

**Report for Public Consultation**

Prepared by Hemson for the Town of Collingwood



# 2024 Development Charges Background Study: Water Treatment Plant

February 21, 2024



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# List of Acronyms

AMP Asset Management Plan

BTE Benefit to Existing

CBC Community Benefits Charges

COG Cost of Growth

DCA Development Charges Act

DC Development Charges

GFA Gross Floor Area

PPB Post-Period Benefit

PPU Persons Per Unit

WTP Water Treatment Plant

# 1. Introduction

The Town of Collingwood 2024 Development Charges (DC) Background Study related to the Raymond A. Barker Water Treatment Plant (WTP) expansion is presented as part of the process to lead to the approval of a new DC By-law in compliance with the *Development Charges Act, 1997* (DCA). The Town is in the process of updating its existing Town-wide DC By-law, however, this scoped WTP DC Study is being brought forward in advance of the Town-wide DC Background Study due to the magnitude of infrastructure required to meet the increase in need for servicing arising from future development.

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

- The average capital service levels provided in the Town over the 15-year period immediately preceding the preparation of the background study (if applicable);
- A review of future capital projects, including an analysis of gross expenditures, funding sources, and net expenditures incurred, or to be incurred, by the Town or its local boards to provide for the expected development, including the determination of the eligible and ineligible components of the capital projects; and,
- An examination of the long-term capital and operating costs for the capital infrastructure required for each service to which the development charges by-laws would relate.

This study presents the results of the review which determines the development-related net capital costs attributable forecast to occur in the Town. These development-related net capital costs are then apportioned among residential and non-residential development in a manner that reflects the increase in the need for each service attributable to each type of

development. The study arrives, therefore, at calculated development charges for various types of development.

The DCA provides for a period of public review and comment regarding the proposed development charges. Following completion of this process in accordance with the DCA, Council will review this study, and comments received regarding this study or other information brought to Council's attention about the proposed charges. Council will then pass a new development charges by-law for the Town.

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*. Key legislative changes include:

- Five-year mandatory phase-in of the calculated DC rates (beginning with a 20% reduction in Year 1, decreasing by 5% annually until Year 5);
- 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 studies and 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; and
- Discounts for purpose built rentals based on the number of bedrooms.

The *DCA* was also amended to exempt affordable and attainable housing developments from the payment of DCs; however, the regulations which will define these types of units have not yet been released and therefore, these changes are not yet in force.

## B. Consultation and Approval Process

The following provides a summary of the consultation and approval process to be completed as part of the DC Background Study. Following the release of the DC Background Study, consultation will continue with the public and development industry stakeholders prior to the passage of the new DC By-law(s) anticipated to occur in April 2024.

### Timeline of Consultation and Approval Process

Activity	Date
Release of DC Background Study	February 22, 2024
Council Information Session	March 18, 2024 (Proposed)
Developer Consultation	March 2024 (To Be Determined)
Release Draft DC By-law	March 25, 2024 (Or Earlier)
Statutory Public Meeting	April 8, 2024 (Proposed)
Passage of WTP DC By-law	April 22, 2024 (Proposed)

## C. Relevant Analysis Relating to the Raymond A. Barker Water Treatment Plant Expansion

Development charges have been calculated related to the recovery of the Town of Collingwood’s share of costs related to the WTP expansion. As of September 2023, the total project cost is now estimated to be \$270 million



with the expansion anticipated to be completed in 2031. Based on current agreements, the Town's share of the project represents 37% of the capital costs with the other 63% to be funded by the Town of New Tecumseth.

At this time, no grants are anticipated from upper levels of government, leaving the costs to be borne by the Town's of Collingwood and New Tecumseth.

Additional details on the project can be found on the Town's website:  
<https://engage.collingwood.ca/water-treatment-plant-expansion>

## **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 Town of Collingwood'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.

### **A. Consideration for Area Rated Services**

In accordance with the DCA, Council must give consideration to the use of area rating, also known as area-specific development charges, as part of the development charges background study. The proposed WTP expansion will benefit growth occurring across Collingwood and as a result, it is not reasonable to calculate the development charge on an area-specific basis.

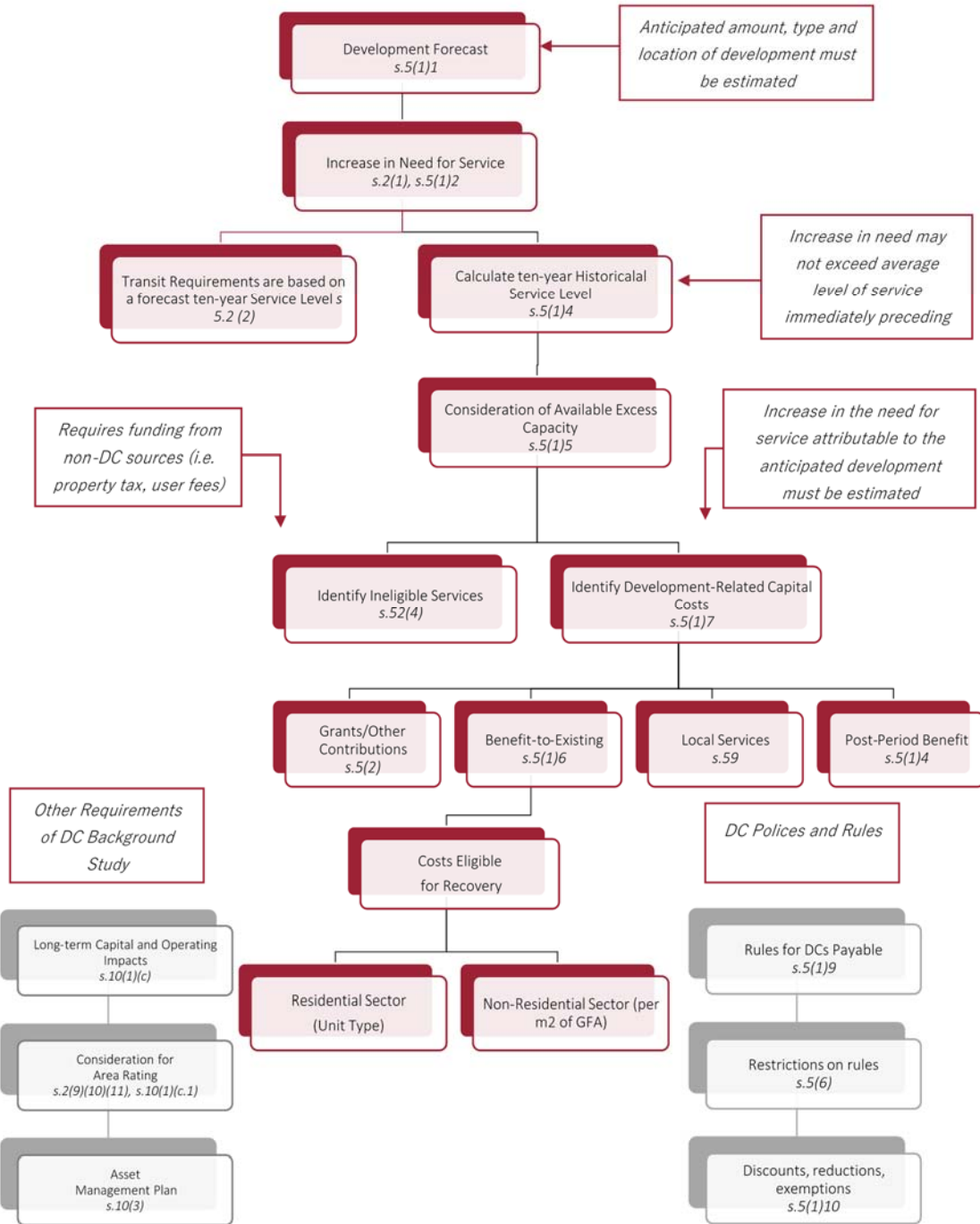
### **B. Town-Wide Development Charge Proposed**

The DCA provides municipalities with flexibility to define services that will be included in the development charges by-laws, provided that its other provisions, as well as those of O. Reg. 82/98, are met. The DCA also requires that the 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. Recognizing that the proposed WTP will benefit growth occurring across Collingwood, a Town-wide development charge is proposed.

## **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 a development forecast to be prepared. A planning horizon of 2024-2041 has been used for the WTP which is consistent with the planning horizon being used for Engineered Services as part of the Town-wide DC Background Study update.

The forecast of the future residential and non-residential development by location is based on growth anticipated to occur in the Town. For the residential portion of the forecast both the Census population growth and population growth in new units is estimated. Net population growth determines the need for additional facilities and provides the foundation for the development-related capital program.

The non-residential portion of the forecast estimates the gross floor area (GFA) of building space to be developed over the planning horizon to 2041. The forecast of GFA is based on the employment forecast for the Town. Factors for floor space per worker by category are used to convert the employment forecast into gross floor areas for the purposes of the development charges study.

## **ii. Service Categories and 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 generally form the basis for development charges. However, this requirement is not applicable to the WTP development charge calculation as the infrastructure included in the capital program is required to achieve health and safety standards as identified in

relevant legislation including Provincial regulations, other relevant legislation as well as Town standards (see Section 4(3) of O.Reg. 82/98).

**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 as part of the study. The program identifies the 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.)

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 Town 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 Town of Collingwood, the allocation is based on the projected changes in population and employment over the planning periods, the anticipated demand for services and other relevant factors.

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 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 resulting from the application of any unallocated growth-related reserve fund balances that are available to finance the development-related capital costs in the capital program. A cash flow analysis is also undertaken to account for the timing of projects and receipt of development charges. Interest earnings or borrowing costs are therefore accounted for in the calculation as allowed under the DCA.

## **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.



### 3. Development Forecast

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

A forecast to 2041 has been prepared and are based on the Town achieving population and employment forecasts set out in new Official Plan to a 2051 planning horizon. Despite 2041 being the end-point of the development forecast planning horizon, the Town will continue to plan to achieve the 2051 population and employment forecasts set out in the Official Plan and is expected these forecasts will be used in subsequent DC Background Study updates.

The population and household growth determines the need for additional facilities and provides the foundation for the development-related capital program. Table 1 summarizes the population and household development forecast. The table shows that the Town’s Census population is forecast to increase by roughly 10,730 people by 2041. The number of dwellings will increase by 6,680 units over the same planning period.

In addition to the net population forecast, a forecast of “population in new units” that will result from the addition of new housing units has been made. Population growth in new units is estimated by applying the following PPU to the housing unit forecast:

- 2.69 for single and semi-detached units;
- 2.00 for rows and multiples; and
- 1.45 for apartments

In total, 13,500 is the forecasted population growth in new dwelling units to 2041.

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

An average employment density of 70 square metres per employee has been used to convert the employment forecast into building space estimates. A summary of the GFA forecasts is provided in Table 1. The total GFA growth is forecast at roughly 190,500 square metres with an accompanying growth of 2,720 employees.

TABLE 1

TOWN OF COLLINGWOOD  
 SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL  
 DEVELOPMENT FORECAST

Town-wide Development Forecast	2023 Estimate	Long-Term Planning Period 2024-2041	
		Growth	2041
<b>Residential</b>			
Occupied Dwellings	11,674	6,676	18,350
Population			
Census	25,874	10,726	36,600
<i>Population In New Dwellings</i>		13,505	
<b>Non-Residential</b>			
Place of Work Employment <sup>1</sup>	11,751	2,721	14,472
Non-Residential Building Space (sq.m.)		190,470	

<sup>1</sup> Excludes Work at Home Employment but includes No Fixed Place of Work

## **4. Development-Related Capital Forecast**

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

The DCA requires the Council of a Municipality to express its intent to provide future capital facilities at the level incorporated in the development charges calculation. As noted above in Section 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.

One of the recommendations contained in the DC Background Study is for Council to adopt the WTP development-related capital program derived for the purposes of the development charges calculation. It is acknowledged that changes to the costs and/or scope of work proposed WTP expansion may occur through the Town's normal capital budget process.

### **B. The Development-Related Capital Forecast**

As summarized below, the WTP expansion project is anticipated to cost \$270.0 million. Of this amount, \$170.1 million is anticipated to be funded from the Town of New Tecumseth. A benefit to existing share of roughly 8% of the net municipal costs have been identified and is based on unconnected units and available capacity within the existing plant to service growth over the planning horizon. A portion of the Town's available Water Services DC reserve fund balance (\$711,700) has been attributed to the project recognizing that the WTP was included in the Town-wide Water Services DC rate. Finally, a

post-period share of 45% has been applied to the project and represents available capacity in the WTP to service growth occurring beyond 2041. This amount is considered to be eligible from DC funding and will be considered for recovery in subsequent DC Background Studies.

<b>Gross Cost</b>	<b>\$270.0 million</b>
Less: New Tecumseth Share (63%)	\$170.1 million
Less: Benefit to Existing Shares	\$7.8 million
Less: Available DC Reserves	\$0.7 million
Less: Post-Period Benefit	\$41.6 million
<b>Total DC Eligible In-Period Costs</b>	<b>\$49.8 million</b>

## 5. Development Charges are Calculated in Accordance with the *DCA*

This section summarizes the calculation of development charges for the WTP and the resulting total development charge by type of development. The calculation of the “unadjusted” per capita (residential) and per square metre (non-residential) charges is reviewed. Adjustments to these amounts resulting from a cash flow analysis that accounts for interest earnings and borrowing costs are also discussed.

For residential development, an adjusted 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. 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, however, by increasing other portions of the calculated charge.

### A. Unadjusted Development Charges Calculation

The summary below presents the “unadjusted” residential and non-residential development charges for WTP infrastructure. Of the development-related cost, 83%, or \$41.4 million, has been allocated to new residential development, and 17%, or \$8.3 million, has been allocated to new non-residential development. This results in a charge of \$3,067 per capita, and \$43.82 per square metre of gross floor area.

<b>Total DC Eligible In-Period Costs 2024-2041</b>	<b>\$49.8 million</b>
Residential Share of DC Eligible Costs (83%)	\$41.4 million
Growth in Population in New Units	13,505
<b>Unadjusted DC per Capita</b>	<b>\$3,067</b>
Non-Residential Share of DC Eligible Costs (17%)	\$8.3 million
Growth in Square Metres	190,470
<b>Unadjusted DC per Square Metre</b>	<b>\$43.82</b>

## B. Adjusted Development Charges Calculation

Final adjustments to the “unadjusted” development charges rates are made through a cash flow analysis. The analysis considers the borrowing cost and interest earnings associated with the timing of expenditures and development charges receipts for each service category. As shown below, the DC rate per capita increases from \$3,067 to \$3,576 and the non-residential rate increases from \$43.82 to \$52.29 per square metre.

<b>Residential Development Charges</b>	
Unadjusted DC per capita	\$3,067
<b>Adjusted DC per capita</b>	<b>\$3,576</b>
<b>Non-Residential Development Charges</b>	
Unadjusted DC per Square Metre	\$43.82
<b>Adjusted DC per Square Metre</b>	<b>\$52.29</b>

## C. Calculated Residential and Non-Residential Development Charges

Table 2 provides the calculated WTP rates by residential unit type with the charge ranging from a high of \$9,614 per unit for a serviced single- and semi-detached units to a low of \$3,576 per unit for apartments with one bedroom or less.

Table 3 displays the WTP non-residential charges. The calculated non-residential development charge of \$52.29 per square metre is applied uniformly across the Town.



TABLE 2

TOWN OF COLLINGWOOD  
TOWN-WIDE DEVELOPMENT CHARGES  
RESIDENTIAL DEVELOPMENT CHARGES

Service	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Charge By Unit Type (1)			
			Single & Semi-Detached	Other Multiples	Apartment 2+ Bedrooms	Apartments 1 or Fewer Bedrooms
Water Treatment Plant	\$3,067	\$3,576	\$9,614	\$7,152	\$5,721	\$3,576
<b>TOTAL RESIDENTIAL CHARGE</b>	<b>\$3,067</b>	<b>\$3,576</b>	<b>\$9,614</b>	<b>\$7,152</b>	<b>\$5,721</b>	<b>\$3,576</b>
(1) Based on Persons Per Unit of:			2.69	2.00	1.60	1.00



**TABLE 3**

**TOWN OF COLLINGWOOD  
TOWN-WIDE DEVELOPMENT CHARGES  
NON-RESIDENTIAL DEVELOPMENT CHARGES**

<b>Service</b>	<b>Unadjusted Charge (\$/square metre)</b>	<b>Adjusted Charge (\$/square metre)</b>
Water Treatment Plant	\$43.82	\$52.29
<b>TOTAL NON-RESIDENTIAL CHARGE</b>	<b>\$43.82</b>	<b>\$52.29</b>

## **D. Comparison of 2024 Newly Calculated Development Charges With Charges Currently In Force in Collingwood**

The DCA now requires that the calculated development charge rates be phased-in over a five-year period based on the following:

- Year 1 = 80% of calculated rates
- Year 2 = 85% of calculated rates
- Year 3 = 90% of calculated rates
- Year 4 = 95% of calculated rates
- Year 5 = 100% of calculated rates

Approximately 25% of the Town's current Water Services development charge rate is related to the DC eligible share of the WTP identified in the 2019 DC Background Study. For the purposes of comparing the calculated development charges with the current imposed DC rates, a 25% share of the current Water Services rate has been used.

As shown in Table 4, the residential development charge rate for a single- or semi-detached unit increases from \$1,942 per unit to a fully calculated rate of \$9,614 in Year 5. Rows and other multiples will increase from \$1,464 per unit to \$7,152 per unit (Year 5), large apartments will increase by \$4,555 per unit to \$5,721 per unit (Year 5) and small apartments will increase by \$2,900 per unit to \$3,576 per unit (Year 5).

Table 5 displays the current non-residential rate verses the calculated WTP charge. The charge will increase from \$12.84 per square metre to \$52.29 per square metre (Year 5).

Overall, the calculated development charges rates will increase from the current rates in Collingwood. The primary driver is the increase in capital costs associated with the WTP expansion from what was identified in the 2019 DC Background Study.

TABLE 4

TOWN OF COLLINGWOOD  
 COMPARISON OF CURRENT AND CALCULATED  
 RESIDENTIAL DEVELOPMENT CHARGES

Singles & Semis \$/unit	Calculated	Change (%)
<b>Current</b>	\$ 1,942	
Year 1 - 2024 (80%)	\$ 7,691	296%
Year 2 - 2025 (85%)	\$ 8,172	6%
Year 3 - 2026 (90%)	\$ 8,653	6%
Year 4 - 2027 (95%)	\$ 9,133	6%
<b>Year 5 - 2028 (100%)</b>	<b>\$ 9,614</b>	<b>5%</b>

Rows & Other Multiples \$/unit	Calculated	Change (%)
<b>Current</b>	\$ 1,464	
Year 1 - 2024 (80%)	\$ 5,722	291%
Year 2 - 2025 (85%)	\$ 6,079	6%
Year 3 - 2026 (90%)	\$ 6,437	6%
Year 4 - 2027 (95%)	\$ 6,794	6%
<b>Year 5 - 2028 (100%)</b>	<b>\$ 7,152</b>	<b>5%</b>

Apartments 2+ Bedrooms \$/unit	Calculated	Change (%)
<b>Current</b>	\$ 1,166	
Year 1 - 2024 (80%)	\$ 4,577	293%
Year 2 - 2025 (85%)	\$ 4,863	6%
Year 3 - 2026 (90%)	\$ 5,149	6%
Year 4 - 2027 (95%)	\$ 5,435	6%
<b>Year 5 - 2028 (100%)</b>	<b>\$ 5,721</b>	<b>5%</b>

Apartments 1 Bedroom or Less \$/unit	Calculated	Change (%)
<b>Current</b>	\$ 676	
Year 1 - 2024 (80%)	\$ 2,861	323%
Year 2 - 2025 (85%)	\$ 3,040	6%
Year 3 - 2026 (90%)	\$ 3,218	6%
Year 4 - 2027 (95%)	\$ 3,397	6%
<b>Year 5 - 2028 (100%)</b>	<b>\$ 3,576</b>	<b>5%</b>



TABLE 5

TOWN OF COLLINGWOOD  
 COMPARISON OF CURRENT AND CALCULATED  
 NON-RESIDENTIAL DEVELOPMENT CHARGES

Non-Residential \$/m2	Calculated	Change (%)
<b>Current</b>	<b>\$ 12.84</b>	
Year 1 - 2024 (80%)	\$ 41.83	226%
Year 2 - 2025 (85%)	\$ 44.45	6%
Year 3 - 2026 (90%)	\$ 47.06	6%
Year 4 - 2027 (95%)	\$ 49.68	6%
<b>Year 5 - 2028 (100%)</b>	<b>\$ 52.29</b>	<b>5%</b>

## 6. Cost of Growth Analysis

This section provides a brief examination of 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*.

### A. Asset Management Plan

The summary below provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2024-2041 DC recoverable portion. The year 2042 has been included to calculate the annual contribution for the 2024-2041 period as the expenditures 2041 will not trigger asset management contributions until 2042. As shown, by 2042, the Town should fund an additional \$724,000 per annum to fund the full life cycle costs of the WTP expansion.

Service	2024-2041 Capital Program		Calculated AMP Annual Provision by 2042	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Water Treatment Plant	\$ 50,477,958	\$ 49,422,042	\$ 723,995	\$ 708,850

\*Includes ineligible and post-period shares

### B. Long-Term Capital and Operating Cost Impacts

The long term operating cost impact for the WTP expansion will be determined and funded as part of the Town’s utility rate model and associated rates.

With respect to long-term capital financing, approximately \$7.8 million will need to be funded from non-DC revenue sources as it relates to the ineligible/benefit to existing share of the project. A further \$41.6 million in

interim DC financing related to post-period shares of projects may be required.

### **C. Program is Deemed Financially Sustainable**

The calculated annual funding provision should be considered within the context of the Town's projected growth. Over the 2041 planning horizon, the Town is projected to increase by nearly 6,680 households. In addition, the Town will also add over 2,720 new employees that will result in approximately 190,500 square metres of additional non-residential building space. This growth will have the effect of increasing the overall assessment base and charges 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 Town's reserves for the future replacement of these assets.

In addition, as part of the annual budget update the Town 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 Town 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 utility and user base over the long-term.

## 7. 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 of the DC 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 section 26 and section 26.2 of the DCA.

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

For rental housing and institutional development, DCs must be paid in six equal annual installments beginning at building occupancy (permit or actual occupancy) and for the following five anniversaries of that date.

For required instalments, the Town 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 section 26.1 of the



*DCA*. In accordance with section 26.3 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. 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. Changes Arising From Bill 23, *More Homes Built Faster Act***

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

## Bill 23 – DCA Changes in Force as of November 28, 2022

Section	Description
Section 2(1)	Exemptions for existing rental residential buildings and a range of residential units in existing and new houses.
Section 2(4)	Housing services are ineligible for DC funding (repeal of paragraph 17 of ss.2(4) of the <i>DCA</i> ). Existing by-laws are deemed to be “amended” and no development charges can be collected for housing services from November 28, 2022 onward.
Section 4.2	Exemptions for non-profit housing development. This does not apply with respect to a DC payable before November 28, 2022.
Section 4.3	Exemption for inclusionary zoning residential units. This does not apply with respect to a DC payable before November 28, 2022.
Section 5(1)	Historical service level calculation period extended from 10 years to 15 years. Does not apply to by-laws in force prior to November 28, 2022.
Section 5(4)	Studies, including DC studies, are no longer a DC-eligible capital cost. Does not apply retroactively to by-laws that were in force prior to November 28, 2022.
Section 5(6) and Section 5(7)	DC by-laws passed on or after November 28, 2022 must be phased-in according to a prescribed schedule. The phase-in also applies retroactively to by-laws passed on or after <b>January 1, 2022</b> as well as to the DCs “frozen” under s.26.2 of the <i>DCA</i> .
Section 9(1)	Maximum life of a DC by-law extended from 5 years to 10 years. This does not apply to by-laws in-force before November 28, 2022.

Section	Description
Section 26.1	Deferral payments now apply to rental housing and institutional development. Interest on deferral payments is now capped at prime plus 1% in accordance with s.26.3.
Section 26.2	DCs for rental housing development are now discounted based on the number of bedrooms proposed. Interest on DC freeze now capped at prime plus 1% in accordance with section 26.3.
Section 26.3	Maximum interest rates are capped at prime plus 1%. This does not apply with respect to a DC that was payable before November 28, 2022.
Section 35	Municipalities are now required to spend or allocate at least 60% of reserve balances each year for Water Supply, Wastewater, and services related to a highway beginning in 2023.
Section 60(1)(s.4)	Additional services for which municipalities are required to spend or allocate at least 60% of reserve fund balances may be prescribed through Regulations (none are proposed as of yet).

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

## Bill 23 – DCA Changes Not Currently In Force

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

### C. Development Charges Administration

Many of the administrative requirements of the DCA will be similar to those presently followed by the Town in terms of collection practices. However, changes will likely be required in the use of and reporting on the new development charges. In this regard:

- It is recommended that the present practices regarding collection of development charges and by-law administration continue to the extent possible;
- As required under the DCA, the Town should codify any rules regarding application of the by-laws and any exemptions within the development charges by-laws proposed for adoption;
- It is recommended that the Town develop reporting policies consistent with the requirements of the DCA;
- It is recommended that the by-laws 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 will set out the rules to determine development charges applicable in any particular case. Rules for exemptions are also outlined in the proposed draft by-law; and
- It is recommended that Council adopt the development-related capital forecast included in this background study, subject to annual review through the Town's normal capital budget process.

# APPENDIX A

## DEVELOPMENT FORECAST

# Appendix A – Development Forecast

This appendix provides the details of the development forecast used to prepare the 2024 WTP DC Background Study for the Town of Collingwood. The forecast method and key assumptions are discussed. The results of the forecasts 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 Historical Annual Residential Building Permits
- A.5 Historical Annual Residential Completions (CMHC)
- A.6 Households by Period of Construction Showing Household Size

## Forecast Development

- A.7 Population and Occupied Dwellings Forecast Summary
- A.8 Employment Forecast Summary
- A.9 Forecast of Household Growth in Dwellings Occupied by Usual Residents by Unit Type
- A.10 Forecast Population Growth in New Households by Unit Type
- A.10 Employment and New Non-Residential Space Forecast

## A. Forecast Approach, Key Assumptions and Definitions

The development forecast was prepared by Hemson Consulting in consultation with Town planning staff. The *Development Charges Act* (DCA) requires that the Town 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 regarding the quantum, type, location and timing of

development to allow the Town to prepare a reasonable development-related capital program.

**i. Forecast Targets**

For the WTP service, a planning horizon of 2024-2041 has been used which is consistent with the planning horizon proposed in the Town-wide 2024 DC Background Study update.

The forecasts are based on the Town achieving the 2051 population and employment forecasts set out in recently approved Official Plan as informed by the Simcoe County Official Plan, recently amended through the County’s Municipal Comprehensive Review (MCR). Although a 2041 planning horizon is used for the purposes of the DC Background Study, the Town will continue to plan to achieve the 2051 population and employment forecasts set out in its Official Plan and it is expected that these forecasts will be used in future DC Background Study updates.

**ii. Total Population and Employment vs. Census Population and Employment Used for the DC Background Study**

Population figures used in the forecasts represent the population recorded in the Census (“Census population”). This definition excludes the Census net under-coverage (approximately 2.6% of the total population), which represents those who were missed or double-counted by the Census and which is included in the definition of population used in the Town’s Official Plan. Population figures shown in the development forecast represent mid-year estimates.

Household figures represent occupied private dwellings, and reflect the year in which the dwellings are anticipated to be occupied.

Employment figures in the forecasts are based on Statistics Canada place of work data. “Place of work employment” data record where people work rather than their place of residence. It includes all 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.

## **B. Forecast Results**

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*, commonly referred to as net population in the context of development charges studies, as well as the *population 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, however, the development-related net capital costs are spread over the total additional population that occupies new dwelling units. This *population in new units* represents the population from which development charges will be collected.

Development charges are levied on non-residential development as a charge per unit of gross floor area (GFA). As with the residential forecast, the non-residential forecast includes both a projection of *employment growth* as well as a projection of the *employment growth associated with new floorspace* in the Town.

### **i. Residential Development Forecast**

As shown in Table A.7, the Town's population is anticipated to increase from 25,875 in 2023 to 36,600 in 2041. The number of households is forecast to increase from 11,670 in 2023 to 18,350 in 2041.

A breakdown of the forecast of housing by unit type in the Town is shown in Table A.9. Population growth in the new units is estimated by applying the following PPU's to the housing unit forecast:

- 2.69 for single and semi-detached units;
- 2.00 for rows; and
- 1.45 for apartments.

The forecast population growth in new units is set out in Table A.10. Over the planning horizon, the population in new units is forecasted to be 13,500

## **ii. Non-Residential Development 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.

Over the planning horizon, 2,720 employees will be added in the Town. New employees are anticipated require 190,500 square metres of new non-residential floor space. An average employment density of 70 square metres per employee have been used to convert the employment forecast into building space estimates. This assumption is based on the weighted employment mix identified for the Town as part of the Simcoe County MCR.

APPENDIX A - TABLE 1

TOWN OF COLLINGWOOD  
HISTORICAL POPULATION SUMMARY

Mid-Year	Census Population	Growth	Seasonal Population	Growth	Adjusted Population	Growth
<b>2006</b>	<b>17,290</b>		<b>5,994</b>		<b>23,284</b>	
2007	17,664	374	6,195	201	23,859	575
2008	18,046	382	6,402	207	24,448	589
2009	18,436	390	6,618	216	25,054	606
2010	18,834	398	6,840	222	25,674	620
<b>2011</b>	<b>19,241</b>	<b>407</b>	<b>7,068</b>	<b>228</b>	<b>26,309</b>	<b>635</b>
2012	19,726	485	6,882	-186	26,608	299
2013	20,224	498	6,699	-183	26,923	315
2014	20,734	510	6,522	-177	27,256	333
2015	21,257	523	6,351	-171	27,608	352
<b>2016</b>	<b>21,793</b>	<b>536</b>	<b>6,183</b>	<b>-168</b>	<b>27,976</b>	<b>368</b>
2017	22,366	573	6,171	-12	28,537	561
2018	22,954	588	6,159	-12	29,113	576
2019	23,557	603	6,147	-12	29,704	591
2020	24,176	619	6,135	-12	30,311	607
<b>2021</b>	<b>24,811</b>	<b>635</b>	<b>6,126</b>	<b>-9</b>	<b>30,937</b>	<b>626</b>
2022	25,337	526	6,126	0	31,463	526
2023	25,874	537	6,126	0	32,000	537
Growth 2009-2023		7,828		-276		7,552

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

Seasonal Population estimates are based on "Households Not Occupied by Usual Residents"

APPENDIX A - TABLE 2

TOWN OF COLLINGWOOD  
HISTORICAL HOUSEHOLD SUMMARY

Mid-Year	Occupied Households	Growth	PPU	Households Not Occupied by Usual Residents	Growth	PPU	Total Private Dwellings	Growth	PPU
<b>2006</b>	<b>7,318</b>		<b>2.36</b>	<b>1,998</b>		<b>3.00</b>	<b>9,316</b>		<b>2.50</b>
2007	7,512	194	2.35	2,065	67	3.00	9,577	261	2.49
2008	7,711	199	2.34	2,134	69	3.00	9,845	268	2.48
2009	7,915	204	2.33	2,206	72	3.00	10,121	276	2.48
2010	8,124	209	2.32	2,280	74	3.00	10,404	283	2.47
<b>2011</b>	<b>8,339</b>	<b>215</b>	<b>2.31</b>	<b>2,356</b>	<b>76</b>	<b>3.00</b>	<b>10,695</b>	<b>291</b>	<b>2.46</b>
2012	8,569	230	2.30	2,294	-62	3.00	10,863	168	2.45
2013	8,806	237	2.30	2,233	-61	3.00	11,039	176	2.44
2014	9,049	243	2.29	2,174	-59	3.00	11,223	184	2.43
2015	9,299	250	2.29	2,117	-57	3.00	11,416	193	2.42
<b>2016</b>	<b>9,556</b>	<b>257</b>	<b>2.28</b>	<b>2,061</b>	<b>-56</b>	<b>3.00</b>	<b>11,617</b>	<b>201</b>	<b>2.41</b>
2017	9,860	304	2.27	2,057	-4	3.00	11,917	300	2.39
2018	10,173	313	2.26	2,053	-4	3.00	12,226	309	2.38
2019	10,496	323	2.24	2,049	-4	3.00	12,545	319	2.37
2020	10,830	334	2.23	2,045	-4	3.00	12,875	330	2.35
<b>2021</b>	<b>11,174</b>	<b>344</b>	<b>2.22</b>	<b>2,042</b>	<b>-3</b>	<b>3.00</b>	<b>13,216</b>	<b>341</b>	<b>2.34</b>
2022	11,424	250	2.22	2,042	0	3.00	13,466	250	2.34
2023	11,674	250	2.22	2,042	0	3.00	13,716	250	2.33
Growth 2009-2023		3,963			-92			3,871	

Source: Statistics Canada, Census of Canada

APPENDIX A - TABLE 3

TOWN OF COLLINGWOOD  
HISTORICAL EMPLOYMENT SUMMARY

Mid-Year	Place of Work Employment	Annual Growth	Activity Rate (2)	Work at Home	Annual Growth	Total w/ Work At Home	Annual Growth
<b>2006</b>	<b>10,054</b>		<b>58.1%</b>	<b>625</b>		<b>10,679</b>	
2007	10,089	35	57.1%	654	29	10,743	64
2008	10,125	36	56.1%	685	31	10,810	67
2009	10,161	36	55.1%	717	32	10,878	68
2010	10,197	36	54.1%	750	33	10,947	69
<b>2011</b>	<b>10,233</b>	<b>36</b>	<b>53.2%</b>	<b>785</b>	<b>35</b>	<b>11,018</b>	<b>71</b>
2012	10,351	118	52.5%	841	56	11,192	174
2013	10,469	118	51.8%	901	60	11,370	178
2014	10,589	120	51.1%	966	65	11,555	185
2015	10,710	121	50.4%	1,035	69	11,745	190
<b>2016</b>	<b>10,832</b>	<b>122</b>	<b>49.7%</b>	<b>1,110</b>	<b>75</b>	<b>11,942</b>	<b>197</b>
2017	10,968	136	49.0%	1,142	32	12,110	168
2018	11,105	137	48.4%	1,175	33	12,280	170
2019	11,244	139	47.7%	1,209	34	12,453	173
2020	11,385	141	47.1%	1,244	35	12,629	176
<b>2021</b>	<b>11,527</b>	<b>142</b>	<b>46.5%</b>	<b>1,281</b>	<b>37</b>	<b>12,808</b>	<b>179</b>
2022	11,639	112	45.9%	1,293	12	12,932	124
2023	11,751	112	45.4%	1,305	12	13,056	124
Growth 2009-2023		<b>1,626</b>			<b>620</b>		2,246

Source: Statistics Canada, Census of Canada

APPENDIX A - TABLE 4

TOWN OF COLLINGWOOD  
HISTORICAL ANNUAL RESIDENTIAL BUILDING PERMITS

Year	Annual Building Permits				Building Permits - Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2006	116	65	121	302	38%	22%	40%	100%
2007	173	32	0	205	84%	16%	0%	100%
2008	158	148	30	336	47%	44%	9%	100%
2009	125	69	92	286	44%	24%	32%	100%
2010	154	14	4	172	90%	8%	2%	100%
2011	190	27	171	388	49%	7%	44%	100%
2012	133	21	45	199	67%	11%	23%	100%
2013	125	25	12	162	77%	15%	7%	100%
2014	106	18	191	315	34%	6%	61%	100%
2015	97	28	16	141	69%	20%	11%	100%
2016	147	189	66	402	37%	47%	16%	100%
2017	115	134	166	415	28%	32%	40%	100%
2018	90	74	65	229	39%	32%	28%	100%
2019	251	135	285	671	37%	20%	42%	100%
2020	151	99	177	427	35%	23%	41%	100%
2021	264	42	132	438	60%	10%	30%	100%
2022	70	72	1	143	49%	50%	1%	100%
2023	66	0	0	66	100%	0%	0%	100%
<b>Growth 2009 - 2023</b>	<b>2,084</b>	<b>947</b>	<b>1,423</b>	<b>4,454</b>	<b>47%</b>	<b>21%</b>	<b>32%</b>	<b>100%</b>
<i>Last 10 Years</i>	<i>136</i>	<i>79</i>	<i>110</i>	<i>325</i>				
<i>Last 5 Years</i>	<i>160</i>	<i>70</i>	<i>119</i>	<i>349</i>				

Source: Town of Collingwood, 2023

APPENDIX A - TABLE 5

TOWN OF COLLINGWOOD  
HISTORICAL ANNUAL RESIDENTIAL COMPLETIONS (CMHC)

Year	Annual Housing Completions				Housing Completions - Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2006	153	85	0	238	64%	36%	0%	100%
2007	115	12	0	127	91%	9%	0%	100%
2008	181	81	51	313	58%	26%	16%	100%
2009	127	113	18	258	49%	44%	7%	100%
2010	136	96	0	232	59%	41%	0%	100%
2011	171	16	38	225	76%	7%	17%	100%
2012	152	13	171	336	45%	4%	51%	100%
2013	122	33	37	192	64%	17%	19%	100%
2014	83	18	0	101	82%	18%	0%	100%
2015	100	23	0	123	81%	19%	0%	100%
2016	104	18	30	152	68%	12%	20%	100%
2017	129	113	194	436	30%	26%	44%	100%
2018	114	108	0	222	51%	49%	0%	100%
2019	172	159	147	478	36%	33%	31%	100%
2020	99	115	0	214	46%	54%	0%	100%
2021	180	120	52	352	51%	34%	15%	100%
2022	159	23	104	286	56%	8%	36%	100%
<b>Growth 2009 - 2023</b>	<b>1,848</b>	<b>968</b>	<b>791</b>	<b>3,607</b>	<b>51%</b>	<b>27%</b>	<b>22%</b>	<b>100%</b>
<i>Last 10 Years</i>	126	73	56	256				
<i>Last 5 Years</i>	145	105	61	310				

Source: Canadian Mortgage and Housing Corporation (CMHC), 2023

APPENDIX A - TABLE 6

TOWN OF COLLINGWOOD  
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 2006	2011-2021	Total
<b>Singles and Semis</b>														
Household Population	2,395	1,385	1,415	1,960	1,800	590	655	1,240	1,820	1,870	2,445	13,260	4,315	17,575
Households	980	605	630	815	675	240	300	540	690	690	915	5,475	1,605	7,080
Household Size	2.44	2.29	2.25	2.40	2.67	2.46	2.18	2.30	2.64	2.71	2.67	2.42	2.69	2.48
<b>Rows</b>														
Household Population	40	30	80	460	565	125	140	130	320	180	410	1,890	590	2,480
Households	30	15	40	225	315	60	70	75	195	110	220	1,025	330	1,355
Household Size	1.33	2.00	2.00	2.04	1.79	2.08	2.00	1.73	1.64	1.64	1.86	1.84	1.79	1.83
<b>Apartments (excl. Duplexes) All Bedrooms</b>														
Household Population	455	60	310	580	715	195	245	250	270	270	480	3,080	750	3,830
Households	404	89	319	529	519	154	174	189	173	229	509	2,549	738	3,287
Household Size	1.13	0.67	0.97	1.10	1.38	1.27	1.41	1.33	1.56	1.18	0.94	1.21	1.02	1.17
<b>Apartments (excl. Duplexes) 0-1 Bedrooms</b>														
Household Population	185	30	90	170	85	20	20	40	35	55	230	675	285	960
Households	145	30	95	145	80	20	20	30	20	45	190	585	235	820
Household Size	1.28	1.00	0.95	1.17	1.06	1.00	1.00	1.33	1.75	1.22	1.21	1.15	1.21	1.17
<b>Apartments (excl. Duplexes) 2+ Bedrooms</b>														
Household Population	270	30	220	410	630	175	225	210	235	215	250	2,405	465	2,870
Households	259	59	224	384	439	134	154	159	153	184	319	1,964	503	2,467
Household Size	1.04	0.51	0.98	1.07	1.44	1.31	1.46	1.32	1.53	1.17	0.78	1.22	0.93	1.16
<b>Duplexes</b>														
Household Population	185	60	55	100	60	0	0	0	0	0	0	460	0	460
Households	80	25	30	35	40	10	0	10	0	0	0	230	0	230
Household Size	2.31	2.40	1.83	2.86	1.50	n/a	n/a	n/a	n/a	n/a	n/a	2.00	n/a	2.00
<b>All Units</b>														
Household Population	2,890	1,505	1,770	2,930	3,055	890	1,020	1,580	2,375	2,265	3,105	18,015	5,370	23,385
Households	1,349	704	924	1,459	1,469	444	524	784	1,038	984	1,454	8,694	2,438	11,132
Household Size	2.14	2.14	1.92	2.01	2.08	2.00	1.95	2.02	2.29	2.30	2.14	2.07	2.20	2.10

Source: 2021 Statistics Canada



APPENDIX A - TABLE 7

TOWN OF COLLINGWOOD  
POPULATION & HOUSEHOLD FORECAST SUMMARY

Mid-Year	Census Population	Growth	Occupied Dwellings	Growth	Household Size
<b>2021</b>	<b>24,811</b>		<b>11,174</b>		<b>2.22</b>
2022	25,337	526	11,424	250	2.22
2023	25,874	537	11,674	250	2.22
2024	26,422	548	11,995	321	2.20
2025	26,982	560	12,324	329	2.19
<b>2026</b>	<b>27,554</b>	<b>572</b>	<b>12,663</b>	<b>339</b>	<b>2.18</b>
2027	28,138	584	13,011	348	2.16
2028	28,734	596	13,368	357	2.15
2029	29,343	609	13,735	367	2.14
2030	29,965	622	14,112	377	2.12
<b>2031</b>	<b>30,600</b>	<b>635</b>	<b>14,500</b>	<b>388</b>	<b>2.11</b>
2032	31,153	553	14,845	345	2.10
2033	31,716	563	15,199	354	2.09
2034	32,289	573	15,561	362	2.07
2035	32,872	583	15,932	371	2.06
<b>2036</b>	<b>33,466</b>	<b>594</b>	<b>16,312</b>	<b>380</b>	<b>2.05</b>
2037	34,071	605	16,701	389	2.04
2038	34,687	616	17,099	398	2.03
2039	35,314	627	17,506	407	2.02
2040	35,952	638	17,923	417	2.01
<b>2041</b>	<b>36,600</b>	<b>648</b>	<b>18,350</b>	<b>427</b>	<b>1.99</b>
2024-2033		5,842		3,525	
2024-2041		10,726		6,676	

Source: Hemson Consulting 2023, Simcoe Municipal Comprehensive Review

APPENDIX A - TABLE 8

TOWN OF COLLINGWOOD  
EMPLOYMENT FORECAST SUMMARY

Mid-Year	Employment by POW	Growth	Activity Rate	Work at Home	Annual Growth	Total w/ Work At Home	Annual Growth
<b>2021</b>	<b>11,527</b>		<b>46.5%</b>	<b>1,281</b>		<b>12,808</b>	
2022	11,639	112	45.9%	1,293	12	12,932	124
2023	11,751	112	45.4%	1,305	12	13,056	124
2024	11,864	113	44.9%	1,318	13	13,182	126
2025	11,979	115	44.4%	1,331	13	13,310	128
<b>2026</b>	<b>12,095</b>	<b>116</b>	<b>43.9%</b>	<b>1,344</b>	<b>13</b>	<b>13,439</b>	<b>129</b>
2027	12,212	117	43.4%	1,357	13	13,569	130
2028	12,330	118	42.9%	1,370	13	13,700	131
2029	12,449	119	42.4%	1,383	13	13,832	132
2030	12,569	120	41.9%	1,396	13	13,965	133
<b>2031</b>	<b>12,690</b>	<b>121</b>	<b>41.5%</b>	<b>1,410</b>	<b>14</b>	<b>14,100</b>	<b>135</b>
2032	12,858	168	41.3%	1,429	19	14,287	187
2033	13,028	170	41.1%	1,448	19	14,476	189
2034	13,200	172	40.9%	1,467	19	14,667	191
2035	13,375	175	40.7%	1,486	19	14,861	194
<b>2036</b>	<b>13,552</b>	<b>177</b>	<b>40.5%</b>	<b>1,506</b>	<b>20</b>	<b>15,058</b>	<b>197</b>
2037	13,731	179	40.3%	1,526	20	15,257	199
2038	13,913	182	40.1%	1,546	20	15,459	202
2039	14,097	184	39.9%	1,566	20	15,663	204
2040	14,283	186	39.7%	1,587	21	15,870	207
<b>2041</b>	<b>14,472</b>	<b>189</b>	<b>39.5%</b>	<b>1,608</b>	<b>21</b>	<b>16,080</b>	<b>210</b>
2024-2033		1,277		13,786		137,860	
2024-2041		2,721		26,078		260,775	

Source: Hemson Consulting, Simcoe MCR

APPENDIX A - TABLE 9

TOWN OF COLLINGWOOD  
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
<b>2021</b>								
2022	128	85	37	250	51%	34%	15%	100%
2023	139	20	91	250	56%	8%	36%	100%
2024	119	80	122	321	37%	25%	38%	100%
2025	121	83	125	329	37%	25%	38%	100%
<b>2026</b>	<b>123</b>	<b>86</b>	<b>129</b>	<b>339</b>	<b>36%</b>	<b>25%</b>	<b>38%</b>	<b>100%</b>
2027	126	89	133	348	36%	26%	38%	100%
2028	128	92	137	357	36%	26%	38%	100%
2029	130	95	141	367	36%	26%	39%	100%
2030	133	99	146	377	35%	26%	39%	100%
<b>2031</b>	<b>135</b>	<b>102</b>	<b>150</b>	<b>388</b>	<b>35%</b>	<b>26%</b>	<b>39%</b>	<b>100%</b>
2032	119	92	134	345	35%	27%	39%	100%
2033	121	95	138	354	34%	27%	39%	100%
2034	123	98	141	362	34%	27%	39%	100%
2035	125	101	145	371	34%	27%	39%	100%
<b>2036</b>	<b>127</b>	<b>104</b>	<b>149</b>	<b>380</b>	<b>33%</b>	<b>27%</b>	<b>39%</b>	<b>100%</b>
2037	129	107	153	389	33%	28%	39%	100%
2038	131	111	157	398	33%	28%	39%	100%
2039	132	114	161	407	33%	28%	40%	100%
2040	134	118	165	417	32%	28%	40%	100%
<b>2041</b>	<b>136</b>	<b>121</b>	<b>170</b>	<b>427</b>	<b>32%</b>	<b>28%</b>	<b>40%</b>	<b>100%</b>
2024-2033	1,256	914	1,356	3,525	36%	26%	38%	100%
2024-2041	2,293	1,787	2,596	6,676	34%	27%	39%	100%

Source: Hemson Consulting Ltd. 2023



APPENDIX A - TABLE 11

TOWN OF COLLINGWOOD  
EMPLOYMENT & NEW NON-RESIDENTIAL SPACE FORECAST

Average Square metre Per Employee

70.0 m<sup>2</sup> per employee

Mid-Year	Place of Work Employment	Annual Growth	Growth in Space (m <sup>2</sup> )
<b>2021</b>	<b>11,527</b>		
2022	11,639	112	7,826
2023	11,751	112	7,840
2024	11,864	113	7,910
2025	11,979	115	8,050
<b>2026</b>	<b>12,095</b>	<b>116</b>	<b>8,120</b>
2027	12,212	117	8,190
2028	12,330	118	8,260
2029	12,449	119	8,330
2030	12,569	120	8,400
<b>2031</b>	<b>12,690</b>	<b>121</b>	<b>8,470</b>
2032	12,858	168	11,760
2033	13,028	170	11,900
2034	13,200	172	12,040
2035	13,375	175	12,250
<b>2036</b>	<b>13,552</b>	<b>177</b>	<b>12,390</b>
2037	13,731	179	12,530
2038	13,913	182	12,740
2039	14,097	184	12,880
2040	14,283	186	13,020
<b>2041</b>	<b>14,472</b>	<b>189</b>	<b>13,230</b>
2024-2033		1,277	89,390
2024-2041		2,721	190,470

Source: Hemson Consulting, 2023

**Appendix B**  
**Water Treatment Plant Services**  
**Technical Appendix**

# Water Treatment Plant Technical Appendix

This appendix outlines the Water Treatment Plant (WTP) expansion development-related capital project the Town will require in order to meet the servicing needs of new residential and non-residential development.

The WTP capital forecast is based on the latest cost estimates as of September 2023. Additional details on the project can be found on the Town's website: <https://engage.collingwood.ca/water-treatment-plant-expansion>

The analysis is set out in the tables which follow. The tables include:

Table B.1                    2024-2041 Development-Related Capital Forecast and Calculation of the Discounted Growth-Related Net Capital Costs

Table B.2                    Cash Flow Analysis

## **A. Development-Related Capital Program**

### **i. Gross Capital Program Costs**

The total project cost is estimated to be \$270.0 million with the expansion anticipated to be completed in 2031. Based on current agreements, the Town's share of the project represents 37% of the capital costs with the other 63% to be funded by the Town of New Tecumseth.

**ii. Grants, Subsidies and Other Recoveries**

At this time, no grants are anticipated to be provided by upper levels of government, leaving the costs to be borne by the Town's of Collingwood and New Tecumseth.

**iii. Replacement and Benefit to Existing Shares**

A benefit to existing share of roughly 8% of the net municipal costs have been identified and is based on unconnected residential units and available capacity of the existing plant to service growth over the planning horizon.

**iv. Available DC Reserve Funds**

A portion of the Town's available Water Services DC reserve fund balance (\$711,700) has been attributed to the project recognizing that the WTP has historically been included in the Town-wide Water Services DC rate.

**v. Other Development-Related / Post-Period Benefit Shares**

A post-period share of 45% has been applied to the project and represents available capacity in the WTP to service growth occurring beyond the 2041 planning horizon. This amount is considered to be eligible from DC funding and will be considered for recovery in subsequent DC Background Studies.

**vi. 2023-2041 DC Eligible Development Related Costs**

The total in-period costs included for recovery in the DC calculation amounts to \$49.8 million.

**B. Cash Flow Analysis**

The long-term cash-flow analysis takes into consideration expenditure timing and revenue projections. The effect of the analysis is an increase in the residential development charge rates to \$3,576 per capita. The



adjusted non-residential cash-flow amounts to \$52.29 per square metre of gross floor area.

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

<b>DC Eligible Costs</b>	<b>\$49.8 million</b>
<b>Residential Development Charges</b>	
Unadjusted DC per capita	\$3,067
<b>Adjusted DC per capita</b>	<b>\$3,576</b>
<b>Non-Residential Development Charges</b>	
Unadjusted DC per Square Metre	\$43.82
<b>Adjusted DC per Square Metre</b>	<b>\$52.29</b>

APPENDIX B

TABLE 1

TOWN OF COLLINGWOOD  
2024 DEVELOPMENT CHARGES BACKGROUND STUDY  
WATER TREATMENT PLANT COSTS

Project Description	Timing	Gross Costs	New Tecumseth Share (63%)	Net Municipal Costs	Ineligible Shares BTE (%)	Ineligible Shares BTE (\$)	Total DC Eligible Costs	Available DC Reserves	DC Eligible Costs 2024-2041	DC Eligible Costs Post-2041
<b>1 Raymond A. Barker Water Treatment Plant Expansion</b>										
1.1 Current Capital Cost Estimate	2024 - 2032	\$ 270,000,000	\$ 170,100,000	\$ 99,900,000	8%	\$ 7,799,670	\$ 92,100,330	\$ 711,698	\$ 49,766,260	\$ 41,622,372
Sub-total Raymond A. Barker Water Treatment Plant Expansion		\$ 270,000,000	\$ 170,100,000	\$ 99,900,000		\$ 7,799,670	\$ 92,100,330	\$ 711,698	\$ 49,766,260	\$ 41,622,372
<b>TOTAL</b>		<b>\$ 270,000,000</b>	<b>\$ 170,100,000</b>	<b>\$ 99,900,000</b>		<b>\$ 7,799,670</b>	<b>\$ 92,100,330</b>	<b>\$ 711,698</b>	<b>\$ 49,766,260</b>	<b>\$ 41,622,372</b>

Capacity (m <sup>3</sup> ):	Total Capacity	10% Reserve	Net Capacity	Collingwood Share
Added Capacity	28,000	2,800	25,200	37%
<b>Total Capacity Available (m<sup>3</sup>)</b>	<b>28,000</b>	<b>2,800</b>	<b>25,200</b>	

Residential Development Charge Calculation		
2024-2041 DC Eligible Costs	83%	\$41,420,765
Growth in Population in New Units		13,505
Unadjusted Development Charge Per Capita		<b>\$3,067</b>
Non-Residential Development Charge Calculation		
2024-2041 DC Eligible Costs	17%	\$8,345,494
Growth in Square Metres		190,470
Unadjusted Development Charge Per Square Metre		<b>\$43.82</b>

**APPENDIX B  
TABLE 2-1**

**TOWN OF COLLINGWOOD  
WATER TREATMENT PLANT  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE**

<b>WATER TREATMENT PLANT</b>	<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>
OPENING CASH BALANCE (\$000)	\$592.4	(\$1,769.5)	(\$4,237.0)	(\$6,815.1)	(\$9,515.6)	(\$12,339.5)	(\$15,287.7)	(\$18,360.6)	(\$21,558.6)	(\$25,355.1)
<b>RESIDENTIAL FUNDING REQUIREMENTS</b>										
Prior Growth	\$65.8	\$65.8	\$65.8	\$65.8	\$65.8	\$65.8	\$65.8	\$65.8	\$65.8	\$0.0
Water Treatment Plant: Non Inflated	\$4,602.3	\$4,602.3	\$4,602.3	\$4,602.3	\$4,602.3	\$4,602.3	\$4,602.3	\$4,602.3	\$4,602.3	\$0.0
Water Treatment Plant: Inflated	\$4,668.1	\$4,761.5	\$4,856.7	\$4,953.9	\$5,052.9	\$5,154.0	\$5,257.1	\$5,362.2	\$5,469.5	\$0.0
<b>NEW RESIDENTIAL DEVELOPMENT</b>										
- Population Growth in New Units	657	673	692	709	727	746	766	787	699	716
<b>REVENUE</b>										
- DC Receipts: Inflated	\$2,349.3	\$2,454.7	\$2,574.5	\$2,690.5	\$2,813.9	\$2,945.2	\$3,084.7	\$3,232.6	\$2,928.6	\$3,059.8
<b>INTEREST</b>										
- Interest on Opening Balance	\$20.7	(\$97.3)	(\$233.0)	(\$374.8)	(\$523.4)	(\$678.7)	(\$840.8)	(\$1,009.8)	(\$1,185.7)	(\$1,394.5)
- Interest on In-year Transactions	(\$63.8)	(\$63.4)	(\$62.8)	(\$62.2)	(\$61.6)	(\$60.7)	(\$59.7)	(\$58.6)	(\$69.9)	\$53.5
<b>TOTAL REVENUE</b>	<b>\$2,306.3</b>	<b>\$2,293.9</b>	<b>\$2,278.7</b>	<b>\$2,253.4</b>	<b>\$2,229.0</b>	<b>\$2,205.8</b>	<b>\$2,184.1</b>	<b>\$2,164.2</b>	<b>\$1,673.0</b>	<b>\$1,718.8</b>
<b>CLOSING CASH BALANCE</b>	<b>(\$1,769.5)</b>	<b>(\$4,237.0)</b>	<b>(\$6,815.1)</b>	<b>(\$9,515.6)</b>	<b>(\$12,339.5)</b>	<b>(\$15,287.7)</b>	<b>(\$18,360.6)</b>	<b>(\$21,558.6)</b>	<b>(\$25,355.1)</b>	<b>(\$23,636.3)</b>

<b>WATER TREATMENT PLANT</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>	<b>2041</b>	<b>TOTAL</b>
OPENING CASH BALANCE (\$000)	(\$23,636.3)	(\$21,694.1)	(\$19,503.4)	(\$17,046.1)	(\$14,298.3)	(\$11,248.8)	(\$7,866.8)	(\$4,128.9)	
<b>RESIDENTIAL FUNDING REQUIREMENTS</b>									
Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	<b>\$592.4</b>
Water Treatment Plant: Non: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	<b>\$41,420.8</b>
Water Treatment Plant: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	<b>\$45,535.8</b>
<b>NEW RESIDENTIAL DEVELOPMENT</b>									
- Population Growth in New Units	731	748	765	783	799	817	835	855	<b>13,505</b>
<b>REVENUE</b>									
- DC Receipts: Inflated	\$3,186.4	\$3,325.7	\$3,469.3	\$3,622.0	\$3,769.9	\$3,931.9	\$4,098.9	\$4,281.0	<b>\$57,818.8</b>
<b>INTEREST</b>									
- Interest on Opening Balance	(\$1,300.0)	(\$1,193.2)	(\$1,072.7)	(\$937.5)	(\$786.4)	(\$618.7)	(\$432.7)	(\$227.1)	<b>(\$12,885.7)</b>
- Interest on In-year Transactions	\$55.8	\$58.2	\$60.7	\$63.4	\$66.0	\$68.8	\$71.7	\$74.9	<b>\$10.3</b>
<b>TOTAL REVENUE</b>	<b>\$1,942.1</b>	<b>\$2,190.7</b>	<b>\$2,457.3</b>	<b>\$2,747.8</b>	<b>\$3,049.4</b>	<b>\$3,382.0</b>	<b>\$3,738.0</b>	<b>\$4,128.9</b>	<b>\$44,943.5</b>
<b>CLOSING CASH BALANCE</b>	<b>(\$21,694.1)</b>	<b>(\$19,503.4)</b>	<b>(\$17,046.1)</b>	<b>(\$14,298.3)</b>	<b>(\$11,248.8)</b>	<b>(\$7,866.8)</b>	<b>(\$4,128.9)</b>	<b>(\$0.0)</b>	

<b>Adjusted Charge Per Capita</b>	<b>\$3,576</b>
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<b>Allocation of Capital Program</b>	
Residential Sector	83.2%
Non-Residential Sector	16.8%
<b>Rates for 2024</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



**APPENDIX B  
TABLE 2-2**

**TOWN OF COLLINGWOOD  
WATER TREATMENT PLANT  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE**

<b>WATER TREATMENT PLANT</b>	<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>
OPENING CASH BALANCE (\$000)	\$119.3	(\$417.9)	(\$985.4)	(\$1,591.2)	(\$2,237.3)	(\$2,926.0)	(\$3,659.8)	(\$4,441.2)	(\$5,272.8)	(\$5,954.8)
<b>NON-RESIDENTIAL FUNDING REQUIREMENTS</b>										
Prior Growth	\$13.3	\$13.3	\$13.3	\$13.3	\$13.3	\$13.3	\$13.3	\$13.3	\$13.3	\$0.0
Water Treatment Plant: Non Inflated	\$927.3	\$927.3	\$927.3	\$927.3	\$927.3	\$927.3	\$927.3	\$927.3	\$927.3	\$0.0
Water Treatment Plant: Inflated	\$940.5	\$959.3	\$978.5	\$998.1	\$1,018.1	\$1,038.4	\$1,059.2	\$1,080.4	\$1,102.0	\$0.0
<b>NEW RESIDENTIAL DEVELOPMENT</b>										
- Square Metre of Non-Residential GFA	7,910	8,050	8,120	8,190	8,260	8,330	8,400	8,470	11,760	11,900
<b>REVENUE</b>										
- DC Receipts: Inflated	\$413.6	\$429.4	\$441.8	\$454.5	\$467.5	\$480.9	\$494.7	\$508.8	\$720.5	\$743.7
<b>INTEREST</b>										
- Interest on Opening Balance	\$4.2	(\$23.0)	(\$54.2)	(\$87.5)	(\$123.1)	(\$160.9)	(\$201.3)	(\$244.3)	(\$290.0)	(\$327.5)
- Interest on In-year Transactions	(\$14.5)	(\$14.6)	(\$14.8)	(\$14.9)	(\$15.1)	(\$15.3)	(\$15.5)	(\$15.7)	(\$10.5)	\$13.0
<b>TOTAL REVENUE</b>	<b>\$403.3</b>	<b>\$391.8</b>	<b>\$372.8</b>	<b>\$352.0</b>	<b>\$329.3</b>	<b>\$304.7</b>	<b>\$277.8</b>	<b>\$248.8</b>	<b>\$420.0</b>	<b>\$429.2</b>
<b>CLOSING CASH BALANCE</b>	<b>(\$417.9)</b>	<b>(\$985.4)</b>	<b>(\$1,591.2)</b>	<b>(\$2,237.3)</b>	<b>(\$2,926.0)</b>	<b>(\$3,659.8)</b>	<b>(\$4,441.2)</b>	<b>(\$5,272.8)</b>	<b>(\$5,954.8)</b>	<b>(\$5,525.6)</b>

<b>WATER TREATMENT PLANT</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>	<b>2041</b>	<b>TOTAL</b>
OPENING CASH BALANCE (\$000)	(\$5,525.6)	(\$5,048.6)	(\$4,515.9)	(\$3,928.3)	(\$3,281.9)	(\$2,568.0)	(\$1,787.0)	(\$934.3)	
<b>NON-RESIDENTIAL FUNDING REQUIREMENTS</b>									
Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	<b>\$119.3</b>
Water Treatment Plant: Non: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	<b>\$8,345.5</b>
Water Treatment Plant: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	<b>\$9,174.6</b>
<b>NEW RESIDENTIAL DEVELOPMENT</b>									
- Square Metre of Non-Residential GFA	12,040	12,250	12,390	12,530	12,740	12,880	13,020	13,230	<b>190,470</b>
<b>REVENUE</b>									
- DC Receipts: Inflated	\$767.4	\$796.5	\$821.7	\$847.6	\$879.0	\$906.4	\$934.6	\$968.7	<b>\$12,077.1</b>
<b>INTEREST</b>									
- Interest on Opening Balance	(\$303.9)	(\$277.7)	(\$248.4)	(\$216.1)	(\$180.5)	(\$141.2)	(\$98.3)	(\$51.4)	<b>(\$3,025.0)</b>
- Interest on In-year Transactions	\$13.4	\$13.9	\$14.4	\$14.8	\$15.4	\$15.9	\$16.4	\$17.0	<b>\$3.2</b>
<b>TOTAL REVENUE</b>	<b>\$477.0</b>	<b>\$532.7</b>	<b>\$587.7</b>	<b>\$646.3</b>	<b>\$713.9</b>	<b>\$781.1</b>	<b>\$852.7</b>	<b>\$934.3</b>	<b>\$9,055.3</b>
<b>CLOSING CASH BALANCE</b>	<b>(\$5,048.6)</b>	<b>(\$4,515.9)</b>	<b>(\$3,928.3)</b>	<b>(\$3,281.9)</b>	<b>(\$2,568.0)</b>	<b>(\$1,787.0)</b>	<b>(\$934.3)</b>	<b>\$0.0</b>	

<b>Adjusted Charge Per Square Metre</b>	<b>\$52.29</b>
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<b>Allocation of Capital Program</b>	
Residential Sector	83.2%
Non-Residential Sector	16.8%
<b>Rates for 2024</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%