

# Development Charges Background Study

Final Report

Township of Horton

July 9, 2024

Jp2g Project # 23-7082A





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## 1 Introduction

The Township of Horton has retained Jp2g Consultants Inc. to undertake a Development Charges Background Study and to prepare a new Development Charges By-law for the municipality in order to recover the growth-related net capital costs of certain services provided in the Township over the next 10 years. The Township of Horton passed a Development Charges By-law (By-law No. 2018-36, as amended) supported by a Development Charges Study on May 15, 2018. Development Charges By-law No. 2018-36 expired on May 15, 2023, and a new study is required to pass a new by-law. This report has been prepared in accordance with the requirements of the *Development Charges Act, 1997*, S.O. 1997.C.27 and its Regulations, and presents information and background data collected to provide a basis in support of the proposed new Development Charges By-law for the Township of Horton.

## 2 Background

The Province of Ontario adopted the current Development Charges Act on December 8, 1997 and subsequent Regulations to the Act, both of which came into force and effect on March 1, 1998. A development charge under the Development Charges Act, 1997, is a fee charged to pay for increased capital costs required because of increased needs for services arising from development. Development charges can be collected for each new dwelling unit (with some exceptions), new commercial building/structure or addition, or new industrial building/structure or industrial addition greater than 50% of the existing gross floor area (GFA). As discussed further below, the Act provides exemptions for certain types of residential development including new additional dwelling units in existing and new residential development, new non-profit housing, new inclusionary zoning residential units, new affordable residential units, and new attainable residential units. The Development Charges Act sets out the criteria for a residential unit to be considered affordable and/or attainable.

The study is aimed at determining a development charge rate structure that will not require existing taxpayers to contribute to the capital cost of new growth anticipated to occur. Similarly, new taxpayers should not have to contribute more than their fair share of the net capital cost of providing the current level of municipal services for new growth. This approach is guided by provisions in the Development Charges Act, 1997, and its regulations.

The Development Charges Act includes a requirement for municipalities to undertake a supporting Background Study if they wish to pass a by-law to collect development charges. The Act also stipulates that a Development Charges By-law expires 10 years after the day it comes into force, and therefore, in order for a municipality to continue collecting development charges, a Study and new By-law must be passed every 10 years (although municipalities are free to update their development charge by-laws more frequently if they so choose). It should be noted that prior to Bill 23, *More Homes Built Faster Act, 2022*, a development charge by-law expired five years after it came into effect, and this study was commissioned prior to the passage of this legislation. For the purposes of this Study, it has been assumed that the Township will continue to update its Development Charges By-law every five years.

The purpose of the Study is to identify the services to which the development charges relate, the increase in the need for a service that is due to growth, the net growth-related capital costs of services for which a development charge will be collected, and the capital costs of the service that will be incurred during the 10-year term of the implementing Development Charges By-law. The following Study will determine the development charges that are to be collected in order to recover the growth-related net capital costs of certain eligible services over a 10-year planning period.

### 2.1.1 Recent Legislative Changes

Since the previous Development Charges Background Study and By-law were completed in 2018, there have been numerous legislative changes to the Development Charges Act, through various legislation including:

- Bill 108: More Homes, More Choice Act, 2019;
- Bill 138: Plan to Build Ontario Together Act, 2019;
- Bill 197: COVID-19 Economic Recovery Act, 2020;
- Bill 213: Better for People, Smarter for Business Act, 2020;



- Bill 109: More Homes for Everyone Act, 2022;
- Bill 23: More Homes Built Faster, 2022;
- Bill 97: Helping Homebuyers, Protecting Tenants Act, 2023;
- Bill 134: Affordable Homes and Good Jobs Act, 2023; and
- Bill 185: Cutting Red Tape to Build More Homes Act, 2024.

The changes made to the Development Charges Act by the various bills listed above, were, in many cases, substantial and while the intention is to highlight some of the key changes, the summary below is by no means exhaustive.

**Bill 108: More Homes, More Choice Act, 2019**

Bill 108 implemented provisions such that development charges for rental housing, institutional, commercial and industrial development are payable in six equal annual installments (first payment starting on the date of occupancy) and development charges for non-profit housing developments being payable in 21 equal annual payments. This bill also included provisions that development charges for a development (i.e., permit issuance) within two years of a site plan or zoning by-law amendment approval would be in accordance with the development charge that was in effect on the date the planning application was submitted to the municipality. Finally, Bill 108 removed the 10% statutory deduction for soft services.

**Bill 138: Plan to Build Ontario Together Act, 2019**

The amendments to the *Development Charges Act, 1997* as a result of Bill 138 resulted in the removal of installment payments for commercial and industrial developments that were included in the *More Homes, More Choices Act*.

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

Bill 197 provided significant amendments to the *Development Charges Act, 1997*. One notable change was that the Act previously defined ineligible services for development charges in Section 2(4). The COVID-19 Economic Recovery Act repealed and replaced Section 2(4) with a defined list of eligible services that may be considered in the development charges by-law. Bill 197 also repealed the rules which allowed for categories of services to be grouped together into a minimum of two categories and replaced it to allow for services to be included in classes that can be composed of any number or combination of services listed in Section 2(4) or capital costs listed in Section 5(3). This bill also added an exemption from payments of development charges related to additional dwelling units within prescribed structures ancillary to existing residential buildings and exemptions to second units in new residential buildings, including structures ancillary to the residential dwelling.

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

Bill 213 did not directly amend the *Development Charges Act, 1997*, however changes to the Ministry of Training, Colleges and Universities Act exempted the development of land intended for use by a university that receives operating funds from the Government from development charges.

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

The primary amendment resulting from the *More Homes for Everyone Act* was a requirement for additional prescribed information to be included in the annual Treasurer's Statement on the development charges reserve funds and its publication. This information is set out under the Treasurer's Statement (Sections 12 and 13) of Ontario Regulation 82/98. Additionally, Bill 109 required the Treasurer's Statement to be made readily available to the public.





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

Perhaps the most significant changes to the *Development Charges Act* came as a result of *More Homes Built Faster, 2022*, which are summarized as follows:

- Housing services were removed from the list of eligible services.
- New provisions were added for exemptions from development charges for the creation of affordable and attainable residential units, non-profit housing and inclusionary zoning residential units.
- Changes to the method for determining development charges, including the removal of the costs of certain studies from the list of capital costs.
- Previously, subsection 9(1) provided that a development charges by-law expired after five years; Bill 23 extended this period to 10 years.
- Amended Section 26.2 to provide for a percentage based reduction in development charges in the case of a rental housing development.
- The additional residential unit exemptions were amended to include third units for the purpose of being consistent with the Bill 23 changes to the Planning Act regarding additional dwelling units.
- Introduction of a mandatory phase-in of Development Charges over the first five years.
- Non-profit housing development was removed from the installment payment section of the *Development Charges Act*.
- Introduction of a maximum interest rate for installments, set at the average prime rate plus one percentage point.
- New requirement to annually, starting in 2023, spend or allocate at least 60% of the monies in a reserve fund at the beginning of the year for water and wastewater services, and services related to a highway.

### **Bill 97: Helping Homebuyers, Protecting Tenants Act, 2023**

This Act amended the provisions of the mandatory exemption for additional residential units from paying development charges by replacing the term “parcel of urban residential land” with just “parcel of land”. The purpose of this change was to align the wording in the Development Charges Act with the wording in the Planning Act regarding additional dwelling units.

### **Bill 134: Affordable Homes and Good Jobs Act, 2023**

Bill 134 implemented the legislative changes enacted by Bill 23 regarding the exemptions for affordable and attainable residential units. Under Bill 23, a bulletin was required to be published by the Ministry of Municipal Affairs and Housing in order for a municipality to be able to implement the exemptions; the Province released this bulletin with an effective date of June 1, 2024. Bill 134 also made amendments to the provisions that set out when a residential unit shall be considered an affordable residential unit.

### **Bill 185: Cutting Red Tape to Build More Homes Act, 2024**

Bill 185 received Royal Assent on June 6, 2024. A summary of the changes as a result of this bill are as follows:

- Removes the phased-in development charges enacted by Bill 23.
- Re-adding the costs of certain studies as capital costs that can be used for the determination of a development charge (previously removed as part of Bill 23).





- Reduced the development charge rate freeze timeline for developments proceeding through the site plan or zoning by-law amendment process from two years from the date of application approval to 18 months.



### 3 Methodology

The process followed in order to calculate an eligible development charge for the Township of Horton is set out in the Development Charges Act and can be summarized as follows. The first step in the study was to review demographic and development trends in the Township to determine population and household counts over the past 10 years. An inventory of the services provided over the past 10 years within eligible service categories was undertaken and combined with the results of the population and household counts to calculate the average level of service provided over the past 10 years. This exercise provides an indication of which municipal facilities and equipment will not have sufficient capacity over the next 10 years to accommodate the needs of future growth at historical service levels.

Any services with excess capacity were identified, as the excess capacity must be used up prior to an additional unit of the service being purchased or constructed. The approach to excess capacity says that what is paid for is paid for, unless Council specifically identified that the excess capacity would be paid for through development charges.

This information was then used as the basis for preparing a capital expenditure forecast and population projections for the 10-year period of the Study. The 10-year capital expenditure forecast was prepared based on the principle of continuing to provide the average level of service from the past fifteen years over the next 10-year period. The forecast ensures that the average level of service is not exceeded, and that new development only pays its fair share of the costs.

The 10-year capital expenditure forecast and the population projections were then used as the basis to calculate the eligible development charges that can be collected by the Township.



## 4 Growth Forecasts and Average Level of Service

### 4.1 Introduction

The analysis of population trends is an essential element in determining the municipality's future services, policies and programs. The demand for services in a municipality is considered to be directly related to growth.

The general principle for establishing a development charge rate is that the existing population should not have to pay for the capital costs of growth related development through general taxation. The capital cost of growth related development should be reduced by contributions from those creating the requirement for additional municipal services ("growth pays for growth"). New taxpayers, however, should only have to pay their fair share of the net capital cost of providing the current level of municipal services for new growth.

A review of population trends and growth projections is very important in order to establish an appropriate growth rate so that:

1. the timing and sizing of construction for new municipal services and facilities can be scheduled;
2. the amount of residential and commercial/industrial development sharing the cost of new facilities and services can be estimated; and
3. the average level of service provided in the Township over the 10-year period immediately preceding the preparation of this Study can be established.

### 4.2 Review of Past Population and Development Trends

In order to calculate population and development projections for the Township of Horton, it was necessary to establish what the past demographic, population and development trends in the municipality have been. In this regard, a review of population, property assessment, building permit and land severance information was undertaken to establish what the annual population in the municipality was over the preceding 10-year period from 2014 to 2023. A blend of census data and building permit activity was used to estimate the total permanent and seasonal population over the past 10 years. The seasonal population was included in the population count as seasonal residents use the same services as the permanent population, and because seasonal units can easily become permanent units (without the need for a building permit) simply by longer duration of occupancy. The resulting estimate of the total population for the Township of Horton from 2014 to 2023 is shown in Table A below.

<b>Table A Township of Horton Permanent and Seasonal Population 2014-2023</b>	
<b>Year</b>	<b>Township of Horton</b>
2014	3273
2015	3340
2016	3407
2017	3439
2018	3473
2019	3503
2020	3536
2021	3586
2022	3599
2023	3610

Source: Statistics Canada, Building Permit Data for 2018-2023 and Jp2g Consultants Ltd.

#### 4.3 Average Level of Service Over the Past 10 years

The above population table was applied to the inventory of the equipment and buildings owned by the Township in order to determine the average level of service provided over the past 10 years. The inventory of equipment and facilities from 2014 to 2023 was prepared based on discussions with Township staff and a review of the previous Development Charges Study for the Township of Horton, prepared by Jp2g Consultants Inc. The results of these calculations are presented in Table 1A, which shows the average level of service for capital facilities and equipment in eligible service categories that were selected for inclusion in the Study. Appendix A provides a more detailed inventory of these services over the past 10 years and illustrates what the average level of service was each year.

TABLE 1A  
**10 YEAR AVERAGE MUNICIPAL SERVICE STANDARDS**  
 2014-2023

Jun-24

<b>FIRE PROTECTION</b>	<b>Average Service Standard Per Person</b>
Fire Department Buildings (2 Bays)	0.00060 of a floor area
3/4 ton truck	0.00019 of a vehicle
Fire Vehicle	0.07102 of a vehicle
Breathing Apparatus & Equipment	0.00298 of a breathing apparatus unit & equipment
Pagers & Chargers	0.00566 of a pager & charger
Hose (footage of hose equiv. to cost of 1.5")	2.32202 feet of 1.5" hose (equivalent cost)
Air Tanks	0.00298 of the cost of an air tank
Air Tanks	0.00030 of the cost of an air tank
Training Equipment (Equivalent Value to \$1000)	0.00030 of \$1000 worth of training equipment
Dry Hydrant	0.00030 of a dry hydrant

<b>PUBLIC WORKS - ROADS &amp; BRIDGES</b>	<b>Average Service Standard Per Person</b>
Roads (km)	0.02772 km of HCB/LCB/Gravel Roads
Equipment Buildings/Structures (3.5 Bays)	0.00104 of floor area
Vehicles/Equipment (Equivalent Value to Tandem)	0.00076 of a truck or equipment
Vehicles/Equipment (Backhoe/Excavators)	0.00030 of a truck or equipment
Vehicles/Equipment (Graders)	0.00066 of a truck or equipment
Vehicles/Equipment (Equivalent to half-tonne pick-up)	0.00066 of a truck or equipment
Vehicles/Equipment (Tractor)	0.00041 of a truck or equipment
Mobile Radio Equipment	0.00208 of a mobile radio
Portable Radio Equipment	0.00060 of a portable radio

<b>RECREATION</b>	<b>Average Service Standard Per Person</b>
Recreation Lands (hectares)	0.00060 hectares of developed recreation land
Recreation Field/Community Facilities	0.00030 of a recreation field/community facility



#### 4.4 Demographic and Growth Projections

A growth forecast was prepared for residential and commercial/industrial growth over a 10-year period. The growth forecast corresponds with the 10-year time period following the preparation of this study for which the growth-related need for a development charge can be calculated.

The growth forecast has several purposes.

1. It establishes the level of growth the municipality will be required to provide services for over the forecast period.
2. It provides a basis for identifying the level of growth that will be sharing the cost of new capital facilities over the planning period of the Study.
3. The population projections provide a basis for determining municipal service standards and ensure that the level of service that the Development Charge is collected for does not exceed the average level of service provided for in the municipality over the 10-year period immediately preceding the Study.
4. Finally, the growth projections form the basis of information from which the actual development charges are determined per residential unit and per square metre of non-residential building area.

Based on the analysis of demographic, development and growth trends, population and household projections by dwelling type were prepared for the Township of Horton. Table B shows population and household projections by dwelling type for the Township for the time period between 2024 and 2033. The following population and household projections are presented:

2024 Population	3,655	
		>10-year growth = 379
2033 Population	4,034	

Residential growth rates for the Township are based on a review of development proposals, historical building permit activity and an estimate of average household size. Based on this review, the projections appear to be reasonable for the 10-year planning period of the study.

Commercial/Industrial building growth rates are based on an extrapolation of the historical average growth rate for commercial and industrial building activity. Based on the historical trend, between 2024-2033, commercial/industrial GFA is expected to grow at a rate of 585 square metres per year.

A review of development activity in the Township revealed that most new lots are created through the severance (consent) process and not by plan of subdivision. There are no current active subdivision applications in the Township of Horton. As a result, the anticipated growth over the period of the Study is expected to be distributed geographically throughout the Township and is not isolated to a specific area.

Table B  
POPULATION & HOUSEHOLD PROJECTIONS  
2024-2033

Jun-24

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
(Estimated)											
Single Detached & Attached	1,318	1,337	1,356	1,375	1,394	1,413	1,432	1,451	1,470	1,489	1,508
- annual change		19	19	19	19	19	19	19	19	19	19
- Average Household Size	2.58	2.57	2.57	2.56	2.56	2.55	2.55	2.54	2.54	2.53	2.53
- annual change	-0.04	-0.01	-0.01	-0.01	-0.01	-0.01	-0.01	-0.01	-0.01	-0.01	-0.01
Calculated Population	3400	3443	3485	3526	3568	3609	3650	3691	3732	3773	3814

Apartment/Multiple Attached	45	46	46	47	47	48	48	49	49	50	50
- annual change		1	0	1	0	1	0	1	0	1	0
- Average Household Size	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
- annual change	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Calculated Population	90	92	92	94	94	96	96	98	98	100	100

Mobile Homes	80	80	80	80	80	80	80	80	80	80	80
- annual change		0	0	0	0	0	0	0	0	0	0
- Average Household Size	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
- annual change	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Calculated Population	120	120	120	120	120	120	120	120	120	120	120

Total Non Single (population)	210	212	212	214	214	216	216	218	218	220	220
Total Single (population)	3400	3443	3485	3526	3568	3609	3650	3691	3732	3773	3814

Total No. Households	1443	1463	1482	1502	1521	1541	1560	1580	1599	1619	1638
TOTAL Population	3610	3655	3697	3740	3782	3825	3866	3909	3950	3993	4034
Cumulative increase		44	86	130	171	215	256	299	340	383	423

Weighted Age. Household Size	2.50	2.50	2.49	2.49	2.49	2.48	2.48	2.47	2.47	2.47	2.46
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#### 4.5 Assessment Analysis

The following table illustrates how the eligible development charge is allocated between residential and commercial/industrial land users.

**Table C**  
**Township of Horton**  
**Assessment Analysis - 2023**

	<u>Realty Assessment (in thousands)</u>	<u>Ratio</u>
Residential	\$398,240	0.96
Commercial/Industrial/Institutional	\$15,820	0.04
Total	\$414,060	1.00

Source: Tax Assessment Summary, Township of Horton, 2023.

The assessment basis is used to allocate the capital costs between residential and commercial/industrial growth and is appropriate for the development charges studies in the general eligible services category, the fire protection services category and the transportation service categories as these sectors will benefit proportionally by the services provided. In this regard, it is recommended that 96% of the capital costs associated with the development charges studies within the general eligible service category, the fire protection services category and transportation service category, be allocated to residential growth and 4% of the capital costs be allocated to commercial/industrial growth. However, in the case of the recreation service category, the residential sector is the sole user of the service and therefore, 100% of the capital costs of this service is allocated to residential.



## 5 10-Year Capital Expenditure Forecast

The 10-year capital expenditure forecast is based on a program of not exceeding the average level of service provided for the particular item over the past 15 years. Appendix B illustrates the maximum potential development charge for each service category by applying the average level of service per capita over the previous 15 years to the projected population growth over the next 10-year period. The 10-Year Capital Expenditure Forecast presented in the 2018 Development Charges Study for the Township of Horton, prepared by Jp2g Consultants, was revisited to determine which projects and/or purchases were to be brought forward into this Study. Council decided to revise a number of items from the capital expenditure forecast. The funds that were collected towards any of the deleted projects were re-allocated towards the remaining projects within their respective service categories and therefore, no funds are required to be refunded.

Table D illustrates the individual items within the service categories for which a development charge will be collected, and which are expected to be purchased or constructed over the next 10 years to meet an increase in the need for the service as a result of growth. Table D also provides an estimate of the cost (in 2024 dollars) to acquire or build the particular item and the anticipated expenditure year. The costs included in Table D, are total project costs including any grants, subsidies, and municipal contributions. With regard to roads and recreation projects, the cost includes the portion of the project costs that would be paid for by existing residents (i.e., through taxes).

With regard to the roads projects listed under the Transportation service category in the 10-Year Capital Expenditure Forecast, should it be necessary for Council to substitute a similar road project for one that is listed in this Study, Council may do so without amendment to the Development Charges By-law, subject to the following conditions being met:

- Council must pass a resolution to adopt an amended 10-Year Capital Expenditure Forecast related to Development Charges;
- the portion of road to be funded through development charges must be of equal length;
- the nature of the works must be the same; and
- the same portion of costs are attributable to growth.



**Table D**  
**Township of Horton**  
**10-Year Capital Expenditure Forecast (2024-2033)**

## FIRE PROTECTION

<b>Service Category</b>	<b>No. of Items /m2 / km</b>	<b>Year of Expenditure</b>	<b>Total Estimated Cost (2024 \$'s)</b>
Fire Department Buildings (Per Bay)	1 Bay	2032	\$750,000.00
3/4 Ton Truck w Roll-out Winch	1 vehicle	2024	\$100,000.00
Reserve Pumper with mini-pumps for Private Roads	1 vehicle	2030	\$385,000.00
Fire Vehicle: Pumper/Tanker (add cap & foam tank)	1 vehicle	2028	\$423,000.00
Self-Contained Breathing Apparatus	6 units	2029	\$12,000.00
Face Pieces	15 units	2029	\$15,000.00
Air Tanks	5 units (pairs)	2029	\$15,000.00
Bunker Suits	5 units	2025	\$25,000.00
Pagers & Radios		2029	\$1,400.00
<b>Total</b>			<b>\$1,726,400.00</b>



**Table D  
Township of Horton  
10-Year Capital Expenditure Forecast (2024-2033)**

## TRANSPORTATION

<b>Service Category</b>	<b>No. of Items / % due to growth</b>	<b>Year of Expenditure</b>	<b>Total Estimated Cost (2024 \$'s)</b>
New Storage Facility (Per Bay)	1 Bay	2032	\$750,000
Grader (10% increase in size)	1 vehicle	2029	\$740,000
Lime Kiln Road Geotech Study	10%	2026	\$100,000
Lime Kiln Road Reconstruction	10%	2031	\$1,366,100
Bennett Lafont Road	10%	2026	\$12,900
Bingham Road	10%	2028	\$9,100
Cobus Road	10%	2027	\$35,300
Collins Road	10%	2030	\$3,300
Dugald Road	10%	2024	\$29,000
Eady Road (North)	10%	2029	\$30,000
Eady Road (North)	10%	2033	\$34,700
Eady Road (Middle)	10%	2029	\$4,700
Eady Road (South)	10%	2030	\$4,700
Early Road	10%	2031	\$24,200
Elliot Crescent (North)	10%	2031	\$1,800
Ferrells Landing Road	10%	2031	\$1,400
Ferguson Road	10%	2031	\$19,800
Garden of Eden Road North	10%	2028	\$45,900
Gordie Road	10%	2031	\$2,200
Goshen Road North	10%	2027	\$10,900
Guest Road	10%	2029	\$2,900
Horton School Road	10%	2027	\$2,200
Humphries Road	10%	2032	\$58,100
Jim Barr Road (South)	10%	2025	\$2,300
Jim Barr Road (North)	10%	2025	\$18,100
Kasaboski Road	10%	2031	\$4,500
Keith Road	10%	2031	\$1,100
Lavallee Road	10%	2030	\$24,300
Lime Kiln Road	10%	2024	\$19,900
Lime Kiln Road	10%	2033	\$23,800
Macs Lane	10%	2028	\$900
Madeleine Street	10%	2031	\$1,800
McBride Road North	10%	2026	\$8,800
McInnes Road	10%	2026	\$93,500
McCreary Lane	10%	2031	\$1,600
McQuilty Road	10%	2031	\$500



Mullins Road (East)	10%	2026	\$20,500
Orin Road (West)	10%	2025	\$26,700
Orin Road (East)	10%	2028	\$900
Pallen Road	10%	2025	\$2,100
Pastway Road	10%	2029	\$8,700
Price Road	10%	2030	\$3,700
Ruttan Road	10%	2025	\$6,000
Tinswood Road	10%	2031	\$8,500
Blackburn Road	10%	2024	\$700
Blackburn Road	10%	2033	\$800
Cotieville Road	10%	2030	\$10,100
Elliot Crescent (South)	10%	2027	\$8,300
Elliot Crescent (South)	10%	2031	\$2,800
Fraser Road	10%	2031	\$22,000
Garden of Eden Road (South)	10%	2026	\$67,300
Grantham Road	10%	2029	\$8,100
Grantham Road	10%	2032	\$2,700
Harold Avenue	10%	2026	\$5,300
Harper Avenue	10%	2026	\$4,600
Jamieson Lane	10%	2024	\$10,000
Jamieson Lane	10%	2031	\$36,900
Johnston Road	10%	2033	\$78,000
Leslie Avenue	10%	2026	\$5,500
McBride Road (South)	10%	2029	\$16,700
Pinnacle Road (West)	10%	2029	\$30,100
Pinnacle Road (Middle)	10%	2026	\$27,700
Pinnacle Road (East)	10%	2027	\$53,300
Sherwood Street	10%	2026	\$3,600
Thompson Road	10%	2032	\$99,400
Whitton Road (South)	10%	2033	\$27,300
Whitton Road (North)	10%	2025	\$23,300
Lochwinnoch Road	10%	2025	\$70,000
Gerald Street	10%	2026	\$16,600
Gerald Street	10%	2030	\$5,800
Goshen Road (South)	10%	2024	\$137,600
Goshen Road (South)	10%	2030	\$47,300
Humphries Road (North)	10%	2026	\$14,600
Cobus Road	10%	2028	\$371,600
Lime Kiln Road	10%	2024	\$97,300
Madeleine Street	10%	2026	\$4,400
Madeleine Street	10%	2026	\$4,400
<b>Total</b>			<b>\$4,881,500</b>



**Table D**  
**Township of Horton**  
**10-Year Capital Expenditure Forecast (2024-2033)**

## RECREATION

<b>Service Category</b>	<b>No. of Items /m2 / km</b>	<b>Year of Expenditure</b>	<b>Total Estimated Cost (2024 \$'s)</b>
Community Centre: Air Changers for Kitchen	10%	2026	\$171,400.00
Community Centre: Air Changers for Dressing Rooms	10%	2026	\$38,400.00
Community Centre: Renovation and Building Addition (showers)	10%	2032	\$691,500.00
Community Centre: Engineering Design	10%	2024	\$70,000.00
<b>Total</b>			<b>\$971,300.00</b>



**Table D**  
**Township of Horton**  
**10-Year Capital Expenditure Forecast (2024-2033)**

## GENERAL ELIGIBLE SERVICES

<b>Service Category</b>	<b>No. of Items /m2 / km</b>	<b>Year of Expenditure</b>	<b>Total Estimated Cost (2024 \$'s)</b>
Development Charges Study Every 5 Years*	100%	2024	\$30,000.00
Development Charges Study Every 5 Years*	100%	2029	\$40,000.00
<b>Total</b>			<b>\$70,000.00</b>

\*Assumes new Development Charge by-law will be pursued every five years, despite changes to the Act made by Bill 23, *More Homes Built Faster Act, 2022*, to only require a new by-law every 10 years.





**Table D**  
**Township of Horton**  
**10-Year Capital Expenditure Forecast (2024-2033)**

## SUMMARY

<b>Service Category</b>	<b>Total Estimated Cost (2024 \$'s)</b>
Fire Protection	\$1,726,400.00
Public Works: Roads	\$4,881,500.00
Recreation	\$971,300.00
General Eligible Services	\$70,000.00
<b>Total</b>	<b>\$7,649,200.00</b>

Notes:

- \* The total estimated project costs are the total purchase price or project cost. Funding for the projects will be from development charges and in some cases a portion of the costs will have to come from other municipal funding sources. For the portion of the project costs which are eligible to be collected from development charges reference should be made to Table 2A in the Study.
  
- \*\* For more detail regarding the nature of the roads projects, reference should be made to Section 6 of the Study



## 6 Growth-related Capital Costs

The 10-year capital expenditure forecast and the existing Development Charges By-law for lands in the Township of Horton were used as a basis for calculating the eligible development charge. The 2024 costs of growth-related capital expenditures, are listed in Table 2A “Future Municipal Expenditures... That Qualify as Growth-Related under the Development Charges Act”. Table 2A also shows the number of facilities/equipment; the net cost per unit or the project cost; the incremental share of the cost of purchasing equipment or building a capital facility which can be attributed to population growth over the 10-year projection period included in the Study; and the eligible development charge. Table 2B shows how the eligible development charge is divided between residential and commercial/industrial developments.

The following subsections provide a discussion on how the eligible costs were determined.

### 6.1 Funds Collected Under Previous Development Charges By-laws

The Township of Horton “Statement of Development Charges” for the year ending December 31, 2023 indicates that a balance of \$414,827.57 in unallocated development charges had been collected through Development Charges By-law No. 2018-36 as well as former Development Charges By-laws. These funds have since been allocated to specific capital growth items in each service category. Therefore, it is not necessary to discount eligible capital growth items in this study for each service category by the amount of funds remaining in the reserve fund.

### 6.2 Fire Protection

The growth-related capital costs associated with the Fire Protection category were determined to include the capital costs for the following:

- A new bay for the fire department building, at a cost of \$750,000 in 2032;
- A ¾ ton truck with roll-out winch at a cost of \$100,000 in 2024;
- A reserve pumper with mini-pumps for private roads at a cost of \$385,000 in 2030;
- A pumper/tanker fire vehicle with cap & foam tank at a cost of \$423,000 in 2028;
- 6 additional self-contained breathing apparatuses at a cost of \$12,000 in 2029;
- 15 additional face pieces at a cost of \$15,000 in 2029;
- 5 additional air tanks (pairs) at a cost of \$15,000 in 2029;
- 5 additional bunker suits at a cost of \$25,000 in 2025; and
- Pagers and radios at a cost of \$1,400 in 2029.

It was assumed that no grants or subsidies would be available for any of the items. The purchase or construction costs shown in Table 2A were estimated based on 2024 dollars. Table 2B illustrates the allocation of costs between the residential and the commercial/industrial sector.

Council also intends to recover, through future development charges, the costs of the eligible excess capacity in any of the capital items or projects that were identified in 10-Year Capital Forecast in this Development Charges Study for the Township of Horton.



### 6.3 Transportation

The growth-related capital costs associated with the Transportation category were determined to include the capital costs for the following:

- New Storage Facility containing one bay at a cost of \$750,000 in 2032;
- New grader at a cost of \$740,000 in 2029;
- Geotechnical Study for Lime Kiln Road at a cost of \$100,000 in 2026;
- Reconstruction of Lime Kiln Road at a cost of \$1,366,100 in 2031;
- It was determined that 10% of the cost of the following road projects could be attributable to growth:
  - **Gravel roads:**
    - Bennett Lafont Road (2026)
    - Bingham Road (2028)
    - Cobus Road (2027)
    - Collins Road (2030)
    - Dugald Road (2024)
    - Eady Road (North) (2029)
    - Eady Road (North) (2033)
    - Eady Road (Middle) (2029)
    - Eady Road (South) (2030)
    - Early Road (2031)
    - Elliot Crescent (North) (2031)
    - Ferrells Landing Road (2031)
    - Ferguson Road (2031)
    - Garden of Eden Road North (2028)
    - Gordie Road (2031)
    - Goshen Road North (2027)
    - Guest Road (2029)
    - Horton School Road (2027)
    - Humphries Road (2032)
    - Jim Barr Road (South) (2025)
    - Jim Barr Road (North) (2025)
    - Kasaboski Road (2031)
    - Keith Road (2031)
    - Lavallee Road (2030)
    - Lime Kiln Road (2024)
    - Lime Kiln Road (2030)
    - Macs Lane (2028)
    - Madeleine Street (2031)
    - McBride Road North (2026)
    - McInnes Road (2026)
    - McCreary Lane (2031)
    - McQuilty Road (2031)
    - Mullins Road (East) (2026)
    - Orin Road (West) (2025)
    - Orin Road (East) (2028)
    - Pallen Road (2025)



- Pastway Road (2029)
- Price Road (2030)
- Ruttan Road (2025)
- Tinswood Road (2031)
- Blackburn Road (2024)
- Blackburn Road (2033)
- **High Class Bituminous Roads:**
  - Cotieville Road (2030)
  - Elliot Crescent (South) (2027)
  - Elliot Crescent (South) (2031)
  - Fraser Road (2031)
  - Garden of Eden Road (South) (2026)
  - Grantham Road (2029)
  - Grantham Road (2032)
  - Harold Avenue (2026)
  - Harper Avenue (2026)
  - Jamieson Lane (2024)
  - Jamieson Lane (2031)
  - Johnston Road (2033)
  - Leslie Avenue (2026)
  - McBride Road (South) (2029)
  - Pinnacle Road (West) (2029)
  - Pinnacle Road (Middle) (2026)
  - Pinnacle Road (East) (2027)
  - Sherwood Street (2026)
  - Thompson Road (2032)
  - Whitton Road (South) (2033)
  - Whitton Road (North) (2025)
  - Lochwinnoch Road (2025)
- **Low Class Bituminous Roads:**
  - Gerald Street (2026)
  - Gerald Street (2030)
  - Goshen Road (South) (2024)
  - Goshen Road (South) (2030)
  - Humphries Road (North) (2026)
  - Cobus Road (2028)
  - Lime Kiln Road (2024)
  - Madeleine Street (2026)
  - Madeleine Street (2026)

It was assumed that no grants or subsidies would be available for any of the items. The purchase or construction costs shown in Table 2A were estimated based on 2024 dollars. Table 2B illustrates the allocation of costs between the residential and the commercial/industrial sector.

Council also intends to recover, through future development charges, the costs of the eligible excess capacity in any of the capital items or projects that were identified in 10-Year Capital Forecast in this Development Charges Study for the Township of Horton.



## 6.4 Recreation

The growth-related capital costs associated with the Recreation service category were subdivided into categories of buildings, equipment, land, and sports fields. A recreation study was also included in this service category. The eligible development charge for capital items in the Recreation category includes the following:

- 10% of capital costs related to Recreation Building improvements between 2024 and 2033, including the following items:
  - Air changes for kitchen (Community Hall)
  - Air changes for dressing rooms (Community Hall)
  - Renovation and building addition (showers) (Community Hall)
  - Engineering design (Community Hall)

## 6.5 General Eligible Services

The growth-related capital costs associated with the General Eligible Services category were determined to include the capital costs for the following:

- A Development Charges Study to be completed every five years, with the next studies scheduled for 2024 and 2029. Note that for the purposes of this Study, it has been assumed that a new Development Charge by-law will be enacted by the Township every five years, despite changes to the Act made by Bill 23, *More Homes Built Faster Act, 2022*, to only require a new by-law every 10 years.

The net growth-related capital costs shown in Table 2A were calculated on the basis of 10% of the growth-related capital cost being provided by a municipal contribution drawn from a source other than development charge revenues as is required under the Development Charges Act, 1997. It was also assumed that no other grants or subsidies would be available for any of the items in the service category. Table 2B illustrates the allocation of costs between the residential and the commercial/industrial sector.

Council also intends to recover, through future development charges, the costs of the eligible excess capacity in any of the capital items or projects that were identified in 10-Year Capital Forecast in this Development Charges Study.

TABLE 2A  
 FUTURE MUNICIPAL EXPENDITURES AND EXPENDITURES WHERE EXCESS CAPACITY  
 TO CONTINUE TO BE COLLECTED THROUGH DEVELOPMENT CHARGES  
 That Qualify as Growth-Related Under the Development Charges Act  
 (2024 \$000's)

Jun-24

	Expenditure Year	Gross cost per unit/project	Net growth-related cost per unit/project	Attributed to growth ('24-'33)	Amount of Funds Already Collected	Eligible Development Charge
<b>GENERAL ELIGIBLE SERVICES</b>						
Development Charges Study Every 5 Years*	2024	\$30.0	\$30.0	1.00	\$17.0	\$13.0
Development Charges Study Every 5 Years*	2029	\$40.0	\$40.0	1.00	\$22.7	\$17.3
<b>Subtotal</b>					<b>\$39.7</b>	<b>\$30.3</b>

\*Assumes new Development Charge by-law will be pursued every five years, despite changes to the Act made by Bill 23, More Homes Built Faster Act, 2022, to only require a new by-law every 10 years.

	Expenditure Year	Gross cost per unit/project	Net growth-related cost per unit/project	Attributed to growth ('24-'33)	Amount of Funds Already Collected	Eligible Development Charge
<b>FIRE PROTECTION</b>						
Fire Department Buildings (Per Bay)	2032	\$750.00	\$750.00	0.23	\$32.2	\$137.0
3/4 Ton Truck w Roll-out Winch	2024	\$100.00	\$50.00	0.07	\$2.1	\$1.5
Reserve Pumper with mini-pumps for Private Rds	2030	\$385.0	\$96.3	0.27	\$4.1	\$21.8
Fire Vehicle: Pumper/Tanker (add cap & foam tank)	2028	\$423.0	\$105.8	0.27	\$4.5	\$23.9
Self Contained Breathing Apparatus (6 additional SVCA)	2029	\$12.0	\$12.0	1.13	\$0.5	\$13.0
Face Pieces (15 additional)	2029	\$15.0	\$15.0	1.13	\$0.6	\$16.3
Air Tanks (5 additional) (pairs)	2029	\$15.0	\$15.0	1.13	\$0.6	\$16.3
Bunker Suits (5 additional)	2025	\$25.0	\$25.0	1.13	\$1.1	\$27.1
Pagers & Radios	2029	\$1.4	\$1.4	1.13	\$0.1	\$1.5
<b>Subtotal</b>					<b>\$46.0</b>	<b>\$258.4</b>

	Expenditure Year	Gross cost per unit/project	Net growth-related cost per unit/project	Attributed to growth ('24-'33)	Amount of Funds Already Collected	Eligible Development Charge
<b>PUBLIC WORKS: ROADS</b>						
New Storage Facility (Per Bay)	2032	\$750.00	\$750.0	0.39	\$49.8	\$246.3
Grader (10% increase in size)	2029	\$740.0	\$74.0	1.13	\$4.9	\$78.6
Lime Kiln Road Geotech Study	2026	\$100.0	\$100.0	0.10	\$6.6	\$3.7
Lime Kiln Road Reconstruction	2031	\$1,366.1	\$1,366.1	0.10	\$90.8	\$50.9
Bennett Lafont Road - Gravel	2026	\$12.9	\$12.9	0.10	\$0.9	\$0.5
Bingham Road - Gravel	2028	\$9.1	\$9.1	0.10	\$0.6	\$0.3
Cobus Road - Gravel	2027	\$35.3	\$35.3	0.10	\$2.3	\$1.3
Collins Road - Gravel	2030	\$3.3	\$3.3	0.10	\$0.2	\$0.1
Dugald Road - Gravel	2024	\$29.0	\$29.0	0.10	\$1.9	\$1.1
Eady Road (North) - Gravel	2029	\$30.0	\$30.0	0.10	\$2.0	\$1.1
Eady Road (North) - Gravel	2033	\$34.7	\$34.7	0.10	\$2.3	\$1.3
Eady Road (Middle) - Gravel	2029	\$4.7	\$4.7	0.10	\$0.3	\$0.2
Eady Road (South) - Gravel	2030	\$4.7	\$4.7	0.10	\$0.3	\$0.2
Early Road - Gravel	2031	\$24.2	\$24.2	0.10	\$1.6	\$0.9
Elliot Crescent (North) - Gravel	2031	\$1.8	\$1.8	0.10	\$0.1	\$0.1
Ferrells Landing Road - Gravel	2031	\$1.4	\$1.4	0.10	\$0.1	\$0.1
Ferguson Road - Gravel	2031	\$19.8	\$19.8	0.10	\$1.3	\$0.7
Garden of Eden Road North - Gravel	2028	\$45.9	\$45.9	0.10	\$3.1	\$1.7
Gordie Road - Gravel	2031	\$2.2	\$2.2	0.10	\$0.1	\$0.1
Goshen Road North - Gravel	2027	\$10.9	\$10.9	0.10	\$0.7	\$0.4
Guest Road - Gravel	2029	\$2.9	\$2.9	0.10	\$0.2	\$0.1
Horton School Road - Gravel	2027	\$2.2	\$2.2	0.10	\$0.1	\$0.1
Humphries Road - Gravel	2032	\$58.1	\$58.1	0.10	\$3.9	\$2.2
Jim Barr Road (South) - Gravel	2025	\$2.3	\$2.3	0.10	\$0.2	\$0.1
Jim Barr Road (North) - Gravel	2025	\$18.1	\$18.1	0.10	\$1.2	\$0.7
Kasaboski Road - Gravel	2031	\$4.5	\$4.5	0.10	\$0.3	\$0.2
Keith Road - Gravel	2031	\$1.1	\$1.1	0.10	\$0.1	\$0.0
Lavallee Road - Gravel	2030	\$24.3	\$24.3	0.10	\$1.6	\$0.9
Lime Kiln Road - Gravel	2024	\$19.9	\$19.9	0.10	\$1.3	\$0.7
Lime Kiln Road - Gravel	2033	\$23.8	\$23.8	0.10	\$1.6	\$0.9
Macs Lane - Gravel	2028	\$0.9	\$0.9	0.10	\$0.1	\$0.0
Madeleine Street - Gravel	2031	\$1.8	\$1.8	0.10	\$0.1	\$0.1
McBride Road North - Gravel	2026	\$8.8	\$8.8	0.10	\$0.6	\$0.3
McInnes Road - Gravel	2026	\$93.5	\$93.5	0.10	\$6.2	\$3.5
McCreary Lane - Gravel	2031	\$1.6	\$1.6	0.10	\$0.1	\$0.1
McQuilty Road - Gravel	2031	\$0.5	\$0.5	0.10	\$0.0	\$0.0
Mullins Road (East) - Gravel	2026	\$20.5	\$20.5	0.10	\$1.4	\$0.8
Orin Road (West) - Gravel	2025	\$26.7	\$26.7	0.10	\$1.8	\$1.0
Orin Road (East) - Gravel	2028	\$0.9	\$0.9	0.10	\$0.1	\$0.0
Pallen Road - Gravel	2025	\$2.1	\$2.1	0.10	\$0.1	\$0.1
Pastway Road - Gravel	2029	\$8.7	\$8.7	0.10	\$0.6	\$0.3
Price Road - Gravel	2030	\$3.7	\$3.7	0.10	\$0.2	\$0.1
Ruttan Road - Gravel	2025	\$6.0	\$6.0	0.10	\$0.4	\$0.2
Tinswood Road - Gravel	2031	\$8.5	\$8.5	0.10	\$0.6	\$0.3
Blackburn Road - Gravel	2024	\$0.7	\$0.7	0.10	\$0.0	\$0.0
Blackburn Road - Gravel	2033	\$0.8	\$0.8	0.10	\$0.1	\$0.0
Cotieville Road - HCB	2030	\$10.1	\$10.1	0.10	\$0.7	\$0.4
Elliot Crescent (South) - HCB	2027	\$8.3	\$8.3	0.10	\$0.6	\$0.3
Elliot Crescent (South) - HCB	2031	\$2.8	\$2.8	0.10	\$0.2	\$0.1
Fraser Road - HCB	2031	\$22.0	\$22.0	0.10	\$1.5	\$0.8
Garden of Eden Road (South) - HCB	2026	\$67.3	\$67.3	0.10	\$4.5	\$2.5
Grantham Road - HCB	2029	\$8.1	\$8.1	0.10	\$0.5	\$0.3
Grantham Road - HCB	2032	\$2.7	\$2.7	0.10	\$0.2	\$0.1
Harold Avenue - HCB	2026	\$5.3	\$5.3	0.10	\$0.4	\$0.2
Harper Avenue - HCB	2026	\$4.6	\$4.6	0.10	\$0.3	\$0.2
Jamieson Lane - HCB	2024	\$10.0	\$10.0	0.10	\$0.7	\$0.4
Jamieson Lane - HCB	2031	\$36.9	\$36.9	0.10	\$2.5	\$1.4
Johnston Road - HCB	2033	\$78.0	\$78.0	0.10	\$5.2	\$2.9
Leslie Avenue - HCB	2026	\$5.5	\$5.5	0.10	\$0.4	\$0.2
McBride Road (South) - HCB	2029	\$16.7	\$16.7	0.10	\$1.1	\$0.6
Pinnacle Road (West) - HCB	2029	\$30.1	\$30.1	0.10	\$2.0	\$1.1
Pinnacle Road (Middle) - HCB	2026	\$27.7	\$27.7	0.10	\$1.8	\$1.0
Pinnacle Road (East) - HCB	2027	\$53.3	\$53.3	0.10	\$3.5	\$2.0
Sherwood Street - HCB	2026	\$3.6	\$3.6	0.10	\$0.2	\$0.1
Thompson Road - HCB	2032	\$99.4	\$99.4	0.10	\$6.6	\$3.7
Whitton Road (South) - HCB	2033	\$27.3	\$27.3	0.10	\$1.8	\$1.0
Whitton Road (North) - HCB	2025	\$23.3	\$23.3	0.10	\$1.5	\$0.9
Lochwinnoch Road - HCB	2025	\$70.0	\$70.0	0.10	\$4.7	\$2.6
Gerald Street - LCB	2026	\$16.6	\$16.6	0.10	\$1.1	\$0.6
Gerald Street - LCB	2030	\$5.8	\$5.8	0.10	\$0.4	\$0.2
Goshen Road (South) - LCB	2024	\$137.6	\$137.6	0.10	\$9.1	\$5.1
Goshen Road (South) - LCB	2030	\$47.3	\$47.3	0.10	\$3.1	\$1.8
Humphries Road - (North) - LCB	2026	\$14.6	\$14.6	0.10	\$1.0	\$0.5
Cobus Road - LCB	2028	\$371.6	\$371.6	0.10	\$24.7	\$13.8
Lime Kiln Road - LCB	2024	\$97.3	\$97.3	0.10	\$6.5	\$3.6
Madeleine Street (LCB)	2026	\$4.4	\$4.4	0.10	\$0.3	\$0.2
Madeleine Street (LCB)	2026	\$4.4	\$4.4	0.10	\$0.3	\$0.2
<b>Subtotal</b>					<b>\$280.0</b>	<b>\$451.3</b>

	Expenditure Year	Gross cost per unit/project	Net growth-related cost per unit/project	Attributed to growth ('24-'33)	Amount of Funds Already Collected	Eligible Development Charge
<b>RECREATION</b>						
Community Centre: Air Changes for Kitchen	2026	\$171.4	\$154.3	0.10	\$8.7	\$7.3
Community Centre: Air Changers for Dressing Rooms	2026	\$38.4	\$34.6	0.10	\$1.9	\$1.6
Community Centre: Renovation and Bldg Addn. (showers)	2032	\$691.5	\$622.4	0.10	\$35.0	\$29.6
Community Centre: Engineering Design	2024	\$70.0	\$63.0	0.10	\$3.5	\$3.0
<b>Subtotal</b>					<b>\$49.1</b>	<b>\$41.5</b>

Note 1: Growth related share of road projects based on Township Department Head estimates.

TABLE 2B FUTURE ACQUISITIONS AND ELIGIBLE COSTS OF EXCESS CAPACITY		Jun-24
Allocation of Growth-Related Cost to Land Use Type (2024 \$000's)		

	Eligible Development Charge	Expend. Year	Residential Share 96%	Com/Ind Share 4%
<b>GENERAL ELIGIBLE SERVICES</b>				
Development Charges Study Every 5 Years*	\$13.0	2024	\$12.48	\$0.50
Development Charges Study Every 5 Years*	\$17.3	2029	\$16.65	\$0.66
<b>Subtotal</b>	<b>\$30.3</b>		<b>\$29.1</b>	<b>\$1.2</b>

\*Assumes new Development Charge by-law will be pursued every five years, despite changes to the Act made by Bill 23, More Homes Built Faster Act, 2022, to only require a new by-law every 10 years.

	Eligible Development Charge	Expenditure Year	Residential Share 96%	Com/Ind Share 4%
<b>FIRE PROTECTION</b>				
Fire Department Buildings (Per Bay)	\$137.0	2032	\$131.75	\$5.26
3/4 Ton Truck w Roll-out Winch	\$1.5	2024	\$1.43	\$0.06
Reserve Pumper with mini-pumps for Private Rds	\$21.8	2030	\$20.93	\$0.84
Fire Vehicle: Pumper/Tanker (add cap & foam tank)	\$23.9	2028	\$23.00	\$0.92
Self Contained Breathing Apparatus (6 additional SVCA)	\$13.0	2029	\$12.52	\$0.50
Face Pieces (15 additional)	\$16.3	2029	\$15.65	\$0.63
Air Tanks (5 additional) (pairs)	\$16.3	2029	\$15.65	\$0.63
Bunker Suits (5 additional)	\$27.1	2025	\$26.09	\$1.04
Pagers & Radios	\$1.5	2029	\$1.46	\$0.06
<b>Subtotal</b>	<b>\$258.4</b>		<b>\$248.5</b>	<b>\$9.9</b>

	Eligible Development Charge	Expenditure Year	Residential Share 96%	Com/Ind Share 4%
<b>PUBLIC WORKS: ROADS</b>				
New Storage Facility (Per Bay)	\$246.3	2032	\$236.86	\$9.46
Grader (10% increase in size)	\$78.6	2029	\$75.55	\$3.02
Lime Kiln Road Geotech Study	\$3.7	2026	\$3.58	\$0.14
Lime Kiln Road Reconstruction	\$50.9	2031	\$48.95	\$1.95
Bennett Lafont Road - Gravel	\$0.5	2026	\$0.46	\$0.02
Bingham Road - Gravel	\$0.3	2028	\$0.33	\$0.01
Cobus Road - Gravel	\$1.3	2027	\$1.26	\$0.05
Collins Road - Gravel	\$0.1	2030	\$0.12	\$0.00
Dugald Road - Gravel	\$1.1	2024	\$1.04	\$0.04
Eady Road (North) - Gravel	\$1.1	2029	\$1.07	\$0.04
Eady Road (North) - Gravel	\$1.3	2033	\$1.24	\$0.05
Eady Road (Middle) - Gravel	\$0.2	2029	\$0.17	\$0.01
Eady Road (South) - Gravel	\$0.2	2030	\$0.17	\$0.01
Early Road - Gravel	\$0.9	2031	\$0.87	\$0.03
Elliot Crescent (North) - Gravel	\$0.1	2031	\$0.07	\$0.00
Ferrells Landing Road - Gravel	\$0.1	2031	\$0.05	\$0.00
Ferguson Road - Gravel	\$0.7	2031	\$0.71	\$0.03
Garden of Eden Road North - Gravel	\$1.7	2028	\$1.65	\$0.07
Gordie Road - Gravel	\$0.1	2031	\$0.08	\$0.00
Goshen Road North - Gravel	\$0.4	2027	\$0.39	\$0.02
Guest Road - Gravel	\$0.1	2029	\$0.10	\$0.00
Horton School Road - Gravel	\$0.1	2032	\$0.08	\$0.00
Humphries Road - Gravel	\$2.2	2025	\$2.08	\$0.08
Jim Barr Road (South) - Gravel	\$0.1	2025	\$0.08	\$0.00
Jim Barr Road (North) - Gravel	\$0.7	2025	\$0.65	\$0.03
Kasaboski Road - Gravel	\$0.2	2031	\$0.16	\$0.01
Keith Road - Gravel	\$0.0	2031	\$0.04	\$0.00
Lavallee Road - Gravel	\$0.9	2030	\$0.87	\$0.03
Lime Kiln Road - Gravel	\$0.7	2024	\$0.71	\$0.03
Lime Kiln Road - Gravel	\$0.9	2033	\$0.85	\$0.03
Macs Lane - Gravel	\$0.0	2028	\$0.03	\$0.00
Madeleine Street - Gravel	\$0.1	2031	\$0.07	\$0.00
McBride Road North - Gravel	\$0.3	2026	\$0.31	\$0.01
McInnes Road - Gravel	\$3.5	2026	\$3.35	\$0.13
McCreary Lane - Gravel	\$0.1	2031	\$0.06	\$0.00
McQuilty Road - Gravel	\$0.0	2031	\$0.02	\$0.00
Mullins Road (East) - Gravel	\$0.8	2026	\$0.73	\$0.03
Orin Road (West) - Gravel	\$1.0	2025	\$0.96	\$0.04
Orin Road (East) - Gravel	\$0.0	2028	\$0.03	\$0.00
Pallen Road - Gravel	\$0.1	2025	\$0.08	\$0.00
Pastway Road - Gravel	\$0.3	2029	\$0.31	\$0.01
Price Road - Gravel	\$0.1	2030	\$0.13	\$0.01
Ruttan Road - Gravel	\$0.2	2025	\$0.22	\$0.01
Tinswood Road - Gravel	\$0.3	2031	\$0.30	\$0.01
Blackburn Road - Gravel	\$0.0	2024	\$0.02	\$0.00
Blackburn Road - Gravel	\$0.0	2033	\$0.03	\$0.00
Cotieville Road - HCB	\$0.4	2030	\$0.36	\$0.01
Elliot Crescent (South) - HCB	\$0.3	2027	\$0.30	\$0.01
Elliot Crescent (South) - HCB	\$0.1	2031	\$0.10	\$0.00
Fraser Road - HCB	\$0.8	2031	\$0.79	\$0.03
Garden of Eden Road (South) - HCB	\$2.5	2026	\$2.41	\$0.10
Grantham Road - HCB	\$0.3	2029	\$0.29	\$0.01
Grantham Road - HCB	\$0.1	2032	\$0.10	\$0.00
Harold Avenue - HCB	\$0.2	2026	\$0.19	\$0.01
Harper Avenue - HCB	\$0.2	2026	\$0.17	\$0.01
Jamieson Lane - HCB	\$0.4	2024	\$0.36	\$0.01
Jamieson Lane - HCB	\$1.4	2031	\$1.32	\$0.05
Johnston Road - HCB	\$2.9	2033	\$2.79	\$0.11
Leslie Avenue - HCB	\$0.2	2026	\$0.20	\$0.01
McBride Road (South) - HCB	\$0.6	2029	\$0.60	\$0.02
Pinnacle Road (West) - HCB	\$1.1	2029	\$1.08	\$0.04
Pinnacle Road (Middle) - HCB	\$1.0	2026	\$0.99	\$0.04
Pinnacle Road (East) - HCB	\$2.0	2027	\$1.91	\$0.08
Sherwood Street - HCB	\$0.1	2026	\$0.13	\$0.01
Thompson Road - HCB	\$3.7	2032	\$3.56	\$0.14
Whitton Road (South) - HCB	\$1.0	2033	\$0.98	\$0.04
Whitton Road (North) - HCB	\$0.9	2025	\$0.84	\$0.03
Lochwinnoch Road - HCB	\$2.6	2025	\$2.51	\$0.10
Gerald Street - LCB	\$0.6	2026	\$0.60	\$0.02
Gerald Street - LCB	\$0.2	2030	\$0.21	\$0.01
Goshen Road (South) - LCB	\$5.1	2024	\$4.93	\$0.20
Goshen Road (South) - LCB	\$1.8	2030	\$1.69	\$0.07
Humphries Road - (North) - LCB	\$0.5	2026	\$0.52	\$0.02
Cobus Road - LCB	\$13.8	2028	\$13.32	\$0.53
Lime Kiln Road - LCB	\$3.6	2024	\$3.49	\$0.14
Madeleine Street (LCB)	\$0.2	2026	\$0.16	\$0.01
Madeleine Street (LCB)	\$0.2	2026	\$0.16	\$0.01
<b>Subtotal</b>	<b>\$451.3</b>		<b>\$433.9</b>	<b>\$17.3</b>

	Eligible Development Charge	Expenditure Year	Residential Share 100%	Com/Ind Share 0%
<b>RECREATION</b>				
Community Centre: Air Changes for Kitchen	\$7.3	2026	\$7.3	\$0.0
Community Centre: Air Changers for Dressing Rooms	\$1.6	2026	\$1.6	\$0.0
Community Centre: Renovation and Bldg Addn. (showers)	\$29.6	2032	\$29.6	\$0.0
Community Centre: Engineering Design	\$3.0	2024	\$3.0	\$0.0
<b>Subtotal</b>	<b>\$41.5</b>		<b>\$41.5</b>	<b>\$0.0</b>





## 7 Fund Administration

In accordance with the legislation, a separate development charge reserve fund for each service to which the development charge relates must be created into which all development charge revenues are deposited. Interest earned on the fund balance accrues to the fund and is an integral part of the development charge structure. Withdrawals from the fund are made only to pay for the growth-related net capital cost of service types listed in this report or to refund overpayment to property owners, with interest, in the event a development charge is reduced.

Each reserve fund for the identified service types shall be maintained and the indicated proportionate share of development charge revenues and interest accumulated and appropriate expenditures deducted (Tables 3A and 3B).

The following Table E summarizes how the development charges that are collected are to be allocated between reserve fund sub-accounts.

**Table E**  
**Township of Horton**  
**Allocation of Development Charges Among Service Categories**

<u>Service Category</u>	<u>Proportional Share</u>	
	<u>Residential</u>	<u>Commercial/Industrial</u>
General Services	4.4%	4.7%
Fire Services	44.3%	35.2%
Transportation	45.7%	60.2%
Recreation	<u>5.6%</u>	<u>0.0%</u>
	100.0%	100.0%

The reasons for the sub-accounts, rather than different reserve funds is simplicity of accounting and control and the ability to “borrow” funds from one service type to another without creating an overdraft in a reserve fund.

Responsibility for the reserve fund and sub-account operations should be with the Treasurer who is ultimately responsible for the fiscal viability of the reserve fund and its future commitments.

An annual report relating to the development charges by-law and reserve funds must be prepared by the Chief Administrative Officer/Clerk-Treasurer and submitted to Council in accordance with the requirements of the Development Charges Act. The annual report is to include statements of the opening and closing balances of the reserve fund for the preceding year and the transactions relating to the reserve funds, and it must be submitted to the Minister of Municipal Affairs and Housing within 60 days after it is presented to Council. The annual report from the Clerk-Treasurer must also include the following information for each reserve fund:

- A description of the service for which the fund was established (list of services in the service category).
- For any credits in relation to the service or service category for which the fund was established, the amount outstanding at the beginning of the previous year, the amount given in the year, the amount used in the year and the amount outstanding at the end of the year. These amounts must then be broken down further by individual credit holder.



- The amount of any money borrowed from the fund by the Township during the previous year and the purpose for which it was borrowed.
- The amount of interest accrued during the previous year on the money borrowed from the fund by the Township.
- The amount and source of any money used by the municipality in the previous year to repay money borrowed from the fund or interest on such money.
- A schedule that identifies credits recognized under Section 17 of the development Charges Act and, for each credit recognized, the service against which the credit is applied, and the source of funds used to finance the credit.

For each project that is financed in whole or in part through development charges:

- The amount of money from each reserve fund that is spent on the project.
- The amount and source of any other money that is spent on the project.

Table 3A  
 SCHEDULE OF FUTURE ACQUISITIONS BY YEAR  
 That Qualify as Growth-Related  
 (2024 \$000's)

Jun-24

RESIDENTIAL

	Ratio	NPV	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
General Eligible Services	4.4%	26.2	12.5	0.0	0.0	0.0	0.0	16.6	0.0	0.0	0.0	0.0
Fire Protection	44.3%	261.6	1.4	26.1	3.6	0.0	23.0	120.8	20.9	0.0	131.8	0.0
Public Works: Roads	45.7%	270.27	10.6	7.4	10.4	3.9	15.4	3.6	3.5	53.6	240.6	5.9
Recreation	5.6%	32.90	3.0	0.0	9.0	0.0	0.0	0.0	0.0	0.0	29.6	0.0
<b>TOTAL</b>	<b>100%</b>	<b>591.0</b>	<b>27.5</b>	<b>33.5</b>	<b>22.9</b>	<b>3.9</b>	<b>38.4</b>	<b>141.1</b>	<b>24.5</b>	<b>53.6</b>	<b>401.9</b>	<b>5.9</b>

Table 3B  
 SCHEDULE OF FUTURE AQUISITIONS BY YEAR  
 That Qualify as Growth-Related  
 (2024 \$000's)

COMMERCIAL / INDUSTRIAL

	Ratio	NPV	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
General Eligible Services	4.7%	1.0	0.5	0.0	0.0	0.0	0.0	0.66	0.0	0.0	0.0	0.0
Fire Protection	35.2%	7.8	0.1	1.0	0.0	0.0	0.9	1.8	0.8	0.0	5.3	0.0
Public Works: Roads	60.2%	13.4	0.4	0.3	0.6	0.2	0.6	3.2	0.1	2.1	9.6	0.2
Recreation	0.0%	0.0										
<b>TOTAL</b>	<b>100%</b>	<b>22.3</b>	<b>1.0</b>	<b>1.3</b>	<b>0.6</b>	<b>0.2</b>	<b>1.5</b>	<b>5.6</b>	<b>1.0</b>	<b>2.1</b>	<b>14.9</b>	<b>0.2</b>

## 8 Implementation

### 8.1 Application of Development Charge

Development charges can be implemented uniformly across an entire municipality or using a combination of uniform charges and charges for specific service areas. A uniform development charge rate is recommended across the entire Township for the following reasons:

- Most capital expenditures in the Township are designed to service the entire population, and therefore, a Township-wide approach is an equitable approach for allocating these costs.
- Most capital projects represent large irregular expenditures that preclude an even rate of expansion or implementation. The construction or acquisition program must be based on priority of need rather than attempting to balance construction by the financial returns of differing areas.
- There are no municipal services (i.e., sewer and water) within the Township.
- It is simple to administer.

The Development Charges By-law will expire 10 years after the day it comes into force unless Council identifies an earlier expiry date or repeals it sooner.

### 8.2 Adjustments for Inflation

The development charge in the Township is based on a combination of projects to be built in the future discounted to 2024 dollars. It is therefore recommended that an annual inflation factor be applied to the development charge fee to adjust for inflationary pressures. The regulation to the Development Charges Act (Ontario Regulation 82/98) identifies the Statistics Canada Non-residential Building Construction Price Index for Ottawa-Gatineau or Toronto, as appropriate to use for indexing purposes.

### 8.3 Development Charge Implementation and Collection

The development charges by-law should be implemented in full on the date of passage of the By-law and should apply to all new building permit applications. The Development Charges Act identifies the building permit stage as the time when development charges are payable. As services are required at or near the date that a building is occupied, it is appropriate to collect the development charge at the building permit stage.

### 8.4 Pamphlet

The Development Charges Act requires that a pamphlet be prepared which describes the general purpose of the development charges that are being imposed; the rules for determining if a development charge is payable and the amount; a list of the services to which the development charges relate; and a description of the general purpose of the Clerk-Treasurer's annual report (statement of the Treasurer) and where it may be viewed by the public. One copy of the pamphlet is to be distributed free of charge to anyone requesting it.

### 8.5 Conditions to be Imposed on Subdivision Approvals

The Development Charges Act requires that one of the conditions in giving approval to a draft plan of subdivision, must ensure that the persons who first purchase the subdivided land after the final approval of the draft plan of subdivision are informed at the time the land is transferred, of all of the development charges related to the development.

## 9 Development Charges

### 9.1 Proposed New Development Charges

Table F below provides the new residential and commercial development charges that are recommended for the Township of Horton.

**Table F  
Township of Horton  
Development Charges Summary**

Development Charges		
Use	Category	New Charge
Residential (charge per dwelling unit)	Single Detached and Single Attached	\$3,837
	Apartment	\$3,029
	Mobile Home	\$2,272
Commercial/Industrial/ (charge per m <sup>2</sup> of GFA)	All Categories (Except Industrial Expansions of less than 50% of the current GFA)	\$4.70/m <sup>2</sup>
Institutional	Charge determined based on nature of use, i.e. residential components charged according to class of use and other components charged based on Commercial/ Industrial rate.	

### 9.2 Development Charges in Surrounding Municipalities

Table G below provides a summary of the current development charges in surrounding municipalities. This information is provided to assist Council in determining a development charge that achieves the Township's capital investment goals, while being aware of development charges in surrounding municipalities with similar development contexts.

**Table G: The Township of Horton  
Development Charges in Area Municipalities**

Municipality	Residential Development Charges (Single-Detached dwelling)	Commercial/Industrial Development Charges	By-law Implementation/ Expiry Date
McNab/Braeside	\$3,954	\$9.00 m <sup>2</sup>	June 27, 2019/ June 27, 2024
Township of Greater Madawaska	\$7,764	\$4.76 m <sup>2</sup>	April 19, 2022 / April 19, 2027
Township of Whitewater Region*	Municipal wide services: \$3,000	Municipal wide services: \$0.50	July 1, 2021 / June 30, 2026

\* The development charge for the Township of Whitewater Region is for the rural lands only (additional charges apply for lands that are partially or fully serviced by municipal services)



### 9.3 Credits for Lot Levies Previously Collected

If the Township previously charged a lot levy for the creation of a new lot, the Township must continue the practice of deducting the amount of the lot levy already paid for a vacant lot from the development charge that would be payable under the new development charges by-law, at the time a building permit is obtained for the lot. In other words, the Township is not permitted to 'double dip' and charge both a lot levy and development charge at the time of building permit issuance.

TABLE 4A  
 DEVELOPMENT CHARGES CALCULATION (Scenario 1 - Apply No Reserve Funds with Estimated Growth at 19 units yr)  
 Net Growth-Related Capital Cost  
 (2024 \$000's)

Jun-24

RESIDENTIAL

		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Population Forecast By Year	npv	3,610	3,655	3,697	3,740	3,782	3,825	3,866	3,909	3,950	3,993	4,034
Per year growth	423	344	44	42	44	42	43	41	43	41	43	41
Persons per Household		2.502	2.498	2.494	2.490	2.486	2.482	2.478	2.474	2.471	2.466	2.462
Decrease in Persons per Household	0.032		0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004

Household Forecast By Year		1,443	1,463	1,482	1,502	1,521	1,541	1,560	1,580	1,599	1,619	1,638
Annual Increase	195	158	20	19	20	19	20	19	20	19	20	19

Net Present Value	4%
Net Capital Cost	591.0
Adjusted Population Growth	390
Net Capital Cost Per Capita	\$1,514

DWELLING UNIT TYPE	PERSONS PER UNIT			PV of
	Current	Decrease Factor	Adjusted	Cost / Capita
Average Household	2.498	0.032	2.466	\$1,514
Single Detached & Attached	2.575	0.042	2.533	\$1,514
Apartment	2.000	0.000	2.000	\$1,514
Mobile Home	1.500	0.000	1.500	\$1,514

Mobile Homes at 1.5 Persons Per Household

DEVELOPMENT CHARGE

TABLE

DWELLING UNIT TYPE	Gross	Tax Credit	Net
Avg. Household	\$3,735	\$0.00	\$3,735
Single Detached & Attached	\$3,837	\$0.00	\$3,837
Apartment	\$3,029	\$0.00	\$3,029
Mobile Home	\$2,272	\$0.00	\$2,272

TABLE 4B  
 DEVELOPMENT CHARGES CALCULATION  
 Net Growth-Related Capital Cost  
 (2024 \$000's)

Jun-24

COMMERCIAL / INDUSTRIAL

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Commercial/ Industrial Square Metres (sq. metres of building space)										
Annual Growth	585	585	585	585	585	585	585	585	585	585

Net Present Value	4%
Net Capital Cost	22.3
Net Growth In Space	4745
Cost Per sq. m.	4.70
Tax Credit	0
Development Charge Per Sq. m. of Building Space	\$4.70





## 10 Long Term Capital and Operating Costs

This section provides a brief examination of the long-term capital and operating costs for the capital facilities and infrastructure to be included in the Development Charges Study. This examination is required by the Development Charges Act, 1997.

### 10.1 Net operating costs over the forecast period

The Municipality's net operating costs are not expected to increase by any significant amount as a result of the capital infrastructure program included in this Development Charge Study.

### 10.2 Long-term capital financing from non-development charge sources

Table 5A summarizes the components of the development-related capital program that will require funding from non-development charge sources. In total, \$6,805,000 will need to be financed from non-development charge sources over the next 10 years. This includes about \$104,130 in respect of the mandatory 10 per cent discount required by the Development Charges Act for eligible general and recreational services and about \$6,700,870 for shares of projects related to capital replacement and for non-growth related shares of projects that provide benefit to the existing community.

**Table 5A**  
**SUMMARY OF LONG TERM**  
**CAPITAL IMPACT**  
**(2024 \$000's)**

Jun-24

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>Total</b>
Gross Cost	\$494.5	\$173.6	\$599.4	\$110.0	\$851.5	\$924.6	\$484.1	\$1,495.3	\$2,351.7	\$164.6	\$7,649.2
Eligible Development Charge	\$28.4	\$32.7	\$23.5	\$4.1	\$39.9	\$146.7	\$25.5	\$55.7	\$418.9	\$6.1	\$781.5
<b>TOTAL</b>	<b>\$466.1</b>	<b>\$140.9</b>	<b>\$575.9</b>	<b>\$105.9</b>	<b>\$811.6</b>	<b>\$777.8</b>	<b>\$458.6</b>	<b>\$1,439.5</b>	<b>\$1,932.8</b>	<b>\$158.4</b>	<b>\$6,867.7</b>



## 11 Asset Management

In accordance with subsection 10(2), an asset management plan is required as part of the development charge background study; subsection 10(3) sets out what is required as part of the asset management plan. 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.

### 11.1 Annual Capital Provisions

The annual capital provisions required to replace the capital infrastructure proposed to be funded under the development charges by-law is based on useful life assumptions and the capital cost of acquiring each asset.

As shown in Table 5A, by 2033 the Municipality will need to fund an additional \$6,805,000 over 10 years in order to properly fund the full life-cycle costs of the new assets supported under this Development Charges By-Law.

The calculated annual funding provision should be considered within the context of the Municipality's projected growth over the next 10 years. This growth will have the effect of increasing the overall assessment base to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the development charges bylaw.

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 base over the long-term.



## 12 Conclusion

This Background Study has been prepared in accordance with Section 10(2) of the Development Charges Act, 1997 and Ontario Regulation 82/98 in support of a new development charges by-law for the Township of Horton. The proposed development charges are considered to be fair and reasonable compared to similar rural municipalities within the County of Renfrew. These development charges will allow for the municipality to continue to collect funds to help pay for capital expenditures and improvements associated with the growth of the Township.



## 13 References

- A. The Development Charges Act, 1997 and Ontario Regulation 82/98, as amended.
- B. Census Canada 2011, 2016 and 2021 Statistics.
- C. Jp2g Consultants Inc. Development Charges Background Study. Township of Horton, May 2018.
- D. Ontario Ministry of Finance/MPAC, Assessment Statistics, 2023
- E. Interviews with Horton Township staff, completed on February 23, 2024.

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End of report.



# Appendix A

## Inventory of Existing Municipal Facilities and Service Standards





## Appendix B

# Estimated Year of purchase Based on Average Level of Service



APPENDIX B - ESTIMATED YEAR OF PURCHASE BASED ON AVERAGE LEVEL OF SERVICE  
2024 to 2033

FIRE PROTECTION	Existing no./length / g.f.a. (m <sup>2</sup> )	Cumulative Total Service Standard											due to growth
		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Fire Department Buildings (2 Bays)	2	2.15	2.18	2.20	2.23	2.25	2.28	2.30	2.33	2.35	2.38	2.40	0.23
3/4 ton truck	1	0.69	0.70	0.71	0.72	0.73	0.73	0.74	0.75	0.76	0.77	0.77	0.07
Fire Vehicle	2	2.56	2.60	2.63	2.66	2.69	2.72	2.75	2.78	2.81	2.84	2.86	0.27
Breathing Apparatus & Equipment	10	10.75	10.88	11.00	11.13	11.26	11.39	11.51	11.64	11.76	11.89	12.01	1.13
Pagers & Chargers	19	20.42	20.67	20.91	21.16	21.39	21.64	21.87	22.11	22.34	22.59	22.81	2.14
Hose (footage of hose equiv. to cost of 1.5")	7800	8383.52	8485.97	8583.35	8684.96	8781.50	8882.27	8977.97	9077.91	9172.78	9271.88	9365.93	879.96
Face pieces	10	6.93	7.01	7.10	7.18	7.26	7.34	7.42	7.50	7.58	7.66	7.74	0.73
Air Tanks	10	10.75	10.88	11.00	11.13	11.26	11.39	11.51	11.64	11.76	11.89	12.01	1.13
Bunker Suits	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pagers & Radios	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PUBLIC WORKS - ROADS & BRIDGES	Existing no./km/ g.f.a. (m <sup>2</sup> )	Cumulative Total Service Standard											due to growth
		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Roads (km)	93.10	100.06	101.29	102.45	103.66	104.82	106.02	107.16	108.35	109.49	110.67	111.79	10.50
Equipment Buildings/Structures (3.5 Bays)	4	3.76	3.81	3.85	3.90	3.94	3.99	4.03	4.07	4.12	4.16	4.20	0.39
Vehicles/Equipment (Equivalent Value to Tandem)	2.5	2.75	2.78	2.81	2.85	2.88	2.91	2.94	2.98	3.01	3.04	3.07	0.29
Vehicles/Equipment (Loaders/Excavators)	2.0	2.75	2.78	2.81	2.85	2.88	2.91	2.94	2.98	3.01	3.04	3.07	0.29
Vehicles/Equipment (Graders)	1.0	1.07	1.09	1.10	1.11	1.13	1.14	1.15	1.16	1.18	1.19	1.20	1.23
Vehicles/Equipment (Equivalent to half-tonne pick-up)	3.0	2.39	2.42	2.45	2.47	2.50	2.53	2.56	2.59	2.61	2.64	2.67	0.25
Vehicles/Equipment (Tractor)	2.0	1.48	1.50	1.52	1.53	1.55	1.57	1.59	1.60	1.62	1.64	1.66	1.67
Mobile Radio Equipment	7.0	7.52	7.62	7.70	7.79	7.88	7.97	8.06	8.15	8.23	8.32	8.41	8.59
Portable Radio Equipment	2.0	2.15	2.18	2.20	2.23	2.25	2.28	2.30	2.33	2.35	2.38	2.40	2.45

RECREATION	Existing no./ha g.f.a.(m <sup>2</sup> )	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	due to growth
Recreation Lands (hectares)	2.02	2.17	2.20	2.22	2.25	2.27	2.30	2.33	2.35	2.38	2.40	2.43	0.23
Recreation Field/Community Facilities	1	1.07	1.09	1.10	1.11	1.13	1.14	1.15	1.16	1.18	1.19	1.20	0.11