Report for Public Consultation

Prepared by Hemson for the Township of Seguin

2024 Development Charges Background Study

August 8, 2024

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List of Acronyms

AMP Asset Management Plan

BTE Benefit to Existing

COG Cost of Growth

DCA Development Charges Act

DC Development Charges

GFA Gross Floor Area

PPB Post-Period Benefit

PPU Persons Per Unit

Executive Summary

A. Purpose of Development Charges (DC) Background Study

Hemson Consulting Ltd. was retained by the Township of Seguin to complete a Development Charges (DC) Background Study (the "Background Study"). The Background Study provides the basis and background to update the Township's development charges to reflect the servicing needs of development and redevelopment. The Township of Seguin does not currently levy development charges and this study process is intended to facilitate the passage of a new by-law to implement DCs.

i. Study Consistent with Development Charges Legislation

The Township's Background Study is presented as part of a process to approve a new DC By-law in compliance with the *Development Charges Act* (*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),* and the *Cutting Red Tape to Build More Homes Act, 2024*, which was granted Royal Asset on June 6, 2024.

ii. Key Steps of the Development Charges Calculation

In accordance with the *DCA* and associated regulation, several key steps are required to calculate development charges. These include:

- preparing a development (growth) forecast;
- establishing historical service levels;
- determining the increased needs for services arising from development and appropriate shares of capital costs; and
- determining how these costs are attributed to development types (i.e. residential and non-residential).

iii. Development-Related Capital Forecast is Subject to Change

It is recommended that Council adopt the development-related capital program developed for the purposes of the 2024 DC Background Study. However, it is recognized that the DC Background Study is a point-in-time analysis and there may be changes to project timing, scope, and costs through the Town's normal annual budget process.

B. Development Forecast

The table below summarizes the residential and non-residential development forecast over the 2024-2033 planning period. The forecast is further discussed in Appendix A.

Growth Forecast	2023 Estimate	General Services 2024-2033	
		Growth	Total at 2033
Residential Development Forecast			
Total Occupied Dwellings	2,173	1,230	3,403
Total Non-Permanent Dwellings	2,736	300	3,036
Population			
Total (Permanent and Seasonal)	13,570	3,390	16,960
Population in New Dwellings		*3,420*	
Non-Residential Development Forecast			
Employment in New Space	1,178	547	1,725
Non-Residential Building Space (sq.m.)		30,091	

C. Development-Related Capital Program

The development-related capital program for all services is planned over a 10-year period from 2024 to 2033. The gross cost of the program amounts to $16.6 million, of which $8.4 million is eligible for recovery through development charges. Details regarding the capital programs for each service are provided in Appendix B of this report.

D. Calculated Development Charges

Development charge rates have been established under the parameters and limitations of the DCA. A Township-wide uniform cost recovery approach is used to calculate development charges for all services.

The table below provides the maximum calculated Township-wide charges for residential and non-residential development based on the aforementioned forecast.

Calculated Township-wide Development Charges

Service	Residential Charge By Unit Type			Calculated Charge Per Square Metre
	Singles & Semis	Rows & Other Multiples	Apartments	
Library Services	$410	$303	$247	$0.00
Fire Services	$1,350	$996	$813	$10.24
Parks & Recreation	$1,912	$1,411	$1,152	$0.00
Waste Diversion	$202	$149	$122	$1.54
Services Related To A Highway	$1,443	$1,065	$869	$10.94
Development-Related Studies	$114	$84	$68	$0.86
Emergency Preparedness	$35	$26	$21	$0.26
TOTAL CHARGE	**$5,466**	**$4,034**	**$3,292**	**$23.84**

E. Cost of Growth Analysis

An overview of the long-term capital and operating costs, as well as the asset management-related annual provisions for capital facilities and infrastructure to be included in the DC by-law, is provided in Appendix D of the Background Study. This examination is required by the *DCA*.

F. DC By-law Included Under Separate Cover

The Township's proposed DC By-law will be released in draft at least two weeks prior to the public meeting being held under the DCA on August 27, 2024.

1. Introduction

The Township of Seguin 2024 Development Charges (DC) Background Study is presented as part of the process to approve a new DC by-law in compliance with the *Development Charges Act, 1997* (*DCA*). As the Township experiences residential and non-residential development that will increase the demand on municipal services, the Township wishes to implement development charges to fund capital projects related to growth so that development continues to be serviced in a fiscally responsible manner.

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

- A forecast of the amount, type and location of population, housing, and non-residential development anticipated in the Township;
- The average capital service levels provided in the Township over the 15-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 Township or its local boards to provide for the anticipated development, including the determination of the eligible and ineligible components of the capital projects;
- An asset management plan that demonstrates that all assets are financially sustainable over their full life cycle; 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 to determine the development-related net capital costs that are attributable to development that is forecast to occur in the Township. The development-related net capital costs are then apportioned among various types of development (residential and non-residential) in a manner that reflects the increase in the need for each service attributable to each type of development. The study therefore calculates development charges for various types of development.

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

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

A. Legislative Context

The study is prepared in accordance with the DCA and associated regulations, including the amendments that came into force most recently on November 28, 2022 as per *Bill 23: More Homes Built Faster Act, 2022*, and *Bill 185: Cutting Red Tape to Build More Homes Act, 2024* which on June 6, 2024. Bill 185 reversed the 5-year mandatory phase-in of DCs enacted under Bill 23 and provided exemptions for Affordable and Attainable housing projects that meet the legislative requirements. Key legislative changes incorporated into this study include:

- Historical service level standards have been extended from a 10 to 15-year planning period;
- DC by-laws now expire every 10 years instead of 5 years;
- The amount of interest paid on DC deferrals and freeze is capped at prime plus 1%;

- Costs associated with affordable housing services are now ineligible for recovery through DCs;
- Municipalities must spend or allocate 60% of available DC reserve funds per year for roads, water and wastewater services;
- Discounts for purpose-built rentals based on the number of bedrooms; and
- Exemptions for Affordable and Attainable housing developments which meet the definitions under the DCA.

B. Relevant Analysis

The underlying assumptions and calculation methodologies contained in the DC Background Study have been informed by a range of inputs including the Township's capital budget and forecasts, existing master plans, and discussions with Township staff.

C. Consultation and Approval Process

The following provides a summary of the consultation and approval process undertaken to complete the Background Study. Following the release of the Background Study, consultation will continue with the public prior to the passage of the new DC By-law(s) anticipated to occur in October 2024.

Timeline of Consultation and Approval Process

Activity	Date
Council Information Session # 1	April 3, 2023
Council Information Session # 2	July 15, 2024
Public Release of DC Background Study	August 8, 2024
Statutory Public Meeting	August 27, 2024
Passage of 2024 DC By-law	October 2024 (targeted)

2. The DC 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 Township of Seguin'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 Township-wide basis.

A. Consideration for Area Rated Services

In accordance with the DCA, Council must consider the use of area rating, also known as area-specific development charges, as part of the Background Study. Based on discussions with staff and Council, a Township-wide approach has been used as part of this Background Study update.

B. Township-Wide Development Charges Are Proposed

The DCA requires that DC by-laws designate the areas within which DCs shall be imposed. The development charges may apply to all lands in a municipality or to other designated development areas as specified in the by-laws.

For all services, a range of capital facilities and infrastructure is available throughout the Township, and all permanent and seasonal Seguin residents and employees have access to these assets. As new development occurs, new infrastructure will be needed in order to maintain overall service levels in the Township. A widely accepted method

of sharing the development-related capital costs for such Township services is to apportion them over all the anticipated growth.

The following services are included in the Township-wide development charges calculations:

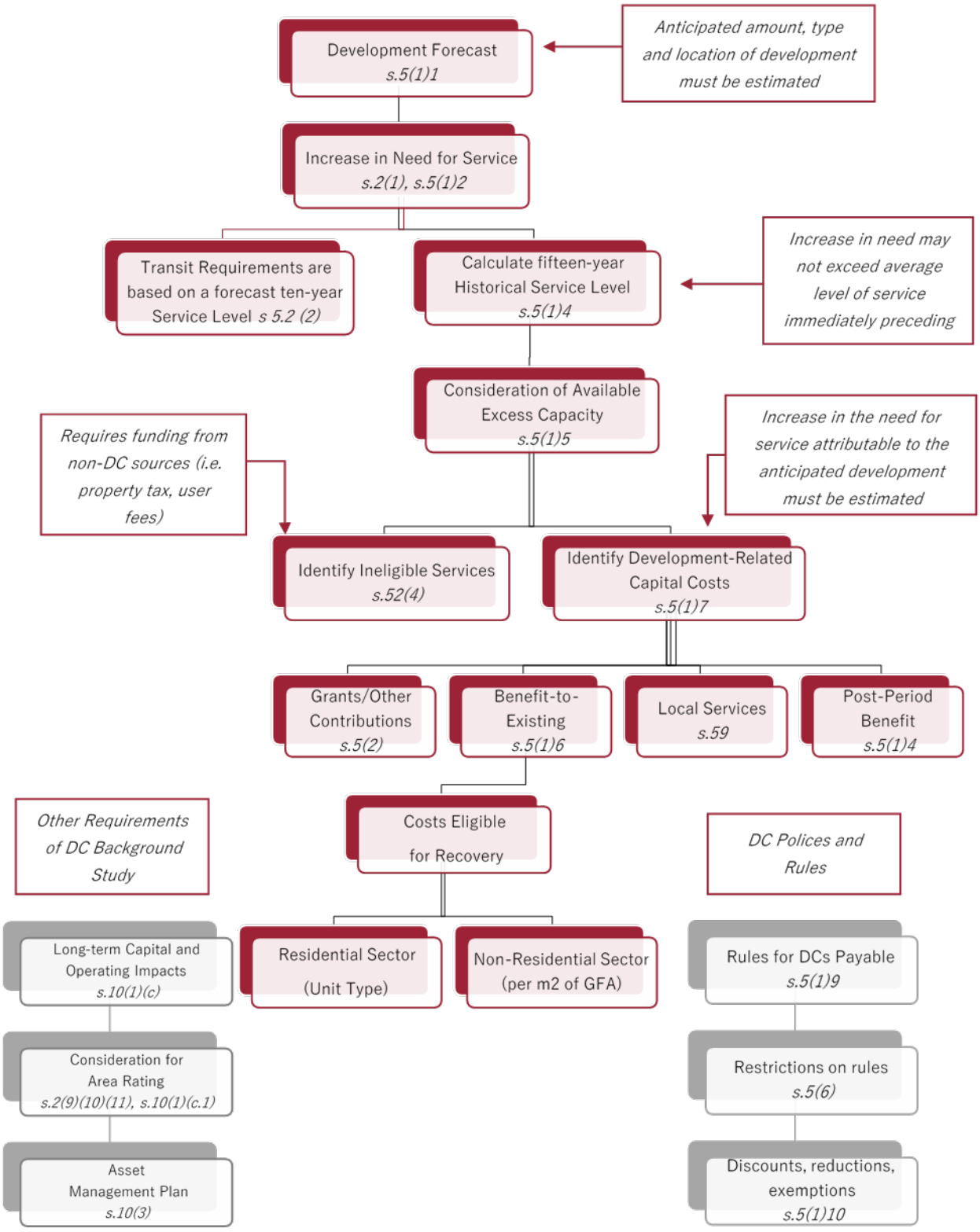
- Library Services
- Fire Services
- Parks and Recreation
- Waste Diversion
- Emergency Preparedness
- Development-Related Studies
- Services Related to a Highway (Public Works and Roads and Related)

These services form a reasonable basis in which to plan and administer the Township-wide development charges. It is noted that the analysis of each of these services examines the individual capital facilities and equipment that constitute it. The resulting development charges for these services would be imposed against all development anywhere in the Township.

C. Key Steps in Determining DCs for Future Development-Related Projects

Several key steps are required in calculating DCs for future development-related projects. These are summarized below and shown schematically in Figure 1.

Figure 1: Statutory Requirements of Development Charge Calculation and Study Process



i. Development Forecast

The first step in the methodology requires that a development forecast be prepared for forecast study period, in this case, a 10-year period from 2024-2033 is employed. The 10-year planning horizon is used for all services considered in this study.

The forecast of the future residential and non-residential development is based on growth anticipated to occur in the Township. For the residential portion of the forecast both the Census or "net" 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 10-year period 2024-2033. The forecast of GFA is based on the employment forecasts for the Township. Factors for floor space per worker are used to convert the employment forecast into gross floor areas for the purposes of the Background Study.

ii. Service Categories and Historical 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.)

Historical 15-year average service levels thus form the basis for development charges. A review of the Township'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 historical service levels used in this study have been calculated based on the period 2009-2023.

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 Township's departments, in consultation with Hemson, as part of the 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 historical 15-year average service levels or the service levels embodied in future plans of the Township. 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 Township 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 capital program 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 Township of Seguin, the allocation is based on projected changes in population in new units and employment over the planning periods.

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

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 fund the development-related capital costs in the capital program.

D. Operating & Capital Cost Impacts and Asset Management Plan Legislative Requirements

Section 10 of the DCA identifies what must be included in a Development Charges Background Study, namely:

> s.10 (2) The development charge background study shall include,
>
> (c) an examination, for each service to which the development charge by-law would relate, of the long term capital and operating costs for capital infrastructure required for the service; and
>
> (c.2) an asset management plan prepared in accordance with subsection (3).

i. Asset Management Plan

> (3) The asset management plan shall,
>
> (a) deal with all assets whose capital costs are proposed to be funded under the development charge by-law;
>
> (b) demonstrate that all the assets mentioned in clause (a) are financially sustainable over their full life cycle;
>
> (c) contain any other information that is prescribed; and
>
> (d) be prepared in a prescribed manner.

The requirement to include an Asset Management Plan (AMP) was part of the DCA amendments that came into effect on January 1, 2016. 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. The section of the DC Background Study that deals with the operating and capital cost impacts and the asset management plan can be found in Appendix D.

3. Development Forecast

This section provides the basis for the development forecasts used to calculate the development charges for the Township of Seguin. A more detailed summary of the forecasts, including tables illustrating historical trends and forecast results is provided in Appendix A.

The forecasts are based on a range of statistical data including Statistics Canada Census and National Household Survey data, Canada Mortgage Housing Corporation (CMHC) housing market information. The development forecasts have been developed in consultation with Township staff based on assumptions of growth and development expected to occur in the Township.

i. Residential Forecast

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

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

Table 1 provides a summary of the residential forecast for a ten-year planning period, from 2024 to 2033. The 10-year planning period is applicable to all development charge services.

As shown on Table 1, over the 10-year planning period from 2024 to 2033, the number of households is forecast to increase by 1,530. This translates to population growth in new units of 3,420 persons.

The Township's total adjusted population (permanent and seasonal) is forecast to increase by 3,390 over the next 10 years, reaching 16,960 people by 2033.

ii. Non-Residential Forecast

Development charges are levied on non-residential development as a charge per square metre of GFA. The non-residential forecast requires a projection of employment growth as well as a projection of new floor space in the Township.

The non-residential forecast projects an increase of approximately 550 jobs by 2033, excluding work from home employment. The net employment growth will be accommodated in approximately 30,100 square metres of new non-residential building space by 2033.

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

TABLE 1

TOWNSHIP OF SEGUIN
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
DEVELOPMENT FORECAST

Growth Forecast	2023 Estimate	General Services 2024-2033	
		Growth	Total at 2033
Residential Development Forecast			
Total Occupied Dwellings	2,173	1,230	3,403
Total Non-Permanent Dwellings	2,736	300	3,036
Population			
Total (Permanent and Seasonal)	13,570	3,390	16,960
Population in New Dwellings		*3,420*	
Non-Residential Development Forecast			
Employment in New Space	1,178	547	1,725
Non-Residential Building Space (sq.m.)		30,091	

4. Summary of Historical Capital Service Levels

The DCA and O. Reg. 82/98 require that the development charges be set at a level no higher than the average service level provided in the Township over the 15-year period immediately preceding the preparation of the background study, on a service-by-service basis.

For General Services (Library, Parks and Recreation, Fire) and Services Related to a Highway, the legislative requirement is met by documenting historical service levels for the preceding 15 years; in this case, for the period 2009 to 2023. Typically, service levels are measured as a ratio of inputs per capita or per capita and employee.

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 Township. Both the quantitative and qualitative aspects of service levels used in the present analysis are based on information provided by Township staff based on historical records and their experience with costs to acquire or construct similar facilities, equipment and infrastructure.

Table 2 summarizes service levels for all services included in the development charges calculations. Appendix B provides detailed historical inventory data upon which the calculation of service levels is based for all services.

TABLE 2

TOWNSHIP OF SEGUIN
SUMMARY OF AVERAGE HISTORIC SERVICE LEVELS 2009 - 2023

Service	2009 - 2023 Service Level Indicator
1.0 PARKS & RECREATION	**$383.55 per capita**
Buildings	$219.02 per capita
Land	$6.63 per capita
Materials, Furniture & Equipment	$157.90 per capita
2.0 FIRE SERVICES	**$1,329.00 per capita & employment**
Buildings	$752.74 per capita & employment
Land	$13.95 per capita & employment
Furniture & Equipment	$70.85 per capita & employment
Vehicles	$491.47 per capita & employment
3.0 LIBRARY SERVICES	**$3,321.77 per capita**
Outdoor Recreation	$698.59 per capita
Indoor Recreation	$2,568.91 per capita
Park Equipment	$9.73 per capita
Parks Fleet	$44.54 per capita
4.0 WASTE DIVERSION	**$420.22 per capita & employment**
Buildings	$17.44 per capita & employment
Land	$43.69 per capita & employment
Vehicles	$114.14 per capita & employment
Furniture & Equipment	$244.95 per capita & employment
5.0 SERVICES RELATED TO A HIGHWAY	**$14,253.15 per capita & employment**
Public Works	$1,022.02 per capita & employment
Roads and Related	$13,231.13 per capita & employment
6.0 EMERGENCY PREPAREDNESS	**$14.43 per capita & employment**
Generators	$14.43 per capita & employment

5. Development-Related Capital Forecast

The DCA requires the Council of a Municipality to express its intent to provide future capital facilities at the level incorporated in the development charges calculation. As noted above in Section 2, *O. Reg. 82/98*, s. 3 states that:

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

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

Based on the development forecasts summarized in Section 3 and detailed in Appendix A, Township 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 services the capital plan covers the 10-year period from 2024-2033.

One of the recommendations contained in the 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 Township. It is acknowledged that changes to the capital program presented here may occur through the Township's normal capital budget process.

B. The Development-Related Capital Forecast

A summary of the development-related capital forecast for all services considered in this study is presented in Table 3. The table shows that the gross cost of the Township's capital forecast is estimated to be $16.6 million. Approximately $3.1 million of grants and subsidies have been identified to help fund the program. Therefore, the Township's share of the capital forecast reduces to $13.4 million.

The capital forecast incorporates those projects identified to be related to development anticipated in the next 10 years. It is not implied that all of these costs are to be recovered from new development by way of development charges. Portions of the capital forecast may relate to replacement of existing facilities, shares of projects that benefit the existing population, or growth anticipated to occur beyond the 2024–2033 planning period. After these reductions, the remaining development-related capital costs are brought forward to the development charges calculation.

Of the $13.4 million net municipal cost, approximately 42%, or $5.7 million, is related to capital works for **Services Related to a Highway**. This includes three roads projects and the acquisition of various new vehicles.

The next largest capital program is for **Parks and Recreation**. It amounts to $3.4 million and provides for facility expansions and renovations, new amenities such as a beach gazebo, ball diamond lighting, a new playground, the development of the Township's trails and new equipment.

The capital forecast associated with **Fire Services** totals $2.2 million and includes for new vehicles (including an aerial truck and pick-up) and a standpipe. This program represents 16% of the total net municipal cost.

The capital forecast associated with **Waste Diversion** includes for the expansion of facilities and a new unit for $1.1 million, or 8% of the total program.

The capital forecast associated with **Library Services** includes provisions for additional facility capacity at two facilities, and materials acquisitions for $575,000.

The capital forecast associated with **Emergency Preparedness** includes for new emergency back-up power at facilities for $250,000.

The capital forecast associated with **Development-Related Studies** includes various planning studies over the planning period amounting to $185,000 in total.

Further details on the capital forecasts for each individual service are available in Appendix B.

TABLE 3

TOWNSHIP OF SEGUIN
SUMMARY OF DEVELOPMENT-RELATED CAPITAL FORECAST
FOR ALL SERVICES 2024 - 2033
(in $000)

Services	Gross Cost	Grants/ Subsidies	Municipal Cost
1.0 LIBRARY SERVICES	$725.0	$150.0	$575.0
2.0 FIRE SERVICES	$2,200.0	$0.0	$2,200.0
3.0 PARKS & RECREATION	$6,425.0	$2,995.0	$3,430.0
4.0 WASTE DIVERSION	$1,100.0	$0.0	$1,100.0
5.0 SERVICES RELATED TO A HIGHWAY	$5,702.0	$0.0	$5,702.0
6.0 DEVELOPMENT-RELATED STUDIES	$185.0	$0.0	$185.0
7.0 EMERGENCY PREPAREDNESS	$250.0	$0.0	$250.0
TOTAL 10-YEAR SERVICES (2024-2033)	**$16,587.0**	**$3,145.0**	**$13,442.0**

6. Development Charges are Calculated in Accordance with the *DCA*

This section summarizes the calculation of development charges for each service and the resulting total development charge by type of development. For all services, the calculation of the per capita (residential) and per square metre (non-residential) charges is reviewed.

For residential development, the total per capita amount is applied to different housing types on the basis of average occupancy factors. For non-residential development, the calculated development charges rates are based on gross floor area (GFA) of building space.

It is noted that the calculation of the development charges does not include any provision for exemptions required under the DCA, for example, the exemption for enlargements of up to 50% on existing industrial buildings or for affordable/attainable housing. Such legislated exemptions, or other exemptions which Council may choose to provide, will result in a loss of development charges revenue for the affected types of development. Any such revenue loss may not be offset by increasing other portions of the calculated charge.

A. Development Charges Calculation

A summary of the residential and non-residential development charges for all services is presented in Table 4. Further details of the calculation for each individual service are available in Appendix B.

The capital forecast incorporates those projects identified to be related to growth anticipated in the next 10 years. However, not all of the capital costs are to be recovered from new development by way of development charges.

Table 4 shows that $2.4 million of the capital forecast 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 have to be funded from property taxes or other non-development charges revenue sources.

As this is the Township's first development charge study, there are no development charge reserve funds to net out of the chargeable capital costs. Another share of the forecast, $2.7 million, is either attributable to growth beyond the 2033 period (and can therefore only be recovered under future development charges studies) or represents a service level increase in the Township.

The remaining $8.4 million is carried forward to the development charges calculation as a development-related cost. Of the development-related cost, $7.7 million has been allocated to new residential development, and $717,300 has been allocated to new non-residential development. This results in charges of $2,240.21 per capita and $23.84 per square metre respectively.

TABLE 4

TOWNSHIP OF SEGUIN
SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
10-YEAR CAPITAL PROGRAM FOR ALL SERVICES

Township-Wide	
10 Year Growth in Population in New Units	3,420
10 Year Growth in Square Metres	30,091

Service	Development-Related Capital Program (2024 - 2033)						Residential Share		Non-Residential Share	
	Total Project Cost ($000)	Grants/ Subsidies/ Other Contributions ($000)	Benefit to Existing Share ($000)	Available DC Reserves ($000)	Post 2033 ($000)	Total Cost Eligible For DC Recovery ($000)	%	($000)	%	($000)
1.0 LIBRARY SERVICES	$725.0	$150.0	$0.0	$0.0	$0.0	$575.0	100%	$575.0	0%	$0.00
Charge per Capita or Charge per Square Metre								$168.13		$0.00
2.0 FIRE SERVICES	$2,200.0	$0.0	$0.0	$0.0	$0.0	$2,200.0	86%	$1,892.0	14%	$308.00
Charge per Capita or Charge per Square Metre								$553.22		$10.24
3.0 PARKS & RECREATION	$6,425.0	$2,995.0	$750.0	$0.0	$0.0	$2,680.0	100%	$2,680.0	0%	$0.00
Charge per Capita or Charge per Square Metre								$783.63		$0.00
4.0 WASTE DIVERSION	$1,100.0	$0.0	$770.0	$0.0	$0.0	$330.0	86%	$283.8	14%	$46.20
Charge per Capita or Charge per Square Metre								$82.98		$1.54
5.0 SERVICES RELATED TO A HIGHWAY	$5,702.0	$0.0	$875.0	$0.0	$2,475.0	$2,352.0	86%	$2,022.7	14%	$329.28
Charge per Capita or Charge per Square Metre								$591.44		$10.94
6.0 DEVELOPMENT-RELATED STUDIES	$185.0	$0.0	$0.0	$0.0	$0.0	$185.0	86%	$159.1	14%	$25.90
Charge per Capita or Charge per Square Metre								$46.52		$0.86
7.0 EMERGENCY PREPAREDNESS	$250.0	$0.0	$0.0	$0.0	$193.2	$56.8	86%	$48.9	14%	$7.96
Charge per Capita or Charge per Square Metre								$14.29		$0.26
TOTAL 10-YEAR SERVICES	**$16,587.00**	**$3,145.0**	**$2,395.0**	**$0.0**	**$2,668.2**	**$8,378.8**		**$7,661.5**		**$717.3**
Unadjusted Development Charge Per Capita or Per Square Metre								**$2,240.21**		**$23.84**

B. Development Charge Rate Tables

Table 5 provides the calculated development charge rates by residential unit type. The rates range from a high of $5,466 per unit for a single- and semi-detached units to a low of $3,292 per unit for apartments.

Table 6 displays the Township-wide non-residential charges. The fully calculated non-residential charge is $23.84 per square metre.

TABLE 5

TOWNSHIP OF SEGUIN
TOWNSHIP-WIDE DEVELOPMENT CHARGES
RESIDENTIAL DEVELOPMENT CHARGES BY UNIT TYPE

Service	Calculated Charge per Unit	Residential Charge By Unit Type (1)			Percentage of Charge
		Singles & Semis	Rows & Other Multiples	Apartments	
Library Services	$168.13	$410	$303	$247	7.5%
Fire Services	$553.22	$1,350	$996	$813	24.7%
Parks & Recreation	$783.63	$1,912	$1,411	$1,152	35.0%
Waste Diversion	$82.98	$202	$149	$122	3.7%
Services Related To A Highway	$591.44	$1,443	$1,065	$869	26.4%
Development-Related Studies	$46.52	$114	$84	$68	2.1%
Emergency Preparedness	$14.29	$35	$26	$21	0.6%
TOTAL CHARGE	**$2,240.20**	**$5,466**	**$4,034**	**$3,292**	**100.0%**
(1) Based on Persons Per Unit Of:		2.44	1.80	1.47	

TABLE 6

TOWNSHIP OF SEGUIN
TOWNSHIP-WIDE DEVELOPMENT CHARGES
NON-RESIDENTIAL DEVELOPMENT CHARGES PER SQUARE METRE

Service	Calculated Charge Per Square Metre	Percentage of Charge
Library Services	$0.00	0.0%
Fire Services	$10.24	42.9%
Parks & Recreation	$0.00	0.0%
Waste Diversion	$1.54	6.4%
Services Related To A Highway	$10.94	45.9%
Development-Related Studies	$0.86	3.6%
Emergency Preparedness	$0.26	1.1%
TOTAL CHARGE	**$23.84**	**100.0%**

7. Cost of Growth Analysis

This section examines the long-term capital and operating costs as well as the asset management-related annual provisions for the capital facilities and infrastructure to be included in the DC By-law. This examination is required as one of the provisions of the DCA. The analysis for all services is included in Appendix D.

A. Asset Management Plan

Table 7 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2024-2033 recoverable portion. The year 2034 has been included to calculate the annual contribution for the 2024-2033 period as the expenditures in 2033 will not trigger asset management contributions until 2034. As shown in Table 7, by 2034, the Township should fund an additional $156,000 per annum to fund the full life cycle costs of the new assets related to the services supported under the development charges by-law.

TABLE 7

TOWNSHIP OF SEGUIN
ANNUAL ASSET MANAGEMENT PROVISION BY 2034

Service	2024 - 2033 Capital Program		Calculated AMP Annual Provision by 2034	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Library Services	$575,000	$150,000	$42,877	$1,893
Fire Services	$2,200,000	$0	$3,985	$0
Parks & Recreation	$2,680,000	$3,745,000	$53,454	$50,747
Waste Diversion	$330,000	$770,000	$6,417	$14,973
Services Related To A Highway	$2,352,000	$3,350,000	$48,803	$24,915
Development-Related Studies	$185,000	$0	$0	$0
Emergency Preparedness	$56,822	$193,178	$454	$1,542
TOTAL	**$8,378,822**	**$8,208,178**	**$155,990**	**$94,069**

** Includes costs that will be recovered under future development charges studies (i.e. other development-related).*

B. Long-Term Capital and Operating Cost Impacts

i. Net Operating Costs for the Township's Services Estimated to Increase over the Forecast Period

The Township will experience estimated increase in net operating costs for additions associated with the planned capital program. These estimates are based on average costs derived from a review of recent budgets and the 2022 Financial Information Return (FIR) (additional details are included in Appendix D).

As described in Appendix D, by 2033, the Township's net operating costs are estimated to increase by about $550,000 for property tax supported services. Increases in net operating costs will be experienced as new facilities are opened, park amenities are developed, and roads/sidewalks are constructed.

ii. Long-Term Capital Financing from Non-Development Charge Sources Totals $5.1 million for Tax Supported Assets

Table 8 summarizes the components of the development-related capital program that will require funding from non-development charges sources for tax supported assets. In total, $2.4 million will need to be financed from non-DC sources over the 2024-2033 planning period. In addition, $2.7 million in interim DC financing related to post-period shares of projects may be required or these costs may be recovered from other growth funding tools.

TABLE 8

TOWNSHIP OF SEGUIN

SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES

	Services	Development-Related Capital Program (2024 - 2033)				
		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	LIBRARY SERVICES	$575.0	$0.0	$0.0	$0.0	$575.0
2	FIRE SERVICES	$2,200.0	$0.0	$0.0	$0.0	$2,200.0
3	PARKS & RECREATION	$3,430.0	$750.0	$0.0	$0.0	$2,680.0
4	WASTE DIVERSION	$1,100.0	$770.0	$0.0	$0.0	$330.0
5	SERVICES RELATED TO A HIGHWAY	$5,702.0	$875.0	$0.0	$2,475.0	$2,352.0
6	DEVELOPMENT-RELATED STUDIES	$185.0	$0.0	$0.0	$0.0	$185.0
7	EMERGENCY PREPAREDNESS	$250.0	$0.0	$0.0	$193.2	$56.8
TOTAL 10-YEAR SERVICES		**$13,442.0**	**$2,395.0**	**$0.0**	**$2,668.2**	**$8,378.8**

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

iii. Program is Deemed Financially Sustainable

The calculated annual funding provision should be considered within the context of the Township's projected growth. Over the next 10 years (to 2033), the Township is projected to increase by 1,530 dwelling units and about 3,390 people. In addition, the Township will also add 550 new employees that will result in approximately 30,100 square metres of additional non-residential building space.

In addition, as part of the annual budget update the Township 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 Township 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.

8. Other Considerations and Legislative Requirements

This section sets out other considerations and legislative requirements relating to the *DCA* including administration and collection, recent legislative changes, and consideration for area rating.

A. Development Charges Administration and Collection

The DCA requirements in respect of the collection of DCs, certification and remittance, as well as reserve fund management are outlined in this section.

i. Development Charges Amount Payable and Date of Payment

The total amount of a DC is the amount that would be determined under the by-law on the day of an application for site plan approval or the day of an application for rezoning or, if neither of these apply, the day of building permit issuance. Full details on determining the DCs payable in any particular case are provided in s.26, s.26.1 and s.26.2 of the DCA.

The default date of payment of a DC is the date of building permit issuance. However, under s.27 of the DCA the Township may enter into an agreement with a developer to alter the timing of payment.

For two specific types of development, DCs must be paid according to the following plan:

- Six equal annual installments beginning at building occupancy (permit or actual occupancy) and for the following five anniversaries of that date for rental housing and institutional development.

For required instalments, the Township may charge interest from the date the DC would have been payable to the date the instalment is paid. Interest may accrue on each installment until the final payment has been made. Any skipped or late payments can be added to the tax roll (including interest). Full

details on the prescribed payment plans are provided in s.26.1 of the DCA. In accordance with s.26.3 of the DCA the maximum interest rate a municipal can charge is prime plus 1%.

ii. Reserve Funds

Under the DCA, a municipality that has passed a development charge by-law must establish a separate reserve fund for each service to which the development charge relates and pay each development charge it collects into the respective reserve fund. Beginning in 2023 and each calendar year thereafter, a municipality shall spend or allocate at least 60% of the monies in a reserve fund associated with Water supply, Wastewater services and Services Related to a Highway.

While the DCA does permit municipalities to borrow from the reserve fund, the amount borrowed is to be repaid with interest at a rate not less than the prescribed minimum interest rate. Additionally, money in the reserve fund is to be spent only on development-related capital costs.

Annual financial statements are to be provided to Council and must include the following:

- Opening and closing balances and in-year transactions
- A description of service or category of service
- Details on credits paid by individual credit holders
- Amounts borrowed and purpose of borrowing
- Interest accrued on borrowing
- Amount and source of money used to repay borrowing
- Projects funded from DCs including amount and source of DC and non-DC funding

B. Development Charges Administration

A draft copy of the development charges by-law will be made available on the Township's website at least two weeks before the scheduled public meeting for review. The by-law itself will contain a series of polices as it relates to the Township's policies and practices regarding development charge administration. In this regard, a few specific recommendations:

- It is recommended that the Township develop reporting policies consistent with the requirements of the DCA;
- It is recommended that the by-law permit the payment of a development charge in cash or through services-in-lieu agreements. The municipality is not obligated to enter into services-in-lieu agreements;
- The proposed draft by-law sets out the rules to determine development charges applicable in any particular case. Rules for exemptions are also to be outlined in the proposed draft by-law;
- It is recommended that Council adopt the development-related capital forecast included in this background study, subject to annual review through the Township's normal capital budget process.

C. Local Services

The Township will administer a series of local service guidelines and principles considering if the project will be completely, or in part, funded from development charges.

Local services means those services or facilities which are under the jurisdiction of the municipality and are related to a plan of subdivision or within the area to which the plan relates, required as a condition of approval under s. 51 of the *Planning Act*, or as a condition of approval under s. 53 of the *Planning Act.*

D. Area-Rating Consideration

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 Township staff and Council, it was determined that a municipal-wide approach continues to be most appropriate for the nature of the works and services provided in the Township, and as such, only a Township-wide charge has been proposed.

For all of the development charge eligible services that Seguin provides, the full range of capital facilities, land, equipment and infrastructure is available throughout the Township. 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 Township.

The needs for servicing are outlined as follows:

i. General and Engineering Services

- Services such as Library and Parks & Recreation are open and accessible to all residents in the Township and are driven and planned for based on Township-wide population growth.
- Fire Services, Services Related to a Highway: Public Works: Buildings and Fleet, and Development-Related Studies are provided to all residents and employees in the Township and are driven and planned for based on Township-wide population or population and employment growth.
- All engineered services, including Roads & Related, are provided through a Township-wide network and are planned based on Township-wide population and employment growth.

Appendix A

Development Forecast

Development Forecast

This appendix summarizes the development forecasts used to prepare the Development Charges Background Study for the Township of Seguin.

The Development Charges Act (DCA) requires the Township 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 Township to prepare a reasonable development-related capital program.

The development forecasts have been developed with Township planning staff based on assumptions of growth and development expected to occur in the Township. Furthermore, the forecasts are also intended to align with the planned growth associated with the MZO lands in the Township.

The forecast results are presented in the following tables:

Historical Development

A-1 Historical Population Summary

A-2 Historical Household Summary

A-3 Historical Employment Summary

A-4 Housing by Period of Construction Showing Household Size

Forecast Development

A-5 Population and Household Forecast Summary

A-6 Employment Forecast Summary

A-7 Forecast of Household Growth – Permanent

A-8 Forecast of Household Growth – Seasonal

A-9 Population in New Housing by Unit Type

A-10 Place of Work Employment and Non-Residential Space

The forecasts are based on a range of statistical data including Statistics Canada Census and building permit data and Canada Mortgage Housing Corporation (CMHC) housing market information.

A. Key Assumptions, Definitions, and Historical Trends

Historical population and employment set out in this appendix are used to determine the average service levels attained in the Township over the last 15 years (2009-2023). Population figures shown in the development forecast represent mid-year estimates. Population figures account for:

- The population recorded in the Census ("Census population"). This definition does not include the Census net under-coverage which represents those who were missed or double-counted by the Census;
- Seasonal residents who typically maintain a primary place of residence outside the Township.

Similarly, the forecasts of households and housing units account for both permanently occupied households and households that are occupied only part of the year, usually the summer months.

Historical data indicates the population of Seguin increased from 12,160 in 2008 to 13,570 in 2023; an increase of 1,410 people, of which the majority (85%) were permanent residents (see Table 1). Total private dwellings increased by 552 dwellings, from 4,357 to 4,909, over the same period, of which 87% were permanently occupied dwellings (see Table 2).

"Place of Work Employment" figures in the forecasts record where people work rather than their place of residence. It includes employment with a regular or no fixed place of work. However, work-at-home employment is excluded from the figures as, for development charge purposes, this type of employment is considered not to require building floorspace for its activities.

Place of work data indicates that employment in Seguin has increased by 325 jobs over the last 15 years, from 853 jobs in 2008 to 1,178 jobs in 2023 (see Table 3).

Table 4 provides details on historical occupancy patterns for permanently occupied dwelling units in the Township of Seguin. The overall average occupancy level in the Townships for single and semi-detached units is 2.25 persons per housing unit (PPU) – this figure closely resembles the occupancy patterns of recently constructed units from 2011-2021 of 2.26. The assumptions are informed by the historical occupancy patterns for permanently occupied units set out in Table 4 and are weighted based on the anticipated mix of seasonal and permanent units and the higher PPUs associated with seasonal units (3.00 PPU).

B. Development Forecast Summary

A ten-year development forecast, from 2024 to 2033, has been used for all the development charge eligible services in the Township.

Residential Forecast

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

- The population growth[1] determines the need for additional facilities and provides the foundation for the development-related capital program.
- When calculating the development charge, however, the development-related net capital costs are spread over the total additional population that occupy new housing units. This population

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

in new units represents the population from which development charges will be collected.

The residential development forecast incorporates anticipated growth in population and private dwellings (permanent and seasonal) by type. As shown in Table 5, the Township's total adjusted population is forecast to grow from 13,570 in 2023 to 16,960 in 2033, with the growth being primarily permanent residents (73%).

Similarly, 80% of the 1,530 new private dwellings forecast for the next ten years are anticipated to be permanently occupied units. The quantum of growth projected is higher than historical trends and can be attributed to the assumed development of the MZO lands. Notably, the timing of development of these lands is anticipated start in 2028 with fairly rapid uptake in the early years, however, the timing of development will be contingent on servicing. Based on discussions with staff, the seasonal unit forecast assumes an average of 30 new units per annum.

Population growth in the new units is estimated by applying the following PPUs to the housing unit forecast: 2.25 for single and semi-detached units; 1.80 for rows; 1.35 for apartments; 3.00 for seasonal. While there is data to inform the PPU for single and semi-detached units, there is limited data for the other unit types in which the PPUs for rows and apartments are estimated. Lastly, a weighted approach of permanent and seasonal PPUs are used in the development charges calculation: 2.44 for single and semi-detached units; 1.80 for rows; 1.47 for apartments.

Non-Residential Forecast

Non-residential development charges are calculated on a per unit of gross floor area basis. Therefore, as per the DCA, a forecast of future non-residential building space has been developed.

With an estimated growth of 550 employees (place of work) over the 10-year planning period to 2033, approximately 30,100 square metres of new non-residential floor space is anticipated to be added over the 2024-2033 planning period. The forecast of new employees is anticipated to grow with population which ultimately maintains the activity rate over the planning period (ratio of population and employment). The place of work FSW assumption used in this study is 55m^2 per employee.

Similar to the population and household forecast, the employment growth is anticipated to be higher than recent trends to support the new growth anticipated on the MZO lands.

APPENDIX A - TABLE 1

TOWNSHIP OF SEGUIN
HISTORICAL POPULATION SUMMARY

Mid-Year	Census Population	Growth	Seasonal Population	Growth	Adjusted Population	Growth
2006	*4276*		*7,893*		*12,169*	
2007	4,217	-59	7,947	54	12,164	-5
2008	4,159	-58	8,001	54	12,160	-4
2009	4,101	-58	8,055	54	12,156	-4
2010	4,044	-57	8,109	54	12,153	-3
2011	*3,988*	*-56*	**8,160**	*51*	*12,148*	*-5*
2012	4,049	61	8,277	117	12,326	178
2013	4,111	62	8,394	117	12,505	179
2014	4,174	63	8,514	120	12,688	183
2015	4,238	64	8,637	123	12,875	187
2016	**4,304**	66	**8,760**	**123**	**13,064**	**189**
2017	4,484	180	8,616	-144	13,100	36
2018	4,671	187	8,475	-141	13,146	46
2019	4,866	195	8,334	-141	13,200	54
2020	5,069	203	8,196	-138	13,265	65
2021	**5,280**	**211**	**8,061**	**-135**	**13,341**	**76**
2022	5,312	32	8,119	58	13,430	89
2023	5,361	49	8,209	90	13,570	139
Growth 2009-2023		1,202		208		1,410

Source: Statistics Canada, Census of Canada, Hemson Consulting 2023

Note: Seasonal Population estimated

APPENDIX A - TABLE 2

TOWNSHIP OF SEGUIN
HISTORICAL HOUSEHOLD SUMMARY

Mid-Year	Occupied Households	Growth	PPU	Households Not Occupied by Usual Residents	Growth	PPU	Total Private Dwellings	Growth	PPU
2006	***1,730***		**2.47**	***2,631***		**3.00**	***4,361***		**2.79**
2007	1,710	-20	2.47	2,649	18	3.00	4,359	-2	2.79
2008	1,690	-20	2.46	2,667	18	3.00	4,357	-2	2.79
2009	1,670	-20	2.46	2,685	18	3.00	4,355	-2	2.79
2010	1,650	-20	2.45	2,703	18	3.00	4,353	-2	2.79
2011	***1,630***	**-20**	**2.45**	***2,720***	**17**	**3.00**	***4,350***	**-3**	**2.79**
2012	1,666	36	2.43	2,759	39	3.00	4,425	75	2.79
2013	1,703	37	2.41	2,798	39	3.00	4,501	76	2.78
2014	1,741	38	2.40	2,838	40	3.00	4,579	78	2.77
2015	1,780	39	2.38	2,879	41	3.00	4,659	80	2.76
2016	***1,820***	***40***	***2.36***	***2,920***	***41***	***3.00***	***4,740***	***81***	***2.76***
2017	1,880	60	2.39	2,872	-48	3.00	4,752	12	2.76
2018	1,942	62	2.41	2,825	-47	3.00	4,767	15	2.76
2019	2,006	64	2.43	2,778	-47	3.00	4,784	17	2.76
2020	2,072	66	2.45	2,732	-46	3.00	4,804	20	2.76
2021	**2,140**	**68**	**2.47**	**2,687**	**-45**	**3.00**	**4,827**	**23**	**2.76**
2022	2,153	13	2.47	2,706	19	3.00	4,859	32	2.76
2023	2,173	20	2.47	2,736	30	3.00	4,909	50	2.68
Growth 2009-2023		483			69			552	

Source: Statistics Canada, Census of Canada

APPENDIX A - TABLE 3

TOWNSHIP OF SEGUIN
HISTORICAL EMPLOYMENT SUMMARY

Mid-Year	Place of Work Employment	Annual Growth	Activity Rate	Work at Home	Annual Growth	Total w/ Work At Home	Annual Growth
2006	**910**		**21.3%**	**235**		**1,145**	
2007	881	-29	20.9%	210	-25	1,091	-54
2008	853	-28	20.5%	188	-22	1,041	-50
2009	826	-27	20.1%	168	-20	994	-47
2010	800	-26	19.8%	150	-18	950	-44
2011	**775**	-25	**19.4%**	**135**	-15	**910**	-40
2012	835	60	20.6%	157	22	992	82
2013	900	65	21.9%	182	25	1,082	90
2014	970	70	23.2%	211	29	1,181	99
2015	1,045	75	24.7%	245	34	1,290	109
2016	**1,125**	**80**	**26.1%**	**285**	**40**	**1,410**	**120**
2017	1,132	7	25.2%	312	27	1,444	34
2018	1,139	7	24.4%	341	29	1,480	36
2019	1,146	7	23.6%	373	32	1,519	39
2020	1,153	7	22.7%	408	35	1,561	42
2021	**1,160**	**7**	**22.0%**	**445**	**37**	**1,605**	**44**
2022	1,167	7	22.0%	448	3	1,615	10
2023	1,178	11	22.0%	452	4	1,630	15
Growth 2009-2023		**325**		**4,311**		**19,662**	

Source: Statistics Canada, Census of Canada

APPENDIX A - TABLE 4

TOWNSHIP OF SEGUIN
HISTORICAL HOUSEHOLDS BY PERIOD OF CONSTRUCTION SHOWING HOUSEHOLD SIZE

Dwelling Unit Type	Period of Construction											Period of Construction Summaries		
	Pre 1945	1946-1960	1961-1970	1971-1980	1981-1990	1991-1995	1996-2000	2001-2005	2006-2010	2011-2016	2016-2021	Pre 2011	2011-2021	Total
Singles and Semis														
Household Population	340	540	590	855	665	370	265	335	310	140	245	4,270	385	4,655
Households	155	265	245	385	325	145	110	140	125	65	105	1,895	170	2,065
Household Size	2.19	2.04	2.41	2.22	2.05	2.55	2.41	2.39	2.48	2.15	2.33	2.25	2.26	2.25
Rows														
Household Population	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Households	0	0	0	0	0	0	0	0	0	25	0	0	25	25
Household Size	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Apartments														
Household Population	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Households	0	0	0	10	0	0	0	0	0	0	0	10	0	10
Household Size	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
All Units														
Household Population	340	540	590	855	665	370	265	335	310	140	245	4,270	385	4,655
Households	155	265	245	385	325	145	110	140	125	90	105	1,895	195	2,090
Household Size	2.19	2.04	2.41	2.22	2.05	2.55	2.41	2.39	2.48	1.56	2.33	2.25	1.97	2.23

Source: Statistics Canada, 2021 National Household Survey Special Run.

APPENDIX A - TABLE 5

TOWNSHIP OF SEGUIN
POPULATION & HOUSEHOLD FORECAST SUMMARY

Mid-Year	Census Population	Growth	Seasonal Population	Growth	Adjusted Population	Growth	Total Occupied Dwellings	Growth	Household Size	Dwellings Not Occupied by	Growth	Av. Household Size (PPU)	Total Private Dwellings	Growth	Av. Household Size (PPU)
2022	***5,312***		***8,119***		**13,430**		**2,153**		***2.47***	**2,706**		***3.00***	**4,859**		***2.76***
2023	5,361	49	8,209	90	13,570	139	2,173	20	2.46	2,736	30	3.00	4,909	50	2.76
2024	5,388	27	8,299	90	13,687	117	2,193	20	2.45	2,766	30	3.00	4,959	50	2.76
2025	5,415	27	8,389	90	13,804	117	2,213	20	2.43	2,796	30	3.00	5,009	50	2.76
2026	5,420	4	8,479	90	13,898	94	2,233	20	2.42	2,826	30	3.00	5,059	50	2.75
2027	***5,446***	***26***	***8,569***	***90***	***14,014***	***116***	***2,253***	***20***	***2.40***	***2,856***	***30***	***3.00***	***5,109***	***50***	***2.74***
2028	5,808	362	8,659	90	14,467	452	2,423	170	2.39	2,886	30	3.00	5,309	200	2.72
2029	6,190	382	8,749	90	14,938	472	2,593	170	2.37	2,916	30	3.00	5,509	200	2.71
2030	6,540	351	8,839	90	15,379	441	2,763	170	2.35	2,946	30	3.00	5,709	200	2.69
2031	7,001	461	8,929	90	15,930	551	2,983	220	2.33	2,976	30	3.00	5,959	250	2.67
2032	***7,454***	***452***	***9,019***	***90***	***16,472***	***542***	***3,203***	***220***	***2.31***	***3,006***	***30***	***3.00***	***6,209***	***250***	***2.65***
2033	7,851	397	9,109	90	16,960	487	3,403	200	2.30	3,036	30	3.00	6,439	230	2.63
2024-2033		2,490		900		3,390		1,230			300			1,530	

Source: Hemson Consulting 2024

APPENDIX A - TABLE 6

TOWNSHIP OF SEGUIN
EMPLOYMENT FORECAST SUMMARY

Mid-Year	Employment by POW	Growth	Activity Rate	Work at Home	Annual Growth	Total w/ Work At Home	Annual Growth
2012	835		20.6%	157		992	
2013	900	65	21.9%	182	25	1,082	90
2014	970	70	23.2%	211	29	1,181	99
2015	1,045	75	24.7%	245	34	1,290	109
2016	*1,125*	*80*	*26.1%*	*285*	*40*	*1,410*	*120*
2017	1,132	7	25.2%	312	27	1,444	34
2018	1,139	7	24.4%	341	29	1,480	36
2019	1,146	7	23.6%	373	32	1,519	39
2020	1,153	7	22.7%	408	35	1,561	42
2021	*1,160*	*7*	*22.0%*	*445*	*37*	*1,605*	*44*
2022	1,167	7	22.0%	448	3	1,615	10
2023	1,178	11	22.0%	452	4	1,630	15
2024	1,184	6	22.0%	454	2	1,638	8
2025	1,190	6	22.0%	456	2	1,646	8
2026	*1,191*	*1*	*22.0%*	*457*	*0*	*1,647*	*1*
2027	1,196	6	22.0%	459	2	1,655	8
2028	1,276	80	22.0%	490	31	1,766	110
2029	1,360	84	22.0%	522	32	1,882	116
2030	1,437	77	22.0%	551	30	1,988	107
2031	*1,538*	*101*	*22.0%*	*590*	*39*	*2,128*	*140*
2032	1,638	99	22.0%	628	38	2,266	138
2033	1,725	87	22.0%	662	33	2,387	121
2024-2033		547			210		757

Source: Hemson Consulting 2024

APPENDIX A - TABLE 7

TOWNSHIP OF SEGUIN

FORECAST OF HOUSEHOLD GROWTH IN DWELLINGS OCCUPIED BY USUAL RESIDENTS BY UNIT TYPE

Mid-Year	Annual Growth in Total Occupied Households				Shares By Unit Type			
	Singles & Semis	Rows & Other Multiples	Apartments	Total New Households	Singles & Semis	Rows & Other Multiples	Apartments	Total
2024	19	0	1	20	95%	0%	5%	100%
2025	**19**	**0**	**1**	**20**	**95%**	**0%**	**5%**	**100%**
2026	19	0	1	20	95%	0%	5%	100%
2027	19	0	1	20	95%	0%	5%	100%
2028	119	23	29	170	70%	13%	17%	100%
2029	119	23	29	170	70%	13%	17%	100%
2030	**119**	**23**	**29**	**170**	**70%**	**13%**	**17%**	**100%**
2031	152	30	38	220	69%	14%	17%	100%
2032	152	30	38	220	69%	14%	17%	100%
2033	133	30	37	200	67%	15%	18%	100%
2024-2033	870	158	202	1,230	*71%*	*13%*	*16%*	*100%*

Source: Hemson Consulting Ltd. 2024

APPENDIX A - TABLE 8

TOWNSHIP OF SEGUIN

FORECAST OF HOUSEHOLD GROWTH IN DWELLINGS NOT OCCUPIED BY USUAL RESIDENTS BY UNIT TYPE

Mid-Year	Annual Growth in Dwellings Not Occupied by Usual Residents				Shares By Unit Type			
	Singles & Semis	Rows & Other Multiples	Apartments	Total New Households	Singles & Semis	Rows & Other Multiples	Apartments	Total
2024	29	0	2	30	95%	0%	5%	100%
2025	**29**	**0**	**2**	**30**	**95%**	**0%**	**5%**	**100%**
2026	29	0	2	30	95%	0%	5%	100%
2027	29	0	2	30	95%	0%	5%	100%
2028	29	0	2	30	95%	0%	5%	100%
2029	29	0	2	30	95%	0%	5%	100%
2030	**29**	**0**	**2**	**30**	**95%**	**0%**	**5%**	**100%**
2031	29	0	2	30	95%	0%	5%	100%
2032	29	0	2	30	95%	0%	5%	100%
2033	29	0	2	30	95%	0%	5%	100%
2024-2033	285	0	15	300	*95%*	*0%*	*5%*	*100%*

Source: Hemson Consulting Ltd. 2024

APPENDIX A - TABLE 9

TOWNSHIP OF SEGUIN
FORECAST POPULATION GROWTH IN NEW HOUSEHOLDS BY UNIT TYPE*

Mid-Year	Singles & Semis	Rows & Other Multiples	Apartments	Total Pop. in Dwellings Not Occupied by Usual Residents	Total Pop. in New Households
2024	43	0	1	90	134
2025	**43**	**0**	**1**	**90**	**134**
2026	43	0	1	90	134
2027	43	0	1	90	134
2028	268	41	39	90	438
2029	268	41	39	90	438
2030	**268**	**41**	**39**	**90**	**438**
2031	343	54	51	90	538
2032	343	54	51	90	538
2033	300	54	50	90	494
2024-2033	1,962	285	273	900	3,420
**Based on PPUs*	*2.25*	*1.80*	*1.35*		

Source: Hemson Consulting Ltd., 2024

APPENDIX A - TABLE 10

TOWNSHIP OF SEGUIN
NON-RESIDENTIALFORECAST

Average Square metre Per Employee	55.0	m^2 per employee

Mid-Year	Place of Work Employment	Annual Growth	Growth in Space (m^2)
2024	1,184	6	331
2025	1,190	6	326
2026	1,191	1	52
2027	***1,196***	***6***	***314***
2028	1,276	80	4,380
2029	1,360	84	4,611
2030	1,437	77	4,236
2031	1,538	101	5,572
2032	***1,638***	***99***	***5,466***
2033	1,725	87	4,802
2024-2033		547	30,091

Source: Hemson Consulting, 2024

Appendix B

General and Engineered Services Technical Appendix

General and Engineered 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 and Engineered Services in the Township of Seguin. Seven services have been analysed as part of the Development Charges Background Study:

Appendix B.1 Library Services

Appendix B.2 Fire Protection

Appendix B.3 Parks and Recreation

Appendix B.4 Waste Diversion

Appendix B.5 Services Related to a Highway

Appendix B.6 Development-Related Studies

Appendix B.7 Emergency Preparedness

Every service, except for Development Related Studies, contains a set of two tables. The tables provide the background data and analysis undertaken to arrive at the calculated development charge rates for that service. An overview of the content and purpose of each of the tables is given below.

A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope

Table 1 presents the data used to determine the 15-year historical 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 Township over the 15-year period immediately preceding the preparation of the background study, on a service-by-service basis. For the purpose of this study, the historical inventory period has been defined as 2009 to 2023.

O. Reg. 82/98 requires that when defining and determining historical service levels both the quantity and quality of service be taken into consideration. In most cases, the service levels are initially established in quantitative terms. For example, service levels for buildings are presented in terms of square feet. 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 development-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 Township 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. The information is generally based on historical records, recent tenders and experience with costs to acquire or construct similar facilities, equipment and infrastructure in comparable municipalities.

The final page of Table 1 shows the calculation of the "maximum allowable funding envelope". This is defined as the 15-year historical service level (expressed as either $/capita or $/capita and employment) multiplied by the forecast increase in net population, or net population and employment, over the planning period. The resulting figure is the value of capital infrastructure that would have to be acquired for that particular service so that the 15-year historical service level is maintained.

There is also a requirement in the DCA to consider "excess capacity" within the Township'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 within 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.

B. Development Related Capital Program

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, Township master plans, and capital budgets, Hemson Consulting in collaboration with Township staff have developed a development-related capital program which sets out the projects required to service anticipated growth for the 10-year period from 2024 to 2033. Township Council directed that this development charges background study be prepared on the basis of information on development-related capital costs and associated development charges that were presented to Council on July 15, 2024.

To determine the share of the program that is eligible for recovery through development charges, the project costs are reduced by any anticipated grants, benefit to existing shares, or replacement shares.

Benefit to existing shares represent portions of costs that benefit existing residents of the Township. 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 benefit to existing and replacement shares of the capital program are not deemed to be development-related and are therefore removed from the development charge calculation. The capital cost for these shares will require funding from non-development charge sources, typically property taxes or user fees.

The capital program less any replacement or benefit to existing shares, yields the net development-related capital program. Although deemed development-related, not all of the net development-related capital program may be recoverable from development charges in the period from 2024 to

2033. For some of the services, a portion of the capital program will service growth that will not occur until after 2033. 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 represents a service level increase. The capital costs associated with this "post-period" benefit is also removed from the development charge calculation.

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 funding envelope as calculated on the final page of Table 1. The result is the development-related net capital cost that is eligible for recovery against growth over the period from 2024 to 2033.

Calculation of the Development Charge Rates

The section below the capital program displays the calculation of the development charge rates.

The first step when determining the development charge rate is to allocate the development-related net capital cost between the residential and non-residential sectors. For the services of Fire Services, Waste Diversion, Services Related to a Highway, Development-Related Studies, and Emergency Preparedness, the development-related costs have been apportioned as 86% residential and 14% non-residential. This apportionment is based on the anticipated shares of population growth in new units and employment growth over the 10-year forecast period.

The development-related costs associated with the Library Service and Parks and Recreation have been allocated 100% to the residential sector because the need for these services is generally driven by residential development.

The residential share of the 2024-2033 development charge-eligible costs is then divided by the forecast population growth in new units. This results in the residential development charge per capita. The non-residential development-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. The DCA permits the inclusion of interest on money borrowed to pay for the development-related capital program in the development charge calculation. However, given the uncertainty of the timing of projects in the program, a cashflow analysis of interest and financing requirements has not been undertaken.

Appendix B.1

Library Services

Library Services

The Seguin Public Library operates all their branches in the Township community centres, located within space at the Foley Community Hall, Humphrey Community Centre, Rosseau Memorial Community Hall, and Orville Community Centre. All branches have a variety of collection materials available for the community's use. A Township-wide approach to the development charge calculation has been utilized.

A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope

Table 1 displays the Library Services 15-year historical inventory for buildings, land, materials, and furniture and equipment (excluding computer equipment).

The building space amounts to about 5,800 square feet which is valued at $3.1 million. The library buildings occupy approximately 1.63 hectares of land worth $86,600. The collection materials and furniture and equipment associated with the branches are valued at $2.4 million.

The 2024 full replacement value of the inventory of capital assets for library services for the Township amounts to $5.6 million and the 15-year historical average service level is $383.55 per capita.

The historical service level multiplied by the 10-year forecast of net population growth results in a 10-year maximum allowable funding envelope of $1.3 million (3,390 net population growth X historical service level of $383.55/capita). Table 1 provides a summary of the level of service and the calculation of the 10-year funding envelope for the 2024 to 2033 period. The calculation of the maximum allowable funding envelope is summarized as follows:

10-Year Funding Envelope Calculation

15-Year Average Service Level (2009 – 2023): per capita	$383.55
Net Population Growth (2024 – 2033)	3,390
Maximum Allowable Funding Envelope	**$1,300,366**

B. Development-Related Capital Program

The Library Services capital program includes a provision for a space expansion (Foley Branch), as well as a library space expansion of 250 sq.ft. at Rosseau Hall. Additional furniture, equipment and materials, including what is required for the Foley Branch Maker Spaces are included. The cost of these projects total $725,000.

Of the total cost, a $150,000 donation is anticipated to offset the cost of the Rosseau Hall expansion. No replacement or benefit to existing shares have been identified for the remaining projects. As the Township does not currently levy DCs, no DC reserve funds are available.

The remaining $575,000 cost is related to development between 2024 and 2033 and is allocated entirely against future residential development in the Township. This results in a calculated development charge of $168.13 per capita.

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

LIBRARY SERVICES				
15-year Hist.	2024 - 2033		**Calculated**	
Service Level	Development-Related Capital Program		**Development Charge**	
per capita	Total	Net DC Recoverable	**$/capita**	**$/sq.m**
$383.55	$725,000	$575,000	**$168.13**	**$0.00**

APPENDIX B.1
TABLE 1

TOWNSHIP OF SEGUIN
INVENTORY OF CAPITAL ASSETS
LIBRARY SERVICES

BUILDINGS	# of Square Feet															UNIT COST
Building Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/sq.ft.)
All branches in Township Community Centres -																
Foley Community Hall & Resource Centre (60 Rankin Lake Road)	-	-	-	-	-	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	$530
Humphrey Community Centre (15 Humphrey Drive)	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	2,280	$530
Rosseau Memorial Community Hall/Library (2 Victoria Street West)	580	580	580	580	580	580	580	580	580	580	580	580	580	580	580	$530
Orville Community Center (1207 Highway 518)	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	$530
Total # (Sq.Ft.)	**4,360**	**4,360**	**4,360**	**4,360**	**4,360**	**5,818**	**5,818**	**5,818**	**5,818**	**5,818**	**5,818**	**5,818**	**5,818**	**5,818**	**5,818**	
Total ($000)	**$2,310.8**	**$2,310.8**	**$2,310.8**	**$2,310.8**	**$2,310.8**	**$3,083.5**	**$3,083.5**	**$3,083.5**	**$3,083.5**	**$3,083.5**	**$3,083.5**	**$3,083.5**	**$3,083.5**	**$3,083.5**	**$3,083.5**	

LAND	# of Hectares															UNIT COST
Lot Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/ha)
All branches in Township Community Centres -																
Foley Community Hall & Resource Centre (60 Rankin Lake Road)	-	-	-	-	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	$53,200
Humphrey Community Centre (15 Humphrey Drive)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	$53,200
Rosseau Memorial Community Hall/Library (2 Victoria Street West)	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	$53,200
Orville Community Center (1207 Highway 518)	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	$53,200
Total # (ha)	**1.53**	**1.53**	**1.53**	**1.53**	**1.63**	**1.63**	**1.63**	**1.63**	**1.63**	**1.63**	**1.63**	**1.63**	**1.63**	**1.63**	**1.63**	
Total ($000)	**$81.6**	**$81.6**	**$81.6**	**$81.6**	**$86.6**	**$86.6**	**$86.6**	**$86.6**	**$86.6**	**$86.6**	**$86.6**	**$86.6**	**$86.6**	**$86.6**	**$86.6**	

MATERIALS, FURNITURE & EQUIPMENT	Number of Materials (#)															UNIT COST
Item Type	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/unit)
Physical Books	21,195	23,282	25,333	26,681	31,571	29,499	30,486	31,739	32,819	33,633	34,421	35,476	36,196	36,784	36,784	$53.21
CD, DVDs etc.	3,500	3,575	3,650	4,105	4,301	4,542	4,607	5,106	5,256	5,608	5,819	5,623	5,846	5,891	5,891	$53
E-resources incl. E-books (Library Consortium)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$1,170
Periodicals	852	875	908	927	935	942	960	1,271	1,374	1,562	1,659	1,676	1,708	1,711	1,711	$85
Electronic Databases	-	-	-	-	-	-	-	19	13	13	10	10	11	11	11	$1,064
Computers (Excludes Staff Use)	-	-	-	-	-	18	18	18	18	18	18	18	18	16	16	$1,022
Total #	**25,548**	**27,733**	**29,892**	**31,714**	**36,808**	**35,002**	**36,072**	**38,154**	**39,481**	**40,835**	**41,928**	**42,804**	**43,780**	**44,414**	**44,414**	
Total ($000)	**$1,387.6**	**$1,504.6**	**$1,620.5**	**$1,718.1**	**$1,989.3**	**$1,910.9**	**$1,968.4**	**$2,108.3**	**$2,176.1**	**$2,254.2**	**$2,312.4**	**$2,359.5**	**$2,413.5**	**$2,445.4**	**$2,445.4**	

APPENDIX B.1
TABLE 1

TOWNSHIP OF SEGUIN
CALCULATION OF SERVICE LEVELS
LIBRARY SERVICES

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historical Population	12,156	12,153	12,148	12,326	12,505	12,688	12,875	13,064	13,100	13,146	13,200	13,265	13,341	13,430	13,570

INVENTORY SUMMARY ($000)

Buildings	$2,310.8	$2,310.8	$2,310.8	$2,310.8	$2,310.8	$3,083.5	$3,083.5	$3,083.5	$3,083.5	$3,083.5	$3,083.5	$3,083.5	$3,083.5	$3,083.5	$3,083.5
Land	$81.6	$81.6	$81.6	$81.6	$86.6	$86.6	$86.6	$86.6	$86.6	$86.6	$86.6	$86.6	$86.6	$86.6	$86.6
Materials, Furniture & Equipment	$1,387.6	$1,504.6	$1,620.5	$1,718.1	$1,989.3	$1,910.9	$1,968.4	$2,108.3	$2,176.1	$2,254.2	$2,312.4	$2,359.5	$2,413.5	$2,445.4	$2,445.4
Total ($000)	**$3,780.0**	**$3,897.0**	**$4,012.9**	**$4,110.5**	**$4,386.7**	**$5,081.0**	**$5,138.5**	**$5,278.5**	**$5,346.3**	**$5,424.3**	**$5,482.5**	**$5,529.7**	**$5,583.6**	**$5,615.5**	**$5,615.5**

SERVICE LEVEL ($/Capita)

																Average Service Level
Buildings	$190.10	$190.14	$190.22	$187.47	$184.79	$243.03	$239.50	$236.03	$235.38	$234.56	$233.60	$232.46	$231.13	$229.60	$227.24	$219.02
Land	$6.71	$6.72	$6.72	$6.62	$6.93	$6.83	$6.73	$6.63	$6.61	$6.59	$6.56	$6.53	$6.49	$6.45	$6.38	$6.63
Materials, Furniture & Equipment	$114.15	$123.80	$133.40	$139.38	$159.08	$150.61	$152.89	$161.38	$166.12	$171.47	$175.18	$177.88	$180.91	$182.08	$180.21	$157.90
Total ($/Capita)	**$310.96**	**$320.66**	**$330.34**	**$333.47**	**$350.80**	**$400.47**	**$399.12**	**$404.04**	**$408.11**	**$412.62**	**$415.34**	**$416.87**	**$418.53**	**$418.13**	**$413.83**	**$383.55**

TOWNSHIP OF SEGUIN
CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE
LIBRARY SERVICES

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2009 - 2023	$383.55
Net Population Growth 2024 - 2033	3,390
Maximum Allowable Funding Envelope	$1,300,366

LIBRARY SERVICES
TABLE 2

TOWNSHIP OF SEGUIN
DEVELOPMENT-RELATED CAPITAL PROGRAM
LIBRARY SERVICES

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	DC Eligible Costs: 2024-2033	DC Eligible Costs: Post 2033
1.0 LIBRARY SERVICES										
1.1 Furniture, Materials & Equipment										
1.1.1 Furniture, Equipment and Materials for Foley Branch Maker Spaces	2025 - 2028	$ 500,000	$ -	$ 500,000	0%	$ -	$ 500,000	$ -	$ 500,000	$ -
Subtotal Furniture, Materials & Equipment		$ 500,000	$ -	$ 500,000		$ -	$ 500,000	$ -	$ 500,000	$ -
1.2 Buildings, Land & Additions										
1.2.1 Space Expansion	2025 - 2028	$ 75,000	$ -	$ 75,000	0%	$ -	$ 75,000	$ -	$ 75,000	$ -
1.2.2 Rosseau Hall Expansion - Addition to Space (250 sq. ft.)	2029 - 2029	$ 150,000	$ 150,000	$ -	0%	$ -	$ -	$ -	$ -	$ -
Subtotal Buildings, Land & Additions		$ 225,000	$ 150,000	$ 75,000		$ -	$ 75,000	$ -	$ 75,000	$ -
TOTAL LIBRARY SERVICES		**$ 725,000**	**$ 150,000**	**$ 575,000**		**$ -**	**$ 575,000**	**$ -**	**$ 575,000**	**$ -**

Residential Development Charge Calculation		
Residential Share of 2024 - 2033 DC Eligible Costs	100%	$575,000
10-Year Growth in New Units		3,420
Unadjusted Development Charge Per Capita		**$168.13**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2033 DC Eligible Costs	0%	$0
10-Year Growth in Square Metres		30,091
Unadjusted Development Charge Per Square Metre		**$0.00**

2024 - 2033 Net Funding Envelope	$1,300,366

Appendix B.2

Fire Protection Services

Fire Services

Seguin Fire Services is comprised of a Fire Chief, Deputy Fire Chief, 4 District Chiefs, and approximately 50 Fire Fighters who make up a group of dedicated and trained volunteers. The Township is divided into 4 Fire Districts, Christie (including Monteith), Foley, Humphrey and Rosseau, with a District Chief assigned to each area.

The Fire Department provides Seguin residents with fire and emergency protection, inspection & investigation services, as well as public education programs, helping children and adults to become more aware of preventative measures that will save lives.

A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope

The Fire Services fifteen-year historical inventory of capital assets includes four fire stations and a fire hall, with a combined area of 22,600 square feet and a current value of $9.7 million in 2023[1]. The land area associated with the buildings is 3.5 hectares and is valued at $184,000. Furniture and equipment add another $982,000 to the value of the inventory. Finally, the 29 Fire vehicles are valued at a total of $7.0 million.

The 2024 full replacement value of the inventory of capital assets for Fire Services amounts to $17.9 million and the 15-year historical average service level is $1,329.00 per capita and employment. The historical service level multiplied by the 10-year forecast of net population and employment growth results in a 10-year maximum allowable funding envelope of $5.2 million (3,937 net population and employment growth X historical service level of $1,329.00/capita and employment). Table 1 provides a summary of the level of

[1] Foley Fire Station #2 at McKaig Drive came out of service in 2022 and the GFA is not captured in the 2023 figures referenced.

service and the calculation of the 10-year funding envelope from 2024 to 2033. The calculation of the maximum allowable funding envelope is summarized as follows:

10-Year Funding Envelope Calculation

15-Year Average Service Level (2009 – 2023)	$1,329.00
Net Population & Employment Growth (2024 – 2033)	3,937
Maximum Allowable Funding Envelope	**$5,232,853**

B. Development-Related Capital Program

The Fire Services capital program includes the acquisition of two new vehicles (a new pick-up truck and aerial truck), and a standpipe for the Fire Department. The total capital program has a gross cost of $2.2 million.

No grants or subsidies are identified to help pay for the Fire capital program. No benefit to existing or replacement shares have been identified for the capital projects as they are all net new and required to service development in the planning period.

As the Township does not currently levy DCs, no DC reserve funds are available. Therefore, the entirety of the $2.2 million is brought forward to the development charge calculation.

These costs are allocated 86%, or $1.9 million, against residential development, and 14%, or $308,000, against non-residential development. The allocation between residential and non-residential development is based on shares of forecasted growth in population in new units and employment. The resulting development charge is $553.22 per capita for residential and $10.24 per square metre for non-residential.

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

FIRE SERVICES				
15-year Hist. Service Level per pop+empl	2024 - 2033 Development-Related Capital Program		**Calculated Development Charge**	
	Total	Net DC Recoverable	**$/capita**	**$/sq.m**
$1,329.00	$2,200,000	$2,200,000	**$553.22**	**$10.24**

APPENDIX B.2
TABLE 1

TOWNSHIP OF SEGUIN
INVENTORY OF CAPITAL ASSETS
FIRE SERVICES

BUILDINGS	# of Square Feet															UNIT COST
Station Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/sq. ft.)
Christie Firehall (1040 Highway 518)	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	$430
Foley Fire Station (68 Rankin Lake Road)	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	$430
Foley Fire Station #2 (18 McKaig Drive)	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	-	-	$430
Humphrey Fire Station (115 Highway 141)	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	$430
Rosseau Fire Station (4 Victoria Street West)	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	$430
Total (sq.ft.)	**24,500**	**24,500**	**24,500**	**24,500**	**24,500**	**24,500**	**24,500**	**24,500**	**24,500**	**24,500**	**24,500**	**24,500**	**24,500**	**22,600**	**22,600**	
Total ($000)	**$10,535.0**	**$10,535.0**	**$10,535.0**	**$10,535.0**	**$10,535.0**	**$10,535.0**	**$10,535.0**	**$10,535.0**	**$10,535.0**	**$10,535.0**	**$10,535.0**	**$10,535.0**	**$10,535.0**	**$9,718.0**	**$9,718.0**	

LAND	# of Hectares															UNIT COST
Station Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/ha)
Christie Firehall (1040 Highway 518)	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	$53,200
Foley Fire Station (68 Rankin Lake Road)	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	$53,200
Foley Fire Station #2 (18 McKaig Drive)	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	-	-	$53,200
Humphrey Fire Station (115 Highway 141)	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	$53,200
Rosseau Fire Station (4 Victoria Street West)	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	$53,200
Total (ha)	**3.66**	**3.66**	**3.66**	**3.66**	**3.66**	**3.66**	**3.66**	**3.66**	**3.66**	**3.66**	**3.66**	**3.66**	**3.66**	**3.46**	**3.46**	
Total ($000)	**$194.7**	**$194.7**	**$194.7**	**$194.7**	**$194.7**	**$194.7**	**$194.7**	**$194.7**	**$194.7**	**$194.7**	**$194.7**	**$194.7**	**$194.7**	**$184.0**	**$184.0**	

FURNITURE & EQUIPMENT	Furniture & Equipment ($)														
Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Christie Firehall Furniture & Equipment	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090
Fire Pumps & Hydrants	$ 43,200	$ 43,200	$ 43,200	$ 43,200	$ 43,200	$ 43,200	$ 43,200	$ 43,200	$ 43,200	$ 43,200	$ 43,200	$ 43,200	$ 43,200	$ 43,200	$ 43,200
Fire SCBA	$ 276,240	$ 276,240	$ 276,240	$ 276,240	$ 276,240	$ 276,240	$ 276,240	$ 276,240	$ 276,240	$ 276,240	$ 276,240	$ 276,240	$ 276,240	$ 276,240	$ 276,240
Foley Firehall Furniture & Equipment	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090	$ 13,090
Generator	$ 23,200	$ 23,200	$ 23,200	$ 23,200	$ 23,200	$ 23,200	$ 23,200	$ 23,200	$ 23,200	$ 23,200	$ 23,200	$ 23,200	$ 23,200	$ 23,200	$ 23,200
Humphrey Firehall Furniture & Equipment	$ 3,830	$ 3,830	$ 3,830	$ 3,830	$ 3,830	$ 3,830	$ 3,830	$ 3,830	$ 3,830	$ 3,830	$ 3,830	$ 3,830	$ 3,830	$ 3,830	$ 3,830
Imaging Camera	$ 40,540	$ 40,540	$ 40,540	$ 40,540	$ 40,540	$ 40,540	$ 40,540	$ 40,540	$ 40,540	$ 40,540	$ 40,540	$ 40,540	$ 40,540	$ 40,540	$ 40,540
Jaws of Life	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810
Pagers	$ 69,490	$ 69,490	$ 69,490	$ 69,490	$ 69,490	$ 69,490	$ 69,490	$ 69,490	$ 69,490	$ 69,490	$ 69,490	$ 69,490	$ 69,490	$ 69,490	$ 69,490
Radio Fire Tower	$ 118,010	$ 118,010	$ 118,010	$ 118,010	$ 118,010	$ 118,010	$ 118,010	$ 118,010	$ 118,010	$ 118,010	$ 118,010	$ 118,010	$ 118,010	$ 118,010	$ 118,010
Rosseau Firehall Furniture & Equipmnet	$ 11,490	$ 11,490	$ 11,490	$ 11,490	$ 11,490	$ 11,490	$ 11,490	$ 11,490	$ 11,490	$ 11,490	$ 11,490	$ 11,490	$ 11,490	$ 11,490	$ 11,490
Telescopic Unit	$ 19,790	$ 19,790	$ 19,790	$ 19,790	$ 19,790	$ 19,790	$ 19,790	$ 19,790	$ 19,790	$ 19,790	$ 19,790	$ 19,790	$ 19,790	$ 19,790	$ 19,790
Thermal Camera	$ 27,990	$ 27,990	$ 27,990	$ 27,990	$ 27,990	$ 27,990	$ 27,990	$ 27,990	$ 27,990	$ 27,990	$ 27,990	$ 27,990	$ 27,990	$ 27,990	$ 27,990
Portable and Mobile Radios	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810	$ 79,810
SCBA Fill Station	$ 42,560	$ 42,560	$ 42,560	$ 42,560	$ 42,560	$ 42,560	$ 42,560	$ 42,560	$ 42,560	$ 42,560	$ 42,560	$ 42,560	$ 42,560	$ 42,560	$ 42,560
Bunker Gear	$ 119,710	$ 119,710	$ 119,710	$ 119,710	$ 119,710	$ 119,710	$ 119,710	$ 119,710	$ 119,710	$ 119,710	$ 119,710	$ 119,710	$ 119,710	$ 119,710	$ 119,710
Total ($000)	**$ 981.9**	**$ 981.9**	**$ 981.9**	**$ 981.9**	**$ 981.9**	**$ 981.9**	**$ 981.9**	**$ 981.9**	**$ 981.9**	**$ 981.9**	**$ 981.9**	**$ 981.9**	**$ 981.9**	**$ 981.9**	**$ 981.9**

VEHICLES	# of Vehicles															UNIT COST
Vehicle Type	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/vehicle)
Air Boat	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$266,000
ATV	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	$16,000
Pumper	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	$691,700
Rescue Vehicle	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	$117,100
Small Boat	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	$9,000
Snowmobile	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	$16,000
Tanker Vehicle	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	$638,500
Trailer	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	$2,100
Fire Boats	-	-	-	-	-	1	1	1	1	1	1	1	1	2	2	$138,300
Pick up truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$47,900
Heavy Rescue Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$478,800
Total (#)	**27**	**27**	**27**	**27**	**27**	**28**	**28**	**28**	**28**	**28**	**28**	**28**	**28**	**29**	**29**	
Total ($000)	**$6,704.3**	**$6,704.3**	**$6,704.3**	**$6,704.3**	**$6,704.3**	**$6,842.6**	**$6,842.6**	**$6,842.6**	**$6,842.6**	**$6,842.6**	**$6,842.6**	**$6,842.6**	**$6,842.6**	**$6,980.9**	**$6,980.9**	

APPENDIX B.2
TABLE 1

TOWNSHIP OF SEGUIN
CALCULATION OF SERVICE LEVELS
FIRE SERVICES

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historical Population	12,156	12,153	12,148	12,326	12,505	12,688	12,875	13,064	13,100	13,146	13,200	13,265	13,341	13,430	13,570
Historical Employment	826	800	775	835	900	970	1,045	1,125	1,132	1,139	1,146	1,153	1,160	1,167	1,178
Historical Population & Employment	12,982	12,953	12,923	13,161	13,405	13,658	13,920	14,189	14,232	14,285	14,346	14,418	14,501	14,597	14,747

INVENTORY SUMMARY ($000)

Buildings	$10,535.0	$10,535.0	$10,535.0	$10,535.0	$10,535.0	$10,535.0	$10,535.0	$10,535.0	$10,535.0	$10,535.0	$10,535.0	$10,535.0	$10,535.0	$9,718.0	$9,718.0
Land	$194.7	$194.7	$194.7	$194.7	$194.7	$194.7	$194.7	$194.7	$194.7	$194.7	$194.7	$194.7	$194.7	$184.0	$184.0
Furniture & Equipment	$981.9	$981.9	$981.9	$981.9	$981.9	$981.9	$981.9	$981.9	$981.9	$981.9	$981.9	$981.9	$981.9	$981.9	$981.9
Vehicles	$6,704.3	$6,704.3	$6,704.3	$6,704.3	$6,704.3	$6,842.6	$6,842.6	$6,842.6	$6,842.6	$6,842.6	$6,842.6	$6,842.6	$6,842.6	$6,980.9	$6,980.9
Total ($000)	**$18,415.9**	**$18,415.9**	**$18,415.9**	**$18,415.9**	**$18,415.9**	**$18,554.2**	**$18,554.2**	**$18,554.2**	**$18,554.2**	**$18,554.2**	**$18,554.2**	**$18,554.2**	**$18,554.2**	**$17,864.7**	**$17,864.7**

SERVICE LEVEL ($/Capita + Employment)

																Average Service Level
Buildings	$811.51	$813.33	$815.21	$800.47	$785.90	$771.34	$756.82	$742.48	$740.23	$737.49	$734.35	$730.68	$726.50	$665.75	$658.97	$752.74
Land	$15.00	$15.03	$15.07	$14.80	$14.53	$14.26	$13.99	$13.72	$13.68	$13.63	$13.57	$13.51	$13.43	$12.60	$12.48	$13.95
Furniture & Equipment	$75.63	$75.80	$75.98	$74.60	$73.25	$71.89	$70.54	$69.20	$68.99	$68.73	$68.44	$68.10	$67.71	$67.26	$66.58	$70.85
Vehicles	$516.43	$517.59	$518.79	$509.41	$500.13	$501.00	$491.57	$482.25	$480.79	$479.01	$476.97	$474.59	$471.87	$478.24	$473.37	$491.47
Total ($/Capital + Employment)	**$1,418.57**	**$1,421.75**	**$1,425.05**	**$1,399.28**	**$1,373.81**	**$1,358.48**	**$1,332.92**	**$1,307.65**	**$1,303.70**	**$1,298.86**	**$1,293.34**	**$1,286.88**	**$1,279.51**	**$1,223.85**	**$1,211.39**	**$1,329.00**

TOWNSHIP OF SEGUIN
CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE
FIRE SERVICES

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2009 - 2023	$1,329.00
Net Population & Employment Growth 2024 - 2033	3,937
Maximum Allowable Funding Envelope	$5,232,853

APPENDIX B.2
TABLE 2

TOWNSHIP OF SEGUIN
DEVELOPMENT-RELATED CAPITAL PROGRAM
FIRE SERVICES

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			Available DC Reserves	2024-2033	Post 2033
2.0 FIRE SERVICES										
2.1 Vehicles & Equipment										
2.1.1 New Pickup Truck	2027 - 2027	$ 75,000	$ -	$ 75,000	0%	$ -	$ 75,000	$ -	$ 75,000	$ -
2.1.2 Aerial Truck	2028 - 2028	$ 2,100,000	$ -	$ 2,100,000	0%	$ -	$ 2,100,000	$ -	$ 2,100,000	$ -
Subtotal Vehicles & Equipment		$ 2,175,000	$ -	$ 2,175,000		$ -	$ 2,175,000	$ -	$ 2,175,000	$ -
2.2 Other										
2.2.1 Standpipe	2028 - 2028	$ 25,000	$ -	$ 25,000	0%	$ -	$ 25,000	$ -	$ 25,000	$ -
Subtotal Other		$ 25,000	$ -	$ 25,000		$ -	$ 25,000	$ -	$ 25,000	$ -
TOTAL FIRE SERVICES		**$ 2,200,000**	**$ -**	**$ 2,200,000**		**$ -**	**$ 2,200,000**	**$ -**	**$ 2,200,000**	**$ -**

Residential Development Charge Calculation		
Residential Share of 2024 - 2033 DC Eligible Costs	86%	$1,892,000
10-Year Growth in New Units		3,420
Unadjusted Development Charge Per Capita		**$553.22**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2033 DC Eligible Costs	14%	$308,000
10-Year Growth in Square Metres		30,091
Unadjusted Development Charge Per Square Metre		**$10.24**

2024 - 2033 Net Funding Envelope	$5,232,853

Appendix B.3

Parks and Recreation

Parks and Recreation

The Township of Seguin Parks and Recreation department provides indoor and outdoor recreation services through several facilities, parks, trails, and other open spaces. All residents have access to all facilities and a Township-wide approach has been used when calculating the development charge for Parks and Recreation services.

A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope

Table 1 displays the Parks and Recreation 15-year historical inventory for buildings, land, fleet, amenities, equipment, and parkland. The building space associated with indoor recreation facilities amounts to 57,650 square feet, valued at $33.6 million. The land associated with the buildings amount to 13.22 hectares and is valued at $703,200. Furniture and equipment associated with the indoor recreation facilities has a total value of $765,000.

The Township has 21 park facilities valued at $2.1 million related to bleachers, boat launches, docks, and other access points. In addition, 50.3 kilometers of hiking trails are included for a value of $2.0 million, and 28 other park amenities (related to sports fields, playgrounds, and other parks) are also included for a value of $5.1 million.

Parks equipment is included at a value of $125,000, and 11.5 parks fleet are included at a value of $777,400.

The 2024 full replacement value of the inventory of capital assets for Parks and Recreation amounts to $45.1 million, and this yields an average service level of $3,321.77 per capita.

The historical service level multiplied by the 10-year forecast of net population growth results in a 10-year maximum allowable funding envelope of $11.3

million (3,390 net population growth X historical service level of $3,321.77/capita). Table 1 provides a summary of the level of service and the calculation of the 10-year funding envelope from 2024 to 2033. The calculation of the maximum allowable funding envelope is summarized as follows:

10-Year Funding Envelope Calculation

15-Year Average Service Level (2009 – 2023)	$3,321.77
Net Population Growth (2024 – 2033)	3,390
Maximum Allowable Funding Envelope	**$11,261,871**

B. Development-Related Capital Program

The 2024-2033 development-related capital program for Parks and Recreation amounts to $6.4 million which includes for a various indoor and outdoor recreation projects. The indoor recreation projects relate to the construction of a dressing room expansion at Humphrey Arena ($2.5 million), an expansion of space at the Rosseau Memorial Hall (1,325 sq.ft.), and Field House renovation which will increase the servicing capacity of the existing facility. Outdoor recreation projects include for a new playground, new ball diamond lighting, a beach gazebo, trail development and amenities, and a new ice resurfacer.

Of the total program, approximately $3.0 million dollars of grants, subsidies, and donations have been identified to help offset the cost of specific projects in the program and this share of has been deducted from the development-related costs[2]. Lastly. Recognizing that the fieldhouse renovation is not entirely related to new development, a 75% ($750,000) benefit to existing share has been identified for the Field House renovation. The remaining $2.7 million is treated as a development-related cost.

[2] The grant funding assumed for the Humphrey arena dressing room and field house is assumed and the funding is not confirmed. The costs for additional trail amenities is assumed to be shared with the local club 50/50.

Lastly, as the Township does not currently levy DCs, no DC reserve funds are available to offset the cost of the program. Therefore, the 2024-2033 DC-eligible cost of $2.7 million is allocated entirely against future residential development in the Township. This results in a development charge of $783.63 per capita.

The following table summarizes the calculation of the Parks and Recreation development charge:

PARKS & RECREATION				
15-year Hist. Service Level per capita	2024 - 2033 Development-Related Capital Program		**Calculated Development Charge**	
	Total	Net DC Recoverable	**$/capita**	**$/sq.m**
$3,321.77	$6,425,000	$2,680,000	**$783.63**	**$0.00**

APPENDIX B.3
TABLE 1

TOWNSHIP OF SEGUIN
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
INDOOR RECREATION

BUILDINGS	# of Square Feet															2024 UNIT COST
Facility Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/sq.ft.)
Foley Community Hall & Resource Centre (60 Rankin Lake Road)	-	-	-	-	-	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	$600
Foley Activity Centre	1,000	1,000	1,000	1,000	1,000	-	-	-	-	-	-	-	-	-	-	$600
Humphrey Community Centre (15 Humphrey Drive) includes Single Pad	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	$600
Orville Community Center (1207 Highway 518)	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	$600
Rosseau Field House (7 Ash Street)	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	$370
Rosseau Memorial Community Hall/Library (2 Victoria Street West)	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	5,300	$600
Humphrey Nature Trails Barn and Warming Station	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	$400
Rosseau Nursing Station & Wellness Room	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	$500
Total (sq.ft.)	**47,150**	**47,150**	**47,150**	**48,150**	**48,150**	**57,650**	**57,650**	**57,650**	**57,650**	**57,650**	**57,650**	**57,650**	**57,650**	**57,650**	**57,650**	
Total ($000)	**$27,519.0**	**$27,519.0**	**$27,519.0**	**$27,919.0**	**$27,919.0**	**$33,619.0**	**$33,619.0**	**$33,619.0**	**$33,619.0**	**$33,619.0**	**$33,619.0**	**$33,619.0**	**$33,619.0**	**$33,619.0**	**$33,619.0**	

LAND	# of Hectares															2024 UNIT COST
Facility Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/ha)
Foley Community Hall & Resource Centre (60 Rankin Lake Road)	-	-	-	-	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	0.68	$53,200
Foley Activity Centre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$53,200
Humphrey Community Centre (15 Humphrey Drive) includes Single Pad	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	$53,200
Orville Community Center (1207 Highway 518)	7.89	7.89	7.89	7.89	7.89	7.89	7.89	7.89	7.89	7.89	7.89	7.89	7.89	7.89	7.89	$53,200
Rosseau Field House (7 Ash Street)	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	$53,200
Rosseau Memorial Community Hall/Library (2 Victoria Street West)	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	0.15	0.15	$53,200
Humphrey Nature Trails Barn	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	$53,200
Rosseau Nursing Station & Wellness Room	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	$53,200
Total (ha)	**13**	**13**	**13**	**13**	**13.22**	**13.22**	**13.22**	**13.22**	**13.22**	**13.22**	**13.22**	**13.22**	**13.22**	**13.22**	**13.22**	
Total ($000)	**$667.3**	**$667.3**	**$667.3**	**$667.3**	**$703.2**	**$703.2**	**$703.2**	**$703.2**	**$703.2**	**$703.2**	**$703.2**	**$703.2**	**$703.2**	**$703.2**	**$703.2**	

FURNITURE & EQUIPMENT	Total Value of Furniture & Equipment ($)														
Facility Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Humphrey Community Centre	$ 532,000	$ 532,000	$ 532,000	$ 532,000	$532,000	$532,000	$532,000	$532,000	$532,000	$532,000	$532,000	$532,000	$532,000	$532,000	$532,000
Rosseau Memorial Hall	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000
Rosseau Field House	$ 5,300	$ 5,300	$ 5,300	$ 5,300	$5,300	$5,300	$5,300	$5,300	$5,300	$5,300	$5,300	$5,300	$5,300	$5,300	$5,300
Orrville Community Centre	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000
Foley Community Hall & Resource Centre	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000
Humphrey Nature Trails Barn	$ 530	$ 530	$ 530	$ 530	$530	$530	$530	$530	$530	$530	$530	$530	$530	$530	$530
Rosseau Nursing Station & Wellness Room	$ 2,100	$ 2,100	$ 2,100	$ 2,100	$2,100	$2,100	$2,100	$2,100	$2,100	$2,100	$2,100	$2,100	$2,100	$2,100	$2,100
Total ($000)	**$764.9**	**$764.9**	**$764.9**	**$764.9**	**$764.9**	**$764.9**	**$764.9**	**$764.9**	**$764.9**	**$764.9**	**$764.9**	**$764.9**	**$764.9**	**$764.9**	**$764.9**

APPENDIX B.3
TABLE 1

TOWNSHIP OF SEGUIN
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
OUTDOOR RECREATION

PARK FACILITIES	# of Facilities															2024 UNIT COST
Type of Structure	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/sq.ft.)
Bleachers																
Humphrey Baseball Diamond Bleachers	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$27,000
Boat Launches with Docks																
Rosseau Waterfront Dock and Boat Launch	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$372,000
Lake Joseph Centennial Boat Launch & Dock	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$106,000
Isabella Lake Dock and Launch	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$106,000
Horseshoe Lake Dock and Launch	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$160,000
Rankin Lake Dock and Launch	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$106,000
Oastler Lake Dock and Launch	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$160,000
Boat Launches without Docks																
First Lake	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$80,000
Haines Lake	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$80,000
Maple Lake	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$80,000
Sugar Lake	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$80,000
Turtle Lake	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$80,000
Little Otter Lake	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$80,000
Otter Lake	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$80,000
Otter Lake Long Arm	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$80,000
Otter Lake Narrows	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$80,000
Salmon Lake	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$80,000
Sucker Lake	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$80,000
Access Points Only																
Black/Gilbank Lake	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$53,000
Sucker Lake	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$53,000
Whitefish Lake	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$53,000
Total (#)	**21**	**21**	**21**	**21**	**21**	**21**	**21**	**21**	**21**	**21**	**21**	**21**	**21**	**21**	**21**	
Total ($000)	**$2,076.0**	**$2,076.0**	**$2,076.0**	**$2,076.0**	**$2,076.0**	**$2,076.0**	**$2,076.0**	**$2,076.0**	**$2,076.0**	**$2,076.0**	**$2,076.0**	**$2,076.0**	**$2,076.0**	**$2,076.0**	**$2,076.0**	

HIKING TRAILS	# of Kilometres of Hiking Trails (km)															2024 UNIT COST
Park Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/km)
Humphrey Nature Trails	7.3	7.3	7.3	7.3	7.3	7.3	7.3	7.3	7.3	7.3	7.3	7.3	7.3	7.3	7.3	$21,000
Seguin Trail (includes Rose Point Trail & Park to Park within Township boundaries)	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0	43.0	$43,000
Total (km)	**50.30**	**50.30**	**50.30**	**50.30**	**50.30**	**50.30**	**50.30**	**50.30**	**50.30**	**50.30**	**50.30**	**50.30**	**50.30**	**50.30**	**50.30**	
Total ($000)	**$2,002.3**	**$2,002.3**	**$2,002.3**	**$2,002.3**	**$2,002.3**	**$2,002.3**	**$2,002.3**	**$2,002.3**	**$2,002.3**	**$2,002.3**	**$2,002.3**	**$2,002.3**	**$2,002.3**	**$2,002.3**	**$2,002.3**	

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TABLE 1

TOWNSHIP OF SEGUIN
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
OUTDOOR RECREATION

PARK AMENITIES	# of Park Amenities															2024 UNIT COST
Park Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/unit)
Sports Fields and Baseball Diamonds (Unlit)																
Orrville Baseball Diamond & Sports field (22 Sugar Lake Road)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$106,000
Horseshoe Lake Baseball Diamond & Sports Field (208 Horseshoe Lake Road)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$106,000
Humphrey baseball diamond & Sports Field (14 Humphrey Drive)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$106,000
Rosseau Baseball Diamond &Sports Field (7 Ash Street North)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$106,000
Horseshoe Pits																
Foley	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$53,000
Sports Courts (Unlit)																
Humphrey (19 Humphrey Drive)	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	$213,000
Rosseau (7 Ash Street)	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	$160,000
Playgrounds																
Humphrey (19 Humphrey Drive)	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	$80,000
Humphrey (19 Humphrey Drive)	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	$106,000
Rosseau Waterfront (2 Jim Swift Drive)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$266,000
First Lake Beach (95 Blackstone Crane Lake Rd)	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	$53,000
Rosseau Fairgrounds (7 Ash Street)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$80,000
Maple Key Park (Maple Lake Estates Rd)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$106,000
The Village Green (1231 Highway 518)	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	$106,000
Foley Matheson Beach (125 Rankin Lake Rd)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$106,000
Horseshoe Lake Beach (21 McKaig Drive)	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	$53,000

PARK AMENITIES	# of Park Amenities															2024 UNIT COST
Park Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/unit)
Gazebos																
Humphrey Gazebo/Dexter Dome (15 Humphrey Drive)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$266,000
Joseph Hannon Memorial Park (Highway 518 & Star Lake Rd)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$32,000
Horseshoe Lake Boat Launch (7B Allen Crescent)		1	1	1	1	1	1	1	1	1	1	1	1	1	1	$32,000
Humphrey Museum (3 Museum Rd)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$53,000
Stanley House Access Point (324A Stanley House)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$32,000
Rosseau Waterfront (2 Jim Swift Drive)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	$133,000
Parks																
Foley Matheson Park (125 Rankin Lake Road)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$160,000
Joseph Hannon Memorial Park (1241 Highway 518)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$160,000
The Village Green in Orrville (1231 Highway 518)				1	1	1	1	1	1	1	1	1	1	1	1	$160,000
Rosseau Waterfront Park (2 Jim Swift drive)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$1,330,000
Beach Facility Washrooms																
Rosseau Waterfront (2 Jim Swift Drive)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$422,000
Foley Matheson Beach (125 Rankin Lake Road)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$426,000
Total (#)	**21**	**22**	**24**	**27**	**27**	**27**	**27**	**27**	**28**	**28**	**28**	**28**	**28**	**28**	**28**	
Total ($000)	**$4,262.0**	**$4,294.0**	**$4,667.0**	**$4,986.0**	**$4,986.0**	**$4,986.0**	**$4,986.0**	**$4,986.0**	**$5,039.0**	**$5,039.0**	**$5,065.0**	**$5,065.0**	**$5,065.0**	**$5,065.0**	**$5,065.0**	

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TABLE 1

TOWNSHIP OF SEGUIN
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARK EQUIPMENT

PARK EQUIPMENT	Equipment ($)														
Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Parks Mowers	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000
Additional Parks Equipment (Blowers, Snowblowers, Trimmers, etc.)	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
Total ($000)	**$ 125.0**	**$ 125.0**	**$ 125.0**	**$ 125.0**	**$125.0**	**$125.0**	**$125.0**	**$125.0**	**$125.0**	**$125.0**	**$125.0**	**$125.0**	**$125.0**	**$125.0**	**$125.0**

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TABLE 1

TOWNSHIP OF SEGUIN
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARKS FLEET

PARKS FLEET	# of Vehicles															2024 UNIT COST
Vehicle Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/Vehicle)
Facilities Trailers	1	1	1	1	1	1	2	3	4	5	5	5	5	5	5	$52,700
Facilities Trucks (3 includes shared truck with PW)	2	2	2	2	2	2	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	$115,000
Vans x2	-	-	-	-	-	-	-	2	2	2	2	2	2	2	2	$60,000
Tractor	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	$79,800
Kubota RTV	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	$26,600
Cube Van	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	$31,900
Total (#)	**4**	**4**	**4**	**4**	**6**	**6**	**8**	**10**	**11**	**12**	**12**	**12**	**12**	**12**	**12**	
Total ($000)	**$314.6**	**$314.6**	**$314.6**	**$314.6**	**$421.0**	**$421.0**	**$531.2**	**$672.0**	**$724.7**	**$777.4**	**$777.4**	**$777.4**	**$777.4**	**$777.4**	**$777.4**	

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TABLE 1

TOWNSHIP OF SEGUIN
CALCULATION OF SERVICE LEVELS
PARKS & RECREATION

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historical Population	12,156	12,153	12,148	12,326	12,505	12,688	12,875	13,064	13,100	13,146	13,200	13,265	13,341	13,430	13,570

INVENTORY SUMMARY ($000)

Outdoor Recreation	$8,340.3	$8,372.3	$8,745.3	$9,064.3	$9,064.3	$9,064.3	$9,064.3	$9,064.3	$9,117.3	$9,117.3	$9,143.3	$9,143.3	$9,143.3	$9,143.3	$9,143.3
Indoor Recreation	$28,951.2	$28,951.2	$28,951.2	$29,351.2	$29,387.1	$35,087.1	$35,087.1	$35,087.1	$35,087.1	$35,087.1	$35,087.1	$35,087.1	$35,087.1	$35,087.1	$35,087.1
Park Equipment	$125.0	$125.0	$125.0	$125.0	$125.0	$125.0	$125.0	$125.0	$125.0	$125.0	$125.0	$125.0	$125.0	$125.0	$125.0
Parks Fleet	$314.6	$314.6	$314.6	$314.6	$421.0	$421.0	$531.2	$672.0	$724.7	$777.4	$777.4	$777.4	$777.4	$777.4	$777.4
Total ($000)	**$37,731.1**	**$37,763.1**	**$38,136.1**	**$38,855.1**	**$38,997.4**	**$44,697.4**	**$44,807.6**	**$44,948.4**	**$45,054.1**	**$45,106.8**	**$45,132.8**	**$45,132.8**	**$45,132.8**	**$45,132.8**	**$45,132.8**

SERVICE LEVEL ($/Capita)

															Average Service Level
Outdoor Recreation	$ 686.1	$ 688.9	$ 719.9	$ 735.4	$724.85	$714.40	$704.02	$693.84	$695.98	$693.54	$692.67	$689.28	$685.35	$680.80	$673.81	$698.59
Indoor Recreation	$ 2,381.6	$ 2,382.2	$ 2,383.2	$ 2,381.2	$2,350.03	$2,765.38	$2,725.21	$2,685.79	$2,678.41	$2,669.03	$2,658.11	$2,645.09	$2,630.02	$2,612.56	$2,585.73	$2,568.91
Park Equipment	$ 10.3	$ 10.3	$ 10.3	$ 10.1	$10.00	$9.85	$9.71	$9.57	$9.54	$9.51	$9.47	$9.42	$9.37	$9.31	$9.21	$9.73
Parks Fleet	$ 25.9	$ 25.9	$ 25.9	$ 25.5	$33.67	$33.18	$41.26	$51.44	$55.32	$59.14	$58.89	$58.61	$58.27	$57.88	$57.29	$44.54
Total ($/Capita)	**$3,103.91**	**$3,107.31**	**$3,139.29**	**$3,152.29**	**$3,118.55**	**$3,522.81**	**$3,480.20**	**$3,440.63**	**$3,439.25**	**$3,431.22**	**$3,419.15**	**$3,402.40**	**$3,383.02**	**$3,360.55**	**$3,326.04**	**$3,321.77**

TOWNSHIP OF SEGUIN
CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE
PARKS & RECREATION

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2009 - 2023	$3,321.77
Net Population Growth 2024 - 2033	3,390
Maximum Allowable Funding Envelope	$11,261,871

APPENDIX B.3
TABLE 2

TOWNSHIP OF SEGUIN
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS & 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	DC Eligible Costs: 2024-2033	DC Eligible Costs: Post 2033
3.0 PARKS & RECREATION										
3.1 Buildings, Land & Additions										
3.1.1 Humphrey Arena Dressing Room	2027 - 2032	$ 2,500,000	$ 1,000,000	$ 1,500,000	0%	$ -	$ 1,500,000	$ -	$ 1,500,000	$ -
3.1.2 Rosseau Memorial Hall Expansion (1,325 sq.ft expansion - 25%)	2025 - 2028	$ 795,000	$ 795,000	$ -	0%	$ -	$ -	$ -	$ -	$ -
3.1.3 Field House Renovation	2030 - 2030	$ 2,000,000	$ 1,000,000	$ 1,000,000	75%	$ 750,000	$ 250,000	$ -	$ 250,000	$ -
Subtotal Buildings, Land & Additions		$ 5,295,000	$ 2,795,000	$ 2,500,000		$ 750,000	$ 1,750,000	$ -	$ 1,750,000	$ -
3.2 Amenities										
3.2.1 Horsehoe Park and Centennial Beach - New Playground	2024 - 2028	$ 300,000	$ -	$ 300,000	0%	$ -	$ 300,000	$ -	$ 300,000	$ -
3.2.2 Ball Diamond Lighting	2024 - 2026	$ 150,000	$ -	$ 150,000	0%	$ -	$ 150,000	$ -	$ 150,000	$ -
3.2.3 Foley Matheson Beach Gazebo	2025 - 2025	$ 50,000	$ -	$ 50,000	0%	$ -	$ 50,000	$ -	$ 50,000	$ -
Subtotal Amenities		$ 500,000	$ -	$ 500,000		$ -	$ 500,000	$ -	$ 500,000	$ -
3.3 Trails										
3.3.1 Trail Development (5km)	2024 - 2033	$ 215,000	$ -	$ 215,000	0%	$ -	$ 215,000	$ -	$ 215,000	$ -
3.3.2 Trail Amenities	2024 - 2033	$ 400,000	$ 200,000	$ 200,000	0%	$ -	$ 200,000	$ -	$ 200,000	$ -
Subtotal Trails		$ 615,000	$ 200,000	$ 415,000		$ -	$ 415,000	$ -	$ 415,000	$ -
3.4 Equipment										
3.4.1 Ice Resurfacer for Outdoor Use	2024 - 2024	$ 15,000	$ -	$ 15,000	0%	$ -	$ 15,000	$ -	$ 15,000	$ -
Subtotal Equipment		$ 15,000	$ -	$ 15,000		$ -	$ 15,000	$ -	$ 15,000	$ -
TOTAL PARKS & RECREATION		**$ 6,425,000**	**$ 2,995,000**	**$ 3,430,000**		**$ 750,000**	**$ 2,680,000**	**$ -**	**$ 2,680,000**	**$ -**

Residential Development Charge Calculation		
Residential Share of 2024 - 2033 DC Eligible Costs	100%	$2,680,000
10-Year Growth in New Units		3,420
Unadjusted Development Charge Per Capita		**$783.63**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2033 DC Eligible Costs	0%	$0
10-Year Growth in Square Metres		30,091
Unadjusted Development Charge Per Square Metre		**$0.00**

2024 - 2033 Net Funding Envelope	$11,261,871

Appendix B.4

Waste Diversion

Waste Diversion

Seguin Township is committed to minimizing waste and providing effective, efficient service. The Waste Diversion service has been included to only reflect diversion activities of waste throughout the Township. A Township-wide approach has been used to calculate the development charges for these Waste Diversion.

The cost, quantum and timing of projects identified in the development-related capital program for Waste Diversion services have been developed in consultation with Township staff.

A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope

The 15-year historical inventory of capital assets for Waste Diversion includes 1,400 square feet of building space, valued at a total of $224,000. This includes transfer stations related to waste diversion activities. Land associated with these facilities, totalling 10.6 hectares, is valued at $561,300. The 6 vehicles are valued at $1.8 million, and the equipment is valued $3.1 million.

The total inventory of capital assets for the Waste Diversion service has a full replacement value of $5.7 million. This results in a 15-year historical service level of $420.22 per capita and employee. The resulting maximum allowable funding envelope is $1.7 million ($420.22 x 3,937 net population and employment growth over the 10-year planning horizon).

Table 1 summarizes the level of service and the calculation of the 10-year funding envelope from 2024 to 2033. The calculation of the maximum allowable funding envelope is summarized as follows:

10-Year Funding Envelope Calculation

15-Year Average Service Level (2009 – 2023)	$420.22
Net Population & Employment Growth (2024 – 2033)	3,937
Maximum Allowable Funding Envelope	**$1,654,581**

B. Development-Related Capital Program

Table 2 summarizes the development-related capital program for Waste Diversion. The program totals $1.1 million and includes for the expansion of waste diversion facilities, and a new unit.

No grants or subsidies have been identified to fund the projects. A benefit to existing share of $770,000 has been assigned to this program and removed from the development charge calculation. As the Township does not currently levy DCs, no DC reserve funds are available to offset the cost of the program. The remaining $330,000 is treated as a development-related cost and included for recovery in this planning period. With the MZO lands coming online, there might be a need for additional diversion activities which have not yet been identified and therefore not included for in this study. However, this DC Background Study should be reviewed and updated when the timing of development and necessary costs to service development have been further defined.

The full development-related cost is allocated 86%, or $283,800, against residential development, and 14%, or $46,200 against non-residential development. The allocation between residential and non-residential development is based on shares of forecasted growth in population in new units and employment. The resulting development charge is $82.98 per capita for the residential sector, and $1.54 per square metre for the non-residential sector.

The following table summarizes the calculation of the Waste Diversion development charge:

WASTE DIVERSION				
15-year Hist. Service Level per pop+empl	2024 - 2033 Development-Related Capital Program		**Calculated Development Charge**	
	Total	Net DC Recoverable	**$/capita**	**$/sq.m**
$420.22	$1,100,000	$330,000	**$82.98**	**$1.54**

APPENDIX B.4
TABLE 1

TOWNSHIP OF SEGUIN
INVENTORY OF CAPITAL ASSETS
WASTE DIVERSION

BUILDINGS	# of Square Feet															UNIT COST
Facility Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/sq.ft.)
Airport Road Waste Transfer Station (87 Airport Road)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bon Echo Waste Transfer Station (2 Bon Echo Road)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Brooks Road Waste Transfer Station	700	700	700	700	700	700	700	700	700	700	700	700	700	700	700	$160
Christine Waste Transfer Site (39 Star Lake Road)	700	700	700	700	700	700	700	700	700	700	700	700	700	700	700	$160
Humphrey Waste Transfer Station (175 Highway 141)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Stanley House Waste Transfer Station (1 Stanley House Road)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Turtle Lake Transfer Station (737 Highway 141)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total (#)	**1,400**	**1,400**	**1,400**	**1,400**	**1,400**	**1,400**	**1,400**	**1,400**	**1,400**	**1,400**	**1,400**	**1,400**	**1,400**	**1,400**	**1,400**	
Total ($000)	**$224.0**	**$224.0**	**$224.0**	**$224.0**	**$224.0**	**$224.0**	**$224.0**	**$224.0**	**$224.0**	**$224.0**	**$224.0**	**$224.0**	**$224.0**	**$224.0**	**$224.0**	

LAND	# of Hectares															UNIT COST
Facility Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/ha)
Airport Road Waste Transfer Station (87 Airport Road)	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	$53,200
Bon Echo Waste Transfer Station (2 Bon Echo Road)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$53,200
Brooks Road Waste Transfer Station	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	$53,200
Christine Waste Transfer Site (39 Star Lake Road)	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	$53,200
Humphrey Waste Transfer Station (175 Highway 141)	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	$53,200
Stanley House Waste Transfer Station (1 Stanley House Road)	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	$53,200
Turtle Lake Transfer Station (737 Highway 141)	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	$53,200
Total (ha)	**10.55**	**10.55**	**10.55**	**10.55**	**10.55**	**10.55**	**10.55**	**10.55**	**10.55**	**10.55**	**10.55**	**10.55**	**10.55**	**10.55**	**10.55**	
Total ($000)	**$561.3**	**$561.3**	**$561.3**	**$561.3**	**$561.3**	**$561.3**	**$561.3**	**$561.3**	**$561.3**	**$561.3**	**$561.3**	**$561.3**	**$561.3**	**$561.3**	**$561.3**	

VEHICLES	# of Vehicles															UNIT COST
Vehicle Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/Vehicle)
Various Waste Fleet	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$128,000
Highway Tractor	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$213,000
Compacting trailers	2	2	2	2	2	2	2	2	2	2	2	3	3	3	3	$447,000
Pickup	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$117,000
Total (#)	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**6**	**6**	**6**	**6**	
Total ($000)	**$1,352.0**	**$1,352.0**	**$1,352.0**	**$1,352.0**	**$1,352.0**	**$1,352.0**	**$1,352.0**	**$1,352.0**	**$1,352.0**	**$1,352.0**	**$1,352.0**	**$1,799.0**	**$1,799.0**	**$1,799.0**	**$1,799.0**	

FURNITURE & EQUIPMENT															
Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Airport Transfer Station Equipment	$26,600	$26,600	$26,600	$26,600	$26,600	$26,600	$26,600	$26,600	$26,600	$26,600	$26,600	$26,600	$26,600	$26,600	$26,600
Brooks Road Transfer Station Equipment	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900
Highway 141 Dumpsite Equipment	$638,500	$638,500	$638,500	$638,500	$638,500	$638,500	$638,500	$638,500	$638,500	$638,500	$638,500	$638,500	$638,500	$638,500	$638,500
Stanley House Waste Transfer Station (1 Stanley House Road)	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900	$744,900
Turtle Lake Transfer Station Equipment	$957,700	$957,700	$957,700	$957,700	$957,700	$957,700	$957,700	$957,700	$957,700	$957,700	$957,700	$957,700	$957,700	$957,700	$957,700
Waste Cameras	$34,100	$34,100	$34,100	$34,100	$34,100	$34,100	$34,100	$34,100	$34,100	$34,100	$34,100	$34,100	$34,100	$34,100	$34,100
Total ($000)	**$3,146.7**	**$3,146.7**	**$3,146.7**	**$3,146.7**	**$3,146.7**	**$3,146.7**	**$3,146.7**	**$3,146.7**	**$3,146.7**	**$3,146.7**	**$3,146.7**	**$3,146.7**	**$3,146.7**	**$3,146.7**	**$3,146.7**

APPENDIX B.4
TABLE 1

TOWNSHIP OF SEGUIN
CALCULATION OF SERVICE LEVELS
WASTE DIVERSION

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historical Population	12,156	12,153	12,148	12,326	12,505	12,688	12,875	13,064	13,100	13,146	13,200	13,265	13,341	13,430	13,570
Historical Employment	826	800	775	835	900	970	1,045	1,125	1,132	1,139	1,146	1,153	1,160	1,167	1,178
Historical Population & Employment	12,982	12,953	12,923	13,161	13,405	13,658	13,920	14,189	14,232	14,285	14,346	14,418	14,501	14,597	14,747

INVENTORY SUMMARY ($000)

Buildings	$224.0	$224.0	$224.0	$224.0	$224.0	$224.0	$224.0	$224.0	$224.0	$224.0	$224.0	$224.0	$224.0	$224.0	$224.0
Land	$561.3	$561.3	$561.3	$561.3	$561.3	$561.3	$561.3	$561.3	$561.3	$561.3	$561.3	$561.3	$561.3	$561.3	$561.3
Vehicles	$1,352.0	$1,352.0	$1,352.0	$1,352.0	$1,352.0	$1,352.0	$1,352.0	$1,352.0	$1,352.0	$1,352.0	$1,352.0	$1,799.0	$1,799.0	$1,799.0	$1,799.0
Furniture & Equipment	$3,146.7	$3,146.7	$3,146.7	$3,146.7	$3,146.7	$3,146.7	$3,146.7	$3,146.7	$3,146.7	$3,146.7	$3,146.7	$3,146.7	$3,146.7	$3,146.7	$3,146.7
Total ($000)	**$5,284.0**	**$5,284.0**	**$5,284.0**	**$5,284.0**	**$5,284.0**	**$5,284.0**	**$5,284.0**	**$5,284.0**	**$5,284.0**	**$5,284.0**	**$5,284.0**	**$5,731.0**	**$5,731.0**	**$5,731.0**	**$5,731.0**

SERVICE LEVEL ($/Capita + Employment)

																Average Service Level
Buildings	$18.4	$18.4	$18.4	$18.2	$17.9	$17.7	$17.4	$17.1	$17.1	$17.0	$17.0	$16.9	$16.8	$16.7	$16.5	$17.44
Land	$46.2	$46.2	$46.2	$45.5	$44.9	$44.2	$43.6	$43.0	$42.8	$42.7	$42.5	$42.3	$42.1	$41.8	$41.4	$43.69
Vehicles	$111.2	$111.2	$111.3	$109.7	$108.1	$106.6	$105.0	$103.5	$103.2	$102.8	$102.4	$135.6	$134.8	$134.0	$132.6	$114.14
Furniture & Equipment	$258.9	$258.9	$259.0	$255.3	$251.6	$248.0	$244.4	$240.9	$240.2	$239.4	$238.4	$237.2	$235.9	$234.3	$231.9	$244.95
Total ($/Capita)	**$434.7**	**$434.8**	**$435.0**	**$428.7**	**$422.5**	**$416.5**	**$410.4**	**$404.5**	**$403.4**	**$401.9**	**$400.3**	**$432.0**	**$429.6**	**$426.7**	**$422.3**	**$420.22**

TOWNSHIP OF SEGUIN
CALCULATION OF MAXIMUM ALLOWABLE
WASTE DIVERSION

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2009 - 2023	$420.22
Net Population 2024 - 2033	3,937
Maximum Allowable Funding Envelope	$1,654,581

APPENDIX B.4
TABLE 2

TOWNSHIP OF SEGUIN
DEVELOPMENT-RELATED CAPITAL PROGRAM
WASTE DIVERSION

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	DC Eligible Costs: 2024-2033	DC Eligible Costs: Post 2033
4.0 WASTE DIVERSION										
4.1 Buildings, Land & Additions										
4.1.1 Expansion of Facilities (i.e. Airport System)	2030 - 2030	$ 800,000	$ -	$ 800,000	70%	$ 560,000	$ 240,000	$ -	$ 240,000	$ -
4.1.2 New Unit	2028 - 2028	$ 300,000	$ -	$ 300,000	70%	$ 210,000	$ 90,000	$ -	$ 90,000	$ -
Subtotal Buildings, Land & Additions		$ 1,100,000	$ -	$ 1,100,000		$ 770,000	$ 330,000	$ -	$ 330,000	$ -
TOTAL WASTE DIVERSION		**$ 1,100,000**	**$ -**	**$ 1,100,000**		**$ 770,000**	**$ 330,000**	**$ -**	**$ 330,000**	**$ -**

Residential Development Charge Calculation		
Residential Share of 2024 - 2033 DC Eligible Costs	86%	$283,800
10-Year Growth in New Units		3,420
Unadjusted Development Charge Per Capita		**$82.98**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2033 DC Eligible Costs	14%	$46,200
10-Year Growth in Square Metres		30,091
Unadjusted Development Charge Per Square Metre		**$1.54**

2024 - 2033 Net Funding Envelope	$1,654,581

Appendix B.5

Services Related to a Highway

Services Related to a Highway: Roads and Related, Public Works, and Fleet

The Township's Public Works and Roads Department is responsible for the operation and maintenance of Township infrastructure, including public works buildings, fleet, and equipment, as well as roads and related infrastructure. A Township-wide approach has been used to calculate the development charges for Services Related to a Highway infrastructure.

The cost, quantum and timing of projects identified in the development-related capital program for Services Related to a Highway have been developed in consultation with Township staff.

A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope

The 15-year historical inventory of capital assets for Public Works includes 29,680 square feet of building space, valued at a total of $6.5 million. This includes various public works buildings, garages, and sheds. Land associated with Public Works facilities, totalling 6.8 hectares, is valued at $360,400. The department's 19.5 vehicles are valued at $6.5 million. Finally, the Township's Public Works furniture and equipment is valued $2.0 million.

The roads and related infrastructure 15-year historical inventory of capital assets include 392 kilometres of roadways and sidewalks valued at $201.5 million, and several bridges and culverts, with a current replacement value of $18.5 million.

The total inventory of capital assets for the Services Related to a Highway has a full replacement value of $235.4 million. This results in a 15-year historical service level of $14,253.15 per capita and employee. The resulting

maximum allowable funding envelope is $56.1 million ($14,253.15 x 3,937 net population and employment growth over the 10-year planning horizon).

Table 1 summarizes the level of service and the calculation of the 10-year funding envelope from 2024 to 2033. The calculation of the maximum allowable funding envelope is summarized as follows:

10-Year Funding Envelope Calculation

15-Year Average Service Level (2009 – 2023)	$14,253.15
Net Population & Employment Growth (2024 – 2033)	3,937
Maximum Allowable Funding Envelope	**$56,120,846**

B. Development-Related Capital Program

Table 2 summarizes the development-related capital program for Services Related to a Highway. The program totals $5.7 million and includes roads and related projects that benefit development across the Township. The projects include the acquisition of various new vehicles, and 3 road projects: Township-wide new roads (700m), Star Lake Road, and road upgrades (1km).

No grants or subsidies have been identified to fund the projects. A 25% benefit to existing share has been identified for two of the new roads projects related to partial upgrades and has been removed from the development charge calculation. The remaining $4.8 million is treated as a development-related cost. As the Township does not currently levy DCs, no DC reserve funds are available to offset the cost of the program. A portion of the three road works projects will be recovered over a longer-term planning horizon – about $2.5 has been allocated as post-2033 costs and will be considered for recovery in a subsequent DC by-law. The remaining $2.4 million has been included in the development charges calculation for recovery in this planning period.

The full development-related cost is allocated 86%, or $2.0 million, against residential development, and 14%, or $329,280 against non-residential development. The allocation between residential and non-residential development is based on shares of forecasted growth in population in new units and employment. The resulting development charge is $591.44 per capita for the residential sector, and $10.94 per square metre for the non-residential sector.

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

SERVICES RELATED TO A HIGHWAY				
15-year Hist. Service Level per pop+empl	2024 - 2033 Development-Related Capital Program Total	Net DC Recoverable	**Calculated Development Charge $/capita**	**$/sq.m**
$14,253.15	$5,702,000	$2,352,000	**$591.44**	**$10.94**

APPENDIX B.5
TABLE 1

TOWNSHIP OF SEGUIN
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY
PUBLIC WORKS

BUILDINGS	# of Square Feet															UNIT COST
Facility Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/sq.ft.)
Christie Public Works (33 Star Lake Road)	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	$250
Christie Sand Shed	5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	$160
Foley Public Works Building (68 Rankin Lake Road)	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	$250
Foley Sand Shed	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	$160
Foley Small Sand Shed	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	$160
Humphrey Garage and Public Works (11 Humphrey Drive)	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	$250
Humphrey Maintenance Garage	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	$250
Humphrey Sand/Salt Storage Shed	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	$250
Total (#)	**29,680**	**29,680**	**29,680**	**29,680**	**29,680**	**29,680**	**29,680**	**29,680**	**29,680**	**29,680**	**29,680**	**29,680**	**29,680**	**29,680**	**29,680**	
Total ($000)	**$6,485.8**	**$6,485.8**	**$6,485.8**	**$6,485.8**	**$6,485.8**	**$6,485.8**	**$6,485.8**	**$6,485.8**	**$6,485.8**	**$6,485.8**	**$6,485.8**	**$6,485.8**	**$6,485.8**	**$6,485.8**	**$6,485.8**	

LAND	# of Hectares															UNIT COST
Facility Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/ha)
Christie Public Works (33 Star Lake Road)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	$53,200
Christie Sand Shed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$53,200
Foley Public Works Building (68 Rankin Lake Road)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$53,200
Foley Sand Shed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$53,200
Humphrey Garage and Public Works (11 Humphrey Drive)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	$53,200
Humphrey Maintenance Garage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$53,200
Humphrey Sand/Salt Storage Shed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$53,200
Total (ha)	**6.77**	**6.77**	**6.77**	**6.77**	**6.77**	**6.77**	**6.77**	**6.77**	**6.77**	**6.77**	**6.77**	**6.77**	**6.77**	**6.77**	**6.77**	
Total ($000)	**$360.4**	**$360.4**	**$360.4**	**$360.4**	**$360.4**	**$360.4**	**$360.4**	**$360.4**	**$360.4**	**$360.4**	**$360.4**	**$360.4**	**$360.4**	**$360.4**	**$360.4**	

VEHICLES	# of Vehicles															UNIT COST
Vehicle Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/Vehicle)
Roads Heavy Trucks	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	$400,000
Highway Tractor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	$225,000
Roads Light Trucks	4	4	4	4	4	4	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	5.5	$115,000
Graders	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	$617,000
Total (#)	**17**	**17**	**17**	**17**	**17**	**17**	**18**	**18**	**18**	**18**	**18**	**18**	**18**	**18**	**20**	
Total ($000)	**$6,094.0**	**$6,094.0**	**$6,094.0**	**$6,094.0**	**$6,094.0**	**$6,094.0**	**$6,151.5**	**$6,151.5**	**$6,151.5**	**$6,151.5**	**$6,151.5**	**$6,151.5**	**$6,151.5**	**$6,151.5**	**$6,491.5**	

FURNITURE & EQUIPMENT	Furniture & Equipment ($)														
Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Landscape Trailer	$ 3,100	$ 3,100	$ 3,100	$ 3,100	$ 3,100	$ 3,100	$ 3,100	$ 3,100	$ 3,100	$ 3,100	$ 3,100	$ 3,100	$ 3,100	$ 3,100	$ 3,100
53' Long Waste Trailer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 900,000
Mowers	$ 9,800	$ 9,800	$ 9,800	$ 9,800	$ 9,800	$ 9,800	$ 9,800	$ 9,800	$ 9,800	$ 9,800	$ 9,800	$ 9,800	$ 9,800	$ 9,800	$ 9,800
Backhoes	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 1,100,000
Total ($000)	**$1,112.9**	**$1,112.9**	**$1,112.9**	**$1,112.9**	**$1,112.9**	**$1,112.9**	**$1,112.9**	**$1,112.9**	**$1,112.9**	**$1,112.9**	**$1,112.9**	**$1,112.9**	**$1,112.9**	**$1,112.9**	**$2,012.9**

APPENDIX B.5
TABLE 1

TOWNSHIP OF SEGUIN
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY
ROADS

ROADS & SIDEWALKS	Total # of Km															UNIT COST
Asset Type	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/km)
Gravel	276	273	270	267	264	261	258	255	252	249	246	243	240	237	215	$266,000
Surface Treated Roads	73	76	79	82	85	88	91	94	97	100	103	106	109	112	53	$266,000
Asphalt Roads	65	65	65	65	65	65	65	65	65	65	65	65	65	65	122	$1,064,000
Sidewalks	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	$186,000
Total # (km)	**416**	**416**	**416**	**416**	**416**	**416**	**416**	**416**	**416**	**416**	**416**	**416**	**416**	**416**	**392**	
Total ($000)	**$162,384.6**	**$162,384.6**	**$162,384.6**	**$162,384.6**	**$162,384.6**	**$162,384.6**	**$162,384.6**	**$162,384.6**	**$162,384.6**	**$162,384.6**	**$162,384.6**	**$162,384.6**	**$162,384.6**	**$162,384.6**	**$201,468.0**	

OTHER	Replacement Value ($)														
Asset Type	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Bridges	$ 13,180,100	$ 13,180,100	$ 13,180,100	$ 13,180,100	$ 13,180,100	$ 13,180,100	$ 13,180,100	$ 13,180,100	$ 13,180,100	$ 13,180,100	$ 13,180,100	$ 13,180,100	$ 13,180,100	$ 13,180,100	$ 13,180,100
Culvert	$ 5,355,900	$ 5,355,900	$ 5,355,900	$ 5,355,900	$ 5,355,900	$ 5,355,900	$ 5,355,900	$ 5,355,900	$ 5,355,900	$ 5,355,900	$ 5,355,900	$ 5,355,900	$ 5,355,900	$ 5,355,900	$ 5,355,900
Total ($000)	**$18,536.0**	**$18,536.0**	**$18,536.0**	**$18,536.0**	**$18,536.0**	**$18,536.0**	**$18,536.0**	**$18,536.0**	**$18,536.0**	**$18,536.0**	**$18,536.0**	**$18,536.0**	**$18,536.0**	**$18,536.0**	**$18,536.0**

APPENDIX B.5
TABLE 1

TOWNSHIP OF SEGUIN
CALCULATION OF SERVICE LEVELS
SERVICES RELATED TO A HIGHWAY

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historical Population	12,156	12,153	12,148	12,326	12,505	12,688	12,875	13,064	13,100	13,146	13,200	13,265	13,341	13,430	13,570
Historical Employment	826	800	775	835	900	970	1,045	1,125	1,132	1,139	1,146	1,153	1,160	1,167	1,178
Total Historical Population & Employment	**12,982**	**12,953**	**12,923**	**13,161**	**13,405**	**13,658**	**13,920**	**14,189**	**14,232**	**14,285**	**14,346**	**14,418**	**14,501**	**14,597**	**14,747**

INVENTORY SUMMARY ($000)

Public Works	$14,053.1	$14,053.1	$14,053.1	$14,053.1	$14,053.1	$14,053.1	$14,110.6	$14,110.6	$14,110.6	$14,110.6	$14,110.6	$14,110.6	$14,110.6	$14,110.6	$15,350.6
Roads and Related	$180,920.6	$180,920.6	$180,920.6	$180,920.6	$180,920.6	$180,920.6	$180,920.6	$180,920.6	$180,920.6	$180,920.6	$180,920.6	$180,920.6	$180,920.6	$180,920.6	$220,004.0
Total ($000)	**$194,973.7**	**$194,973.7**	**$194,973.7**	**$194,973.7**	**$194,973.7**	**$194,973.7**	**$195,031.2**	**$195,031.2**	**$195,031.2**	**$195,031.2**	**$195,031.2**	**$195,031.2**	**$195,031.2**	**$195,031.2**	**$235,354.6**

SERVICE LEVEL ($/Capita)

																Average Service Level
Public Works	$ 1,082.5	$ 1,084.9	$ 1,087.4	$ 1,067.8	$1,048.35	$1,028.93	$1,013.69	$994.47	$991.47	$987.79	$983.59	$978.68	$973.08	$966.67	$1,040.91	$1,022.02
Roads and Related	$ 13,936.3	$ 13,967.5	$ 13,999.9	$ 13,746.7	$13,496.50	$13,246.49	$12,997.17	$12,750.76	$12,712.24	$12,665.08	$12,611.22	$12,548.25	$12,476.42	$12,394.27	$14,918.25	$13,231.13
Total ($/Capita)	**$15,018.77**	**$15,052.40**	**$15,087.34**	**$14,814.50**	**$14,544.85**	**$14,275.42**	**$14,010.86**	**$13,745.24**	**$13,703.71**	**$13,652.87**	**$13,594.81**	**$13,526.92**	**$13,449.50**	**$13,360.94**	**$15,959.16**	**$14,253.15**

TOWNSHIP OF SEGUIN
CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE
SERVICES RELATED TO A HIGHWAY

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2009 - 2023	$14,253.15
Net Population & Employment Growth 2024 - 2033	3,937
Maximum Allowable Funding Envelope	$56,120,846

APPENDIX B.5
TABLE 2

TOWNSHIP OF SEGUIN
DEVELOPMENT-RELATED CAPITAL PROGRAM
SERVICES RELATED TO A HIGHWAY

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	DC Eligible Costs 2024-2033	DC Eligible Costs Post 2033
5.0 SERVICES RELATED TO A HIGHWAY										
5.1 Vehicles & Equipment										
5.1.1 Tandem	2026 - 2026	$ 400,000	$ -	$ 400,000	0%	$ -	$ 400,000	$ -	$ 400,000	$ -
5.1.2 Tractor for Sidewalks	2024 - 2024	$ 72,000	$ -	$ 72,000	0%	$ -	$ 72,000	$ -	$ 72,000	$ -
5.1.3 Roads Light Truck	2026 - 2026	$ 115,000	$ -	$ 115,000	0%	$ -	$ 115,000	$ -	$ 115,000	$ -
5.1.4 Roads Light Truck	2027 - 2027	$ 115,000	$ -	$ 115,000	0%	$ -	$ 115,000	$ -	$ 115,000	$ -
Subtotal Vehicles & Equipment		$ 702,000	$ -	$ 702,000		$ -	$ 702,000	$ -	$ 702,000	$ -
5.2 Road Works										
5.2.1 New Roads (700m)	2024 - 2033	$ 1,500,000	$ -	$ 1,500,000	0%	$ -	$ 1,500,000	$ -	$ 600,000	$ 900,000
5.2.2 Star Lake Road	2025 - 2025	$ 2,000,000	$ -	$ 2,000,000	25%	$ 500,000	$ 1,500,000	$ -	$ 600,000	$ 900,000
5.2.3 Road Upgrades (1.0km)	2024 - 2033	$ 1,500,000	$ -	$ 1,500,000	25%	$ 375,000	$ 1,125,000	$ -	$ 450,000	$ 675,000
Subtotal Road Works		$ 5,000,000	$ -	$ 5,000,000		$ 875,000	$ 4,125,000	$ -	$ 1,650,000	$ 2,475,000
TOTAL SERVICES RELATED TO A HIGHWAY		**$ 5,702,000**	**$ -**	**$ 5,702,000**		**$ 875,000**	**$ 4,827,000**	**$ -**	**$ 2,352,000**	**$ 2,475,000**

Residential Development Charge Calculation		
Residential Share of 2024 - 2033 DC Eligible Costs	86%	$2,022,720
10-Year Growth in New Units		3,420
Unadjusted Development Charge Per Capita		**$591.44**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2033 DC Eligible Costs	14%	$329,280
10-Year Growth in Square Metres		30,091
Unadjusted Development Charge Per Square Metre		**$10.94**

2024 - 2033 Net Funding Envelope	$56,120,846

Appendix B.6

Development-Related Studies

Development-Related Studies

On December 13, 2023, the Minister of Municipal Affairs and Housing committed to consultation on potential changes to the DCA, including the reintroduction of development-related studies as a DC-eligible capital cost. The proposed legislation Cutting Red Tape to Build More Homes Act, 2024, released on April 10, 2024 confirmed this change to the DCA.

A. 2024-2033 Development Related Capital Program

The 2024–2033 development-related capital program for Studies is $185,000 and makes provision for an updated Development Charge Study, and a provision for growth-related portions of future planning studies such as Official Plans, Zoning By-laws and CIP plans.

No grants or subsidies are identified to help pay for the Studies capital program. No benefit to existing or replacement shares have been identified for the capital projects as they are all net new.

As the Township does not currently levy DCs, no DC reserve funds are available. Therefore, the entire $185,000 is related to growth between 2024 and 2033 and is allocated against future residential and non-residential development in the Township[3]. This results in development charges of $46.52 per capita and $0.86 per square metre respectively.

The following table summarizes the calculation of the Development-Related Studies development charge:

[3] Any costs for growth related studies associated to facilitating development on the MZO lands are not included in this Township-wide DC study but will be captured in an independent Area-Specific DC Background Study prepared under a separate cover. The release date of this ASDC study has not been determined.

DEVELOPMENT-RELATED STUDIES			
2024 - 2033		**Calculated**	
Development-Related Capital Program		**Development Charge**	
Total	Net DC Recoverable	**$/capita**	**$/sq.m**
$185,000	$185,000	**$46.52**	**$0.86**

APPENDIX B.6
TABLE 1

TOWNSHIP OF SEGUIN
DEVELOPMENT-RELATED CAPITAL PROGRAM
DEVELOPMENT-RELATED STUDIES

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			Available DC Reserves	2024-2033	Post 2033
6.0 DEVELOPMENT-RELATED STUDIES										
6.1 Studies										
6.1.1 Development Charges Study	2033 - 2033	$ 35,000	$ -	$ 35,000	0%	$ -	$ 35,000	$ -	$ 35,000	$ -
6.1.2 Provision for Growth-Related Portions of Future Planning Studies (OP's, Zoning By-law, etc.)	2024 - 2033	$ 150,000	$ -	$ 150,000	0%	$ -	$ 150,000	$ -	$ 150,000	$ -
Subtotal Studies		$ 185,000	$ -	$ 185,000		$ -	$ 185,000	$ -	$ 185,000	$ -
TOTAL DEVELOPMENT-RELATED STUDIES		**$ 185,000**	**$ -**	**$ 185,000**		**$ -**	**$ 185,000**	**$ -**	**$ 185,000**	**$ -**

Residential Development Charge Calculation		
Residential Share of 2024 - 2033 DC Eligible Costs	86%	$159,100
10-Year Growth in New Units		3,420
Unadjusted Development Charge Per Capita		**$46.52**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2033 DC Eligible Costs	14%	$25,900
10-Year Growth in Square Metres		30,091
Unadjusted Development Charge Per Square Metre		**$0.86**

Appendix B.7

Emergency Preparedness

Emergency Preparedness

The Township provides emergency preparedness services by maintaining generators at Township buildings. A Township-wide approach has been used to calculate the development charges for Emergency Preparedness.

B. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope

The 15-year historical inventory of capital assets Emergency Preparedness includes a generator at the Christie Firehall and at the Municipal Office valued at $100,000 each.

The inventory of capital assets for the service has a full replacement value of $200,000. This results in a 15-year historical service level of $14.43 per capita and employee. The resulting maximum allowable funding envelope is $56,822 ($14.43 x 3,937 net population and employment growth over the 10-year planning horizon).

Table 1 summarizes the level of service and the calculation of the 10-year funding envelope from 2024 to 2033. The calculation of the maximum allowable funding envelope is summarized as follows:

10-Year Funding Envelope Calculation

15-Year Average Service Level (2009 – 2023)	$14.43
Net Population & Employment Growth (2024 – 2033)	3,937
Maximum Allowable Funding Envelope	**$56,822**

C. Development-Related Capital Program

Table 2 summarizes the development-related capital program for Emergency Preparedness. The program totals $250,000 and includes for emergency back-up power at locations throughout the Township.

No grants or subsidies are identified to help pay for the capital costs identified and no benefit to existing or replacement shares have been identified for the capital projects as they are all net new. As the Township does not currently levy DCs, no DC reserve funds are available. The costs of the program exceed the maximum allowable funding envelope, therefore $193,178 has been allocated as a post-2033 costs and will be considered for recovery in a subsequent DC by-law.

Therefore, the remaining amount of $56,822 is included as related to growth between 2024 and 2033 and is allocated against future residential and non-residential development in the Township. This results in development charges of $14.29 per capita and $0.26 per square metre respectively.

The following table summarizes the calculation of the Emergency Preparedness development charge:

EMERGENCY PREPAREDNESS				
15-year Hist. Service Level per pop+empl	2024 - 2033 Development-Related Capital Program		**Calculated Development Charge**	
	Total	Net DC Recoverable	**$/capita**	**$/sq.m**
$14.43	$250,000	$56,822	**$14.29**	**$0.26**

APPENDIX B.7
TABLE 1

TOWNSHIP OF SEGUIN
INVENTORY OF CAPITAL ASSETS
EMERGENCY PREPAREDNESS

GENERATORS	# of Units															UNIT COST
Location	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	($/unit)
Christie Firehall (1040 Highway 518)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$100,000
Town Hall	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	$100,000
Total (sq.ft.)	**2**	**2**	**2**	**2**	**2**	**2**	**2**	**2**	**2**	**2**	**2**	**2**	**2**	**2**	**2**	
Total ($000)	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	

APPENDIX B.7
TABLE 1

TOWNSHIP OF SEGUIN
CALCULATION OF SERVICE LEVELS
EMERGENCY PREPAREDNESS

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historical Population	12,156	12,153	12,148	12,326	12,505	12,688	12,875	13,064	13,100	13,146	13,200	13,265	13,341	13,430	13,570
Historical Employment	826	800	775	835	900	970	1,045	1,125	1,132	1,139	1,146	1,153	1,160	1,167	1,178
Historical Population & Employment	12,982	12,953	12,923	13,161	13,405	13,658	13,920	14,189	14,232	14,285	14,346	14,418	14,501	14,597	14,747

INVENTORY SUMMARY ($000)

Generators	$200.0	$200.0	$200.0	$200.0	$200.0	$200.0	$200.0	$200.0	$200.0	$200.0	$200.0	$200.0	$200.0	$200.0	$200.0
Total ($000)	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**	**$200.0**

SERVICE LEVEL ($/Capita + Employment)

															Average Service Level
Generators	$15.41	$15.44	$15.48	$15.20	$14.92	$14.64	$14.37	$14.10	$14.05	$14.00	$13.94	$13.87	$13.79	$13.70	$13.56	$14.43
Total ($/Capital + Employment)	**$15.41**	**$15.44**	**$15.48**	**$15.20**	**$14.92**	**$14.64**	**$14.37**	**$14.10**	**$14.05**	**$14.00**	**$13.94**	**$13.87**	**$13.79**	**$13.70**	**$13.56**	**$14.43**

TOWNSHIP OF SEGUIN
CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE
EMERGENCY PREPAREDNESS

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2009 - 2023	$14.43
Net Population & Employment Growth 2024 - 2033	3,937
Maximum Allowable Funding Envelope	$56,822

APPENDIX B.7
TABLE 2

TOWNSHIP OF SEGUIN
DEVELOPMENT-RELATED CAPITAL PROGRAM
EMERGENCY PREPAREDNESS

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	DC Eligible Costs: 2024-2033	DC Eligible Costs: Post 2033
7.0 EMERGENCY PREPAREDNESS										
7.1 Emergency Infrastructure										
7.1.1 Emergency Back-up Power	2028 - 2028	$ 250,000	$ -	$ 250,000	0%	$ -	$ 250,000	$ -	$ 56,822	$ 193,178
Subtotal Emergency Infrastructure		$ 250,000	$ -	$ 250,000		$ -	$ 250,000	$ -	$ 56,822	$ 193,178
TOTAL EMERGENCY PREPAREDNESS		**$ 250,000**	**$ -**	**$ 250,000**		**$ -**	**$ 250,000**	**$ -**	**$ 56,822**	**$ 193,178**

Residential Development Charge Calculation		
Residential Share of 2024 - 2033 DC Eligible Costs	86%	$48,867
10-Year Growth in New Units		3,420
Unadjusted Development Charge Per Capita		**$14.29**
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2033 DC Eligible Costs	14%	$7,955
10-Year Growth in Square Metres		30,091
Unadjusted Development Charge Per Square Metre		**$0.26**

2024 - 2033 Net Funding Envelope	$56,822

Appendix C

Reserve Fund Balances

Development Charges Reserve Fund Unallocated Balances

The Development Charges Act requires that a reserve fund be established for each service for which development charges are collected. The Township of Seguin does not currently have a by-law in place to collect development charges, therefore, no funds are available to help fund the development-related net capital costs identified in this study.

If development charges are implemented, the next DC by-law update will consider the development charges funds available and will be assigned to the projects specific for each service.

Appendix D

Cost of Growth – All Services

Cost of Growth Analysis – All Services

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.

Asset Types

A summary of the future Township-owned assets and estimated useful life assumptions for eligible DC services considered as part of the study are outlined in Table 1. The useful life assumptions have been aligned with the assumptions used in the Township's June 2022 Asset Management Plan. 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, such as the recovery of completed projects.

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 1 – Summary of Municipal Assets Useful Lives

Service	Estimated Useful Life
Library Services	
Buildings	40 years
Furniture, Materials & Equipment	10 years
Fire Services	
Vehicles & Equipment	15-25 years
Other Infrastructure	45 years
Parks and Recreation	
Buildings	40 years
Amenities	20 years
Trails	20 years
Equipment	15 years
Waste Diversion	
Buildings	40 years
Additions	20 years
Services Related to a Highway	
Vehicles and Equipment	15 years
Roads	50 years
Development Related Studies	
Growth Studies	0 years
Emergency Preparedness	
Infrastructure	50 years

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.

Table 2 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2024 to 2034 DC recoverable portion. The year 2034 has been included to calculate the annual contribution for the planning periods 2024 to 2033 and as the expenditures in 2033 will not trigger asset management contributions until 2034. As shown, by 2034, the Township will need to fund an additional $156,000 per annum 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 D
TABLE 2

TOWNSHIP OF SEGUIN
ANNUAL ASSET MANAGEMENT PROVISION BY 2034

Service	2024 - 2033 Capital Program		Calculated AMP Annual Provision by 2034	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Library Services	$575,000	$150,000	$42,877	$1,893
Fire Services	$2,200,000	$0	$3,985	$0
Parks & Recreation	$2,680,000	$3,745,000	$53,454	$50,747
Waste Diversion	$330,000	$770,000	$6,417	$14,973
Services Related To A Highway	$2,352,000	$3,350,000	$48,803	$24,915
Development-Related Studies	$185,000	$0	$0	$0
Emergency Preparedness	$56,822	$193,178	$454	$1,542
TOTAL	**$8,378,822**	**$8,208,178**	**$155,990**	**$94,069**

** Includes costs that will be recovered under future development charges studies (i.e. other development-related).*

Future Revenue Growth

The calculated annual funding provision should be considered within the context of the Township's projected growth. Over the next ten years, the Township's total population (permanent and seasonal) is projected to increase by 3,390. In addition, the Township will also add 550 employees that will result in approximately 30,100 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 Township's reserves for future replacement of these assets.

B. Long-Term Capital and Operating Impact Analysis

As shown in Table 3, by 2033 the Township's net operating costs are estimated to increase by $547,000 for property tax supported services. Increases in net operating costs will be experienced as there are operational costs associated with additional capital.

Table 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 2024 to 2033. In total, $2.4 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. In addition, $2.7 million in interim DC financing related to post-period shares of projects may be required or these costs may be recovered from other growth funding tools

Council is being 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.

APPENDIX D

TABLE 3

TOWNSHIP OF SEGUIN

COST OF GROWTH ANALYSIS ALL SERVICES

ESTIMATED NET OPERATING COST OF THE PROPOSED

2024-2033 DEVELOPMENT-RELATED CAPITAL PROGRAM

(in constant 2024 dollars)

Category	Cost Driver (in 2024 $)			Additional Operating Costs at 2033	Source and Commentary
	$	unit meaure	Quantity		
Development-Related Studies				**$0**	
No additional operating costs		No additional costs		$0	N/A
Library Services				**$10,812**	
Library Expansions	$29	per sq.ft.	375	$10,812	Based on 2022 FIR and 2024 Capital Program
Fire Services				**$220,000**	
Standpipe	$0.10	per $1.00 value of asset	$ 25,000	$2,500	Based on 2022 FIR and 2024 Capital Program
New Vehicles	$0.10	per $1.00 new vehicle	$ 2,175,000	$217,500	Based on 2022 FIR and 2024 Capital Program
Parks & Recreation				**$169,948**	
New Space	$27	per sq.ft.	2,900	$78,448	Based on 2022 FIR and 2024 Capital Program
Parks, Parkland and Trail Development	$0.10	per $1.00 value of asset	$ 915,000	$91,500	Based on 2022 FIR and 2024 Capital Program
Waste Diversion				**$33,000**	
New Growth-Related Infrastructure	$0.10	per $1.00 value of asset	$ 330,000	$33,000	Based on 2022 FIR and 2024 Capital Program
Services Related To A Highway				**$107,438**	
Fleet and Equipment Additions	$0.10	per $1.00 value of asset	$ 702,000	$70,200	Based on 2022 FIR and 2024 Capital Program
Development-Related Roads Infrastructure	$124	per household	300	$37,238	Based on 2022 FIR and 2024 Capital Program
Emergency Preparedness				**$5,682**	
New Generators	$0.10	per $1.00 value of asset	$ 56,822	$5,682	Based on 2022 FIR and 2024 Capital Program
TOTAL ESTIMATED OPERATING COSTS				**$546,880**	

APPENDIX D
TABLE 4

TOWNSHIP OF SEGUIN
SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES

	Services	Development-Related Capital Program (2024 - 2033)				
		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	LIBRARY SERVICES	$575.0	$0.0	$0.0	$0.0	$575.0
2	FIRE SERVICES	$2,200.0	$0.0	$0.0	$0.0	$2,200.0
3	PARKS & RECREATION	$3,430.0	$750.0	$0.0	$0.0	$2,680.0
4	WASTE DIVERSION	$1,100.0	$770.0	$0.0	$0.0	$330.0
5	SERVICES RELATED TO A HIGHWAY	$5,702.0	$875.0	$0.0	$2,475.0	$2,352.0
6	DEVELOPMENT-RELATED STUDIES	$185.0	$0.0	$0.0	$0.0	$185.0
7	EMERGENCY PREPAREDNESS	$250.0	$0.0	$0.0	$193.2	$56.8
TOTAL 10-YEAR SERVICES		**$13,442.0**	**$2,395.0**	**$0.0**	**$2,668.2**	**$8,378.8**

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

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 Township can afford to invest and operate the identified general and engineered services infrastructure over the ten-year planning period.

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

Appendix E

Draft By-Law

(Available Under Separate Cover)