,290.0	$14,699.0	$15,830.0	$16,254.0	$17,271.0	$17,459.8	$19,412.8	$18,363.8	$19,142.8
Total ($000)	**$22,184.8**	**$22,587.3**	**$22,587.3**	**$22,587.3**	**$22,587.3**	**$22,889.9**	**$23,349.9**	**$24,758.9**	**$25,889.9**	**$26,313.9**	**$27,428.1**	**$27,616.8**	**$29,569.8**	**$28,520.8**	**$29,299.8**

SERVICE LEVEL ($/capita)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	**Average Service Level**
Buildings	$152.40	$158.31	$156.75	$155.20	$153.67	$158.31	$157.82	$157.34	$156.86	$156.38	$153.67	$151.01	$148.38	$145.80	$143.26	$153.68
Land	$34.19	$33.85	$33.52	$33.19	$32.86	$32.76	$32.66	$32.56	$32.46	$32.36	$31.80	$31.25	$30.71	$30.17	$29.65	$32.27
Furniture & Equipment	$13.30	$14.28	$14.14	$14.00	$13.86	$14.91	$14.87	$14.82	$14.78	$14.73	$16.41	$16.12	$15.84	$15.57	$15.30	$14.86
Fleet	$274.14	$271.45	$268.78	$266.13	$263.50	$262.70	$271.29	$299.13	$321.17	$328.76	$343.28	$341.01	$372.56	$346.30	$354.69	$305.66
Total ($/capita)	**$474.02**	**$477.89**	**$473.18**	**$468.52**	**$463.90**	**$468.68**	**$476.64**	**$503.86**	**$525.27**	**$532.24**	**$545.17**	**$539.39**	**$567.49**	**$537.83**	**$542.89**	**$506.47**

CITY OF ORILLIA
CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2007 - 2021	$506.47
Net Population and Employment Growth 2022 - 2031	7,650
Maximum Allowable Funding Envelope	$3,874,496

APPENDIX B.5
TABLE B.5-2

CITY OF ORILLIA
DEVELOPMENT-RELATED CAPITAL PROGRAM
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

Project Description		Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs: Replacement & BTE Shares	Ineligible Costs: Replacement & BTE Shares	Total DC Eligible Costs	DC Eligible Costs: Available DC Reserves	DC Eligible Costs: 2022-2031	DC Eligible Costs: Post 2031
5.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS											
5.1 Recovery of Negative Reserve Fund Balance											
5.1.1	Balance as at January 2022	2022	$ 269,064	$ -	$ 269,064	0%	$ -	$ 269,064	$ -	$ 269,064	$ -
	Subtotal Recovery of Negative Reserve Fund Balance		$ 269,064	$ -	$ 269,064		$ -	$ 269,064	$ -	$ 269,064	$ -
5.2 Operations, Fleet & Space											
5.2.1	Addition to James Street Works Garage - design/first stage of construction	2024	$ 1,200,000	$ 720,000	$ 480,000	40%	$ 192,000	$ 288,000	$ -	$ 288,000	$ -
5.2.2	Boulevard Lawn Tractor - Roads	2023	$ 150,000	$ -	$ 150,000	50%	$ 75,000	$ 75,000	$ -	$ 75,000	$ -
5.2.3	Operational Management System	2023	$ 60,000	$ 18,000	$ 42,000	50%	$ 21,000	$ 21,000	$ -	$ 21,000	$ -
5.2.4	Service Vehicle - MOC	2023	$ 60,000	$ 12,000	$ 48,000	50%	$ 24,000	$ 24,000	$ -	$ 24,000	$ -
5.2.5	Addition to James Street Works Garage - Construction	2024	$ 5,000,000	$ 3,000,000	$ 2,000,000	40%	$ 800,000	$ 1,200,000	$ -	$ 1,200,000	$ -
5.2.6	Pothole Repair Vehicle - Roads	2024	$ 600,000	$ -	$ 600,000	50%	$ 300,000	$ 300,000	$ -	$ 300,000	$ -
5.2.7	Service Vehicle - City Hall	2026	$ 60,000	$ -	$ 60,000	25%	$ 15,000	$ 45,000	$ -	$ 45,000	$ -
5.2.8	Wood Chipper	2026	$ 80,000	$ 40,000	$ 40,000	50%	$ 20,000	$ 20,000	$ -	$ 20,000	$ -
5.2.9	Bucket Truck	2028	$ 300,000	$ 90,000	$ 210,000	25%	$ 52,500	$ 157,500	$ -	$ 157,500	$ -
5.2.10	Mower	2027	$ 150,000	$ 112,500	$ 37,500	25%	$ 9,375	$ 28,125	$ -	$ 28,125	$ -
5.2.11	Service Vehicle - MOC	2027	$ 60,000	$ 12,000	$ 48,000	25%	$ 12,000	$ 36,000	$ -	$ 36,000	$ -
5.2.12	3 Ton Extended Cab - MOC	2029	$ 150,000	$ 30,000	$ 120,000	20%	$ 24,000	$ 96,000	$ -	$ 96,000	$ -
5.2.13	Service Vehicle - MOC	2029	$ 60,000	$ 12,000	$ 48,000	20%	$ 9,600	$ 38,400	$ -	$ 38,400	$ -
5.2.14	Service Vehicle - MOC	2031	$ 60,000	$ 12,000	$ 48,000	0%	$ -	$ 48,000	$ -	$ 48,000	$ -
5.2.15	Service Vehicle	2033	$ 60,000	$ -	$ 60,000	0%	$ -	$ 60,000	$ -	$ -	$ 60,000
5.2.16	Service Vehicle - MOC	2033	$ 90,000	$ -	$ 90,000	0%	$ -	$ 90,000	$ -	$ -	$ 90,000
5.2.17	Additional Yard - West Orillia	2031	$ 25,000,000	$ 5,000,000	$ 20,000,000	0%	$ -	$ 20,000,000	$ -	$ -	$ 20,000,000
	Subtotal Operations, Fleet & Space		$ 33,140,000	$ 9,058,500	$ 24,081,500		$ 1,554,475	$ 22,527,025	$ -	$ 2,377,025	$ 20,150,000
TOTAL SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS			**$ 33,409,064**	**$ 9,058,500**	**$ 24,350,564**		**$ 1,554,475**	**$ 22,796,089**	**$ -**	**$ 2,646,089**	**$ 20,150,000**

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	73%	$1,933,348
10-Year Growth in Population in New Units		6,266
Unadjusted Development Charge Per Capita		**$309**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	27%	$712,741
10-Year Growth in Square Metres		144,650
Unadjusted Development Charge Per Square Metre		**$4.93**

2022 - 2031 Net Funding Envelope	$3,874,496
Current Reserve Fund Balance	($269,064)

APPENDIX B.5
TABLE B.5-3

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS
RESIDENTIAL DEVELOPMENT CHARGE
(in $000)

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	($196.6)	$9.83	$148.32	($998.49)	($797.10)	($621.67)	($506.93)	($458.09)	($381.43)	($177.13)	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	**$0.0**
- Services Related To A Highway: Public Works: Non Inflated	$0.0	$87.7	$1,306.4	$0.0	$47.5	$46.9	$115.1	$98.2	$0.0	$35.1	**$1,736.8**
- Services Related To A Highway: Public Works: Inflated	$0.0	$89.4	$1,359.2	$0.0	$51.4	$51.7	$129.6	$112.8	$0.0	$41.9	**$1,836.0**
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	645	667	691	717	745	542	550	560	571	578	**6,266**
REVENUE											
- DC Receipts: Inflated	$213.5	$225.2	$238.0	$251.9	$266.9	$198.1	$205.0	$212.9	$221.4	$228.6	**$2,261.5**
INTEREST											
- Interest on Opening Balance	($10.8)	$0.3	$5.2	($54.9)	($43.8)	($34.2)	($27.9)	($25.2)	($21.0)	($9.7)	**($222.0)**
- Interest on In-year Transactions	$3.7	$2.4	($30.8)	$4.4	$3.8	$2.6	$1.3	$1.8	$3.9	$3.3	**($3.8)**
TOTAL REVENUE	$206.4	$227.9	$212.4	$201.4	$226.8	$166.5	$178.4	$189.5	$204.3	$222.1	**$2,035.7**
CLOSING CASH BALANCE	$9.8	$148.3	($998.5)	($797.1)	($621.7)	($506.9)	($458.1)	($381.4)	($177.1)	$3.1	

2022 Adjusted Charge Per Capita	**$331**

Allocation of Capital Program	
Residential Sector	73.1%
Non-Residential Sector	26.9%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.5
TABLE B.5-3

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in $000)

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	($72.5)	$1.79	$49.50	($378.74)	($312.58)	($258.70)	($211.24)	($187.12)	($153.03)	($72.31)	
2022 - 2031 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	**$0.0**
- Services Related To A Highway: Public Works: Non Inflated	$0.0	$32.3	$481.6	$0.0	$17.5	$17.3	$42.4	$36.2	$0.0	$12.9	**$640.3**
- Services Related To A Highway: Public Works: Inflated	$0.0	$33.0	$501.1	$0.0	$19.0	$19.1	$47.8	$41.6	$0.0	$15.5	**$676.9**
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	14,475	14,740	14,960	15,180	15,445	13,595	13,860	13,970	14,080	14,345	**144,650**
REVENUE											
- DC Receipts: Inflated	$76.9	$79.8	$82.6	$85.5	$88.8	$79.7	$82.9	$85.2	$87.6	$91.0	**$840.0**
INTEREST											
- Interest on Opening Balance	($4.0)	$0.1	$1.7	($20.8)	($17.2)	($14.2)	($11.6)	($10.3)	($8.4)	($4.0)	**($88.7)**
- Interest on In-year Transactions	$1.3	$0.8	($11.5)	$1.5	$1.2	$1.1	$0.6	$0.8	$1.5	$1.3	**($1.3)**
TOTAL REVENUE	$74.3	$80.7	$72.8	$66.2	$72.8	$66.5	$71.9	$75.7	$80.7	$88.3	**$749.9**
CLOSING CASH BALANCE	$1.8	$49.5	($378.7)	($312.6)	($258.7)	($211.2)	($187.1)	($153.0)	($72.3)	$0.6	

2022 Adjusted Charge Per Square Metre	**$5.31**

Allocation of Capital Program	
Residential Sector	73.1%
Non-Residential Sector	26.9%
Rates for 2022	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix B.6

Transit

Transit

Orillia Transit is owned by the City of Orillia and operated under contract by TOK Transit Limited. There are six different routes, offering service to most areas of the City.

Transit Ridership and Planned Level of Service

The City of Orillia currently operates six routes throughout the week. Details on operating times and locations are outlined below, as posted on the Orillia Transit website:

- Terminal is located at West and Mississaga Streets.
- Weekday service begins at 6:15 a.m. with final departures from the terminal at 10:15p.m.
- Saturday service begins at 8:45 a.m. with final departures from the terminal at 7:45 p.m.
- Sunday Service begins at 8:45 a.m. with final departures from the terminal at 4:15 p.m.
- Orillia Transit operates six bus routes departing the terminal at 15 and 45 minutes past the hour.
- No service on Holidays.

Orillia Transit ridership has been growing steadily over the past few years. The table below shows that in 2015 total yearly ridership was 837,640. By 2019 total ridership had increased to 855,180 riders. In 2020, there was a slight drop in transit ridership that was likely COVID-19 related which was largely recoved in 2021 and it is anticipated will be fully recovered by 2023. It is important to note that ridership figures are estimates based on a sample of revenue generating passengers who paid fares or purchased passes.

Historical Transit Ridership

Year	Ridership (Revenue Passengers)
2015	837,640
2016	827,240
2017	829,970
2018	835,150
2019	855,180
2020	827,070
2021	841,746

Source: Operational Review of Orillia Transit Service and staff estimates.

Moving forward, the City expects transit ridership to continue to grow. Generally, transit ridership is attributed to increase as population and employment grows. As a result, ridership is expected to grow in proportion to population and employment growth in the City. The Transit capital program presented in Table 2 is therefore considered to reflect the planned level of service.

Table B.6-1 2022 – 2031 Development-Related Capital Program & Calculation of the Unadjusted Development Charges

The Transit capital program includes the recovery of the negative reserve fund balance. The negative reserve fund balance relates to the committed excess capacity created from recent additions to the capital inventory. The negative DC reserve fund balance for Transit services amounts to $410,352.

The remainder of the development-related capital plan for Transit Services consists of 50 additional stops along the 6th Line valued at $10,000 and additional equipment and buses valued at $8.26 million. About 30% costs of the new 6th Line stops are to provide services to existing resident and 83% of the new transit equipment and bus costs are considered to benefit existing residents. The City also plans on instituting a Transit Shelter program to accommodate new development. Finally, a new Transit Terminal will be built at a cost of $39.60 million, of which 90% of costs are considered to be replacement related and 10% of which are considered capacity expansion.

The total gross costs for Transit amount to $48.60 million. The City of Orillia has received a total of $12.12 million in grants and subsidies, which will reduce the net municipal costs to $36.48 million. Replacement and BTE shares amount to $32.18 million and $345,000 is considered post-2031 benefits. The 2022–2031 DC cost eligible for recovery of $3.96 million is allocated 73 per cent, or $2.89 million against new residential development, and 27 per cent, or $1.07 against non-residential development. This yields an unadjusted development charge of $461 per capita and $7.37 per square metre.

Table B.6-2 Cash Flow Analysis

After cash flow analysis, the residential charge increases to $529 per capita and the non-residential charge increases to $8.50 per square metre. This is a reflection of the timing of the capital program and development charges revenues.

The following table summarizes the calculation of the Transit development charge.

TRANSIT SUMMARY

2022 - 2031 Development-Related Capital Program		Unadjusted Development Charge		**Adjusted Development Charge**	
Total	Net DC Recoverable	$/capita	$/sq.m	**$/capita**	**$/sq.m**
$48,604,352	$3,956,352	$461	$7.37	**$529**	**$8.50**

APPENDIX B.6
TABLE B.6-1

CITY OF ORILLIA
DEVELOPMENT-RELATED CAPITAL PROGRAM
TRANSIT

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs: Replacement & BTE Shares (%)	Ineligible Costs: Replacement & BTE Shares ($)	Total DC Eligible Costs	DC Eligible Costs: Available DC Reserves	DC Eligible Costs: 2022-2031	DC Eligible Costs: Post 2031
6.0 TRANSIT										
6.1 Recovery of Negative Reserve Fund Balance										
6.1.1 Balance as at January 2022	2022	$ 410,352	$ -	$ 410,352	0%	$ -	$ 410,352	$ -	$ 410,352	$ -
Subtotal Recovery of Negative Reserve Fund Balance		$ 410,352	$ -	$ 410,352		$ -	$ 410,352	$ -	$ 410,352	$ -
6.2 Additional Buses & Stops										
6.2.1 6th Line - 50 Stops	Various	$ 10,000	$ -	$ 10,000	30%	$ 3,000	$ 7,000	$ -	$ -	$ 7,000
6.2.2 Transit Equipment and Buses	Various	$ 8,260,000	$ 4,574,000	$ 3,686,000	83%	$ 3,061,000	$ 624,999	$ -	$ 287,000	$ 338,000
6.2.3 Transit Shelter Program	2028	$ 324,000	$ 234,000	$ 90,000	0%	$ -	$ 90,000	$ -	$ 90,000	$ -
Subtotal Additional Buses & Stops		$ 8,594,000	$ 4,808,000	$ 3,786,000		$ 3,064,000	$ 721,999	$ -	$ 377,000	$ 345,000
6.3 Facilities										
6.3.1 New Transit Terminal	2022	$ 39,600,000	$ 7,315,000	$ 32,285,000	90%	$ 29,115,999	$ 3,169,000	$ -	$ 3,169,000	$ -
Subtotal Facilities		$ 39,600,000	$ 7,315,000	$ 32,285,000		$ 29,115,999	$ 3,169,000	$ -	$ 3,169,000	$ -
TOTAL TRANSIT		**$ 48,604,352**	**$ 12,123,000**	**$ 36,481,352**		**$ 32,179,999**	**$ 4,301,350**	**$ -**	**$ 3,956,352**	**$ 345,000**

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	73%	$2,890,683
10-Year Growth in Population in New Units		6,266
Unadjusted Development Charge Per Capita		**$461**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	27%	$1,065,668
10-Year Growth in Square Metres		144,650
Unadjusted Development Charge Per Square Metre		**$7.37**

Current Reserve Fund Balance	($410,352)

Transit Ridership Analysis - DC Allocations

Timing	Ridership*	Allocation	DC Allocation
2021	870,947	91%	BTE
2022 - 2031	90,113	9%	In-Period
Total	**961,060**	**100%**	

**Note: 2020 ridership adjusted for COVID-19 impacts based on historical*

HEMSON

APPENDIX B.6
TABLE B.6-2

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
TRANSIT
RESIDENTIAL DEVELOPMENT CHARGE
(in $000)

TRANSIT	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	($299.8)	($2,366.36)	($2,152.07)	($1,905.68)	($1,623.59)	($1,301.92)	($1,074.94)	($900.00)	($627.76)	($327.19)	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	**$0.0**
- Transit: Non Inflated	$2,336.4	$21.0	$21.0	$21.0	$21.0	$21.0	$86.7	$21.0	$21.0	$21.0	**$2,590.9**
- Transit: Inflated	$2,336.4	$21.4	$21.8	$22.3	$22.7	$23.2	$97.7	$24.1	$24.6	$25.1	**$2,619.1**
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	645	667	691	717	745	542	550	560	571	578	**6,266**
REVENUE											
- DC Receipts: Inflated	$341.2	$359.9	$380.3	$402.5	$426.6	$316.6	$327.7	$340.3	$353.9	$365.4	**$3,614.4**
INTEREST											
- Interest on Opening Balance	($16.5)	($130.1)	($118.4)	($104.8)	($89.3)	($71.6)	($59.1)	($49.5)	($34.5)	($18.0)	**($691.9)**
- Interest on In-year Transactions	($54.9)	$5.9	$6.3	$6.7	$7.1	$5.1	$4.0	$5.5	$5.8	$6.0	**($2.5)**
TOTAL REVENUE	$269.8	$235.7	$268.2	$304.3	$344.4	$250.1	$272.6	$296.3	$325.1	$353.4	**$2,920.0**
CLOSING CASH BALANCE	($2,366.4)	($2,152.1)	($1,905.7)	($1,623.6)	($1,301.9)	($1,074.9)	($900.0)	($627.8)	($327.2)	$1.1	

2022 Adjusted Charge Per Capita	**$529**

Allocation of Capital Program	
Residential Sector	73.1%
Non-Residential Sector	26.9%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.6
TABLE B.6-2

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
TRANSIT
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in $000)

TRANSIT	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	($110.5)	($875.23)	($801.36)	($719.00)	($627.60)	($526.04)	($433.83)	($359.30)	($249.31)	($129.59)	
2022 - 2031 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	**$0.0**
- Transit: Non Inflated	$861.3	$7.7	$7.7	$7.7	$7.7	$7.7	$32.0	$7.7	$7.7	$7.7	**$955.1**
- Transit: Inflated	$861.3	$7.9	$8.0	$8.2	$8.4	$8.5	$36.0	$8.9	$9.1	$9.2	**$965.5**
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	14,475	14,740	14,960	15,180	15,445	13,595	13,860	13,970	14,080	14,345	**144,650**
REVENUE											
- DC Receipts: Inflated	$123.0	$127.8	$132.3	$136.9	$142.1	$127.6	$132.7	$136.4	$140.2	$145.7	**$1,344.7**
INTEREST											
- Interest on Opening Balance	($6.1)	($48.1)	($44.1)	($39.5)	($34.5)	($28.9)	($23.9)	($19.8)	($13.7)	($7.1)	**($265.7)**
- Interest on In-year Transactions	($20.3)	$2.1	$2.2	$2.3	$2.3	$2.1	$1.7	$2.2	$2.3	$2.4	**($0.7)**
TOTAL REVENUE	$96.6	$81.8	$90.4	$99.6	$109.9	$100.8	$110.5	$118.9	$128.8	$141.0	**$1,078.2**
CLOSING CASH BALANCE	($875.2)	($801.4)	($719.0)	($627.6)	($526.0)	($433.8)	($359.3)	($249.3)	($129.6)	$2.1	

2022 Adjusted Charge Per Square Metre	**$8.50**

Allocation of Capital Program	
Residential Sector	73.1%
Non-Residential Sector	26.9%
Rates for 2022	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix B.7

Waste Diversion Services

Waste Diversion Services

The DCA permits the Municipality to impose a development charge for waste diversion services (i.e. not landfill or waste incineration).

Table B.7-1 2007 – 2021 Historic Service Levels

The fifteen-year historic inventory of capital assets for Waste Diversion Services includes 4,670 square feet of building space with a replacement value of $980,700. The 21.56 hectares of land associated with Waste Diversion Services buildings are valued at $10.24 million, furniture and equipment amounts to $26,400. Each of these calculations has netted off the portion related to landfill operations at each site.

The total value of the Waste Diversion Services capital infrastructure is estimated to be $11.25 million. The fifteen-year historic average service level is $340.93 per capita this, multiplied by the ten-year forecast net growth (5,340), results in a ten-year maximum allowable of $1.8 million.

Table B.7-2 2022 – 2031 Development-Related Capital Program & Calculation of the Unadjusted Development Charges

The Waste Diversion Services capital program includes the recovery of the negative reserve fund balance. The negative reserve fund balance relates to the committed excess capacity created from recent additions to the capital inventory. The negative DC reserve fund balance for Waste Diversion Services amounts to $457,155.

The development-related capital program includes a gross project cost of $3.65 million related to facilities and land. These costs include site assessment, site capping, a new depot, reporting costs, and works. The BTE share for these projects is $3.31 million and the 2022-2031 DC-eligible cost is $335,000.

The development-related capital program also includes a gross project cost of $450,000 for new multifunction equipment. These projects have no BTE share. Therefore the total $450,000 cost is DC-eligible with all of it considered in-period.

The total gross costs for Waste Diversion Services amount to $4.55 million. Replacement and BTE shares amount to $3.31 million. Therefore, the total 2022-2031 DC-eligible cost is $1.24 million.

The 2022–2031 DC Waster Diversion Services related costs eligible for recovery amount to $1.24 million which is allocated entirely against future residential development in the City of Orillia. This results in an unadjusted development charge of $198 per capita.

Table B.7-3 Cash Flow and Reserve Fund Analysis

After cash flow and reserve fund analysis, the residential calculated charge increases to $215 per capita. This is a reflection of the timing of the capital program and development charges revenues.

The following table summarizes the calculation of the Waste Diversion Services development charge.

WASTE DIVERSION SERVICES SUMMARY

10-year Hist. Service Level per capita	2022 - 2031 Development-Related Capital Program		Unadjusted Development Charge		**Adjusted Development Charge**	
	Total	Net DC Recoverable	$/capita	$/sq.m	**$/capita**	**$/sq.m**
$340.93	$4,552,155	$1,242,155	$198	$0.00	**$215**	**$0.00**

APPENDIX B.7
TABLE B.7-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
WASTE DIVERSION SERVICES

BUILDINGS	# of Square Feet															UNIT COST
Facility Name	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**($/sq.ft.)**
Kitchener St Admin/Equipment Building	-	-	-	-	-	-	-	-	-	4,000	4,000	4,000	4,000	4,000	4,000	$210
Less Landfill Operations (40%)	-	-	-	-	-	-	-	-	-	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	$210
Kitchener St Office	336	336	336	336	336	336	336	336	336	-	-	-	-	-	-	$210
Less Landfill Operations (40%)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)							$210
Household Waste Depot	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	$210
Less Landfill Operations (5%)	(110)	(110)	(110)	(110)	(110)	(110)	(110)	(110)	(110)	(110)	(110)	(110)	(110)	(110)	(110)	$210
Scale House Building - New	-	-	-	-	-	-	-	-	-		288	288	288	288	288	$210
Less Landfill Operations (40%)	-	-	-	-	-	-	-	-	-		(115)	(115)	(115)	(115)	(115)	$210
Scale House Building	288	288	288	288	288	288	288	288	288	288						$210
Less Landfill Operations (40%)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)						$210
Portable Custodial Shed	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	$210
Less Landfill Operations (70%)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	$210
Total (#)	**2,472**	**2,472**	**2,472**	**2,472**	**2,472**	**2,472**	**2,472**	**2,472**	**2,472**	**4,670**	**4,670**	**4,670**	**4,670**	**4,670**	**4,670**	
Total ($000)	**$519.1**	**$519.1**	**$519.1**	**$519.1**	**$519.1**	**$519.1**	**$519.1**	**$519.1**	**$519.1**	**$980.7**	**$980.7**	**$980.7**	**$980.7**	**$980.7**	**$980.7**	

LAND	# of Hectares															UNIT COST
Facility Name	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**($/ha)**
Kitchener Street	35.94	35.94	35.94	35.94	35.94	35.94	35.94	35.94	35.94	35.94	35.94	35.94	35.94	35.94	35.94	$475,000
Less Landfill Operations (40%)	(14.33)	(14.33)	(14.33)	(14.33)	(14.33)	(14.33)	(14.33)	(14.33)	(14.33)	(14.38)	(14.38)	(14.38)	(14.38)	(14.38)	(14.38)	$475,000
Total (ha)	**21.61**	**21.61**	**21.61**	**21.61**	**21.61**	**21.61**	**21.61**	**21.61**	**21.61**	**21.56**	**21.56**	**21.56**	**21.56**	**21.56**	**21.56**	
Total ($000)	**$10,263.2**	**$10,263.2**	**$10,263.2**	**$10,263.2**	**$10,263.2**	**$10,263.2**	**$10,263.2**	**$10,263.2**	**$10,263.2**	**$10,242.9**	**$10,242.9**	**$10,242.9**	**$10,242.9**	**$10,242.9**	**$10,242.9**	

FURNITURE & EQUIPMENT	Total Value of Furniture & Equipment ($)														
Facility Name	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
Kitchener Street	10,000	10,000	10,000	10,000	10,000	10,000	$10,000	$10,000	$10,000	$44,000	$44,000	$44,000	$44,000	$44,000	$44,000
Less Landfill Operations (40%)	(3,988)	(3,988)	(3,988)	(3,988)	(3,988)	(3,988)	(3,988)	(3,988)	(3,988)	(17,600)	(17,600)	(17,600)	(17,600)	(17,600)	(17,600)
Total ($000)	**$6.0**	**$6.0**	**$6.0**	**$6.0**	**$6.0**	**$6.0**	**$6.0**	**$6.0**	**$6.0**	**$26.4**	**$26.4**	**$26.4**	**$26.4**	**$26.4**	**$26.4**

APPENDIX B.7

TABLE B.7-1

CITY OF ORILLIA
CALCULATION OF SERVICE LEVELS
WASTE DIVERSION SERVICES

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historical Population	30,483	30,707	30,933	31,161	31,390	31,513	31,637	31,761	31,885	32,010	32,646	33,295	33,957	34,632	35,320

INVENTORY SUMMARY ($000)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Buildings	$519.1	$519.1	$519.1	$519.1	$519.1	$519.1	$519.1	$519.1	$519.1	$980.7	$980.7	$980.7	$980.7	$980.7	$980.7
Land	$10,263.2	$10,263.2	$10,263.2	$10,263.2	$10,263.2	$10,263.2	$10,263.2	$10,263.2	$10,263.2	$10,242.9	$10,242.9	$10,242.9	$10,242.9	$10,242.9	$10,242.9
Furniture & Equipment	$6.0	$6.0	$6.0	$6.0	$6.0	$6.0	$6.0	$6.0	$6.0	$26.4	$26.4	$26.4	$26.4	$26.4	$26.4
Total ($000)	**$10,788.4**	**$10,788.4**	**$10,788.4**	**$10,788.4**	**$10,788.4**	**$10,788.4**	**$10,788.4**	**$10,788.4**	**$10,788.4**	**$11,250.0**	**$11,250.0**	**$11,250.0**	**$11,250.0**	**$11,250.0**	**$11,250.0**

SERVICE LEVEL ($/capita)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	**Average Service Level**
Buildings	$17.03	$16.91	$16.78	$16.66	$16.54	$16.47	$16.41	$16.34	$16.28	$30.64	$30.04	$29.45	$28.88	$28.32	$27.77	$21.63
Land	$336.69	$334.23	$331.79	$329.36	$326.96	$325.68	$324.41	$323.14	$321.88	$319.99	$313.76	$307.64	$301.64	$295.76	$290.00	$318.86
Furniture & Equipment	$0.20	$0.20	$0.19	$0.19	$0.19	$0.19	$0.19	$0.19	$0.19	$0.82	$0.81	$0.79	$0.78	$0.76	$0.75	$0.43
Total ($/capita)	**$353.91**	**$351.33**	**$348.77**	**$346.21**	**$343.69**	**$342.35**	**$341.00**	**$339.67**	**$338.35**	**$351.45**	**$344.61**	**$337.89**	**$331.30**	**$324.84**	**$318.52**	**$340.93**

CITY OF ORILLIA
CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE
WASTE DIVERSION SERVICES

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2007 - 2021	$340.93
Net Population Growth 2022 - 2031	5,340
Maximum Allowable Funding Envelope	$1,820,566

APPENDIX B.7
TABLE B.7-2

CITY OF ORILLIA
DEVELOPMENT-RELATED CAPITAL PROGRAM
WASTE DIVERSION SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs: Replacement & BTE Shares	Ineligible Costs: Replacement & BTE Shares	Total DC Eligible Costs	DC Eligible Costs: Available DC Reserves	DC Eligible Costs: 2022-2031	DC Eligible Costs: Post 2031
7.0 WASTE DIVERSION SERVICES										
7.1 Recovery of Negative Reserve Fund Balance										
7.1.1 Balance as at January 2022	2022	$ 457,155	$ -	$ 457,155	0%	$ -	$ 457,155	$ -	$ 457,155	$ -
Subtotal Recovery of Negative Reserve Fund Balance		$ 457,155	$ -	$ 457,155		$ -	$ 457,155	$ -	$ 457,155	$ -
7.2 Facilities & Land										
7.2.1 Waste Diversion Site Disposal Assessment	2023	$ 75,000	$ -	$ 75,000	80%	$ 60,000	$ 15,000	$ -	$ 15,000	$ -
7.2.2 Household Hazardous Waste Depot	2024	$ 300,000	$ -	$ 300,000	61%	$ 183,000	$ 117,000	$ -	$ 117,000	$ -
7.2.3 Waste Diversion Site Capping	2024	$ 2,990,000	$ -	$ 2,990,000	95%	$ 2,840,500	$ 149,500	$ -	$ 149,500	$ -
7.2.4 Waste Diversion Site Liability Reporting	2025	$ 30,000	$ -	$ 30,000	95%	$ 28,500	$ 1,500	$ -	$ 1,500	$ -
7.2.5 Five Year Waste Minimization	2025	$ 50,000	$ -	$ 50,000	80%	$ 40,000	$ 10,000	$ -	$ 10,000	$ -
7.2.6 Waste Diversion Site Entrance Road and Bridge Repaving	2026	$ 200,000	$ -	$ 200,000	79%	$ 158,000	$ 42,000	$ -	$ 42,000	$ -
Subtotal Facilities & Land		$ 3,645,000	$ -	$ 3,645,000		$ 3,310,000	$ 335,000	$ -	$ 335,000	$ -
7.3 Vehicles & Equipment										
7.2.1 Multi-Function Equipment	2027	$ 450,000	$ -	$ 450,000	0%	$ -	$ 450,000	$ -	$ 450,000	$ -
Subtotal Vehicles & Equipment		$ 450,000	$ -	$ 450,000		$ -	$ 450,000	$ -	$ 450,000	$ -
TOTAL WASTE DIVERSION SERVICES		**$ 4,552,155**	**$ -**	**$ 4,552,155**		**$ 3,310,000**	**$ 1,242,155**	**$ -**	**$ 1,242,155**	**$ -**

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	100%	$1,242,155
10-Year Growth in Population in New Units		6,266
Unadjusted Development Charge Per Capita		**$198**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	0%	$0
10-Year Growth in Square Metres		144,650
Unadjusted Development Charge Per Square Metre		**$0.00**

2022 - 2031 Net Funding Envelope	$1,820,566
Current Reserve Fund Balance	(457,155)

APPENDIX B.7
TABLE B.7-3

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WASTE DIVERSION SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in $000)

WASTE DIVERSION SERVICES	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	($457.2)	($341.17)	($226.64)	($365.15)	($231.19)	($113.72)	($498.24)	($390.11)	($270.85)	($139.43)	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	**$0.0**
- Waste Diversion Services: Non Inflated	$0.0	$15.0	$266.5	$11.5	$42.0	$450.0	$0.0	$0.0	$0.0	$0.0	**$785.0**
- Waste Diversion Services: Inflated	$0.0	$15.3	$277.3	$12.2	$45.5	$496.8	$0.0	$0.0	$0.0	$0.0	**$847.1**
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	645	667	691	717	745	542	550	560	571	578	**6,266**
REVENUE											
- DC Receipts: Inflated	$138.7	$146.3	$154.6	$163.6	$173.4	$128.7	$133.2	$138.3	$143.8	$148.5	**$1,469.1**
INTEREST											
- Interest on Opening Balance	($25.1)	($18.8)	($12.5)	($20.1)	($12.7)	($6.3)	($27.4)	($21.5)	($14.9)	($7.7)	**($166.9)**
- Interest on In-year Transactions	$2.4	$2.3	($3.4)	$2.6	$2.2	($10.1)	$2.3	$2.4	$2.5	$2.6	**$6.0**
TOTAL REVENUE	$116.0	$129.8	$138.8	$146.2	$162.9	$112.3	$108.1	$119.3	$131.4	$143.4	**$1,308.2**
CLOSING CASH BALANCE	($341.2)	($226.6)	($365.1)	($231.2)	($113.7)	($498.2)	($390.1)	($270.8)	($139.4)	$4.0	

2022 Adjusted Charge Per Capita	**$215**

Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix B.8

Paramedic Services

The City of Orillia and the City of Barrie receive Paramedic Services from the County of Simcoe through a cost-sharing agreement and their shares are based on weighted taxable assessment values of 6% and 26% respectively. The County began delivering the Paramedic Services January 1, 2001 when the Province downloaded this service delivery to Simcoe County. There are currently 26 paramedic stations positioned among all of the lower-tier Towns and Townships in the County.

Table B.8-1 2007 – 2021 Historic Service Levels

The Paramedic Services inventory of capital assets includes 26 paramedic, space at the County's Administrative Centre in Midhurst, and the County's warehouse. The combined building area of over 139,861 square feet, valued at approximately $89.99 million (Orillia's share = $5.47 million). The buildings occupy roughly 12.9 hectares of land which is valued at $17.38 million, (Orillia's share = $1.06 million). The 77 vehicles associated with the paramedic stations in the County of Simcoe have a replacement value of nearly $16.20 million (Orillia's share = $985,500). Station equipment adds another $1.24 million to the inventory (Orillia's share = $75,300).

Orillia's share of the total current value of Paramedic Services capital infrastructure including building, land, vehicles, furniture and equipment is valued at approximately $7.59 million and has provided the City with a 15 year average historical service level of $84.05 per population and employment. The calculated maximum allowable recoverable through development charges is $642,983.

The County's obligation to meet adequate response times and quality of service together with the recent growth in population and employment has necessitated recent enhancements to the paramedic stations. This has resulted in a notional excess capacity. However, as the excess capacity was created to meet the demands of other legislation (i.e. *Ambulance Act of*

Ontario Regulation 257/00), its value is not removed from the calculation of the maximum allowable.

Table B.8-2 2022 – 2031 Development-Related Capital Program & Calculation of the Unadjusted Development Charges

The current arrangement of paramedic stations and service delivery is a product of the evolution of separate systems existing prior to the transfer of this service from the Province to the County. There is a need to develop a model and plan to address growth, and ensuring the service is delivered in the most efficient manner. The County has hired consultants to assist in developing a facility model and the result was to implement a hub and spoke approach. The development-related capital program for Paramedic Services focuses on implementing this new approach to service delivery.

The County of Simcoe's Paramedic Services ten-year capital program includes a number of new station construction, as well as a reorganization and re-location of several existing stations. The County plans to construct a centralized hub paramedic station as well as seven satellite posts. The land acquisition costs total $11.46 million and the building construction costs total an additional $31.93 million. Finally, additional emergency response vehicles will be added to the current fleet. Total costs of these vehicles add up to roughly $6.78 million.

The Paramedic DC reserve fund balance is in a negative position, and an amount of $578,837 is included for recovery through DCs.

Altogether, the ten-year capital forecast for Paramedic Services amounts to $50.74 million. The cost-sharing agreement states that the Cities of Barrie and Orillia contribute roughly 26 per cent and 6 per cent of the total costs of the projects respectively, the remainder being the County's share. An amount of $41.56 million is identified as, "Grants, Subsidies, and Other

Recoveries” represents the County’s and Barrie’s portion of the capital program, and any grants or subsidies. These recoveries are netted off the total gross project costs. Recognizing that some of the new stations being constructed will result in the current station being closed, the appropriate “replacement” shares have been netted off the total net costs. The total “replacement” shares amount to $685,621 and this amount will not be recovered through development charges.

The total DC eligible costs amount to $2.22 million of which $1.58 million, is deemed to be post-period benefit, and will be considered for recovery in subsequent development charges by-laws. The in-period DC-eligible share amounts to $642,983.

The development-related cost is allocated 73 per cent, or $469,791, against new residential development, and 27 per cent, or $173,191, against non-residential development. This yields an unadjusted development charge of $75 per capita and $1.20 per square metre.

Table B.8-3 Cash Flow Analysis

After cash flow analysis, the residential charge increases to $89 per capita and the non-residential charge increases to $1.43 per square metre. This is a reflection of the timing of the capital program and development charges revenues.

The following table summarizes the calculation of the Paramedic Services development charge.

PARAMEDIC SERVICES SUMMARY

10-year Hist. Service Level per pop & emp	2022 - 2031 Development-Related Capital Program: Total	Net DC Recoverable	Unadjusted Development Charge: $/capita	$/sq.m	**Adjusted Development Charge: $/capita**	**$/sq.m**
$84.05	$50,738,992	$642,983	$75	$1.20	**$89**	**$1.43**

APPENDIX B.8

TABLE B.8-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
PARAMEDIC SERVICES

City of Orillia Share based on Weighted Taxable Assessment: **6%**

BUILDINGS	# of Square Feet															UNIT COST
Station Name	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**($/sq. ft.)**
Alliston Station	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	5,447	5,447	5,447	5,447	5,447	$650
Angus Station	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	$650
Barrie North Station	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	$650
Barrie Tiffin Station	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	5,246	$650
Bradford Station	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	$650
Coldwater Station	1,254	1,254	1,254	1,254	1,254	627	627	627	627	627	627	627	627	627	627	$650
Collingwood Station	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	6,000	6,000	$650
Craighurst Station	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	$650
Elmvale Station	600	600	600	600	600	600	600	600	600	600	600	600	600	600	3,412	$650
Midland Station	5,316	5,316	5,316	5,316	5,316	5,316	5,316	5,316	5,316	5,316	5,316	5,316	5,316	5,316	5,316	$650
Orillia Station	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	9,665	9,665	9,665	$650
Ramara (Brechin)	-	-	-	-	-	-	-	-	-	600	600	600	600	600	600	$630
Stayner Station	-	-	-	-	-	-	5,424	5,424	5,424	5,424	5,424	5,424	5,424	5,424	5,424	$650
Stroud Station	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	$650
New Tecumseth (Tottenham)	-	-	-	444	444	444	444	444	444	444	444	444	444	444	444	$650
Wasga Beach Station	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	$650
Washago Station	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	2,597	$650
Administration Centre	2,240	2,240	2,240	2,240	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	3,962	$420
Barrie Simcoe Emergency Services Campus	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000	60,000	$650
Central East Barrie (downtown)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$650
Beeton Station	-	-	-	-	-	-	-	-	-	-	-	3,918	3,918	3,918	3,918	$650
Oro	-	-	-	-	-	-	-	-	-	-	150	150	150	150	150	$650
Innisfil	-	-	-	-	-	-	-	-	-	-	600	600	600	600	600	$650
Penetanguishene	-	-	-	-	-	-	-	-	-	-	-	800	800	800	1,050	$650
Everett/ADJT	-	-	-	-	-	-	-	-	-	200	200	200	200	200	200	$650
Perkinsfield	-	-	-	-	-	-	-	-	-	-	500	500	500	500	500	$650
Bradford Street Warehouse	-	-	-	-	-	-	-	-	-	-	-	3,700	3,700	3,700	3,700	$650
Total (sq.ft.)	**51,822**	**51,822**	**51,822**	**52,266**	**53,988**	**53,361**	**58,785**	**58,785**	**58,785**	**59,585**	**63,162**	**71,580**	**73,825**	**136,799**	**139,861**	
Total ($000)	**$33,169.1**	**$33,169.1**	**$33,169.1**	**$33,457.7**	**$34,180.9**	**$33,773.4**	**$37,299.2**	**$37,299.2**	**$37,299.2**	**$37,807.2**	**$40,132.0**	**$45,603.7**	**$47,063.0**	**$87,996.1**	**$89,986.4**	
City of Orillia[1] ($000)	**$1,819.4**	**$1,849.2**	**$1,893.8**	**$1,943.7**	**$2,017.2**	**$1,852.6**	**$2,079.4**	**$2,129.6**	**$2,166.8**	**$2,231.3**	**$2,382.6**	**$2,753.8**	**$2,843.5**	**$5,384.8**	**$5,474.9**	

APPENDIX B.8

TABLE B.8-1

CITY OF ORILLIA

INVENTORY OF CAPITAL ASSETS

PARAMEDIC SERVICES

LAND	# of Hectares															UNIT COST
Station Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	($/ha)
Alliston Station	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.58	0.58	0.58	0.58	0.58	$1,500,000
Angus Station	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	$1,500,000
Barrie North Station	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	$1,500,000
Barrie Tiffin Station	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	$1,500,000
Bradford Station	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	$1,500,000
Coldwater Station	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	$1,200,000
Collingwood Station	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.28	0.28	$1,200,000
Craighurst Station	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	$1,200,000
Elmvale Station	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.29	$1,200,000
Midland Station	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	$1,200,000
Orillia Station	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.24	0.24	0.24	$1,200,000
Ramara (Brechin)	-	-	-	-	-	-	-	-	-	0.01	0.01	0.01	0.01	0.01	0.01	$1,200,000
Stayner Station	-	-	-	-	-	-	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	$1,200,000
Stroud Station	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	$1,500,000
New Tecumseth (Tottenham)	-	-	-	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	$1,500,000
Wasga Beach Station	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	$1,200,000
Washago Station	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	$1,200,000
Administration Centre	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	$1,500,000
Barrie Simcoe Emergency Services Campus	-	-	-	-	-	-	-	-	-	-	2.29	2.29	2.29	2.29	2.29	$1,500,000
Central East Barrie (downtown)	-	-	-	-	-	-	-	-	-	-	-	-	0.03	0.03	0.03	$1,500,000
Beeton Station	-	-	-	-	-	-	-	-	-	-	-	-	0.55	0.55	0.55	$1,500,000
Oro	-	-	-	-	-	-	-	-	-	-	0.0014	0.0014	0.0014	0.001	0.001	$1,200,000
Innisfil	-	-	-	-	-	-	-	-	-	-	0.006	0.006	0.006	0.006	0.006	$1,500,000
Penetanguishene	-	-	-	-	-	-	-	-	-	-	-	0.007	0.007	0.007	0.007	$1,200,000
Everett	-	-	-	-	-	-	-	-	-	0.002	0.002	0.002	0.002	0.002	0.002	$1,500,000
Perkinsfield	-	-	-	-	-	-	-	-	-	-	0.005	0.005	0.005	0.005	0.005	$1,200,000
Bradford Street Warehouse	-	-	-	-	-	-	-	-	-	-	-	0.034	0.034	0.034	0.034	$1,500,000
Total (ha)	**8.4**	**8.4**	**8.4**	**9.0**	**9.0**	**9.0**	**9.7**	**9.7**	**9.7**	**9.7**	**12.1**	**12.2**	**12.6**	**12.7**	**12.9**	
Total ($000)	**$10,848.0**	**$10,848.0**	**$10,848.0**	**$11,778.0**	**$11,778.0**	**$11,778.0**	**$12,546.0**	**$12,546.0**	**$12,546.0**	**$12,555.5**	**$16,227.3**	**$16,287.8**	**$17,013.8**	**$17,169.8**	**$17,377.9**	
City of Orillia[1] ($000)	**$595.0**	**$604.8**	**$619.4**	**$684.2**	**$695.1**	**$646.1**	**$699.4**	**$716.3**	**$728.8**	**$741.0**	**$963.4**	**$983.5**	**$1,027.9**	**$1,050.7**	**$1,057.3**	

APPENDIX B.8

TABLE B.8-1

CITY OF ORILLIA

INVENTORY OF CAPITAL ASSETS

PARAMEDIC SERVICES

VEHICLES	# of Vehicles															UNIT COST
Vehicle Type	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	($/vehicle)
Ambulance	37	39	39	39	39	39	39	39	41	42	42	42	43	43	46	$279,600
Emergency Response Vehicle (ERV)	7	8	8	9	9	9	9	9	9	9	13	14	16	18	18	$147,800
Emergency Support Unit (ESU)	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	$55,200
Logistics Support Vehicle (LSV)	-	-	-	-	-	-	-	-	-	2	2	2	2	2	2	$55,200
Mobile Command Centre	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$220,900
Director Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$48,300
Public Access Defibrillation (PAD) Vehicle	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	$35,900
ATV	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2	$16,500
ATV Trailer	1	1	1	1	1	1	1	1	1	1	1	1	3	2	2	$3,500
Gator	-	-	-	1	1	1	1	1	1	1	1	-	-	-	-	$82,800
Golf Cart	-	-	-	1	1	1	1	1	1	1	1	-	-	-	-	$6,900
Emergency Support Unit (ESU) Trailer	-	-	-	-	2	2	2	2	2	-	-	-	-	-	-	$11,100
Paramedicine Vehicle	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$55,200
Public Relations Vehicle	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$55,200
Total (#)	**51**	**54**	**55**	**58**	**59**	**59**	**59**	**59**	**61**	**62**	**68**	**67**	**73**	**74**	**77**	
Total ($000)	**$11,796.0**	**$12,503.0**	**$12,558.2**	**$12,795.7**	**$12,782.0**	**$12,782.0**	**$12,782.0**	**$12,782.0**	**$13,341.2**	**$13,709.0**	**$14,410.6**	**$14,468.7**	**$15,067.4**	**$15,359.5**	**$16,198.3**	
City of Orillia[1] ($000)	**$647.0**	**$697.0**	**$717.0**	**$743.3**	**$754.4**	**$701.1**	**$712.6**	**$729.8**	**$775.0**	**$809.1**	**$855.5**	**$873.7**	**$910.3**	**$939.9**	**$985.5**	

APPENDIX B.8

TABLE B.8-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
PARAMEDIC SERVICES

FURNITURE & EQUIPMENT	**Total Value of Furniture & Equipment ($)**														
Station Name	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
Alliston Station	$ 49,478	$ 49,478	$ 49,478	$ 49,478	$ 49,478	$ 50,962	$ 50,962	$ 50,962	$ 50,962	$ 50,962	$ 63,917	$ 63,917	$ 63,917	$ 63,917	$ 63,917
Angus Station	$ 45,962	$ 45,962	$ 45,962	$ 45,962	$ 45,962	$ 47,340	$ 47,340	$ 47,340	$ 47,340	$ 47,340	$ 47,340	$ 47,340	$ 47,340	$ 47,340	$ 47,340
Barrie North Station	$ 63,314	$ 63,314	$ 63,314	$ 63,314	$ 63,314	$ 65,213	$ 65,213	$ 65,213	$ 65,213	$ 65,213	$ 65,213	$ 65,213	$ 65,213	$ 65,213	$ 65,213
Barrie Tiffin Station	$ 83,223	$ 83,223	$ 83,223	$ 83,223	$ 83,223	$ 85,720	$ 85,720	$ 85,720	$ 85,720	$ 85,720	$ 85,720	$ 85,720	$ 85,720	$ 85,720	$ 85,720
Bradford Station	$ 51,432	$ 51,432	$ 51,432	$ 51,432	$ 51,432	$ 52,975	$ 52,975	$ 52,975	$ 52,975	$ 52,975	$ 52,975	$ 52,975	$ 52,975	$ 52,975	$ 52,975
Coldwater Station	$ 30,551	$ 30,551	$ 30,551	$ 30,551	$ 30,551	$ 31,468	$ 31,468	$ 31,468	$ 31,468	$ 31,468	$ 31,468	$ 31,468	$ 31,468	$ 31,468	$ 31,468
Collingwood Station	$ 52,198	$ 52,198	$ 52,198	$ 52,198	$ 52,198	$ 53,764	$ 53,764	$ 53,764	$ 53,764	$ 53,764	$ 53,764	$ 53,764	$ 53,764	$ 23,245	$ 23,245
Craighurst Station	$ 43,586	$ 43,586	$ 43,586	$ 43,586	$ 43,586	$ 44,894	$ 44,894	$ 44,894	$ 44,894	$ 44,894	$ 44,894	$ 44,894	$ 44,894	$ 44,894	$ 44,894
Elmvale Station	$ 25,134	$ 25,134	$ 25,134	$ 25,134	$ 25,134	$ 25,888	$ 25,888	$ 25,888	$ 25,888	$ 25,888	$ 25,888	$ 25,888	$ 25,888	$ 25,888	$ 47,865
Midland Station	$ 48,483	$ 48,483	$ 48,483	$ 48,483	$ 48,483	$ 49,937	$ 49,937	$ 49,937	$ 49,937	$ 49,937	$ 49,937	$ 49,937	$ 49,937	$ 49,937	$ 49,937
Orillia Ambulance Station	$ 86,687	$ 86,687	$ 86,687	$ 86,687	$ 86,687	$ 89,287	$ 89,287	$ 89,287	$ 89,287	$ 89,287	$ 89,287	$ 89,287	$ 30,636	$ 30,636	$ 30,636
Ramara (Brechin)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,808	$ 1,808	$ 1,808	$ 1,808	$ 1,808	$ 1,808
Stayner Station	$ -	$ -	$ -	$ -	$ -	$ -	$ 75,355	$ 75,355	$ 75,355	$ 75,355	$ 75,355	$ 75,355	$ 75,355	$ 75,355	$ 75,355
Stroud Ambulance Station	$ 50,039	$ 50,039	$ 50,039	$ 50,039	$ 50,039	$ 51,540	$ 51,540	$ 51,540	$ 51,540	$ 51,540	$ 51,540	$ 51,540	$ 51,540	$ 51,540	$ 51,540
New Tecumseth (Tottenham)	$ 7,021	$ 7,021	$ 7,021	$ 7,021	$ 7,021	$ 7,231	$ 7,231	$ 7,231	$ 7,231	$ 7,231	$ 7,231	$ 7,231	$ 7,231	$ 7,231	$ 7,231
Wasga Beach Ambulance Station	$ 43,329	$ 43,329	$ 43,329	$ 43,329	$ 43,329	$ 44,629	$ 44,629	$ 44,629	$ 44,629	$ 44,629	$ 44,629	$ 44,629	$ 44,629	$ 44,629	$ 44,629
Washago Ambulance Station	$ 43,586	$ 43,586	$ 43,586	$ 43,586	$ 43,586	$ 44,894	$ 44,894	$ 44,894	$ 44,894	$ 44,894	$ 44,894	$ 44,894	$ 44,894	$ 44,894	$ 44,894
Administration Centre	$ 58,505	$ 58,505	$ 58,505	$ 58,505	$ 58,505	$ 60,260	$ 60,260	$ 60,260	$ 60,260	$ 60,260	$ 60,260	$ 60,260	$ 60,260	$ 60,260	$ 60,260
Barrie Simcoe Emergency Services Campus	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 385,664	$ 385,664
Central East Barrie (downtown)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Beeton Station	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,339	$ 10,339	$ 10,339	$ 10,339
Oro	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,808	$ 1,808	$ 1,808	$ 1,808	$ 1,808
Innisfil	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,808	$ 1,808	$ 1,808	$ 1,808	$ 1,808
Penetanguishene	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,808	$ 1,808	$ 1,808	$ 1,808
Everett	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,808	$ 1,808	$ 1,808	$ 1,808	$ 1,808	$ 1,808
Perkinsfield	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,808	$ 1,808	$ 1,808	$ 1,808	$ 1,808
Bradford Street Warehouse	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,013	$ 3,013	$ 3,013	$ 3,013
Total ($000)	**$782.5**	**$782.5**	**$782.5**	**$782.5**	**$782.5**	**$806.0**	**$881.4**	**$881.4**	**$881.4**	**$885.0**	**$903.4**	**$918.5**	**$859.9**	**$1,215.0**	**$1,237.0**
City of Orillia[1] ($000)	**$42.9**	**$43.6**	**$44.7**	**$45.5**	**$46.2**	**$44.2**	**$49.1**	**$50.3**	**$51.2**	**$52.2**	**$53.6**	**$55.5**	**$52.0**	**$74.4**	**$75.3**

[1] County of Simcoe currently manages and operates the paramedic services for its towns and townships as well as the separated cities (Barrie & Orillia). Cities of Barrie and Orillia have a cost-sharing agreement with the County, and their shares are based on weighted taxable assessment values of 26% and 6%.

APPENDIX B.8

TABLE B.8-1

CITY OF ORILLIA
CALCULATION OF SERVICE LEVELS
PARAMEDIC SERVICES

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historic Population	30,483	30,707	30,933	31,161	31,390	31,513	31,637	31,761	31,885	32,010	32,646	33,295	33,957	34,632	35,320
Historic Employment	16,318	16,558	16,802	17,049	17,300	17,326	17,352	17,378	17,404	17,430	17,665	17,905	18,149	18,397	18,650
Historic Population & Employment	46,801	47,265	47,735	48,210	48,690	48,839	48,989	49,139	49,289	49,440	50,311	51,200	52,106	53,029	53,970

INVENTORY SUMMARY ($000) - City of Orillia Share Only

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Buildings	$1,819.4	$1,849.2	$1,893.8	$1,943.7	$2,017.2	$1,852.6	$2,079.4	$2,129.6	$2,166.8	$2,231.3	$2,382.6	$2,753.8	$2,843.5	$5,384.8	$5,474.9
Land	$595.0	$604.8	$619.4	$684.2	$695.1	$646.1	$699.4	$716.3	$728.8	$741.0	$963.4	$983.5	$1,027.9	$1,050.7	$1,057.3
Vehicles	$647.0	$697.0	$717.0	$743.3	$754.4	$701.1	$712.6	$729.8	$775.0	$809.1	$855.5	$873.7	$910.3	$939.9	$985.5
Furniture & Equipment	$42.9	$43.6	$44.7	$45.5	$46.2	$44.2	$49.1	$50.3	$51.2	$52.2	$53.6	$55.5	$52.0	$74.4	$75.3
Total ($000)	**$3,104.4**	**$3,194.6**	**$3,274.9**	**$3,416.7**	**$3,512.9**	**$3,244.0**	**$3,540.6**	**$3,626.1**	**$3,721.9**	**$3,833.5**	**$4,255.1**	**$4,666.4**	**$4,833.7**	**$7,449.7**	**$7,593.0**

SERVICE LEVEL ($/population & employment)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Average Service Level
Buildings	$38.88	$39.12	$39.67	$40.32	$41.43	$37.93	$42.45	$43.34	$43.96	$45.13	$47.36	$53.78	$54.57	$101.54	$101.44	$51.40
Land	$12.71	$12.80	$12.98	$14.19	$14.28	$13.23	$14.28	$14.58	$14.79	$14.99	$19.15	$19.21	$19.73	$19.81	$19.59	$15.75
Vehicles	$13.83	$14.75	$15.02	$15.42	$15.49	$14.36	$14.55	$14.85	$15.72	$16.36	$17.00	$17.06	$17.47	$17.72	$18.26	$15.86
Furniture & Equipment	$0.92	$0.92	$0.94	$0.94	$0.95	$0.91	$1.00	$1.02	$1.04	$1.06	$1.07	$1.08	$1.00	$1.40	$1.39	$1.04
Total ($/population & employment)	**$66.33**	**$67.59**	**$68.61**	**$70.87**	**$72.15**	**$66.42**	**$72.27**	**$73.79**	**$75.51**	**$77.54**	**$84.58**	**$91.14**	**$92.77**	**$140.48**	**$140.69**	**$84.05**

CITY OF ORILLIA
CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE
PARAMEDIC SERVICES

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2007 - 2022	$84.05
Net Population & Employment Growth 2023-2032	7,650
Maximum Allowable Funding Envelope	$642,983
Less: Uncommitted Excess Capacity	$0

APPENDIX B.8
TABLE B.8-2

CITY OF ORILLIA
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARAMEDIC SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs BTE (%)	Ineligible Costs Replacement & BTE Shares	Total DC Eligible Costs	Development Related Costs Available DC Reserves	Development Related Costs 2022-2031	Development Related Costs Post 2031
8.0 PARAMEDIC SERVICES										
8.1 Recovery of Negative Reserve Fund Balance										
8.1.1 Recovery of Negative Reserve Fund Balance	2022	$ 578,837	$ -	$ 578,837	0%	$ -	$ 578,837	$ -	$ 578,837	$ -
Subtotal Recovery of Negative Reserve Fund Balance		$ 578,837	$ -	$ 578,837		$ -	$ 578,837	$ -	$ 578,837	$ -
8.2 New Paramedic Stations - Land										
8.2.1 Bradford	2022	$ 1,627,956	$ 1,528,908	$ 99,048	34%	$ 33,226	$ 65,822	$ -	$ 30,000	$ 35,822
8.2.2 Severn	2022	$ 525,000	$ 493,058	$ 31,942	34%	$ 10,715	$ 21,227	$ -	$ -	$ 21,227
8.2.3 Waubaushene (Vic Harbour)	2022	$ 120,000	$ 112,699	$ 7,301	34%	$ 2,449	$ 4,852	$ -	$ -	$ 4,852
8.2.4 Springwater South	2022	$ 150,000	$ 140,874	$ 9,126	34%	$ 3,061	$ 6,065	$ -	$ -	$ 6,065
8.2.5 Central West Barrie	2023	$ 1,500,000	$ 1,408,737	$ 91,263	34%	$ 30,615	$ 60,648	$ -	$ -	$ 60,648
8.2.6 Wasaga Beach	2023	$ 1,050,000	$ 986,116	$ 63,884	34%	$ 21,430	$ 42,454	$ -	$ -	$ 42,454
8.2.7 Innisfil/Aclona	2024	$ 2,250,000	$ 2,113,106	$ 136,894	34%	$ 45,922	$ 90,972	$ -	$ -	$ 90,972
8.2.8 Tiny/Perkinsfield	2025	$ 300,000	$ 281,747	$ 18,253	34%	$ 6,123	$ 12,130	$ -	$ -	$ 12,130
8.2.9 Oro South	2026	$ 750,000	$ 704,369	$ 45,631	34%	$ 15,307	$ 30,324	$ -	$ -	$ 30,324
8.2.10 Barrie Big Bay	2027	$ 1,800,000	$ 1,690,485	$ 109,515	34%	$ 36,738	$ 72,778	$ -	$ -	$ 72,778
8.2.11 Oro North	2028	$ 500,000	$ 469,579	$ 30,421	34%	$ 10,205	$ 20,216	$ -	$ -	$ 20,216
8.2.12 Everett	2030	$ 500,000	$ 469,579	$ 30,421	34%	$ 10,205	$ 20,216	$ -	$ -	$ 20,216
8.2.13 Tottenham	2030	$ 383,523	$ 360,189	$ 23,334	34%	$ 7,828	$ 15,507	$ -	$ -	$ 15,507
Subtotal New Paramedic Stations - Land		$ 11,456,479	$ 10,759,445	$ 697,034		$ 233,826	$ 463,208	$ -	$ 30,000	$ 433,208
8.3 New Paramedic Stations - Building Construction										
8.3.1 Wasaga Beach	2024	$ 2,638,294	$ 2,527,006.47	$ 111,287	34%	$ 37,332	$ 73,955	$ -	$ 13,793	$ 60,162
8.3.2 Springwater South	2022	$ 2,200,946	$ 2,108,106.78	$ 92,839	34%	$ 31,144	$ 61,696	$ -	$ -	$ 61,696
8.3.3 Bradford	2022	$ 3,979,313	$ 3,811,458.83	$ 167,854	34%	$ 56,308	$ 111,546	$ -	$ -	$ 111,546
8.3.4 Severn	2023	$ 3,216,638	$ 3,080,955.44	$ 135,683	34%	$ 45,516	$ 90,167	$ -	$ -	$ 90,167
8.3.5 Waubaushene (Vic Harbour)	2023	$ 2,730,181	$ 2,615,017.87	$ 115,163	34%	$ 38,632	$ 76,531	$ -	$ -	$ 76,531
8.3.6 Central West Barrie	2024	$ 1,388,422	$ 1,329,856.39	$ 58,566	34%	$ 19,646	$ 38,919	$ -	$ -	$ 38,919
8.3.7 Innisfil/Alcona	2025	$ 3,040,340	$ 2,912,093.47	$ 128,246	34%	$ 43,021	$ 85,225	$ -	$ -	$ 85,225
8.3.8 Tiny/Perkinsfield	2026	$ 1,805,162	$ 1,729,017.20	$ 76,145	34%	$ 25,543	$ 50,601	$ -	$ -	$ 50,601
8.3.9 Oro South	2027	$ 3,024,327	$ 2,896,756.54	$ 127,571	34%	$ 42,795	$ 84,776	$ -	$ -	$ 84,776
8.3.10 Barrie Big Bay	2028	$ 1,373,832	$ 1,315,881.69	$ 57,950	34%	$ 19,440	$ 38,510	$ -	$ -	$ 38,510
8.3.11 Oro North	2029	$ 1,745,831	$ 1,672,189.12	$ 73,642	34%	$ 24,704	$ 48,938	$ -	$ -	$ 48,938
8.3.12 Southwest Barrie	2030	$ 1,367,158	$ 1,309,489.31	$ 57,669	34%	$ 19,346	$ 38,323	$ -	$ -	$ 38,323
8.3.13 Everett	2031	$ 1,709,101	$ 1,637,008.35	$ 72,093	34%	$ 24,184	$ 47,909	$ -	$ -	$ 47,909
8.3.14 Tottenham	2031	$ 1,709,101	$ 1,637,008.35	$ 72,093	34%	$ 24,184	$ 47,909	$ -	$ -	$ 47,909
Subtotal New Paramedic Stations - Building Construction		$ 31,928,646	$ 30,581,846	$ 1,346,801		$ 451,795	$ 895,005	$ -	$ 13,793	$ 881,212

APPENDIX B.8
TABLE B.8-2

CITY OF ORILLIA
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARAMEDIC SERVICES

Project Description		Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs BTE (%)	Ineligible Costs Replacement & BTE Shares	Total DC Eligible Costs	Development Related Costs Available DC Reserves	Development Related Costs 2022-2031	Development Related Costs Post 2031
8.4	**Development-Related Fleet Acquisitions**										
8.4.1	Paramedic Fleet	2022	$ 482,500	$ 462,147.39	$ 20,353	0%	$ -	$ 20,353	$ -	$ 20,353	$ -
8.4.2	Paramedic Fleet	2023	$ 851,124	$ 815,222.06	$ 35,902	0%	$ -	$ 35,902	$ -	$ -	$ 35,902
8.4.3	Paramedic Fleet	2024	$ 612,125	$ 586,304.32	$ 25,820	0%	$ -	$ 25,820	$ -	$ -	$ 25,820
8.4.4	Paramedic Fleet	2025	$ 743,820	$ 712,444.66	$ 31,376	0%	$ -	$ 31,376	$ -	$ -	$ 31,376
8.4.5	Paramedic Fleet	2026	$ 500,428	$ 479,319.11	$ 21,109	0%	$ -	$ 21,109	$ -	$ -	$ 21,109
8.4.6	Paramedic Fleet	2027	$ 878,279	$ 841,231.68	$ 37,047	0%	$ -	$ 37,047	$ -	$ -	$ 37,047
8.4.7	Paramedic Fleet	2028	$ 630,406	$ 603,814.60	$ 26,592	0%	$ -	$ 26,592	$ -	$ -	$ 26,592
8.4.8	Paramedic Fleet	2029	$ 771,511	$ 738,967.57	$ 32,544	0%	$ -	$ 32,544	$ -	$ -	$ 32,544
8.4.9	Paramedic Fleet	2030	$ 519,070	$ 497,174.41	$ 21,895	0%	$ -	$ 21,895	$ -	$ -	$ 21,895
8.4.10	Paramedic Fleet	2031	$ 785,767	$ 752,622.27	$ 33,145	0%	$ -	$ 33,145	$ -	$ -	$ 33,145
	Subtotal Development-Related Fleet Acquisitions		$ 6,775,029	$ 6,489,248	$ 285,781		$ -	$ 285,781	$ -	$ 20,353	$ 265,429
TOTAL PARAMEDIC SERVICES			**$ 50,738,992**	**$ 47,830,539**	**$ 2,908,453**		**$ 685,621**	**$ 2,222,832**	**$ -**	**$ 642,983**	**$ 1,579,849**

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

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	73%	$469,791
10-Year Growth in Population in New Units		6,266
Unadjusted Development Charge Per Capita		**$75**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	27%	$173,191
10-Year Growth in Square Metres		144,650
Unadjusted Development Charge Per Square Metre		**$1.20**

2022 - 2031 Net Funding Envelope	$642,983
Current Reserve Fund Balance	$ (578,837)

APPENDIX B.8
TABLE B.8-3

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
PARAMEDIC SERVICES
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in $000)

PARAMEDIC SERVICES	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	($155.9)	($157.23)	($144.00)	($133.16)	($117.08)	($99.20)	($82.78)	($64.65)	($44.90)	($23.36)	
2022 - 2031 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	**$0.0**
- Paramedic Services: Non Inflated	$13.6	$0.0	$3.7	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	**$17.3**
- Paramedic Services: Inflated	$13.6	$0.0	$3.9	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	**$17.4**
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	14,475	14,740	14,960	15,180	15,445	13,595	13,860	13,970	14,080	14,345	**144,650**
REVENUE											
- DC Receipts: Inflated	$20.7	$21.5	$22.3	$23.0	$23.9	$21.5	$22.3	$22.9	$23.6	$24.5	**$226.2**
INTEREST											
- Interest on Opening Balance	($8.6)	($8.6)	($7.9)	($7.3)	($6.4)	($5.5)	($4.6)	($3.6)	($2.5)	($1.3)	**($56.2)**
- Interest on In-year Transactions	$0.1	$0.4	$0.3	$0.4	$0.4	$0.4	$0.4	$0.4	$0.4	$0.4	**$3.7**
TOTAL REVENUE	$12.2	$13.2	$14.7	$16.1	$17.9	$16.4	$18.1	$19.7	$21.5	$23.6	**$173.6**
CLOSING CASH BALANCE	($157.2)	($144.0)	($133.2)	($117.1)	($99.2)	($82.8)	($64.6)	($44.9)	($23.4)	$0.3	

2022 Adjusted Charge Per Square Metre	**$1.43**

Allocation of Capital Program	
Residential Sector	73.1%
Non-Residential Sector	26.9%
Rates for 2022	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.8
TABLE B.8-3

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
PARAMEDIC SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in $000)

PARAMEDIC SERVICES	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	($422.9)	($425.21)	($386.94)	($353.77)	($304.34)	($248.02)	($207.43)	($162.78)	($113.43)	($59.13)	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	**$0.0**
- Paramedic Services: Non Inflated	$36.8	$0.0	$10.1	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	**$46.9**
- Paramedic Services: Inflated	$36.8	$0.0	$10.5	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	**$47.3**
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	645	667	691	717	745	542	550	560	571	578	**6,266**
REVENUE											
- DC Receipts: Inflated	$57.4	$60.6	$64.0	$67.7	$71.8	$53.3	$55.1	$57.3	$59.5	$61.5	**$608.2**
INTEREST											
- Interest on Opening Balance	($23.3)	($23.4)	($21.3)	($19.5)	($16.7)	($13.6)	($11.4)	($9.0)	($6.2)	($3.3)	**($147.6)**
- Interest on In-year Transactions	$0.4	$1.1	$0.9	$1.2	$1.3	$0.9	$1.0	$1.0	$1.0	$1.1	**$9.8**
TOTAL REVENUE	$34.5	$38.3	$43.7	$49.4	$56.3	$40.6	$44.7	$49.3	$54.3	$59.3	**$470.4**
CLOSING CASH BALANCE	($425.2)	($386.9)	($353.8)	($304.3)	($248.0)	($207.4)	($162.8)	($113.4)	($59.1)	$0.2	

2022 Adjusted Charge Per Capita	**$89**

Allocation of Capital Program	
Residential Sector	73.1%
Non-Residential Sector	26.9%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix B.9

Long Term Care

Long Term Care

Long term care facilities provide a range of long term care needs, from Life Lease homes to assisted living suites, only assets and capital needs related to long term care needs are included in the DC anlysis. The Long Term Care component of this service is provided by Simcoe County and is based on a cost sharing agreement with the Cities of Barrie and Orillia. Only the City of Orillia's share of 10.84% is incorporated into the development charges calculation.

Table B.9-1 Historical Service Levels

Table B.9-1 displays the fifteen-year historical inventory for buildings, land, vehicles and furniture and equipment for Long Term Care. Long Term Care services are provided at the manors, which are shared with the Cities of Barrie and Orillia through a cost sharing agreement. In 2021, the County of Simcoe's share was 78.9 per cent of the costs, Barrie's share was 10.23 per cent, and Orillia's shares was 10.84 per cent. Orillia's service levels do not include vehicles and furniture and equipment as those operational costs are only incurred by the County.

Simcoe County provides long term care services from four manors. In 2021, the total square footage of the manors was 497,104 with a replacement cost share that amounts to $28.02 million. Georgian Village in Penetanguishene was reconstructed and expanded in 2013 and has both a Manor and a Village component. Common spaces in the facility have been split and allocated to both the manor and village based on total facility gross floor area.

The four manors occupy 10.45 hectares of land. The land for the manors is valued at 13.28 million, of which $1.44 million is the City of Orillia's financial responsibility.

The 2021 combined replacement value of the City's share of the inventory of capital assets for Long Term Care is $29.46 million. This results in a fifteen-year historical average service level of $851.95 per capita. The historical service level, multiplied by the ten-year net population growth (5,340), results in a ten-year maximum allowable funding envelope of $4.55 million.

Table B.9-2 2022–2031 Development-Related Capital Program & Calculation of the "Unadjusted" Development Charges

The 2022 to 2031 development-related capital program includes the 2013 redevelopment of Simcoe Manor/Village and bed expansion for Georgian Manor. In total, the Long Term Care capital program amounts to $104.16 million, with a net municipal cost of $8.21 million. The City of Barrie and Simcoe County's shares of these projects have been netted off as a recover. The portion of the Simcoe Manor/Village redevelopment that is for new affordable housing has also been included in the recovery total.

Of the net municipal cost, $7.03 million, 86 per cent of the net municipal cost has been identified as replacement or benefit to existing. The redevelopment project includes a mix of redevelopment of existing beds and space and net new additional space to service development.

The remaining $1.28 million is related to development in the 2022–2031 planning period and is eligible for DC recovery. It is noted that the residential DC eligible capital costs are divided by the ten-year growth in population in new dwelling units (6,266) to derive an unadjusted charge of $202 per capita.

Table B.9-3 Cash Flow Analysis

After cash flow consideration, the residential calculated charge is $204 per capita. This increase reflects the front-ended nature of the timing of anticipated capital projects.

The following table summarizes the calculation of the Long Term Care & Senior Services development charge:

LONG TERM CARE SUMMARY						
10-year Hist.	2022 - 2031		Unadjusted		**Adjusted**	
Service Level	Development-Related Capital Program		Development Charge		**Development Charge**	
per capita	Total	Net DC Recoverable	$/capita	$/sq.m	**$/capita**	**$/sq.m**
$851.95	$104,443,604	$1,267,823	$202	$0.00	**$204**	**$0.00**

APPENDIX B.9
TABLE B.9-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
LONG TERM CARE

BUILDINGS - MANORS	# of Square Feet															UNIT COST
Facility Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	($/sq. ft.)
Georgian Manor - Penetanguishene	68,782	68,782	68,782	68,782	68,782	68,782	68,782	132,017	132,017	132,017	132,017	132,017	132,017	132,017	132,017	$520
Georgian Manor - Penetanguishene (Common Areas)	-	-	-	-	-	-	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	$520
Simcoe Manor - Beeton - Long Term Care	121,746	121,746	121,746	121,746	121,746	121,746	121,746	121,746	121,746	121,746	121,746	121,746	121,746	121,746	121,746	$520
Sunset Manor - Collingwood - Long Term Care	137,270	137,270	137,270	137,270	137,270	137,270	137,270	137,270	137,270	137,270	137,270	137,270	137,270	137,270	137,270	$520
Trillium Manor - Orillia	101,206	101,206	101,206	101,206	101,206	101,206	101,206	101,206	101,206	101,206	101,206	101,206	101,206	101,206	101,206	$520
Total (sq.ft.)	**429,004**	**429,004**	**429,004**	**429,004**	**429,004**	**429,004**	**433,869**	**497,104**	**497,104**	**497,104**	**497,104**	**497,104**	**497,104**	**497,104**	**497,104**	
Total ($000)	**$223,082.1**	**$223,082.1**	**$223,082.1**	**$223,082.1**	**$223,082.1**	**$223,082.1**	**$225,611.8**	**$258,494.0**	**$258,494.0**	**$258,494.0**	**$258,494.0**	**$258,494.0**	**$258,494.0**	**$258,494.0**	**$258,494.0**	
City of Orillia Share[1] ($000)	**$24,182.1**	**$24,182.1**	**$24,182.1**	**$24,182.1**	**$24,182.1**	**$24,182.1**	**$24,456.3**	**$28,020.7**	**$28,020.7**	**$28,020.7**	**$28,020.7**	**$28,020.7**	**$28,020.7**	**$28,020.7**	**$28,020.7**	

LAND - MANORS	# of Hectares															UNIT COST
Facility Name	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	($/ha)
Georgian Manor - Penetanguishene	0.17	0.17	0.17	0.17	0.17	0.17	0.17	3.77	3.77	3.77	3.77	3.77	3.77	3.77	3.77	$1,200,000
Simcoe Manor - Beeton	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	$1,500,000
Sunset Manor - Collingwood	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	$1,200,000
Trillium Manor - Orillia	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	$1,200,000
Total (ha)	**6.85**	**6.85**	**6.85**	**6.85**	**6.85**	**6.85**	**6.85**	**10.45**	**10.45**	**10.45**	**10.45**	**10.45**	**10.45**	**10.45**	**10.45**	
Total ($000)	**$8,960.5**	**$8,960.5**	**$8,960.5**	**$8,960.5**	**$8,960.5**	**$8,960.5**	**$8,960.4**	**$13,275.4**	**$13,275.4**	**$13,275.4**	**$13,275.0**	**$13,275.0**	**$13,275.0**	**$13,275.0**	**$13,275.0**	
City of Orillia Share[1] ($000)	**$971.3**	**$971.3**	**$971.3**	**$971.3**	**$971.3**	**$971.3**	**$971.3**	**$1,439.1**	**$1,439.1**	**$1,439.1**	**$1,439.0**	**$1,439.0**	**$1,439.0**	**$1,439.0**	**$1,439.0**	

[1] County of Simcoe shares the funding and operating responsibility of all Manors with the separated cities of Barrie & Orillia. The cities have a cost-sharing agreement with the County, and the City's share is 10.84%

APPENDIX B.9
TABLE B.9-1

CITY OF ORILLIA
CALCULATION OF SERVICE LEVELS
LONG TERM CARE

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historic Population	30,483	30,707	30,933	31,161	31,390	31,513	31,637	31,761	31,885	32,010	32,646	33,295	33,957	34,632	35,320

INVENTORY SUMMARY ($000) - City Share Only

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Buildings - Manors	$24,182.10	$24,182.10	$24,182.10	$24,182.10	$24,182.10	$24,182.10	$24,456.3	$28,020.7	$28,020.7	$28,020.7	$28,020.7	$28,020.7	$28,020.7	$28,020.7	$28,020.7
Land - Manors	$971.3	$971.3	$971.3	$971.3	$971.3	$971.3	$971.3	$1,439.1	$1,439.1	$1,439.1	$1,439.0	$1,439.0	$1,439.0	$1,439.0	$1,439.0
Total ($000)	**$25,153.4**	**$25,153.4**	**$25,153.4**	**$25,153.4**	**$25,153.4**	**$25,153.4**	**$25,427.6**	**$29,459.8**	**$29,459.8**	**$29,459.8**	**$29,459.8**	**$29,459.8**	**$29,459.8**	**$29,459.8**	**$29,459.8**

SERVICE LEVEL ($/capita)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Average Service Level
Buildings - Manors	$793.30	$787.51	$781.76	$776.04	$770.38	$767.37	$773.03	$882.24	$878.81	$875.37	$858.32	$841.59	$825.18	$809.10	$793.34	$814.22
Land - Manors	$31.86	$31.63	$31.40	$31.17	$30.94	$30.82	$30.70	$45.31	$45.13	$44.96	$44.08	$43.22	$42.38	$41.55	$40.74	$37.73
Total ($/capita)	**$825.16**	**$819.14**	**$813.16**	**$807.21**	**$801.32**	**$798.19**	**$803.73**	**$927.55**	**$923.94**	**$920.33**	**$902.40**	**$884.81**	**$867.56**	**$850.65**	**$834.08**	**$851.95**

CITY OF ORILLIA
CALCULATION OF MAXIMUM ALLOWABLE
LONG TERM CARE & SENIORS SERVICES

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2007 - 2021	$851.95
Net Population Growth 2022 - 2031	5,340
Maximum Allowable Funding Envelope	**$4,549,407**

HEMSON

APPENDIX B.9
TABLE B.9-2

CITY OF ORILLIA
DEVELOPMENT-RELATED CAPITAL PROGRAM
LONG TERM CARE

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs BTE (%)	Ineligible Costs Replacement & BTE Shares	Total DC Eligible Costs	Development Related Costs Available DC Reserves	Development Related Costs 2022-2031	Development Related Costs Post 2031
9.0 LONG TERM CARE										
9.1 Development Related Capital Program										
9.1.1 Simcoe Manor/Village Redevelopment	Various	$ 104,157,604	$ 95,943,120	$ 8,214,484	86%	$ 7,032,462	$ 1,182,023	$ -	$ 1,182,023	$ -
9.1.2 Georgian Manor Bed Expansion	2022	$ 105,800	$ -	$ 105,800	70%	$ 74,060	$ 31,740	$ -	$ 31,740	$ -
9.1.3 Georgian Manor Bed Expansion	2023	$ 180,200	$ -	$ 180,200	70%	$ 126,140	$ 54,060	$ -	$ 54,060	$ -
Subtotal Development Related Capital Program		$ 104,443,604	$ 95,943,120	$ 8,500,484		$ 7,232,662	$ 1,267,823	$ -	$ 1,267,823	$ -
TOTAL LONG TERM CARE		**$ 104,443,604**	**$ 95,943,120**	**$ 8,500,484**		**$ 7,232,662**	**$ 1,267,823**	**$ -**	**$ 1,267,823**	**$ -**

*Development related costs to be considered for funding from other tools and/or future DC Studies.
** Institutional component is under review for eligibility under the DC Act and may be included in the recovery under subsequent DC Studies.

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	100%	$1,267,823
10-Year Growth in Population in New Units		6,266
Unadjusted Development Charge Per Capita		**$202**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	0%	$0
10-Year Growth in Square Metres		144,650
Unadjusted Development Charge Per Square Metre		**$0.00**

2022 - 2031 Net Funding Envelope	$4,549,407
Current Reserve Fund Balance	$0

APPENDIX B.9
TABLE B.9-3

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
LONG TERM CARE
RESIDENTIAL DEVELOPMENT CHARGE
(in $000)

LONG TERM CARE	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**TOTAL**
OPENING CASH BALANCE	$0.0	($18.85)	($57.81)	($36.85)	($8.59)	$28.13	$20.48	$14.30	$10.09	$8.40	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	**$0.0**
- Long Term Care: Non Inflated	$149.9	$172.3	$118.2	$118.2	$118.2	$118.2	$118.2	$118.2	$118.2	$118.2	**$1,267.8**
- Long Term Care: Inflated	$149.9	$175.7	$123.0	$125.4	$127.9	$130.5	$133.1	$135.8	$138.5	$141.3	**$1,381.2**
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	645	667	691	717	745	542	550	560	571	578	**6,266**
REVENUE											
- DC Receipts: Inflated	$131.6	$138.8	$146.7	$155.2	$164.5	$122.1	$126.4	$131.2	$136.5	$140.9	**$1,393.9**
INTEREST											
- Interest on Opening Balance	$0.0	($1.0)	($3.2)	($2.0)	($0.5)	$1.0	$0.7	$0.5	$0.4	$0.3	**($3.9)**
- Interest on In-year Transactions	($0.5)	($1.0)	$0.4	$0.5	$0.6	($0.2)	($0.2)	($0.1)	($0.1)	($0.0)	**($0.6)**
TOTAL REVENUE	$131.1	$136.7	$143.9	$153.7	$164.7	$122.9	$126.9	$131.6	$136.8	$141.2	**$1,389.5**
CLOSING CASH BALANCE	($18.8)	($57.8)	($36.8)	($8.6)	$28.1	$20.5	$14.3	$10.1	$8.4	$8.3	

2022 Adjusted Charge Per Capita	**$204**

Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix C

Engineering Infrastructure Technical Appendix

Engineered Services Technical Appendix

The Environmental Services & Operations and the Development Services and Engineering Departments ensure that the City's municipal services such as Services Related to a Highway: Roads, Wastewater, Water, and Stormwater drainage/management facilities are designed for the appropriate protection, health and quality of life of the public, and follow standard engineering practices. These departments also provide review and inspection services to facilitate new development and to maintain service standards to sustain the existing infrastructure.

This appendix provides a brief outline of the municipal engineered infrastructure namely; Services Related to a Highway: Roads, Wastewater, Water and Stormwater management services. The roads infrastructure includes the roads themselves as well as streetlights, traffic signalization, sidewalks, structures, and related studies. The Wastewater service provides for sewage tertiary treatment and the sanitary sewers and the Water services include Water supply and distribution system. Stormwater services includes stormwater pipes and ponds.

A ten-year development forecast, from 2022 to 2031, has been used to calculate the development charges for the Services Related to a Highway: Roads. A twenty-year development forecast, from 2022 to 2041, has been used to calculate the development charges for Water, Wastewater, and Stormwater services. This forecast is discussed in more detail in Appendix A.

The capital forecast for these services, were informed by the Municipality's 2019 *Multi-Modal Transportation Master Plan,* 2022 *Wastewater System Master Plan*, and 2022 *Water System Master Plan*. The capital forecasts were adjusted by Municipal staff and the consulting team based on the 2022 and draft 2023 capital budgets.

Appendix C.1

Services Related to a Highway: Roads and Related

Services Related to a Highway: Roads and Related

Tables 1 - 4 provide details of the projects included in the City-wide roads and related engineered infrastructure development charges calculation. The content of the tables is as follows:

Table C.1-1	Roads and Related Inventory of Capital Assets
Table C.1-2	Roads and Related Capital Program
Table C.1-3	Roads and Related Residential Cash Flow Analysis
Table C.1-4	Roads and Related Non-Residential Cash Flow Analysis

Table C.1-1 shows the historical roads and related inventory. The City currently owns and maintains a total of 63.00 km of urban and rural roads valued at $162.63 million. In addition, the inventory includes 39 signalized intersections and 2 pedestrian crossing signals with a total value of $12.10 million. Finally, 124,600 meters of sidewalks are valued at $52.33. The total value of the Services Related to a Highway: Roads is $227.06 million.

The 15-year average service level based on population and employment is $4,397.58, which yields a maximum funding envelope of $33.64 million (7,650 net population + employment growth X historic service level of $4,398 /capita + employment).

The total cost of the Services Related to a Highway: Roads capital program is $38.90 million (Table C.1-2) and provides for the undertaking of various roads and related projects throughout the City. Included in the $38.90 million capital program is the recovery of the $2.22 million negative roads DC reserve fund balance and various lane widenings (oversized shares included and noted). The related works include various growth-related intersection signalizations and new sidewalks.

The entire $38.90 million growth-related roads capital program is not to be fully recovered from future development charges; approximately $14.91 million of the program has been identified as a non-growth or benefit to existing share and the City has $1.61 million in other recoveries.

The result is a growth-related and development charge recoverable 2022-2031 share of the capital program of $21.91 million and approximately $475,000 is recoverable post 2031. The growth-related cost has been allocated 73 per cent ($16.00 million) to new residential development and 27 per cent ($5.90 million) to new non-residential development. The allocation of costs is based on consideration of shares of population (in new households) and employment growth over the planning period.

The residential share of the roads capital program is divided by the build-out population growth to 2031 (6,266 persons). This results in an unadjusted charge of $2,555 per capita. The non-residential portion of the capital program is divided by the anticipated amount of non-residential gross floor area to build-out to 2031 (144,650 square metres). The unadjusted non-residential charge works out to $40.08 per square metre of gross floor area.

The long-term cash-flow analysis (Tables C.1-3 and C.1-4) takes into consideration expenditure timing and revenue projections. The effect of the analysis is an increase in the calculated development charges rates. The main reason for this increase in the rates is the expectation that the expenditures will occur in advance of the development. The resulting adjusted residential and non-residential charges are $2,590 per capita and $41.49 per square metre.

The following is a summary of the calculated Services Related to a Highway: Roads development charges:

SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED SUMMARY

10-year Hist. Service Level per pop & emp	2022 - 2041 Development-Related Capital Program		Unadjusted Development Charge		**Adjusted Development Charge**	
	Total	Net DC Recoverable	$/capita	$/sq.m	**$/capita**	**$/sq.m**
$4,397.58	$38,898,838	$21,908,698	$2,555	$40.80	**$2,590**	**$41.49**

APPENDIX C.1
TABLE C.1-1

CITY OF ORILLIA
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED

ROADS	# of Kilometres															UNIT COST
Type of Road	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**($/km)**
Urban Arterials																
2 Lane	14.6	13.8	13.1	19.7	19.7	19.7	19.1	18.9	18.9	18.9	18.9	18.9	17.8	17.8	17.8	$2,042,000
3 Lane	3.6	4.4	5.0	5.5	5.5	4.8	5.4	6.0	6.0	6.0	6.0	6.3	6.7	6.7	6.7	$3,062,000
4 Lane	9.0	9.0	9.0	9.0	9.0	9.2	9.2	8.7	8.7	8.7	8.7	8.4	8.0	8.0	8.0	$4,083,000
5 Lane	0.1	0.1	1.8	1.8	1.8	2.3	2.3	2.3	2.3	2.3	2.3	2.3	3.4	3.4	3.4	$5,104,000
Rural Arterials																
2 Lane	7.1	7.1	7.1													$1,105,000
Urban Collector																
2 Lane	23.9	23.9	23.8	25.1	25.1	25.7	25.7	26.7	26.7	26.7	26.7	26.7	26.7	26.7	26.7	$2,042,000
3 Lane	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	$3,062,000
4 Lane	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-	-	-	-	-	-	-	-	$4,083,000
Rural Collector																
2 Lane	1.4	1.4	1.4	-	-	-	-	-	-	-	-	-	-	-	-	
Total (km)	**60.2**	**60.2**	**61.8**	**61.7**	**61.7**	**62.3**	**62.3**	**63.0**	**63.0**	**63.0**	**63.0**	**63.0**	**63.0**	**63.0**	**63.0**	
Total ($000)	**$136,674.9**	**$137,456.2**	**$146,716.3**	**$156,381.9**	**$156,381.9**	**$158,748.6**	**$159,360.6**	**$159,973.3**	**$159,973.3**	**$159,973.3**	**$159,973.3**	**$159,667.0**	**$162,626.8**	**$162,626.8**	**$162,626.8**	

TRAFFIC SIGNALS	# of Traffic Signals															UNIT COST
Description	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**($/unit)**
Signalized Intersections	33	33	34	34	36	36	37	37	37	38	39	39	39	39	39	$301,000
Pedestrian Crossing Signals	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	$181,000
Total (#)	**34**	**34**	**35**	**35**	**37**	**37**	**38**	**38**	**38**	**40**	**41**	**41**	**41**	**41**	**41**	
Total ($000)	**$10,114.0**	**$10,114.0**	**$10,415.0**	**$10,415.0**	**$11,017.0**	**$11,017.0**	**$11,318.0**	**$11,318.0**	**$11,318.0**	**$11,800.0**	**$12,101.0**	**$12,101.0**	**$12,101.0**	**$12,101.0**	**$12,101.0**	

SIDEWALKS	# of Metres															UNIT COST
Description	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**($/m)**
Sidewalks	113,000	113,900	116,900	119,900	122,800	123,300.0	123,300.0	123,600.0	124,200.0	124,200.0	124,200.0	124,200.0	124,200.0	124,600.0	124,600.0	$420
Total (#)	**113,000.0**	**113,900.0**	**116,900.0**	**119,900.0**	**122,800.0**	**123,300.0**	**123,300.0**	**123,600.0**	**124,200.0**	**124,200.0**	**124,200.0**	**124,200.0**	**124,200.0**	**124,600.0**	**124,600.0**	
Total ($000)	**$47,460.0**	**$47,838.0**	**$49,098.0**	**$50,358.0**	**$51,576.0**	**$51,786.0**	**$51,786.0**	**$51,912.0**	**$52,164.0**	**$52,164.0**	**$52,164.0**	**$52,164.0**	**$52,164.0**	**$52,332.0**	**$52,332.0**	

APPENDIX C.1
TABLE C.1-1

CITY OF ORILLIA
CALCULATION OF SERVICE LEVELS
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED

						2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Historical Population	30,483	30,707	30,933	31,161	31,390	31,513	31,637	31,761	31,885	32,010	32,646	33,295	33,957	34,632	35,320
Historical Employment	16,318	16,558	16,802	17,049	17,300	17,326	17,352	17,378	17,404	17,430	17,665	17,905	18,149	18,397	18,650
Total Historical Population & Employment	46,801	47,265	47,735	48,210	48,690	48,839	48,989	49,139	49,289	49,440	50,311	51,200	52,106	53,029	53,970

INVENTORY SUMMARY ($000)

Roads	$136,674.9	$137,456.2	$146,716.3	$156,381.9	$156,381.9	$158,748.6	$159,360.6	$159,973.3	$159,973.3	$159,973.3	$159,973.3	$159,667.0	$162,626.8	$162,626.8	$162,626.8
Traffic Signals	$10,114.0	$10,114.0	$10,415.0	$10,415.0	$11,017.0	$11,017.0	$11,318.0	$11,318.0	$11,318.0	$11,800.0	$12,101.0	$12,101.0	$12,101.0	$12,101.0	$12,101.0
Sidewalks	$47,460.0	$47,838.0	$49,098.0	$50,358.0	$51,576.0	$51,786.0	$51,786.0	$51,912.0	$52,164.0	$52,164.0	$52,164.0	$52,164.0	$52,164.0	$52,332.0	$52,332.0
Total ($000)	**$194,248.9**	**$195,408.2**	**$206,229.3**	**$217,154.9**	**$218,974.9**	**$221,551.6**	**$222,464.6**	**$223,203.3**	**$223,455.3**	**$223,937.3**	**$224,238.3**	**$223,932.0**	**$226,891.8**	**$227,059.8**	**$227,059.8**

SERVICE LEVEL ($/population & employment)

																Average Service Level
Roads	$2,920.34	$2,908.20	$3,073.56	$3,243.76	$3,211.79	$3,250.45	$3,252.99	$3,255.53	$3,245.62	$3,235.71	$3,179.69	$3,118.50	$3,121.08	$3,066.75	$3,013.28	$3,139.82
Traffic Signals	$216.11	$213.98	$218.18	$216.03	$226.27	$225.58	$231.03	$230.33	$229.63	$238.67	$240.52	$236.35	$232.24	$228.20	$224.22	$227.16
Sidewalks	$1,014.08	$1,012.12	$1,028.55	$1,044.56	$1,059.27	$1,060.34	$1,057.09	$1,056.43	$1,058.33	$1,055.10	$1,036.83	$1,018.83	$1,001.11	$986.86	$969.65	$1,030.61
Total ($/population & employment)	**$4,150.53**	**$4,134.31**	**$4,320.29**	**$4,504.35**	**$4,497.33**	**$4,536.37**	**$4,541.11**	**$4,542.28**	**$4,533.57**	**$4,529.48**	**$4,457.04**	**$4,373.67**	**$4,354.43**	**$4,281.80**	**$4,207.15**	**$4,397.58**

CITY OF ORILLIA
CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED

20-Year Funding Envelope Calculation	
10 Year Average Service Level 2012 - 2021	$4,397.58
Net Population & Employment Growth 2022 - 2031	7,650
Maximum Allowable Funding Envelope	$33,641,487

APPENDIX C
TABLE C.1-2

CITY OF ORILLIA
DEVELOPMENT-RELATED CAPITAL PROGRAM
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	Replacement & BTE Shares		Available DC Reserves	2022-2031	Post 2031
10.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED										
10.1 Recovery of Negative Reserve Fund Balance										
10.1.1 Recovery of Negative Reserve Fund Balance	2022	$ 2,216,494	$ -	$ 2,216,494	0%	$ -	$ 2,216,494	$ -	$ 2,216,494	$ -
Subtotal Recovery of Negative Reserve Fund Balance		$ 2,216,494	$ -	$ 2,216,494		$ -	$ 2,216,494	$ -	$ 2,216,494	$ -
10.2 Roads Projects										
10.2.1 West Street: James Street to Highway 12	2022	$ 5,844,000	$ 1,608,000	$ 4,236,000	50%	$ 2,118,000	$ 2,118,000	$ -	$ 2,118,000	$ -
10.2.2 King Street: Extension to Cedar Island Rd	2025	$ 900,000	$ -	$ 900,000	20%	$ 180,000	$ 720,000	$ -	$ 720,000	$ -
10.2.3 Murphy Road: Highway 12 to Uhtoff Line	2030	$ 2,830,000	$ -	$ 2,830,000	35%	$ 990,500	$ 1,839,500	$ -	$ 1,839,500	$ -
10.2.4 Laclie Street - Neywash St to Borland St	2023	$ 2,500,000	$ -	$ 2,500,000	90%	$ 2,250,000	$ 250,000	$ -	$ 250,000	$ -
10.2.5 Laclie Street: Borland St to Fittons Rd	2024	$ 3,500,000	$ -	$ 3,500,000	90%	$ 3,150,000	$ 350,000	$ -	$ 350,000	$ -
10.2.6 Laclie Street: Fittons Rd to Sundial Dr	2027	$ 4,000,000	$ -	$ 4,000,000	90%	$ 3,600,000	$ 400,000	$ -	$ 400,000	$ -
10.2.7 Woodside Drive Extension - New Roadway	2028	$ 2,730,560.0	$ -	$ 2,730,560.0	25%	$ 682,640.0	$ 2,047,920.0	$ -	$ 2,047,920.0	$ -
10.2.8 Murphy Road Extension - New Roadway	2031	$ 4,097,784.0	$ -	$ 4,097,784.0	0%	$ -	$ 4,097,784.0	$ -	$ 4,097,784.0	$ -
10.2.9 Centennial Drive Phase 3	2023	$ 4,800,000.0	$ -	$ 4,800,000.0	32%	$ 1,536,000.0	$ 3,264,000.0	$ -	$ 3,264,000.0	$ -
10.2.10 Swinimer Drive and University Signalization	2023	$ 450,000	$ -	$ 450,000	0%	$ -	$ 450,000	$ -	$ 450,000	$ -
Subtotal Roads Projects		$ 31,652,344	$ 1,608,000	$ 30,044,344		$ 14,507,140	$ 15,537,204	$ -	$ 15,537,204	$ -
10.3 Intersection Improvements										
10.3.1 Swinimer Drive and University Signalization Design	2022	$ 30,000	$ -	$ 30,000	0%	$ -	$ 30,000	$ -	$ 30,000	$ -
10.3.2 Coldwater Road - Signal Optimization	2031	$ 100,000	$ -	$ 100,000	50%	$ 50,000	$ 50,000	$ -	$ 25,000	$ 25,000
10.3.3 Coldwater Road - Transit Priority Measures	2031	$ 1,200,000	$ -	$ 1,200,000	25%	$ 300,000	$ 900,000	$ -	$ 450,000	$ 450,000
10.3.4 Old Barrie Road / Highway 12 By-pass - Signal Optimization	2028	$ 400,000	$ -	$ 400,000	0%	$ -	$ 400,000	$ -	$ 400,000	$ -
10.3.5 Old Barrie Road / Highway 12 By-pass - Transit Priority Measures	2028	$ 1,200,000	$ -	$ 1,200,000	0%	$ -	$ 1,200,000	$ -	$ 1,200,000	$ -
10.3.6 Orchard Point Road Traffic Signalization	2024	$ 450,000	$ -	$ 450,000	11%	$ 50,000	$ 400,000	$ -	$ 400,000	$ -
10.3.7 Intersection Signalization Various Locations – 3	2027	$ 900,000	$ -	$ 900,000	0%	$ -	$ 900,000	$ -	$ 900,000	$ -
Subtotal Intersection Improvements		$ 4,280,000	$ -	$ 4,280,000		$ 400,000	$ 3,880,000	$ -	$ 3,405,000	$ 475,000
10.4 Sidewalks										
10.4.1 Various Sidewalk Additions	2028	$ 750,000	$ -	$ 750,000	0%	$ -	$ 750,000	$ -	$ 750,000	$ -
Subtotal Sidewalks		$ 750,000	$ -	$ 750,000		$ -	$ 750,000	$ -	$ 750,000	$ -
TOTAL SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED		**$ 38,898,838**	**$ 1,608,000**	**$ 37,290,838**		**$ 14,907,140**	**$ 22,383,698**	**$ -**	**$ 21,908,698**	**$ 475,000**

Residential Development Charge Calculation		
Residential Share of 2022 - 2031 DC Eligible Costs	73%	$16,007,451
Long-Term Growth in Population in New Units		6,266
Unadjusted Development Charge Per Capita		**$2,555**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2031 DC Eligible Costs	27%	$5,901,247
Long-Term Growth in Square Metres		144,650
Unadjusted Development Charge Per Square Metre		**$40.80**

2022 - 2031 Net Funding Envelope	$33,641,487
Current Reserve Fund Balance	($2,216,494)

HEMSON

APPENDIX C.1
Table C.1-3

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
ROADS AND RELATED
RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
(in $000)

SERVICES RELATED TO A HIGHWAY: ROADS AND	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	($1,619.5)	($1,605.59)	($2,918.78)	($1,764.82)	($424.73)	$1,677.06	$2,245.73	$254.42	$1,958.58	$2,187.96	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	**$0.0**
- Roads & Related: Non Inflated	$1,569.4	$2,896.3	$548.0	$526.1	$0.0	$949.8	$3,213.3	$0.0	$1,344.0	$3,341.1	**$14,388.0**
- Roads & Related: Inflated	$1,569.4	$2,954.2	$570.1	$558.3	$0.0	$1,048.7	$3,618.7	$0.0	$1,574.7	$3,992.9	**$15,887.0**
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	645	667	691	717	745	542	550	560	571	578	**6,266**
REVENUE											
- DC Receipts: Inflated	$1,670.6	$1,762.1	$1,862.0	$1,970.7	$2,088.6	$1,549.9	$1,604.2	$1,666.1	$1,732.8	$1,789.1	**$17,696.1**
INTEREST											
- Interest on Opening Balance	($89.1)	($88.3)	($160.5)	($97.1)	($23.4)	$58.7	$78.6	$8.9	$68.6	$76.6	**($167.0)**
- Interest on In-year Transactions	$1.8	($32.8)	$22.6	$24.7	$36.6	$8.8	($55.4)	$29.2	$2.8	($60.6)	**($22.4)**
TOTAL REVENUE	$1,583.3	$1,641.0	$1,724.1	$1,898.4	$2,101.8	$1,617.4	$1,627.4	$1,704.2	$1,804.1	$1,805.1	**$17,506.6**
CLOSING CASH BALANCE	($1,605.6)	($2,918.8)	($1,764.8)	($424.7)	$1,677.1	$2,245.7	$254.4	$1,958.6	$2,188.0	$0.1	

2022 Adjusted Charge Per Capita	**$2,590**

Allocation of Capital Program	
Residential Sector	73.1%
Non-Residential Sector	26.9%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C.1
TABLE C.1-4

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
ROADS AND RELATED
NON-RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
(in $000)

SERVICES RELATED TO A HIGHWAY: ROADS AND	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE	($597.0)	($607.46)	($1,118.94)	($737.24)	($307.10)	$381.75	$635.43	($47.67)	$627.16	$754.90	
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS											
- Prior Growth (Funding from DC Reserve Balance)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	**$0.0**
- Roads & Related: Non Inflated	$578.6	$1,067.7	$202.0	$193.9	$0.0	$350.2	$1,184.6	$0.0	$495.5	$1,231.7	**$5,304.2**
- Roads & Related: Inflated	$578.6	$1,089.1	$210.2	$205.8	$0.0	$386.6	$1,334.1	$0.0	$580.5	$1,472.0	**$5,856.9**
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	14,475	14,740	14,960	15,180	15,445	13,595	13,860	13,970	14,080	14,345	**144,650**
REVENUE											
- DC Receipts: Inflated	$600.6	$623.8	$645.8	$668.4	$693.6	$622.8	$647.6	$665.8	$684.5	$711.3	**$6,564.2**
INTEREST											
- Interest on Opening Balance	($32.8)	($33.4)	($61.5)	($40.5)	($16.9)	$13.4	$22.2	($2.6)	$22.0	$26.4	**($103.9)**
- Interest on In-year Transactions	$0.4	($12.8)	$7.6	$8.1	$12.1	$4.1	($18.9)	$11.7	$1.8	($20.9)	**($6.7)**
TOTAL REVENUE	$568.1	$577.6	$591.9	$635.9	$688.8	$640.3	$651.0	$674.8	$708.3	$716.8	**$6,453.6**
CLOSING CASH BALANCE	($607.5)	($1,118.9)	($737.2)	($307.1)	$381.7	$635.4	($47.7)	$627.2	$754.9	($0.3)	

2022 Adjusted Charge Per Square Metre	**$41.49**

Allocation of Capital Program	
Residential Sector	73.1%
Non-Residential Sector	26.9%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix C.2

Wastewater

Wastewater Services

Table C.2-1 provides details of the projects included in the Wastewater infrastructure development charges calculation.

The City's Wastewater service growth-related capital program totals $134.85 million to service growth to build-out of the City. A sizeable project is the Wastewater Treatment Centre Rehabilitation. This project was identified in previous DC Studies, however through further examination, City staff have recognized that there is sufficient capacity to service future population and employment growth in the City to build-out. $10.40 million will be is considered a benefit to existing shares, while the remaining $1.16 million will be recovered by 2041.

The remainder of the Wastewater capital program is comprised of trunk sewer upgrades and expansions, pumping station upgrades, Wastewater Master Plan updates, and the recovery of a negative reserve fund deficit of $4.24 million.

The total project costs for the WWTC Sludge Stabilization capacity: New Primary Digester and Control Building is valued at $16.04 million. $11.04 million or 69 per cent has been identified as benefit to existing. The remaining cost of the project, $5.00 million, is eligible for recovery.

In total, the growth-related capital program is approximately $134.79 million. $5.60 million is to be funded from other sources. $31.33 million has been identified as benefit to existing shares. $75.53 million is allocated to post-2041 and will be included in a future DC by-law. The remaining $22.39 million is eligible for development charges in the planning period.

The growth-related cost has been allocated 72 per cent ($16.01 million) to new residential development and 28 per cent ($6.38 million) to new non-residential development. These allocations are based on development forecasts to 2041.

The residential share of the Wastewater capital program is divided by the build-out population growth to 2041 (11,650 persons). This results in an unadjusted charge of $1,375 per capita. The non-residential portion of the capital program is divided by the anticipated amount of non-residential gross floor area to build-out to 2041 (287,800 square metres). The unadjusted non-residential charge works out to $22.17 per square metre of gross floor area.

The long-term cash-flow analysis (Tables C.2-2 and C.2-3) takes into consideration expenditure timing and revenue projections. The effect of the analysis is an increase in the calculated development charges rates. The main reason for this increase in the rates is the expectation that the expenditures will occur in advance of the development. The resulting adjusted residential and non-residential charges are $1,673 per capita and $27.36 per square metre.

The following is a summary of the calculated Wastewater development charges:

WASTEWATER SUMMARY

2022 - 2041 Development-Related Capital Program		Unadjusted Development Charge		**Adjusted Development Charge**	
Total	Net DC Recoverable	$/capita	$/sq.m	**$/capita**	**$/sq.m**
$134,853,928	$22,393,459	$1,375	$22.17	**$1,673**	**$27.36**

APPENDIX C
TABLE C.2-1

CITY OF ORILLIA
DEVELOPMENT-RELATED CAPITAL PROGRAM
WASTEWATER
2022 - 2041

	WASTEWATER	Start Timing	End	Total Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Benefit to Existing Share	Benefit to Existing Share	Available DC Reserves	DC Eligible Costs 2022-2041	Post 2041
11	**WASTEWATER PROJECTS**										
11.1	**Recovery of Negative Reserve Fund Balance**										
11.1.1	Balance as at January 2022	2022	2022	$ 4,244,928	$ -	$ 4,244,928		$ -	$ -	$ 4,244,928	$ -
	Subtotal Recovery of Negative Reserve Fund Balance			$ 4,244,928	$ -	$ 4,244,928		$ -	$ -	$ 4,244,928	$ -
11.2	**Development-Related Sanitary Sewer Projects**										
11.2.1	Tertiary Treatment	2022	2022	$ 154,000	$ 22,496	$ 131,504	75%	$ 98,628	$ -	$ 32,876	$ -
11.2.2	Inflow and Infiltration Study	2023	2023	$ 250,000	$ -	$ 250,000	0%	$ -	$ -	$ 250,000	$ -
11.2.3	Wastewater Collection System Rehabilitation•	2020	2033	$ 11,550,000	$ -	$ 11,550,000	90%	$ 10,395,000	$ -	$ 1,155,000	$ -
11.2.4	Existing WWTC Upgrades	2021	2032	$ 4,000,000	$ -	$ 4,000,000	0%	$ -	$ -	$ 4,000,000	$ -
11.2.5	SPS 1- James Street Upgrade	2022	2028	$ 1,472,000	$ -	$ 1,472,000	75%	$ 1,104,000	$ -	$ 368,000	$ -
11.2.6	SPS 3 - Couchiching Park Upgrade	2022	2041	$ 13,000	$ -	$ 13,000	100%	$ 13,000	$ -	$ -	$ -
11.2.7	SPS 5 - Couchiching Point Upgrade	2022	2041	$ 82,000	$ -	$ 82,000	95%	$ 77,900	$ -	$ 4,100	$ -
11.2.8	SPS 8 - Tudhope Park Upgrade	2022	2028	$ 139,000	$ -	$ 139,000	95%	$ 132,050	$ -	$ 6,950	$ -
11.2.9	SPS 9 - Commerce Drive Upgrade	2022	2023	$ 12,000	$ -	$ 12,000	95%	$ 11,400	$ -	$ 600	$ -
11.2.10	SPS 10 - Victoria Cresent Upgrade	2022	2023	$ 80,000	$ -	$ 80,000	95%	$ 76,000	$ -	$ 4,000	$ -
11.2.11	SPS 11 - Shannon Street Upgrade	2022	2036	$ 165,000	$ -	$ 165,000	95%	$ 156,750	$ -	$ 8,250	$ -
11.2.12	SPS 13 - Bridget & Maple Upgrade	2022	2041	$ 100,000	$ -	$ 100,000	95%	$ 95,000	$ -	$ 5,000	$ -
11.2.13	SPS 14 - Forest Avenue North Upgrade	2022	2023	$ 10,000	$ -	$ 10,000	100%	$ 10,000	$ -	$ -	$ -
11.2.14	SPS 16 - Forest Avenue South Upgrade	2022	2036	$ 600,000	$ -	$ 600,000	95%	$ 570,000	$ -	$ 30,000	$ -
11.2.15	SPS 17 - Collins Drive Upgrade	2022	2036	$ 95,000	$ -	$ 95,000	95%	$ 90,250	$ -	$ 4,750	$ -
11.2.16	SPS 19 - John Street Upgrade	2022	2028	$ 122,000	$ -	$ 122,000	95%	$ 115,900	$ -	$ 6,100	$ -
11.2.17	SPS 20 - Broadview Upgrade	2022	2041	$ 42,000	$ -	$ 42,000	95%	$ 39,900	$ -	$ 2,100	$ -
11.2.18	SPS 22 - Westmount Drive South Upgrade	2022	2033	$ 87,000	$ -	$ 87,000	95%	$ 82,650	$ -	$ 4,350	$ -
11.2.19	SPS 23 - Champlain Upgrade (incl. fourth pump in 2045/2046	2022	2041	$ 740,000	$ -	$ 740,000	50%	$ 370,000	$ -	$ 308,333	$ 61,667
11.2.20	Addition to James Street Works Garage - Land	2023	2023	$ 1,200,000	$ 1,080,000	$ 120,000	0%	$ -	$ -	$ 120,000	$ -
11.2.21	SPS 2 - Bayview SPS replacement	2023	2024	$ 5,500,000	$ -	$ 5,500,000	70%	$ 3,850,000	$ -	$ 1,650,000	$ -
11.2.22	SPS 4 - Elgin SPS replacement (Cedar Island SPS)	2023	2024		$ -	$ -		$ -	$ -	$ -	$ -
11.2.23	Champlain Forcemain under highway	2023	2025	$ 500,000	$ -	$ 500,000	0%	$ -	$ -	$ 500,000	$ -
11.2.24	Addition to James Street Works Garage - Construction	2024	2024	$ 5,000,000	$ 4,500,000	$ 500,000	0%	$ -	$ -	$ 500,000	
11.2.25	Fittons Road West Sewage Pumping Station Upgrades	2024	2026	$ 6,000,000	$ -	$ 6,000,000	50%	$ 3,000,000	$ -	$ 3,000,000	$ -
11.2.26	WWTC Sludge Stabilization capacity: New Primary Digester and Control Building	2025	2027	$ 16,043,000	$ -	$ 16,043,000	69%	$ 11,042,878	$ -	$ 5,000,122	$ -
11.2.27	Biosolids Storage Capacity: Expand Lagoons	2028	2028	$ 1,188,000	$ -	$ 1,188,000	0%	$ -	$ -	$ 1,188,000	$ -
11.2.28	Old Barrie Road I Line 15 Extension	2041	2042	$ 465,000	$ -	$ 465,000	0%	$ -	$ -		$ 465,000
11.2.29	Wastewater Treatment Centre Expansion with Tertiary Treatment	2040		$ 75,000,000	$ -	$ 75,000,000	0%	$ -	$ -	$ -	$ 75,000,000
	Subtotal Development-Related Sanitary Sewer Projects			$ 130,609,000	$ 5,602,496	$ 125,006,504		$ 31,331,306	$ -	$ 18,148,531	$ 75,526,667
	TOTAL WASTEWATER PROJECTS			**$ 134,853,928**	**$ 5,602,496**	**$ 129,251,432**		**$ 31,331,306**	**$ -**	**$ 22,393,459**	**$ 75,526,667**

Residential Development Charge Calculation		
Residential Share of 2022 - 2041 DC Eligible Costs	72%	$16,013,983
Long-Term Growth in Population in New Units		11,650
Unadjusted Development Charge Per Capita		**$1,375**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2041 DC Eligible Costs	28%	$6,379,476
Long-Term Growth in Square Metres		287,800
Unadjusted Development Charge Per Square Metre		**$22.17**

Current Reserve Fund Balance	($4,244,928)

APPENDIX C.2
TABLE C.2-2

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WASTEWATER
RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
(in $000)

WASTEWATER	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
OPENING CASH BALANCE	($3,035.6)	($2,848.96)	($3,225.27)	($4,445.88)	($5,973.42)	($7,426.04)	($8,555.07)	($9,348.99)	($9,131.76)	($8,866.01)
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS										
- Prior Growth (Funding from DC Reserve Balance)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
- Wastewater: Non Inflated	$731.6	$1,325.4	$2,131.9	$2,376.2	$2,257.0	$1,541.9	$1,199.6	$311.1	$311.1	$311.1
- Wastewater: Inflated	$731.6	$1,351.9	$2,218.0	$2,521.7	$2,443.1	$1,702.4	$1,350.9	$357.4	$364.5	$371.8
NEW RESIDENTIAL DEVELOPMENT										
- Population Growth in New Units	645	667	691	717	745	542	550	560	571	578
REVENUE										
- DC Receipts: Inflated	$1,079.1	$1,138.2	$1,202.7	$1,273.0	$1,349.1	$1,001.1	$1,036.2	$1,076.2	$1,119.3	$1,155.6
INTEREST										
- Interest on Opening Balance	($167.0)	($156.7)	($177.4)	($244.5)	($328.5)	($408.4)	($470.5)	($514.2)	($502.2)	($487.6)
- Interest on In-year Transactions	$6.1	($5.9)	($27.9)	($34.3)	($30.1)	($19.3)	($8.7)	$12.6	$13.2	$13.7
TOTAL REVENUE	$918.2	$975.6	$997.4	$994.1	$990.5	$573.4	$557.0	$574.6	$630.3	$681.7
CLOSING CASH BALANCE	($2,849.0)	($3,225.3)	($4,445.9)	($5,973.4)	($7,426.0)	($8,555.1)	($9,349.0)	($9,131.8)	($8,866.0)	($8,556.1)

APPENDIX C.2
TABLE C.2-2

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WASTEWATER
RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
(in $000)

2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
($8,556.1)	($8,360.49)	($7,815.97)	($7,127.61)	($6,361.44)	($5,507.50)	($4,598.03)	($3,597.96)	($2,498.74)	($1,293.70)	
$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
$311.1	$72.7	$13.5	$13.5	$13.5	$11.4	$11.4	$11.4	$11.4	$11.4	$12,978.4
$379.2	$90.4	$17.1	$17.4	$17.8	$15.4	$15.7	$16.0	$16.3	$16.6	$14,015.3
507	518	526	534	544	536	543	551	559	566	11,650
$1,034.0	$1,077.5	$1,116.1	$1,155.7	$1,200.9	$1,206.9	$1,247.1	$1,290.8	$1,335.7	$1,379.5	$23,474.7
($470.6)	($459.8)	($429.9)	($392.0)	($349.9)	($302.9)	($252.9)	($197.9)	($137.4)	($71.2)	($6,521.6)
$11.5	$17.3	$19.2	$19.9	$20.7	$20.9	$21.5	$22.3	$23.1	$23.8	$119.7
$574.9	$634.9	$705.5	$783.6	$871.7	$924.8	$1,015.8	$1,115.2	$1,221.4	$1,332.2	$17,072.8
($8,360.5)	($7,816.0)	($7,127.6)	($6,361.4)	($5,507.5)	($4,598.0)	($3,598.0)	($2,498.7)	($1,293.7)	$21.9	

2022 Adjusted Charge Per Capita	**$1,673**

Allocation of Capital Program	
Residential Sector	71.5%
Non-Residential Sector	28.5%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C.2
TABLE C.2-3

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WASTEWATER
RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
(in $000)

WASTEWATER	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
OPENING CASH BALANCE	($1,209.3)	($1,169.41)	($1,364.40)	($1,909.81)	($2,594.21)	($3,266.93)	($3,721.46)	($4,040.27)	($3,960.65)	($3,866.94)
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS										
- Prior Growth (Funding from DC Reserve Balance)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
- Wastewater: Non Inflated	$291.4	$528.0	$849.3	$946.6	$899.1	$614.3	$477.9	$123.9	$123.9	$123.9
- Wastewater: Inflated	$291.4	$538.6	$883.6	$1,004.6	$973.3	$678.2	$538.2	$142.4	$145.2	$148.1
NON-RESIDENTIAL SPACE GROWTH										
- Growth in Square Metres	14,475	14,740	14,960	15,180	15,445	13,595	13,860	13,970	14,080	14,345
REVENUE										
- DC Receipts: Inflated	$396.0	$411.4	$425.8	$440.7	$457.4	$410.7	$427.1	$439.0	$451.4	$469.0
INTEREST										
- Interest on Opening Balance	($66.5)	($64.3)	($75.0)	($105.0)	($142.7)	($179.7)	($204.7)	($222.2)	($217.8)	($212.7)
- Interest on In-year Transactions	$1.8	($3.5)	($12.6)	($15.5)	($14.2)	($7.4)	($3.1)	$5.2	$5.4	$5.6
TOTAL REVENUE	$331.3	$343.6	$338.2	$320.2	$300.5	$223.7	$219.4	$222.0	$238.9	$261.9
CLOSING CASH BALANCE	($1,169.4)	($1,364.4)	($1,909.8)	($2,594.2)	($3,266.9)	($3,721.5)	($4,040.3)	($3,960.7)	($3,866.9)	($3,753.1)

APPENDIX C.2
TABLE C.2-3

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WASTEWATER
RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
(in $000)

2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
($3,753.1)	($3,638.29)	($3,381.46)	($3,067.04)	($2,721.33)	($2,336.59)	($1,949.06)	($1,521.81)	($1,056.14)	($549.51)	
$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
$123.9	$29.0	$5.4	$5.4	$5.4	$4.6	$4.6	$4.6	$4.6	$4.6	$5,170.2
$151.1	$36.0	$6.8	$6.9	$7.1	$6.1	$6.2	$6.4	$6.5	$6.6	$5,583.3
13,995	14,260	14,370	14,480	14,745	13,940	14,150	14,260	14,370	14,580	287,800
$466.8	$485.1	$498.6	$512.5	$532.3	$513.3	$531.5	$546.3	$561.5	$581.1	$9,557.5
($206.4)	($200.1)	($186.0)	($168.7)	($149.7)	($128.5)	($107.2)	($83.7)	($58.1)	($30.2)	($2,809.3)
$5.5	$7.9	$8.6	$8.8	$9.2	$8.9	$9.2	$9.4	$9.7	$10.1	$49.1
$265.9	$292.9	$321.2	$352.7	$391.8	$393.7	$433.5	$472.0	$513.1	$560.9	$6,797.3
($3,638.3)	($3,381.5)	($3,067.0)	($2,721.3)	($2,336.6)	($1,949.1)	($1,521.8)	($1,056.1)	($549.5)	$4.8	

2022 Adjusted Charge Per Square Metre	**$27.36**

Allocation of Capital Program	
Residential Sector	71.5%
Non-Residential Sector	28.5%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix C.3

Water

Water Services

Table C.3-1 provides details of the projects included in the Water Service infrastructure development charges calculation.

The City's Water service growth-related capital program totals $38.88 million to service growth to build-out of the City. The program provides for Water mains, pumping stations, Water storage and expansions.

A component of the capital program has been identified as a non-growth or benefit to existing share, which amounts to $5.58 million, and is netted off the recoverable portion. These projects include the Harvie Hill Standpipe with a total project cost valued at $4.70 million, Watermain connection on Commerce Rd. with a benefit to existing share of $1.71 million.

It has been concluded by City staff that several projects will provide Water capacity and benefit beyond build-out, as such several projects have been allocated to post 2041. These projects include, $4.70 million for an additional GFS standpipe at Harvie Hill, $110,000 for a Twin Watermain on Laclie St., and Water Filtration Plan Upgrade for a post-period share of $9.00 million. The portions of these projects allocated to post-2041 amounts to $13.81 million. This amount is deemed to benefit development beyond 2041 and has been removed from the DC calculation. The balance, $11.93 million is growth-related and development charge recoverable in the 2022-2041 planning period.

The growth-related cost has been allocated 72 per cent ($8.53 million) to new residential development and 28 per cent ($3.40 million) to new non-residential development.

The residential share of the Water capital program is divided by the build-out population growth to 2041 (11,650 persons). This results in an unadjusted charge of $733 per capita. The non-residential portion of the capital program is divided by the anticipated amount of non-residential gross floor area to build-out to 2041 (287,800 square metres). The unadjusted non-residential charge works out to $11.81 per square metre of gross floor area.

The long-term cash-flow analysis (Tables C.3-2 and C.3-3) takes into consideration expenditure timing and revenue projections. The effect of the analysis is an increase in the calculated development charges rates. The main reason for this increase in the rates is the expectation that the expenditures will occur in advance of the development. The resulting adjusted residential and non-residential charges are $779 per capita and $12.68 per square metre.

The following is a summary of the calculated Water service development charges:

WATER SUMMARY					
2022 - 2041 Development-Related Capital Program		Unadjusted Development Charge		**Adjusted Development Charge**	
Total	Net DC Recoverable	$/capita	$/sq.m	**$/capita**	**$/sq.m**
$38,880,000	$11,934,613	$733	$11.81	$779	$12.68

APPENDIX C
TABLE C.3-1

CITY OF ORILLIA
DEVELOPMENT-RELATED CAPITAL PROGRAM
WATER
2022 - 2041

WATERWORKS	Timing	Total Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Benefit to Existing Share	Benefit to Existing Share	Available DC Reserves	DC Eligible Costs 2022-2041	Post 2041
12 WATER PROJECTS									
12.1 Waterworks Related Projects									
12.1.1 Water Supply - WOW Standby Well - Construction	2025	$ 650,000	$ -	$ 650,000	0%	$ -	$ 650,000	$ -	$ -
12.1.2 Expand the Zone 3 BPS by adding 1 pump (Phase 1 and2)	2022	$ 350,000	$ -	$ 350,000	0%	$ -	$ 350,000	$ -	$ -
12.1.3 Addition to James Street Works Garage - Land	2023	$ 1,200,000	$ 1,080,000	$ 120,000	0%	$ -	$ 120,000	$ -	$ -
12.1.4 Harvie Hill Build 1 glass-fused to steel standpipe (Phase 1)	2024	$ 5,300,000	$ -	$ 5,300,000	50%	$ 2,650,000	$ 365,387	$ 2,284,613	$ -
12.1.5 Addition to James Street Works Garage - Construction	2024	$ 5,000,000	$ 4,500,000	$ 500,000	0%	$ -	$ -	$ 500,000	$ -
12.1.6 Construct 1 additional GFS standpipe at Harvie Hill site and demolish the existing Harvie Hill standpipe (Phase 2)	2031	$ 5,500,000	$ -	$ 5,500,000	0%	$ -	$ -	$ 5,500,000	$ -
12.1.7 Expand the Zone 3 BPS by replacing 2 pumps (Phase 3)	2031	$ 750,000	$ -	$ 750,000	0%	$ -	$ -	$ 750,000	$ -
12.1.8 Add connecting watermain from Goldie Dr. service main to Mariposa Dr.	2031	$ 800,000	$ -	$ 800,000	90%	$ 720,000	$ -	$ 80,000	$ -
12.1.9 Add connecting watermain on Commerce Rd. from Kubota to Goldie Dr.	2031	$ 1,900,000	$ -	$ 1,900,000	90%	$ 1,710,000	$ -	$ 190,000	$ -
12.1.10 Construct 1 additional GFS standpipe at Harvie Hill site (Phase 3)	2045	$ 4,700,000	$ -	$ 4,700,000	0%	$ -	$ -	$ -	$ 4,700,000
12.1.11 Water Supply - Expand Well System - PZ1/PZ2 - construction	2031	$ 2,400,000	$ -	$ 2,400,000	0%	$ -	$ -	$ 2,400,000	$ -
12.1.12 Twin watermain on Laclie St. from Stanton Dr. to Hillside Dr.	With Road Reconstruction	$ 1,100,000	$ -	$ 1,100,000	90%	$ 990,000	$ -	$ -	$ 110,000
12.1.13 Water Filtration Plan Upgrade		$ 9,000,000	$ -	$ 9,000,000	0%	$ -	$ -	$ -	$ 9,000,000
12.1.14 Extend Watermain Orion Boulevard to Atlantis Drive for Redundancy	2027	$ 230,000	$ -	$ 230,000	0%	$ -	$ -	$ 230,000	$ -
Subtotal Waterworks Related Projects		$ 38,880,000	$ 5,580,000	$ 33,300,000		$ 6,070,000	$ 1,485,387	$ 11,934,613	$ 13,810,000
TOTAL WATER PROJECTS		**$ 38,880,000**	**$ 5,580,000**	**$ 33,300,000**		**$ 6,070,000**	**$ 1,485,387**	**$ 11,934,613**	**$ 13,810,000**

Residential Development Charge Calculation		
Residential Share of 2022 - 2041 DC Eligible Costs	72%	$8,534,666
Long-Term Growth in Population in New Units		11,650
Unadjusted Development Charge Per Capita		**$733**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2041 DC Eligible Costs	28%	$3,399,947
Long-Term Growth in Square Metres		287,800
Unadjusted Development Charge Per Square Metre		**$11.81**

Current Reserve Fund Balance	1,485,387

APPENDIX C.3
TABLE C.3-2

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WATER
RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
(in $000)

WATER	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
OPENING CASH BALANCE	$1,062.2	$1,360.41	$1,861.48	$111.99	$254.15	$902.24	$1,223.40	$1,757.17	$2,328.54	$2,940.36
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS										
- Prior Growth (Funding from DC Reserve Balance)	$250.3	$85.8	$261.3	$464.8	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
- Water: Non Inflated	$0.0	$0.0	$1,991.3	$0.0	$0.0	$164.5	$0.0	$0.0	$0.0	$6,378.9
- Water: Inflated	$0.0	$0.0	$2,071.8	$0.0	$0.0	$181.6	$0.0	$0.0	$0.0	$7,623.3
NEW RESIDENTIAL DEVELOPMENT										
- Population Growth in New Units	645	667	691	717	745	542	550	560	571	578
REVENUE										
- DC Receipts: Inflated	$502.5	$530.0	$560.0	$592.7	$628.2	$466.2	$482.5	$501.1	$521.2	$538.1
INTEREST										
- Interest on Opening Balance	$37.2	$47.6	$65.2	$3.9	$8.9	$31.6	$42.8	$61.5	$81.5	$102.9
- Interest on In-year Transactions	$8.8	$9.3	($41.6)	$10.4	$11.0	$5.0	$8.4	$8.8	$9.1	($194.8)
TOTAL REVENUE	$548.5	$586.9	$583.6	$607.0	$648.1	$502.8	$533.8	$571.4	$611.8	$446.2
CLOSING CASH BALANCE	$1,360.4	$1,861.5	$112.0	$254.2	$902.2	$1,223.4	$1,757.2	$2,328.5	$2,940.4	($4,236.8)

APPENDIX C.3
TABLE C.3-2

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WATER
RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
(in $000)

2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
($4,236.8)	($3,980.00)	($3,688.42)	($3,362.49)	($2,999.91)	($2,595.92)	($2,166.86)	($1,695.18)	($1,176.89)	($608.84)	
$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$1,062.2
$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$8,534.7
$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$9,876.7
507	518	526	534	544	536	543	551	559	566	11,650
$481.4	$501.7	$519.7	$538.1	$559.2	$562.0	$580.7	$601.0	$621.9	$642.3	$10,930.5
($233.0)	($218.9)	($202.9)	($184.9)	($165.0)	($142.8)	($119.2)	($93.2)	($64.7)	($33.5)	($975.1)
$8.4	$8.8	$9.1	$9.4	$9.8	$9.8	$10.2	$10.5	$10.9	$11.2	($67.5)
$256.8	$291.6	$325.9	$362.6	$404.0	$429.1	$471.7	$518.3	$568.1	$620.1	$9,887.9
($3,980.0)	($3,688.4)	($3,362.5)	($2,999.9)	($2,595.9)	($2,166.9)	($1,695.2)	($1,176.9)	($608.8)	$11.2	

2022 Adjusted Charge Per Capita	**$779**

Allocation of Capital Program	
Residential Sector	71.5%
Non-Residential Sector	28.5%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C.3
TABLE C.3-3

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WATER
NON-RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
(in $000)

WATER	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
OPENING CASH BALANCE	$423.2	$524.97	$703.10	($21.59)	($0.07)	$215.63	$343.20	$556.58	$783.12	$1,023.39
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS										
- Prior Growth (Funding from DC Reserve Balance)	$99.7	$34.2	$104.1	$185.2	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
- Water: Non Inflated	$0.0	$0.0	$793.3	$0.0	$0.0	$65.5	$0.0	$0.0	$0.0	$2,541.1
- Water: Inflated	$0.0	$0.0	$825.3	$0.0	$0.0	$72.3	$0.0	$0.0	$0.0	$3,036.9
NON-RESIDENTIAL SPACE GROWTH										
- Growth in Square Metres	14,475	14,740	14,960	15,180	15,445	13,595	13,860	13,970	14,080	14,345
REVENUE										
- DC Receipts: Inflated	$183.5	$190.6	$197.4	$204.3	$212.0	$190.3	$197.9	$203.5	$209.2	$217.4
INTEREST										
- Interest on Opening Balance	$14.8	$18.4	$24.6	($1.2)	($0.0)	$7.5	$12.0	$19.5	$27.4	$35.8
- Interest on In-year Transactions	$3.2	$3.3	($17.3)	$3.6	$3.7	$2.1	$3.5	$3.6	$3.7	($77.5)
TOTAL REVENUE	$201.5	$212.3	$204.7	$206.7	$215.7	$199.9	$213.4	$226.5	$240.3	$175.7
CLOSING CASH BALANCE	$525.0	$703.1	($21.6)	($0.1)	$215.6	$343.2	$556.6	$783.1	$1,023.4	($1,837.8)

APPENDIX C.3
TABLE C.3-3

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WATER
NON-RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
(in $000)

2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
($1,837.8)	($1,718.82)	($1,584.62)	($1,436.63)	($1,273.99)	($1,093.04)	($911.10)	($710.60)	($492.05)	($254.36)	
$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$423.2
$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$3,399.9
$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$3,934.6
13,995	14,260	14,370	14,480	14,745	13,940	14,150	14,260	14,370	14,580	287,800
$216.3	$224.8	$231.1	$237.5	$246.7	$237.9	$246.3	$253.2	$260.2	$269.3	$4,429.4
($101.1)	($94.5)	($87.2)	($79.0)	($70.1)	($60.1)	($50.1)	($39.1)	($27.1)	($14.0)	($463.3)
$3.8	$3.9	$4.0	$4.2	$4.3	$4.2	$4.3	$4.4	$4.6	$4.7	($25.8)
$119.0	$134.2	$148.0	$162.6	$180.9	$181.9	$200.5	$218.5	$237.7	$260.0	$3,940.2
($1,718.8)	($1,584.6)	($1,436.6)	($1,274.0)	($1,093.0)	($911.1)	($710.6)	($492.1)	($254.4)	$5.7	

2022 Adjusted Charge Per Square Metre	**$12.68**

Allocation of Capital Program	
Residential Sector	71.5%
Non-Residential Sector	28.5%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix C.4

Stormwater

Stormwater Management

Table C.4-1 provides details of the Stormwater Management development charges calculation.

The gross sum of the growth related capital program totals $31.49 million, a share of which, $805,062, is for recovery of past projects and is a recovery of a negative reserve balance.

A component of the capital program has been identified as a non-growth or benefit to existing share, which amounts to $20.79 million, and is netted off the recoverable portion.

It has been concluded by City staff that several projects will provide capacity and benefit beyond build-out, such as various studies including the addition to James Street Works Garage ($5.00 million) and the Stormworks in West Orillia ($700,000). As such, the total benefit to existing share for Stormwater projects is $20.79 million and is not development charge recoverable. The DC eligible costs for 2022-2041 total $5.13 million.

The growth-related cost has been allocated 72 per cent ($3.67 million) to new residential development and 28 per cent ($1.46 million) to new non-residential development. The allocation of costs is based on consideration of shares of population in new households and employment growth over the planning period.

The residential share of the Stormwater capital program is divided by the build-out population growth to 2041 (11,650 persons). This results in an unadjusted charge of $315 per capita. The non-residential portion of the capital program is divided by the anticipated amount of non-residential gross floor area to build-out to 2041 (287,800 square metres). The unadjusted non-residential charge works out to $5.07 per square metre of gross floor area.

The long-term cash-flow analysis (Tables C.4-2 and C.4-3) takes into consideration expenditure timing and revenue projections. The effect of the analysis is an increase in the calculated development charges rates. The main reason for this increase in the rates is the expectation that the expenditures will occur in advance of the development. The resulting adjusted residential and non-residential charges are $337 per capita and $5.49 per square metre.

The following summarizes the calculated Stormwater management development charges:

STORMWATER SUMMARY

2022 - 2041 Development-Related Capital Program		Unadjusted Development Charge		**Adjusted Development Charge**	
Total	Net DC Recoverable	$/capita	$/sq.m	**$/capita**	**$/sq.m**
$31,494,062	$5,126,762	$315	$5.07	$337	$5.49

APPENDIX C
TABLE C.4-1

CITY OF ORILLIA
DEVELOPMENT-RELATED CAPITAL PROGRAM
STORMWATER
2022 - 2041

STORM WATER MANAGEMENT		Timing	Total Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Benefit to Existing Share	Benefit to Existing Share	Available DC Reserves	DC Eligible Costs 2022-2041	Post 2041
13	**STORMWATER PROJECTS**									
13.1	**Recovery of Negative Reserve Fund Balance**									
13.1.1	Balance as at January 2022	2022	$ 805,062	$ -	$ 805,062		$ -	$ -	$ 805,062	$ -
	Subtotal Recovery of Negative Reserve Fund Balance		$ 805,062	$ -	$ 805,062	0%		$ -	$ 805,062	$ -
13.2	**Conveyance Projects**									
13.2.1	Addition to James Street Works Garage -Design and Initial Construction	2023	$ 1,200,000	$1,080,000	$ 120,000	90%	$ 108,000	$ -	$ 12,000	$ -
13.2.2	Addition to James Street Works Garage - Construction	2024	$ 5,000,000	$4,500,000	$ 500,000	90%	$ 450,000	$ -	$ 50,000	$ -
13.2.3	Stormworks in West Orillia	2024	$ 700,000	$ -	$ 700,000	90%	$ 630,000	$ -	$ 70,000	$ -
	Subtotal Conveyance Projects		$ 6,900,000	$ 5,580,000	$ 1,320,000		$ 1,188,000	$ -	$ 132,000	$ -

APPENDIX C
TABLE C.4-1

CITY OF ORILLIA
DEVELOPMENT-RELATED CAPITAL PROGRAM
STORMWATER
2022 - 2041

STORM WATER MANAGEMENT		Timing	Total Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Benefit to Existing Share	Benefit to Existing Share	Available DC Reserves	DC Eligible Costs 2022-2041	Post 2041
13.3	**End of Pipe Quality Retrofits**									
13.3.1	Outlet 103-4 End of Pipe Retrofit - East of Memorial and Dunn Intersection	2024	$ 350,000	$ -	$ 350,000	85%	$ 297,500	$ -	$ 52,500	$ -
13.3.2	Outlet 15 End of Pipe Retrofit - Bay Street, north of North Street	2024	$ 350,000	$ -	$ 350,000	85%	$ 297,500	$ -	$ 52,500	$ -
13.3.3	Outlet 1 End of Pipe Retrofit - Outlet to Tafton Canal at Drinkwater Drive	2025	$ 1,241,000	$ -	$ 1,241,000	75%	$ 930,750	$ -	$ 310,250	$ -
13.3.4	Outlet 46 End of Pipe Retrofit - Atherly Road, east of Bayview Parkway	2025	$ 596,000	$ -	$ 596,000	75%	$ 447,000	$ -	$ 149,000	$ -
13.3.5	Outlet 3 End of Pipe Retrofit - Maple Drive at Francis Road	2026	$ 272,000	$ -	$ 272,000	85%	$ 231,200	$ -	$ 40,800	$ -
13.3.6	Pond F7 End of Pipe Retrofit - Woodside Drive at Laurentian Lane	2026	$ 218,000	$ -	$ 218,000	75%	$ 163,500	$ -	$ 54,500	$ -
13.3.7	Outlet 91 End of Pipe Retrofit - Lankin Boulevard at Victoria Crescent	2027	$ 212,000	$ -	$ 212,000	85%	$ 180,200	$ -	$ 31,800	$ -
13.3.8	Outlet U1 End of Pipe Retrofit - Kitchener Park	2028	$ 757,000	$ -	$ 757,000	85%	$ 643,450	$ -	$ 113,550	$ -
13.3.9	Outlet R8 End of Pipe Retrofit - South of Walker Avenue and Lexington Avenue	2029	$ 1,716,000	$ -	$ 1,716,000	85%	$ 1,458,600	$ -	$ 257,400	$ -
13.3.10	Outlet 43 End of Pipe Retrofit - Between Brewery Lane and Leacock Lane	2029	$ 368,000	$ -	$ 368,000	85%	$ 312,800	$ -	$ 55,200	$ -
13.3.11	Outlet 31 End of Pipe Retrofit - North of Cedar Island Road and West of Lakeview Crescent	2031	$ 2,170,000	$ -	$ 2,170,000	75%	$ 1,627,500	$ -	$ 542,500	$ -
13.3.12	Outlet 75 End of Pipe Retrofit - Collins Drive	2032	$ 635,000	$ -	$ 635,000	50%	$ 317,500	$ -	$ 317,500	$ -
13.3.13	Outlet 73 End of Pipe Retrofit - Atherley Road	2032	$ 156,000	$ -	$ 156,000	100%	$ 156,000	$ -	$ -	$ -
13.3.14	Outlet 103-2 End of Pipe Retrofit - Ben's Ditch, north of Hwy #12	2033	$ 14,748,000	$ -	$ 14,748,000	85%	$ 12,535,800	$ -	$ 2,212,200	$ -
	Subtotal End of Pipe Retrofits		$ 23,789,000	$ -	$ 23,789,000		$ 19,599,300	$ -	$ 4,189,700	$ -
TOTAL STORMWATER PROJECTS			**$ 31,494,062**	**$ 5,580,000**	**$ 25,914,062**		**$ 20,787,300**	**$ -**	**$ 5,126,762**	**$ -**

Residential Development Charge Calculation		
Residential Share of 2022 - 2041 DC Eligible Costs	72%	$3,666,244
Long-Term Growth in Population in New Units		11,650
Unadjusted Development Charge Per Capita		**$315**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2022 - 2041 DC Eligible Costs	28%	$1,460,518
Long-Term Growth in Square Metres		287,800
Unadjusted Development Charge Per Square Metre		**$5.07**

Current Reserve Fund Balance	($805,062)

APPENDIX C.4
TABLE C.4-2

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
STORMWATER
RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
(in $000)

STORMWATER	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
OPENING CASH BALANCE	($575.7)	($386.17)	($183.01)	($116.86)	($217.95)	($28.44)	$149.68	$274.23	$242.74	$480.68
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS										
- Prior Growth (Funding from DC Reserve Balance)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
- Stormwater: Non Inflated	$0.0	$8.6	$160.9	$328.4	$68.2	$22.7	$81.2	$223.5	$0.0	$388.0
- Stormwater: Inflated	$0.0	$8.8	$167.4	$348.5	$73.8	$25.1	$91.4	$256.8	$0.0	$463.6
NEW RESIDENTIAL DEVELOPMENT										
- Population Growth in New Units	645	667	691	717	745	542	550	560	571	578
REVENUE										
- DC Receipts: Inflated	$217.4	$229.3	$242.3	$256.4	$271.8	$201.7	$208.7	$216.8	$225.5	$232.8
INTEREST										
- Interest on Opening Balance	($31.7)	($21.2)	($10.1)	($6.4)	($12.0)	($1.6)	$5.2	$9.6	$8.5	$16.8
- Interest on In-year Transactions	$3.8	$3.9	$1.3	($2.5)	$3.5	$3.1	$2.1	($1.1)	$3.9	($6.3)
TOTAL REVENUE	$189.5	$211.9	$233.5	$247.4	$263.3	$203.2	$216.0	$225.3	$237.9	$243.3
CLOSING CASH BALANCE	($386.2)	($183.0)	($116.9)	($217.9)	($28.4)	$149.7	$274.2	$242.7	$480.7	$260.3

APPENDIX C.4
TABLE C.4-2

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
STORMWATER
RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
(in $000)

2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
$260.3	$199.08	($1,591.98)	($1,450.80)	($1,293.72)	($1,118.75)	($932.92)	($728.64)	($504.16)	($258.08)	
$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
$227.1	$1,582.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$3,090.5
$276.8	$1,967.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$3,679.2
507	518	526	534	544	536	543	551	559	566	11,650
$208.3	$217.1	$224.8	$232.8	$241.9	$243.1	$251.2	$260.0	$269.1	$277.9	$4,728.9
$9.1	$7.0	($87.6)	($79.8)	($71.2)	($61.5)	($51.3)	($40.1)	($27.7)	($14.2)	($460.1)
($1.9)	($48.1)	$3.9	$4.1	$4.2	$4.3	$4.4	$4.6	$4.7	$4.9	($3.4)
$215.5	$175.9	$141.2	$157.1	$175.0	$185.8	$204.3	$224.5	$246.1	$268.6	$4,265.4
$199.1	($1,592.0)	($1,450.8)	($1,293.7)	($1,118.7)	($932.9)	($728.6)	($504.2)	($258.1)	$10.5	

2022 Adjusted Charge Per Capita	**$337**

Allocation of Capital Program	
Residential Sector	71.5%
Non-Residential Sector	28.5%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C.4
TABLE C.4-3

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
STORMWATER
RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
(in $000)

STORMWATER	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
OPENING CASH BALANCE	($229.3)	($161.07)	($89.53)	($75.42)	($131.39)	($75.11)	($5.58)	$44.25	$31.21	$124.49
2022 - 2031 RESIDENTIAL FUNDING REQUIREMENTS										
- Prior Growth (Funding from DC Reserve Balance)	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
- Stormwater: Non Inflated	$0.0	$3.4	$64.1	$130.8	$27.1	$9.1	$32.3	$89.1	$0.0	$154.5
- Stormwater: Inflated	$0.0	$3.5	$66.7	$138.8	$29.4	$10.0	$36.4	$102.3	$0.0	$184.7
NON-RESIDENTIAL SPACE GROWTH										
- Growth in Square Metres	14,475	14,740	14,960	15,180	15,445	13,595	13,860	13,970	14,080	14,345
REVENUE										
- DC Receipts: Inflated	$79.5	$82.5	$85.4	$88.4	$91.8	$82.4	$85.7	$88.1	$90.6	$94.1
INTEREST										
- Interest on Opening Balance	($12.6)	($8.9)	($4.9)	($4.1)	($7.2)	($4.1)	($0.3)	$1.5	$1.1	$4.4
- Interest on In-year Transactions	$1.4	$1.4	$0.3	($1.4)	$1.1	$1.3	$0.9	($0.4)	$1.6	($2.5)
TOTAL REVENUE	$68.3	$75.0	$80.8	$82.9	$85.7	$79.5	$86.3	$89.3	$93.3	$96.0
CLOSING CASH BALANCE	($161.1)	($89.5)	($75.4)	($131.4)	($75.1)	($5.6)	$44.2	$31.2	$124.5	$35.8

APPENDIX C.4
TABLE C.4-3

CITY OF ORILLIA
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
STORMWATER
RESIDENTIAL DEVELOPMENT CHARGE - CITY-WIDE
(in $000)

2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	TOTAL
$35.8	$19.99	($684.47)	($620.27)	($549.78)	($471.35)	($392.48)	($305.60)	($210.89)	($107.81)	
$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0
$90.4	$630.2	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$1,231.2
$110.3	$783.6	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$0.0	$1,465.7
13,995	14,260	14,370	14,480	14,745	13,940	14,150	14,260	14,370	14,580	287,800
$93.7	$97.3	$100.1	$102.8	$106.8	$103.0	$106.6	$109.6	$112.7	$116.6	$1,917.7
$1.3	$0.7	($37.6)	($34.1)	($30.2)	($25.9)	($21.6)	($16.8)	($11.6)	($5.9)	($217.1)
($0.5)	($18.9)	$1.8	$1.8	$1.9	$1.8	$1.9	$1.9	$2.0	$2.0	($0.7)
$94.5	$79.1	$64.2	$70.5	$78.4	$78.9	$86.9	$94.7	$103.1	$112.7	$1,699.9
$20.0	($684.5)	($620.3)	($549.8)	($471.4)	($392.5)	($305.6)	($210.9)	($107.8)	$4.9	

2022 Adjusted Charge Per Square Metre	$5.49

Allocation of Capital Program	
Residential Sector	71.5%
Non-Residential Sector	28.5%
Rates for 2022	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix D

Reserve Fund Balances

Development Charges Reserve Fund Unallocated Balances

The *DCA* requires that a reserve fund be established for each service for which development charges are collected. Table D-1 presents the uncommitted reserve fund balances that are available to help fund the growth-related net capital costs identified in this study. The opening balances of the development charges reserve funds are as of December 31, 2021 since the first capital year of the study is 2022.

As shown on Table D-1, the December 31, 2021 total reserve fund balance was in a negative position of $10.27 million. The application of each of the reserve funds is discussed in the appendix section related to each service. In the services where the balance is negative, the deficit is recovered up to the limitations allowable under the *Development Charges Act.*

APPENDIX D
TABLE D-1

CITY OF ORILLIA
DEVELOPMENT CHARGE RESERVE FUND BALANCE BY ACCOUNT
December 31, 2021

Service	**Reserve Fund Balance as at December 31, 2021**
Library Services	(1,544,685)
Fire Services	(554,525)
Police	567,796
Indoor Recreation	554,551
Parks	(2,725,407)
Services Related To A Highway: Public Works	(269,064)
Transit	(410,352)
Paramedic Services	(578,837)
Social Housing*	383,991
Growth-Related Studies*	(468,483)
Services Related To A Highway: Roads And Related	(2,216,494)
Wastewater	(4,244,928)
Water	1,485,387
Stormwater	(805,062)
Parking*	559,536
Waste Diversion	($457,155)
Long Term Care	$0.00
Total Development Charge Reserves	**(10,266,577)**

*reserve shown for illustrative purpose only. No rate has been calculated for this service as part of this DC Background Study as it is an ineligible service under the DCA.

Appendix E

Cost of Growth Analysis

Appendix E – Cost of Growth Analysis

A. Asset Management Plan

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

i. Asset Types

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

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

Table E-1 – Summary of Municipal Assets' Useful Lives

Service	Estimated Useful Life
Library Services	
Collection Materials	7 years
New Sorter	10 years
Fire Services	
Materials and Equipment	20 years
Buildings	50 years
Indoor Recreation	
Fitness Equipment	5 years
Parks Development, Facilities, and Fleet	
Park Facilities	20 years
Trails	30 years
Vehicles	10 years
Services Related to a Highway: Public Works	
Buildings	50 years
Vehicles and Equipment	10-15 years
Transit	
Bus Stops	10 years
Vehicles and Equipment	20 years
Buildings	50 years
Waste Diversion Services	
Facilities and Land	40 years
Vehicles and Equipment	20 years
Paramedic Services	
Buildings	50 years
Vehicles	10 years
Long Term Care	
Buildings	50 years

Service	Estimated Useful Life
Services Related to a Highway: Roads	
Roads	30 years
Intersection Improvement	30 years
Sidewalks	30 years
Wastewater	
Wastewater Infrastructure	50 years
Buildings	50 years
Water	
Standpipes	50 years
Watermains	50 years
Wells	50 years
Buildings	50 years
Pumps	20 years
Stormwater	
Stormwater Pipes	50 years
Buildings	50 years

ii. Annual Provision

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

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

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

Tables 2 and 3 provide the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2022 to 2031 DC recoverable portion. As shown in Table E-2, by 2032, the Municipality will need to fund an additional $8.46 million in order to properly fund the full life cycle costs of the new assets related to all services supported under the development charges by-law.

APPENDIX E
TABLE E-2

CITY OF ORILLIA
SUMMARY OF REQUIRED CAPITAL PROVISIONS

Service Area	City Share Gross Replacement Cost	Non-DC Recoverable Replacement Cost	DC-Recoverable Replacement Cost	City Share Gross Provision by 2032	Non-DC Recoverable Provision by 2032	DC-Recoverable Provision by 2032
Library Services	$ 574,900	$ 42,000	$ 532,900	$ 77,291	$ 4,217	$ 73,075
Fire Services	$ 8,330,000	$ 4,295,197	$ 4,034,803	$ 17,127	$ 15,325	$ 1,802
Indoor Recreation	$ 80,000	$ -	$ 80,000	$ 15,524	$ -	$ 15,524
Park Development, Facilities & Fleet	$ 23,171,800	$ 14,008,112	$ 9,163,681	$ 1,100,078	$ 687,087	$ 412,990
Services Related To A Highway: Public Works	$ 8,050,000	$ 5,612,975	$ 2,437,025	$ 239,370	$ 153,817	$ 85,553
Transit	$ 48,194,000	$ 44,302,999	$ 3,890,999	$ 1,214,695	$ 1,115,001	$ 99,693
Waste Diversion Services	$ 3,940,000	$ 3,181,500	$ 758,500	$ 117,053	$ 83,686	$ 33,366
Paramedic Services	$ 38,703,676	$ 37,522,889	$ 1,180,787	$ 1,249,549	$ 1,205,299	$ 44,250
Long Term Care	$ 104,443,604	$ 103,175,781	$ 1,267,823	$ 2,022,748	$ 1,998,133	$ 24,614
Subtotal General Services	**$ 235,487,980**	**$ 212,141,464**	**$ 23,346,517**	**$ 6,053,434**	**$ 5,262,566**	**$ 790,868**
Services Related To A Highway: Roads And Related	$ 35,982,344	$ 16,615,140	$ 19,367,204	$ 1,094,941	$ 576,739	$ 518,202
Wastewater	$ 56,459,000	$ 37,371,802	$ 19,087,198	$ 778,391	$ 513,568	$ 264,823
Water	$ 30,450,000	$ 11,420,500	$ 19,029,500	$ 244,199	$ 147,676	$ 96,522
Stormwater	$ 38,239,000	$ 33,610,300	$ 4,628,700	$ 284,648	$ 258,874	$ 25,774
Subtotal Engineered Services	**$ 161,130,344**	**$ 99,017,742**	**$ 62,112,602**	**$ 2,402,179**	**$ 1,496,858**	**$ 905,321**
Grant Total All Services	**$ 396,618,324**	**$ 311,159,196**	**$ 85,459,119**	**$ 8,455,613**	**$ 6,759,423**	**$ 1,696,189**

iii. Future Revenue Growth

The calculated annual funding provision should be considered within the context of the Municipality's projected growth. Over the next ten years, the Municipality's population is projected to increase by 5,340. In addition, the Municipality will also add 2,310 employees that will result in approximately 144,650 square metres of additional non-residential building space.

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

B. Long-Term Capital and Operating Impacts

As shown in Table E-3, by 2031 the Municipality's net operating costs are estimated to increase by $6.19 million for property tax supported services. Increases in net operating costs will be experienced as there are operational costs associated with additional capital.

Table E-4 summarizes the components of the development-related capital forecast that will require funding from non-DC sources (e.g. property tax) for the planning period 2022 to 2031. In total, $177.16 million will need to be funded from non-DC sources over the planning period and is related to facilities and infrastructure that will benefit the existing community.

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

C. The Program is Deemed Financially Sustainable

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

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

APPENDIX E

TABLE E-3

CITY OF ORILLIA
ESTIMATED NET OPERATING COST OF THE PROPOSED
DEVELOPMENT-RELATED CAPITAL PROGRAM
(in constant 2022 dollars)

Category	Cost Driver (in 2022 $)			Additional Operating Costs at 2031 ($000)
	$	unit meaure	Quantity	
Library Services				**$248.9**
	$0.12	per $1.00 of addt'l capital	$2,077,585	$248.9
Fire Services				**$2,048.0**
	$0.32	per $1.00 of addt'l capital	$6,376,328	$2,048.0
Indoor Recreation				**$310.5**
- Development-Related Capital Projects	$0.04	per $1.00 of addt'l capital	$7,019,899	$310.5
Park Development, Facilities & Fleet				**$508.0**
- Development-Related Capital Projects	$0.03	per $1.00 of addt'l capital	$17,044,788	$508.0
Services Related To A Highway: Public Works				**$264.6**
	$0.10	per $1.00 of addt'l capital	$2,646,089	$264.6
Transit				**$430.1**
	$0.10	per $1.00 of addt'l capital	$4,301,350	$430.1
Waste Diversion Services				**$33.1**
- Development-Related Capital Projects	$0.03	per $1.00 of addt'l capital	$1,242,155	$33.1
Services Related To A Highway: Roads And Related				**$2,343.6**
- Development-Related Roads Infrastructure	$840	per household		$2,343.6
TOTAL ESTIMATED OPERATING COSTS				**$6,186.9**

*Did not include shared service or water, wastewater, and stormwater or shared services

APPENDIX E
TABLE E-4

CITY OF ORILLIA
SUMMARY OF TAX SUPPORTED FUNDING REQUIREMENTS

Service	Development-Related Capital Program				
	Net Municipal Cost ($000)	Replacement & Benefit to Existing ($000)	Available DC Reserves ($000)	Post-Period Benefit ($000)	Total DC Eligible Costs for Recovery ($000)
1.0 LIBRARY SERVICES	$2,119.6	$42.0	$0.0	$0.0	$2,077.6
2.0 FIRE SERVICES	$10,671.5	$4,295.2	$0.0	$3,172.9	$3,203.4
3.0 INDOOR RECREATION	$52,922.0	$45,902.1	$554.6	$0.0	$6,465.3
4.0 PARK DEVELOPMENT, FACILITIES & FLEET	$25,903.0	$8,858.2	$0.0	$6,152.4	$10,892.4
5.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	$24,350.6	$1,554.5	$0.0	$20,150.0	$2,646.1
6.0 TRANSIT	$36,481.4	$32,180.0	$0.0	$345.0	$3,956.4
7.0 WASTE DIVERSION SERVICES	$4,552.2	$3,310.0	$0.0	$0.0	$1,242.2
8.0 PARAMEDIC SERVICES	$2,908.5	$685.6	$0.0	$1,579.8	$643.0
9.0 LONG TERM CARE	$8,500.5	$7,232.7	$0.0	$0.0	$1,267.8
10.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	$37,290.8	$14,907.1	$0.0	$475.0	$21,908.7
11.0 WASTEWATER	$129,251.4	$31,331.3	$0.0	$75,526.7	$22,393.5
12.0 WATER	$33,300.0	$6,070.0	$1,485.4	$13,810.0	$11,934.6
13.0 STORMWATER	$25,914.1	$20,787.3	$0.0	$0.0	$5,126.8
TOTAL	**$394,165.4**	**$177,156.0**	**$2,039.9**	**$121,211.8**	**$93,757.7**

Appendix F

DC By-Law

Available separately – Please see:

https://www.orillia.ca/en/city-hall/resources/Treasury/DC-By-law-2023-009.pdf