ADDENDUM TO CITY OF TORONTO 2008 DEVELOPMENT CHARGE BACKGROUND STUDY DATED OCTOBER 23, 2008

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Planning for growth

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1. INTRODUCTION

1. INTRODUCTION

1.1 The City of Toronto carried out a consultation process with representatives of BILD and their consulting representatives throughout 2008, as documented in the October 27, 2008 staff report to Executive Committee.

1.2 During that time, a number of meetings were held and the Background Study was closely examined by a team of specialist consultants (in municipal finance, transportation and water/sewer) on behalf of BILD lead by Randy Grimes of IBI and including Paul Sarjeant of BA Group and Richard Morales of Cole Engineering Group. Seven separate sets of questions were posed and answers provided in response over this period and these questions and answers are set out in Appendices B through H herein.

1.3 These questions and the associated discussions proved to be useful in helping to ensure that the calculation of the City's development charge is appropriate. The input provided by those involved is appreciated. As a result of this detailed interactive process, a number of proposed modifications have been made to the development charge calculation. Numerous changes were made as part of transforming the March 20, 2008 draft Background Study into the October 23, 2008 version. The balance of the changes is noted herein. We are satisfied that the revised recommendations are fair, reasonable and consistent with the provisions of the *Development Charges Act.*

The Background Study pages which were revised as a result of this input are contained in Appendix A. The resultant modifications to the calculation of the development charge quantum are explained and set out in section 2 of this report.

2. BACKGROUND STUDY MODIFICATIONS

2. BACKGROUND STUDY MODIFICATIONS

2.1 Introduction

2.1.1 The City released a draft for discussion purposes version of the subsequent Development Charges Study dated March 20, 2008 to the BILD consultation group and met with development industry and business association groups on March 28th and subsequently. As a result of input received and related internal review, a significant number of modifications were made to the draft DC calculation, particularly in the case of reductions concerning:

- Roads and related;
- DC credits for Railway Lands East;
- Spadina Subway extension;
- Transit (other);
- Watermains;
- Wastewater Plants and Sewers;
- Stormwater Management; and
- Pedestrian Infrastructure.

At the same time, cost recovery increases were introduced for water treatment, subsidized housing and childcare, with little or no change involved for other services.

2.1.2 The modifications that are now proposed to the October 23, 2008 DC Background Study are discussed in the paragraphs which follow. The modified capital cost and calculation sheets are included as Appendix A.

2.1.3 The impact on the proposed development charge is summarized on Table 2-1 and detailed in Tables 2-2 and 2-3, which follow.

2.2 Modifications re Roads and Related Development Charge Recoveries

2.2.1 Pages 110-111 of the Background Study addressed the DC recoverable costs for the Roads and Related capital program. The October 23, 2008 version shows "Net Costs Benefiting Development" of $340,878,871, of a total capital program of $576,696,549 (59.1%).

2.2.2 The primary change made in the Addendum is to include an additional deduction for $52,518,300 Ineligible re Level of Service. This was calculated as 10% of the gross capital cost, other than the cost of the developer credits payable under projects #1-3 and the

Waterfront projects (#35-52), which are required to serve a large concentrated area of growth within the City.

2.2.3 The reason for making this cost deduction from the potential cost recovery is to provide for the potential for the program to increase the City's roads level of service, as a result of the inclusion of a number of types of projects with broad coverage that are difficult to account for in making service level estimates, e.g. Unallocated Improvements. Consideration is also given to a third service level measure for roads in the form of average network speed.

2.2.4 A small change was made in the case of "Unallocated Improvements," reducing the gross program cost from $49,485,000 to $47,744,000 (10% of the total program other than the Waterfront and credit components).

2.2.5 The same benefit to existing development percentages were applied, but to a reduced "Eligible Increase in Need," with the result that the "Net Cost Benefiting Development" declined from $340,878,871 to $308,630,594 in the Addendum (a 9.5% decrease).

2.3 Modifications re Water Development Charge Recoveries

2.3.1 Pages 117 and 118 of the Background Study address the DC recoverable costs for Water Treatment. The October 23, 2008 version shows "Net Costs Benefiting Development" of $187,745,405 of a total capital program of $949,063,200 (19.8%).

2.3.2 The page has been reformatted in order to combine projects split across by-law periods for increased clarity. Also, columns have been added to show the deductions as a percentage of gross versus net costs, where applicable.

2.3.3 The Avenue Road projects (#29 and #30) now show a benefit to new development amount of $37,251 and $566,231, down from $51,392 and $782,936 as a result of increased benefit to existing development deductions. This reflects the fact that the projects are largely replacement driven.

2.3.4 The Bathurst projects (#36 and #38) show a decline in potential DC recovery from $1,088,894 and $15,438,000 to $774,033 and $10,974,000, respectively. This was done in order to correct the calculation, so as to apply the appropriate growth recoverable deductions to the net, rather than the gross, cost.

2.3.5 Minor adjustments were made to the Service Improvement Projects (#16, #17, #20, #21, #56 and #62), in order to provide for 95% benefit to existing development and 5% growth. No provision was made for post period capacity, as the currently available capacity will be fully

consumed over the decade. These changes did not impact the size of the "net costs benefiting new development".

2.3.6 Page 121 of the Background Study addresses the DC recoverable costs for Watermains. The October 23, 2008 version shows "Net Costs Benefiting New Development" of $57,570,572, of a total capital program of $87,860,500 (65.5%).

2.3.7 The only provision for post period capacity made in the Background Study for this sub-service, was 10% in the case of "Unallocated Improvements." A detailed review of the watermains listed indicates that many are at the end of their service life and would be scheduled for replacement shortly, as part of the City's coordinated capital program. As a result, 10% of the gross costs have been deducted for watermains to address post period capacity, in addition to the applicable benefit to existing development deduction.

2.3.8 This is in contrast to the situation with the sanitary sewer program where the value of any additional capacity in the sewers is offset by the loss of value of the asset, incurred by replacement before the end of the useful life, e.g. much of the sewer program is located in North York and Scarborough where many of the sewers still potentially have 20+ years of useful life.

2.3.9 The Background Study includes a gross cost of $53,082,000 in Unallocated Improvements (2013 to 2017), of which $34,503,300 (65%) is the Net Cost Benefiting New Development. The Addendum reduces the gross costs to $37,100,250, which represents an amount similar to the volume of work anticipated for the years 2008-12, plus a small acceleration factor. This represents a more conservative approach to estimating future work to be undertaken in this category.

2.4 Modifications re Sanitary Sewer Development Charge Recoveries

2.4.1 Pages 125-126 of the Background Study address the DC recoverable costs for Waste Water Treatment Plants. The October 23, 2008 version shows "Net Costs Benefiting New Development" of $74,614,660 of a total capital program of $1,126,471,200 (7%)

2.4.2 An adjustment has been made in the calculation in order to increase the post period capacity deduction for Project WWTP2008-31 Highland Creek Plant Firm Capacity Upgrades Phase V from 19% to approximately 78%. A review of the data shows that the expansion created by this work will have a capacity of 36.5 ML/d and growth over the next ten years is expected to generate flows in the range of 8 ML/d or 22% of capacity. The remainder of the expansion would provide firm capacity for the post planning period.

2.4.3 As a result of making this higher post period capacity deduction, net costs benefiting new development have declined from $74,614,660 to $54,208,208 (27%).

2.5 Modifications re Library Development Charge Recoveries

2.5.1 Page 156 of the Background Study addresses the DC recoverable costs for the Library capital program. The October 23, 2008 version shows "Net Costs Benefiting Development" of $58,272,032 of a total capital program of $71,853,221 (81.1%).

2.5.2 Two types of adjustments have been made in this Addendum to the "Benefiting to Existing Development" column, as follows:

- District Facilities (#141, #148, #154, #145, #155, #151) now show a 30% deduction (instead of 15%). This is the lower end of the range for a "Neighbourhood Service Area," in that District Facilities effectively cover a service area between "Large Area" and "Neighbourhood" in size.
- Neighbourhood Facilities (#152, #162, #193, #7056, #7251, #7313, #337, #156, #265, #165, #163, #147) now show a 50% deduction (instead of 30%). This is the middle of the range for "Neighbourhood Service Area" and is considered to be appropriate.

2.5.3 As a result of making these higher benefit to existing development deductions, the net costs benefiting new development have declined from $58,272,032 to $55,487,082 (4.8%).

2.6 Modifications re Subsidized Housing Development Charge Recoveries

2.6.1 Page 162 of the Background Study addresses the DC recoverable costs for the Subsidized Housing capital program. The October 23, 2008 version shows "Net Costs Benefiting New Development" of $81,536,923 of a total capital program of $348,012,439 (23.4%).

2.6.2 An adjustment has been made in the calculation in order to increase the "Benefit to Existing Development" deduction from 50% to 65%. This has been done in order to reflect the size of the waiting list in relation to the combined unit availability through the annual unit turnover and creation of new units and the consequent difficulty that growth associated with new housing over the next decade may have in acquiring subsidized housing accommodation, much beyond the 32% priority waiting list category, which is assumed to apply pro rata across the overall population.

2.6.3 As a result of making this higher benefit to existing development deduction, net costs benefiting new development have declined from $81,536,923 to $57,075,846 (30%).

TABLE 2-1
CITY OF TORONTO
2008/9 CITY-WIDE DEVELOPMENT CHARGE CALCULATION

Development Type	Existing 2009 Charge	Oct. 23/08 Calculated Charge	Jan 5/09 Addendum Calculation
Residential (Per Dwelling Unit)			
Single Detached	12,366	25,095	$23,382
Apartments 2 Bedroom and Larger	8,021	16,007	$14,914
Apartments Bachelor and 1 Bedroom	4,985	10,920	$10,174
Other Multiples	9,841	20,348	$18,958
Dwelling Room	3,195	6,783	$6,319
Non-Residential Development per s.m. (gross floor area)			
• Retail	99.30	$177.07	$167.01
• Other Non-Residential[1]			

[1] Excluding discretionary and statutory exemptions

Table 2-2
City of Toronto - Development Charge Schedule - Per Two Bedroom Apartment

	Services	A Jan 1/09 Current Charge	B Oct. 23/ 08 Calculated Charge	C Jan 13/09 Addendum Calculation
A	MISC. TAX FUNDED SERVICES			
1	Childcare	40	177	177
	Emergency Shelters		1,474	1,032
	Subsidized Housing			
2	Sub-total Shelters/Housing	305	1,474	1,032
	Ambulance Facilities			
	Ambulance Vehicles			
3	Sub-total Emergency Medical Services	40	23	23
	Recreation Facilities			
	Parkland Development			
4	Sub-total Parks and Recreation	1,067	2,364	2,364
5	Civic Improvements	64	177	177
6	Development Related Studies	88	226	226
	Library Facilities			
	Library Materials			
7	Sub-total Library	497	893	850
8	Fire Facilities	72	127	127
9	Police	104	294	294
10	Health	0	43	43
11	Pedestrian Infrastructure	0	6	6
	Sub-total Misc. Tax Funded Services	2,277	5,804	5,319
B	ROADS			
12	Roads	1,989	2,769	2,498
C	TRANSIT			
	Spadina Subway Extension	218	1,849	1,849
	Balance of Transit	2,004	2,707	2,707
	Sheppard Subway Oversizing			
	Union Station Platform			
	Bus Surface Rapid Transit			
	Subway Expansion			
	Commuter Parking Lots			
	RT Cars, Buses, Streetcars, Subwaycars			
	GO Transit			
13	Sub-total Transit	2,222	4,556	4,556
D	RATE FUNDED SERVICES			
	Water Pollution Control Plant			
	Sanitary Sewers			
14	Sub-total Sanitary Sewers	1,252	409	230
	Water Supply			
	Water Mains			
15	Sub-total Water	88	2,127	1,969
16	Storm Water Management	193	342	342
	Sub-total Rate Funded Services	1,533	2,878	2,541
E	SUMMARY			
	Misc. Tax Funded Services	2,277	5,804	5,319
	Roads	1,989	2,769	2,498
	Transit	2,222	4,556	4,556
	Rate Funded Services	1,533	2,878	2,541
	TOTAL	8,021	16,007	14,914

Table 2-3
City of Toronto - Non-Residential Development Charge Schedule - Per sq metre of Non-Residential GFA

	Services	A Jan 1/09 Current Charge	B Oct. 23/ 08 Calculated Charge	C Jan 13/09 Addendum Calculation
A	MISC. TAX FUNDED SERVICES			
1	Childcare	0.40	2.70	2.70
	Emergency Shelters Subsidized Housing			
2	Sub-total Shelters/Housing	0.00	0.00	0.00
	Ambulance Facilities Ambulance Vehicles			
3	Sub-total Emergency Medical Services	0.20	0.12	0.12
	Recreation Facilities Parkland Development			
4	Sub-total Parks and Recreation	0.89	2.05	2.05
5	Civic Improvements	0.70	2.72	2.72
6	Development Related Studies	0.89	3.47	3.47
	Library Facilities Library Materials			
7	Sub-total Library	0.50	0.77	0.74
8	Fire Facilities	0.89	1.93	1.93
9	Police	1.19	4.48	4.48
10	Health	0.00	0.09	0.09
11	Pedestrian Infrastructure	0.00	0.41	0.41
	Sub-total Misc. Tax Funded Services	5.66	18.74	18.71
B	ROADS			
12	Roads	25.92	42.53	38.41
C	TRANSIT			
	Spadina Subway Extension		20.32	20.32
	Balance of Transit		41.19	41.19
	Sheppard Subway Oversizing			
	Union Station Platform			
	Bus Surface Rapid Transit			
	Subway Expansion			
	Commuter Parking Lots			
	RT Cars, Buses, Streetcars, Subwaycars			
	GO Transit			
13	Sub-total Transit	25.12	61.51	61.51
D	RATE FUNDED SERVICES			
	Water Pollution Control Plant Sanitary Sewers			
14	Sub-total Sanitary Sewers	32.97	10.87	7.74
	Water Supply Water Mains			
15	Sub-total Water	4.97	37.39	34.61
16	Storm Water Management	4.66	6.03	6.03
	Sub-total Rate Funded Services	42.60	54.29	48.38
E	SUMMARY			
	Misc. Tax Funded Services	5.66	18.74	18.71
	Roads	25.92	42.53	38.41
	Transit	25.12	61.51	61.51
	Rate Funded Services	42.60	54.29	48.38
	TOTAL	99.30	177.07	167.01

APPENDIX A

REVISED OCTOBER 23, 2008 DC BACKGROUND STUDY PAGES

INFRASTRUCTURE COSTS COVERED IN THE DC CALCULATION

MUNICIPALITY: City of Toronto

SERVICE: Roads and Related

a	b	c	d	e	f	g	h	i	j	k	l	m	n
Project Number	Project Name Increased Service Needs Attributable to Anticipated Development		Timing	Gross Capital Cost Est.	Ineligible re: Level of Service	Eligible Increase in Need	Less: Benefit to Existing Development[1] $	Less: Benefit to Existing Development[1] %	Less: Grants, Subsidies & Other Contributions Attrib. to New Development	Potential DC Recoverable Cost: Net Costs Benefiting New Development	Potential DC Recoverable Cost: Residential Share 52%	Potential DC Recoverable Cost: Non-Residential Share 48%	% of Gross Cost
	Already Constructed -Developer Credits												
1	Tapscott Employment District -Credit		<2008	2,168,546		2,168,546		0.0%		2,168,546	1,127,644	1,040,902	100%
2	East Service Road (Concord Adex) - Credit		<2008	500,000		500,000		0.0%		500,000	260,000	240,000	100%
3	Sudbury Street Extension - Credit		<2008	1,400,000		1,400,000		0.0%		1,400,000	728,000	672,000	100%
	Subtotal			**4,068,546**		**4,068,546**				**4,068,546**	**2,115,644**	**1,952,902**	100%
	Cost to be Incurred During Term of Proposed By-Law (2008-2012)												
4	Dufferin Jog Elimination		2008-2009	22,300,000	2,230,000	20,070,000	10,035,000	50.0%		10,035,000	5,218,200	4,816,800	45%
5	Strategic Transportation Initiatives		2008-2012	45,000,000	4,500,000	40,500,000	4,050,000	10.0%		36,450,000	18,954,000	17,496,000	81%
6	North York (Yonge Centre)	NY Centre Secondary Plan	2008-2013	25,600,000	2,560,000	23,040,000	2,304,000	10.0%		20,736,000	10,782,720	9,953,280	81%
7	Road-Rail Separations	Finch at Morningside	2008-2012	24,000,000	2,400,000	21,600,000	10,800,000	50.0%		10,800,000	5,616,000	5,184,000	45%
8	Scarlett/St. Clair/Dundas		2008-2013	14,850,000	1,485,000	13,365,000	9,355,500	70.0%		4,009,500	2,084,940	1,924,560	27%
9	Simcoe Street Underpass		2008	14,700,000	1,470,000	13,230,000	1,323,000	10.0%		11,907,000	6,191,640	5,715,360	81%
10	Wilson (Keele to Bathurst)		2008	1,000,000	100,000	900,000	180,000	20.0%		720,000	374,400	345,600	72%
11	Six Points Interchange		2010-2012	45,000,000	4,500,000	40,500,000	32,400,000	80.0%		8,100,000	4,212,000	3,888,000	18%
12	St.Clair Transit Right of Way (Transportation Component)		2008-2009	7,310,000	731,000	6,579,000	5,263,200	80.0%		1,315,800	684,216	631,584	18%
13	Cycling Infrastructure		2008-2012	30,270,000	3,027,000	27,243,000	21,794,400	80.0%		5,448,600	2,833,272	2,615,328	18%
14	Construction of Pavement/Sidewalks Railway Lands		2008	3,615,000	361,500	3,253,500	2,602,800	80.0%		650,700	338,364	312,336	18%
15	Sudbury Street Extension		2008-2009	4,000,000	400,000	3,600,000	2,880,000	80.0%		720,000	374,400	345,600	18%
16	Audible Signals		2008-2012	3,700,000	370,000	3,330,000	2,997,000	90.0%		333,000	173,160	159,840	9%
17	Engineering Studies		2008-2012	6,203,000	620,300	5,582,700	4,466,160	80.0%		1,116,540	580,601	535,939	18%
	Subtotal			**247,548,000**	**24,754,800**	**222,793,200**	**110,451,060**			**112,342,140**	**58,417,913**	**53,924,227**	
	Cost to Incurred Post By-Law Term (2013-2017)												
18	Emery Village		2014-2015	5,000,000	500,000	4,500,000	450,000	10.0%		4,050,000	2,106,000	1,944,000	81%
19	Markham/Steeles Intersection Improvements		2013-2017	2,000,000	200,000	1,800,000	540,000	30.0%		1,260,000	655,200	604,800	63%
20	Redlea	Steeles to Passmore	2013-2017	1,650,000	165,000	1,485,000	148,500	10.0%		1,336,500	694,980	641,520	81%
21	Secondary Plans	Various	2013-2017	28,500,000	2,850,000	25,650,000	12,825,000	50.0%		12,825,000	6,669,000	6,156,000	45%
22	Tapscott Rd.	Ironside to Passmore	2013-2017	525,000	52,500	472,500	47,250	10.0%		425,250	221,130	204,120	81%
23	Executive Court	E. limit to Markham	2013-2017	1,639,000	163,900	1,475,100	147,510	10.0%		1,327,590	690,347	637,243	81%
24	Golden Gate Court	W. limit across watercourse land	2013-2017	1,541,000	154,100	1,386,900	138,690	10.0%		1,248,210	649,069	599,141	81%
25	Golden Gate Court	Watercourse to Midland	2013-2017	1,508,000	150,800	1,357,200	135,720	10.0%		1,221,480	635,170	586,310	81%
26	Golden Gate Court	W. limit across watercourse	2013-2017	918,000	91,800	826,200	82,620	10.0%		743,580	386,662	356,918	81%
27	Milliken Blvd.	N. limit to McNicoll	2013-2017	656,000	65,600	590,400	59,040	10.0%		531,360	276,307	255,053	81%
28	Nugget Ave. Ext.	McCowan to Sheppard	2013-2017	750,000	75,000	675,000	135,000	20.0%		540,000	280,800	259,200	72%
29	Official Plan Improvements	Various	2013-2017	17,700,000	1,770,000	15,930,000	7,965,000	50.0%		7,965,000	4,141,800	3,823,200	45%
30	Passmore Ave.	Markham to 440 m W.	2013-2017	754,000	75,400	678,600	203,580	30.0%		475,020	247,010	228,010	63%
31	Road-Rail Separations	GO Uxbridge grade separation	2013-2017	56,750,000	5,675,000	51,075,000	25,537,500	50.0%		25,537,500	13,279,500	12,258,000	45%
32	Steeles Ave widenings	Various	2013-2017	55,000,000	5,500,000	49,500,000	14,850,000	30.0%		34,650,000	18,018,000	16,632,000	63%
33	Strategic Transportation Initiatives		2013-2017	55,000,000	5,500,000	49,500,000	4,950,000	10.0%		44,550,000	23,166,000	21,384,000	81%
	Subtotal			**229,891,000**	**22,989,100**	**206,901,900**	**68,215,410**			**138,686,490**	**72,116,975**	**66,569,515**	
	Unallocated Improvements												
34	Unallocated Improvements		2008-2017	47,744,000 [2]	4,774,400	42,969,600	17,866,684 [1]			25,102,916	13,053,516	12,049,399	53%
	Subtotal			**47,744,000**	**4,774,400**	**42,969,600**	**17,866,684**			**25,102,916**	**13,053,516**	**12,049,399**	53%

[1] **Average BTE for #4-33**

[2] 10% of #4-33

a	b	c	d	e	f	g	h	i	j	k	l	m	n
Project Number	Project Name Increased Service Needs Attributable to Anticipated Development	Timing	Gross Capital Cost Est.	Ineligible re: Level of Service	Eligible Increase in Need	Less:			Potential DC Recoverable Cost				
						Benefit to Existing Development[1]		Grants, Subsidies & Other Contributions Attrib. to New Development	Net Costs Benefiting New Development	Residential Share	Non-Residential Share	% of Gross Cost
						$	%			52%	48%	
	Waterfront Projects (City cost share only)											
35	Front Street Extension	2013-2017	6,950,000		6,950,000	2,085,000	30.0%		4,865,000	2,529,800	2,335,200	70%
36	Gardiner EA	2013-2017	11,000,000		11,000,000	8,250,000	75.0%		2,750,000	1,430,000	1,320,000	25%
37	Front Street 26	2008-2012	1,793,084		1,793,084	448,271	25.0%		1,344,813	699,303	645,510	75%
38	Front Street 42	2008-2012	1,292,268		1,292,268	323,067	25.0%		969,201	503,985	465,216	75%
39	Eastern Ave 25	2008-2012	1,663,813		1,663,813	415,953	25.0%		1,247,860	648,887	598,973	75%
40	Cherry St	2008-2012	5,157,320		5,157,320	1,289,330	25.0%		3,867,990	2,011,355	1,856,635	75%
41	Pedestrian Bridge	2008-2012	3,197,900		3,197,900	799,475	25.0%		2,398,425	1,247,181	1,151,244	75%
42	Pedestrian Tunnel under R/R	2008-2012	767,496		767,496	191,874	25.0%		575,622	299,323	276,299	75%
43	High Line Trail & Ped Xing under Cherry	2008-2012	1,599,176		1,599,176	399,794	25.0%		1,199,382	623,679	575,703	75%
44	Ped Underpass at Trinity St	2008-2012	6,396,252		6,396,252	1,599,063	25.0%		4,797,189	2,494,538	2,302,651	75%
45	Allowance for Upgrading Underpass at Cherry & Parl	2008-2012	639,580		639,580	159,895	25.0%		479,685	249,436	230,249	75%
46	Jarvis Street	2008-2012	390,443		390,443	97,611	25.0%		292,832	152,273	140,559	75%
47	Richardson St.	2008-2012	18,270		18,270	4,568	25.0%		13,703	7,125	6,577	75%
48	Sherbourne North	2008-2012	298,410		298,410	74,603	25.0%		223,808	116,380	107,428	75%
49	Sherbourne South	2008-2012	517,913		517,913	129,478	25.0%		388,435	201,986	186,449	75%
50	Bonneycastle N	2008-2012	18,270		18,270	4,568	25.0%		13,703	7,125	6,577	75%
51	Parliament	2008-2012	308,543		308,543	77,136	25.0%		231,407	120,332	111,075	75%
52	Queens Quay A. Existing	2008-2012	3,695,265		3,695,265	923,816	25.0%		2,771,449	1,441,153	1,330,295	75%
	Subtotal		**45,704,003**		**45,704,003**	**17,273,501**			**28,430,502**	**14,783,861**	**13,646,641**	62%
	Total Estimated Capital Cost		**574,965,549**	**52,518,300**	**522,437,249**	**213,806,655**			**308,630,594**	**160,487,909**	**148,142,685**	**54%**

1 Includes allowance for post period capacity

Water Treatment Plants

MUNICIPALITY: City of Toronto

INFRASTRUCTURE COSTS COVERED IN THE DC CALCULATION

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
		Project Name			Less:								Potential DC Recoverable Cost				
Prj.	Cat.	Increased Service Needs Attributable to Anticipated Development 2008-2017	Timing	Gross Capital Cost Estimate 2008 and Beyond	Benefit to Existing Development			Post Period Capacity			Grants, Subsidies & Other Contributions Attrib. to New Development		Net Costs Benefiting New Development			Residential Share	Non-Residential Share
					$	% of gross	% of net	$	% of gross	% of net	$	% of gross		% of gross	% of net	48.5%	51.5%
WTP2008 - 27	GROWTH	WATER EFFICIENCY*															
WTP2008 - 14	JOS	P/HORGAN EXPANSION - Design*	1998-2012	20,605,200	$ -	0.0%	0.0%	$ -	0.0%	0.0%	-	0.0%	20,605,200	100.0%	100.0%	9,993,522	10,611,678
WTP2008 - 15	JOS	P/HORGAN EXPANSION - Construction*	2007-2013	5,300,000	$ -	0.0%	0.0%	$ 2,486,760	46.9%	69.0%	1,696,000	32.0%	1,117,240	21.1%	31.0%	541,861	575,379
WTP2008 - 16	SI	P/HARRIS RESIDUE MGMT. - Design	2008-2013	250,650,000	$ -	0.0%	0.0%	$ 117,604,980	46.9%	69.0%	80,208,000	32.0%	52,837,020	21.1%	31.0%	25,625,955	27,211,065
WTP2008 - 17	SI	P/HARRIS RESIDUE MGMT. - Construction	2003-2010	1,275,000	$ 1,211,250	95.0%	95.0%	$ -	0.0%	0.0%	-	0.0%	63,750	5.0%	5.0%	30,919	32,831
WTP2008 - 18	JOS	D/ADDITIONAL PUMPING EQUIP. - Ellesmere PS	2004-2009	1,205,000	$ 1,144,750	95.0%	95.0%	$ -	0.0%	0.0%	-	0.0%	60,250	5.0%	5.0%	29,221	31,029
WTP2008 - 19	JOS	D/WM MARK/SHEP TO BAYV/FINCH - Ont. Hydro to Victoria Pk	2003-2010	2,089,000	$ -	0.0%	0.0%	$ 533,322	25.5%	69.0%	1,316,070	63.0%	239,608	11.5%	31.0%	116,210	123,398
WTP2008 - 20	SI	P/CLARK RESIDUE MGMT. - Design	2008-2009	605,000	$ -	0.0%	0.0%	$ 125,235	20.7%	69.0%	423,500	70.0%	56,265	9.3%	31.0%	27,289	28,976
WTP2008 - 21	SI	P/CLARK RESIDUE MGMT. - Construction	2003-2011	984,000	$ 934,800	95.0%	95.0%	$ -	0.0%	0.0%	-	0.0%	49,200	5.0%	5.0%	23,862	25,338
WTP2008 - 22	JOS	D/DUFFERIN RESERVOIR EXT. - Dufferin Reservoir Ext.*	2004-2010	3,042,000	$ 2,889,900	95.0%	95.0%	$ -	0.0%	0.0%	-	0.0%	152,100	5.0%	5.0%	73,769	78,332
WTP2008 - 23	JOS	D/MILLIKEN PS EXTENSION - Design*	2008-2013	1,317,000	$ -	0.0%	0.0%	$ 908,730	69.0%	69.0%	-	0.0%	408,270	31.0%	31.0%	198,011	210,259
WTP2008 - 24	JOS	D/DUFFERIN RESERVOIR EXT. - Construction*	2007-2013	4,145,000	$ -	0.0%	0.0%	$ 1,916,234	46.2%	69.0%	1,367,850	33.0%	860,917	20.8%	31.0%	417,545	443,372
WTP2008 - 25	JOS	D/MILLIKEN RESERVOIR EXTENSION - Construction*	2008-2013	51,225,000	$ -	0.0%	0.0%	$ 35,345,250	69.0%	69.0%	-	0.0%	15,879,750	31.0%	31.0%	7,701,679	8,178,071
		D/MILLIKEN PS EXTENSION - Construction*	2009-2013	44,400,000	$ -	0.0%	0.0%	$ 20,526,120	46.2%	69.0%	14,652,000	33.0%	9,221,880	20.8%	31.0%	4,472,612	4,749,268
WTP2008 - 29	JOS	AVENUE RD WM ENGINEERING - HI LEVELTO LAWRENCE*	2009-2013	30,000,000	$ -	0.0%	0.0%	$ 20,700,000	69.0%	69.0%	-	0.0%	9,300,000	31.0%	31.0%	4,510,500	4,789,500
WTP2008 - 30	JOS	AVENUE RD WM CONSTRUCTION - HI LEVELTO LAWRENCE*	2004-2013	2,967,000	$ 2,283,107	77.0%	95.0%	$ 82,913	2.8%	3.5%	563,730	19.0%	37,251	1.3%	1.6%	18,067	19,184
WTP2008 - 31	JOS	HORGAN TO ELLESMERE WM - ENGINEERING*	2008-2013	45,100,000	$ 34,704,450	77.0%	95.0%	$ 1,260,320	2.8%	3.5%	8,569,000	19.0%	566,231	1.3%	1.6%	274,622	291,609
WTP2008 - 33	JOS	HORGAN TO ELLESMERE WM - CONSTRUCTION*	2004-2013	2,575,000	$ -	0.0%	0.0%	$ 1,083,818	42.1%	69.0%	1,004,250	39.0%	486,933	18.9%	31.0%	236,162	250,770
WTP2008 - 35	JOS	JOS - GERRARD WM ENGINEERING	2009-2013	30,050,000	$ -	0.0%	0.0%	$ 12,648,045	42.1%	69.0%	11,719,500	39.0%	5,682,455	18.9%	31.0%	2,755,991	2,926,464
WTP2008 - 36	JOS	JOS - BATHURST-DUPONT WM - ENGINEERING	2007-2013	5,100,000	$ -	0.0%	0.0%	$ 1,126,080	22.1%	69.0%	3,468,000	68.0%	505,920	9.9%	31.0%	245,371	260,549
WTP2008 - 37	JOS	JOS - GERRARD WM - CONSTRUCTION*	2007-2013	4,232,000	$ 1,015,680	24.0%	28.9%	$ 1,722,847	40.7%	49.0%	719,440	17.0%	774,033	18.3%	22.0%	375,406	398,627
WTP2008 - 38	JOS	JOS - BATHURST-DUPONT WM - CONSTRUCTION	2009-2013	40,000,000	$ -	0.0%	0.0%	$ 8,832,000	22.1%	69.0%	27,200,000	68.0%	3,968,000	9.9%	31.0%	1,924,480	2,043,520
WTP2008 - 39	GROWTH	ADDITIONAL PUMPING EQUIPMENT*	2013-2016	60,000,000	$ 14,400,000	24.0%	28.9%	$ 24,426,000	40.7%	49.0%	10,200,000	17.0%	10,974,000	18.3%	22.0%	5,322,390	5,651,610
WTP2008 - 40	JOS	ELLESMERE PS UPGRADE*	2006-2013	6,464,000	$ 323,200	5.0%	5.0%	$ 4,237,152	65.6%	65.6%	-	0.0%	1,903,648	29.5%	29.5%	923,269	980,379
WTP2008 - 41	JOS	JOS - VICTORIA PARK WM ENGINEERING	2008-2013	7,700,000	$ -	0.0%	0.0%	$ 1,965,810	25.5%	69.0%	4,851,000	63.0%	883,190	11.5%	31.0%	428,347	454,843
WTP2008 - 42	JOS	JOS - NEILSON (ELLESMERE-SHEPPARD) WM CONST	2007-2011	4,895,000	$ -	0.0%	0.0%	$ 2,600,714	53.1%	69.0%	1,125,850	23.0%	1,168,437	23.9%	31.0%	566,692	601,745
WTP2008 - 43	JOS	JOS - EASTMALL W/M Engineering*	2008-2011	14,760,000	$ -	0.0%	0.0%	$ 4,379,292	29.7%	69.0%	8,413,200	57.0%	1,967,508	13.3%	31.0%	954,241	1,013,267
WTP2008 - 44	JOS	JOS - EASTMALL WM CONSTRUCTION*	2009-2013	2,500,000	$ -	0.0%	0.0%	$ 776,250	31.1%	69.0%	1,375,000	55.0%	348,750	14.0%	31.0%	169,144	179,606
WTP2008 - 45	JOS	JOS - Ellesmere (Markham-Neilson) Engineering	2012	36,500,000	$ -	0.0%	0.0%	$ 11,333,250	31.1%	69.0%	20,075,000	55.0%	5,091,750	14.0%	31.0%	2,469,499	2,622,251
WTP2008 - 46	JOS	JOS - Ellesmere (Markham-Neilson) CONST*	2009-2013	1,100,000	$ -	0.0%	0.0%	$ 326,370	29.7%	69.0%	627,000	57.0%	146,630	13.3%	31.0%	71,116	75,514
WTP2008 - 47	JOS	JOS - VICTORIA PARK WM CONSTRUCTION*	2010-2013	13,000,000	$ -	0.0%	0.0%	$ 3,857,100	29.7%	69.0%	7,410,000	57.0%	1,732,900	13.3%	31.0%	840,457	892,444
WTP2008 - 48	JOS	JOS - MT. PLEASANT WM - ENGINEERING	2011-2013	25,000,000	$ -	0.0%	0.0%	$ 13,334,250	53.3%	69.0%	5,675,000	22.7%	5,990,750	24.0%	31.0%	2,905,514	3,085,236
WTP2008 - 49	JOS	JOS - D4 W/M ENGINEERING	0	1,561,000	$ -	0.0%	0.0%	$ 21,542	1.4%	69.0%	1,529,780	98.0%	9,678	0.6%	31.0%	4,694	4,984
WTP2008 - 50	JOS	JOS - KENNEDY W/M - SCARB PS TO ST CLAIR MIDLAND*	2007-2013	1,439,000	$ -	0.0%	0.0%	$ 605,675	42.1%	69.0%	561,210	39.0%	272,115	18.9%	31.0%	131,976	140,139
WTP2008 - 51	JOS	JOS - MT. PLEASANT WM - CONST	2009-2013	16,200,000	$ -	0.0%	0.0%	$ 8,607,060	53.1%	69.0%	3,726,000	23.0%	3,866,940	23.9%	31.0%	1,875,466	1,991,474
WTP2008 - 52	GROWTH	HPEC W/M - BAYVIEW TO KEELE*	2015-2017	37,000,000	$ -	0.0%	0.0%	$ 510,600	1.4%	69.0%	36,269,000	98.0%	229,400	0.6%	31.0%	111,259	118,141
WTP2008 - 55	GROWTH	PUMPING EQUIPMENT - RICHVIEW PS	2012	20,800,000	-	0.0%	0.0%	$ 14,352,000	69.0%	69.0%	-	0.0%	6,448,000	31.0%	31.0%	3,127,280	3,320,720
WTP2008 - 56	SI	Taste & Odour Mgmt.	2009-2011	1,750,000	$ -	0.0%	0.0%	$ 1,207,500	69.0%	69.0%	-	0.0%	542,500	31.0%	31.0%	263,113	279,388
WTP2008 - 57	JOS	JOS - BATHURST-DUPONT W/M - CONSTRUCTION	2016-2017	25,000,000	$ 23,750,000	95.0%	95.0%	$ -	0.0%	0.0%	-	0.0%	1,250,000	5.0%	5.0%	606,250	643,750
WTP2008 - 58	JOS	JOS - JARVIS WM - TO ROSEHILL PS CONSTRUCTION	2013-2016	60,000,000	$ -	0.0%	0.0%	$ 34,362,000	57.3%	69.0%	10,200,000	17.0%	15,438,000	25.7%	31.0%	7,487,430	7,950,570
WTP2008 - 59	JOS	JOS - BAYVIEW W/M - EGLINTON TO YORK MILLS	2015-2017	13,349,000	$ -	0.0%	0.0%	$ 3,223,784	24.2%	69.0%	8,676,850	65.0%	1,448,367	10.9%	31.0%	702,458	745,909
WTP2008 - 60	JOS	JOS - BAYVIEW W/M - HPEC TO BAYVIEW RESEVOIR	2014-2017	17,440,000	$ -	0.0%	0.0%	$ 120,336	0.7%	69.0%	17,265,600	99.0%	54,064	0.3%	31.0%	26,221	27,843
WTP2008 - 61	GROWTH	PUMPSTATION UPGRADE - ELLESMERE PS	2014-2017	15,865,000	$ -	0.0%	0.0%	$ 547,343	3.5%	69.0%	15,071,750	95.0%	245,908	1.6%	31.0%	119,265	126,642
WTP2008-62	SI	ISLAND CHEMICAL & DEWATERING FACILITY ENGINEERING	2013-2014	1,374,000	$ -	0.0%	0.0%	$ 948,060	69.0%	69.0%	-	0.0%	425,940	31.0%	31.0%	206,581	219,359
WTP2008-62	SI	ISLAND CHEMICAL & DEWATERING FACILITY ENGINEERING*	2011-2013	8,000,000	$ 7,600,000	95.0%	95.0%	$ -	0.0%	0.0%	-	0.0%	400,000	5.0%	5.0%	194,000	206,000
WWTP2008-47		Highland Creek HORGAN SUPERNATANT LINE CONNECTION	2012	10,000,000	$ 9,500,000	95.0%	95.0%	$ -	0.0%	0.0%	-	0.0%	500,000	5.0%	5.0%	242,500	257,500
		Total Estimated Capital Cost		500,000	$ -	0.0%	0.0%	$ 234,600	46.9%	69.0%	160,000	32.0%	105,400	21.1%	31.0%	51,119	54,281
				$ 949,063,200	$ 99,757,137	10.5%	15.5%	$ 358,879,339	37.8%	55.8%	$ 306,110,560	32.3%	$ 184,316,145	19.4%	28.7%	$ 89,393,330	$ 94,922,815

INFRASTRUCTURE COSTS COVERED IN THE DC CALCULATION
MUNICIPALITY: City of Toronto

WATERMAINS

a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
					Less:						Potential DC Recoverable Cost			
Prj.	Cat.	Project Name Increased Service Needs Attributable to Anticipated Development 2008-2017	Timing	Gross Capital Cost Est.	Benefit to Existing Development		Post Period Capacity		Grants, Subsidies & Other Contributions Attrib. to New Development	Sub Total	Net Costs Benefiting New Development	Residential Share 48.5%	Non-Residential Share 51.5%	% of Gross Cost
					$	%	$	%						
		Already Constructed												
WM2008-1		LAKESHORE BLVD - Palace Pier - Parklawn		640,000	64,000	10.0%	-	-	-	64,000	576,000	279,360	296,640	90%
WM2008-2		WATERFRONT DRIVE - Parklawn - Palace Pier		411,000	-	0.0%	-	-	-	-	411,000	199,335	211,665	100%
		Cost to be Incurred During Term of Proposed By-law (2008-2012)												
WM2008-4		YONGE CENTRE - Kenneth - Doris	2008	2,238,720	-	0.0%	223,872	10%	-	223,872	2,014,848	977,201	1,037,647	90%
WM2008-6		DOWNSVIEW - Keele St.	2008-2012	3,532,320	706,464	20.0%	353,232	10%	-	1,059,696	2,472,624	1,199,223	1,273,401	70%
WM2008-8		DOWNSVIEW - Champagne - Chesswood	2008-2012	3,088,800	617,760	20.0%	308,880	10%	-	926,640	2,162,160	1,048,648	1,113,512	70%
WM2008-11		SOUTH BATHURST - Bathurst St.	2008-2012	2,196,480	439,296	20.0%	219,648	10%	-	658,944	1,537,536	745,705	791,831	70%
WM2008-12		FINCH - KEELE - Keele St. - Alness St.	2008-2012	1,846,680	369,336	20.0%	184,668	10%	-	554,004	1,292,676	626,948	665,728	70%
		Added in 2008 Study:												
WM2008-49		Anndale Drive - Bales to Tradewind Install 300mm dia WM	2008	134,000	-	0.0%	13,400	10%		13,400	120,600	58,491	62,109	90%
WM2008-50		Meadowvale - Hwy 2 to Kingston Rd	2008		-	0.0%	-	10%	-	0	-	-	-	
WM2008-19		Judson Ave - Ourland Ave to Royal York Rd - Replace existing 150mm WM. Upsize to 200mm.	2008	707,000	397,688	56.3%	70,700	10%	-	468,388	238,613	115,727	122,885	34%
WM2008-20		Towns Road - Kipling Avenue to West Limit - Upsize existing watermain to a 200mm.	2008	454,000	255,375	56.3%	45,400	10%	-	300,776	153,225	74,314	78,911	34%
WM2008-24		Arnold Avenue - St David St to Dundas St E - Replace and upsize existing 100mm to a 150mm	2008	110,000	48,889	44.4%	11,000	10%	-	59,889	50,111	24,304	25,807	46%
WM2008-25		Charles St W - Bay St to 80m w of St. Thomas St - Upgrade 150mm CI to 300mm	2008	240,000	60,000	25.0%	24,000	10%	-	84,000	156,000	75,660	80,340	65%
WM2008-26		Jameson Ave - Springhurst Ave to Queen St - Upsize existing 150mm CI watermain to a 300mm	2008	770,000	192,500	25.0%	77,000	10%	-	269,500	500,500	242,743	257,758	65%
WM2008-29		Saulter St - Queen St E to south end - Upgrade 150mm to 250mm	2008	318,000	114,480	36.0%	31,800	10%	-	146,280	171,720	83,284	88,436	54%
WM2008-30		St. Thomas St - Charles St to Bloor St W - Upsize from 150mm to 250mm	2008	220,000	79,200	36.0%	22,000	10%	-	101,200	118,800	57,618	61,182	54%
WM2008-36		Sinnott Rd - Eglinton Ave to Hymus Rd - Upsize existing 200mm watermain to 300mm	2009	994,000	441,778	44.4%	99,400	10%	-	541,178	452,822	219,619	233,203	46%
WM2008-37		Victoria Park Ave - Kingston Rd to Meadow Ave - Upgrade existing 100mm watermain to 150mm	2009	260,000	115,556	44.4%	26,000	10%	-	141,556	118,444	57,446	60,999	46%
WM2008-40		Gerrard St E - Yonge St to Jarvis St - Upgrade 150mm CI to 300mm PVC	2009	645,000	161,250	25.0%	64,500	10%	-	225,750	419,250	203,336	215,914	65%
WM2008-42		King St W - Queen St W to Jameson Ave - Upsize existing 200mm to 300mm	2009	1,100,000	488,889	44.4%	110,000	10%	-	598,889	501,111	243,039	258,072	46%
WM2008-43		McCaul St - Queen St W to College St - Upsize existing 150mm WM to 200mm	2009	1,014,300	570,544	56.3%	101,430	10%	-	671,974	342,326	166,028	176,298	34%
WM2008-46		Victoria St - Gerrard St to Adelaide St - Replace existing 150mm CI with a 300mm WM.	2009	1,363,500	340,875	25.0%	136,350	10%	-	477,225	886,275	429,843	456,432	65%
		UNALLOCATED IMPROVEMENTS	2010-2012	12,494,700	4,980,656	39.9%	1,249,470	10%	-	6,230,127	6,264,574	3,038,318	3,226,255	50%
		Cost to be Incurred Post By-law Term (2013-2017)												
WM2008-48		UNALLOCATED IMPROVEMENTS	2013-2017	37,100,250	11,418,588	30.8%	3,710,025	10%	-	15,128,614	21,971,637	10,656,244	11,315,393	59%
		Total Estimated Capital Cost		71,878,750	$ 21,863,123		$ 7,082,775		$ -	$ 28,945,907	$ 42,932,852	$ 20,822,433	$ 22,110,419	60%

Waste Water Treatment Plants

MUNICIPALITY: City of Toronto

a	b	c	d	e	f	g	h	i	j	k	l
				Less:				Potential DC Recoverable Cost			
Prj.	Project Name Increased Service Needs Attributable to Anticipated Development 2008-2017	Timing	Gross Capital Cost Estimate[1]	Benefit to Existing Development		Post Period Capacity		Net Costs Benefiting New Development		Residential Share	Non-Residential Share
				$	% of gross	$	% of gross		% of gross	48.5%	51.5%
	Already Constructed										
WWTP2008-1	Ashbridges Bay Plant Outfall Study	COMPLETED	-	$ -			-			-	-
WWTP2008-2	Ashbridges Bay By-pass Conduits Study	COMPLETED	-	$ -			-			-	-
WWTP2008-3	Ashbridges Bay North Substation Upgrade	ENDING 2007	-	$ -			-			-	-
WWTP2008-4	Ashbridges Bay Mediation Agreement Implementation	COMPLETED	-	$ -			-			-	-
WWTP2008-5	Ashbridges Bay PS Odour Control	COMPLETED	-	$ -			-			-	-
WWTP2008-6	Ashbridges Bay PT Odour Control	COMPLETED	-	$ -			-			-	-
WWTP2008-7	Ashbridges Bay Sludge Cake Pumping Upgrade	ENDING 2007	-	$ -			-			-	-
WWTP2008-8	Highland Creek Digester upgrades #7,8,9 & 10	COMPLETED	-	$ -			-			-	-
WWTP2008-9	Highland Creek Centrate Line Mods	COMPLETED	-	$ -			-			-	-
WWTP2008-10	Highland Creek Odour Control Study	COMPLETED	-	$ -			-			-	-
WWTP2008-11	Humber Screen #6	2003-?	-	$ -			-			-	-
WWTP2008-12	Humber Return Secondary Sludge System	2000-2005	-	$ -			-			-	-
WWTP2008-13	Humber HVAC/Fire Prot/Gas Detection	ENDING 2007	-	$ -			-			-	-
WWTP2008-14	Humber PARKING, GATEHOUSE, SECURITY B	ENDING 2007	-	$ -			-			-	-
WWTP2008-15	Humber Odour Control Study	COMPLETED	-	$ -			-			-	-
WWTP2008-16	Humber -PLANT WASHING WATER TREATMENT	1998-2007	-	$ -			-			-	-
WWTP2008-17	Humber North Grit Vortex N4-N6	?-2005	-	$ -			-			-	-
WWTP2008-18	Humber North Grit Chan. N1-N3	?-1998	-	$ -			-			-	-
WWTP2008-19	SEWER SYSTEM IMPROVEMENTS - Access Roads	1998-2003	-	$ -			-			-	-
WWTP2008-20	SEWER SYSTEM IMPROVEMENTS - Clean out Chambers	1998-2005	-	$ -			-			-	-
WWTP2008-21											
	Cost to be Incurred During Term of Proposed By-law (2008-2012)										
WWTP2008-22	Ashbridges Bay Standby Power Generation	2008-2012	5,710,000	$ 4,967,700	87%	$ 571,000		$ 171,300	3%	83,081	88,220
WWTP2008-23	Ashbridges Bay Fine Bubble Aeration Upgrade - Pilot	2008, 2012	10,500,000	$ 9,135,000	87%	$ 1,050,000	10%	$ 315,000	3%	152,775	162,225
WWTP2008-24	Ashbridges Bay Emission Air Treatment Upgrade	2008-2012	19,000,000	$ 16,530,000	87%	$ 1,900,000	10%	$ 570,000	3%	276,450	293,550
WWTP2008-26	Ashbridges Bay PCS Plant Services	2004-2012	10,870,000	$ 9,456,900	87%	$ 1,087,000	10%	$ 326,100	3%	158,159	167,942
WWTP2008-28	Highland Creek WAS THICKENING AND DEWATERING - ENGINGEERING	2005-2012	3,850,000	$ 2,964,500	77%	$ 808,500	21%	$ 77,000	2%	37,345	39,655
WWTP2008-29	Highland Creek HVAC & PLANT SECURITY UPGRADES	2004-2010	1,645,000	$ 1,266,650	77%	$ 345,450	21%	$ 32,900	2%	15,957	16,944
WWTP2008-30	Highland Creek PCS - Plant Services	2005-2012	5,200,000	$ 4,004,000	77%	$ 1,092,000	21%	$ 104,000	2%	50,440	53,560
WWTP2008-31	Highland Creek PLANT FIRM CAPACITY UPGRADES - PHASE V	2013-2016	34,700,000	$ -	0%	$ 26,999,452	78%	$ 7,700,548	22%	3,734,766	3,965,782
WWTP2008-32	Humber SLUDGE THICKENING BLDG UPGRADE	2003-2012	35,760,000	$ 26,462,400	74%	$ 8,940,000	25%	$ 357,600	1%	173,436	184,164
WWTP2008-33	Humber PCS Plant Services	2004-2012	6,150,000	$ 4,551,000	74%	$ 1,537,500	25%	$ 61,500	1%	29,828	31,673
WWTP2008-34	KEELE TRUNK SEWER - Property Acquisition	2007 - 2008	2,175,000	$ 652,500	30%	$ 1,522,500	70%	$ -	0%	-	-
WWTP2008-35	MTI CHAMBER UPGRADES AND PCS	2005-2012	6,310,000	$ 5,994,500	95%	$ -	0%	$ 315,500	5%	153,018	162,483
WWTP2008-36	Ashbridges Bay PROCESS EQUIPMENT UPGRADES	2008-2012	6,900,000	$ 6,003,000	87%	$ 690,000	10%	$ 207,000	3%	100,395	106,605
WWTP2008-37	WATER EFFICIENCY*	1998-2012	20,605,200	$ -	0%	$ -	0%	$ 20,605,200	100%	9,993,522	10,611,678
WWTP2008-38	Ashbridges Bay OUTFALL AND DISINFECTION UPGRADES ENGINEERING*	2007-2012	9,900,000	$ 8,613,000	87%	$ 990,000	10%	$ 297,000	3%	144,045	152,955
WWTP2008-39	Ashbridges Bay D BUILDING TREATMENT AND BIOFILTER*	2009-2012	65,050,000	$ 56,593,500	87%	$ 6,505,000	10%	$ 1,951,500	3%	946,478	1,005,023
WWTP2008-40	Ashbridges Bay Mediation Agreement Implementation*	2008-2012	620,000	$ 539,400	87%	$ 62,000	10%	$ 18,600	3%	9,021	9,579
WWTP2008-41	Ashbridges Bay PROCESS UPGRADES & ODOUR CONTROL ENGINEERING*	2007-2012	8,300,000	$ 7,221,000	87%	$ 830,000	10%	$ 249,000	3%	120,765	128,235
WWTP2008-43	Ashbridges Bay DEWATERING EQUIPMENT UPGRADES*	2007-2012	24,570,000	$ 21,375,900	87%	$ 2,457,000	10%	$ 737,100	3%	357,494	379,607
WWTP2008-44	HIGHLAND CREEK WAS THICKENING AND DEWATERING PHASE 2*	2009-2012	93,200,000	$ 71,764,000	77%	$ 19,572,000	21%	$ 1,864,000	2%	904,040	959,960
WWTP2008-45	Highland Creek ODOUR CONTROL UPGRADES - PHASE 1 ENG*	2008-2012	6,000,000	$ 4,620,000	77%	$ 1,260,000	21%	$ 120,000	2%	58,200	61,800
WWTP2008-46	Highland Creek ODOUR CONTROL UPGRADES - PHASE 1 CONSTR	2013-2015	34,700,000	$ 26,719,000	77%	$ 7,287,000	21%	$ 694,000	2%	336,590	357,410
WWTP2008-48	Humber HEADHOUSE UPGRADES Phase 1 ODOUR CONTROL	2007-2010	14,000,000	$ 10,360,000	74%	$ 3,500,000	25%	$ 140,000	1%	67,900	72,100

Waste Water Treatment Plants

MUNICIPALITY: City of Toronto

a	b	c	d	e	f	g	h	i	j	k	l
				Less:				Potential DC Recoverable Cost			
Prj.	Project Name Increased Service Needs Attributable to Anticipated Development 2008-2017	Timing	Gross Capital Cost Estimate[1]	Benefit to Existing Development		Post Period Capacity		Net Costs Benefiting New Development		Residential Share	Non-Residential Share
				$	% of gross	$	% of gross		% of gross	48.5%	51.5%
WWTP2008-49	Ashbridges Bay FINE BUBBLE AERATION IMPLEMENTATION*	2012-2016	41,550,000	$ 36,148,500	87%	$ 4,155,000	10%	$ 1,246,500	3%	604,553	641,948
WWTP2008-52	KEELE TRUNK SEWER Design & Construction	2013-2017	33,844,000	$ 10,153,200	30%	$ 23,690,800	70%	$ -	0%	-	-
WWTP2008-55	Ashbridges Bay STANDBY POWER GENERATION Construction	2013-2015	12,000,000	$ 10,440,000	87%	$ 1,200,000	10%	$ 360,000	3%	174,600	185,400
WWTP2008-56	Highland Creek ODOUR CONTROL UPGRADES PHASE 2	2014-2017	40,000,000	$ 30,800,000	77%	$ 8,400,000	21%	$ 800,000	2%	388,000	412,000
WWTP2008-57	Ashbridges Bay OUTFALL AND DISINFECTION UPGRADES CONSTRUCTION	2014-2017	125,000,000	$ 108,750,000	87%	$ 12,500,000	10%	$ 3,750,000	3%	1,818,750	1,931,250
WWTP2008-58	Humber HEADHOUSE UPGRADES PH2 & PH1 ODOUR CONTROL*	2009-2012	26,200,000	$ 19,388,000	74%	$ 6,550,000	25%	$ 262,000	1%	127,070	134,930
WWTP2008-60	Ashbridges Bay PROCESS UPGRADES & ODOUR CONTROL CONTRACT ADMIN	2013-2017	3,250,000	$ 2,827,500	87%	$ 325,000	10%	$ 97,500	3%	47,288	50,213
WWTP2008-61	Ashbridges Bay DIGESTERS 9-12 REFURBISH	2015-2017	20,500,000	$ 17,835,000	87%	$ 2,050,000	10%	$ 615,000	3%	298,275	316,725
WWTP2008-62	Highland Creek BIOSOLIDS TREATMENT PHASE 2	2015-2017	125,000,000	$ 96,250,000	77%	$ 26,250,000	21%	$ 2,500,000	2%	1,212,500	1,287,500
WWTP2008-63	Asbridges Bay BIOSOLIDS IMPRVS & STUDIES	2007-2010	1,150,000	$ 1,000,500	87%	$ 115,000	10%	$ 34,500	3%	16,733	17,768
WWTP2008-66	FUTURE SEWAGE PS UPGRADES*	2009-2012	30,000,000	$ 25,500,000	85%	$ 2,250,000	8%	$ 2,250,000	8%	1,091,250	1,158,750
WWTP2008-67	Humber SECONDARY TREATMENT UPGRADES*	2013-2014	29,100,000	$ 21,534,000	74%	$ 7,275,000	25%	$ 291,000	1%	141,135	149,865
WWTP2008-68	Ashbridges Bay PT Engineering Design & Contract Admin*	2005-2012	16,462,000	$ 14,321,940	87%	$ 1,646,200	10%	$ 493,860	3%	239,522	254,338
WWTP2008-69	Ashbridges Bay M & T Pumping Station	2007-2010	7,900,000	$ 6,873,000	87%	$ 790,000	10%	$ 237,000	3%	114,945	122,055
WWTP2008-72	Ashbridges Bay PRIMARY TREATMENT UPGRADE - CONST CONT #2	2016-2017	40,000,000	$ 34,800,000	87%	$ 4,000,000	10%	$ 1,200,000	3%	582,000	618,000
WWTP2008-73	Ashbridges Bay PRIMARY TREATMENT UPGRADE - CONST CONT #1	2014-2017	70,000,000	$ 60,900,000	87%	$ 7,000,000	10%	$ 2,100,000	3%	1,018,500	1,081,500
WWTP2008-74	Ashbridges Bay WASTE ACTIVATED SLUGE UPGRADE*	2010-2012	13,400,000	$ 11,658,000	87%	$ 1,340,000	10%	$ 402,000	3%	194,970	207,030
WWTP2008-75	Humber PROCESS EQUIPMENT UPGRADES*	2008-2012	5,000,000	$ 3,700,000	74%	$ 1,250,000	25%	$ 50,000	1%	24,250	25,750
WWTP2008-76	Humber PROCESS AUDIT RECOMMENDATIONS	2014-2017	40,000,000	$ 29,600,000	74%	$ 10,000,000	25%	$ 400,000	1%	194,000	206,000
WWTP2008-77	Humber BMP IMPLEMENTATION	2013-2016	20,400,000	$ 15,096,000	74%	$ 5,100,000	25%	$ 204,000	1%	98,940	105,060
	Total Estimated Capital Cost		$ 1,126,471,200	$ 857,369,590	76%	$ 214,893,402	19%	$ 54,208,208	5%	$ 26,290,981	$ 27,917,227

1 For projects that commenced prior to 2008, only cost 2008 and forward are included.

INFRASTRUCTURE COSTS COVERED IN THE DC CALCULATION

City of Toronto

SERVICE: Library

a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p
Captor Project No.	Project Name / Increased Service Needs Attributable to Anticipated Development 2008-2017	Sub-project Name	Timing	Gross Capital Costs (Expansion Component Only)	Ineligible re: Level of Service	Eligible Increase in Need	Less:				Less:	Potential DC Recoverable Cost			
							Benefit to Existing Development		Grants, Subsidies & Other Contributions Attrib. to New Development	Sub Total	Other (e.g. 10% Statutory Deduction)	Net Costs Benefiting New Development	Residential Share 95%	Non-Residential Share 5%	% of Gross Cost
							$	%							
	Already Constructed														
	Cost to be Incurred During Term of Proposed By-law (2008-2012)														
LIB000141	Bloor/Gladstone Renovation & Expansion	Bloor/Gladstone Renovation	2008-2009	161,255		161,255	48,376	30%		112,878	11,288	101,590	96,511	5,080	63%
LIB000141	Bloor/Gladstone Renovation & Expansion	Bloor/Gladstone Expansion	2008-2009	2,410,719		2,410,719	723,216	30%		1,687,503	168,750	1,518,753	1,442,815	75,938	63%
LIB000146	Cedarbrae Renovation	Cedarbrae Renovation (HG)	2008-2010	619,500		619,500	30,975	5%		588,525	58,853	529,673	503,189	26,484	86%
LIB000148	S.W. Stewart Renovation	S.W. Stewart Renovation	2008-2009	202,500		202,500	60,750	30%		141,750	14,175	127,575	121,196	6,379	63%
LIB000152	Jane/Dundas Renovation	Jane/Dundas Renovation	2008	13,100		13,100	6,550	50%		6,550	655	5,895	5,600	295	45%
LIB000162	Dufferin/St.Clair Renovation	Dufferin/St.Clair Renovation	2008-2009	197,300		197,300	98,650	50%		98,650	9,865	88,785	84,346	4,439	45%
LIB000193	Jane/Sheppard Reconstruction	Jane/Sheppard Reconstruction	2008-2009	1,039,000		1,039,000	519,500	50%		519,500	51,950	467,550	444,173	23,378	45%
LIB907056	Thorncliffe Renovation & Expansion	Thorncliffe Renovation	2008-2009	72,700		72,700	36,350	50%		36,350	3,635	32,715	31,079	1,636	45%
LIB907056	Thorncliffe Renovation & Expansion	Thorncliffe Expansion	2008-2009	1,457,000		1,457,000	728,500	50%		728,500	72,850	655,650	622,868	32,783	45%
LIB907251	Cliffcrest Relocation	Cliffcrest Relocation	2008	181,458		181,458	90,729	50%		90,729	9,073	81,656	77,573	4,083	45%
LIB907313	Kennedy/Eglinton Expansion	Kennedy/Eglinton Expansion	2008	950,000		950,000	475,000	50%		475,000	47,500	427,500	406,125	21,375	45%
LIB907114	TRL Renovation & Retrofit	TRL - Renovation (HG)	2008-2009	336,274		336,274	16,814	5%		319,460	31,946	287,514	273,139	14,376	86%
LIB907114	TRL Renovation & Retrofit	TRL - Renovation Change in Scope (HG)	2008-2010	367,700		367,700	18,385	5%		349,315	34,932	314,384	298,664	15,719	86%
LIB907114	TRL Renovation & Retrofit	TRL - Expansion (HG)	2007-2009	1,777,260		1,777,260	88,863	5%		1,688,397	168,840	1,519,557	1,443,579	75,978	86%
LIB907114	TRL Renovation & Retrofit	TRL - Expansion Change in Scope (HG)	2008-2010	804,000		804,000	40,200	5%		763,800	76,380	687,420	653,049	34,371	86%
LIB907114	TRL Renovation & Retrofit	TRL - Renovation (HG)	2011-2013	623,678		623,678	31,184	5%		592,494	59,249	533,244	506,582	26,662	86%
LIB907264	Multi-Branch Minor Renovations	Multi-Branch Minor Renovations 2008-200	2008-2009	243,600		243,600	60,900	25%		182,700	18,270	164,430	156,209	8,222	68%
LIB907264	Multi-Branch Minor Renovations	Multi-Branch Minor Renovations 2010-201	2010-2011	267,600		267,600	66,900	25%		200,700	20,070	180,630	171,599	9,032	68%
LIB906417	Multi-Branch Minor Renovations	Multi-Branch Minor Renovations 2012-201	2012-2017	1,147,500		1,147,500	286,875	25%		860,625	86,063	774,563	735,834	38,728	68%
LIB000154	Brentwood Renovation	Brentwood Renovation	2008	19,000		19,000	5,700	30%		13,300	1,330	11,970	11,372	599	63%
LIB000154	Brentwood Expansion	Brentwood Expansion	2008	60,000		60,000	18,000	30%		42,000	4,200	37,800	35,910	1,890	63%
LIB000154	Brentwood Renovation	Brentwood Renovation	2009-2011	395,430		395,430	118,629	30%		276,801	27,680	249,121	236,665	12,456	63%
LIB000154	Brentwood Expansion	Brentwood Expansion	2009-2011	1,443,705		1,443,705	433,112	30%		1,010,594	101,059	909,534	864,057	45,477	63%
LIB000154	Brentwood Expansion	Materials	2009-2011	569,000		569,000	170,700	30%		398,300	39,830	358,470	340,547	17,924	63%
LIB000166	West Waterfront Construction	West Waterfront Construction (HG)	2008-2011	6,243,189		6,243,189	312,159	5%		5,931,030	593,103	5,337,927	5,071,030	266,896	86%
LIB000166	West Waterfront Construction	Materials	2008-2011	1,176,663		1,176,663	58,833	5%		1,117,830	111,783	1,006,047	955,745	50,302	86%
LIB000329	Scarborough Centre Construction	Scarborough Centre Construction (HG)	2009-2013	6,335,785		6,335,785	316,789	5%		6,018,996	601,900	5,417,096	5,146,241	270,855	86%
LIB000329	Scarborough Centre Construction	Materials	2009-2013	1,152,724		1,152,724	57,636	5%		1,095,088	109,509	985,579	936,300	49,279	86%
LIB000334	Bayview Relocation	Bayview Relocation (HG)	2010-2014	1,485,407		1,485,407	74,270	5%		1,411,136	141,114	1,270,023	1,206,522	63,501	86%
LIB000334	Bayview Relocation	Materials	2010-2014	311,873		311,873	15,594	5%		296,279	29,628	266,651	253,319	13,333	86%
LIB000164	Fairview Entrance	Fairview Entrance Expansion (HG)	2010-2013	2,203,968		2,203,968	110,198	5%		2,093,770	209,377	1,884,393	1,790,173	94,220	86%
LIB000150	Sanderson Renovation	Sanderson Renovation (HG)	2008-2013	347,130		347,130	17,356	5%		329,773	32,977	296,796	281,956	14,840	86%
LIB000145	Northern District Renovation	Northern District Renovation	2011-2015	702,427		702,427	210,728	30%		491,699	49,170	442,529	420,403	22,126	63%
LIB907262	St. Lawrence Relocation & Expansion	St. Lawrence Relocation & Expansion (HG	2011-2015	9,984,744		9,984,744	499,237	5%		9,485,507	948,551	8,536,956	8,110,108	426,848	86%
LIB907262	St. Lawrence Relocation & Expansion	Materials	2011-2015	1,736,797		1,736,797	86,840	5%		1,649,957	164,996	1,484,961	1,410,713	74,248	86%
LIB907255	Ellesmere Administration/Operations	Expansion (HG)	2011-2016	6,000,000		6,000,000	300,000	5%		5,700,000	570,000	5,130,000	4,873,500	256,500	86%
LIB000155	Albion Renovation	Albion Renovation	2011-2016	1,030,350		1,030,350	309,105	30%		721,245	72,124	649,120	616,664	32,456	63%
LIB000337	St. Clair / Silverthorn Renovation	St. Clair / Silverthorn Renovation	2012-2014	160,571		160,571	80,286	50%		80,286	8,029	72,257	68,644	3,613	45%
LIB000337	St. Clair / Silverthorn Expansion	St. Clair / Silverthorn Expansion	2012-2014	350,235		350,235	175,118	50%		175,118	17,512	157,606	149,725	7,880	45%
LIB000157	Agincourt Renovation & Expansion	Agincourt Renovation (HG)	2012-2016	846,187		846,187	42,309	5%		803,878	80,388	723,490	687,315	36,174	86%
LIB000157	Agincourt Renovation & Expansion	Agincourt Expansion (HG)	2012-2016	4,839,894		4,839,894	241,995	5%		4,597,899	459,790	4,138,109	3,931,204	206,905	86%
LIB000157	Agincourt Renovation & Expansion	Materials	2012-2016	624,161		624,161	31,208	5%		592,953	59,295	533,658	506,975	26,683	86%
	Additions to Collection Throughout the System		2008-2012	480,000		480,000	24,000	5%		456,000	45,600	410,400	389,880	20,520	86%
	Subtotal			63,416,606		63,416,606	7,240,780			56,175,826	5,617,583	50,558,243	48,030,331	2,527,912	80%
	Cost to be Incurred Post By-law Term (2013-2017)														
LIB000151	Albert Campbell Renovation	Albert Campbell Renovation	2013-2017	844,131		844,131	253,239	30%		590,891	59,089	531,802	505,212	26,590	63%
LIB000338	North York Central Renovation	North York Central Renovation	2013-2017	1,425,615		1,425,615	71,281	5%		1,354,334	135,433	1,218,901	1,157,956	60,945	86%
LIB000156	Mount Dennis Renovation	Mount Dennis Renovation	2013-2017	387,869		387,869	193,935	50%		193,935	19,393	174,541	165,814	8,727	45%
LIB907265	Guildwood Relocation	Guildwood Relocation	2013-2015	2,007,540		2,007,540	1,003,770	50%		1,003,770	100,377	903,393	858,223	45,170	45%
LIB000153	Parliament Renovation	Parliament Renovation (HG)	2014-2017	515,171		515,171	25,759	5%		489,413	48,941	440,471	418,448	22,024	86%
LIB000165	Weston Renovation	Weston Renovation	2017-2020	430,780		430,780	215,390	50%		215,390	21,539	193,851	184,159	9,693	45%
LIB000163	High Park Renovation	High Park Renovation	2017-2021	288,950		288,950	144,475	50%		144,475	14,447	130,027	123,526	6,501	45%
LIB000147	Jones Reconstruction	Jones Reconstruction	2017-2020	1,732,545		1,732,545	866,273	50%		866,273	86,627	779,645	740,663	38,982	45%
LIB000147	Jones Reconstruction	Materials	2017-2020	324,014		324,014	162,007	50%		162,007	16,201	145,806	138,516	7,290	45%
	Additions to Collection Throughout the System		2013-2017	480,000		480,000	24,000	5%		456,000	45,600	410,400	389,880	20,520	86%
	Subtotal			8,436,615		8,436,615	2,960,128			5,476,487	547,649	4,928,839	4,682,397	246,442	58%
	Total Estimated Capital Cost			$ 71,853,221		$ 71,853,221	$ 10,200,908		$ -	$ 61,652,313	$ 6,165,231	$ 55,487,082	$ 52,712,727	$ 2,774,354	77%

Service level Cap $65,561,731 Inflated $75,986,046

INFRASTRUCTURE COSTS COVERED IN THE DC CALCULATION

MUNICIPALITY: City of Toronto

SERVICE: Subsidized Housing

a	b	c	d	e	f	g	h	i		j	k	l	m	n	o	p
Captor		Project Name /								Less:		Less:	Potential DC Recoverable Cost			
Project No.	Wards	Increased Service Needs Attributable to Anticipated Development 2008-2017	Additional Units[1]	Timing	Gross Capital Cost Est.[2]	Ineligible re: Level of Service	Eligible Increase in Need	Benefit to Existing Development		Grants, Subsidies & Other Contributions Attrib. to New Development	Sub Total	Other (e.g. 10% Statutory Deduction)	Net Costs Benefiting New Development	Residential Share 100%	Non-Residential Share 0%	% of Gross Cost
								$	%							
		Already Commited														
	27	Nishnawbe 244 Church	58	2008	$630,000	$301,990	$328,010	213,207	65%		$114,804	11,480	103,323	103,323	-	16%
	21	Mahogany Management - 201 Vaghan Road	31	2008	$406,419	$194,816	$211,603	137,542	65%		$74,061	7,406	66,655	66,655	-	16%
	28	TCHC 88 - 90 Carlton	62	2008	$522,393	$250,408	$271,985	176,790	65%		$95,195	9,519	85,675	85,675	-	16%
	32	HOTT	8	2008	$1,600,000	$766,958	$833,042	541,477	65%		$291,565	29,156	262,408	262,408	-	16%
	29	Woodgreen Community Housing 270 Donlands	44	2009	$1,402,202	$672,144	$730,058	474,538	65%		$255,520	25,552	229,968	229,968	-	16%
	17	St. Clair West AHG 1120 Ossington	20	2009	$289,610	$138,824	$150,786	98,011	65%		$52,775	5,278	47,498	47,498	-	16%
	28	TCHC 288 King	40	2009	$558,140	$267,544	$290,596	188,888	65%		$101,709	10,171	91,538	91,538	-	16%
	27	110 Edward	300	2009	$12,500,000	$5,991,858	$6,508,142	4,230,293	65%		$2,277,850	227,785	2,050,065	2,050,065	-	16%
	22	St. Clare's Multifaith HS 200 Madison	82	2010	$3,539,416	$1,696,614	$1,842,802	1,197,821	65%		$644,981	64,498	580,483	580,483	-	16%
	18	St. Clare's Multifaith HS 48 Abell	190	2010	$3,031,869	$1,453,322	$1,578,547	1,026,055	65%		$552,491	55,249	497,242	497,242	-	16%
	35	Medallion Corp 554 Birchmount	152	2010	$2,332,501	$1,118,081	$1,214,420	789,373	65%		$425,047	42,505	382,542	382,542	-	16%
	28	Christian Resource Centre - 40 Oak St.	87	2010	$2,700,000	$1,294,241	$1,405,759	913,743	65%		$492,016	49,202	442,814	442,814	-	16%
	14	Parkdale Activity - Recreation Centre 194 Dowling	29	2010	$942,228	$451,656	$490,572	318,872	65%		$171,700	17,170	154,530	154,530	-	16%
	11	West Toronto Support Services 2335 St. Clair W.	59	2010	$903,911	$433,288	$470,623	305,905	65%		$164,718	16,472	148,246	148,246	-	16%
	28	McCord	130	2010	$4,500,000	$2,157,069	$2,342,931	1,522,905	65%		$820,026	82,003	738,023	738,023	-	16%
	28	Railway Lands	343	2010	$33,750,000	$16,178,015	$17,571,985	11,421,790	65%		$6,150,195	615,019	5,535,175	5,535,175	-	16%
		sub-total			69,608,689	33,366,828	36,241,861	23,557,210	65%		12,684,651	1,268,465	11,416,186	11,416,186		16%
		Cost to be Incurred During Term of Proposed By-law (2008-2012)														
		Annual commitment of 1,000 units less 207 units committed	793	2008	$26,763,750	$12,829,166	$13,934,584	9,057,479	65%		$4,877,104	487,710	4,389,394	4,389,394	-	16%
		Annual commitment of 1,000 units less 544 units committed	456	2009	$15,390,000	$7,377,175	$8,012,825	5,208,336	65%		$2,804,489	280,449	2,524,040	2,524,040	-	16%
		Annual commitment of 1,000 units less 1072 units committed	0		$0											
		Annual commitment of 1,000 units	1,000	2011	$33,750,000	$16,178,015	$17,571,985	11,421,790	65%		$6,150,195	615,019	5,535,175	5,535,175	-	16%
		Annual commitment of 1,000 units	1,000	2012	$33,750,000	$16,178,015	$17,571,985	11,421,790	65%		$6,150,195	615,019	5,535,175	5,535,175	-	16%
		sub-total			$109,653,750	$52,562,372	$57,091,378 #	$37,109,396	65%		$19,981,982	$1,998,198	$17,983,784	$17,983,784		16%
		Cost to be Incurred Post By-law Term (2013-2017)														
		Annual commitment of 1,000 units	1,000	2013	$33,750,000	$16,178,015	$17,571,985	11,421,790	65%		$6,150,195	615,019	5,535,175	5,535,175	-	16%
		Annual commitment of 1,000 units	1,000	2014	$33,750,000	$16,178,015	$17,571,985	11,421,790	65%		$6,150,195	615,019	5,535,175	5,535,175	-	16%
		Annual commitment of 1,000 units	1,000	2015	$33,750,000	$16,178,015	$17,571,985	11,421,790	65%		$6,150,195	615,019	5,535,175	5,535,175	-	16%
		Annual commitment of 1,000 units	1,000	2016	$33,750,000	$16,178,015	$17,571,985	11,421,790	65%		$6,150,195	615,019	5,535,175	5,535,175	-	16%
		Annual commitment of 1,000 units	1,000	2017	$33,750,000	$16,178,015	$17,571,985	11,421,790	65%		$6,150,195	615,019	5,535,175	5,535,175	-	16%
		sub-total			$168,750,000	$80,890,077	$87,859,923 #	$57,108,950	65%		$30,750,973	$3,075,097	$27,675,876	$27,675,876		16%
		Total Estimated Capital Cost	9,884		$348,012,439	$166,819,277	$181,193,162 [3]	$117,775,555		$0	$63,417,607	$6,341,761	$57,075,846	$57,075,846	$0	16%
					100%	47.9%	52.1%									

[1] Excludes replacement units

[2] City Contribution only

[3] 5,146 units X $35,210/unit

TABLE B-1
City of Toronto
Residential Development Charge Calculation by Service
000's $2008

Service	DC Recoverable Cost - Residential	Dec. 31/07 DC Reserve Fund Adjustment	Resultant DC Recovery - Residential	DC Cost/ Capita (130,579 net pop. increase)	Residential DC Per: Single & Semi-Detached Unit 3.7 ppu	2+ BR Apt. Unit 2.36 ppu	1 BR/Bach Apt. Unit 1.61 ppu	Multiple Unit 3.0 ppu	Dwelling Room 1.0 ppu
1 Spadina Subway Extension	$ 102,302.6	$ -	$ 102,302.6	$ 783.45	$ 2,898.78	$ 1,848.95	$ 1,261.36	$ 2,350.36	$ 783.45
2 Transit (Balance)	$ 115,864.6		$ 115,864.6	$ 887.31	$ 3,283.06	$ 2,094.06	$ 1,428.58	$ 2,661.94	$ 887.31
Waterfront	$ 38,910.6		$ 38,910.6	$ 259.84 [1]	$ 961.42	$ 613.23	$ 418.35	$ 779.53	$ 259.84
3 Roads and Related	$ 130,758.3	$ 5,446	$ 125,312.5	$ 959.67	$ 3,550.77	$ 2,264.82	$ 1,545.07	$ 2,879.00	$ 959.67
Waterfront	$ 14,783.9		$ 14,783.9	$ 98.73 [2]	$ 365.29	$ 232.99	$ 158.95	$ 296.18	$ 98.73
4 Water	$ 110,215.8	$ 1,255	$ 108,961.1	$ 834.45	$ 3,087.45	$ 1,969.29	$ 1,343.46	$ 2,503.34	$ 834.45
5 Sanitary Sewer	$ 44,302.8	$ 31,578	$ 12,724.9	$ 97.45	$ 360.56	$ 229.98	$ 156.89	$ 292.35	$ 97.45
6 Storm Water Management	$ 19,341.9	$ 429	$ 18,912.7	$ 144.84	$ 535.90	$ 341.82	$ 233.19	$ 434.51	$ 144.84
7 Parks and Recreation	$ 130,781.2	$ -	$ 130,781.2	$ 1,001.55	$ 3,705.73	$ 2,363.65	$ 1,612.49	$ 3,004.64	$ 1,001.55
8 Library	$ 47,051.3	$ -	$ 47,051.3	$ 360.33	$ 1,333.21	$ 850.37	$ 580.13	$ 1,080.98	$ 360.33
9 Housing	$ 57,075.8	$ -	$ 57,075.8	$ 437.10	$ 1,617.26	$ 1,031.55	$ 703.73	$ 1,311.29	$ 437.10
10 Police	$ 16,276.5	$ -	$ 16,276.5	$ 124.65	$ 461.20	$ 294.17	$ 200.68	$ 373.95	$ 124.65
11 Fire	$ 7,032.2	$ -	$ 7,032.2	$ 53.85	$ 199.26	$ 127.10	$ 86.70	$ 161.56	$ 53.85
12 EMS	$ 1,272.0	$ -	$ 1,272.0	$ 9.74	$ 36.04	$ 22.99	$ 15.68	$ 29.22	$ 9.74
13 Development-Related Studies	$ 10,740.9	$ 437	$ 10,303.8	$ 78.91	$ 291.96	$ 186.22	$ 127.04	$ 236.73	$ 78.91
Waterfront	$ 2,520.9		$ 2,520.9	$ 16.83 [3]	$ 62.29	$ 39.73	$ 27.10	$ 50.50	$ 16.83
14 Civic Improvements	$ 10,172.3	$ 397	$ 9,775.2	$ 74.86	$ 276.98	$ 176.67	$ 120.52	$ 224.58	$ 74.86
15 Childcare	$ 8,713.8	$ -	$ 8,713.8	$ 66.73	$ 246.91	$ 157.49	$ 107.44	$ 200.19	$ 66.73
Waterfront	$ 1,264.2		$ 1,264.2	$ 8.44 [4]	$ 31.24	$ 19.92	$ 13.59	$ 25.33	$ 8.44
16 Health	$ 2,360.9	$ -	$ 2,360.9	$ 18.08	$ 66.90	$ 42.67	$ 29.11	$ 54.24	$ 18.08
17 Pedestrian Infrastructure	$ 343.0	$ -	$ 343.0	$ 2.63	$ 9.72	$ 6.20	$ 4.23	$ 7.88	$ 2.63
TOTAL DC	$ 872,085.5	$ 39,541.9	$ 832,543.5	$ 6,319.4	$ 23,381.9	$ 14,913.9	$ 10,174.3	$ 18,958.3	$ 6,319.4

[1] Waterfront charge adjusted 87.2%.	$ 38,910.6	÷	130,579	x .872 =	$ 259.84
[2] Waterfront charge adjusted 87.2%.	$ 14,783.9	÷	130,579	x .872 =	$ 98.73
[3] Waterfront charge adjusted 87.2%.	$ 2,520.9	÷	130,579	x .872 =	$ 16.83
[4] Waterfront charge adjusted 87.2%.	$ 1,264.2	÷	130,579	x .872 =	$ 8.44

TABLE B-2
City of Toronto
Non-Residential Development Charge Calculation by Service
000's $ 2008

Service	DC Recoverable Cost - Non-Residential	Dec. 31/07 DC Reserve Fund Adjustment	Resultant DC Recovery - Non-Residential	Recovery/ s.m. GFA 3,356,833 s.m.	Non-Residential DC per s.m. GFA	per sq.ft.
1 Spadina Subway Extension	68,201.7	$ -	68,201.7	$ 20.32	$ 20.32	$ 1.89
2 Transit (Balance)	106,952.0		106,952.0	$ 31.86	$ 31.86	$ 2.96
Waterfront	35,917.4		35,917.4	$ 9.33 [1]	$ 9.33	$ 0.87
3 Roads and Related	120,700.0	$ 3,631	117,069.5	$ 34.87	$ 34.87	$ 3.24
Waterfront	13,646.6		13,646.6	$ 3.54 [2]	$ 3.54	$ 0.33
4 Water	117,033.2	$ 836	116,196.8	$ 34.61	$ 34.61	$ 3.22
5 Sanitary Sewer	47,043.1	$ 21,052	25,991.2	$ 7.74	$ 7.74	$ 0.72
6 Storm Water Management	20,538.3	$ 286	20,252.2	$ 6.03	$ 6.03	$ 0.56
7 Parks and Recreation	6,883.2	$ -	6,883.2	$ 2.05	$ 2.05	$ 0.19
8 Library	2,476.4	$ -	2,476.4	$ 0.74	$ 0.740	$ 0.07
9 Housing	0.0	$ -				
10 Police	15,024.5	$ -	15,024.5	$ 4.48	$ 4.48	$ 0.42
11 Fire	6,491.3	$ -	6,491.3	$ 1.93	$ 1.93	$ 0.18
12 EMS	401.7	$ -	401.7	$ 0.12	$ 0.12	$ 0.01
13 Development-Related Studies	9,914.7	$ 291	9,623.3	$ 2.87	$ 2.87	$ 0.27
Waterfront	2,327.0		2,327.0	$ 0.60 [3]	$ 0.60	$ 0.06
14 Civic Improvements	9,389.9	$ 265	9,125.1	$ 2.72	$ 2.72	$ 0.25
15 Childcare	8,043.5	$ -	8,043.5	$ 2.40	$ 2.40	$ 0.22
Waterfront	1,167.0		1,167.0	$ 0.30 [4]	$ 0.30	$ 0.03
16 Health	291.8	$ -	291.8	$ 0.09	$ 0.09	$ 0.01
17 Pedestrian Infrastructure	1,372.0	$ -	1,372.0	$ 0.41	$ 0.41	$ 0.04
TOTAL DC	$ 593,815.3	$ 26,361	$ 567,454	$ 167.01	$ 167.01	$ 15.52

[1] Waterfront charge adjusted 87.2%.	$ 35,917.4	÷	3,356,833	s.m. x .872 =	$ 9.33
[2] Waterfront charge adjusted 87.2%.	$ 13,646.6	÷	3,356,833	s.m. x .872 =	$ 3.54
[3] Waterfront charge adjusted 87.2%.	$ 2,327.0	÷	3,356,833	s.m. x .872 =	$ 0.60
[4] Waterfront charge adjusted 87.2%.	$ 1,167.0	÷	3,356,833	s.m. x .872 =	$ 0.30

Table B-3
CITY OF TORONTO
TIMING OF DC CAPITAL COSTS
FOR THOSE SERVICES THAT HAVE BEEN INFLATED (i.e. CURRENT DOLLARS)

Residential	Transit (Balance)		
	Current $	2.5%	Present Value
2008	18,317,801	1.000	18,317,801
2009	21,002,951	0.976	20,490,684
2010	21,002,951	0.952	19,990,911
2011	21,002,951	0.929	19,503,328
2012	21,002,951	0.906	19,027,637
2013	4,403,599	0.884	3,892,140
2014	4,403,599	0.862	3,797,210
2015	4,403,599	0.841	3,704,595
2016	4,403,599	0.821	3,614,239
2017	4,403,599	0.801	3,526,087
Total	124,347,600		
Present Value			115,864,630

Non-Residential	Transit (Balance)		
	Current $	2.5%	Present Value
2008	16,908,739	1.000	16,908,739
2009	19,387,339	0.976	18,914,477
2010	19,387,339	0.952	18,453,149
2011	19,387,339	0.929	18,003,072
2012	19,387,339	0.906	17,563,972
2013	4,064,861	0.884	3,592,745
2014	4,064,861	0.862	3,505,117
2015	4,064,861	0.841	3,419,626
2016	4,064,861	0.821	3,336,221
2017	4,064,861	0.801	3,254,849
Total	114,782,400		
Present Value			106,951,967

Residential	Roads		
	Current $	2.5%	Present Value
2008	26,349,555	1.000	26,349,555
2009	12,005,867	0.976	11,713,041
2010	8,553,618	0.952	8,141,457
2011	8,553,618	0.929	7,942,885
2012	8,553,618	0.906	7,749,156
2013	18,224,805	0.884	16,108,072
2014	15,865,734	0.862	13,680,973
2015	15,865,734	0.841	13,347,291
2016	15,865,734	0.821	13,021,747
2017	15,865,734	0.801	12,704,144
Total	145,704,020		
Present Value			130,758,321

Non-Residential	Roads		
	Current $	2.5%	Present Value
2008	24,322,666	1.000	24,322,666
2009	11,082,339	0.976	10,812,038
2010	7,895,648	0.952	7,515,191
2011	7,895,648	0.929	7,331,894
2012	7,895,648	0.906	7,153,067
2013	16,822,897	0.884	14,868,990
2014	14,645,293	0.862	12,628,591
2015	14,645,293	0.841	12,320,576
2016	14,645,293	0.821	12,020,074
2017	14,645,293	0.801	11,726,902
Total	134,496,019		
Present Value			120,699,989

Residential	Library		
	Current $	3.0%	Present Value
2008	5,011,167	1.000	5,011,167
2009	6,171,518	0.971	5,991,765
2010	4,638,871	0.943	4,372,581
2011	7,779,781	0.915	7,119,602
2012	6,951,921	0.888	6,176,692
2013	7,603,792	0.863	6,559,098
2014	5,274,755	0.837	4,417,524
2015	4,909,997	0.813	3,992,277
2016	2,635,677	0.789	2,080,628
2017	1,735,248	0.766	1,329,923
Total	52,712,727		
Present Value			47,051,257

Non-Residential	Library		
	Current $	3.0%	Present Value
2008	263,746	1.000	263,746
2009	324,817	0.971	315,356
2010	244,151	0.943	230,136
2011	409,462	0.915	374,716
2012	365,891	0.888	325,089
2013	400,200	0.863	345,216
2014	277,619	0.837	232,501
2015	258,421	0.813	210,120
2016	138,720	0.789	109,507
2017	91,329	0.766	69,996
Total	2,774,354		
Present Value			2,476,382

APPENDIX B

MARCH 31, 2008 INITIAL QUESTIONS FROM BILD AND ANSWERS PROVIDED APRIL 23, 2008

Sent: Monday, March 31, 2008 5:26 PM

IBI GROUP

Preliminary Comments From IBI Group
City of Toronto DRAFT D.C. Background Study
prepared by Watson & Associates - March 20, 2007

GENERAL COMMENTS

1. SECTION 3.2 RESIDENTIAL GROWTH

- Why is the growth forecast, both residential and non-residential, in the Background Study Section 3.2 significantly lower than the 2004 Background Study. How does this relate to the *Places to Grow* projections?

- Secondly, why is the growth forecast limited to 10 years for all services, both hard and soft services when many components of the infrastructure, particularly the hard infrastructure, will be servicing growth beyond the period and little or no allowance for post period capacity has been allowed for.

2. SECTION 4.7

Can you please confirm that Council has approved all the projects in the growth forecast including the Front Street extension? (Could we please receive a copy of the City Council approved 2008 capital budget, complete with the detailed project listings by service? We have been provided with electronic links on the City's website but the detailed information is not found at the link.)

3. SECTION 5.5 BENEFIT TO EXISTING DEVELOPMENT

Can you please indicate how the City differentiated between high growth area from other areas? How was the percentage growth calculated and did it involve only residential or was it residential and employment and how do the growth estimates directly relate to BTE calculations. Watson & Associates are to provide a map as follow up to our meeting of Mar 28/08.

4. SECTION 5.8 POST PERIOD CAPACITY

We will be doing a comparison of Post Period Capacity comparing the assumptions in this Background Study to the 2004 Background Study and will likely have questions after that review is complete.

What is the basis for using incremental rather than average cost based as noted in Section 5.8.2?

5. SECTION 5.9 D.C. RESERVE FUND BALANCES

We had requested from the City information on Reserve Fund balances and the accounting for the expenditures on Mar 12/08. We would expect this to be finalized and fully disclosed before the final DC calculation.

6. SECTION 6.2 REDEVELOPMENT CREDITS

We think in this section the Study should make reference to the settlement with respect to the WSIB and Princess Margaret Hospital lands.

We do not fully understand in Section 6.2.5 the fact that because Toronto has no industrial charge does not imply that services are not being freed up and that servicing capacity would be released.

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IBI is a group of companies providing professional services and is affiliated with IBI Group Architects.

7. SECTION 6.2.6 POLICY CONSIDERATION RE NON-RESIDENTIAL REDEVELOPMENT

We reject the policy considerations respecting non-residential development over-riding the requirements of the *Development Charges Act* to take redevelopment into account when calculating the charge.

The comment is also made that in many cases servicing capacity is notionally released but demolition or conversion is of limited value. This may not be the case, particularly in the longer planning horizon, and this is one of the reasons why, in particular for the hard services, a longer term view should be used.

8. SECTION 6.2.8

This section indicates the City proposes to reduce the quantum of its overall development charge by a small amount in order to ensure that any possible net residual servicing benefit beyond the items covered in other sections does not result in the City recovering D.C. revenue that is in excess of the calculated requirement. Can you please indicate how this is being allowed for in the calculation of the charge?

9. SECTION 6.6.4

With respect to waterfront infrastructure projects, we are not sure of the meaning of Section 6.6.5C and how that was included in the calculation of charge. We assume all of the Waterfront Projects have been included in the City wide DC? Could you please expand and clarify?

APPENDIX A DEVELOPMENT CHARGE RECOVERABLE COST CALCULATIONS

10. SECTION A1 SPADINA SUBWAY EXTENSION

Could you please indicate how the requirements of the *Development Charges Act* with respect to the Spadina subway level of service is being met? It is unclear from your Section A1-2.

With respect to the benefit to existing calculations, Section A-1.3.8 and the Post Period Benefit, we had sent to you information on how we had proposed this be handled with respect to the York Transit portion of the Spadina subway. In essence, because the subway extension will be servicing existing growth, growth over the period and the post period growth, we had suggested that the allocation between these three components be based on proportionate population and employment shares for the three components. We still believe this is the most transparent and equitable method of allocating the cost.

- ***RESIDENTIAL AND NON-RESIDENTIAL SPLIT.***

We would suggest that the same split and methodology be used as for roads, i.e. is the population and employment growth proportionate basis. This is also the method used for the other transit improvements.

11. SECTION A2 TRANSIT BALANCE

We are still reviewing the various components of the transit improvements. Our initial thoughts are that the Sheppard Subway cost recovery and Union Station platform and Waterfront LRT utilize the same methodology discussed above for the benefit to existing, post period benefit and growth related shares for the Spadina line. We would suggest that the bus expansions and Scarborough RT vehicles be subject to the historical service level cap.

12. SECTION A3 ROADS AND RELATED

We question in Section A3-4 why there is no post period capacity to any significant degree. It may be that some of the benefit to existing is post period benefit but it is difficult for us to determine from the charts. Your assistance would be appreciated.

Further on the roads with respect to the unallocated improvements and in the absence of any details associated with them, we would consider them to be ineligible. Have these allocated improvements been part of the Council approved capital budget?

13. SECTION A4 WATERMAINS / WATER PLANTS

Could you please indicate why the average daily demand level of service for watermains is 360 l/capita/day (maximum peak factor of 1.65) (ref p. 118) while the plant level of service has a residential demand of 234 l/capita/day with a peaking factor of 1.44 (ref p. 113)?

Could you also explain in more detail than on Page 120 how the cost associated with the unallocated improvements was arrived at and how the various growth shares were determined.

- ***BENEFIT TO EXISTING AND POST PERIOD BENEFIT FOR WATERMAIN***

Could you please explain in more detail how the benefit to existing was calculated and do we read the Section A4-11 correctly that no post period benefit has been allowed? If so, we believe that it should be taken into account on a project by project basis.

14. SECTION A5 SANITARY SEWER

Could you please provide detailed calculations regarding the benefit to existing and post period benefits noted in Section A5-3.1? Please expand on the "unallocated sewer costs" and the growth shares.

15. SECTION A7 PARKS AND RECREATION

Could you please indicate how a specific project was defined as either serving a high growth area or other area? We assume you did not do a calculation of the likely demand created from existing development versus project growth on a project specific basis. Is that correct? If not, why not?

16. SECTION A8 LIBRARIES

Your level of service calculation for libraries now includes a land component in all cases whereas in past years for the City of Toronto (2004 Background Study) you have separated out land from the historical level of service. We suggest your earlier method is the preferred approach. We understand how the service level cap of $65.66 million was arrived at. We believe from your calculations that it was based on 2008 replacement values. Why, therefore, have they been inflated in the case of libraries to $75.9 million? We are having difficulty understanding the rationale as presented in this Section A-8.2 last paragraph.

17. SECTION A9 SUBSIDIZED HOUSING

How was the cost to the City providing social housing of $34,300/unit arrived at? It was included in the 2004 study at a cost of $14,949 per unit?

18. SECTION A10 POLICE

We have the same comments regarding the police level of service that we did for libraries, e.g., including land where it was not included previously and inflating the 2008 values from $31 million for the service level caps to $37.7 million.

19. SECTION A11 FIRE FACILITY

Same comments on Fire as we have on Police regarding the level of service and inflationary adjustment. We are not sure whether the cost includes land cost or not. Could you clarify?

20. SECTION A15 CHILD CARE

Please indicate how the $30,000 per space historic service level quality calculation was estimated.

NEW SERVICES

We note that new service categories have been added including Health and Pedestrian Infrastructure. We are reviewing these in detail and may have further comments after this review.

From: Cam Watson
Sent: Wednesday, April 23, 2008 2:13 PM
To: 'ajacob@ibigroup.com'
Cc: 'Shirley Siu'; Samuel Malvea; Barbara O'Connor
Subject: RE: Toronto DC - Preliminary Comments

Audrey,

Responses to your questions of March 31 are attached.

Cam Watson, M.B.A, CMC, PLE
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4304 Village Centre Court
Mississauga, Ontario L4Z 1S2
905-272-3600 ext. 225
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RESPONSES TO PRELIMINARY COMMENTS FROM IBI GROUP

1. Growth Forecast

   a) It's lower than the 2004 forecast because of the anticipated decline in market activity post-2011 (i.e. the new forecast primarily covers that period whereas the 2004 forecast did not).

   b) The report discusses the relationship to PTG on p. 46.

   c) The 10-year forecast corresponds to the term of the City's 10-year capital forecast. Post-period capacity has been allowed for, where applicable.

2. Section 4.7

   a) We understand that you now have a copy of the 2008 budget and nine year forecast. As we understand it, Council approves the 2008 cash flow and future year commitments, as well as the five year capital plan (2008-2012), for both the rate and tax supported program. Council receives the entire 2008 to 2017 capital plan, and will be requested to approve the DC-related capital plan as part of the DC by-law approval process.

3. Benefit to Existing Development

   a) The High Growth areas are generally as indicated on the map we provided you previously. They represent the major clusters of population and employment growth. The BTE calculations relate to the growth as explained in Section 5.5.

4. Post-period Capacity

   a) As I think you're aware, the post-period capacity deductions in 2004 were, in many cases, combined with BTE and the latter have been revised in 2008, as explained.

b) Incremental cost (rather than average cost) is commonly used for this purpose in order that the immediate beneficiaries of the service are involved in funding a significant portion of the cost over the medium term (consistent with the cost of providing service to them alone).

5. Reserve Fund Balances

a) DC reserve fund balance information is pending from the City.

6. Redevelopment Credits

a) The settlement re the WSIB and Princess Margaret was based on a fact decision made at a particular point in time and doesn't represent general City policy on this matter.

b) It is suggested that you need to read the entirety of the section to fully understand the policy basis.

7. Redevelopment Credit

a) Same comment as above. There is no "override" involved.

b) Agreed that consideration needs to be (and was) given to the long term.

8. Section 6.2.8

a) Any "small reduction" in the DC that the City may or may not introduce (beyond possibly fully exempting uses such as industrial) is not required as part of validating the City's redevelopment credit proposals which will be further clarified in the Background Study. Para. 6.2.8 will be deleted.

9. Section 6.6.4

a) Section 6.6.5c indicates that a number of the Waterfront projects in Appendix A-18 have been included in the City-wide DC (as part of each applicable service calculation). The balance are noted in A-18 but have not been included in a DC calculation.

10. Spadina Extension

a) Item e) on page 15 clarifies that para. 4 of s.s.5(1) does not apply and para f) indicates that the planned level of service is complete construction over the 2008-18 period.

b) When you speak of using growth in the three segments, what geographic coverage are you proposing that growth to involve?

c) The basis for the Res./Non-res. split as outlined in A-1.7.4, is considered to be reasonable.

11. Transit Balance

a) See 10(b) above.

b) Bus expansions and Scarborough RT vehicles are subject to the service level cap, as per page 102. Perhaps we don't understand your question.

12. Roads and Related

a) As indicated, roads capacity improvements in Toronto are typically fully taken up in a short period of time because of the level of road congestion.

b) The need for making provision for unallocated service improvements is as outlined in the past in the circumstances faced by a major municipality growing

largely via redevelopment that cannot be fully anticipated or programmed. As noted, the full program will be brought forward for Council approval.

13. Watermains/Water Plants

a) A higher design standard is used for watermains than for plants because the latter have more flexibility as a result of the impact of water efficiency and the ability to phase projects in modules.

b) The watermain unallocated improvements for the 2013-2017 period are based on an estimated spending level of $10,616,400/year. The lower level of unallocated spending 2010-2012 reflects the fact that several named projects are programmed to extend beyond 2009.

c) We'd be pleased to provide additional detail re the BTE calculation for watermains. Is there a particular project you're interested in? The works involved are those required by growth anticipated in the 10-year period without oversizing.

14. Sanitary Sewer

a) Please advise as to the projects that can be used to illustrate the way in which the costs were allocated. The unallocated sewer provision is in the amount of $10 million or approx. 13% of the allocated program, which is considered to be an adequate provision.

15. Parks and Recreation

a) A project was designated as serving a high growth area if its core service area embraced portions of a high growth area, as defined.

b) No, we did not focus on the demand created from existing development vs. area-specific project growth for the reasons set out in Section 5.5, as part of explaining the rationale for the methodology used.

16. Libraries

a) There are different ways of treating land costs (in or out of the level of service calculation) and the method used in this case is widely accepted.

b) The level of service for libraries was inflated (by 4%/year for 5 years) in order to put the level of service cap consistent with the capital forecast that it is being compared with, given that the capital forecast has been inflated by 4%/year and the level of service cap is in 2008 $ without inflation.

17. Subsidized Housing

a) The $34,300 per unit figure reflects the anticipated actual average contribution by the City of Toronto to Subsidized Housing units to be constructed over the next ten years. Actual contributions will vary for individual projects. The 2008 value of units in the existing inventory is, obviously, much higher. The service cap was determined based on the number of units per capita. As indicated in the report, the consideration of quality in the calculation of service levels assumes that the units to be constructed are similar in quality to the City's existing inventory in terms of unit size and configuration (mix of unit types). Our approach serves to isolate the City's future costs.

In the 2004 Study, an amount of $14,949 per unit was used to calculate the combined quantity/quality service level cap. This figure reflected the anticipated average City contribution to 5,400 affordable housing units with a total cost $80,722,267 and reflects a different funding plan. We are using the most up-to-date information.

18. Police

a) Please see response to 16(b).

19. Fire

a) Please see response to 16(b).

20 Child Care

a) The $30,000 average cost per child care space was estimated based on the recent experience of the City of Toronto. For example, the average cost to build a new day care facility has been approximately $40,000 per space and the average cost to renovate an existing building for use as a daycare has been approximately $25,000. The mid-point of the range (averaged down) was used.

21. New Services

a) Questions not yet raised.

APPENDIX C

APRIL 18, 2008 2ND SET OF QUESTIONS (INCLUDING APRIL 24, 2008 FOLLOW-UP) FROM BILD AND ANSWERS PROVIDED APRIL 23 AND MAY 1, 2008 (ADDITIONAL INFORMATION PROVIDED SUBSEQUENTLY - SEE ATTACHMENT 5 TO JULY 30, 2008 RESPONSE

Cam Watson

From: Matthew Nisker [matthew.nisker@ibigroup.com]
Sent: Friday, April 18, 2008 11:56 AM
To: Joe Farag; Cam Watson; Shirley Siu
Cc: Randy GRIMES
Subject: 2008 Toronto DC Review
Attachments: PCSToronto DC Review-2.xls

Dear Cam, Joe and Shirley,

This email is sent on Randy Grimes' behalf.

Please find a comparison of the projects outlined in the City of Toronto's 2008 Draft Development Charge Background Study with the 2004 DC Background study. We have questions about specific projects. We have highlighted certain projects in two different colours depending on our concern.

The projects highlighted in yellow have seen an increase in their gross capital costs by greater than 50%. We would like to understand the justification behind these relatively high increases.

The projects that are highlighted in green have seen a decline in the percent allocated to benefit to existing when comparing 2004 to 2008. Given the population growth since 2004 and the decreased population non-residential forecasts in 2008 to date, could you please explain the rationale for these decreases in benefit to existing and corresponding increases in growth related shares.

We have also had issues establishing a correlation between the capital program and the list of projects. We have been told that the costs and DC rates for the majority of the projects in the draft background study were taken directly from the capital program. While the gross capital cost for many projects can be correlated with the capital program, the amount of money allocated from development charges is in certain cases less then amount allocated in the draft background study. In fact, in the capital program, there are many projects which do not have any dollars allocated to development charges yet in the background study those same projects have money that is DC recoverable. Can you please explain the discrepancies as well as the method of allocating development charge funds?

We are also still awaiting a response regarding the reserve fund inquiries.

Thank you and we look forward to your response.

Matthew Nisker
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M5V 1V6

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Fax: 416.596.0644
E-mail: matthew.nisker@ibigroup.com

City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

TRANSIT

Gross Cost Increases > 50%
Decreases in BTE

Millions $

Projects	Gross Cost			Benefit to Existing				DC Recoverable					Capital Program	
	2004	2008	Change	2004		2008		2004		2008		Change	Gross Cost	DC
	($)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	(%)	($)	($)
Bus Fleet Expansion	839.3	263.0	-69%			26.30	10.0%	30.7	3.7%	71.01	27.0%	131%		
Subway Fleet Expansion	774.0	162.0	-79%			16.20	10.0%	46.8	6.0%	43.74	27.0%	-7%		
Scarborough SRT Vehicles	76.8	47.8	-38%	14.3	18.6%	4.78	10.0%	11.5	15.0%	12.91	27.0%	12%		
Transit City														
Streetcar Fleet Plan	213.2	145.0	-32%			14.50	10.0%	6.0	2.8%	39.15	27.0%	553%		
Sheppard Subway Cost Recovery	445.4	86.9	-80%	311.8	70.0%			78.2	17.6%	78.21	90.0%	0%		
Union Station Second Platform (2004$)	80.0	89.3	12%	15.3	19.1%	26.79	30.0%	3.4	4.3%	20.16	22.6%	493%		
Maintenance Facilities		70.0				7.00	10.0%			18.90	27.0%			
Waterfront LRT														
East Bayfront (2004$)		116				11.60				49.33				
West Don Lands (2004$)		19.1				3.82				5.34				

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City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

ROADS AND RELATED

Gross Cost Increases > 50%
Decreases in BTE

Projects	Description	Timing	Gross Cost			Benefit to Existing				DC Recoverable					Capital Program	
			2004	2008	Change	2004		2008		2004		2008		Change	Gross Cost	DC
			($)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	(%)	($)	($)
Already Constructed - Developer Credits																
Tapscott Employment District - Credit		<2008		2,168,546								2,168,546				
East Service Road (Concord Adex) - Credit		<2008		500,000								500,000				
Sudbury Street Extension - Credit		<2008		1,400,000								1,400,000				
Cost to be Incurred During Term of Proposed By-law (2008-2012)																
Dufferin Jog Elimination		2008-2009	22,570,000	22,300,000	-1%	15,799,000	70.0%	11,150,000	50.0%	6,771,000	30.0%	11,150,000	50.0%	65%	24,063,000	5,316,000
Strategic Transportation Initiatives		2008-2012	5,000,000	45,000,000	800%	500,000	10.0%	4,500,000	10.0%	4,500,000	90.0%	40,500,000	90.0%	800%		
North York (Yonge Centre)	NY Centre Secondary Plan	2008-2013	27,030,000	45,750,000	69%	18,018,198	66.7%	4,575,000	10.0%	9,011,802	33.3%	41,175,000	90.0%	357%		
Road-Rail Separations	Finch at Morningside	2008-2012		24,000,000				1,200,000				12,000,000				
Scarlett/St.Clair/Dundas		2008-2013	14,850,000	14,000,000	-6%	9,899,010	66.7%	9,800,000	70.0%	4,950,990	33.3%	4,200,000	30.0%	-15%	14,850,000	0
Simcoe Street Underpass		2008		14,700,000				1,470,000				13,230,000				
Wilson (Keele to Bathurst)		2008		1,000,000				200,000				800,000				
Cost to be Incurred Post By-law Term (2013-2017)																
Legion Road Underpass		2011		18,000,000				9,000,000				9,000,000				
Danforth Avenue/Danforth Road Improvements		2013-2017		1,000,000				800,000				200,000				
Emery Village		2013-2017		17,500,000				1,750,000				15,750,000				
Markham/Steeles Intersection Improvements		2013-2017		2,000,000				600,000				1,400,000				
Milliken Blvd.	McNicoll to Passmore	2013-2017	994,381	1,492,000	50%	99,438	10.0%	447,600	30.0%	894,943	90.0%	1,044,400	70.0%	17%		
Morningside Extension (McNicoll to Steeles)		2013-2017		2,626,600				787,980				1,838,620				
New Street (near Warden Station)		2013-2017		1,000,000				100,000				900,000				
Port Union Road	Lawrence to Kingston Rd.	2013-2017	2,900,000	4,350,000	50%	290,000	10.0%	2,175,000	50.0%	2,610,000	90.0%	2,175,000	50.0%	-17%		
Redlea	Steeles to Passmore	2013-2017	1,100,000	1,650,000	50%	110,000	10.0%	165,000	10.0%	990,000	90.0%	1,485,000	90.0%	50%		
Secondary Plans	Various	2013-2017	19,000,000	28,500,000	50%	1,900,000	10.0%	14,250,000	50.0%	17,100,000	90.0%	14,250,000	50.0%	-17%		
Tapscott Rd.	Ironside to Passmore	2013-2017	349,673	525,000	50%	34,967	10.0%	52,500	10.0%	341,706	97.7%	472,500	90.0%	38%		
Executive Court	E. limit to Markham	2013-2017	1,097,727	1,639,000	49%	109,273	10.0%	163,900	10.0%	983,454	89.6%	1,475,100	90.0%	50%		
Golden Gate Court	W. limit across watercourse land	2013-2017	1,027,163	1,541,000	50%	102,716	10.0%	154,100	10.0%	924,447	90.0%	1,386,900	90.0%	50%		
Golden Gate Court	Watercourse to Midland	2013-2017	1,005,309	1,508,000	50%	100,531	10.0%	150,800	10.0%	904,778	90.0%	1,357,200	90.0%	50%		
Golden Gate Court	W. limit across watercourse	2013-2017	611,927	918,000	50%	61,193	10.0%	91,800	10.0%	550,734	90.0%	826,200	90.0%	50%		
Highway 27	Queens Plate to Hwy 401	2013-2017	9,500,000	14,250,000	50%	6,332,700	66.7%	4,275,000	30.0%	3,167,300	33.3%	9,975,000	70.0%	215%		
Highway 27	Queens Plate to Steeles Ave.	2013-2017	7,500,000	11,250,000	50%	4,999,995	66.7%	3,375,000	30.0%	2,500,005	33.3%	7,875,000	70.0%	215%		
Livingston Rd.	N/I of Livingston to CNR	2013-2017	480,000	720,000	50%	384,000	80.0%	216,000	30.0%	96,000	20.0%	504,000	70.0%	425%		
Livingston Rd.	CNR to Dale	2013-2017	150,000	225,000	50%	120,000	80.0%	67,500	30.0%	34,000	22.7%	157,500	70.0%	363%		
Meadowvale Rd.	Lawrence to Old Kingston Rd.	2013-2017	1,000,000	1,000,000	0%	700,000	70.0%	700,000	70.0%	300,000	30.0%	300,000	30.0%	0%		
Milliken Blvd.	N. limit to McNicoll	2013-2017	437,091	656,000	50%	43,709	10.0%	65,600	10.0%	393,382	90.0%	590,400	90.0%	50%		
N N-S Road	Ellesmere to Cosentino	2013-2017	2,000,000	300,000	-85%	200,000	10.0%	300,000	100.0%	1,800,000	90.0%	2,700,000	######	50%		
Nugget Ave. Ext.	McCowan to Sheppard	2013-2017	500,000	750,000	50%	50,000	10.0%	150,000	20.0%	450,000	90.0%	600,000	80.0%	33%		
Official Plan Improvements	Various	2013-2017	11,800,000	17,700,000	50%	1,180,000	10.0%	8,850,000	50.0%	10,620,000	90.0%	8,850,000	50.0%	-17%		
Passmore Ave.	Markham to 440 m W.	2013-2017	502,654	754,000	50%	50,265	10.0%	226,200	30.0%	452,389	90.0%	527,800	70.0%	17%		
Redway Road Extension		2013-2017	14,000,000	21,000,000	50%	9,332,400	66.7%	4,200,000	20.0%	4,667,600	33.3%	16,800,000	80.0%	260%		
Road-Rail Separations	GO Uxbridge grade separation	2013-2017		92,250,000				46,125,000	50.0%			46,125,000	50.0%			
Silver Star Blvd.	350 m n/o McNicoll to Passmore	2013-2017	1,055,091	1,583,000	50%	105,509	10.0%	158,300	10.0%	949,582	90.0%	1,424,700	90.0%	50%		
Seeles Ave. widenings	Various	2013-2017	65,000,000	97,500,000	50%	43,329,000	66.7%	29,250,000	30.0%	21,671,000	33.3%	68,250,000	70.0%	215%		
Strategic Transportation Initiatives		2013-2017	12,000,000	55,000,000	358%	1,200,000	10.0%	5,500,000	10.0%	10,800,000	90.0%	49,500,000	90.0%	358%		
Warden	Ellesmere to Hwy 401	2013-2017	2,000,000	3,000,000	50%	1,333,200	66.7%	900,000	30.0%	666,800	33.3%	2,100,000	70.0%	215%		
Unallocated Improvements																
Unallocated Improvements		2008-2017	46,248,418	57,164,000	24%	4,264,842	9.2%	17,874,303	31.3%	41,623,576	90.0%	39,289,697	68.7%	-6%		
Waterfront Projects (City cost share only)																

Front Street Extension		86,333,333	74,071,000	-14%	55,771,333	64.6%	22,221,300	30.0%	30,562,000	35.4%	51,849,700	70.0%	70%	51,752,000	0
Gardiner EA			11,000,000				8,250,000	75.0%			2,750,000	25.0%			
Front Street 26			1,793,084				448,271	25.0%			1,344,813	75.0%			
Front Street 42			1,292,208				323,052	25.0%			696,156	53.9%			
Eastern Ave. 25			1,663,813				415,953	25.0%			1,247,860	75.0%			
Cherry St.			5,157,320				1,289,330	25.0%			3,867,990	75.0%			
Pedestrian Bridge			3,197,900				799,475	25.0%			2,398,425	75.0%			
Pedestrian Tunnel under R/R			767,496				191,874	25.0%			575,622	75.0%			
High Line Trail & Ped Xing under Cherry			1,599,176				399,794	25.0%			1,199,382	75.0%			
Ped Underpass at Trinity Street			6,396,252				1,599,063	25.0%			4,797,189	75.0%			
Allowance for Upgrading Underpass at Cherry & Parl			639,580				159,895	25.0%			479,685	75.0%			
Jarvis Street			390,443				97,611	25.0%			292,832	75.0%			
Richardson St.			18,270				4,568	25.0%			13,703	75.0%			
Sherbourne North			298,410				74,603	25.0%			223,808	75.0%			
Sherbourne South			517,913				129,478	25.0%			388,435	75.0%			
Bonneycastle N			18,270				4,568	25.0%			13,703	75.0%			
Parliament			308,543				77,136	25.0%			231,407	75.0%			
Queens Quay A. Existing			3,695,265				923,816	25.0%			2,771,449	75.0%			

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City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

WATER TREATMENT PLANTS

Gross Cost Increases > 50%
Decreases in BTE

Projects	Timing	Gross Cost			Benefit to Existing				Post Period Capacity			DC Recoverable					Capital Program	
		2004	2008	Change	2004		2008		2004	2008		2004		2008		Change	Gross Cost	DC
		($)	($)	(%)	($)	(%)	($)	(%)	($)	($)	(%)	($)	(%)	($)	(%)	(%)	($)	($)
Already Constructed																		
D/Distribution Sys. Improv. - WM-Ellesmere PS to Nielson Road	Ending 2007	3,177,000	4,569,288	44%	1,415,512	44.6%				1,481,820	32.4%	74,501	2.3%	665,745	14.6%	794%		
D/Additional Pumping Equip. - Keele PS	Completed	818,000	606,559	-26%	777,100	95.0%	30,328	5.0%		397,599	65.5%	40,900	5.0%	178,632	29.5%	337%		
D/Additional Pumping Equip. - Kennedy PS	Completed	899,000	532,734	-41%	854,050	95.0%	26,637	5.0%		349,207	65.5%	44,950	5.0%	156,890	29.4%	249%		
D/WM Mark/Shep to Bayv/Finch - McNicoll to Warden	Ending 2007	4,885,000	9,935,290	103%	1,415,429	29.0%				2,056,605	20.7%	74,496	1.5%	923,982	9.3%	1140%		
D/WM Mark/Shep to Bayv/Finch - Ont. Hydro to Don Mills, Leslie, Bayview	Completed	21,119,000	24,488,174	16%	6,119,231	29.0%				5,069,052	20.7%	322,066	1.5%	2,277,400	9.3%	607%		
D/WM Mark/Shep to Bayv/Finch - Right-of-Way Easements	Ending 2007	1,841,000	1,154,609	-37%	533,430	29.0%				239,004	20.7%	28,075	1.5%	107,379	9.3%	282%		
D/Milliken PS Extension - EA	Ending 2007		140,166							64,799	46.2%			2,911	2.1%			
P/Horgan Expansion - Pre-design Std./Envir./Assess.	Completed		291,178							136,621	46.9%			61,380	21.1%			
D/WM Warden-Danforth to Egl. - Danforth to St. Clair	Completed	1,511,000	1,020,833	-32%	1,435,450	95.0%	969,791	95.0%		35,219	3.5%	75,550	5.0%	15,823	1.6%	-79%		
D/WM Warden-Danforth to Egl. - Wm Warden to Warden Tank	Ending 2007	2,562,000	3,695,105	44%	2,433,900	95.0%	3,510,350	95.0%		127,481	3.4%	128,100	5.0%	57,274	1.5%	-55%		
GO Hagerman Crossing	Ending 2007		1,992,070							1,374,529	69.0%			617,542	31.0%			
Cost to be Incurred During Term of Proposed By-law (2008-2012)																		
Water Efficiency	1998-2012	28,000,000	34,713,380	24%	12,000,000	42.9%						16,800,000	60.0%	34,713,380	100.0%	107%		
P/Horgan Expansion - Design	2007-2012	5,842,000	11,100,537	90%	2,475,255	42.4%				5,208,372		130,277	2.2%	2,339,993	21.1%	1696%		
P/Horgan Expansion - Construction	2007-2012	99,846,000	190,500,000	91%	42,304,750	42.4%				89,382,600	46.9%	2,226,566	2.2%	40,157,400	21.1%	1704%		
P/Harris Residue Mgmt. - Design	2003-2010	2,834,000	5,281,696	86%	2,692,300	95.0%	4,383,808	83.0%		665,494		141,700	5.0%	232,395	4.4%	64%		
P/Harris Residue Mgmt. - Construction	2004-2008	31,024,000	64,795,831	109%	29,472,800	95.0%	53,780,539	83.0%		8,164,275		1,551,200	5.0%	2,851,017	4.4%	84%		
D/Additional Pumping Equip. - Ellesmere PS	2003-2008	2,225,000	1,835,286	-18%	2,113,750	95.0%				468,549		111,250	5.0%	210,507	11.5%	89%	2,283,000	104,000
D/WM Mark/Shep to Bayv/Finch - Ont. Hydro to Victoria Pk	2009	4,827,000	24,903,174	416%	1,398,623	29.0%				5,154,957		73,612	1.5%	2,315,995	9.3%	3046%		
P/Clark Residue Mgmt. - Design	2003-2009	2,523,000	3,784,860	50%	2,396,850	95.0%	3,141,434	83.0%		476,892		126,150	5.0%	166,534	4.4%	32%	390,000	18,000
P/Clark Residue Mgmt. - Construction	2004-2008	28,207,000	36,702,330	30%	26,796,650	95.0%	30,462,934	83.0%		4,624,494		1,410,350	5.0%	1,614,903	4.4%	15%	5,939,000	189,000
D/Dufferin Resevior Ext. - Dufferin Resevoir Ext.	2012		1,350,432							624,305				280,485	20.8%		1,763,000	5,000
D/Dufferin Resevior Ext. - Construction	2012		34,000,000							15,718,200				7,061,800	20.8%		34,000,000	1,700,000
D/Milliken PS Extension - Design	2007-2012	696,000	3,695,691	431%	661,200	95.0%				1,708,518		34,800	5.0%	767,595	20.8%	2106%	3,700,000	122,000
D/Milliken PS Extension - Construction	2008-2012	6,564,000	45,050,000	586%	6,235,800	95.0%				20,826,615		328,200	5.0%	9,356,885	20.8%	2751%	45,050,000	1,511,000
Avenue Rd EM Engineering - Hi Level to Lawrence	2004-2011		2,457,086				1,852,643	75.4%		94,942				42,655	1.7%			
Avenue Rd EM Construction - Hi Level to Lawrence	2008-2012		21,000,000				15,834,000	75.4%		811,440				364,560	1.7%			
Horgan to Ellesmere EM - Engineering	2004-2010		2,569,432							1,081,474				485,880	18.9%			
Horgan to Ellesmere EM - Construction	2008-2012		2,500,000							1,052,250				472,750	18.9%			
JOS - Spadina-River WM Engineering	2007-2011		3,017,675							666,303				299,353	9.9%		845,000	11,000
JOS - Spadina-River WM - Construction	2009-2012		28,000,000							6,182,400				2,777,600	9.9%		28,000,000	338,000
JOS - Bathurst-Dupont W/M - Engineering	2007-2011		3,231,604							1,850,739				831,492	25.7%		1,492,000	18,000
JOS - Bathurst-Dupont W/M - Construction	2009-2012		40,000,000							22,908,000				10,292,000	25.7%		50,000,000	0
Additional Pumping Equipment	2006-2011		6,490,539				324,527	5.0%		5,841,485				324,527	5.0%			
Ellesmere PS Upgrade	2006-2012		6,284,000							1,604,305				720,775	11.5%		6,284,000	117,000
JOS - Pharmacy W/M - Engineering/Eastmall W/M - EA	2007-2011		2,742,688							1,457,190				654,680	23.9%		500,000	25,000
JOS - Neilson (Ellesmere-Sheppard) WM Const.	2008-2012		16,100,053							4,776,886				2,146,137	13.3%		10,200,000	5,000
JOS - Eastmall W/M Engineering	2009-2011		2,500,000							776,250				348,750	14.0%		2,500,000	57,000
JOS - Eastmall WM Construction	2010-2012		13,000,000							4,036,500				1,813,500	14.0%			
JOS - Ellesmere (Markham-Neilson) Engineering	2009-2012		1,100,000							326,370				146,630	13.3%		1,100,000	23,000
JOS - Ellesmere (Markham-Neilson) Const.	2010-2012		11,000,000							3,263,700				1,466,300	13.3%		11,000,000	179,000
JOS - Pharmacy W/M (Gerrard-Eglinton Res)	2009-2012		18,000,000							9,600,660				4,313,340	24.0%		18,000,000	589,000
JOS - Mt. Pleasant EM - Engineering	2007-2011		3,271,833							45,151				20,285	0.6%			
JOS - Mt. Pleasant EM - Const.	2009-2012		35,000,000							483,000				217,000	0.6%			
JOS - D4 W/M Engineering	2007-2012		735,890							309,736				139,157	18.9%		871,000	25,000
JOS - Kennedy W/M - Scarborough PS to St. Clair Midland	2009-2011		9,000,000							4,781,700				2,148,300	23.9%		9,000,000	349,000
HPEC W/M - Bayview to Keele	2012		300,000							207,000				93,000	31.0%			
Pumping Equipment - Rosehill PS	2009		1,000,000							255,300				114,700	11.5%		1,000,000	18,000
Pumping Equipment - Richview PS	2009		600,000							141,000				186,000	31.0%		600,000	30,000
Island Chemical & Dewatering Facility Engineering	2008		16,500,000				13,695,000	83.0%		2,079,000				726,000	4.4%		1,100,000	0
Highland Creek Horgan Supernatant Line Connection	2012		500,000							234,600				105,400	21.1%			
Cost to be Incurred Post By-law Term (2013-2017)																		
Taste & Odour Mgmt.	2013-2017		130,341,000				108,183,030	83.0%		16,422,966	12.6%			5,735,004	4.4%			
JOS - Eastmall WM Construction	2013-2014		13,000,000							4,036,500	31.1%			1,813,500	14.0%			
JOS - Mt. Pleasant WM - Const	2013-2014		7,000,000							96,600	1.4%			43,400	0.6%		42,000,000	42,000
HPEC W/M - Bayview to Keele	2012-2016		20,500,000							14,145,000	69.0%			6,355,000	31.0%		20,800,000	55,000
JOS - Bathurst-Dupont W/M - Construction	2013		10,000,000							5,727,000	57.3%			2,573,000	25.7%			
JOS - Jarvis WM - to Rosehill PS Construction	2013-2016		23,533,000							5,683,220	24.2%			2,553,331	10.9%		23,532,000	409,000
JOS - Bayview W/M - Eglinton to York Mills	2013-2016		17,440,000							120,336	0.7%			54,064	0.3%		17,440,000	8,000
JOS - Bayview W/M - HPEC to Bayview Resevior	2013-2016		15,865,000							547,343	3.5%			245,908	1.6%		15,865,000	43,000
Pumpstation Upgrade - Ellesmere PS	2013-2014		1,374,000							948,060	69.0%			425,940	31.0%		1,374,000	68,000
Island Chemical & Dewatering Facility Engineering	2008		4,500,000				3,735,000	83.0%		567,000	12.6%			198,000	4.4%			

City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

WATERMAINS

Gross Cost Increases > 50%
Decreases in BTE

Projects	Timing	Gross Cost			Benefit to Existing				DC Recoverable				
		2004	2008	Change	2004		2008		2004		2008		Change
		($)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	(%)
Already Constructed													
Lakeshore Blvd. - Palace Pier - Parklawn		640,000	640,000	0%	64,000	10.0%	64,000		576,000	90.0%	576,000	90.0%	0%
Waterfront Drive - Parklawn - Palace Pier		411,000	411,000	0%					411,000	100.0%	411,000	100.0%	0%
Cost to be Incurred During Term of Proposed By-law (2008-2012)													
Yonge Centre - Kenneth - Doris	2008	1,696,000	2,238,720	32%					1,696,000	100.0%	2,238,720	100.0%	32%
Downsview - Keele St.	2008-2012	2,676,000	3,532,320	32%	535,200	20.0%	706,464	20.0%	2,140,800	80.0%	2,825,856	80.0%	32%
Downsview - Champagne - Chesswood	2008-2012	2,340,000	3,088,800	32%	468,000	20.0%	617,760	20.0%	1,872,000	80.0%	2,471,040	80.0%	32%
South Bathurst - Bathurst St.	2008-2012	1,664,000	2,196,480	32%	332,800	20.0%	439,296	20.0%	1,331,200	80.0%	1,757,184	80.0%	32%
Finch - Keele - Keele St. - Alness St.	2008-2012	1,399,000	1,846,680	32%	279,800	20.0%	369,336	20.0%	1,119,200	80.0%	1,477,344	80.0%	32%
Anndale Drive - Bales to Tradewind Install 300mm dia WM	2008		134,000								134,000		
Meadowvale- Hwy 2 to Kingston Rd.	2008												
Judson Ave - Ourland Ave to Royal York Rd - Replace existing 150mm WM. Upsize to 200mm	2008		707,000				397,688	56.3%			309,313	43.8%	
Towns Road - Kipling Ave to West Limit - Upsize ezisting watermain to a 200mm	2008		454,000				255,375	56.3%			198,625	43.8%	
Arnold Ave - St David St to Dundas St E - Replace and upsize existing 100mm to a 150mm	2008		110,000				48,889	44.4%			61,111	55.6%	
Charles St W - Bay St to 80m w of St. Thomas St - Upgrade 150mm CI to 300mm	2008		240,000				60,000	25.0%			180,000	75.0%	
Jameson Ave - Springhurst Ave to Queen St - Upsize existing 150mm CI watermain to a 300mm	2008		770,000				192,500	25.0%			577,500	75.0%	
Saulter St - Queen St E to south end - Upgrade 150mm to 250mm	2008		318,000				114,480	36.0%			203,520	64.0%	
St. Thomas St - Charles St to Bloor St E - Upsize from 150mm to 250mm	2008		220,000				79,200	36.0%			140,800	64.0%	
Sinnott Rd - Eglinton Ave to Hymus Rd - Upsize existing 200mm watermain to 300mm	2009		994,000				441,778	44.4%			552,222	55.6%	
Victoria Park Ave - Kingston Rd to Meadow Ave - Upgrade existing 100mm watermain to 150mm	2009		260,000				115,556	44.4%			144,444	55.6%	
Gerrard St E - Yonge St to Jarvis St - Upgrade 150mm CI to 300mm PVC	2009		645,000				161,250	25.0%			483,750	75.0%	
King St W - Queen St W to Jameson Ave - Upsizing existing 200mm to 300mm	2009		1,100,000				488,889	44.4%			611,111	55.6%	
McCaul St - Queen St W to College St - Upsize existing 150mm WM to 200mm	2009		1,014,300				570,544	56.3%			443,756	43.7%	
Victoria St - Gerrard St to Adelaide St - Replace existing 150mm CI with a 300mm WM	2009		1,363,500				340,875	25.0%			1,022,625	75.0%	
Unallocated Improvements	2010-2012	9,779,625	12,494,700	28%	1,955,925	20.0%	4,980,656	39.9%	7,823,700	80.0%	7,514,044	60.1%	-4%
Cost to be Incurred Post By-law Term (2013-2017)													
Unallocated Improvements	2013-2017		53,082,000				13,499,696	25.4%			39,582,304	74.6%	

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City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

WASTE WATER TREATMENT PLANTS

Gross Cost Increases > 50%
Decreases in BTE

Projects	Timing	Gross Cost			Benefit to Existing				Post Period Capacity			DC Recoverable					Capital Program	
		2004	2008	Change	2004		2008		2004	2008		2004		2008		Change	Gross Cost	DC
		($)	($)	(%)	($)	(%)	($)	(%)	($)	($)	(%)	($)	(%)	($)	(%)	(%)	($)	($)
Already Constructed																		
Ashbridges Bay Plant Outfall Study	Completed	85,119,000	7,614	-100%	59,583,300	70.0%	6,624	87.0%		761	10.0%	25,535,700	30.0%	228	3.0%	-100%		
Ashbridges Bay By-pass Conduits Study	Completed	11,908,000	6,459	-100%	8,335,600	70.0%	5,619	87.0%		646	10.0%	3,572,400	30.0%	194	3.0%	-100%		
Ashbridges Bay North Substation Upgrade	Ending 2007	2,955,000	1,284,597	-57%	2,807,250	95.0%	1,117,599	87.0%		128,460	10.0%	147,750	5.0%	38,538	3.0%	-74%		
Ashbridges Bay Mediation Agreement Implementation	Completed	15,554,000	486,675	-97%	14,776,300	95.0%	423,407	87.0%		48,668	10.0%	777,700	5.0%	14,600	3.0%	-98%		
Ashbridges Bay PS Odour Control	Completed	7,349,000	1,937,468	-74%	6,981,550	95.0%	1,685,597	87.0%		193,747	10.0%	367,450	5.0%	58,124	3.0%	-84%		
Ashbridges Bay PT Odour Control	Completed	26,115,000	1,937,468	-93%	24,809,250	95.0%	1,685,597	87.0%		193,747	10.0%	1,305,750	5.0%	58,124	3.0%	-96%		
Ashbridges Bay Sludge Cake Pumping Upgrade	Ending 2007	1,511,000	724,533	-52%	1,435,450	95.0%	630,344	87.0%		72,453	10.0%	75,550	5.0%	21,736	3.0%	-71%		
Highland Creek Digester upgrades #7,8,9 & 10	Completed	754,000	448,497	-41%	716,300	95.0%	345,343	77.0%		94,184	21.0%	37,700	5.0%	8,970	2.0%	-76%		
Highland Creek Centrate Line Mods	Completed	453,000	450,913	0%	226,500	50.0%	347,203	77.0%		94,692	21.0%	226,500	50.0%	9,018	2.0%	-96%		
Highland Creek Odour Control Study	Completed	302,000	305,193	1%	286,900	95.0%	234,999	77.0%		64,091	21.0%	15,100	5.0%	6,104	2.0%	-60%		
Humber Screen #6	2003-?	706,000	106,141	-85%	670,700	95.0%	78,544	74.0%		26,535	25.0%	35,300	5.0%	1,061	1.0%	-97%		
Humber Return Secondary Sludge System	2000-2005	481,000	754,742	57%	456,950	95.0%	558,509	74.0%		188,686	25.0%	24,050	5.0%	7,547	1.0%	-69%		
Humber HVAC/Fire Prot/Gas Detection	Ending 2007	1,812,000	239,082	-87%	1,721,400	95.0%	176,920	74.0%		59,770	25.0%	90,600	5.0%	2,391	1.0%	-97%		
Humber Parking, Gatehouse, Security B	Ending 2007		918,245				679,502	74.0%		229,561	25.0%			9,182	1.0%			
Humber Odour Control Study	Completed	201,000	280,661	40%	190,950	95.0%	207,689	74.0%		70,165	25.0%	10,050	5.0%	2,807	1.0%	-72%		
Humber - Plant Washing Water Treatment	1998-2007	3,974,000	1,959,180	-51%	3,775,300	95.0%	1,449,793	74.0%		489,795	25.0%	198,700	5.0%	19,592	1.0%	-90%		
Humber North Grit Vortex N4-N6	?-2005	5,526,000	83,878	-98%	2,763,000	50.0%	62,070	74.0%		20,970	25.0%	2,763,000	50.0%	839	1.0%	-100%		
Humber North Grit Chan. N1-N3	?-1998	2,758,000	80,109	-97%	2,620,100	95.0%	59,281	74.0%		20,027	25.0%	137,900	5.0%	801	1.0%	-99%		
Sewer System Improvements - Access Roads	1998-2003	2,912,000	827,816	-72%	2,766,400	95.0%	786,425	95.0%				145,600	5.0%	41,391	5.0%	-72%		
Sewer System Improvements - Clean out Chambers	1998-2005	1,409,000	112,600	-92%	1,338,550	95.0%	106,970	95.0%				70,450	5.0%	5,630	5.0%	-92%		
Cost to be Incurred During Term of Proposed By-law (2008-2012)																		
Ashbridges Bay Standby Power Generation	2008-2012	11,772,000	4,939,485	-58%	11,183,400	95.0%	4,297,352	87.0%		493,949	10.0%	588,600	5.0%	148,185	3.0%	-75%		
Ashbridges Bay Fine Bubble Aeration Upgrade - Pilot	2008-2009		4,904,449				4,266,871	87.0%		490,445	10.0%			147,133	3.0%			
Ashbridges Bay Emission Air Treatment	2008-2012	47,342,000	16,164,855	-66%	44,974,900	95.0%	14,063,424	87.0%		1,616,486	10.0%	2,367,100	5.0%	484,946	3.0%	-80%	15,800,000	790,000
Ashbridges Bay PCS Plant Services	2004-2012	14,714,000	7,953,356	-46%	13,978,300	95.0%	6,919,420	87.0%		795,336	10.0%	735,700	5.0%	238,601	3.0%	-68%	8,768,000	439,000
Ashbridges Bay Process Equipment Upgrades	2008-2012		5,223,057				4,552,760	87.2%		523,306	10.0%			156,992	3.0%		3,885,000	0
Highland Creek Digesters 1-8 modifications	2008-2012		52,050,239				40,078,684	77.0%		10,930,550	21.0%			1,041,005	2.0%			
Highland Creek Was Thickening and Dewatering - Engineering	2005-2012		5,599,623				4,311,710	77.0%		1,175,921	21.0%			111,992	2.0%		21,603,000	1,081,000
Highland Creek HVAC & Plant Security Upgrades	2004-2011		3,884,372				2,990,966	77.0%		815,718	21.0%			77,687	2.0%			
Highland Creek PCS - Plant Services	2005-2012		2,314,176				1,781,915	77.0%		485,977	21.0%			46,284	2.0%		4,444,000	211,000
Highland Creek Plant Firm Capacity Upgrades - Phase V	2009-2012		30,000,000							5,700,000	19.0%			24,300,000	81.0%		30,000,000	17,115,000
Humber Sludge Thickening Bldg Upgrade	2003-2011		40,660,767				30,088,967	74.0%		10,165,192	25.0%			406,608	1.0%		27,390,000	1,233,000
Humber PCS Plant Services	2004-2012	8,355,000	3,035,365	-64%	7,937,250	95.0%	2,246,170	74.0%		758,841	25.0%	417,750	5.0%	30,354	1.0%	-93%	4,582,000	229,000
Keele Trunk Sewer	2007-2008		50,000				15,000	30.0%		35,000	70.0%						50,000	0
MT Chamber Upgrades and PCS	2005-2012		8,203,530				7,793,354	95.0%						410,177	5.0%			
Water Efficiency	1998-2012	39,800,000	34,713,380	-13%	17,000,000	42.7%						22,800,000	57.3%	34,713,380	100.0%	52%		
Ashbridges Bay Effluent System Phase 1 Engineering	2007-2012		17,500,000				15,225,000	87.0%		1,750,000	10.0%			525,000	3.0%			
Ashbridges Bay Biofilters Upgrade	2011-2012		3,000,000				2,610,000	87.0%		300,000	10.0%			90,000	3.0%		3,000,000	150,000
Ashbridges Bay Mediation Agreement Implementation	2008-2012		511,512				445,015	87.0%		51,151	10.0%			15,345	3.0%		120,000	0
Ashbridges Bay Process Upgrades & Odour Control Engineering	2007-2012		16,111,820				14,017,283	87.0%		1,611,182	10.0%			483,355	3.0%		3,000,000	150,000
Ashbridges Bay Dewatering Equipment Upgrades	2007-2012		22,650,930				19,706,309	87.0%		2,265,093	10.0%			679,528	3.0%		3,084,000	0
Ashbridges Bay Biosolids Imprvs & Studies	2007-2008		1,229,631				1,069,779	87.0%		122,963	10.0%			36,889	3.0%		78,000	0
Ashbridges Bay Biosolids Studies	2007-2008		554,036				482,011	87.0%		55,404	10.0%			16,621	3.0%		50,000	0
Ashbridges Bay Fine Bubble Aeration Implementation	2010-2012		25,000,000				21,750,000	87.0%		2,500,000	10.0%			750,000	3.0%			
Ashbridges Bay Plant Outfall	2012		10,000,000				8,700,000	87.0%		1,000,000	10.0%			300,000	3.0%			
Ashbridges Bay PT Engineering Design & Contract Admin	2005-2012		17,046,342				14,830,318	87.0%		1,704,634	10.0%			511,390	3.0%			
Ashbridges Bay M & T Pumping Station	2007-2010		5,114,572				449,678	8.8%		511,457	10.0%			153,437	3.0%			
Ashbridges Bay D Building Treating & Biofilter	2008-2012		31,500,000				27,405,000	87.0%		3,150,000	10.0%			945,000	3.0%		31,500,000	1,575,000
Ashbridges Bay Effluent Pumping Station	2012-2016		24,000,000				20,880,000	87.0%		2,400,000	10.0%			720,000	3.0%		24,000,000	1,200,000
Ashbridges Bay Primary Treatment Upgrade - Const Cont #2	2010-2013		40,000,000				34,800,000	87.0%		4,000,000	10.0%			1,200,000	3.0%		40,000,000	0
Ashbridges Bay Primary Treatment Upgrade - Const Cont #1	2012-2017		85,000,000				73,950,000	87.0%		8,500,000	10.0%			2,550,000	3.0%		85,000,000	0
Ashbridges Bay Waste Activated Sludge Upgrade	2011-2012		12,859,000				11,187,330	87.0%		1,285,900	10.0%			385,770	3.0%		12,589,000	0
Humber Process Audit	2007-2009		760,990				563,133	74.0%		190,248	25.0%			7,610	1.0%		416,000	0
Humber Headhouse Upgrades Phase 1 Odour Control	2007-2010		5,616,151				4,155,952	74.0%		1,404,038	25.0%			56,162	1.0%			
Humber Secondary Treatment Upgrades	2013-2014		12,000,000				8,880,000	74.0%		3,000,000	25.0%			120,000	1.0%		24,000,000	0
Humber Process Equipment Upgrades	2008-2011		8,000,000				5,920,000	74.0%		2,000,000	25.0%			80,000	1.0%		11,538,000	0
Humber Process Audit Recommendations	2013-2017		60,000,000				44,400,000	74.0%		15,000,000	25.0%			600,000	1.0%		60,000,000	0
Humber BMP Implementation	2009-2013		17,147,000				12,688,780	74.0%		4,286,750	25.0%			171,470	1.0%			
Highland Creek Was Thickening and Dewatering Phase 2	2009-2012		14,600,000				11,242,000	77.0%		3,066,000	21.0%			292,000	2.0%		14,600,000	0
Highland Creek Odour Control Upgrades - Phase 1 Eng	2008-2012		2,050,000				1,578,500	77.0%		430,500	21.0%			41,000	2.0%		8,975,000	449,000

Highland Creek Odour Control Upgrades - Phase 1 Const	2009-2012		10,000,000			7,700,000	77.0%		2,100,000	21.0%			200,000	2.0%		10,000,000	500,000
Future Sewage PS Upgrades	2009-2012		24,000,000			20,400,000	85.0%		1,800,000	7.5%			1,800,000	7.5%			
Cost to be Incurred Post By-law Term (2013-2017)																	
Ashbridges Bay UV Disinfection	2014-2017		21,666,386			18,849,756	87.0%		2,166,639	10.0%			649,992	3.0%		21,000,000	1,050,000
Keele Trunk Sewer Design and Construction	2013-2017		49,844,000			14,953,200	30.0%		34,890,800	70.0%						49,844,000	0
Ashbridges Bay Seawall Substation Extension	2013-2015		13,000,000			11,310,000	87.0%		1,300,000	10.0%			390,000	3.0%		13,000,000	650,000
Ashbridges Bay Fine Bubble Aeration Implementation	2013-2015		25,000,000			21,750,000	87.0%		2,500,000	10.0%			750,000	3.0%			
Ashbridges Bay Plant Outfall	2013-2017		91,000,000			79,170,000	87.0%		9,100,000	10.0%			2,730,000	3.0%		101,000,000	30,300,000
Ashbridges Bay Standby Power Generation	2013-2015		12,000,000			10,440,000	87.0%		1,200,000	10.0%			360,000	3.0%		3,989,000	179,000
Highland Creek Odour Control Upgrades Phase 2	2014-2017		38,813,000			29,886,010	77.0%		8,150,730	21.0%			776,260	2.0%		38,813,000	0
Ashbridges Bay Effluent System Phase 2 Engineering	2013-2017		13,500,000			11,745,000	87.0%		1,350,000	10.0%			405,000	3.0%		9,450,000	0
Humber Headhouse Upgrades PH2 & PH1 Odour Control	2014-2017		27,000,000			19,980,000	74.0%		6,750,000	25.0%			270,000	1.0%		27,000,000	0
Ashbridges Bay Bypass Conduits	2013-2016		13,600,000			11,832,000	87.0%		1,360,000	10.0%			408,000	3.0%		13,600,000	4,080,000
Ashbridges Bay Process Upgrades & Odour Control Admin	2013-2017		2,100,000			1,827,000	87.0%		210,000	10.0%			63,000	3.0%		2,100,000	104,000
Ashbridges Bay Digesters 9-12 Refurbish	2014-2017		30,842,000			26,832,540	87.0%		3,084,200	10.0%			925,260	3.0%		30,842,000	0
Highland Creek Biosolids Treatment Phase 2	2013-2017		140,000,000			107,800,000	77.0%		29,400,000	21.0%			2,800,000	2.0%		140,000,000	0
Future Sewage PS Upgrades	2013		6,000,000			5,100,000	85.0%		450,000	7.5%			450,000	7.5%			
Humber Secondary Treatment Upgrades	2011-2012		12,000,000			8,880,000	74.0%		3,000,000	25.0%			120,000	1.0%			

City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

SEWERS

Gross Cost Increases > 50%
Decreases in BTE

Projects	Timing	Gross Cost			Benefit to Existing				DC Recoverable					Capital Program	
		2004	2008	Change	2004		2008		2004		2008		Change	Gross Cost	DC
		($)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	(%)	($)	($)
Already Constructed															
Tapscott Employment District	<2008		565,443								565,443				
Cost to be Incurred During Term of Proposed By-law (2008-2012)															
North Yonge Centre Doris Avenue - Byng to Finch Ave West	2008		615,000				418,200	68.0%			196,800	32.0%			
Chine Dr. - South from Kingston Rd.	2009	836,000	1,377,000	65%	752,400	90.0%		0.0%	83,600	10.0%	1,377,000	100.0%	1547%		
Consumers Road - Sheppard - Consumers	2008-2012	4,310,000	5,689,200	32%	2,155,000	50.0%		0.0%	2,155,000	50.0%	5,689,200	100.0%	164%		
Flemingdon Park - Garamond - Wynford	2008-2012	1,401,000	1,849,320	32%	700,500	50.0%	1,627,402	88.0%	700,500	50.0%	221,918	12.0%	-68%		
Flemingdon Park - Gervais - Gateway	2008-2012	3,140,000	4,144,800	32%	1,570,000	50.0%	3,647,424	88.0%	1,570,000	50.0%	497,376	12.0%	-68%		
Sheppard East - Sheppard E	2008-2012	2,461,000	3,248,520	32%	1,230,500	50.0%	2,891,183	89.0%	1,230,500	50.0%	357,337	11.0%	-71%		
Sheppard West - Sheppard W	2008-2012	2,749,000	3,628,680	32%	1,374,500	50.0%	3,265,812	90.0%	1,374,500	50.0%	362,868	10.0%	-74%		
Steeles - Keele - Steeles Ave. W - Dufferin	2008-2012	6,003,000	7,923,960	32%	3,001,500	50.0%		0.0%	3,001,500	50.0%	7,923,960	100.0%	164%		
Yonge Centre - Finch - Glendora Park	2008-2012	4,223,000	5,574,360	32%	844,600	20.0%	3,790,565	68.0%	3,378,400	80.0%	1,783,795	32.0%	-47%		
August Ave. - Danforth to south end	2008-2012	433,000	571,560	32%	389,700	90.0%	525,835	92.0%	43,300	10.0%	45,725	8.0%	6%		
Coventry St. - Leyton to East End	2008-2012	155,000	204,600	32%	139,500	90.0%		0.0%	15,500	10.0%	204,600	100.0%	1220%		
Midland Ave.	2008-2012	275,000	363,000	32%	247,500	90.0%	308,550	85.0%	27,500	10.0%	54,450	15.0%	98%		
Milliken (Land) - McNicoll to Passmore	2008-2012	351,000	463,320	32%	70,200	20.0%		0.0%	280,800	80.0%	463,320	100.0%	65%		
Sewells Rd - Wesburn to Epringham (with McLevin Ave work)	2008-2012	351,000	463,320	32%	70,200	20.0%	254,826	55.0%	280,800	80.0%	208,494	45.0%	-26%		
Anndale Drive Extension - Bales Ave to Tradewind Ave	2008		330,000								330,000	100.0%			
Meadowvale Rd - Hwy 2 to 180m N	2008		400,000								400,000	100.0%			
8333 Sheppard Ave	2008-2012		200,000								200,000	100.0%			
Unallocated New Sewer Construction	2008-2012		5,000,000								5,000,000	100.0%			
Cost to be Incurred Post By-law Term (2013-2017)															
Passmore Ave - Markham to State Crown	2012-2018		180,840				36,168	20.0%			144,672	80.0%			
Dufferin St. - Dufferin - Queen's Dr.	2013-2017	5,316,000	7,017,120	32%	2,658,000	50.0%	6,245,237	89.0%	2,658,000	50.0%	771,883	11.0%	-71%		
Allen & Sheppard - Sheppard Ave. W.	2013-2017	344,000	454,080	32%	172,000	50.0%	358,723	79.0%	172,000	50.0%	95,357	21.0%	-45%		
Ferrand Drive - Ferrand - Rochefort	2013-2017	723,000	954,360	32%	361,500	50.0%	820,750	86.0%	361,500	50.0%	133,610	14.0%	-63%		
Finch - Keele - Finch Ave. W - Vantey	2013-2017	2,239,000	2,955,480	32%	1,119,500	50.0%		0.0%	1,119,500	50.0%	2,955,480	100.0%	164%		
Finch - Keele - Finch Ave. W	2013-2017	2,999,000	3,958,680	32%	1,499,500	50.0%		0.0%	1,499,500	50.0%	3,958,680	100.0%	164%		
Green Belt Dr - Green Belt - Plateau	2013-2017	782,000	1,032,240	32%	391,000	50.0%	908,371	88.0%	391,000	50.0%	123,869	12.0%	-68%		
Lawrence & Don Mills - Greenland - Chipping Pk	2013-2017	2,025,000	2,673,000	32%	1,012,500	50.0%	2,432,430	91.0%	1,012,500	50.0%	240,570	9.0%	-76%		
Lawrence & Don Mills - The Donway W - Overton	2013-2017	1,392,000	1,837,440	32%	696,000	50.0%	1,672,070	91.0%	696,000	50.0%	165,370	9.0%	-76%		
Sheppard Commercial - Sheppard E - Glendora	2013-2017	1,544,000	2,038,080	32%	772,000	50.0%	1,385,894	68.0%	772,000	50.0%	652,186	32.0%	-16%		
Sheppard Commercial - Sheppard E.	2013-2017	1,412,000	1,863,840	32%	706,000	50.0%	894,643	48.0%	706,000	50.0%	969,197	52.0%	37%		
Sheppard Commercial - Sheppard W	2013-2017	1,932,000	2,550,240	32%	966,000	50.0%	1,734,163	68.0%	966,000	50.0%	816,077	32.0%	-16%		
Consillium Place	2013-2017	155,000	204,600	32%	62,000	40.0%		0.0%	93,000	60.0%	204,600	100.0%	120%		
Sheppard Ave	2013-2017	513,000	677,160	32%	256,500	50.0%	487,555	72.0%	256,500	50.0%	189,605	28.0%	-26%		
York University - Fraser - Sentinel	2013-2017	1,689,000	2,229,480	32%	844,500	50.0%	1,560,636	70.0%	844,500	50.0%	668,844	30.0%	-21%		
York University - Steeles - Murray Ross Pkwy	2013-2017	7,041,000	9,294,120	32%	3,520,500	50.0%	6,505,884	70.0%	3,520,500	50.0%	2,788,236	30.0%	-21%		
Unallocated New Sewer Construction	2012-2017		5,000,000								5,000,000	100.0%			

City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

STORM WATER MANAGEMENT

Gross Cost Increases > 50%
Decreases in BTE

Projects	Timing	Gross Cost			Benefit to Existing				Post Period Capacity				DC Recoverable					Capital Program	
		2004	2008	Change	2004		2008		2004		2008		2004		2008		Change	Gross Cost	DC
		($)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	(%)	($)	($)
SOURCE CONTROL																			
Cost to be Incurred During Term of Proposed By-law (2008-2012)																			
Downspout Disconnection Program	2007-2012		8,400,000				7,560,000	90.0%											
Tree Planting for Source Water Protection	2007-2008		2,000,000				1,800,000	90.0%							840,000	10.0%		8,400,000	0
															200,000	10.0%			
FLOOD PREVENTION																			
Cost to be Incurred During Term of Proposed By-law (2008-2012)																			
2006 Basement Flooding Relief	2005-2008		6,300,000				5,670,000	90.0%			630,000	10.0%							
Basement Flooding Relief - Design	2005-2012		9,000,000				8,100,000	90.0%			900,000	10.0%						5,604,000	0
Basement Flooding Relief - Construction	2008-2010		7,000,000				6,300,000	90.0%			700,000	10.0%						9,000,000	0
Basement Flooding Relief	2008-2012		54,000,000				48,600,000	90.0%			5,400,000	10.0%						7,000,000	0
Cost to be Incurred Post By-law Term (2013-2017)																			
Basement Flooding Relief	2013-2018		48,000,000				43,200,000	90.0%			4,800,000	10.0%							
CONVEYANCE CONTROL																			
Already Constructed																			
2006 Storm Sewer Replacement	2006-2007																		
Cost to be Incurred During Term of Proposed By-law (2008-2012)																			
2008 Storm Sewer Replacement	2008-2009		5,000,000				4,500,000	90.0%											
10 Year Storm Sewer Replacement	2008-2010		48,904,000				44,013,600	90.0%							500,000	10.0%			
Conveyance Controls	2008-2012		9,540,000				8,586,000	90.0%							4,890,400	10.0%			
															954,000	10.0%			
Cost to be Incurred Post By-law Term (2013-2017)																			
10 Year Storm Sewer Replacement	2013-2017		67,725,000				60,952,500	90.0%							6,772,500	10.0%			
SHORELINE MANAGEMENT																			
Cost to be Incurred During Term of Proposed By-law (2008-2012)																			
Various Locations (10 Yr WWFMMP Implementation)	2013-2017	42,000,000	45,000,000	7%	37,800,000	90.0%	40,500,000	90.0%			2,250,000	5.0%	4,200,000	10.0%	2,250,000	5.0%	-46%		
Humber River Deflector Arm																			
Etobicoke Creek Deflector Arm																			
Restoration of Highland Creek Marsh																			
Restoration of Rouge Park Marsh																			
STREAM RESTORATION AND REFORESTATION																			
Already Constructed																			
YR05 SWM Stream Restoration	2005-2007																		
Highland Creek Stream Restoration	2006-2012		8,200,000				7,380,000	90.0%							820,000	10.0%			
Stream Restoration	2007-2010		6,000,000				5,400,000	90.0%							600,000	10.0%			
Cost to be Incurred During Term of Proposed By-law (2008-2012)																			
10 Year Stream Restoration	2008-2012		6,000,000				5,400,000	90.0%							600,000	10.0%			
Cost to be Incurred Post By-law Term (2013-2017)																			
10 Year Stream Restoration	2013-2018		14,500,000				13,050,000	90.0%			725,000	5.0%			725,000	5.0%			
END OF PIPE FACILITIES																			
Already Constructed																			
Tapscott Employment District Credit	<2008																		
Cost to be Incurred During Term of Proposed By-law (2008-2012)																			
Class Environmental Assessment and Design																			
SWM INA/EA	2007-2012		1,570,000				1,413,000	90.0%											
WWFMP Implementation - Design	2007-2012		10,120,000				9,108,000	90.0%							157,000	10.0%			
Various Locations (10YR WWFMMP Implemenation)	2009-2012		15,000,000				13,500,000	90.0%							1,012,000	10.0%			
Stormwater Storage Facilities (Various Locations)		99,944,500	33,900,000	-66%	89,950,050	90.0%	30,510,000	90.0%					9,994,450	10.0%	1,500,000	10.0%			
Bonar Creek SWM Facility	2008-2012		1,200,000				1,080,000	90.0%							3,390,000	10.0%	-66%		
Etobicoke Waterfront Storm Sewer Project	2008-2012		2,800,000				2,520,000	90.0%							120,000	10.0%			
SWM End of Pipe - Ellis Avenue	2005-2008		55,000				49,500	90.0%							280,000	10.0%			
Don Valley SWM	2007-2011		7,900,000				7,110,000	90.0%							5,500	10.0%		55,000	5,000
Earl Bales Park Design & Construction	2007-2011		5,850,000				5,265,000	90.0%							790,000	10.0%			
															585,000	10.0%		5,500,000	550,000

Emery Creek Pond	1998-2010		5,055,000				4,549,500	90.0%								505,500	10.0%		5,055,000	505,000	
Various Locations (10YR WWFMMP Implementation)	2008-2012		11,040,000				9,936,000	90.0%								1,104,000	10.0%				
Combined Sewer Overflow Storage Facilities (Various Locations)		129,239,875	33,460,000	-74%	116,315,888	90.0%	30,114,000	90.0%					12,923,988	10.0%		3,346,000	10.0%	-74%			
Coatsworth Cut Design & Construction	2008-2011		4,000,000				3,600,000	90.0%								400,000	10.0%		4,000,000	400,000	
North Toronto CSO Constr	2008-2010		5,000,000				4,500,000	90.0%								500,000	10.0%		5,000,000	500,000	
10YR WWFMMP Implementation																					
Eastern Beaches Storm Sewers Control/Treatment	2008-2012		5,500,000				4,950,000	90.0%								550,000	10.0%				
Scarborough Waterfront CSO Control/Treatment	2008-2012		2,400,000				2,160,000	90.0%								240,000	10.0%				
Various Locations (10YR WWFMMP Implementation)	2008-2012		16,560,000				14,904,000	90.0%								1,656,000	10.0%				
Cost to be Incurred Post By-law Term (2013-2017)																					
Various Locations (10YR WWFMMP Implementation)	2013-2017		442,000,000				397,800,000	90.0%			22,100,000	5.0%				22,100,000	5.0%				

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PARKS

Level of Service	2004	2008	
Developed Parkland (community parkland)	$300,000	$424,000	/ha
Developed Parkland (natural and special feature parks)	$87,500	$111,300	/ha
Developed Trails	$80	$106	/sq. m.

Gross Cost Increases > 50%
Decreases in BTE

Projects	Timing	Gross Cost			Benefit to Existing				DC Recoverable					Capital Program	
		2004	2008	Change	2004		2008		2004		2008		Change	Gross Cost	DC
		($)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	(%)	($)	($)
Cost to be Incurred During Term of Proposed By-law (2008-2012)															
Moss Park Redevelopment	2008	1,000,000	50,000	-95%	450,000	45.0%	2,495	5.0%	490,050	49.0%	42,673	85.3%	-91%	50,000	0
Megan Park	2008	225,000	225,000	0%	101,250	45.0%	112,297	49.9%	110,261	49.0%	101,068	44.9%	-8%	225,000	0
Wychwood Community Park	2008		660,000				329,406	49.9%			296,465	44.9%		660,000	0
Neilson Park (E) - Develop Soccer Field	2009		75,000				3,743	5.0%			64,010	85.3%		75,000	0
Galloway Park Skateboard Park	2009		425,000				84,847	20.0%			305,449	71.9%		425,000	0
Harryella Gardens Park Waterplay	2009		400,000				199,640	49.9%			179,676	44.9%			
Guild Inn - Demolition/New Park Construction	2009		800,000				159,712	20.0%			574,963	71.9%		1,000,000	0
High Park Children's Garden - Kitchen Construction	2009		300,000				14,973	5.0%			256,038	85.3%		300,000	0
Whitehaven Park - Total redevelopment	2009/2010	550,000	550,000	0%	247,500	45.0%	109,802	20.0%	269,528	49.0%	395,287	71.9%	47%	550,000	0
Skateboard Parks City Wide FY2009-2011	2009/2010		500,000				49,910	10.0%			404,271	80.9%		500,000	0
Sports Fields FY2009-2017 (SFP)	2009-2012		2,000,000				199,640	10.0%			1,617,082	80.9%		7,800,000	3,900,000
Morningside Yard - soccer fields	2010	275,000	275,000	0%	123,750	45.0%	54,901	20.0%	134,764	49.0%	197,643	71.9%	47%	275,000	0
O'Connor C.C. New Waterplay	2010	400,000	450,000	13%	180,000	45.0%	224,595	49.9%	196,020	49.0%	202,135	44.9%	3%	450,000	0
Parkway Forest Park Redevelopment	2010	275,000	275,000	0%	123,750	45.0%	13,725	5.0%	134,764	49.0%	234,702	85.3%	74%	275,000	0
Brookbanks Park Redevelopment	2010	275,000	275,000	0%	123,750	45.0%	54,901	20.0%	134,764	49.0%	197,643	71.9%	47%	275,000	0
Queensway Park - Baseball Lighting	2010		350,000				17,468	5.0%			298,711	85.3%		350,000	0
Sunnybrook Park - New Pedestrian Walkway	2010		275,000				13,725	5.0%			234,702	85.3%		275,000	0
Wickson Trail - Trail Construction	2010		100,000				4,991	5.0%			85,346	85.3%		100,000	0
Regent Park - District Park	2010		2,360,000				117,787	5.0%			2,014,165	85.3%			
Regent Park - Local Park	2010		450,000				22,459	5.0%			384,057	85.3%			
Ashbridges Bay - Sports Field Lighting	2010/2011		550,000				27,450	5.0%			469,403	85.3%		550,000	275,000
Port Union Village Common - Washroom Facilities	2010/2011		550,000				109,802	20.0%			395,287	71.9%		550,000	0
Hawkesbury Park Tennis Bldg Improve	2011	175,000	175,000	0%	78,750	45.0%	34,947	20.0%	85,759	49.0%	125,773	71.9%	47%	175,000	0
John Tabor Park - Conversion of Wading Pool	2011	400,000	350,000	-13%	180,000	45.0%	174,685	49.9%	196,020	49.0%	157,216	44.9%	-20%	350,000	0
Riverdale Park East - Lighting of Path (TBP)	2011		325,000				16,221	5.0%			277,375	85.3%		325,000	0
East Point Park - Install Pathway	2011		75,000				3,743	5.0%			64,010	85.3%		75,000	0
Cedarvale Park redevelopment - Construction	2011/2012	1,200,000	1,200,000	0%	540,000	45.0%	239,568	20.0%	588,060	49.0%	862,444	71.9%	47%	1,200,000	0
Earl Bales Park - Ski Centre Expansion	2011/2012		2,400,000				119,784	5.0%			2,048,304	85.3%		2,400,000	0
Earl Bales Park Mountain Biking Facility	2012		100,000				4,991	5.0%			85,346	85.3%		100,000	0
Cost to be Incurred Post By-law Term (2013-2017)															
Shawnee Park - New Waterplay	2013	400,000	400,000	0%	180,000	45.0%	199,640	49.9%	196,020	49.0%	179,676	44.9%	-8%	400,000	0
Vradenburg Park - Waterplay	2013	400,000	400,000	0%	180,000	45.0%	19,964	5.0%	196,020	49.0%	341,384	85.3%	74%	400,000	0
Clairlea Park - Install a spray pad	2013	400,000	400,000	0%	180,000	45.0%	199,640	49.9%	196,020	49.0%	179,676	44.9%	-8%	400,000	0
Heron Park - Outdoor Basketball Courts	2013	150,000	150,000	0%	67,500	45.0%	74,865	49.9%	73,508	49.0%	67,378	44.9%	-8%	150,000	0
Bocce Development - Thomson Park	2013	175,000	175,000	0%	78,750	45.0%	8,734	5.0%	85,759	49.0%	149,356	85.3%	74%		
Amesbury Park - Parking Lot Expansion - 50 Spaces	2013	225,000	225,000	0%	101,250	45.0%	11,230	5.0%	110,261	49.0%	192,029	85.3%	74%	225,000	0
West Rouge Canoe Club - Clubhouse (City contribution)	2013		600,000				29,946	5.0%			512,076	85.3%		600,000	0
New Cricket Pitch - North District Location TBD	2013		60,000				2,995	5.0%			51,208	85.3%		60,000	0
West Queen West Triangle - New Park Development	2013		500,000				24,955	5.0%			426,730	85.3%		500,000	0
Humberwood/Indian Line Park Waterplay	2013		400,000				199,640	49.9%			179,676	44.9%		400,000	0
Seven Oaks Park - New Splash Pad	2013		350,000				17,468	5.0%			298,711	85.3%		350,000	0
Belmar Park - New Splash Pad	2013		250,000				124,775	49.9%			112,297	44.9%		250,000	0

Cathedral Bluffs Park Playground/Splash Pad	2013		400,000				199,640	49.9%			179,676	44.9%		400,000	0	
Canada Arsenal (Marie Curtis Park)	2013-2015		2,420,000				120,782	5.0%			2,065,373	85.3%		2,420,000	0	
Corridor Trails-Humber River to McNicoll Ave/Birc	2013-2016		3,000,000				149,730	5.0%			2,560,980	85.4%				
Morningside north of Military Trail (local park development)	2014	98,000	98,000	0%	44,100	45.0%	48,912	49.9%	48,025	49.0%	44,021	44.9%	-8%	98,000	0	
Yonge/Olive (to be developed as local "urban" park)	2014	328,000	328,000	0%	147,600	45.0%	16,370	5.0%	160,736	49.0%	279,935	85.3%	74%	328,000	160,000	
8800 Sheppard E. (local park abutting school sites - potential cc)	2014	6,400,000	6,000,000	-6%	2,880,000	45.0%	299,460	5.0%	3,136,320	49.0%	5,120,760	85.3%	63%	6,000,000	0	
Former Inglis lands (to be developed as local and linear park)	2014	780,000	780,000	0%	351,000	45.0%	38,930	5.0%	382,239	49.0%	665,699	85.3%	74%	780,000	0	
Brimley/401/Progress (build out new local park)	2014	410,000	410,000	0%	184,500	45.0%	204,631	49.9%	200,921	49.0%	184,168	44.9%	-8%	410,000	0	
CN Leaside Trail (Multi-use trail construction)	2014	3,500,000	3,500,000	0%	700,000	20.0%	174,685	5.0%	2,494,800	71.3%	2,987,110	85.3%	20%	3,500,000	0	
Former Canadian Tire Site (1015,1019,1181 Sheppard E.)	2014	3,906,000	3,906,000	0%	1,757,700	45.0%	194,948	5.0%	1,914,135	49.0%	3,333,615	85.3%	74%	3,906,000	1,914,000	
Clarence Square - Redevelopment Phase 2	2014	150,000	150,000	0%	67,500	45.0%	7,486	5.0%	73,508	49.0%	128,019	85.3%	74%	150,000	0	
Thomson Park - Redevelop of Park areas	2014	125,000	125,000	0%	56,250	45.0%	24,955	20.0%	61,256	49.0%	89,838	71.9%	47%	125,000	0	
Cawthra Playground - Park Improvements	2014	150,000	150,000	0%	67,500	45.0%	74,865	49.9%	73,508	49.0%	67,378	44.9%	-8%	150,000	0	
Maryvale Park - Foot Bridge from Murry Glen Dr	2014	1,000,000	1,000,000	0%	450,000	45.0%	49,910	5.0%	490,050	49.0%	853,460	85.3%	74%	1,000,000	0	
Vradenburg Park - New Trail System	2014	175,000	175,000	0%	35,000	20.0%	8,734	5.0%	124,740	71.3%	149,356	85.3%	20%	175,000	0	
Bluffers Park - Install pathway lighting	2014	150,000	150,000	0%	30,000	20.0%	7,486	5.0%	106,920	71.3%	128,019	85.3%	20%	150,000	0	
Fairmount Park Sport Field Renovations	2014	125,000	250,000	100%	56,250	45.0%	12,477	5.0%	61,256	49.0%	213,365	85.3%	248%	250,000	0	
Keelesdale Pk - Rebuild staris/path/N. Sporting	2014	275,000	175,000	-36%	123,750	45.0%	54,901	31.4%	134,764	49.0%	197,643	######	47%	275,000	0	
Thomson Park - Install Walkway Under Bridge	2014		1,500,000				74,865	5.0%			1,280,190	85.3%		1,500,000	0	
Bogert/Sheppard	2014		417,000				20,812	5.0%			355,893	85.3%		417,000	417,000	
Bayview/Sheppard (Kenaston Gardens)	2014		110,000				5,490	5.0%			93,881	85.3%		110,000	110,000	
Adams Park - Install 2 New Picnic Shelters	2014		175,000				34,937	20.0%			125,773	71.9%		175,000	0	
New Park Dev-S End of Ward 18 Ex Industrial Area	2014		500,000				24,955	5.0%			426,730	85.3%				
Tumberry Park North	2014		125,000				62,387	49.9%			56,149	44.9%				
Tumberry Park South	2014		100,000				49,910	49.9%			44,919	44.9%				
Morningside Park - Install Shelter and Tables	2014		150,000				29,946	20.0%			107,805	71.9%		150,000	0	
Gore Park - New Park Development	2014		2,640,000				131,762	5.0%			2,253,134	85.3%		2,640,000	1,320,000	
Centre Island - Construct a Picnic Shelter	2014		500,000				24,955	5.0%			426,730	85.3%		500,000	0	
East Lynn Park Lighting	2014		100,000				49,910	49.9%			44,919	44.9%		100,000	0	
Lawrence Ave. to Corination Dr. NewTrail	2014		300,000				14,973	5.0%			256,038	85.3%		300,000	0	
Colonel Samuel Smith Site Development	2015	3,825,000	1,550,000	-59%	1,721,250	45.0%	309,442	20.0%	1,874,441	49.0%	1,113,990	71.9%	-41%	1,550,000	0	
Keelesdale Park - Building New Basketball Facility	2015	500,000	500,000	0%	225,000	45.0%	99,820	20.0%	245,025	49.0%	359,352	71.9%	47%	500,000	0	
West Humber Trail washrooms	2015	450,000	450,000	0%	90,000	20.0%	22,459	5.0%	320,760	71.3%	384,057	85.3%	20%	450,000	0	
Rexlington Park - redevelopment	2015	850,000	900,000	6%	382,500	45.0%	179,676	20.0%	416,543	49.0%	646,833	71.9%	55%	900,000	0	
Christie Pits Park - Redevelopment	2015		500,000				24,955	5.0%			426,730	85.3%		1,080,000	0	
Esther Shiner Stadium - Facility Upgrade & Expansion	2015/2016		2,100,000				104,811	5.0%			1,792,266	85.3%		2,100,000	0	
Don Russell Park Baseball Facility	2015/2016		750,000				149,730	20.0%			539,027	71.9%		750,000	0	
Harbour Square Park - Redesign	2015/2016		750,000				37,432	5.0%			640,095	85.3%		750,000	0	
Sand Beach Road (expansion of existing local parks)	2016	102,000	102,000	0%	45,900	45.0%	50,908	49.9%	49,985	49.0%	45,817	44.9%	-8%	102,000	0	
Beresford Park - Build a washroom facility	2016	275,000	275,000	0%	123,750	45.0%	137,252	49.9%	134,764	49.0%	123,527	44.9%	-8%	275,000	0	
Centennial Park (E) - Path Dev throughout park	2016	650,000	650,000	0%	130,000	20.0%	32,441	5.0%	463,320	71.3%	554,749	85.3%	20%	650,000	0	
Etobicoke Valley Park Trail Extension	2016	450,000	450,000	0%	90,000	20.0%	22,459	5.0%	320,760	71.3%	384,057	85.3%	20%	450,000	0	
2475 Eglinton Ave West - New Park Development	2016		500,000				99,820	20.0%			359,352	71.9%		500,000	0	
Mystic Point (to be developed as distinct park)	2017	1,238,000	1,188,000	-4%	557,100	45.0%	237,172	20.0%	606,682	49.0%	853,819	71.9%	41%	1,188,000	606,000	
Riverdale Farm - Residence Retrofit	2017	375,000	375,000	0%	75,000	20.0%	18,716	5.0%	267,300	71.3%	320,048	85.3%	20%	375,000	0	
Toronto Bike Plan - CW Expansion (TPB) FY2009-2017	2009-2017		2,000,000				99,820	5.0%			1,706,920	85.3%		4,000,000	150,000	
Mid-Humber Extend Trail Wards 1,2,7 (TBP)	2011-2016		3,750,000				187,162	5.0%			3,200,475	85.3%		3,750,000	0	
Parks Renaissance Strategy FY2012-FY2017	2012-2017		13,000,000				1,297,659	10.0%			10,511,034	80.9%		16,000,000	8,000,000	
Golf Driving Range - Location TBD	2014/2015		850,000				42,423	5.0%			725,441	85.3%		850,000	0	
Upper Highland Creek Trail Ext Ph. 3-5 (TB)	2014-2016	1,200,000	1,200,000	0%	240,000	20.0%	59,892	5.0%	855,360	71.3%	1,024,152	85.3%	20%	1,200,000	0	
Ramsden Park Improvements	2015/2016		1,150,000				57,396	5.0%			981,479	85.3%		1,150,000	0	
East Don Trail Ext. Wards 29,31,34 (TBP)	2016/2017	3,000,000	1,000,000	-67%	600,000	20.0%	49,910	5.0%	2,138,400	71.3%	853,460	85.3%	-60%	1,000,000	0	
Waterfront Parks (City cost share only)																
Port Union			18,334,000													
Mimico			6,266,000													
Naturalization of the Don			29,152,000													
Central Waterfront Public Realm			51,076,000													

Transitional Sports Fields			1,000,000											
Leslie Street Greening			620,000											
Martin Goodman Trail Phase 1			1,900,000											
Commissioners Park			3,334,000											
East Bayfront - Promenade			11,286,832											

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City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

INDOOR RECREATION

Level of Service	2004	2008
Major Indoor Recreation Facilities	$200	$358 /sq. ft.

Gross Cost Increases > 50%
Decreases in BTE

Projects	Timing	Gross Cost			Benefit to Existing				DC Recoverable					Capital Program	
		2004	2008	Change	2004		2008		2004		2008		Change	Gross Cost	DC
		($)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	(%)	($)	($)
Cost to be Incurred During Term of Proposed By-law (2008-2012)															
Regent Pk 08-Indoor Pool on Block 15 (HG)	2008		10,681,000				481,939	4.5%			6,698,007	62.7%		7,750,000	0
O'Connor CC - Additional Youth Programming Space	2008		1,550,000				279,751	18.0%			617,257	39.8%		485,000	0
York Community Centre - new facility	2009	15,400,000	21,000,000	36%	7,700,000	50.0%	3,790,173	18.0%	6,860,700	44.6%	13,644,622	65.0%	99%	21,000,000	5,930,000
Edithvale CC - Construction (New) (HG)	2008/2009	5,000,000	4,696,885	-6%	1,000,000	20.0%	211,929	4.5%	3,564,000	71.3%	3,623,980	77.2%	2%	10,800,000	2,000,000
Warden Corridor Community Centre - Construction	2008-2010		5,750,000				1,037,758	18.0%			3,736,028	65.0%		9,259,000	2,000,000
Cost to be Incurred Post By-law Term (2013-2017)															
North East Scarborough CC - new (HG)	2013	5,500,000	21,500,000	291%	1,100,000	20.0%	970,104	4.5%	3,920,400	71.3%	16,588,774	77.2%	323%	21,500,000	0
O'Connor CC Expansion (RFR #6)	2014		3,400,000				613,647	18.0%			2,209,129	65.0%		3,500,000	0
Western North York New CC (RFR #5)	2014		15,600,000				2,815,557	18.0%			10,136,005	65.0%		15,600,000	0
40 Wabash Parkdale - Build new CC (HG)	2015	12,600,000	12,600,000	0%	6,300,000	50.0%	568,526	4.5%	5,613,300	44.6%	9,721,793	77.2%	73%	?	?
Birchmount CC - Build new double gym	2014/2015		3,200,000				577,550	18.0%						3,200,000	0
Waterfront Parks (City cost share only)*															
Regional Sports Complex			5,289,000												
West Don Lands Rec Centre			7,458,000												
West Don Lands - Community Facilities			534,716												
East Bayfront - Community Facilities			9,255,399												

* ineligible

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City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

LIBRARIES

Level of Service	2004	2008		
Library Facilities	$280	$396	/sq. ft.	includes land at $40/SF
Library Collection	$32.34	$39.52		

Gross Cost Increases > 50%
Decreases in BTE

Projects	Description	Timing	Gross Cost			Benefit to Existing				DC Recoverable					Capital Program	
			2004	2008	Change	2004		2008		2004		2008		Change	Gross Cost	DC
			($)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	(%)	($)	($)
Cost to be Incurred During Term of Proposed By-law (2008-2012)																
Bloor/Gladstone	Renovation	2008-2009	4,189,000	2,571,944	-39%	3,351,200	80.0%	385,796	15.0%	754,020	18.0%	1,967,560	76.5%	161%	1,612,000	0
Cedarbrae	Renovation	2008-2010		619,500				30,975	5.0%			529,673	85.5%		6,195,000	316,000
S.W. Stewart	Renovation	2008-2009		202,500				30,375	15.0%			154,913	76.5%		2,025,000	0
Jane/Dudas	Renovation	2008		13,100				3,930	30.0%			8,253	63.0%		131,000	0
Dufferin/St. Clair	Renovation	2008-2009		197,300				59,190	30.0%			124,299	63.0%		1,973,000	0
Jane/Sheppard	Reconstruction	2008-2009		1,039,000				311,700	30.0%			654,570	63.0%		2,078,000	761,000
Thorncliffe	Renovation	2008-2009		72,700				21,810	30.0%			45,801	63.0%		727,000	33,000
Thorncliffe	Expansion	2008-2009		1,457,000				437,100	30.0%			917,910	63.0%		1,497,000	1,025,000
Cliffcrest	Relocation	2008		181,458				54,437	30.0%			114,318	63.0%		450,000	162,000
Kennedy/Eglinton	Expansion	2008		950,000				285,000	30.0%			598,500	63.0%		950,000	100,000
TRL Renovation & Retrofit	Renovation	2008-2009		336,274				16,814	5.0%			287,514	85.5%		3,427,000	0
TRL Renovation & Retrofit	Renovation Change in Scope	2008-2010		367,700				18,385	5.0%			314,384	85.5%		3,677,000	531,000
TRL Renovation & Retrofit	Expansion	2007-2009		1,777,260				88,863	5.0%			1,519,557	85.5%		2,179,000	1,459,000
TRL Renovation & Retrofit	Expansion Change in Scope	2008-2010		804,000				40,200	5.0%			687,420	85.5%		804,000	804,000
TRL Renovation & Retrofit	Renovation	2011-2013		623,678				31,184	5.0%			533,244	85.5%		6,236,000	87,000
TRL Renovation & Retrofit	Expansion	2011-2013		2,045,224				102,261	5.0%			1,748,667	85.5%		2,046,000	0
Multi-Branch	Minor Renovations	2008-2009		243,600				60,900	25.0%			164,430	67.5%		?	?
Multi-Branch	Minor Renovations	2010-2011		267,600				66,900	25.0%			180,630	67.5%		?	?
Multi-Branch	Minor Renovations	2012-2017		1,147,500				286,875	25.0%			774,563	67.5%		?	?
Brentwood	Renovation	2008		19,000				2,850	15.0%			14,535	76.5%		190,000	0
Brentwood	Expansion	2008	595,300	60,000	222%	119,060	20.0%	9,000	15.0%	428,616	72.0%	45,900	76.5%	242%	60,000	0
Brentwood	Renovation	2009-2011		395,430				59,314	15.0%			302,504	76.5%		3,954,000	188,000
Brentwood	Expansion	2009-2011		1,443,705				216,556	15.0%			1,104,434	76.5%		2,013,000	1,388,000
Brentwood	Materials	2009-2011	569,250	569,000	0%	204,930	36.0%	85,350	15.0%	327,888	57.6%	435,285	76.5%	33%		
West Waterfront	Construction	2008-2011	6,365,000	6,243,189	-2%	1,213,000	19.1%	312,159	5.0%	4,366,800	68.6%	5,337,927	85.5%	22%	?	?
West Waterfront	Materials	2008-2011	700,000	1,176,663	68%	252,000	36.0%	58,833	5.0%	403,200	57.6%	1,006,047	85.5%	150%		
Scarborough Centre	Construction	2009-2013	4,189,000	6,335,785	51%	837,800	20.0%	316,789	5.0%	3,016,080	72.0%	5,417,096	85.5%	80%	7,489,000	5,226,000
Scarborough Centre	Materials	2009-2013	1,000,000	1,152,724	15%	360,000	36.0%	57,636	5.0%	576,000	57.6%	958,579	83.2%	66%		
Bayview Relocation	Relocation	2010-2014	2,053,170	1,485,407	-28%	410,634	20.0%	74,270	5.0%	1,478,282	72.0%	1,270,023	85.5%	-14%	4,363,000	3,097,000
Bayview Relocation	Materials	2010-2014	272,775	311,873	14%	98,199	36.0%	15,594	5.0%	157,118	57.6%	266,651	85.5%	70%		
Fairview Entrance	Expansion	2010-2013	1,654,000	2,203,968	33%	822,500	49.7%	110,198	5.0%	740,250	44.8%	1,884,393	85.5%	155%	2,204,000	721,000
Sanderson	Renovation	2008-2013		347,130				17,356	5.0%			296,796	85.5%		3,471,000	156,000
Northern District	Renovation	2011-2015		702,427				105,364	15.0%			537,357	76.5%		7,024,000	316,000
St. Lawrence	Relocation & Expansion	2011-2015		9,984,744				499,237	5.0%			8,536,956	85.5%		14,114,000	9,912,000
St. Lawrence	Materials	2011-2015		1,736,797				86,840	5.0%			1,484,961	85.5%			
Ellesmere Admin/Ops	Expansion	2011-2016		6,000,000				300,000	5.0%			5,130,000	85.5%		6,000,000	270,000
Albion	Renovation	2011-2016		1,030,350				154,552	15.0%			788,218	76.5%		10,303,000	464,000
St. Clair/Silverthorn	Renovation	2012-2014		160,571				48,171	30.0%			101,160	63.0%		1,956,000	324,000
St. Clair/Silverthorn	Expansion	2012-2014		350,235				105,071	30.0%			220,648	63.0%			
Agincourt	Renovation	2012-2016	3,108,000	845,187	83%	621,600	36.0%	42,309	5.0%	248,640	36.0%	723,490	85.6%	191%	8,462,000	381,000
Agincourt	Expansion	2012-2016		4,839,894				241,995	5.0%			4,138,109	85.5%		5,464,000	3,844,000
Agincourt	Materials	2012-2016	500,000	624,161	25%	180,000	36.0%	31,208	5.0%	288,000	57.6%	533,658	85.5%	85%		
Additions to Collections Throughout the System		2008-2012	11,426,400	480,000	-96%	4,113,504	36.0%	24,000	5.0%	6,581,606	57.6%	410,400	85.5%	-94%		

Cost to be Incurred Post By-law Term (2013-2017)																
Albert Campbell	Renovation	2013-2017		844,131			126,620	15.0%		654,760	77.6%		8,441,000	380,000		
North York Central	Renovation	2013-2017		1,425,615			71,281	5.0%		1,218,901	85.5%		14,256,000	642,000		
Mount Dennis	Renovation	2013-2017		387,869			116,361	30.0%		244,358	63.0%		3,879,000	175,000		
Guildwood	Relocation	2013-2015		2,007,540			602,262	30.0%		1,264,750	63.0%		3,522,000	874,000		
Parliament	Renovation	2014-2017		515,171			25,759	5.0%		440,471	85.5%		5,151,000	232,000		
Weston	Renovation	2017-2020		430,780			129,234	30.0%		271,392	63.0%		293,000	194,000		
High Park	Renovation	2017-2021		288,950			86,685	30.0%		182,038	63.0%		200,000	130,000		
Jones	Reconstruction	2017-2020		1,732,545			519,764	30.0%		1,091,503	63.0%		234,000	234,000		
Jones	Reconstruction (materials)	2017-2020		324,014			97,204	30.0%		204,129	63.0%					
Additions to Collections Throughout the System		2013-2017		300,000			15,000	5.0%		256,500	85.5%					

City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

POLICE

Level of Service **2004** $250 **2008** $300 /sq. ft. includes land at $40/SF

Gross Cost Increases > 50%
Decreases in BTE

Projects	Sub-project Name	Timing	Gross Cost (expansion portion)			Benefit to Existing				DC Recoverable					Capital Program	
			2004	2008	Change	2004		2008		2004		2008		Change	Gross Cost	DC
			($)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	(%)	($)	($)
Cost to be Incurred During Term of Proposed By-law (2008-2012)																
Replacement of 11 Division	Expansion portion only	2009	6,929,040	21,342,920	208%	4,438,402	64.1%	2,333,023	10.9%	1,109,600	16.0%	13,220,462	61.9%	1091%	25,475,000	0
Replacement of 14 Division and substation	Expansion portion only (HG)	2010	3,792,000	14,363,864	279%	1,518,105	40.0%	523,378	3.6%	1,518,105	40.0%	9,944,175	69.2%	555%	30,798,000	0
Property Unit Addition Floor Area	(HG)	2010		13,000,000				473,682	3.6%			8,999,965	69.2%		?	
Replacement of 41 Division	Expansion portion only (HG)	2011		3,092,717				112,690	3.6%			2,141,104	69.2%		40,334,000	0
Replacement of 54 Division*	Expansion portion only	2012+		19,134,500											36,500,000	0

* ineligible

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City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

FIRE

Level of Service	2004	2008	
Fire Facilities	$2,810,400	$2,324,041	/facility
Fire Vehicles	-	$272,464	/vehicle

Gross Cost Increases > 50%
Decreases in BTE

Projects	Timing	Gross Cost (expansion portion)			Benefit to Existing				DC Recoverable					Capital Program	
		2004	2008	Change	2004		2008		2004		2008		Change	Gross Cost	DC
		($)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	(%)	($)	($)
Cost to be Incurred Post By-law Term (2013-2017)															
Station D (Eglinton Ave. & Midland Ave.)	2013	5,877,000	5,538,000	-6%	4,701,600	84.9%	896,660	16.2%	1,175,400	21.2%	3,226,641	58.3%	175%	5,538,000	1,108,000
Station G - Sunnybrook	2014	7,554,000	8,860,000	17%	6,043,200	68.2%	1,290,540	14.6%	1,510,800	17.1%	5,162,160	58.3%	242%	8,860,000	1,772,000
Station B (Downsview - Keele between Wilson and Sheppard)	2015	6,033,000	7,668,000	27%	4,826,400	62.9%	1,116,914	14.6%	1,206,600	15.7%	4,467,657	58.3%	270%	7,668,000	1,533,000
Station A (Highway 27 & Rexdale Blvd)	2016	3,442,000	5,148,000	50%	1,721,000	50.0%	749,853	14.6%	1,721,000	50.0%	2,999,413	58.3%	74%	5,148,000	2,574,000

2004 costs include both facility and land for each station

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City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

EMERGENCY MEDICAL SERVICES

Level of Service	2004	2008	
Fire Facilities	$240	$300	/sq. ft. of ambulance space
Fire Vehicles	$140,367	$139,220	/vehicle

Gross Cost Increases > 50%
Decreases in BTE

Projects	Timing	Gross Cost (expansion portion)			Benefit to Existing				DC Recoverable					Capital Program	
		2004	2008	Change	2004		2008		2004		2008		Change	Gross Cost	DC
		($)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	(%)	($)	($)
Cost to be Incurred During Term of Proposed By-law (2008-2012)															
6 Additional ambulances	2008-2012	1,032,900	1,067,768	3%	51,645	5.0%	53,388	5.0%	883,130	85.5%	912,941	85.5%	3%		
Cost to be Incurred Post By-law Term (2013-2017)															
5 additional ambulances	2013-2017	860,750	889,806	3%	43,038	5.0%	44,490	5.0%	735,941	85.5%	760,784	85.5%	3%		

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City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

DEVELOPMENT RELATED STUDIES

Gross Cost Increases > 50%
Decreases in BTE

Projects	Gross Cost			Benefit to Existing				Post Period Capacity			DC Recoverable				
	2004	2008	Change	2004		2008		2004	2008		2004		2008		Change
	($)	($)	(%)	($)	(%)	($)	(%)	($)	($)	(%)	($)	(%)	($)	(%)	(%)
Cost to be Incurred During Term of Proposed By-law (2008-2012)															
Planning	4,000,000	10,000,000	150%	1,200,000	30.0%	3,333,333	33.3%		666,667	6.7%	2,646,000	66.2%	5,676,000	56.8%	115%
Technical Services*	2,000,000	5,000,000	150%	600,000	30.0%	1,666,667	33.3%		333,333	6.7%	1,323,000	66.2%	3,000,000	60.0%	127%
Parks, Forestry and Recreation	750,000	1,000,000	33%	225,000	30.0%	333,333	33.3%		66,667	6.7%	496,125	66.2%	540,000	54.0%	9%
Finance	250,000	500,000	100%	75,000	30.0%	166,667	33.3%		33,333	6.7%	165,375	66.2%	283,800	56.8%	72%
Waterfront-related		4,000,000				400,000	10.0%		360,000	9.0%			3,078,000	77.0%	
All Other Services	500,000	1,500,000	200%	150,000	30.0%	500,000	33.3%		100,000	6.7%	330,750	66.2%	828,000	55.2%	150%
Cost to be Incurred Post By-law Term (2013-2017)															
Planning	4,000,000	10,000,000	150%	1,200,000	30.0%	3,333,333	33.3%		666,667	6.7%	2,646,000	66.2%	5,676,000	56.8%	115%
Technical Services	2,000,000	5,000,000	150%	600,000	30.0%	1,666,667	33.3%		333,333	6.7%	1,323,000	66.2%	3,000,000	60.0%	127%
Parks, Forestry and Recreation	750,000	1,000,000	33%	225,000	30.0%	333,333	33.3%		66,667	6.7%	496,125	66.2%	540,000	54.0%	9%
Finance	250,000	500,000	100%	75,000	30.0%	166,667	33.3%		33,333	6.7%	165,375	66.2%	283,800	56.8%	72%
Waterfront-related		3,700,000				370,000	10.0%		333,000	9.0%			2,847,150	77.0%	
All Other Services	500,000	1,500,000	200%	150,000	30.0%	500,000	33.3%		100,000	6.7%	330,750	66.2%	828,000	55.2%	150%

* referred to as works and emergency services in 2004 BGS

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City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

HOUSING

Gross Cost Increases > 50%
Decreases in BTE

Projects	Timing	Gross Capital Cost			Benefit to Existing			DC Recoverable				Capital Program	
		2004	2008	Change	2004	2008		2004	2008		Change	Gross Cost	DC
		($)	($)	(%)	($)	($)	(%)	($)	($)	(%)	(%)	($)	($)
Already Commited													
Nishnawbe 244 Church	2008		630,000			84,715	13.4%		76,244	12.1%			
Mahogany Management - 201 Vaughan Rd.	2008		406,416			54,651	13.4%		49,186	12.1%			
TCHC 88 - 90 Carlton	2008		522,393			70,246	13.4%		63,221	12.1%			
HOTT	2008		1,600,000			215,150	13.4%		193,635	12.1%			
Woodgreen Community Housing 270 Donalds	2009		1,402,202			188,552	13.4%		169,697	12.1%			
St. Clair West AHG 1120 Ossington	2009		289,610			38,943	13.4%		35,049	12.1%			
TCHC 288 King	2009		558,140			75,052	13.4%		67,547	12.1%			
110 Edward	2009		12,500,000			1,680,859	13.4%		1,512,773	12.1%			
St. Clair Multifaith HS 200 Madison	2010		3,539,416			475,941	13.4%		428,347	12.1%			
St. Clair Multifaith HS 48 Abell	2010		3,031,869			407,692	13.4%		366,922	12.1%			
Medalion Corp. 554 Birchmount	2010		2,332,501			313,648	13.4%		282,284	12.1%			
Christian Resource Centre - 40 Oak St.	2010		2,700,000			363,066	13.4%		326,759	12.1%			
Parkdle Activity - 194 Dowing	2010		942,228			126,700	13.4%		114,030	12.1%			
West Toronto Support Services 2335 St. Clair West	2010		903,911			121,548	13.4%		109,393	12.1%			
McCord	2010		4,500,000			605,109	13.4%		544,598	12.1%			
Railway Lands	2010		33,750,000			4,538,320	13.4%		4,084,488	12.1%			
Cost to be Incurred During Term of Proposed By-law (2008-2012)													
Annual commitment of 1,500 units	2008		37,010,041			6,807,480	18.4%		6,126,732	16.6%			
Annual commitment of 1,000 units	2009		24,673,361			4,538,320	18.4%		4,084,488	16.6%			
Annual commitment of 1,000 units	2010		24,673,361			4,538,320	18.4%		4,084,488	16.6%			
Annual commitment of 2,000 units	2011		49,346,721			9,076,639	18.4%		8,168,975	16.6%			
Annual commitment of 2,000 units	2012		49,346,721			9,076,639	18.4%		8,168,975	16.6%			
Cost to be Incurred Post By-law Term (2013-2017)													
Annual commitment of 2,000 units	2013		49,346,721			9,076,639	18.4%		8,168,975	16.6%			
Annual commitment of 2,000 units	2014		49,346,721			9,076,639	18.4%		8,168,975	16.6%			
Annual commitment of 2,000 units	2015		49,346,721			9,076,639	18.4%		8,168,975	16.6%			
Annual commitment of 2,000 units	2016		49,346,721			9,076,639	18.4%		8,168,975	16.6%			
Annual commitment of 2,000 units	2017		49,346,721			9,076,639	18.4%		8,168,975	16.6%			

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City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

CHILDCARE

Level of Service	2004	2008
Child Care Spaces	$10,000	$30,000 /space

Gross Cost Increases > 50%
Decreases in BTE

Projects	Timing	Gross Capital Cost			Benefit to Existing			DC Recoverable				Capital Program	
		2004	2008	Change	2004	2008		2004	2008		Change	Gross Cost	DC
		($)	($)	(%)	($)	($)	(%)	($)	($)	(%)	(%)	($)	($)
Cost to be Incurred During Term of Proposed By-law (2008-2012)													
Thorncliffe Park Child Care Centre	2008		1,226,000			306,500	25.0%		827,550	67.5%		1,226,000	0
Chester Le	2008-2009		3,187,000			796,750	25.0%		2,151,225	67.5%			
130 Regent Street	2008-2009		412,500			103,125	25.0%		278,438	67.5%			
St. Andrew	2008-2010		2,000,000			500,000	25.0%		1,350,000	67.5%			
New Centre D	2012		2,000,000			500,000	25.0%		1,350,000	67.5%		2,000,000	0
Aboriginal Child Care Centre	2008-2009		2,928,000			732,000	25.0%						
Regent Park	2008		1,860,000			465,000	25.0%					1,650,000	0
TDSB - Kennedy	2008-2009		670,000			167,500	25.0%		452,250	67.5%			
TDSB - Highfield	208-2009		670,000			167,500	25.0%		452,250	67.5%			
TDSB - Crescent Town	2008-2009		660,000			165,000	25.0%		445,500	67.5%			
Waterfront Projects (City costs share only)													
East Bayfront			1,659,071			414,768	25.0%		1,119,873	67.5%			
West Donlands			1,342,440			335,610	25.0%		906,147	67.5%			

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-----Original Message-----
From: Cam Watson [mailto:watson@watson-econ.ca]
Sent: Wednesday, April 23, 2008 4:43 PM
To: matthew.nisker@ibigroup.com
Cc: rgrimes@ibigroup.com; Shirley Siu; Samuel Malvea; Barbara O'Connor
Subject: RE: 2008 Toronto DC Review

Re your email of April 18. You are essentially enquiring about four matters:

1. Projects where the gross capital cost between 2004 and 2008 has increased by more than 50% (in yellow).

2. Projects where a decline occurred in the % allocated to benefit to existing development between 2004 and 2008 (in green).

3. Projects where the capital budget showed lower DC funding levels than the amount in the draft Background Study (or no DC funding).

4. Follow-up re earlier question re reserve fund enquiries.

Our response is as follows (in the same order as your enquiries):

1. The increases in capital costs reflect a combination of high levels of cost inflation, in the interim, particularly for water and sewer works, as well as roads, together with more detailed cost estimates in a number of cases.

2. The rationale for determining benefit to existing development is outlined in the Background Study in general terms in Section S.5 and throughout Appendix A. In a number of cases, this methodology was refined and altered from what was assumed in 2004 and the modifications are the product of these changes which are considered to be more appropriate.

3. The DC allocations in the City's capital budget were estimated on a conservative basis, prior to the preparation of the 2008 DC study. For this reason you will find that the two do not match. Where there is a difference, the draft Background Study should be relied upon. The capital forecast assumptions will be adjusted subsequently.

4. The City's response reserve funds will be forthcoming shortly.

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905-272-3600 ext. 225
watson@watson-econ.ca

From: Matthew Nisker [mailto:matthew.nisker@ibigroup.com]
Sent: Thursday, April 24, 2008 10:01 AM
To: Cam Watson
Cc: Scott R. Cole; Paul Sarjeant; Paula Tenuta; Lyn Townsend; Stephen Upton; Pat Berne; Barbara O'Connor; Samuel Malvea; Shirley Siu; rgrimes@ibigroup.com
Subject: RE: 2008 Toronto DC Review

Cam,

in response to your email sent yesterday:

1. The increases in capital costs reflect a combination of high levels of cost inflation, in the interim, particularly for water and sewer works, as well as roads, together with more detailed cost estimates in a number of cases. **Can we see the detailed sheets that support the cost increases?**

2. The rationale for determining benefit to existing development is outlined in the Background Study in general terms in Section 5.5 and throughout Appendix A. In a number of cases, this methodology was refined and altered from what was assumed in 2004 and the modifications are the product of these changes which are considered to be more appropriate. **Can you explain the modifications in the approach used in the 2008 background study compared to the study completed in 2004?**

3. The DC allocations in the City's capital budget were estimated on a conservative basis, prior to the preparation of the 2008 DC study. For this reason you will find that the two do not match. Where there is a difference, the draft Background Study should be relied upon. The capital forecast assumptions will be adjusted subsequently.

4. The City's response reserve funds will be forthcoming shortly.

Matthew Nisker
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Tel: 416.S96.1930 [x516]
Fax: 416.596.0644
E-mail: matthew.nisker@ibigroup.com

From: Cam Watson
Sent: Thursday, May 01, 2008 2:36 PM
To: 'matthew.nisker@ibigroup.com'
Cc: Scott R. Cole; Paul Sarjeant; Paula Tenuta; Lyn Townsend; Stephen Upton; Pat Berne; Barbara O'Connor; Samuel Malvea; Shirley Siu; rgrimes@ibigroup.com
Subject: RE: 2008 Toronto DC Review

Matthew,

1. I understand that the City will be providing whatever cost information can be assembled next week. [*Information provided as Attachment 5 to July 30, 2008 response.*]
2. The 2008 approach is clearly set out in Chapter 5 and Appendix A and the 2004 approach was set out in the 2004 Background Study. We think that the former is more appropriate for the City's use.

   Our basis for going with this approach is well described in the 2008 draft Background Study. It simply reflects our further experience with Toronto's circumstances and additional thinking in terms of the most appropriate way of addressing the needs of new development and growth.

If you have questions or concerns with particular aspects of the 2008 methodology (or its application), we would be pleased to discuss them with you.

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APPENDIX D

MAY 26, 2008 FOLLOW-UP QUESTIONS FROM BILD AND ANSWERS PROVIDED JULY 30, 2008

IBI GROUP

IBI Group's Consolidated Questions Incorporating Questions from BILD's Engineering Consultants of Cole Engineering Group and BA Group
City of Toronto Draft D.C. Background Study
May 26, 2008

1. SECTION 3.2 RESIDENTIAL GROWTH – APRIL 1, 2008

- Why is the growth forecast, both residential and non-residential, in the Background Study Section 3.2 significantly lower than the 2004 Background Study. How does this relate to the *Places to Grow* projections?

- Secondly, why is the growth forecast limited to 10 years for all services, both hard and soft services when many components of the infrastructure, particularly the hard infrastructure, will be servicing growth beyond the period and little or no allowance for post period capacity has been allowed for.

RESPONSE – April 23, 2008

a) **It's lower than the 2004 forecast because of the anticipated decline in market activity post-2011 (i.e. the new forecast primarily covers that period whereas the 2004 forecast did not).**

b) **The report discusses the relationship to PTG on p. 46.**

c) **The 10-year forecast corresponds to the term of the City's 10-year capital forecast. Post-period capacity has been allowed for, where applicable.**

FOLLOW-UP – May 26, 2008

a) **Based on the extrapolated population forecasts from Places to Grow (2,879,000) and Flash Forward (2,897,000) in 2018, see attachment 1, there seem to be major differences in the DC background study which projects a population of 2,798,497 in Toronto in 2018. What is the basis for this lower number in 2018?**

b) **What is the basis for the estimated decline in market activity in 2011?**

2. SECTION 4.7 COUNCIL'S ASSURANCE – APRIL 1, 2008

Can you please confirm that Council has approved all the projects in the growth forecast including the Front Street extension? (Could we please receive a copy of the City Council approved 2008 capital budget, complete with the detailed project listings by service? We have been provided with electronic links on the City's website but the detailed information is not found at the link.)

RESPONSE – April 23, 2008

a) **We understand that you now have a copy of the 2008 budget and nine year forecast. As we understand it, Council approves the 2008 cash flow and future year commitments, as well as the five year capital plan (2008-2012), for both the rate and tax supported program. Council receives the entire 2008 to 2017 capital plan, and will be requested to approve the DC-related capital plan as part of the DC by-law approval process.**

FOLLOW-UP – May 26, 2008

a) **We find that there are large differences between the capital program and the DC background report with respect to sources of funding. For example in terms of water treatment plants, project WTP2008 – 38, JOS - Bathurst-Dupont W/M – Construction, is listed as having $10,292,000 recoverable through DCs, while the capital program does not have any current funds allocated to DCs. Another example is the York Community Centre indoor facility, as the capital budget indicated $5,930,000 of funding was to be received from development charges, but the background study has $13,644,622 as DC recoverable. What is the justification for this change in capital funding for these and other projects between the capital program and the DC background report? Will City Council be made aware of the discrepancies between the recently approved capital budget and the DC background study?**

3. SECTION 5.5 BENEFIT TO EXISTING DEVELOPMENT – APRIL 1, 2008

Can you please indicate how the City differentiated between high growth areas from other areas? How was the percentage growth calculated and did it involve only residential or was it residential and employment and how do the growth estimates directly relate to BTE calculations. Watson & Associates are to provide a map as follow up to our meeting of Mar 28/08.

RESPONSE – April 23, 2008

a) The High Growth areas are generally as indicated on the map we provided you previously. They represent the major clusters of population and employment growth. The BTE calculations relate to the growth as explained in Section 5.5.

FOLLOW-UP – May 26, 2008

a) **For soft services, without doing a detailed analysis of the relative benefit to existing and growth related cost and post period benefit for each service area, a growth related share is difficult to justify. As a result, the benefit to existing allocations in this background study seem arbitrary. How were the percentages arrived at for each category?**

- **Section A.1. – City-wide Service Area – High Growth Area = 0-10%**
- **Section A.2. – City-wide Service Area – Other Area = 0-10%**
- **Section B.3. – Large Area Servicing Coverage – High Growth Area = 0-10%**
- **Section B.4. – Large Area Service Coverage – Other Area = 15-25%**
- **Section C.5. – Neighbourhood Service Area – High Growth Area = 0-10%**
- **Section C.6. – Neighbourhood Service Area – Other Area = 30%, 50%, 70%**

  Further, can you provide justification as to how the 3 BTE percentages for "Section C.6. – Neighbourhood Service Area – Other Area" are applied to the various projects?

Specific questions related to BTE for soft services are detailed in the relevant sections below.

4. SECTION 5.8 POST PERIOD CAPACITY – APRIL 1, 2008

We will be doing a comparison of Post Period Capacity comparing the assumptions in this Background Study to the 2004 Background Study and will likely have questions after that review is complete.

What is the basis for using incremental rather than average cost based as noted in Section 5.8.2?

RESPONSE – April 23, 2008

a) **As I think you're aware, the post-period capacity deductions in 2004 were, in many cases, combined with BTE and the latter have been revised in 2008, as explained.**

b) **Incremental cost (rather than average cost) is commonly used for this purpose in order that the immediate beneficiaries of the service are involved in funding a significant portion of the cost over the medium term (consistent with the cost of providing service to them alone).**

FOLLOW-UP – May 26, 2008

a) **There is no allowance for post period benefit for soft services. We believe that in certain cases these services will benefit beyond the 2018 time horizon. This is particularly important because of the lower growth forecast used for this 10 year planning period.**

5. SECTION 5.9 D.C. RESERVE FUND BALANCES – APRIL 1, 2008

We had requested from the City information on Reserve Fund balances and the accounting for the expenditures on Mar 12/08. We would expect this to be finalized and fully disclosed before the final DC calculation.

RESPONSE – April 23, 2008

a) **DC reserve fund balance information is pending from the City.**

FOLLOW-UP – May 26, 2008

a) **We look forward to receiving the reserve fund statements as per the requirements set forth by the DC Act and Regulations as soon as possible.**

6. SECTION 6.2 REDEVELOPMENT CREDITS – APRIL 1, 2008

We think in this section the Study should make reference to the settlement with respect to the WSIB and Princess Margaret Hospital lands.

We do not fully understand in Section 6.2.5 the fact that because Toronto has no industrial charge does not imply that services are not being freed up and that servicing capacity would be released.

RESPONSE – April 23, 2008

a) **The settlement re the WSIB and Princess Margaret was based on a fact decision made at a particular point in time and doesn't represent general City policy on this matter.**

b) **It is suggested that you need to read the entirety of the section to fully understand the policy basis.**

FOLLOW-UP – May 26, 2008

a) **We still do not understand your answer to the issue we previously asked about. Could you please elaborate?**

7. SECTION 6.2.6 POLICY CONSIDERATION RE NON-RESIDENTIAL REDEVELOPMENT – APRIL 1, 2008

We reject the policy considerations respecting non-residential development over-riding the requirements of the *Development Charges Act* to take redevelopment into account when calculating the charge.

The comment is also made that in many cases servicing capacity is notionally released but demolition or conversion is of limited value. This may not be the case, particularly in the longer planning horizon, and this is one of the reasons why, in particular for the hard services, a longer term view should be used.

RESPONSE – April 23, 2008

a) **Same comment as above. There is no "override" involved.**

b) **Agreed that consideration needs to be (and was) given to the long term.**

8. SECTION 6.2.8 TORONTO'S POSITION RE NON-RESIDENTIAL DC REDEVELOPMENT CREDITS – APRIL 1, 2008

This section indicates the City proposes to reduce the quantum of its overall development charge by a small amount in order to ensure that any possible net residual servicing benefit beyond the items covered in other sections does not result in the City recovering D.C. revenue that is in excess of the calculated requirement. Can you please indicate how this is being allowed for in the calculation of the charge?

RESPONSE – April 23, 2008

a) **Any "small reduction" in the DC that the City may or may not introduce (beyond possibly fully exempting uses such as industrial) is not required as part of validating the City's redevelopment credit proposals which will be further clarified in the Background Study. Para. 6.2.8 will be deleted.**

FOLLOW-UP – May 26, 2008

a) **Section 6.2.8, regarding Toronto's position re non-residential DC redevelopment credits, states, "As a result, the City proposes to reduce the quantum of its overall development charge by a small amount, in order to ensure that any possible net residual servicing benefit beyond the items covered in paragraphs 6.2.7 above, do not result in the City recovering DC revenue that is in excess of the calculated requirement." From your comments above and from previous meetings, it has been noted that this section will be removed. What is the reason for this change in methodology?**

9. SECTION 6.6.4 CITY-WIDE VS. AREA-SPECIFIC CHARGES – APRIL 1, 2008

With respect to waterfront infrastructure projects, we are not sure of the meaning of Section 6.6.5C and how that was included in the calculation of charge. We assume all of the Waterfront Projects have been included in the City wide DC? Could you please expand and clarify?

RESPONSE – April 23, 2008

a) **Section 6.6.5c indicates that a number of the Waterfront projects in Appendix A-18 have been included in the City-wide DC (as part of each applicable service calculation). The balance are noted in A-18 but have not been included in a DC calculation.**

APPENDIX A DEVELOPMENT CHARGE RECOVERABLE COST CALCULATIONS

10. SECTION A1 SPADINA SUBWAY EXTENSION – APRIL 1, 2008

Could you please indicate how the requirements of the *Development Charges Act* with respect to the Spadina subway level of service is being met? It is unclear from your Section A1-2.

With respect to the benefit to existing calculations, Section A-1.3.8 and the Post Period Benefit, we had sent to you information on how we had proposed this be handled with respect to the York Transit portion of the Spadina subway. In essence, because the subway extension will be servicing existing growth, growth over the period and the post period growth, we had suggested that the allocation between these three components be based on proportionate population and employment shares for the three components. We still believe this is the most transparent and equitable method of allocating the cost.

- ***RESIDENTIAL AND NON-RESIDENTIAL SPLIT.***

We would suggest that the same split and methodology be used as for roads, i.e. is the population and employment growth proportionate basis. This is also the method used for the other transit improvements.

RESPONSE – April 23, 2008

a) **Item e) on page 15 clarifies that para. 4 of s.s.5(1) does not apply and para f) indicates that the planned level of service is complete construction over the 2008-18 period.**

b) **When you speak of using growth in the three segments, what geographic coverage are you proposing that growth involve?**

c) **The basis for the Res./Non-res. split as outlined in A-1.7.4, is considered to be reasonable.**

FOLLOW-UP – May 26, 2008

a) **If the subway cannot be completed fully within the timeframe of 2008-2018, based on what you indicated in the level of service would have to be reduced. Can you indicate the detailed timing of the completion of the subway?**

b) **With respect to question b) above, the geographic area is the entire City of Toronto as we assumed in our proposal to the Region of York.**

11. SECTION A2 TRANSIT BALANCE – APRIL 1, 2008

We are still reviewing the various components of the transit improvements. Our initial thoughts are that the Sheppard Subway cost recovery and Union Station platform and Waterfront LRT utilize the same methodology discussed above for the benefit to existing, post period benefit and growth related shares for the Spadina line. We would suggest that the bus expansions and Scarborough RT vehicles be subject to the historical service level cap.

RESPONSE – April 23, 2008

a) **See 10(b) above.**

b) **Bus expansions and Scarborough RT vehicles <u>are</u> subject to the service level cap, as per page 102. Perhaps we don't understand your question.**

12. SECTION A3 ROADS AND RELATED – APRIL 1, 2008

We question in Section A3-4 why there is no post period capacity to any significant degree. It may be that some of the benefit to existing is post period benefit but it is difficult for us to determine from the charts. Your assistance would be appreciated.

Further on the roads with respect to the unallocated improvements and in the absence of any details associated with them, we would consider them to be ineligible. Have these allocated improvements been part of the Council approved capital budget?

RESPONSE – April 23, 2008

a) **As indicated, roads capacity improvements in Toronto are typically fully taken up in a short period of time because of the level of road congestion.**

b) **The need for making provision for unallocated service improvements is as outlined in the past in the circumstances faced by a major municipality growing largely via redevelopment that cannot be fully anticipated or programmed. As noted, the full program will be brought forward for Council approval.**

FOLLOW-UP – May 26, 2008

a) **The Level of Service analysis results appear to reflect a qualitative service level. Is there an intention to provide a quantitative service level analysis?**

b) **A more detailed explanation of the calculation of the "Current" level of service is required. As presented it does not appear to meet the requirements of the DC Act, in that:**

- **it is based on 7 year old (2001) model data, and**
- **it is based on a single year, not on a 10 year historical average level of service**

c) **There are a large number of projects to which the roads related level of service (which is based on vehicle kms/lane km) are not sensitive, for example:**

- **Strategic transportation initiatives**
- **Road/Rail separations (Finch at Morningside)**
- **Simcoe Street underpass**
- **Legion Rd Underpass**
- **Markham / Steeles Intersection Improvements**

How is it that these projects are justified on the basis of the level of service analysis approach that is presented?

d) **The rationale and details of the calculations of the various "benefit to existing" allowances (section A-3.3) need to be provided.**

e) **Further information is required to support the position that there is no post period capacity built into the road program. This is of particular concern for projects, such as grade separations, that are not explicitly supported by the level of service analysis presented to date (as noted above).**

f) **BA Consulting understands that detailed information about the projects included in the list in the Background Study has already been requested. This information should include information regarding the scope of work, and the basis for the cost estimates included in the study. If costs have been developed from unit costs and "per kilometre" benchmark costs, then details of those assumptions should be included.**

13. SECTION A4 WATERMAINS / WATER PLANTS – APRIL 1, 2008

Could you please indicate why the average daily demand level of service for watermains is 360 l/capita/day (maximum peak factor of 1.65) (ref p. 118) while the plant level of service has a residential demand of 234 l/capita/day with a peaking factor of 1.44 (ref p. 113)?

Could you also explain in more detail than on Page 120 how the cost associated with the unallocated improvements was arrived at and how the various growth shares were determined?

- ***BENEFIT TO EXISTING AND POST PERIOD BENEFIT FOR WATERMAIN***

Could you please explain in more detail how the benefit to existing was calculated and do we read the Section A4-11 correctly that no post period benefit has been allowed? If so, we believe that it should be taken into account on a project by project basis.

RESPONSE – April 23, 2008

a) **A higher design standard is used for watermains than for plants because the latter have more flexibility as a result of the impact of water efficiency and the ability to phase projects in modules.**

b) **The watermain unallocated improvements for the 2013-2017 period are based on an estimated spending level of $10,616,400/year. The lower level of unallocated spending 2010-2012 reflects the fact that several named projects are programmed to extend beyond 2009.**

c) **We'd be pleased to provide addition detail re the BTE calculation for watermains. Is there a particular project you're interested in? The works involved are those required by growth anticipated in the 10-year period without oversizing.**

FOLLOW-UP – May 26, 2008

Water Treatment

a) **Project WTP2008-4 (D/WM Mark/Shep to Bayv/Finch - McNicoll to Warden) was identified on the 2004 DC background Study with a total capital cost of $ 4,885,000 and a combined BTE with PPC of 29%. In the proposed 2008 Study, capital cost increased by 103% and PPC of 20.7%, with no deduction for BTE. With escalating capital costs the DC recoverable increased from $74,496 to $923,982 in the period, yet no change in scope and no explanation of cost increase. Can you please elaborate on the increased capital cost and the reasoning for no BTE?**

b) **Projects WTP2008-5 and WTP2008-8 (D/WM Mark/Shep to Bayv/Finch - Ont. Hydro to Don Mills, Leslie, Bayview and D/WM Mark/Shep to Bayv/Finch - Right-of-Way Easements) in the 2004 Study have a combined BTE and PPC of 29%. However in the proposed study, they have a 20.7% PPC and do not show BTE. The combined increase of DC recoverable goes from $350,141 in 2004 to $2,384,779 in the 2008 DC background study update with a total DC recoverable increase of 607% and 282% respectively. Can you please explain these changes to BTE and DC recoverable?**

Without a project sheet it is difficult to understand the methodology for both the increase and the shift to net growth. Cole Engineering requests more details on these projects.

c) Projects WTP2008-36 and WTP2008-38 (JOS Bathurst-Dupont WM) are new Joint Optimization Study (JOS) projects showing a large DC recoverable of 25.7% ($11,123,492) with a PPC estimated as 57.3% ($24,758,739) with no BTE. In a large established residential neighbourhood Cole Engineering would expect BTE. Since this is a JOS project between the Region of York and the City of Toronto, larger external contributions would be expected. The total capital cost is estimated at $43,231,604 with approximately 17% attributed to grants and other contributions. Details of these projects in relation to the York Region requirements are necessary to understand the DC charge and why there is no BTE. Cole Engineering requests more details for these projects.

d) Cole Engineering reviewed the Water Efficiency Plan (WEP) to have an understanding of the impact on water demand and DC chargeability and found discrepancies with the estimated savings and cost of implementation. The WEP states that a target water savings of 36 MLD is attainable; however, the Background Study states 20 MLD. Cole Engineering questions why the proposed DC is calculating efficiency reduction using only 20 MLD instead of the larger number.

   The 2004 DC Background Study used a capital cost split of 42% BTE and 58% DC recoverable. In the proposed 2008 DC Background Study 100% is attributed to DC recoverable.

e) The total Horgan Water Treatment Plant expansion design and capital cost is estimated at $201.6 million with a York Region contribution of $64.5 million. The total Toronto growth component is estimated at $137.1 million ($201.6 million - $64.5 million) with a split of 31% within the period and 69% post 2017. The proposed DC recoverable of $42.5 million ($137.1 x 31%) for 49 MLD of treatment translates into a treatment cost of $0.87/L to the development industry.

   The proposed $34.7 million water efficiency program provides 20 MLD of treatment credit at a cost of $1.73cents/L ($34.71 million ÷ 20 MLD). Can you please justify why 100% of the project is DC recoverable in the 10 year period?

   Please provide justification for the implementation of the WEP since it appears not provide a cost-benefit ratio in favour of the implementation. In other words, it is cheaper for growth to pay for more treatment rather than take the savings from WEP.

Watermains

a) Cole Engineering reviewed the methodology for allocating BTE calculations for new projects (Item - A-4.10-2) and undertook calculations of existing pipe cross-sectional area and compared them to the proposed sizes. The capacity increase is estimated as the cross-sectional area increase. The proposed BTE percentages were calculated by dividing the existing pipe area over the proposed pipe area. This procedure is acceptable however project sheets are necessary to check any PPC. Cole Engineering requests project sheets for these items.

b) In regards to unallocated improvements of 2010-2012 (Item – A-4.10-3), Cole Engineering analyzed the unallocated portion of the watermain replacement by adding all the projected project costs for 2008 and 2009 and divided by 2 years to calculate the annual cost average. The annual cost of $4.16 million was used to calculate the total

costs for the next three years (2010-2012) for a total of $12.5 million. The BTE assumptions for Unallocated Improvements are acceptable; however it is difficult to assess any PPC without specific information on the areas to be served.

c) Cole Engineering followed the methodology as described in the Background Study for unallocated improvements of 2013-2017 (Item A-4.10-4) and found inconsistencies. Cole Engineering calculated a total capital cost of $21.2 million for Unallocated Improvements (2013-2017) instead of the $53.1 million. These calculations should have used the same approach as Item 2.2 above by using prices for the new projects and the average annual cost. Due to the fact that details of development requirements are unknown, a fair assumption would be to use the watermain replacement program for 2008 and 2009 as a basis for the calculations. The BTE amount for this item as explained in Section A-4.10-4 in the Study does not match the 25.4%; Cole Engineering requests more details on this calculation.

14. SECTION A5 SANITARY SEWER – APRIL 1, 2008

Could you please provide detailed calculations regarding the benefit to existing and post period benefits noted in Section A5-3.1? Please expand on the "unallocated sewer costs" and the growth shares.

RESPONSE – April 23, 2008

a) Please advise as to the projects that can be used to illustrate the way in which the costs were allocated. The unallocated sewer provision is in the amount of $10 million or approx. 13% of the allocated program, which is considered to be an adequate provision.

FOLLOW-UP – May 26, 2008

a) Cole Engineering reviewed the sanitary treatment level per capita used for the 2004 DC Study and compared it to the draft background study and found the same level of service has been maintained. While the sewershed approach in calculating PPC is acceptable; more details are requested on how the PPC amount was calculated.

b) Refer to Follow-up d) in the water treatment section above. If the 20 MLD savings in water usage is attained there would be less wastewater flowing into the treatment plant, there are no calculations showing the reduction of treatment due to this item. The WEP for wastewater will indeed create more capacity for the treatment of existing CSOs and/or PPC. Cole Engineering requests more details on why the WEP has been attributed 100% to DC recoverable but show no net reduction in treatment and no BTE

c) The projects of Chine Dr, Consumers Road, Finch Keele (Finch Avenue West) and Consilium Place were identified on the 2004 DC background Study with combined BTE and PPC ranging from 40% to 90% ($1,415,429). In the 2008 Study these projects are now 100% DC recoverable when there is no apparent change in scope. Please explain why there is no allocation to BTE or PPC. More details are required to identify the reason of the change including project sheets to analyze the new level of service of these sewers.

15. SECTION A6 STORM WATER MANAGEMENT – MAY 26, 2008

Since the proposed methodology has not changed from the previous Study Cole Engineering did not review in any depth the calculation of DC contributions. However, the Downspout disconnection program with a DC recoverable of 10% ($840,000) is an example where larger BTE could be argued as this program is being undertaken in established neighbourhoods and existing developments. New development does not promote downspout connection to the storm system.

16. SECTION A7 PARKS AND RECREATION – APRIL 1, 2008

Could you please indicate how a specific project was defined as either serving a high growth area or other area? We assume you did not do a calculation of the likely demand created from existing development versus project growth on a project specific basis. Is that correct? If not, why not?

RESPONSE – April 23, 2008

a) **A project was designated as serving a high growth area if its core service area embraced portions of a high growth area, as defined.**

b) **No, we did not focus on the demand created from existing development vs. area-specific project growth for the reasons set out in Section 5.5, as part of explaining the rationale for the methodology used.**

17. SECTION A8 LIBRARIES – APRIL 1, 2008

Your level of service calculation for libraries now includes a land component in all cases whereas in past years for the City of Toronto (2004 Background Study) you have separated out land from the historical level of service. We suggest your earlier method is the preferred approach. We understand how the service level cap of $65.66 million was arrived at. We believe from your calculations that it was based on 2008 replacement values. Why, therefore, have they been inflated in the case of libraries to $75.9 million? We are having difficulty understanding the rationale as presented in this Section A-8.2 last paragraph.

RESPONSE – April 23, 2008

a) **There are different ways of treating land costs (in or out of the level of service calculation) and the method used in this case is widely accepted.**

b) **The level of service for libraries was inflated (by 4%/year for 5 years) in order to put the level of service cap consistent with the capital forecast that it is being compared with, given that the capital forecast has been inflated by 4%/year and the level of service cap is in 2008$ without inflation.**

FOLLOW-UP – May 26, 2008

a) **Please justify the change from your previous methodology used in the DC with respect to land costs.**

b) **We suggest a consistent methodology for level of service be utilized; if the capital program has been inflated, it be brought back to 2008$ and compared to the 2008 historic level of service.**

c) **We are concerned with the allocation of development charges in areas that are not expected to see high levels of growth. For example Bloor/Gladstone Library renovation has been only allocated 15% benefit to existing, reduced from 80% benefit to existing in 2004, without being located in a high growth area. St. Clair / Silverthorn, a new project in the 2008 background study, is not located close to a high growth area, is only receiving 30% benefit to existing. These specific examples reflect how our uneasiness of the applied BTE for soft services.**

18. SECTION A9 SUBSIDIZED HOUSING – APRIL 1, 2008

How was the cost to the City providing social housing of $34,300/unit arrived at? It was included in the 2004 study at a cost of $14,949 per unit?

RESPONSE – April 23, 2008

a) **The $34,300 per unit figure reflects the anticipated actual average contribution by the City of Toronto to Subsidized Housing units to be constructed over the next ten years. Actual contributions will vary for individual projects. The 2008 value of units in the existing inventory is, obviously, much higher. The service cap was determined based on the number of units per capita. As indicated in the report, the consideration of quality in the calculation of service levels assumes that the units to be constructed are similar in quality to the City's existing inventory in terms of unit size and configuration (mix of unit types). Our approach serves to isolate the City's future costs.**

In the 2004 Study, an amount of $14,949 per unit was used to calculate the combined quantity/quality service level cap. This figure reflected the anticipated average City contribution to 5,400 affordable housing units with a total cost $80,722,267 and reflects a different funding plan. We are using the most up-to-date information.

19. SECTION A10 POLICE – APRIL 1, 2008

We have the same comments regarding the police level of service that we did for libraries, e.g., including land where it was not included previously and inflating the 2008 values from $31 million for the service level caps to $37.7 million.

RESPONSE – April 23, 2008

a) **Please see response to 16(b).**

20. SECTION A11 FIRE FACILITY – APRIL 1, 2008

Same comments on Fire as we have on Police regarding the level of service and inflationary adjustment. We are not sure whether the cost includes land cost or not. Could you clarify?

RESPONSE – April 23, 2008

a) **Please see response to 16(b).**

21. SECTION A15 CHILD CARE – APRIL 1, 2008

Please indicate how the $30,000 per space historic service level quality calculation was estimated.

RESPONSE – April 23, 2008

a) **The $30,000 average cost per childcare space was estimated based on the recent experience of the City of Toronto. For example, the average cost to build a new day care facility has been approximately $40,000 per space and the average cost to renovate an existing building for use as a daycare has been approximately $25,000. The mid-point of the range (average down) was used.**

22. NEW SERVICES – APRIL 1, 2008

We note that new service categories have been added including Health and Pedestrian Infrastructure. We are reviewing these in detail and may have further comments after this review.

RESPONSE – April 23, 2008

a) **Questions not yet raised.**

CAPITAL COSTS – EMAIL FROM APRIL 18, 2008

Please find a comparison of the projects outlined in the City of Toronto's 2008 Draft Development Charge Background Study with the 2004 DC Background study. We have questions about specific projects. We have highlighted certain projects in two different colours depending on our concern.

The projects highlighted in yellow have seen an increase in their gross capital costs by greater than 50%. We would like to understand the justification behind these relatively high increases.

RESPONSE – April 23, 2008

The increases in capital costs reflect a combination of high levels of cost inflation, in the interim, particularly for water and sewer works, as well as roads, together with more detailed cost estimates in a number of cases.

FOLLOW UP – April 23, 2008

Can we see the detailed sheets that support the cost increases?

RESPONSE – May 1, 2008

I understand that the City will be providing whatever cost information can be assembled next week.

BENEFIT TO EXISTING – EMAIL FROM APRIL 18, 2008

The projects that are highlighted in green have seen a decline in the percent allocated to benefit to existing when comparing 2004 to 2008. Given the population growth since 2004 and the decreased population non-residential forecasts in 2008 to date, could you please explain the rationale for these decreases in benefit to existing and corresponding increases in growth related shares.

RESPONSE – April 23, 2008

The rationale for determining benefit to existing development is outlined in the Background Study in general terms in Section 5.5 and throughout Appendix A. In a number of cases, this methodology was refined and altered from what was assumed in 2004 and the modifications are the product of these changes which are considered to be more appropriate.

FOLLOW-UP – April 23, 2008

Can you explain the modifications in the approach used in the 2008 background study compared to the study completed in 2004?

RESPONSE – May 1, 2008

The 2008 approach is clearly set out in Chapter 5 and Appendix A and the 2004 approach was set out in the 2004 Background Study. We think that the former is more appropriate for the City's use.

Our basis for going with this approach is well described in the 2008 draft Background Study. It simply reflects our further experience with Toronto's circumstances and additional thinking in terms of the most appropriate way of addressing the needs of new development and growth.

CAPITAL PROGRAM – EMAIL FROM APRIL 18, 2008

We have also had issues establishing a correlation between the capital program and the list of projects. We have been told that the costs and DC rates for the majority of the projects in the draft background study were taken directly from the capital program. While the gross capital cost for many projects can be correlated with the capital program, the amount of money allocated from development charges is in certain cases less then amount allocated in the draft background study. In fact, in the capital program, there are many projects which do not have any dollars allocated to development charges yet in the background study those same projects have money that is DC recoverable. Can you please explain the discrepancies as well as the method of allocating development charge funds?

RESPONSE – April 23, 2008

The DC allocations in the City's capital budget were estimated on a conservative basis, prior to the preparation of the 2008 DC study. For this reason you will find that the two do not match. Where there is a difference, the draft Background Study should be relied upon. The capital forecast assumptions will be adjusted subsequently.

UNIT COSTING – MAY 26, 2008

We are still awaiting a response regarding cost break down of unit costs. Additionally, we would like to know if land acquisition costs were included in the costs for roads and whether we could receive those details for the land acquisition component for the road projects.

Attachment 1

Toronto Growth Projections

	Places to Grow		Flash Forward		Toronto DC	
	Population	Employment	Population	Employment	Population	Employment
2001	2,590,000	1,440,000	2,594,000	1,454,000	2,471,355	
2011	2,760,000	1,540,000	2,855,000	1,616,000		
Est. 2018	2,879,000	1,582,000	2,897,000	1,688,100	2,798,497	1,688,232
2021	2,930,000	1,600,000	2,915,000	1,719,000		
2001-2011	170,000	100,000	100,000	162,000		
2011-2018	119,000	42,000	42,000	72,100		
2011-2021	170,000	60,000	60,000	103,000		
2018-2021	51,000	18,000	18,000	30,900		

RESPONSES TO IBI GROUP'S CONSOLIDATED QUESTIONS (DATED MAY 26, 2008) CONCERNING THE CITY OF TORONTO'S DRAFT DC BACKGROUND STUDY

1. a) The interpolated 2018 population figure from Places to Grow is 2,879,000 as you note and the interpolation of the Flashforward 2021 projection is 2,798,497 which was used in the DC calculation. The basis for the use of the lower number (calculated from Flashforward Table 32, page 81) is that it does not include the Census undercount of 3.27% (in contrast with Table 1, page 3), whereas the Places to Grow number does. Thus, when you multiply 1.0327 X 2,798,497, you get 2,890,008, which is very close to the Places to Grow interpolated number of 2,879,000. We explained this at the bottom of p.46 of the March 20/08 Background Study draft.

   b) Market activity is expected to decline commencing approximately 2011, based on the results of the studies and growth allocation process conducted by the Office for the Greater Toronto Area and released in March 2000. Based on an economic forecast and the relative competitiveness of the GTA versus other North American City-regions, it was anticipated that the strongest growth would occur 1996-2011, with a significant decline in Toronto's growth in the following 20 years. These regional forecast totals were inserted into the Official Plan (Section 2.1) as targets for 2031 by the Minister of Municipal Affairs and Housing.

   Schedule 3 of the Provincial Growth Plan provides for the same total amount of growth for Toronto in the 2001-2011 decade as in the 2011-2021 decade (170,000 persons). However, the 10-year planning period used herein spans a portion of both decades and, as noted above, assumes that the City by 2018 will be squarely on track with its 2021 Growth Plan allocation.

2. a) The funding assumptions will be updated in the 2009 Capital Budget and Forecast, which is scheduled to go before Council later this year.

   The DC allocations in the City's capital program were estimated by staff on a conservative basis, prior to the preparation of the draft 2008 DC study. For this reason you will find that the two do not match. Where there is a difference, the draft Background Study should be relied upon. The capital forecast assumptions will be adjusted by the City subsequently.

3. a) Four of the six categories involve a 0-10% benefit to existing development deduction. The basis for those limited deductions is explained in section 5.5 of the draft Background Study.

   Much larger deductions are made in the case of C.6 for projects with a neighbourhood service area which do not incorporate part of a high growth area as designated on Map 5-1. A range of deductions (50% +/- 20%) is noted and reasons are provided in Section 5.5 as to why a growth-related cost share is applicable for projects in this category. The primary test to be met is one of reasonableness as qualitative factors are also relevant.

In the case of local park projects, the mid-point of the range was used (i.e. 50%). As indicated in the draft Background Study, a relatively small population increase can give rise to the need for a project of this nature.

For neighbourhood libraries, the lower end of the range was employed (i.e. 30%). All of the projects that are located outside of high growth areas are expansions to existing branches and, therefore, do not involve the introduction of a new branch to a previously underserviced area. Further, the additional floor area involved, ranges from 850 sq.ft. to 5,000 sq.ft. Based on the average level of service of 0.72 sq.ft./capita, for every additional 1,000 persons, 720 sq.ft. of space would be required simply to maintain current City-wide levels of service. Finally, users of the library are mobile (as are inter-library materials) and may access the branch based on location of home, place of employment, school, etc.

4. a) The quantity of "soft services" that can be funded by development charges is capped by the 10-year average service level and eroded by benefit to existing development and 10% statutory deductions. The per capita-based, level of service cap removes any oversizing for growth beyond the 10-year period.

   There is no evidence to suggest that maintaining the historic average level of service will produce unused capacity at the end of the period.

5. a) We enclose Attachment #1, prepared by the City of Toronto Finance Department which correlates the 2006 projects funded by development charges to the 2004 development charges background study. The City has also prepared a list of the development charge funded projects for the years 2004 - 2006, including the amount and source of other funding which is enclosed. The 2007 analysis is not yet complete.

   The 2006 (parks) projects without a reference to the 2004 study are project substitutions, and are growth-related projects not specifically identified in the 2004 study. Project number CPW009-8 (Water Services Toilet Replacement), and all capital projects beginning with "CPW009" relate to the Water Efficiency Plan. The urban development projects listed are growth-related Planning studies, as well as Urban Development Services (routes and places) projects.

6. a) Our discussion of the proposed approach to redevelopment DC reductions is contained in Section 6.2 of the most recent Draft (a copy of which is enclosed as Attachment #2 and was distributed at the April 24, 2008 consultation meeting). Your question asks about the treatment of the servicing capacity that would be released via redevelopment. Our consideration of that release of capacity is explained in subsection 6.2.8. If you could be clearer about what we have said that you don't understand or accept, we will endeavour to further clarify.

7. Not Applicable.

8. a) No reduction is required in the quantum of the overall development charge for the reasons stated in subsection 6.2.8 of the most recent Draft (Attachment #2).

9. Not Applicable.

10. a) The Spadina Subway is scheduled to open in mid-2015 for revenue service and we enclose a bar chart schedule by major project component (Attachment #3).

b) The subway extension will provide broad service benefits to growth City-wide, but a higher order of benefits is involved for new residential and non-residential development to be located within the subway extension corridor. We have given consideration to both geographic benefiting areas.

11. Not Applicable.

12. a) The historic level of service for roads is addressed in the background study both in terms of quantity (vehicle kms per lane km) and quality (engineering road design standards (eg. pavement width and depth, curb configuration, etc.)

b) Section 5(1)4. of the DCA states that estimated increase in need must not exceed the average level attained over the past ten years.

The quantity service level shown in the draft background study (Section A-3.2) addresses three specific points in time. By interpolation for the interval years, the average is in the range of 450 to 460 vehicle kms/lane km. Given recent construction experience, this is considered to be a reasonable assumption. This is well below the anticipated service level of almost 495 vehicle kms/lane km once the 2008-2018 capital program is emplaced. Therefore, the implementation of the proposed capital program will not increase service levels, as these levels will decline over the 2008-2018 period.

c) One approach to addressing your concern would be to tabulate road/rail separations, underpasses and intersection improvements City-wide and to devise separate per capita service level caps for each of these measures. It is apparent that the City presently has a very large number of these transportation facilities and correspondingly high service level. It should also be noted that these measures simply represent alternative means of facilitating traffic flow and travel speeds and are not services unto themselves. In the interim, lane kms is the generally used, overall proxy for the road and related service level.

d) The six benefit to existing development deductions in A-3.3 are based on general practice and our assessment of what constitutes broad but reasonable provisions for the various situational categories involved.

e) As noted on the roads capital cost sheet, the benefit to existing development deduction "includes allowance for post period capacity." In the case of roads, this allowance is limited, given the traffic conditions involved in Toronto and the rapid absorption of capacity increases; however, we will further review the implications of the anticipated timing of the capital program.

f) In order to ensure that we are clear on what has been requested and with respect to which projects, would you please clarify?

13. Water Treatment

a) WTP2008-4 – this project has been completed and Toronto Water removed the development charge recoverable from the calculation in the most recent draft study.

b) WTP2008-5 – this project has been completed and Toronto Water removed the development charge recoverable from the calculation in the most recent draft study.

c) WTP2008-36 and WTP2008-38 – The DC recovery for 2008-18 is for 25.7% of the gross cost which is net of York's share of 17%. The remaining 57.3% will be allocated to benefit to existing plus post period capacity. This reflects the fact that the project involves the replacement and upsizing of an existing trunk serving the area with a larger pipe and is therefore addressed in a similar fashion to that described in Section A-4.10 #2.

Cole Engineering requested details concerning the cost-sharing between York and Toronto. This information is contained within a confidential agreement between the two parties and is not available for distribution.

d) Water Efficiency Plan (W.E.P.) – The water efficiency program has been underway for a number of years already and reductions have already been observed to date in excess of 16 ML/d. It is anticipated that demand over the growth period will continue to show reductions due to water efficiency measures. The resultant 20 ML/d factor was applied to the base demand in 2008 to account for a continued reduction in existing demand.

As the purpose of the Water Efficiency Program is to generate capacity within existing facilities to limit the size of expansions, there is no Benefit to Existing from this program. The 2004 Study combined Benefit to Existing with Post Planning Period Capacity, while the 2008 Study separated these components for this service. There is no PPC assigned in the 2008 Study, as it is anticipated that the capacity made available through the WEP will be fully used within the planning horizon.

e) The W.E.P. cost is fully DC recoverable as it (the 20 ML/d in capacity) has been netted from the development-related demand for water treatment capacity in A-4.3. Water Efficiency measures impact more than just treatment, as suggested, but also impact the size of water distribution and storage facilities. Using the same logic applied by Cole Engineering, the total cost for water supply to the development industry is $96 million which translates to $1.96/ℓ which is higher than the Water Efficiency Plan recoverable which has been adjusted by Toronto Water to $24 million in the most recent draft of the Background Study.

Watermains

a) A project sheet is provided that includes the calculation for cross-sectional area ratios (Attachment #4).

b) In keeping with the 2004 Background Study, (pg D-38), new watermains are designed based on service area needs and fire flow considerations and as such little surplus capacity is generally considered to exist within watermain network when capital works are completed. However, additional capacity may be provided by watermain sizing which would be available for possible future development or intensification. As a result, a 10% reduction will now be applied to Unallocated work for post-period capacity.

c) As indicated in Section A-4.8 of the draft DC Background study, the detailed projects represent a two year program (2008 and 2009) with some carry forward in expenditures for certain projects (2008-12) initiated during the 2008 to 2009 period. Thus, the two year total of $21.2 million extrapolated to a ten year program would result in over $100 million in expenditures. For purposes of the draft DC calculation, a lower amount of $87 million was used to generally reflect the carry forwards.

As per Section A-4.10 of the draft Background Study, the BTE calculation is as follows:
Total Estimated cost of allocated projects for 2008-2009 is $21.2 million
Total Benefit to Existing for allocated projects is $5.4 million
Average Benefit to Existing = 5.4 million / 21.2 million = 25.4% which was used.

14. a) Post-Planning Period capacities available at the wastewater treatment plants were calculated based on the balance remaining in rated plant capacities after factoring in wastewater flows generated by anticipated growth in each sewershed. Flows were calculated based on unit rates (factoring in Water Efficiency measures) and the growth anticipated to occur in each Traffic Zone contained with the sewersheds

b) The treatment capacity available at the wastewater treatment plants is calculated based on generation rates that factor in water efficiency measures. This has resulted in sufficient plant capacity being available in the existing systems to service growth over the planning horizon and beyond without requiring plant expansion.

c) The referenced projects will be revised to reflect the BTE/PPC factors included in the 2004 Background Study.

15. a) Downspout Disconnection when considered along with the other factors contained in the City's Wet Weather Flow Master Plan provides a method of source control which will help to offset the off-site impacts created by new development.

16. Not Applicable.

17. a) This is a more all-inclusive method of measuring service level and one that captures the site-related aspect of the service provision, is easier to understand re the DC treatment of future site purchase expenditures, and is becoming standard municipal practice.

b) Your suggestion is an equally acceptable method but produces the same result and is not the approach that we have adopted.

c) Both of these projects are acknowledged to be located outside of high growth areas. The Bloor/Gladstone branch is a District Library and, therefore, has large area servicing coverage and the St. Clair/Silverthorne branch is a Neighbourhood Library. As indicated in Figure 5-1 of the draft Background Study, the BTE deduction for facilities serving large areas outside of high-growth areas ranges from 15-25%. For neighbourhood projects outside of high-growth areas, the range is 30-70%. In the case of libraries, the low end of the range was employed. Section A-8.3 of the March 20, 2008 draft Background Study explains the rationale for the deduction assumptions in each case. This is also discussed in our response to Question 3(a).

18. Not Applicable.

19. Not Applicable.

20. Not Applicable.

21. Not Applicable.

22. Not Applicable.

Capital Costs – *See response to question regarding increases in capital costs provided in Attachment #5.*

Benefit to Existing – Not Applicable.

Capital Program – Not Applicable.

Unit Costing – *[See "Capital Costs", above. Response is pending from Transportation staff regarding land costs.]*

ATTACHMENT #1

CITY OF TORONTO
2006 DEVELOPMENT CHARGE PROJECT LIST CORRELATION TO 2004 BACKGROUND STUDY
As of December 31, 2006

Project Number	Development Charge Service	Description	From the 2004 DC Background Study: Development charge funding ($)	Gross Capital Costs ($)	Net Costs Benefiting New Development ($)
CFR052-01	Fire	Stat C-Shepp Ave betw Leslie/Bayview	$ 775,000	$ 3,545,000	$ 1,772,500
CFS017-02	Studies	Development Charges By-law Review	$ 53,061	$ 500,000	$ 330,750
CFS024-01	Studies	Tax Increment Financing (TIF) Review	$ 21,650	$ 500,000	$ 330,750
CLB121-01	Library	Jane Sheppard Neighbour Lib. Relocation	$ 231,000	$ 3,929,200	$ 1,768,140
CLB141-01	Library	Jane/Dundas Neighbour Library Renovation	$ 113,000	$ 3,929,200	$ 1,768,140
CLB142-01	Library	Dufferin/St.Clair Neighbour Library Renovation	$ 104,000	$ 3,616,100	$ 1,627,245
CLB143-01	Library	Multi-Branch Minor Reno Prog 2006	$ 79,000	$ 3,929,200	$ 1,768,140
CPR103-30	Parks & Recreation	Port Union Village Park	$ 111,490	$	$
CPR114-36-08	Parks & Recreation	Various buildings & Parks - Accessibility PR	$ 500,000	$	$
CPR115-34-02	Parks & Recreation	Legal Fees for W/District Land Expropria	$ 192,270	$	$
CPR116-35-07	Parks & Recreation	Bestview Park Ball Diamond Upgrade	$ 278	$ 100,000	$ 49,005
CPR116-35-09	Parks & Recreation	Bocce Development - Goodlad 2 Courts	$ 43,442	$ 150,000	$ 73,508
CPR116-35-10	Parks & Recreation	Bocce Development - North of 401 Ward 40	$ 68,000	$ 150,000	$ 73,508
CPR116-35-12	Parks & Recreation	Skateboard Park City-wide FY2005	$ 220,000	$	$
CPR116-35-13	Parks & Recreation	Skateboard Park for C. Bussin	$ 220,000	$	$
CPR116-36-03	Parks & Recreation	Skateboard Park City-wide FY2006	$ 109,556	$	$
CPR117-33-09	Parks & Recreation	West Deane Park - Reno washrm path & ball	$ 50,000	$	$
CPR117-34-25	Parks & Recreation	Rouge Marsh Park - Development	$ 847,281	$	$
CPR117-34-26	Parks & Recreation	McCowan District Park - New Dvt	$ 987,789	$	$
CPR117-35-01	Parks & Recreation	Master Planning (Pre-Eng) Parks FY05	$ 98,000	$	$
CPR117-35-06	Parks & Recreation	Cawthra Square-N Area Irrigation,Seats,P	$ 11,276	$ 325,000	$ 159,266
CPR117-35-07	Parks & Recreation	Clarence Square - Redevelopment Phase 1	$ 740	$	$
CPR117-35-11	Parks & Recreation	Pinery Trail Park - Development	$ 62,000	$ 150,000	$ 73,508
CPR117-35-12	Parks & Recreation	Massey Grove Park - Redevelopment, Phase	$ 200,000	$ 450,000	$ 220,523
CPR117-35-15	Parks & Recreation	Camp (SGR) Parks Renaissance FY05-FY14	$ 86,000	$	$
CPR117-35-33	Parks & Recreation	Wychwood Barns Phase Two - Site Remediat	$ 213,602	$ 1,810,000	$ 886,991
CPR117-36-11	Parks & Recreation	McCowan District Park Phase Two	$ 104,784	$	$
CPR118-34-02	Parks & Recreation	Agincourt CRC - Parking Lot Reconfig.	$ 135,495	$	$
CPR119-35-02	Parks & Recreation	Cawthra Square - Wading Pool Conversion	$ 181,000	$	$
CPR119-35-03	Parks & Recreation	Dunlop Park - Conversion of wading pool	$ 139,000	$	$
CPR119-35-04	Parks & Recreation	Scarborough Bluffs Park - Waterplay	$ 71,000	$ 400,000	$ 196,020
CPR119-35-05	Parks & Recreation	Hanlan's Point - Wading Pool Conversion	$ 69,120	$	$
CPR121-35-05	Parks & Recreation	Victoria Village Arena Add. Community Sp	$ 62,532	$ 1,800,000	$ 801,900
CPR122-35-03	Parks & Recreation	Toronto Bike plan - City Wide expansion	$ 220,156	$	$
CPR123-33-04	Parks & Recreation	South Etobicoke CC - Small office and ST	$ 18,000	$	$
CPR123-34-03	Parks & Recreation	Heron Park CRC - New Transformer	$ 81,903	$	$

Project Number	Development Charge Service	Description	From the 2004 DC Background Study Development charge funding ($)	Gross Capital Costs ($)	Net Costs Benefiting New Development ($)
CPR123-36-02	Parks & Recreation	Jenner Jean-Marie CC- Add addition & new	$ 64,082	$ 12,600,000	$ 5,613,300
CPR124-35-03	Parks & Recreation	Humber Arboretum Nature Ctr Construction	$ 142,000	$	$
CPR126-33-03	Parks & Recreation	Tam O'Shanter GC-Renovations of Clubhouse	$ 159,678	$	$
CPR126-34-10	Parks & Recreation	High Park Lott Memorial Fountain	$ 104,792	$	$
CPR126-35-05	Parks & Recreation	Cent Ski CTR-replace Poma/install Tubing	$ 82,188	$	$
CPR126-35-08	Parks & Recreation	James Garden - Artifical Bowling Greens	$ 88,732	$ 250,000	$ 122,513
CPW002-2	Water	P/Horgan Expansion - Design	$ 92,860	$ 5,842,000	$ 130,277
CPW007-3	Water	P/Harris Residue Mgmt - Design	$ 34,829	$ 2,834,000	$ 141,700
CPW007-4	Water	P/Harris Residue Mgmt - Construction	$ 1,147,079	$ 31,024,000	$ 1,551,200
CPW009-10	Sewer & Water	Water Efficiency Plan - Outdoor Water Audit	$ 188,108	$ 68,600,000	$ 39,600,000
CPW009-11	Sewer & Water	Water Efficiency Plan - ICI Indoor Water Audit	$ 131,000	$ 68,600,000	$ 39,600,000
CPW009-12	Sewer & Water	Water Efficiency Plan - Public Educ & Promo	$ 166,819	$ 68,600,000	$ 39,600,000
CPW009-13	Sewer & Water	Water Efficiency Plan - Ancilliary Costs	$ 133,697	$ 68,600,000	$ 39,600,000
CPW009-6	Sewer & Water	Water Efficiency Plan - Municipal Sys Leak Detection	$ 158,253	$ 68,600,000	$ 39,600,000
CPW009-8	Sewer & Water	Water Efficiency Plan - Toilet Replacement	$ 1,061,035	$ 68,600,000	$ 39,600,000
CPW009-9	Sewer & Water	Water Efficiency Plan - Clothes Washer Replc	$ 299,407	$ 68,600,000	$ 39,600,000
CPW019-12	Water	D/WM Mark/Shep to Bayv/Finch - Ont Hydro to Victoria Pk	$ 135,175	$ 4,827,000	$ 73,612
CPW028-2	Water	P/Clark Residue Mgmt - Design	$ 32,000	$ 2,523,000	$ 126,150
CPW028-3	Water	P/Clark Residue Mgmt - Construction	$ 500,000	$ 28,207,000	$ 1,410,350
CPW029-01	Water	Dufferin Reservoir Extension	$ 23,469	$ 28,164,000	$ 1,240,624
CPW535-01	Water	New watermains (city-wide)	$ 305,623	$ 9,779,625	$ 7,823,700
CTP122	Roads	MT Expway Rehab-Gardiner-DVP to 427	$ 434,000	$ 46,248,418	$ 41,623,576
CTP187	Roads	Dufferin Street Jog elimination	$ 1,089,552	$ 22,570,000	$ 6,771,000
CTP504	Roads	City Bridge Rehabilitation	$ 3,600,000	$ 46,248,418	$ 41,623,576
CTP705-03	Roads	Strategic Transportation Initiatives - Signal Major Modifications	$ 43,209	$ 5,000,000	$ 4,500,000
CTP705-08	Roads	Strategic Transportation Initiatives - Traffic Control - RESCU	$ 434,980	$ 5,000,000	$ 4,500,000
CTP705-09	Roads	Strategic Transportation Initiatives - Advanced Traffic Signal Control	$ 380,787	$ 5,000,000	$ 4,500,000
CTP705-16	Roads	Strategic Transportation Initiatives - Street Lighting Asset Management	$ 135,038	$ 5,000,000	$ 4,500,000
CTP706	Roads	Strategic Transportation Initiatives - Traffic Control Projects	$ 2,151,498	$ 5,000,000	$ 4,500,000
CTP800-8	Roads	North Yonge Centre	$ 571,499	$ 57,530,000	$ 19,198,802
CTP801	Roads	Infrastructure Enhancements - Simcoe Street Underpass	$ 5,029,622	$ 46,248,418	$ 41,623,576
CTP804	Roads	Infrastructure Enhancements[1]	$ 3,282,350	$ 138,248,418	$ 86,178,576
CTP805	Roads	Infrastructure Enhancements - Engineering Studies	$ 251,815	$ 46,248,418	$ 41,623,576
CTP806	Roads	Infrastructure Enhancements - Engineering Studies	$ 41,909	$ 46,248,418	$ 41,623,576
CTT046-1	Transit	Purchase of 372 T1 subway cars	$ 2,863,000	$ 780,200,000	$ 46,800,000
CUR028-01	Studies	Avenue Studies	$ 84,440	$ 4,000,000	$ 2,646,000
CUR028-02	Studies	Built Form Rev of King-Spadina Part II P	$ 79,050	$ 4,000,000	$ 2,646,000
CUR028-04	Studies	Design for City Wide Beautification Project	$ 123,383	$ 4,000,000	$ 2,646,000
CUR028-07	Studies	Vibration Study	$ 6,275	$ 4,000,000	$ 2,646,000

From the 2004 DC Background Study

Project Number	Development Charge Service	Description	Development charge funding ($)	Gross Capital Costs ($)	Net Costs Benefiting New Development ($)
CUR029-03	Urban Development	Beautiful City Routes 2005 - Eglinton Ave	$ 6,583	$ 1,823,000	$ 738,315
CUR029-04	Urban Development	Beautiful City Routes 2005 - St. Nicholas Street	$ 65,855	$ 1,823,000	$ 738,315
CUR030-01	Urban Development	Beautiful City Places 2005 - Macpherson Avenue	$ 53,081	$ 1,823,000	$ 738,315
CUR030-02	Urban Development	Beautiful City Places 2005 - Eglinton Ave	$ 11,560	$ 1,823,000	$ 738,315
CUR032-01	Urban Development	Routes 2005 - Ellesmere Road	$ 7,296	$ 1,823,000	$ 738,315
CUR032-02	Urban Development	Routes 2005 - Bathurst Street	$ 23,101	$ 1,823,000	$ 738,315
CUR032-03	Urban Development	Routes 2005 - Croft Street	$ 3,271	$ 1,823,000	$ 738,315
CUR032-05	Urban Development	Routes 2005 - The Queensway	$ 30,622	$ 1,823,000	$ 738,315
CUR037-01	Studies	Intensification & Tall Building Locate	$ 27,211	$ 4,000,000	$ 2,646,000
CUR904-02	Studies	New Zoning By-Law 2005-2007	$ 301,000	$ 4,000,000	$ 2,646,000
CWW007-41	Sewer	Highland Creek - HVAC & Fire Protection	$ 31,284	$ 3,584,000	$ 179,200
CWW008-27	Sewer	Humber T.P. -II - Plant Water Treatment	$ 218,875	$ 3,974,000	$ 198,700
CWW008-44	Sewer	Humber TP II - Wast Upgrade Contract	$ 50,084	$ 24,716,000	$ 1,235,800
CWW010-77	Sewer	Ashbridges Bay TP III - North Substation	$ 311,699	$ 2,955,000	$ 147,750
CWW019-03	Sewer	Ashbridges Bay TP IV - Standby Power Generation	$ 2,725	$ 11,772,000	$ 588,600
CWW019-07	Sewer	Ashbridges Bay TP IV - Sludge Cake Pumping	$ 13,768	$ 1,511,000	$ 75,550
CWW019-08	Sewer	Ashbridges Bay TP IV - PT Odor Control - PT Engineering Study	$ 13,946	$ 26,115,000	$ 1,305,750
CWW019-10	Sewer	Ashbridges Bay TP IV - Lighting	$ 9,000	$ 418,000	$ 20,900
CWW019-21	Sewer	Ashbridges Bay TP IV - PS Odor Control	$ 97,500	$ 7,349,000	$ 367,450
CWW023-03	Sewer	Ashbridges Bay TP IV - PCS - Plant Services	$ 67,782	$ 14,714,000	$ 735,700
CWW024-02	Sewer	Highland Creek TP IV - PCS - Plant Services	$ 31,039	$ 7,362,000	$ 368,100
CWW025-03	Sewer	Humber TP II - PCS - Plant Services	$ 31,000	$ 8,355,000	$ 417,750
CWW031-01	Sewer	Highland Creek TP IV - Wst. Act. Sludge Thickening-Improvements	$ 3,383	$ 23,219,000	$ 1,160,950
CWW441-01	Stormwater	YR03 D1 End of Pipe	$ 1,712,411	$ 229,184,375	$ 20,443,246
CWW453-01	Sewer	New Sewers (city wide)	$ 100,033	$ 18,539,830	$ 14,831,864
CWW466-01	Stormwater	Streambank restoration and revegetation (various locations)	$ 146,702	$ 73,144,850	$ 6,524,521
CWW468-01	Sewer	2006 Storm Sewer Replacement	$ 16,519	$ 18,539,830	$ 14,831,864
CWW471-01	Sewer	Minor Facility Refurbishment	$ 305,405	$ 18,539,830	$ 14,831,864
Total Transfer to Capital			**$ 35,827,392**		

Cost centre	Development Charge Service	Description	Development charge funding ($)
LB1000	Library	Library Materials	$ 30,000
P00038	Parks & Recreation	New, growth related tree planting	$ 75,000
P00039	Parks & Recreation	New, growth related tree planting	$ 75,000
P00040	Parks & Recreation	New, growth related tree planting	**$ 180,000**
Total Transfer to Current			

Transfer of funds, received under the old Act, to the Information and Technology Equipment Reserve **$ 2,000,000**

			From the 2004 DC Background Study		
Project Number	Development Charge Service	Description	Development charge funding ($)	Gross Capital Costs ($)	Net Costs Benefiting New Development ($)
Total Expenditures as of December 31, 2006			$ 38,007,392		

1 Includes Road Rail Separations, Ellesmere - Warden to Kennedy and Unallocated

CITY OF TORONTO
2004 DEVELOPMENT CHARGE PROJECT LIST WITH OTHER SOURCES OF FUNDING ($)

Project Number	Description	Development Charge Service	Development Charge Reserve Funds	Tax Levy	User Rate	Other[1]	TOTAL
Capital Projects							
CFR023-01	Replace Station 1 West Command	Fire	352,000				352,000
CFR044-01	All Terrain Vehicles	Fire	51,590				51,590
CFR046-01	Railway Car HAZ MAT Simulator	Fire	186,855				186,855
CFR047-01	Crane Rescue Simulator	Fire	37,062				37,062
CFR048-01	Fire Fighting Foam Training simulator	Fire	196,240				196,240
CFS017-01	Development Charges By-Law Review	Studies	102,972				102,972
CIT701-02	Tels - Hardware	Admin[2]	445,009	8,670,580		282,303	9,397,893
CLB121-01	Jane Sheppard Neighbour Lib. Relocation	Library	(231,000)				(231,000)
CLB127-02	Multi - Branch Minor Reno Prog 2004	Library	108,000				108,000
CLB128-02	Trl Reno & Retro 2004	Library	98,000				98,000
CLB130-01	Morningside Library Reloc/Reconst	Library	76,000				76,000
CLB131-03	Pape/Danforth Library renovation	Library	113,000				113,000
CPR115-34	Legal Fees for W/District Land Expropria	Parks & Recreation	490,228				490,228
CPR116-32	Outdoor Recreation Centres-2002	Parks & Recreation	35,559				35,559
CPR116-33	Outdoor Recreation Centres-2003	Parks & Recreation	241,164				241,164
CPR117-33	Park Development-2003	Parks & Recreation	285,467	245,000			530,467
CPR117-34	Park Development-2004	Parks & Recreation	111,436				111,436
CPR118-34	Glen Park - Repave Tennis Courts	Parks & Recreation	499,974				499,974
CPR120-33	Pool-2003	Parks & Recreation	166,956	52,000		277,665	496,622
CPR120-34	Pool-2004	Parks & Recreation	28,880			9,120	38,000
CPR121-33	Arena-2003	Parks & Recreation	750,000	75,000			825,000
CPR121-34	Arena-2004	Parks & Recreation	1,038,528				1,038,528
CPR122-33	Trails & Pathways-2003	Parks & Recreation	256,178				256,178
CPR122-34	Trails & Pathways-2004	Parks & Recreation	104,151			100,367	204,518
CPR123-2	St. Jameshown Recreation Centre Development	Parks & Recreation	365,908	6,765,000			7,130,908
CPR123-33	Community Centre-2003	Parks & Recreation	167,580				167,580
CPR123-34	Community Centre-2004	Parks & Recreation	551,764			178,932	730,696
CPR124-34	Environmental Initiatives-2004	Parks & Recreation	223,876	55,000		169,565	448,441
CPR126-33	Special Facilitates-2003	Parks & Recreation	100,409				100,409
CPR126-34	Special Facilitates-2004	Parks & Recreation	658			1,932	2,590
CTP187-1	Dufferin Street Jog Elimination	Roads	255,754				255,754
CTP704-03	Signal major modifications - Operational	Roads	263,444	410,000			673,444
CTP800-8	North Yonge Centre	Roads	2,827,251			(6,998)	2,820,253
CTP801-12	Sheppard Ave. East Kingston-Morningside	Roads	469,522	2,781,589			3,251,111

CITY OF TORONTO
2004 DEVELOPMENT CHARGE PROJECT LIST WITH OTHER SOURCES OF FUNDING ($)

Project Number	Description	Development Charge Service	Development Charge Reserve Funds	Tax Levy	User Rate	Other[1]	TOTAL
CTP802-14	Parklawn Road offramp	Roads	34,069				34,069
CTP803-11	Milner Connector at Morningside/401	Roads	2,138				2,138
CTP803-15	Steeles/Kennedy Grade Separation	Roads	1,110				1,110
CTT124-01	Commuter Parking Expansion	Transit	937,000			1,297,200	2,234,200
CUR901-2	OMB Legal Costs	Studies	239,534	31,000			270,534
Total			**11,984,265**	**19,085,169**	**-**	**2,310,087**	**33,379,521**

Cost Centre	Description	Development Charge Service	Development Charge Reserve Funds
Transfer to Operating			
LB1000	Library Materials	Library	2,051,200
P00038	New, Growth-related Tree Planting	Parks & Recreation	30,000
P00039	New, Growth-related Tree Planting	Parks & Recreation	75,000
P00040	New, Growth-related Tree Planting	Parks & Recreation	75,000
Total			**2,231,200**
Total Expenditures as of December 31, 2004			**14,215,465**

1. Other funding consists of government grants, subsidies, third party recoveries, capital reserves, fees and charges
2. Preamalgamation development charge reserve funds

CITY OF TORONTO
2005 DEVELOPMENT CHARGE PROJECT LIST WITH OTHER SOURCES OF FUNDING ($)

Project Number	Description	Development Charge Service	Development Charge Reserve Funds	Tax Levy	User Rate	Other[1]	TOTAL
Capital Projects							
CFR039-02	Tanker	Fire	352,989				352,989
CFR046-01	Railway Car HAZ MAT Simulator	Fire	5,000				5,000
CFR047-01	Crane Rescue Simulator	Fire	6,986				6,986
CFR048-01	Fire Fighting Foam Training Simulator	Fire	258,893				258,893
CFR049-01	Training Division Pumper Trucks	Fire	578,796				578,796
CFR052-01	Stat C-Shepp Ave Betw Leslie/Bayview	Fire	100,000				100,000
CFS017-02	Development Charges By-Law Review	Studies	131,020				131,020
CLB121-01	Jane Sheppard Neighbour Lib. Relocation	Library	40,535				40,535
CLB130-01	Morningside Library Reloc/Reconst - Debt	Library	546,000				546,000
CLB131-03	Pape/Danforth Library Renovation - DC	Library	38,000				38,000
CLB133-01	Toronto Ref Library - Reno & Retro	Library	47,000				47,000
CLB134-01	Multi-Branch Minor Reno Prog 2005	Library	61,000				61,000
CLB138-01	S. Walter Stewart District Lib Reno	Library	172,000				172,000
CLB139-01	Bloor/Gladstone District Library	Library	104,000	55,000			159,000
CLB139-02	Bloor/Gladstone Lib District Expansion	Library	214,000	12,000			226,000
CPR115-34	Legal Fees for W/District Land Expropria	Parks & Recreation	250,000				250,000
CPR116-33	Outdoor Recreation Centres-2003	Parks & Recreation	130,052			843	130,895
CPR116-35	Outdoor Recreation Centres-2005	Parks & Recreation	52,772	9,100			61,872
CPR117-33	Park Development-2003	Parks & Recreation	9,527	695,000			704,527
CPR117-34	Park Development-2004	Parks & Recreation	653,660	73,000		45,554	772,214
CPR117-35	Park Development-2005	Parks & Recreation	125,000	800,000			925,000
CPR118-34	Glen Park - Repave Tennis Courts	Parks & Recreation	448,361				448,361
CPR119-35	Playground & Waterplay-2005	Parks & Recreation	15,000				15,000
CPR120-34	Pool-2004	Parks & Recreation	5,155				5,155
CPR121-34	Arena-2004	Parks & Recreation	609,498				609,498
CPR121-35	Arena-2005	Parks & Recreation	25,600	1,200			26,800
CPR122-34	Trails & Pathways-2004	Parks & Recreation	5,986			6,616	12,602
CPR123-32	Community Centre-2002	Parks & Recreation	27,911			4,089	32,000
CPR123-33	Community Centre-2003	Parks & Recreation	100,776	4,792		(87,000)	18,568
CPR123-34	Community Centre-2004	Parks & Recreation	540,761	235,532			776,293
CPR124-34	Environmental Initiatives-2004	Parks & Recreation	22,299			24,105	46,404
CPR124-35	Environmental Intiatives-2005	Parks & Recreation	210,530	58,000			268,530
CPR126-33	Special Facilities-2003	Parks & Recreation	5,896	109,710			115,606
CPW002-2	P/Horgan Expansion - Design	Water	48,000		16,393		64,393

CITY OF TORONTO

2005 DEVELOPMENT CHARGE PROJECT LIST WITH OTHER SOURCES OF FUNDING ($)

Project Number	Description	Development Charge Service	Development Charge Reserve Funds	Tax Levy	User Rate	Other[1]	TOTAL
CPW006-10	WM-Ellesmere PS to Nielson-2000	Water	157,000		1,704,222	1,675,393	3,536,615
CPW007-3	P/Harris Residue Mgmt - Design	Water	43,000		1,240,930		1,283,930
CPW007-4	P/Harris Residue Mgmt - Construction	Water	1,144,000		25,452,090		26,596,090
CPW008-1	WM-Warden-Danforth to St. Clair	Water	80,000		575,576		655,576
CPW009-10	Water Efficiency Plan - Outdoor Water Audit	Sewer & Water	353,734			18	353,752
CPW009-11	Water Efficiency Plan - ICI Indoor Water Audit	Sewer & Water	154,151		93,878		248,029
CPW009-12	Water Efficiency Plan - Public Educ & Promo	Sewer & Water	389,000		88,562		477,562
CPW009-13	Water Efficiency Plan - Ancilliary Costs	Sewer & Water	19,437				19,437
CPW009-6	Water Efficiency Plan - Municipal Sys Leak Detection	Sewer & Water	89,134				89,134
CPW009-8	Water Efficiency Plan - Toilet Replacement	Sewer & Water	1,752,000		92,050		1,844,050
CPW009-9	Water Efficiency Plan - Clothes Washer Replc	Sewer & Water	200,000		220,770		420,770
CPW011-19	Pumping Equip-Kennedy PS	Water	33,000		211,726	219,315	464,042
CPW011-20	Pumping Equip-Ellesmere PS	Water	2,202				2,202
CPW019-11	D/WM Mark/Shep to Bayv/Finch - McNicoll to Warden	Water	238,000		(131,099)	1,435,543	1,542,444
CPW019-12	D/WM Mark/Shep to Bayv/Finch - Ont Hydro to Victoria Pk	Water	415,306		(9,720)	9,720	415,306
CPW019-7	WM-Mark/Cpep Tp Byv/Finch-Easements	Water	21,000		236,623	704,494	962,117
CPW028-2	P/Clark Residue Mgmt - Design	Water	37,000		235,700		272,700
CPW028-3	P/Clark Residue Mgmt - Construction	Water	705,000		5,217,955	23	5,922,978
CPW029-01	Dufferin Reservoir Extension	Water	5,000		893		5,893
CPW041-01	W/M Horgan Plant to Ellesmere	Water	68,370		(13,589)	57,244	112,025
CPW535-01	New watermains (city-wide)	Water	116,202				116,202
CTP187-1	Dufferin Street Jog Elimination 1	Roads	134,156				134,156
CTP504-01	City Bridge Rehabilitation	Roads	2,700,000			5,337,480	8,037,480
CTP705-01	New Traffic Control Signals	Roads	1,088,712	597,517		3,947	1,690,176
CTP705-03	Strategic Transportation Initiatives - Signal Major Modifications	Roads	583,418			1,695	585,113
CTP705-08	Strategic Transportation Initiatives - Traffic Control - RESCU	Roads	57,000			329,508	386,508
CTP705-09	Strategic Transportation Initiatives - Advanced Traffic Signal Control	Roads	785	58,109			58,894
CTP705-16	Strategic Transportation Initiatives - Street Lighting Asset Management	Roads	700,000	175,457			875,457
CTP800-8	North Yonge Centre	Roads	3,678,600	39,500		(224)	3,717,876
CTP801-10	Simcoe St. Underpass Rel	Roads	387,200				387,200
CTP801-12	Sheppard Ave. East Kingston-Morningside	Roads	(69,522)				(69,522)
CTP802-14	Parklawn Road Offramp	Roads	349,706				349,706
CTP803-15	Steeles/Kennedy Grade Separation	Roads	155,811				155,811
CTP804-17	Street Tree Planting	Roads	264,246			1,860	266,106
CTP804-20	Morningside /Finch Ave E. Grade Separati	Roads	668,635	196,427			865,062
CTP804-21	Ellesmere, Warden - Kennedy	Roads	84,587	224,000			308,587
CTP804-22	Leslie / Sheppard	Roads	685,880				685,880

CITY OF TORONTO
2005 DEVELOPMENT CHARGE PROJECT LIST WITH OTHER SOURCES OF FUNDING ($)

Project Number	Description	Development Charge Service	Development Charge Reserve Funds	Tax Levy	User Rate	Other[1]	TOTAL
CTP804-24	City-wide Development Related	Roads	1,053,771				1,053,771
CTP805-02	Engineering Studies	Roads	6,064	261,587			267,651
CTP805-25	Port Union Road	Roads	84,214				84,214
CTT002-1	Surface Track	Transit	239,000	32,966,000		(16,484,390)	16,720,610
CTT015-1	Yards And Roads - Various	Transit	121,000			(2,538,745)	(2,417,745)
CTT057-1	Environmental Programs-Various	Transit	23,000			(1,476,853)	(1,453,853)
CTT109-1	New Bus Garage Property	Transit	791,000				791,000
CTT110-1	Other Buildings & Structures P	Transit	26,000	11,285,000		4,199,163	15,510,163
CTT111-1	Replacement Of 40'S Diesel Bus	Transit	1,000	151,169,265		129,050,108	280,220,373
CTT119-01	Broadview Station Modifications	Transit	50,000				50,000
CTT124-01	Commuter Parking Expansion	Transit	198,000			257,455	455,455
CTT125-01	Intelligent Transportation & Tech System 1	Transit	51,000			3,373,464	3,424,464
CTT126-01	Wilson Yard	Transit	51,000				51,000
CUR032-02	Bathurst Street (Routes)	Urban Development	89,350	224,000		150,000	463,350
CUR032-05	The Queensway (Routes)	Urban Development	17,977	100,000			117,977
CWW005-95	Dig. Tanks # 1-12 Mods -2000	Sewer	405,000		2,134,641		2,539,641
CWW007-16	HCTP 4-Sludge Digesters #7/8/9&10	Sewer	1,000		73,596		74,596
CWW007-41	Highland Creek - HVAC & Fire Protection	Sewer	70,000		386,670	237	456,907
CWW007-43	Centrate Line Mods	Sewer	1,913				1,913
CWW007-44	Odour Control Study	Sewer	1,000		111,474		112,474
CWW008-14	HTP 2-Secondary-Return Sludge Sys Improv	Sewer	7,449				7,449
CWW008-42	Parking, Gatehouse, Security Bldg	Sewer	13,000		46,388		59,388
CWW008-44	HTP II - Was Upgrade Contract	Sewer	334,000		386,419		720,419
CWW008-46	HUMBER T. P. - II - Odour Control Study	Sewer	8,000		131,102		139,102
CWW010-102	Ashbridges Bay T.P.-III - Mediation Agreement Implementation	Sewer	10,000		14,846		24,846
CWW010-77	Ashbridges Bay TP III - North Substation	Sewer	2,000		404,828		406,828
CWW019-03	Ashbridges Bay TP IV - Standby Power Generation	Sewer	12,000		39,123		51,123
CWW019-08	Ashbridges Bay TP IV - PT Odor Control - PT Engineering Study	Sewer	1,273		24,773		26,046
CWW019-09	Ashbridges Bay TP IV - Fine Bubble Aeration	Sewer	4,449				4,449
CWW019-10	Ashbridges Bay TP IV - Lighting	Sewer	3,326				3,326
CWW019-21	Ashbridges Bay TP IV - PS Odor Control	Sewer	95,000		1,368,415		1,463,415
CWW023-03	Ashbridges Bay TP IV - PCS - Plant Services	Sewer	29,000		477,771		506,771
CWW023-05	Ashbridges Bay TP III - Mediation Agreement Implementation	Sewer	48,000		451,486		499,486
CWW024-02	Highland Creek TP IV - PCS - Plant Services	Sewer	24,000		118,146		142,146
CWW025-03	Humber TP II - PCS - Plant Services	Sewer	24,000		158,122		182,122
CWW029-01	Process & Equip Upgrades	Sewer	38,000		338,383		376,383
CWW031-01	Highland Creek TP IV - Wst. Act. Sludge Thickening-Improvements	Sewer	77,000		156,321		233,321

CITY OF TORONTO
2005 DEVELOPMENT CHARGE PROJECT LIST WITH OTHER SOURCES OF FUNDING ($)

Project Number	Description	Development Charge Service	Development Charge Reserve Funds	Tax Levy	User Rate	Other[1]	TOTAL
CWW421-02	Flood Prevention - Bsmt Flooding Relief Contracts	Stormwater	16,700		99,018		115,718
CWW421-04	Flood Prevention - Bsmt Flooding Relief Cont	Stormwater	8,297				8,297
CWW423-01	Flood Prevention - City-wide Development	Stormwater	11,483		2,667		14,150
CWW438-01	Source Control - Resident Downspout Disconnect	Stormwater	239,000		455,397	870	695,267
CWW441-01	Stormwater storage facilties (various locations)	Stormwater	159,000		841,807		1,000,807
CWW447-01	End of Pipe Facilities	Stormwater	335,000		118,543		453,543
CWW460-02	Yr05 Swm Storm Sewer Rehab	Sewer	48,000		583,338	2,000	633,338
CWW461-02	Stream Restoration and Reforestation	Stormwater	258,000		413,866		671,866
Total			**28,522,020**	**199,350,195**	**44,570,100**	**126,303,530**	**398,745,846**

Cost Centre	Description	Development Charge Service	Development Charge Reserve Funds
Transfer to Operating			
LB1000	Library Materials	Library	2,051,200
P00038	New, Growth-related Tree Planting	Parks & Recreation	30,000
P00039	New, Growth-related Tree Planting	Parks & Recreation	75,000
P00040	New, Growth-related Tree Planting	Parks & Recreation	75,000
Total			**2,231,200**
Total Expenditures as of December 31, 2005			**30,753,220**

1. Other funding consists of government grants, subsidies, third party recoveries, capital reserves, fees and charges

CITY OF TORONTO

2006 DEVELOPMENT CHARGE PROJECT LIST WITH OTHER SOURCES OF FUNDING ($)

Project Number	Description	Development Charge Service	Development Charge Reserve Funds	Tax Levy	User Rate	Other[1]	TOTAL
Capital Projects							
CFR052-01	Stat C-Shepp Ave betw Leslie/Bayview	Fire	775,000	43,050			818,050
CFS017-02	Development Charges By-law Review	Studies	53,061				53,061
CFS024-01	Tax Increment Financing (TIF) Review	Studies	21,650				21,650
CLB121-01	Jane Sheppard Neighbour Lib. Relocation	Library	231,000	104,000		92,000	427,000
CLB141-01	Jane/Dundas Neighbour Library Renovation	Library	113,000	15,000			128,000
CLB142-01	Dufferin/St.Clair Neighbour Library Renovation	Library	104,000	15,000			119,000
CLB143-01	Multi-Branch Minor Reno Prog 2006	Library	79,000	1,063,000			1,142,000
CPR103-30	Port Union Village Park	Parks & Recreation	111,490				111,490
CPR114-36	Facilities Components-2006	Parks & Recreation	500,000	201,937			701,937
CPR115-34	Legal Fees for W/District Land Expropria	Parks & Recreation	192,270				192,270
CPR116-35	Outdoor Recreation Centres-2005	Parks & Recreation	551,720	167,450			719,170
CPR116-36	Outdoor Recreation Centres-2006	Parks & Recreation	109,556				109,556
CPR117-33	Park Development-2003	Parks & Recreation	50,000				50,000
CPR117-34	Park Development-2004	Parks & Recreation	1,835,071				1,835,071
CPR117-35	Park Development-2005	Parks & Recreation	671,618	145,031		64	816,713
CPR117-36	Park Development-2006	Parks & Recreation	104,784			215,589	320,373
CPR118-34	Glen Park - Repave Tennis Courts	Parks & Recreation	135,495	1,388			136,882
CPR119-35	Playground & Waterplay-2005	Parks & Recreation	460,120	193,725		(31,962)	621,883
CPR121-35	Arena-2005 (Cum)	Parks & Recreation	62,532	9,119			71,651
CPR122-35	Trails & Pathways-2005	Parks & Recreation	220,156	56,350			276,506
CPR123-33	Community Centre-2003	Parks & Recreation	18,000				18,000
CPR123-34	Community Centre-2004	Parks & Recreation	81,903				81,903
CPR123-36	Community Centre-2006	Parks & Recreation	64,082			17,959	82,041
CPR124-35	Environmental Intiatives-2005	Parks & Recreation	142,000	58,000			200,000
CPR126-33	Special Facilities-2003	Parks & Recreation	159,678				159,678
CPR126-34	Special Facilities-2004	Parks & Recreation	104,792	188,000			292,792
CPR126-35	Special Facilities-2005	Parks & Recreation	170,920	153,000			323,920
CPW002-2	P/Horgan Expansion - Design	Water	92,860		753,657	47,231	893,748
CPW007-3	P/Harris Residue Mgmt - Design	Water	34,829		355,719		390,548
CPW007-4	P/Harris Residue Mgmt - Construction	Water	1,147,079		23,793,597		24,940,675
CPW009-10	Water Efficiency Plan - Outdoor Water Audit	Sewer & Water	188,108		226,790		414,898
CPW009-11	Water Efficiency Plan - ICI Indoor Water Audit	Sewer & Water	131,000		149,000		280,000
CPW009-12	Water Efficiency Plan - Public Educ & Promo	Sewer & Water	166,819		252,050		418,869
CPW009-13	Water Efficiency Plan - Ancilliary Costs	Sewer & Water	133,697		71,030		204,727

CITY OF TORONTO
2006 DEVELOPMENT CHARGE PROJECT LIST WITH OTHER SOURCES OF FUNDING ($)

Project Number	Description	Development Charge Service	Development Charge Reserve Funds	Tax Levy	User Rate	Other[1]	TOTAL
CPW009-6	Water Efficiency Plan - Municipal Sys Leak Detection	Sewer & Water	158,253		87,375		245,628
CPW009-8	Water Efficiency Plan - Toilet Replacement	Sewer & Water	1,061,035		624,965		1,686,000
CPW009-9	Water Efficiency Plan - Clothes Washer Repic	Sewer & Water	299,407		217,193		516,600
CPW019-12	D/WM Mark/Shep to Bayv/Finch - Ont Hydro to Victoria Pk	Water	135,175		18,225,053	1,545,978	19,906,206
CPW028-2	P/Clark Residue Mgmt - Design	Water	32,000		940,630		972,630
CPW028-3	P/Clark Residue Mgmt - Construction	Water	500,000		19,985,906		20,485,906
CPW029-01	Dufferin Reservoir Extension	Water	23,469		54,948		78,417
CPW535-01	New watermains (city-wide)	Water	305,623		25,665		331,288
CTP122-1	Mt Expway Rehab-Gardiner-DVP to 427	Roads	434,000	1,287,110		82,667	1,803,777
CTP187-1	Dufferin Street Jog Elimination	Roads	1,089,552	4,000,000			5,089,552
CTP504-01	City Bridge Rehabilitation	Roads	3,600,000	42,991,750		4,763	46,596,513
CTP705-03	Strategic Transportation Initiatives - Signal Major Modifications	Roads	43,209	962,680		9,048	1,014,937
CTP705-08	Strategic Transportation Initiatives - Traffic Control - RESCU	Roads	434,980			163,413	598,393
CTP705-09	Strategic Transportation Initiatives - Advanced Traffic Signal Control	Roads	380,787	66,892		1,646	449,325
CTP705-16	Strategic Transportation Initiatives - Street Lighting Asset Management	Roads	135,038				135,038
CTP706-01	Strategic Transportation Initiatives - New Traffic Control Signals/Devices	Roads	970,528	293,888		22,231	1,286,647
CTP706-03	Strategic Transportation Initiatives - Signal Major Modifications	Roads	684,156	102,427		521	787,104
CTP706-08	Strategic Transportation Initiatives - Traffic Control - RESCU	Roads	179,000	171,000			350,000
CTP706-09	Strategic Transporation Initiatives - Advanced Traffic Signal Control	Roads	317,814	170,534			488,348
CTP800-8	North Yonge Centre	Roads	571,499			102	571,601
CTP801-10	Infrastructure Enhancements - Simcoe St. Underpass Relocation	Roads	5,029,622				5,029,622
CTP804-20	Infrastructure Enhancements - Morningside /Finch Ave E. Grade Separation	Roads	465,357				465,357
CTP804-21	Infrastructure Enhancements - Ellesmere, Warden - Kennedy	Roads	2,274,539			377	2,274,916
CTP804-22	Infrastructure Enhancements - Leslie / Sheppard	Roads	701,700				701,700
CTP804-24	Infrastructure Enhancements - City-wide Development-related	Roads	(159,245)				(159,245)
CTP805-02	Infrastructure Enhancements - Engineering Studies	Roads	251,815	102,786			354,601
CTP806-02	Infrastructure Enhancements - Engineering Studies	Roads	41,909	368,353			410,262
CTT046-1	Purchase of 372 T1 Subway Cars	Transit	2,863,000	44,434,000		71,011,626	118,308,626
CUR028-01	Avenue Studies	Studies	84,440	88,586			173,026
CUR028-02	Built Form Rev of King-Spadina Part II P	Studies	79,050	80,000			159,050
CUR028-04	Design For City-wide Beautification Project	Studies	123,383	220,500			343,883
CUR028-07	Vibration Study	Studies	6,275	14,000			20,275
CUR029-03	Beautiful City Routes 2005 - Eglinton Ave	Urban Development	6,583	25,834			32,417
CUR029-04	Beautiful City Routes 2005 - St. Nicholas Street	Urban Development	65,855	16,763		2,527	85,145
CUR030-01	Beautiful City Places 2005 - MacPherson Avenue	Urban Development	53,081	102,580			155,661
CUR030-02	Beautiful City Places 2005 - Eglinton Ave	Urban Development	11,560	27,000			38,560

CITY OF TORONTO
2006 DEVELOPMENT CHARGE PROJECT LIST WITH OTHER SOURCES OF FUNDING ($)

Project Number	Description	Development Charge Service	Development Charge Reserve Funds	Tax Levy	User Rate	Other[1]	TOTAL
CUR032-01	Routes 2005 - Ellesmere Road	Urban Development	7,296	25,471			32,767
CUR032-02	Routes 2005 - Bathurst Street	Urban Development	23,101				23,101
CUR032-03	Routes 2005 - Croft Street	Urban Development	3,271	10,403			13,674
CUR032-05	Routes 2005 - The Queensway	Urban Development	30,622				30,622
CUR037-01	Intensification & Tall Building Locate	Studies	27,211	50,000			77,211
CUR904-02	New Zoning By-Law 2005-2007	Studies	301,000	675,337			976,337
CWW007-41	Highland Creek - HVAC & Fire Protection	Sewer	31,284		592,306		623,590
CWW008-27	Humber TP II - Plant Water Treatment	Sewer	218,875		502,409		721,284
CWW008-44	Humber TP II - Wast Upgrade Contract	Sewer	50,084		1,575,161		1,625,245
CWW010-77	Ashbridges Bay TP III - North Substation	Sewer	311,699				311,699
CWW019-03	Ashbridges Bay TP IV - Standby Power Generation	Sewer	2,725		48,366		51,091
CWW019-07	Ashbridges Bay TP IV - Sludge Cake Pumping	Sewer	13,768		292,187		305,955
CWW019-08	Ashbridges Bay TP IV - PT Odor Control - PT Engineering Study	Sewer	13,946		626,365	29	640,341
CWW019-10	Ashbridges Bay TP IV - Lighting	Sewer	9,000		232,254		241,254
CWW019-21	Ashbridges Bay TP IV - PS Odor Control	Sewer	97,500		2,314,022		2,411,522
CWW023-03	Ashbridges Bay TP IV - PCS - Plant Services	Sewer	67,782		1,373,888		1,441,670
CWW024-02	Highland Creek TP IV - PCS - Plant Services	Sewer	31,039		406,787		437,826
CWW025-03	Humber TP II - PCS - Plant Services	Sewer	31,000		519,103		550,103
CWW031-01	Highland Creek TP IV - Wst. Act. Sludge Thickening-Improvements	Sewer	3,383		121,222	592	125,197
CWW441-01	Stormwater storage facilties (various locations)	Stormwater	1,712,411		3,462,956		5,175,367
CWW453-01	New Sewers (city-wide)	Sewer	100,033		77,413		177,446
CWW466-01	Streambank Restoration and Revegetation (various locations)	Stormwater	146,702		908,008	99	1,054,809
CWW468-01	2006 Storm Sewer Replacement	Sewer	16,519		1,798,007		1,814,526
CWW471-01	Minor Facility Refurbishment	Sewer	305,405		1,107,471		1,412,876
Total			35,827,392	98,701,943	81,721,503	73,186,501	289,437,339

Cost Centre	Description	Development Charge Service	Development Charge Reserve Funds
Transfer to Operating			
LB1000	Library Materials	Library	2,051,200
P00038	New, Growth-related Tree Planting	Parks & Recreation	30,000
P00039	New, Growth-related Tree Planting	Parks & Recreation	75,000
P00040	New, Growth-related Tree Planting	Parks & Recreation	75,000

CITY OF TORONTO
2006 DEVELOPMENT CHARGE PROJECT LIST WITH OTHER SOURCES OF FUNDING ($)

Project Number	Description	Development Charge Service	Development Charge Reserve Funds	Tax Levy	User Rate	Other[1]	TOTAL
Total			2,231,200				
	Transfer of funds, received under the old Act, to the Information and Technology Equipment Reserve		2,000,000				
Total Expenditures as of December 31, 2006			40,058,592				

1. Other funding consists of government grants, subsidies, third party recoveries, capital reserves, fees and charges

ATTACHMENT #2

6.2 Redevelopment DC Reductions

Legislative Requirements

6.2.1 Section 6, para. 3 of the DCA indicates that a development charge by-law must set out, "How the rules referred to in paragraph 1 [those for determining if a development charge is payable in any particular case and for determining the amount of the charge] apply to the redevelopment of land."

6.2.2 Beyond this general reference, there is no explicit requirement in the DCA for the application of a redevelopment credit or reduction in the event of demolition and replacement or use conversion. However, the Act does require that:

- uncommitted excess capacity be deducted in calculating a DC;
- the total of the DCs to be imposed cannot exceed the capital costs considered in the calculation;
- each type of development that is identified cannot be required to pay DCs that exceed the growth costs attributable to that type of development.

6.2.3 It is significant to note that s.s.5(6)2 of the Act states that:

> "However it is not necessary that the amount of the development charge for a particular development be limited to the increase in capital costs, if any, that are attributable to that particular development." (underlining added)

What this means, in effect, is that if the cost of servicing a new building, built in the place of a demolished building, is reduced, as a result of the availability of existing servicing that is no longer required, then, in calculating the DC, that cost saving can be spread over all new buildings of the same type and does not have to be isolated to the benefit of the particular redevelopment site involved.

Existing City Policy

6.2.4 s.s.415-7 C of By-law 547-2004 sets out the City's development charge policy with respect to redevelopment. Where a demolition permit has been issued within 36 months prior to the submission of a complete building permit application re a building or structure on the same land or a use conversion is similarly involved, the DCs otherwise payable are to be reduced as follows:

a) in the case of residential uses being redeveloped for residential purposes, the DC will be reduced by multiplying the applicable DC in Schedule A of the by-law by the number and

type of dwellings to be demolished or converted (to the limit of the DCs otherwise payable with respect to the redevelopment);

b) in the case of non-residential uses redeveloped for non-residential purposes, DCs will only be imposed on any additional non-residential floor area in excess of the existing non-residential GFA to be demolished or converted;

c) no such DC reduction provisions are available for residential redevelopment to non-residential use or for non-residential redevelopment to residential use.

Standard Redevelopment DC Reduction Practice

6.2.5 General municipal practice is to give a redevelopment reduction equal to the amount of the DC that would have been payable on the building(s) demolished as if they were to be newly constructed and had applied for a building permit. That approach implicitly recognizes that a municipality may not have to provide servicing capacity in that amount, as it is notionally already there, but is freed up for other use, as a result of the demolition/conversion. It also implicitly assumes that such servicing capacity release was not addressed and allowed for in the calculation of the DC.

In Toronto's case, the City has no industrial development charge and it is industrial floor area that is being extensively demolished/converted in the City. Use of this standard municipal approach in Toronto would therefore result in no DC reduction being given for industrial demolitions/conversions.

Policy Consideration re Non-Residential Redevelopment

6.2.6 Toronto has policy reasons relating to the preservation and enhancement of a full range of employment opportunities, and for discouraging the substitution of new residential development for existing employment land development in many parts of the City.

As a result, there is a need to ensure that financial incentives are not being provided to such industrial redevelopment by means of a DC reduction which is beyond what is required.

Toronto's Position re Non-Residential DC Redevelopment Reductions

6.2.7 Toronto's proposed approach is summarized in Schedule 6-1 and as follows:

a) In the case of residential demolitions (or conversions) a DC reduction is granted to the extent of the units demolished or converted;

SCHEDULE 6-1
SUMMARY OF CITY OF TORONTO PROPOSED POLICY RE DC *REDUCTIONS UPON* REDEVELOPMENT [1]

Type of Redevelopment		Development Charge Applicable to the New Use[2]	Rationale
From	To		
1. Residential	Residential	DC *reduction* on the units *demolished*	The residential DC was calculated using the net population increase as the denominator (rather than the gross increase, inclusive of the population of the units eliminated)
2. Residential	Non-residential		
3. Non-residential	Residential	No DC *reduction* granted	The DC calculation was based on the servicing needs of the City-wide net population/employment growth.
4. Non-residential	Non-residential	DC *reduction* in the amount of the chargeable non-residential gross floor area *demolished.*	While the DC calculation was based on the servicing needs of the City-wide net population/employment growth, a limited *reduction* for redevelopment to same use is proposed.

[1]Where a demolition permit has been issued within 36 months prior to the submission of complete building permit application re a building or structure on the same land or a use conversion.
[2]The amount of the *reduction* in DC's shall not exceed the amount of the DC otherwise payable.

b) Where redevelopment is from a non-residential use to a residential use, no DC reduction is granted; and

c) Where redevelopment is from a non-residential use to a non-residential use, a DC reduction is only granted in the amount of the DC-chargeable non-residential gross floor area demolished (or converted).

6.2.8 Different approaches are pursued in this matter, in order to appropriately address the differing redevelopment and DC circumstances involved, i.e.

a) In the case of residential demolitions, the residential DC was calculated using the net population increase as the denominator, rather than the gross increase, inclusive of the population of the units eliminated. Therefore a DC reduction is called for on demolition.

b) No DC reduction is proposed in the case of non-residential development (with the one exception noted in c) above), because the DC calculation was based on the servicing needs of the City-wide net population/employment growth, allocated over the gross increase in non-residential floor area.

This premise is supported by the following:

- A significant portion of the City's DC has been calculated on a City-wide (or virtual City-wide) basis with respect to the servicing needs of the net increase in population and employment. For example:

    - sewage treatment and water purification plant capacity;
    - City-wide parks, trails and recreation facilities;
    - Other City-wide services such as shelters and subsidized housing, central library, development-related studies and City-wide transit service;
    - in addition, in the case of fire, EMS, police, libraries, community centres, community parkland where needs were established on a per capita basis and broad location-specific existing development deductions were made. Also, the population-related servicing capacity released in the latter categories through the demolition of industrial buildings is limited, as a result of the residential/non-residential cost split.

These servicing requirements are unaffected by the amount, type or location of redevelopment, as all occupancy losses have already been implicitly netted in making the growth forecast and the resultant servicing calculation. All new development, whether it involves redevelopment or not, is required to pay its average cost share of this net servicing requirement, consistent with s.s.5(6)2 of

the DCA. Net growth forecasts by traffic zone and small planning areas have been used for establishing other service requirements.

- In many cases, the servicing capacity that is notionally released by demolition or conversion is of limited value, in that:
  - it involves infrastructure that requires remediation or replacement and/or
  - servicing capacity that is truly "notional," in that it has been largely reallocated to others because the buildings to be demolished have been underutilized for some time and/or
  - servicing capacity that cannot be shown as having the potential to actually reduce the City's future infrastructure funding requirements commensurately and therefore cannot substantiate the basis for a significant DC credit and/or

With any such capacity to be considered in the DC calculation immediately following its release and verification.

c) In some cases, non-residential development will receive a DC reduction, where the floor area being demolished is DC chargeable. This policy proposal is designed to provide some relief to those particular non-residential uses that are required to pay a development charge in Toronto. In other cases, the new use is not DC chargeable and hence no DC reduction is applicable.

In other instances, the use being demolished is non-chargeable (e.g. industrial) and the replacement use is (e.g. retail). In those circumstances, the rationale for not granting a DC reduction is the same as noted above.

Residential Credit Summary

6.2.9 Based on the foregoing, the City's proposed policy with respect to DC redevelopment credits is as summarized in Schedule 6-1.

6.3 Use Exemptions

6.3.1 The consideration of use exemptions which underpins the City's current DC policy is summarized in section 2.4. The use exemptions proposed herein are largely the same as at present and are set out in s.415-6 and 7 of the By-law in Appendix G. The proposed changes to current policy are centred on not granting a DC exemption for:

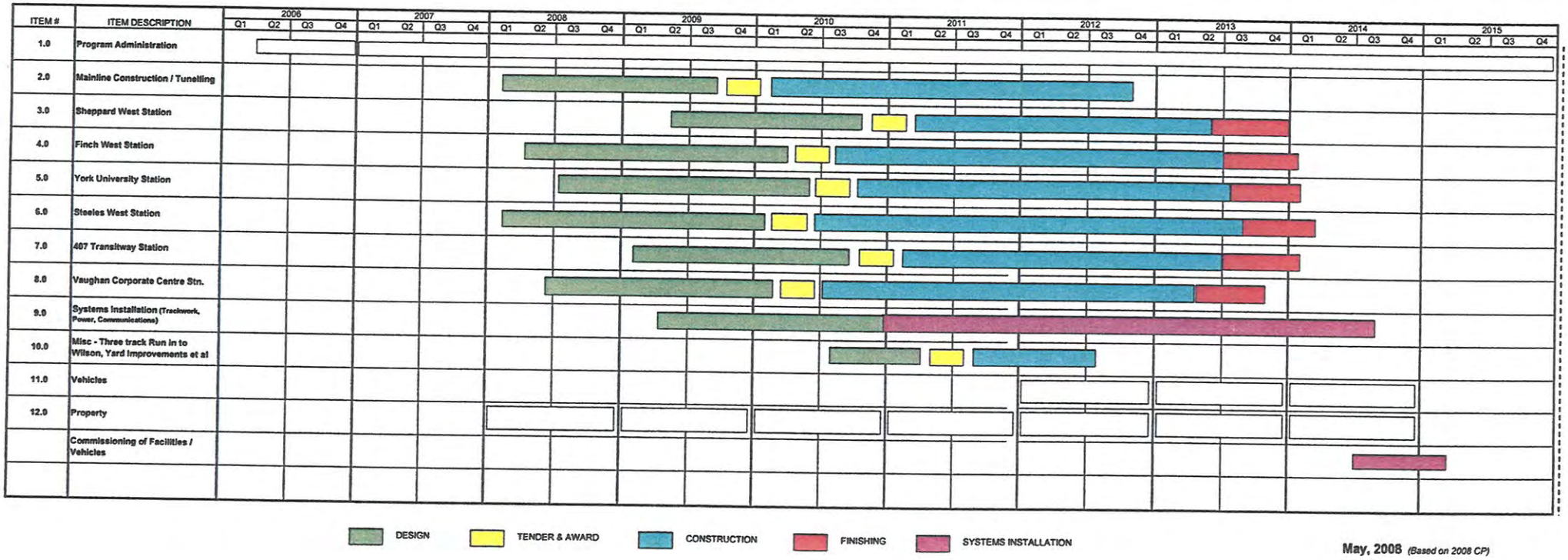
- non-residential gross floor area located on the ground floor of commercial and non-exempt institutional uses;
- self storage facilities.

ATTACHMENT #3

TORONTO TRANSIT COMMISSION - SUBWAY EXPANSION PROGRAM : PRELIMINARY SCHEDULE

SPADINA SUBWAY EXTENSION : DOWNSVIEW TO VAUGHAN CENTRE - Main Construction Contracts

Preliminary Baseline Schedule



May, 2008 *(Based on 2008 CP)*

6/19/08

\\stationlitc\personaldirectory\desktop\TYSSE Target Schedule based on 2008 CP

ATTACHMENT #4

INFRASTRUCTURE COSTS COVERED IN THE DC CALCULATION
MUNICIPALITY: City of Toronto

WATERMAINS

Prj.	Cat.	Project Name / Increased Service Needs Attributable to Anticipated Development 2008-2017	Timing	Gross Capital Cost Est.	Loss: Benefit to Existing Development $	Loss: Benefit to Existing Development %	Loss: Post Period Capacity $	Loss: Post Period Capacity %	Loss: Grants, Subsidies & Other Contributions Attrib. to New Development	Loss: Sub Total	Net Costs Benefiting New Development	Potential DC Recoverable Cost: Residential Share 48.5%	Potential DC Recoverable Cost: Non-Residential Share 51.5%	% of Gross Cost
		Already Constructed												
WM2008-1		LAKESHORE BLVD - Palace Pier - Parklawn		640,000	64,000	10%	-	0%	-	64,000	576,000	279,360	296,640	90%
WM2008-2		WATERFRONT DRIVE - Parklawn - Palace Pier		411,000	-	0%	-	0%	-	-	411,000	199,335	211,665	100%
		Cost to be Incurred During Term of Proposed By-law (2008-2012)												
WM2008-4		YONGE CENTRE - Kenneth - Doris	2008	2,239,720	-	0%	-	0%	-	-	2,239,720	1,085,779	1,152,941	100%
WM2008-6		DOWNSVIEW - Keele St.	2008-2012	3,532,320	706,464	20%	-	0%	-	706,464	2,825,856	1,370,540	1,455,316	80%
WM2008-8		DOWNSVIEW - Champagne - Chesswood	2008-2012	3,088,800	617,760	20%	-	0%	-	617,760	2,471,040	1,198,454	1,272,586	80%
WM2008-11		SOUTH BATHURST - Bathurst St.	2008-2012	2,196,480	439,296	20%	-	0%	-	439,296	1,757,184	852,234	904,950	80%
WM2008-12		FINCH - KEELE - Keele St. - Alness St.	2008-2012	1,846,680	369,336	20%	-	0%	-	369,336	1,477,344	716,512	760,832	80%
		Added in 2008 Study												
WM2008-49		Armdale Drive - Bales to Tradewind Install 300mm dia WM	2008	134,000	-	0%	-	0%		-	134,000	64,990	69,010	100%
WM2008-50		Meadowvale - Hwy 2 to Kingston Rd	2008	-	-	0%	-	0%		-	-	-	-	
WM2008-19		Judson Ave - Outland Ave to Royal York Rd - Replace existing 150mm WM. Upsize to 200mm	2008	707,000	397,688	56%	-	0%	-	397,688	309,313	150,017	159,296	44%
WM2008-20		Towns Road - Kipling Avenue to West Limit - Upsize existing watermain to a 200mm	2008	454,000	255,375	56%	-	0%	-	255,375	198,625	96,333	102,292	44%
WM2008-24		Arnold Avenue - St David St to Dundas St E - Replace and upsize existing 100mm to a 150mm	2008	110,000	48,889	44%	-	0%	-	48,889	61,111	29,639	31,472	56%
WM2008-25		Charles St W - Bay St to 80m w of St. Thomas St - Upgrade 150mm CI to 300mm	2008	240,000	60,000	25%	-	0%	-	60,000	180,000	87,300	92,700	75%
WM2008-26		Jameson Ave - Springhurst Ave to Queen St - Upsize existing 150mm CI watermain to a 300mm	2008	770,000	192,500	25%	-	0%	-	192,500	577,500	280,088	297,413	75%
WM2008-29		Sautter St - Queen St E to south end - Upgrade 150mm to 250mm	2008	318,000	114,480	36%	-	0%	-	114,480	203,520	98,707	104,813	64%
WM2008-30		St. Thomas St - Charles St to Bloor St W - Upsize from 150mm to 250mm	2008	220,000	79,200	36%	-	0%	-	79,200	140,800	68,288	72,512	64%
WM2008-35		Sinnott Rd - Eglinton Ave to Hynes Rd - Upsize existing 200mm watermain to 300mm	2009	994,000	441,778	44%	-	0%	-	441,778	552,222	267,828	284,394	56%
WM2008-37		Victoria Park Ave - Kingston Rd to Meadow Ave - Upgrade existing 100mm watermain to 150mm	2009	260,000	115,556	44%	-	0%	-	115,556	144,444	70,056	74,389	56%
WM2008-40		Gerrard St E - Yonge St to Jarvis St - Upgrade 150mm CI to 300mm PVC	2009	645,000	161,250	25%	-	0%	-	161,250	483,750	234,619	249,131	75%
WM2008-42		King St W - Queen St W to Jameson Ave - Upsize existing 200mm to 300mm	2009	1,100,000	488,889	44%	-	0%	-	488,889	611,111	296,389	314,722	56%
WM2008-43		McCaul St - Queen St W to College St. - Upsize existing 150mm WM to 200mm	2009	1,014,300	570,544	56%	-	0%	-	570,544	443,756	215,222	228,534	44%
WM2008-46		Victoria St - Gerrard St to Adelaide St - Replace existing 150mm CI with a 300mm WM	2009	1,363,000	340,875	25%	-	0%	-	340,875	1,022,025	495,973	526,652	75%
WM2008-47		UNALLOCATED IMPROVEMENTS	2010-2012	12,494,700	4,998,656	40%	1,266,694	10%	-	6,247,350	6,247,350	3,029,985	3,217,365	50%
		Cost to be Incurred Post By-law Term (2013-2017)												
WM2008-48		UNALLOCATED IMPROVEMENTS	2013-2017	53,082,000	13,499,656	25%	5,079,004	10%	-	18,578,700	34,503,300	16,734,101	17,769,200	65%
		Total Estimated Capital Cost		87,860,500	$ 23,944,231		$ 6,345,698		$ -	$ 30,289,935	$ 57,570,572	$ 27,921,727	$ 29,648,844	66%

$$\%\,Benefiting\ NewDevelop\ ment = \left[1 - \frac{r^2_{original}}{r^2_{new}}\right] \times 100\%$$

original dia	new dia	org area	new area	% of new area to previous size
150	200	17,671	31,416	56%
150	200	17,671	31,416	56%
100	150	7,854	17,671	44%
150	300	17,671	70,686	25%
150	300	17,671	70,686	25%
150	250	17,671	49,087	36%
150	250	17,671	49,087	36%
200	300	31,416	70,686	44%
100	150	7,854	17,671	44%
150	300	17,671	70,686	25%
200	300	31,416	70,686	44%
150	200	17,671	31,416	56%
150	300	17,671	70,686	25%

ATTACHMENT #5

ATTACHMENT #5
2008 Toronto DC Review
IBI question regarding capital cost increases

Further to your question regarding details relating to capital cost increases between the 2004 and 2008 development charge studies, please find comments provided by City program staff below in lieu of detailed cost sheets. Please note that as per Section B-1 of Appendix B in the draft Background Study, the costs for certain services include an inflation component. Further, costs reflect the premiums paid for work undertaken in dense and high traffic areas.

1. Roads and Related

   a) Strategic Transportation Initiatives

      This initiative includes four specific program areas: New signals, Signal Modifications, ESCU and Advanced Traffic Signal Control. The programs have increased capital funding over the last several years and are required to reduce congestion. We are increasingly using intelligent technologies and strategies to provide additional capacity because adding additional travel lanes is not always a viable option due to land restrictions.

   b) North Yonge Service Road

      The increased costs for the North Yonge Service Road from 2004 are due to the following circumstances:

   i) Higher costs for construction activities due to increasing costs for petroleum products

   ii) Escalating property acquisition costs from an average $500,000 per individual single family home in 2004 to $1,000,000 in 2008, an approximate increase of 100%.

2. Water Treatment Plants

   Because of the shortened timespan allowed for this update, we did not have time to do detailed cost sheets for each project. However, costs have increased significantly from the 2004 study for a number of reasons:

   a) escalating commodity prices and shortage of skilled contractors result in higher unit costs being forecasted for linear work

   b) projects identified in the 2004 Background Study were, for the most part, at a conceptual stage only. Since 2004, Class Environmental Assessments, pre-designs and even some final designs have now been completed for the bulk of the work which has allowed for scope of work to be defined (including route studies)

as well as legislated public input into the project. We are finding that, generally, the public is much less tolerant of construction disruption and as a result, are being required to commit to less intrusive but more expensive construction methodology (e.g. tunnelling instead of open-trench) in order for a project to proceed.

3. Parks and Recreation

a) Fairmount Park Sport Field Renovations

The 2004 identified project cost was based on a year 2000 staff estimate that was subsequently professionally reviewed which, together with inflation, resulted in the more accurate cost adjustment / increase.

b) North East Scarborough CC

The 2004 identified project cost was based on the then staff estimates of what might be required in terms of a CC for this area of the City to serve the growing population.

In 2007, a consultant-led Needs Assessment Study was undertaken for this area of the City. The resultant findings recommended the construction of two separate recreation facilities to serve the anticipated new residents, each in the $10 to $12 M range (each approximately 34,000 square feet). Although specific sites are still being evaluated for the implementation of such facilities, the noted $21 Million (from 2008 Capital Budget and DC project list) has been identified as an updated and more appropriate cost for the delivery of the required facilities.

4. Libraries

a) Brentwood

The 2004 study assumed that the floor area would increase by 1,385 sq.ft. Current plans call for an increase in size of 3,385 sq.ft. (Table A-6-1 of the 2008 DC Background Study will be adjusted to show this figure). This has resulted in an increase in the expansion component of the project cost from $595,000 in 2004 to $1,503,700.

b) West Waterfront

The increase in cost for the library materials from the 2004 study is due to the increase in sq. ft. of the new branch. The size of the branch increased from 7,000 sq. ft. to 15,000 sq.ft. and therefore the corresponding increase in library materials of 68% is reasonable.

c) Scarborough

The cost in the 2004 study was for a 10,000 sq. ft. library at a cost per sq. ft. of $419. The cost in the 2008 study is for a 15,000 sq ft library at a cost per sq ft of $422. Therefore on a per sq ft basis, the costs are comparable.

d) Agincourt

The increase in cost from the 2004 study is due to more refined cost estimates and inflation. In the 2004 study, the time frame for this project was 2011 to 2013 whereas in the 2008 study, the period is from 2012 to 2016. The unit cost in the 2008 study is $360/sq ft which is well below our most recent average cost of $458/sq ft.

5. Police

a) The costs for 11 and 14 Division in the 2004 study were preliminary estimates and included construction costs only (land and equipment costs were excluded). The 2008 information in the background study is based on updated estimates and also includes total project costs (land, consultant fees, equipment, site remediation and construction). Further, the 2008 costs for 11 and 14 Division assume 56,000 sq.ft. buildings versus 50,000 sq.ft. buildings in 2004.

6. Studies

a) The 2008 cost estimate of Planning studies was provided by City Planning, and is based on the detailed list of studies from Section A-13.1 of the draft Background Study. The Finance amount provides for two Development Charge studies. There is also consideration of the potential need for related front-end financing as well as long-range financial planning related to long term capital and operating costs of growth-related infrastructure, the fiscal impact of development studies and financing studies for major projects such as the Spadina Subway Extension Financing Study.

With regard to the category for Technical Services, the 150% increase between 2004 and 2008 is in line with that for Planning. This category relates to the former Works and Emergency Services, and includes Technical Services studies, as well as Fire, Emergency Medical Services, Transportation, Water, Sewer and Stormwater Management studies. The allocations for these services have been reviewed to ensure that they accurately reflect anticipated spending for each of the services involved. For example, Fire Services anticipates $500,000 over the next five years to undertake a Master Plan Review. As a result of that review, the allocation for Water, Wastewater, Stormwater Management, Transportation and Fire Services will be reduced to $5 million.

The amount for "All Other Services" is a broad estimate. It is intended that this allocation be reduced to $1 million.

APPENDIX E

SEPTEMBER 11, 2008 FOLLOW-UP QUESTIONS FROM BILD AND ANSWERS PROVIDED SEPTEMBER 23, 2008

IBI GROUP

IBI Group's Follow-Up Questions Incorporating Questions from BILD's Engineering Consultants of Cole Engineering Group and BA Group
City of Toronto Draft D.C. Background Study
September 11, 2008

1. SECTION 5.5 BENEFIT TO EXISTING DEVELOPMENT

a) We still do not understand fully, your explanation as to how the benefit-to-existing deductions have been arrived at. It appears that it is an arbitrary assignment not on the basis of any detailed growth related assessment on an individual project basis. Can you confirm this for us?

2. SECTION 5.9 D.C. RESERVE FUND BALANCES

a) We have reviewed your Attachment 1, which we understand from your memo correlates projects from 2004-2006 funded by development charges to the 2004 Development Charge Background Study. It is indicated that the City prepared a list for the years 2004 to 2006 including the amount and source of other funding, which is also enclosed. We note the 2007 is not yet complete but we would hope that would be complete as part of the DC Background Study.

We still find it difficult to fully understand where the non-growth shares in total are for individual projects as well as specifically the 10% statutory deduction for soft services, such as parks, is shown as being funded for each of the capital projects. It may be implicit in the numbers but it is not clear from the presentation. Perhaps it is best if we could arrange a meeting to discuss this more fully. The following are a few, of many, examples illustrating our concerns.

As an example there are two library projects, CLB141-01 (Jane/Dundas Neighbour Library Renovation) and CLB142-01 (Dufferin/St. Clair Neighbour Library Renovation), shown in 2006 with a total cost of $247,000, of which 88% is paid for by DCs. We presume these projects are covered under the projects titled "Capacity Related Renovation" to either Reference or Branch libraries listed in the 2004 DC Background Study. We assume that the Jane/Dundas and Dufferin/St. Clair libraries fall under one of these two categories. Both categories have 50% of the gross cost dedicated as BTE, and then the 10% statutory deduction is implemented, meaning that only 45% of the project is growth related and DC eligible. The accounting presented for projects Jane/Dundas Neighbour Library Renovation and Dufferin/St. Clair Neighbour Library Renovation does not seem to be in keeping with the growth and non-growth related shares indicated in the background study.

Another example is project CTP800-8 North Yonge Centre, which is a road project. In the 2004 DC background study, North Yonge Centre had a gross cost of $30.5m, of which more than $20m (66%) was allocated to benefit-to-existing. According to Appendix A, in 2004 $2.8 million was funded by DCs with no other source of funding, in 2005 almost $3.7 million was funded by DCs and only $39,500 from other sources, and in 2006 $571,499 was funded by DCs and there was no other funding. This does not follow the proportions set out in the 2004 background study, where this project should only be 33% funded by development charges.

b) It appears that the DC Reserve Funds have been charged for legal costs as opposed to planning and engineering costs (e.g. in 2004, project CUR901-2 – "OMB Legal Costs" and from 2004-2006 project CPR115-34 – "Legal Fees for W/District Land Expropria"). Please confirm that this is correct.

c) There are also projects that are noted as receiving DC funding which do not appear to be growth related. As an example, project CFR023-01 – Replace Station 1 West Command looks to be a replacement cost and does not appear in the 2004 background study.

3. SECTION 6.2 REDEVELOPMENT CREDITS

a) We still do not accept the fact that the freed up capacity is being duly allowed for redevelopment when there is a change of use. For example, in the case of a watermain, if there is a demolition of a non-residential building, it is clear that that capacity that is freed up could be used by other uses including both residential and non-residential. The approach of limiting redevelopment credits to the existing uses does not take this into account.

4. SECTION A4 WATERMAINS / WATER PLANTS

Water Treatment

a) No answer was given for project WTP2008-8, we request see the updated DC calculation table.

b) Detailed calculations of BTE & PPC for projects WTP2008-36 and WTP2008-38 (JOS Bathurst-Dupont WM) are still required. Details of the existing size of the original main to the proposed main are not shown. We request details of the project's upgrade.

c) Please provide the data demonstrating the 16 MLD observed/calculated efficiency. We request more information to account for why there is only a reduction of 16 MLD compared to the 36 MLD, which was stated as attainable by the WEP.

d) Please provide calculations used to determine the value of $96 million, for the total cost for water supply to the development industry. If the WEP impacts more than just treatment, provide calculation of how the different components within the system affect efficiency (i.e. treatment % versus watermain storage). In addition, provide calculations demonstrating the cost of expansion of the plant without implementation of WEP (68 MLD of treatment versus 48 MLD). The new WEP cost of $24 million still yields a cost of $1.20 cents/L per treatment ($24 million/20 MLD), which is higher than the treatment cost of $0.87 cents/L therefore is more economical for the development industry to treat water than finance the WEP.

   We request details what projects are contemplated under the WEP; in other words, how is the City planning to spend the $24 million.

   Also, if the WEP is only providing a reduction of 16 MLD as stated previously, it would yield an even higher cost of treatment of $1.50 cents/L. We request details of how the 16 MLD was calculated.

Watermains

a) The project sheets provided are helpful, however we request details showing the existing watermain's capacity based on operating hydraulic head and diameter versus proposed project's capacity with the larger diameters and show attainable supply for the planning horizon demands and PPC.

b) Please provide the calculations/justification for the assumption of 10% reduction regarding Item – A-4.10-3.

c) We calculated the total two year program for Item A-4.10-4 as $8.3 million with carry forward up to 2012 of $12.9 million (4 years). Projects ending in 2012 should not be 100% dedicated to 2008 in the calculation. A more reasonable assumption is to use $4.1 million (average between 2008 and

2009) extrapolated to a ten year program, resulting in $4.1 million in capital cost. We request the total unallocated improvements be reduced to reflect $4.1 million. BTE percentage calculation is acceptable. We also request a 10% reduction be applied for PPC as per item 13 Watermain b).

5. SECTION A5 SANITARY SEWER

a) Please provide as per your previous response, calculations and assumptions for Post-Planning Period capacities. In addition, provide assumptions used for the water efficiency measures to calculate the flows.

b) Please provide calculations showing how the balance of remaining capacity is being allocated within the planning horizon and PPC for the WEP.

6. SECTION A6 STORM WATER MANAGEMENT

a) Please provide assumptions, calculations, and justification on how the downspout disconnection will offset the off-site impacts created by new development. Provide calculations on how the 10% BTE was attained.

7. SECTION A8 LIBRARIES

a) We still do not understand your answer with respect to why the service level cap has been inflated when, as we understand it, the historical level of service is based on 2008 values. Again, perhaps a face-to-face discussion might be more meaningful so we can better understand your rationale.

b) We, again, do not fully understand the rationale for the benefit-to-existing shares. The Bloor/Gladstone Library is just one example and it is one as we had mentioned where the benefit-to-existing share has decreased to 15% from 80% in the 2004 study. As noted earlier, these seem to be arbitrary and without any study of the detailed service area for each of the capital projects. If this is correct, please confirm.

8. UNIT COSTING

a) We are still awaiting the land acquisition component for the road projects.

We are still awaiting comments from the BA Group regarding Roads and Transit concerns. We will pass them along once we receive them.

BA GROUP
Transportation Consultants

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Memorandum

To:
Randy Grimes
Director
IBI Group

From:
Paul Sarjeant, MASc., P.Eng
Senior Transportation Engineer

Date:
September 11, 2008

Project:
7162-04
2008 City of Toronto DC Review
C:\Documents and Settings\Pms.BACTOR\My Documents\Projects\7162-04 Toronto DC Review\Correspondence\2008 09 11 Comments for Watson.doc

Subject: Comments re Watson Responses to Questions of May 26th 2008

Please find below follow-up questions related to the responses received from Watson and Associates to the questions posed on May 26th. Note that item 12f refers to a request I understand that IBI made prior to BA Group's involvement: I have no further details regarding this request as per Watson's question.

Issue 10: Spadina Subway

The approach used to calculate the benefit to existing development in paragraphs A-1.3.9 and A-1.3.10 is said to result in an allocation of 10%. **Can the numerical basis for this calculation be provided?**

Likewise with the approach in paragraph A-1.3.8. What is the numerical basis for the calculation of the 70% allocation to non-growth?

Issue 12: Roads and Related

12a) Qualitative versus Quantitative LOS measures
No further questions at this time.

12b) Historic Level of Service
Watson's response indicates that "*The quantitative service level shown in the Draft Background Study (Section A-3.2) addresses three specific points in time.*" Two of these points lie in the future, and therefore cannot possibly address the requirement of the DCA to address the "*average level of that service provided in the municipality over the 10-year period immediately preceding the preparation of the background study.*" What is required by the DC act in this circumstance is a calculation of the average level of service over the period 1997-2007. **Why has this not been provided?**

Are the 2001 numbers that are cited based on real data representing the actual performance of the road network, or on output from the City's transportation forecast model?

12c) Projects not sensitive to Level of Service measure:

Grade Separations

As noted in the Background Study, the justification for rail / road grade separations is generally related as much to safety as it is to road capacity, which benefits all users, not just those attributable to Growth. **This being the case, shouldn't the allocation between existing and growth related traffic be based on the relative proportion of existing traffic and the future growth related incremental traffic?**

Significantly expensive structural facilities such as these are generally designed for a life of 50 or more years, not 10 years. **Is it being suggested that there is no post period capacity related to these facilities?**
If there is post period capacity, why can't a post period cost allocation be calculated based on the proportion of unused road capacity available at the facility in the year 2017?

Underpasses

We note that the costs for the Simcoe Street Underpass and the Legion Road Underpass have been dealt with inconsistently. **What is the basis for treating limiting the benefit to existing development for the Simcoe Street underpass to 10%?**

As with rail / road grade separations, shouldn't the proportional allocation between existing and growth related traffic should be based on the relative proportion of existing traffic and the future growth related incremental traffic?

Furthermore, as with Grade Separations, the same argument with respect to post period capacity applies. **Why can't a post period cost allocation be calculated based on the proportion of unused road capacity available at the facility in the year 2017?**

Strategic Transportation Initiatives:

While supporting in principle the need for initiatives to improve the utilization of existing transportation infrastructure, we have concerns in two areas regarding this $55 million program:

1. No specifics have been provided as to how this money is to be spent. Nor has there been any indication as to the benefits or improvements in network carrying capacity that are anticipated. Without this information, there will be no way of knowing at the time of the next DC Bylaw update whether this money has been spent as was intended, or whether the expenditure has been worthwhile.

2. If the $55 million investment does not result in an effective improvement in road network performance, then it is not justifiable. If it does, then it must be demonstrated that the estimated improvements in performance have been reflected in some manner in the level of service analysis.

Without providing additional information regarding these initiatives, the allocating of 90% of the benefit to new development cannot be supported.

12d) Benefit to Existing Allowances:

No further questions at this time.

12e) Post Period Capacity Allowances:
It would be beneficial to clearly indicate where post period allowances have been made, rather than including them in the benefit to existing development. As noted in 12c) above, there are clearly projects in the roads program that will not rapidly absorb capacity increases.

RESPONSE TO IBI/BA'S SEPTEMBER 11, 2008 QUESTIONS

1. Section 5.5 Benefit to Existing Development

The approach used to establish benefit to existing development was set out in broad terms in Chapter 5 of the Background Study and based on specific projects and classes of projects in Appendix A. The deductions made were not arbitrary, and did variously have appropriate regard for the differing circumstances involved: service by service, Greenfield vs. redevelopment, high growth vs. low growth areas, project class, as well as primary vs. secondary service area, user mobility considerations, population vs. employment users and the nature and use of the project.

2. b) CUR901-2 (OMB Legal Costs) and CPR115-34 (Legal fees for W/District Land Expropriation) - Yes, these projects relate to legal costs and it appears that the DC funding was inadvertently applied. An adjustment is being made to return the DC funding applied to CPR115-34 to the appropriate reserve fund. The DC funding for CUR901-2 is currently being reviewed by City Planning staff, as there is a likely possibility that the funding should have been applied to the related subproject CUR901-1 (New Official Plan). The New Official Plan project is eligible for approximately $1.1 million in DC funding (66% of the total project cost of $1.7 million, based on 2004 DC Background Study growth shares), however, no DC funding was utilized.

c) CFR023-01 – Replace Station 1 West Command- DC funding was used to fund a portion of this project as it included upgrades to suit newer technology including larger aerials. In addition, the station's boundary areas shifted in the post-amalgamation re-configuration and it was servicing a larger area. In 1999 and 2000 the station housed only a single pumper. In 2001, to deal with the larger response area and higher call volumes, and aerial ladder truck was moved into the station making it a two truck hall.

In 1999, the station responded to 1,791 emergency incidents. This increased by 7% to 1,916 in 2000, but jumped to 2,568 calls in 2001, an increase of 43.4% over 1999. In 2007, the station responded to a total of 3,720 emergency incidents, up 44.9% over 2001, or 107.7% over 1999.

This project was not included in the 2004 DC study. DC funding was allocated entirely from the former Etobicoke development charge reserve fund. At completion, the total project cost (actuals) was $1,526.9 thousand, paid by $1,174.9 thousand in debt and $352 thousand in DC funding. DC funding therefore represented 23.1% of the total project cost.

3. Section 6.2 Redevelopment Credits

Our most recent response to your question concluded by saying, "If you could be clearer about what we have said that you don't understand or accept, we will endeavour to further clarify."

Your follow-up response reiterates your non-acceptance of what we have said without any specifics beyond citing a general watermain example where you note that: "... a demolition of a non-residential building, it is clear that capacity that is freed up could be used by other uses including residential and non-residential. The approach of limiting redevelopment credits to the existing uses does not take this into account."

We would note the following with respect to your comment:

a) In some cases a DC reduction/credit is proposed in this situation (i.e. Background Study 6.2.8 c) as revised April 24, 2008).
b) In other cases, no DC reduction/credit is applicable because no non-residential DC is sought for the development being substituted, i.e. industrial, municipal, specified hospitals, universities, places of worship, non-profit housing, TIEG projects, etc., as well as all non-residential development otherwise subject to the charge, other than the ground floor.
c) A DC credit (or off-setting reduction in the charge) is potentially applicable only where it can be shown that the City's watermain program and associated DC are clearly beyond the requirements of growth over the next 10 years, as a result of the demolition of non-residential buildings in the City. Paragraph 6.2.3 of the Background Study puts this situation in a proper statutory context. The last part of 6.2.8(b) of the Background Study notes additional requirements that are not inevitably met in a demolition situation (e.g. a watermain requiring early replacement and upsizing as a result of a net increase in flows).
d) Paragraph 6.2.5 in the Background Study refers to standard municipal redevelopment DC reduction practice, which excludes granting reductions for DC-exempt uses such as industrial in the case of Toronto. Paragraph 6.2.6 goes on to set out Toronto's policy rationale for not encouraging the substitution of new residential development for existing employment land development.
e) Paragraph 6.2.8(b) makes the fundamental point that the City has based its DC recoverable capital program on the needs of the net increase in population and employment, meaning the growth that remains after the removal of the occupants of buildings to be demolished. This can be readily done in the case of the numerous services listed in 6.2.8(b). In the case of works such as watermains, most of the program has been scaled to provide for "unallocated improvements." The City is required to publicly document the way in which this spending will occur annually and is therefore accountable for its growth-related cost allocations. This is a form of "cross-check" in order to further ensure that DC revenues have been appropriately applied against the estimated increase in the need for service required by development anticipated over the next decade.

4. Water Treatment

a) WTP2008-8 – This project is part of the same project as WTP2008-5 and as per our last response, it has been completed and the latest version of the Background Study shows no recoverable.
b) WTP2008-36 and WTP2008-38 – The existing watermain is 900mm diameter in size and the new watermain is 1,650mm diameter in size, resulting in a ratio of 30%.

Watermains

a) The time allotted for this Background Study update did not permit the level of analysis requested in question a), nor has it been provided in any previous version of the City's Background Study.

b) As the work is question is unknown at this time (hence the categorization as "Unallocated work"), we cannot provide detailed calculations. This is an aggregate factor which in our experience is typical of this type of analysis.

c) To clarify, projects shown with a timing of 2008-2012 do not suggest that the project will take four years to complete. It means that the project is expected to be initiated in years 2008 and 2009 and there may be some carry-forward spending into the later years. Therefore the total value of projects that are to commence in 2008 and 2009 total $21.2 M, which has been used to extrapolate the value to be carried for unallocated work in 2010, 2011 and 2012. We support the 10% deduction and have included that in our revised project tables.

5. b) As we indicated in our previous response to this question on Water Treatment: "There is no PPC assigned in the 2008 Study as it is assumed that the capacity made available through the WEP will be used within the planning horizon.

7. Section A8 Libraries

a) The level of service cap was first calculated in terms of 2008 dollars and would normally be compared with a capital program expressed in 2008 dollars as well; however, in Toronto's case, the City's capital forecast for libraries was submitted in current dollars, inflated at 3%/year. Therefore this capital program involves higher expenditures than it would if it were expressed in 2008 dollars and it extends beyond the service level cap as a result. In order to harmonize the costs in the cap with those in the capital program, we can either deflate the capital forecast or inflate the service level cap. Both approaches would have the same result and we have chosen to inflate the cap, such that it too is in current dollars, in order to remain consistent with the City's capital budget figures.

b) The change in BTE deduction from the 2004 DC Study to the 2008 DC Study was the greatest for the Bloor/Gladstone project. This project includes an expansion to the floor area of 13,603 sq.ft. For all other projects included in both the 2004 and 2008 DC calculations, the change ranges from 15% to 20%. In 2008, each facility project was examined individually as part of assigning an appropriate deduction to recognize the benefit to existing development. As indicated in Section A-8.3 of the March 20th draft Background Study, the process for assigning benefit to existing deductions for each library project involved several steps.

First, projects were organized into one of three categories based on primary service area:

1. City wide (eg. Reference Library);
2. District Branch
3. Neighbourhood Branch

Then, each project was located on a map (with the exception of the City-wide projects) to determine whether or not it was within the high growth clusters as set out in Map 5-1. Based on the service area of the project and its location related to growth, the following percentages were applied:

	City wide	Large Area Servicing Coverage	Neighbourhood Service Area
High growth area	5%	5%	5%
Outside of high growth area		15%	30%

The percentages in the table above are within the ranges set out in Figure 5-1 of the Background Study. The rationale for the specific percentages is set out in Section A-8-3. For example, all of the projects outside of the high growth areas are expansions to existing branches.

A 25% BTE was applied to capacity related renovation projects for which the specific location had not been identified.

8. Transportation Services advise that land acquisition costs are generally not included in the cost of the works. All work is limited to the right of way which the City owns. That notwithstanding, on some of the larger infrastructure works, there are some instances where land purchases are required eg.:

- The North Yonge Centre roadway includes a land acquisition component which accounts for approximately half the project cost.
- The Finch Morningside project includes a land acquisition in the form of an easement costing about $500,000.
- The Dufferin Jog project included a land component worth about $2 million.

In addition, the following are 2006/2007 Tendered Composite Costs (include pavement, sidewalks and curb)

- composite unit rates for major road resurfacing - $50 to $60/$m^2$ of pavement area

- composite unit rates for major road reconstruction - $150 to $170/$m^2$ of pavement area

BA Group Questions

Issue 10: Spadina Subway

a) Re the 10% benefit to existing development deduction under the second of the two methods used, the explanation is contained in subsection A.1 of Section C in Chapter 5 of the Background Study. Essentially an expansion to a City-wide service is fully growth-related as a result of maintaining the same service level. A 10% deduction has been made consistent with the methodology used, in order to recognize the potential benefit of an expanded system.
b) The attribution of an approximately 30% growth allocation under the first approach is based on the following considerations:
    - A significant portion of the users of the subway extension will live or work in the 26 traffic zone corridor bordering it;

- Policy Land Use scenario population growth of 55,750 persons for 30 years equal to 39% of the 2031 total corridor population (plus a smaller amount of employment growth);
- A portion of the development noted above occurred 2001-2008.

Issue 12: Roads and Related

12. c) Grade Separations

a) The proposal by the BA Group is to have the allocation between existing and growth-related traffic based on the relative proportion of existing traffic and future growth-related incremental traffic. This is instead of using the 50% allowance set out in A-3.3 of the study.

The BA Group approach implicitly assumes that an existing automobile user and a growth-related user, both derive an identical benefit from any given infrastructure improvement. This is not the case, in that the existing user already has a level of service, which is being marginally improved by the project, whereas the new growth-related user requires an aggregation of road improvements across the City simply to attain a similar (or even lower) level of service. Thus, the benefits derived by growth are often of a more fundamentally important nature than those derived by existing development for the same project, and need to be considered in that light. Assuming that the benefit is fully equalized between existing and new traffic on any given facility, doesn't respect this requirement.

b) The question is asked by the BA Group as to whether it is being assumed that there is no "post period capacity" related to these facilities.

The answer is that the post period capacity (PPC) consideration has been made as part of the above-referenced deduction, as noted under A-3.4.

c) The question is asked by the BA Group as to why PPC can't be calculated based on the proportion of unused road capacity available at the facility in 2017?

The answer is that the estimated need for additional service required to remain within existing levels of road service in Toronto, requires that the various grade separation and other projects be undertaken. There is no specific requirement in the DCA to deduct for post period capacity. However, in instances with major projects, where significant amounts of unused capacity are expected to remain at the end of the DC calculation period, it may be appropriate to defer a portion of the cost recovery. This enables development post 2018 to participate in funding the infrastructure and off-loads the funding responsibility of 2008-18 development accordingly. However, the cost recovery amount that is deferred in this way would not normally be a pro rata share based on traffic, water pipe flow or other usage measures. The reasons for this are:

- The City must finance the cost of its growth-related infrastructure and recover the costs, typically over a reasonable planning period and should not be expected to await 100% usage of such infrastructure capacity before recovering all of its growth-related investment.

- Unless the City has oversized the capacity of the work well beyond what is required by growth in the planning period, then such growth should normally fully absorb the cost.

12. e) Post Period Capacity Allowances

The BA Group indicates that it would be beneficial to indicate where post period capacity allowances have been made rather than including them in the benefit to existing development. They also note that there are clearly projects in the roads program that will not rapidly absorb capacity increases.

Where readily feasible, we have isolated PPC from Benefit to Existing Development for various services. In other cases, we have made a DC deduction sufficient to cover both, where applicable, which, in the final analysis, is what is required.

RESPONSE TO IBI/BA'S SEPTEMBER 11, 2008 QUESTIONS, PART II

2. a) CLB141-01 (Jane/Dundas Neighbourhood Library) & CLB142-01 Dufferin/St. Clair Neighbourhood Library)

The reason the library projects currently show such a high percentage (88%) of funding from DC reserve funds is because the funding from debt is transferred after the funding from reserve funds. Over the life of the project, DC funding is only 4% of total project cost (see Attachment 1). Both of these projects are covered under the project titled "Capacity Related Renovation" in the 2004 DC Background Study.

CTP800-8 (North Yonge Centre)

Similar to the library projects above, the City has used RF monies in the initial phases in order to delay issuing debt as long as possible. This debt will be required to fund the non-DC share. The North Yonge Centre project has a higher proportion of debt funding in future years (e.g. $6.5M funding from debt budgeted in 2008).

4. Water Treatment

c) The WEP-related reduction consists of two parts. The first part relates to the reduction in the peaking factor and the resultant significant lowering of the water requirements of residential and non-residential growth. The second part relates to the 20 ML/d reduction made in the calculation and referenced on p. 114 of the DC Background Study.

d) As indicated above, the value of the WEP program extends well beyond the specific 20 ML/d provision made and incorporates the reduced growth-related demand forecast noted above. As a result, the cost of WEP-produced capacity is well below treatment plant and related cost experience.

The City's Water Efficiency Plan documents the types of projects that are to be funded.

5. Sanitary Sewer

a) For the calculation of benefit to 2008-2018 growth for service improvement capital projects, we identified the wastewater generation rates for growth applying the per capita rates that were identified in the Water Section of the report and assuming that 70% of water consumption is returned to the sewer as wastewater. These rates are predicated on full implementation of water efficiency and compare quite favourably against conventional servicing requirements without WEP. For wastewater, we would see residential rates in the order of 210 LPCD rather than 167 LPCD that was used in the assessment.

The resulting additional flow to the wastewater treatment plants was calculated as percentage of available wastewater plant capacity and used to determine what share of service improvements could be attributed to growth. The percentages ranged from 1-4%. The balance of costs (after calculation of Benefit to Existing) was identified as Post-Planning Period Capacity.

6. Downspout Disconnection is one of a number of programs in the Wet Weather Flow Master Plan that when implemented will free up capacity in the stormwater management system that will address in part the off-site impacts of new development. The 90% benefit to existing share for Wet Weather Flow Management Masterplan projects was established in the 2004 DC study and is carried through with this update. Section 6.3 of the 2004 Background Study (excerpt provided in Attachment 2) outlines the rationale in more detail.

BA Group Questions

Issue 12: Roads and Related

12. b) The following data illustrates annual vehicle kms/lane km for five points in time between 1996 to 2021. The data from 1996, 2001 and 2006 is based on TTS travel patterns and rates.

	Lane kms	Vehicle km	Vehicle-km/Lane-km
1996	4750	2,076,600	437.2
2001	5400	2,417,500	447.7
2006	5440	2,480,600	456.0
2011	5475	2,586,500	472.4
2021	5600	2,835,000	506.3

This additional data reinforces the original conclusion that the road program will not result in an increase in the level of service.

12. c) **Underpasses**

The Legion Rd. underpass has been removed from the capital program as a project to be funded through development charges. The Simcoe St. underpass improves the existing street network in the south Downtown area by assisting with traffic and pedestrian movement while supporting new development that is taking place downtown and specifically south of the rail corridor.

Strategic Transportation Initiatives

Please see Attachment 3 which provides additional detail with respect to the above project.

ATTACHMENT 1

Toronto Public Library
Reponses to IBI Question 2a

2006 APPROVED BUDGET

	2006	2007	2008	Total
CLB141-01 Jane/Dundas	128	2308	1014	3450
CLB142-01 Dufferin/St. Clair	119	1895	1459	3473
	247	4203	2473	6923

DEVELOPMENT CHARGES

	2006	2007	2008	Total	%
CLB141-01 Jane/Dundas	113	42	0	155	4%
CLB142-01 Dufferin/St. Clair	104	52	0	156	4%
	217	94	0	311	
% OF BUDGET	88%	2%	0%	4%	

IBI Q 2a re Library

ATTACHMENT 2

6.3 *Benefit to Existing Development*

Introduction

Stormwater management works are traditionally localized to specific growth areas to mitigate against the impact of urbanization on the ecosystem of local watercourses and the watershed. They are therefore more readily allocated in a development charge where there is a clearly defined benefiting area than other services, such as roads, which have a broader, more flexible service areas.

In a fully urbanized condition, however, stormwater management works are required across the watershed, as retrofits of municipal works such as infiltration systems within the road allowance and on-site controls for new developments, to improve environmental conditions within area surface waters.

It could be argued that providing new stormwater management facilities could have an impact on, and provide some benefit to, existing developed areas. The most recent developments would have provided their total stormwater management requirements within their development area, and thus little or no benefit would be accrued on a watershed scale. For other, typically older established areas having no formal stormwater management, other than existing rivers and sewers, providing new stormwater management works would seem to result in limited observed benefit.

On the other hand, where a clear existing problem can be remedied by the new stormwater management work, such as basement flooding or stream erosion and degradation, a significant observable benefit would be derived from the work, and a deduction for this benefit should be made accordingly. The greater general improvement in the ecosystem health of the watersheds and water quality along the waterfront through the works, is a benefit to the exiting populace and new residents alike. These broader benefits of the WWFMMP works are more difficult to quantify.

> "The water quality of Lake Ontario is directly dependant on the health of the rivers and creeks that feed into it...Over time, Lake Ontario and its contributing watersheds have been severely degraded by human activity in particular, through the release of various pollutants into the natural environment. Wet weather flow

> is a significant source of this pollution... The Plan (the WWFMMP) identifies measures and projects to be implemented over a 25-year timeframe to achieve these targets."[1]

Clearly a significant benefit to the existing City is derived from such a coordinated master strategy as the WWFMMP.

The works planned to be undertaken between 2003 and 2021, and are not evenly distributed over the WWFMMP's timeframe, nor over the growth period. For example, the WWFMMP has an identified total cost of $1,285,576,500.[2] The City's incremental population projection to 2021 is 292,446. The works identified for the 2004-2013 time period (the time period of this study) have a total estimated cost of $483,519,225. The City's incremental population projection to 2013 is 215,000. This indicates that 78% of the anticipated growth will occur by 2013. This indicates that only 38% of the WWFMMP program would be constructed during a period when 74% of the growth is expected to develop. Nevertheless, this calculation has been based on cost-sharing the works anticipated during the next 10 year period.

The benefit to existing development deduction is estimated at 90% in order to reflect existing needs for remediation, rehabilitation, monitoring and other more general programs intended to improve watershed quality.

No grants are identified or anticipated for implementing the WWFMMP.

6.4 Benefit to Development Beyond the Planning Period

As noted above, during the next 10 years, only 38% of the full program is to be constructed, while 74% of the anticipated growth to 2021 will occur. Thus, no post-period benefit is applicable.

[1] City of Toronto, Wet Weather Flow Management Policy, pages 1 and 2.
[2] Implementation schedules.

Strategic Transportation Initiatives

		('000's $)	
5 Strategic Transportation Initiatives	**2008-2012**	**$45,000**	
New Traffic Control Signals		$14,300	approximately 100 new signalized intersections at an average of $143,000 each
Signal modifications		$10,200	addition of protected left turn phasing, overlap right-turn control, dual turning lanes at approximately 204 locations an an average cost of $50,000
RESCU		$8,300	improvements to RESCU responsiveness and reliability providing enhanced incident management of expressway closures, expansion of RESCU to manage southbound queue warning on Allen Road
Advanced Traffic Signal Control		$12,200	add "intelligent transportation systems" (ITS) elements to traffic signal control including traffic responsive control, extensible left-turn phasing, through replacement of old field hardware and central system at 500 intersections
42 Strategic Transportation Initiatives	**2013-2017**	**$55,000**	
New Traffic Control Signals		$15,500	approximately 100 new signalized intersections at an average of $155,000 each
Signal modifications		$13,000	addition of protected left turn phasing, overlap right-turn control, dual turning lanes at approximately 230 locations an an average cost of $56,500
RESCU		$11,000	Expansion of intelligent transportation system capabilities to provide better in-vehicle trip planning and real-time road condition information, vehicle-infrastructure integration leading to cooperative intersection collision avoidance - these systems reduce the number of hours that the full transportation network is unavailable due to traffic disruptions - thereby recovering otherwise unavailable road capacity
Advanced Traffic Signal Control		$15,500	add "intelligent transportation systems" (ITS) elements to traffic signal control including traffic responsive control, extensible left-turn phasing, through replacement of old field hardware and central system at 650 intersections

APPENDIX F

NOVEMBER 19, 2008 REQUEST FROM BILD FOR 2007 DC RESERVE FUND BALANCES AND NOVEMBER 24 RESPONSE

Cam Watson

From: Shirley Siu [ssiu@toronto.ca]
Sent: Monday, November 24, 2008 4:08 PM
To: Matthew Nisker
Cc: Randy GRIMES; Joe Farag
Subject: Re: Reserve Fund Accounting

Hi Matthew,

As requested, the City's development charge reserve fund statement for the year ended December 31, 2007 can be found at the following link:

http://www.toronto.ca/legdocs/mmis/2008/ex/bgrd/backgroundfile-16660.pdf
http://www.toronto.ca/legdocs/mmis/2008/ex/bgrd/backgroundfile-16661.pdf
Regards,
Shirley

>>>

From: "Matthew Nisker" <matthew.nisker@ibigroup.com>
To: "Shirley Siu" <ssiu@toronto.ca>
CC: "Randy GRIMES" <rgrimes@ibigroup.com>, "Joe Farag" <jfarag@toronto.ca>
Date: 11/19/08 12:03 PM
Subject: Reserve Fund Accounting
Shirley,

I trust all is well. I was hoping you would be able to send me the reserve fund balances for each of the development charge services, as of December 2007. Thank you.

Matthew Nisker
IBI Group
230 Richmond St. West, 5th Floor
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M5V 1V6

Tel: 416.596.1930 [x516]
Fax: 416.596.0644
E-mail: matthew.nisker@ibigroup.com

TORONTO

STAFF REPORT
INFORMATION ONLY

2007 Development Charge Reserve Fund Statement

Date:	October 27, 2008
To:	Executive Committee
From:	Acting Deputy City Manager and Chief Financial Officer
Wards:	All
Reference Number:	P:\2008\Internal Services\SP\ec08013SP (AFS #8207)

SUMMARY

This report provides a statement of the development charge reserve funds for the year ended December 31, 2007, as required by the *Development Charges Act, 1997.*

Financial Impact

There are no financial implications arising from this report.

COMMENTS

The City's current development charge by-law imposes a charge on new residential and "retail" development, with various exemptions. For the year ended December 31, 2007, the City realized $65 million in development charge revenue and expended $58 million on eligible growth-related capital projects. A summary of the development charge reserve fund activity for the year ended December 31, 2007 is provided as Schedule A1.

The City also maintains development charge reserve funds for the former municipalities of Etobicoke, North York, Scarborough and York, which relate to reserve funds established by pre-amalgamation development charge by-laws. While these former by-laws were repealed on August 31, 1999, as required by legislation, the reserve funds continue for the purposes for which they were established and are used to finance eligible growth-related projects in these former municipalities. A summary of the pre-amalgamation development charge reserve fund activity for the year ended December 31, 2007 is provided as Schedule A2.

A list of projects funded by development charges is provided as Schedule B.

CONTACT

Joe Farag, Director, Special Projects
Tel: 416-392-8108, Fax: 416-397-4465
Email: jfarag@toronto.ca

SIGNATURE

Cam Weldon
Acting Deputy City Manager and Chief Financial Officer

ATTACHMENTS

Schedule A1: Statement of Development Charge Reserve Funds for the year ended December 31, 2007 – City-wide reserve funds
Schedule A2: Statement of Development Charge Reserve Funds for the year ended December 31, 2007 – Pre-amalgamation reserve funds
Schedule B: Development Charge Project List for the year ended December 31, 2007

SCHEDULE A1

CITY OF TORONTO
STATEMENT OF DEVELOPMENT CHARGE RESERVE FUNDS ($000's)
CITY-WIDE DEVELOPMENT CHARGE RESERVE FUNDS
Year ended December 31, 2007

Development Charge Service	Total	Childcare	Development related studies	Emergency Medical Services	Fire facilities	Library	Parks and Recreation	Police	Roads	Shelters and Housing	Transit	Urban Development Services	Sanitary Sewers	Storm Water Management	Water
Opening Balance (Jan. 1/07)	155,628.7	572.9	1,606.1	558.9	2,359.3	6,498.0	23,242.4	1,500.9	27,104.9	4,139.5	33,885.5	600.9	35,328.9	2,984.6	15,245.9
Development Charge Proceeds[1]	65,141.8	321.5	743.1	312.0	582.1	3,751.1	8,038.6	843.4	16,351.7	2,299.4	17,915.9	517.2	10,946.0	1,674.7	845.1
Interest Allocation	8,618.0	34.1	89.9	33.1	101.4	330.6	1,299.8	89.3	1,495.2	244.5	1,902.3	36.9	2,018.6	161.9	780.4
Total Financing	73,759.8	355.6	833.0	345.1	683.5	4,081.7	9,338.4	932.7	17,846.9	2,543.9	19,818.2	554.1	12,964.6	1,836.6	1,625.5
Expenditures	57,631.6		433.9		1,121.0	4,960.2	4,478.1		29,829.7		3,510.0	66.7	7,032.3	1,627.8	4,571.9
Closing Balance (Dec. 31/07)	171,756.9	928.5	2,005.2	904.0	1,921.8	5,619.5	28,102.7	2,433.6	15,122.1	6,683.4	50,193.7	1,088.3	41,261.2	3,193.4	12,299.5

NOTES
[1] Development charge proceeds are net of refunds

SCHEDULE A2

CITY OF TORONTO
STATEMENT OF DEVELOPMENT CHARGE RESERVE FUNDS ($000's)
PRE-AMALGAMATION DEVELOPMENT CHARGE RESERVE FUNDS
Year ended December 31, 2007

Development Charge Service	Total	Admin	Fire	Hydro	Library	Parks and Recreation	Roads	Sewer and Water
Opening Balance (Jan. 1/07)								
Etobicoke	4,134.6	265.5	26.4	153.8	2.9		2,590.4	1,095.7
North York	11,603.2	636.4	219.0	492.1	531.8			9,724.0
York	776.2	175.8	106.6	169.6		12.6	177.0	134.6
Scarborough	22,254.7	1,402.0	242.2			1,793.9	8,017.8	10,798.7
Total Opening Balance	38,768.7	2,479.7	594.2	815.5	534.7	1,806.5	10,785.2	21,753.0
Development Charge Proceeds								
Etobicoke	-							
North York	-							
York	-							
Scarborough	-							
Total Proceeds	-	-	-	-	-	-	-	-
Interest Allocation								
Etobicoke	228.9	14.7	1.5	8.5	0.2		143.4	60.7
North York	632.7	34.7	11.9	26.8	29.0			530.2
York	43.1	9.8	5.9	9.4		0.7	9.8	7.5
Scarborough	1,221.5	77.0	13.3			98.5	440.1	592.7
Total Interest	2,126.2	136.1	32.6	44.8	29.2	99.2	593.3	1,191.1
Total Financing	2,126.2	136.1	32.6	44.8	29.2	99.2	593.3	1,191.1
Expenditures								
Etobicoke	-							
North York	165.2	118.8	(3.1)			46.0	3.5	
York	-							
Scarborough	295.6	74.1				221.5		
Total Expenditures	460.8	192.9	(3.1)	-	-	267.5	3.5	-
Closing Balance (Dec. 31/07)								
Etobicoke	4,363.5	280.2	27.9	162.3	3.0		2,733.8	1,156.3
North York	12,070.7	552.3	234.1	518.9	560.8	(46.0)	(3.5)	10,254.2
York	819.3	185.6	112.5	179.0		13.3	186.8	142.1
Scarborough	23,180.6	1,404.9	255.5			1,670.9	8,457.9	11,391.4
Total Closing Balance	40,434.1	2,422.9	629.9	860.3	563.8	1,638.1	11,375.1	22,944.0

SCHEDULE B

CITY OF TORONTO
DEVELOPMENT CHARGE PROJECT LIST ($)
Year ended December 31, 2007

PROJECT NUMBER	DEVELOPMENT CHARGE SERVICE	PROJECT DESCRIPTION	DEVELOPMENT CHARGE FUNDING	TAX LEVY	USER RATE	OTHER[1]	TOTAL
CFR049-01	FIRE	TRAINING DIVISION PUMPER TRUCKS	(3,062)				(3,062)
CFR052-01	FIRE	STAT C-SHEPP AVE BETW LESLIE/BAYVIEW	1,121,000	1,007,645			2,128,645
CLB138-01	LIBRARY	S. WALTER STEWARD LIB DISTRICT RENO	98,000	1,802,000			1,900,000
CLB139-02	LIBRARY	BLOOR/GLADSTONE LIB DISTRICT EXPANSION	1,686,000	739,625			2,425,625
CLB140-02	LIBRARY	THORNCLIFFE EXPANSION	316,000				316,000
CLB141-01	LIBRARY	JANE/DUNDAS NEIGH LIBRARY RENOVATION	42,000	826,000			868,000
CLB142-01	LIBRARY	DUFFERIN/ST CLAIR NEIGH LIB RENOVATION	52,000				52,000
CLB147-01	LIBRARY	CEDARBRAE DISTRICT LIB RENOVATION	200,000				200,000
CLB154-01	LIBRARY	MULTI-BRANCH MINOR RENOVATION PROGRAM	29,000			52,000	81,000
CLB155-01	LIBRARY	TORONTO REFERENCE LIBRARY-REPAIR & RET	136,000				136,000
CPR103-30	PARKS & RECREATION	PORT UNION VILLAGE PARK	462,555				462,555
CPR105-60	PARKS & RECREATION	YONGE/SUMMERHILL RAVINE/PRICEFIELD PLAY	(29,440)			(3,997)	(33,437)
CPR114-36	PARKS & RECREATION	FACILITY COMPONENTS 2006	35,000				35,000
CPR116-36	PARKS & RECREATION	OUTDOOR RECREATION CENTRE FY 2006	250,000	71,325			321,325
CPR117-32	PARKS & RECREATION	PARK DEVELOPMENT-2002	41,454			536	41,990
CPR117-34	PARKS & RECREATION	PARK DEVELOPMENT 2004	875,000				875,000
CPR117-35	PARKS & RECREATION	PARK DEVELOPMENT 2005	359,907	62,570			422,477
CPR117-36	PARKS & RECREATION	PARK DEVELOPMENT 2006	80,320			368,786	449,106
CPR121-35	PARKS & RECREATION	ARENA 2005	735,000	84,604			819,604
CPR121-36	PARKS & RECREATION	ARENA 2006	40,426				40,426
CPR122-34	PARKS & RECREATION	TRAILS & PATHWAYS 2004	4,126			226,228	230,353
CPR122-36	PARKS & RECREATION	TRAILS & PATHWAYS 2006	250,000	30,000			280,000
CPR123-33	PARKS & RECREATION	COMMUNITY CENTRES-2003	46,000				46,000
CPR123-36	PARKS & RECREATION	COMMUNITY CENTRES 2006	868,109			562,229	1,430,338
CPR123-37	PARKS & RECREATION	COMMUNITY CENTRES 2007	49,500				49,500
CPR124-37	PARKS & RECREATION	CITY WIDE ENVIRONMENTAL INITIATIVES FY2007	400,471	215,000		199,768	815,239
CPR126-34	PARKS & RECREATION	SPECIAL FACILITIES 2004	20,334				20,334
CPR116-37	PARKS & RECREATION	OUTDOOR RECREATION CENTRE FY2007	76,757				76,757
CTP122-01	ROADS	MT EXPWY REHAB-GARDINER-DVP TO 427	434,000				434,000
CTP504-01	ROADS	CITY-BRIDGE REHABILITATION	278,000	(8,949,989)			(8,671,989)
CTP706-01	ROADS	STRATEGIC TRANSPORTATION INITIATIVES - NEW TRAFFIC CONTROL SIGNALS/DEVICES	754,583	290,000		18,770	1,063,354
CTP706-03	ROADS	STRATEGIC TRANSPORTATION INITIATIVES - SIGNAL MAJOR MODIFICATIONS	863,000			4,300	867,300
CTP706-08	ROADS	STRATEGIC TRANSPORTATION INITIATIVES - TRAFFIC CONTROL - RESCU	333,000				333,000
CTP706-09	ROADS	STRATEGIC TRANSPORATION INITIATIVES - ADVANCED TRAFFIC SIGNAL CONTROL	976,565			1,773	978,337
CTP800-8	ROADS	NORTH YONGE CENTRE	8,567,000	6,136,569		89,965	14,793,533

PROJECT NUMBER	DEVELOPMENT CHARGE SERVICE	PROJECT DESCRIPTION	DEVELOPMENT CHARGE FUNDING	TAX LEVY	USER RATE	OTHER[1]	TOTAL
CTP801-10	ROADS	SIMCOE STREET UNDERPASS	6,734,041	4,469,101			11,203,142
CTP803-11	ROADS	MILNER CONNECTOR AT MORNINGSIDE/401	1,267,925				1,267,925
CTP804-01	ROADS	2004 SALARY ALLOCATION	17,000				17,000
CTP804-20	ROADS	FINCH AVE/CPR GRADE SEPARATION-CONSTRUC	5,147,000	2,027,758			7,174,758
CTP804-21	ROADS	06SC-01RD-CONTRACT	1,817,000				1,817,000
CTP804-22	ROADS	LESLIE STREET WIDENING - PART "A"	1,757,000				1,757,000
CTP805-25	ROADS	PORT UNION ROAD	204,181			142	204,323
CTP806-02	ROADS	INFRASTRUCTURE ENHANCEMENTS - ENGINEERING STUDIES	400,000				400,000
CTP806-03	ROADS	SAFETY AND OPERATIONAL IMPROVEMENTS	250,000				250,000
CTP807-03	ROADS	SAFETY AND OPERATIONAL IMPROVEMENTS	32,962				32,962
CWW005-95	SEWER	DIG. TANKS # 1-12 MODS -2000	5,948,359		5,258,777		11,207,136
CWW007-41	SEWER	HIGHLAND CREEK - HVAC & FIRE PROTECTION	87,546		1,392,346		1,479,892
CWW008-27	SEWER	HUMBER T.P. -II - PLANT WATER TREATMENT	1,829		26,528		28,356
CWW008-44	SEWER	HUMBER TP II - WAST UPGRADE CONTRACT	435,916		6,260,219	2	6,696,137
CWW008-45	SEWER	HVAC/FIRE PROT/GAS DET	13		240		252
CWW008-46	SEWER	ODOUR CTRL STUDY	14		282		296
CWW010-77	SEWER	ASHBRIDGES BAY TP III - NORTH SUBSTATION	1,707		12,882		14,589
CWW019-07	SEWER	ASHBRIDGES BAY TP IV - SLUDGE CAKE PUMPING	976		122,457		123,433
CWW019-10	SEWER	ASHBRIDGES BAY TP IV - LIGHTING	14,732		422,312	138	437,182
CWW019-21	SEWER	ASHBRIDGES BAY TP IV - PS ODOR CONTROL	88,440		2,547,427	1,017	2,636,884
CWW023-03	SEWER	ASHBRIDGES BAY TP IV - PCS - PLANT SERVICES	30,400		656,014		686,414
CWW024-02	SEWER	HIGHLAND CREEK TP IV - PCS - PLANT SERVICES	10,784		189,420		200,204
CWW024-03	SEWER	REPLACEMENT OF CENTRIFUGES	381,657				381,657
CWW025-03	SEWER	HUMBER TP II - PCS - PLANT SERVICES	11,000		247,140		258,140
CWW031-01	SEWER	HIGHLAND CREEK TP IV - WST. ACT. SLUDGE THICKENING-IMPROVEMENTS	15,632		325,422	50	341,105
CWW446-02	SEWER	YR04 D1 SANITARY SEWER REPLC	107		4,045		4,152
CWW453-01	SEWER	NEW SEWERS (CITY-WIDE)	3,199		1,373		4,572
CWW401-2	STORM WATER MGMT	EMERY CREEK POND	2,744		4,080		6,824
CWW438-01	STORM WATER MGMT	RESIDENT DOWNSPOUT DISCONNECT	220,185		2,085,998	1,440	2,307,623
CWW441-01	STORM WATER MGMT	YR03 D1 END OF PIPE	231,841		530,168		762,009
CWW447-01	STORM WATER MGMT	YR04 CITY WIDE	85,565		627,625	165,000	878,190
CWW447-03	STORM WATER MGMT	YR04 PUBLIC EDUCATION	80,158		757,156		837,314
CWW460-01	STORM WATER MGMT	YR05 SWM STORM SEWER REPLC	19,000		615,369		634,369
CWW466-01	STORM WATER MGMT	STREAMBANK RESTORATION AND REVEGETATION (VARIOUS LOCATIONS)	567,280		3,583,206	17	4,150,503
CWW468-01	STORM WATER MGMT	2006 STORM SEWER REPLACEMENT	401,513		3,729,132	64,449	4,195,093
CWW471-01	STORM WATER MGMT	GREEN ROOF INCENTIVE PILOT PROGRAM	17,768		437,291		455,059
CWW475-01	STORM WATER MGMT	GREEN ROOF INCENTIVE PILOT PROGRAM	1,759		15,827		17,586
CFS024-01	STUDIES	TAX INCREMENT FINANCING (TIF) REVIEW	131,387				131,387
CFS028-01	STUDIES	DEVELOPMENT CHARGES BACKGROUND STUDY	103,125				103,125
CUR028-01	STUDIES	AVENUE STUDIES	27,386				27,386
CUR028-03	STUDIES	YORK UNIVERSITY SECONDARY PLAN REVIEW	79,130	62,069			141,199
CUR028-04	STUDIES	DESIGN FOR CITY WIDE BEAUTIFICATION PROJECT	38,114				38,114
CUR028-08	STUDIES	KINGSTON RD ENVIRONMENTAL ASSESSMENT S	34,408	118,000			152,408

PROJECT NUMBER	DEVELOPMENT CHARGE SERVICE	PROJECT DESCRIPTION	DEVELOPMENT CHARGE FUNDING	TAX LEVY	USER RATE	OTHER[1]	TOTAL
CUR028-11	STUDIES	AVENUE STUDIES 2006	119,113				119,113
CTT002-1	TRANSIT	SURFACE TRACK	1,755,000	50,951,000		(4,917,308)	47,788,692
CTT046-1	TRANSIT	PURCHASE OF 372 T1 SUBWAY CARS	1,755,000	2,000,000		80,685,037	84,440,037
CUR030-01	URBAN DVLPMT SERVICES	MACPHERSON AVENUE	8,846				8,846
CUR043-01	URBAN DVLPMT SERVICES	PLACES 2007	57,884	353,000			410,884
CPW002-2	WATER	P/HORGAN EXPANSION - DESIGN	48,000		2,925,668	1,068,729	4,042,397
CPW007-3	WATER	P/HARRIS RESIDUE MGMT - DESIGN	83,000		909,460		992,460
CPW007-4	WATER	P/HARRIS RESIDUE MGMT - CONSTRUCTION	309,839		9,639,114	293,148	10,242,101
CPW009-10	WATER	WATER EFFICIENCY PLAN - OUTDOOR WATER AUDIT	219,129		165,923		385,052
CPW009-11	WATER	WATER EFFICIENCY PLAN - ICI INDOOR WATER AUDIT	169,869		159,582		329,451
CPW009-12	WATER	WATER EFFICIENCY PLAN - PUBLIC EDUC & PROMO	206,602		172,484	32	379,118
CPW009-13	WATER	WATER EFFICIENCY PLAN - ANCILLIARY COSTS	350,591		199,229		549,820
CPW009-6	WATER	WATER EFFICIENCY PLAN - MUNICIPAL SYS LEAK DETECTION	188,065		89,337		277,402
CPW009-8	WATER	WATER EFFICIENCY PLAN - TOILET REPLACEMENT	1,251,000		933,308		2,184,308
CPW009-9	WATER	WATER EFFICIENCY PLAN - CLOTHES WASHER REPLC	300,000		312,155		612,155
CPW011-20	WATER	PUMPING EQUIP-ELLESMERE PS	220		2,460	1,086	3,766
CPW019-12	WATER	D/WM MARK/SHEP TO BAYV/FINCH - ONT HYDRO TO VICTORIA PK	11,000		342,719	4,094,760	4,448,479
CPW028-2	WATER	P/CLARK RESIDUE MGMT - DESIGN	16,809		401,895		418,705
CPW028-3	WATER	P/CLARK RESIDUE MGMT - CONSTRUCTION	269,001		7,317,922		7,586,923
CPW535-01	WATER	NEW WATERMAINS (CITY-WIDE)	400,237		104,008		504,244
CPW542-01	WATER	YR06 DIST W/M REPLACEMENT	748,524		19,712,144	132	20,460,800
TOTAL TRANSFER TO CAPITAL			**55,417,115**	**62,296,277**	**73,240,145**	**82,978,229**	**273,931,767**

COST CENTRE	DEVELOPMENT CHARGE SERVICE	DESCRIPTION	DEVELOPMENT CHARGE FUNDING
FS0075	STUDIES	DEVELOPMENT CHARGE BY-LAW UPDATE	94,200
LB1000	LIBRARY	LIBRARY MATERIALS	2,401,200
P00028	PARKS & RECREATION	NEW, GROWTH-RELATED TREE PLANTING	60,000
P00038	PARKS & RECREATION	NEW, GROWTH-RELATED TREE PLANTING	60,000
P00039	PARKS & RECREATION	NEW, GROWTH-RELATED TREE PLANTING	60,000
TOTAL TRANSFER TO CURRENT			**2,675,400**

TOTAL EXPENDITURES AS OF DECEMBER 31, 2007		**58,092,515**

1. OTHER FUNDING CONSISTS OF GOVERNMENT GRANTS, SUBSIDIES, THIRD PARTY RECOVERIES, CAPITAL RESERVES, FEES AND CHARGES.

APPENDIX G

NOVEMBER 24, 2008 FURTHER QUESTIONS FROM BILD AND ANSWERS PROVIDED DECEMBER 8, 2008

CITY OF TORONTO

RESPONSES TO IBI'S NOVEMBER 24, 2008 QUESTIONS

DECEMBER 8, 2008

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Planning for growth

RESPONSES TO IBI'S
NOVEMBER 24, 2008 QUESTIONS

IBI November 24, 2008 Question:

"Short Term Planning Horizon for Hard Services

1. The City of Toronto Background Study has utilized a 10 year growth projection for both hard and soft services. The Development Charges Act mandates a 10 year growth projection for soft services but allows for the potential for longer periods of planning horizon for hard services. Most municipalities utilize a longer growth period for hard services recognizing that the hard services, such as roads, water and sewer, will be servicing growth beyond just the 10 year period. The use of a 10 year growth projection for hard services by the City of Toronto coupled with minimal allowance for post-period capacity places a disproportionate share of the cost on the 10 year growth projection and increases the charge quite dramatically. How can the city rationalize having a short term growth horizon for hard services without allow for a greater post-period benefit?"

- **The City uses a 10-year capital forecast because that is what it has available. It is clearly much more difficult for a mature City focused on redevelopment, rather than straightforward Greenfield development, to estimate capital needs beyond 10 years.**

- **A 10-year period is used in a number of other municipalities and there is no reason not to do so. We have made reasonable allowances for PPC relevant to a 10-year period, consistent with the legislation, which addresses the requirement in a broad and indirect fashion.**

- **Page (xv) of the Background Study shows $762,763,134 in "Post 2018 capacity" deductions. As explained on November 28, the deduction made is net.**

  For example, in the case of the Spadina Subway Extension (Appendix A-1), approximately 40% of the ridership is expected to occur post 2018 and a 40% cost reduction has been made as a result; however, the reduction is applied against the net eligible cost, after deducting for benefit to existing development, i.e.

  $473,623,200
  - 189,449,280
  $284,173,920

  $284,173,920 X 0.4 = $113,669,588 post period capacity. Thus, the deduction made represents 40% of the net cost, but only 24% of the gross cost, i.e.

  $113,669,588 / $473,623,200 = 24%

This is appropriate, in that the post period capacity deduction is applicable to the net growth-related cost, i.e. the portion of the cost which would otherwise be DC recoverable and the post period capacity share which is deferred for recovery at a later date.

Thus, the relationship between the post period deduction and the gross cost is "skewed" for this reason, making it appear that the deduction is smaller than it would otherwise be. This difference is magnified where significant grants and subsidies are involved.

IBI November 24, 2008 Question:

"Growth Projections Understated

2. The City's growth projections indicate that the residential growth over the first five year period of 2008 - 2012 totalling 44,765 new units (8,953 units per year) is much higher than that of the second five year period of 2013 - 2017 which shows a total of 22,381 new units (4,476 units per year). How can this change in household growth for the last five year period be justified especially when comparing the numbers to the historical forecasts of the previous five year period of 2003 - 2007 which had a total of 70,620 new units (averaging 14,124 units per year)?"

- **We are all well aware that a simple extrapolation of past development experience is often not a sound basis for a future forecast. There are profoundly important forces at work, both demographic and economic, which support the City's forecast which has been extant and part of its basic planning assumptions for over 5 years.**

- **p.45 of the Background Study provides further elaboration. Based on an economic forecast and the relative competitiveness of the GTA versus other North American city-regions, the 2000 regional forecast anticipated that the strongest growth would occur between 1996 and 2011, the first fifteen years of the thirty-five year forecast timeframe. For the City of Toronto, the growth rates were approximately 5% for each of the three five-year periods to 2011, slackening to between 2% and 1% thereafter.**

- **Variances are always possible with any forecast and we broadly discuss the likely impacts on p.46 of the Background Study. It's important to remember that increases in housing activity would serve to increase service level caps, additional hard servicing needs and, importantly, the residential share of DC recoverable costs and a significant change in the DC quantum is therefore unlikely.**

IBI November 24, 2008 Question:

"Benefit to Existing

3. The draft development charge background study has adopted, generally speaking, very low estimates of benefit-to-existing (BTE) for many of the soft and hard services without any justification. In some cases the BTE has been reduced dramatically from the 2004 background study, e.g. the "Bloor/Gladstone: Library and the indoor recreation project "York Community Centre - new facility". In the case of soft services, the BTE shares don't reflect capital improvements in areas with little or no growth, e.g. Bloor/Gladstone and Brentwood libraries show only 15% BTE. For example, when development charges are collected they are used to fund a project's non-growth related share which includes the total allocated to BTE. Due to the fact that these funds account for the initial BTE component, the next recorded BTE share should increase. How is it possible that BTE can decrease for a project when development charges revenue has already been assigned to that project?

   The new BTE methodology appears to be contrived and arbitrary. Can you please explain the process in determining the applied scale?"

- **We agree that that the York Community Centre, Bloor/Gladstone Library and Brentwood Libraries are not in high growth areas. They are all "large service area" facilities (see Figure 5-1). Both library branches are existing District branches with a broad service area. In the case of libraries, we are not introducing a new service to the area, but are simply expanding capacity. The mobility of library users and materials is also an important consideration.**

- **The City's BTE methodology can be compared with practice in many municipalities in studies carried out by others, where the BTE deduction is nominal.**

- **The BTE scale used is definitely based on qualitative as well as quantitative considerations. It doesn't simply reflect the anticipated % use of each facility by new users, given that the basis for the charge is a broad increase in the need for a service (and not a specific project) on a City-wide basis. As previously advised, the benefit to existing development considers the many relevant factors including user mobility, service provision mobility, type of facility improvement, facility service area, service area growth potential, potential for service area shift, other areas experiencing negative impacts as a result of growth, etc. The objective was to arrive at a scale that involves BTE deductions that are fair, reasonable and in step with standard municipal practice.**

- **p. xv of the Background Study indicates that $2.5 billion was deducted for Benefit to Existing Development, even after $911 million was deducted for Ineligible re Level of Service. This is not "very low."**

IBI November 24, 2008 Question:

"Reserve Fund Accounting

4. The City has still not provided us with a complete review of the Reserve Fund Accounting indicating how the non-growth related shares of projects have been fully funded or in the case of soft services how the 10% statutory deduction has been included in the funding of the capital projects completed over the last 5 year period. We note that under the Development Charges Act, specifically with respect to the Treasurer Statement Section 12 (3) of the Regs. indicates that for each project that is in whole or part financed by development charges that the statement must include not only the amount of money from the development charge reserve fund that is spent on the project but the amount and source of any other money that is spent on that project."

- **We provided data from the City on July 30 to Matthew Nisker setting out project-specific DC draws and other sources of funding (2004-2006). 2007 information was provided November 24.**

- **As noted on November 28, the DC funding for a project in a particular year may differ from the "DC Recoverable Cost" allocation in the background study. This is largely due to the timing of DC funding cash flows for multi-year capital projects. The DC draws may sometimes be "front-ended", as in the case of the library projects shown in Attachment 1 of our October 22 communication. DCs represented 88% of the funding in the first year, but only 4.5% of the total project funding. The latter is consistent with the % growth-shares in the 2004 Background Study (Capacity Related Renovations, pg E-39) and only the DC Recoverable share is funded over the life of the project.**

IBI November 24, 2008 Question:

"5. The development charge revenues already collected in the DC Reserve Funds are used to fund a project's non-growth related share which includes the total allocated to BTE for the services having a ten year service level cap. Due to the fact that these funds account for the earlier BTE components, the BTE shares listed in the 2008 DC Background Study should be higher than the BTE shares recorded in the 2004 study. For example, all of the Fire projects have seen their BTE shares decline drastically from 2004. Another example is seen in the Police capital program, where the BTE shares for the "Replacement of 11 Division" and "Replacement of 14 Division and substation" projects have declined despite sizable increases in the gross capital cost of these programs since 2004. How is it possible that the BTE shares for many projects in the 2008 DC background study have decreased when development charges revenue has already been collected for those projects?"

- **As indicated on November 28, our view is that the logical use of outstanding DC reserve fund balances for "soft services" should be "beyond service level cap." Benefit to existing development represents an alternative application.**

  Either way, the funds are going to be used to create new facilities which serve to maintain prior service levels. The service level cap in the 2008 calculation relates to the needs of 2008-18 development. The reserve funds are paying for space which is in addition to this requirement as required by pre 2008 development that paid DCs but did not yet receive facilities.

  The BTE changes in Fire relate to the primacy of the overall City-wide service level test and consideration of station back-up roles, the impact of road congestion on overall response times and shifts in growth locations.

  Re Police Divisions, the BTE applies only to the portion of the project that is eligible to service growth 2008-2018, thus maintaining the existing service level. Therefore, the percentage is applied to project costs after netting off the costs related to replacing existing floor area and any portion that is beyond the service level cap.

IBI November 24, 2008 Question:

"Water Treatment

We reviewed the Draft Development charges Background Study released in March 2008 and requested a number of items be explained. They included request for information on items related to costs, percentage assumptions, calculations and methodology on the benefit to existing (BTE), post period capacity (PPC) amounts and project's details. Following is a summary of some of the outstanding issues:

6. CEG is waiting for clarification on the Water Efficiency Plan's (WEP) total capital cost and data demonstrating the attained 16 MLD efficiency. CEG did not receive details of how the WEP will be implemented and what projects are contemplated. The WEP document's efficiency do not match the Background Study numbers, we requested clarification on the plan and its viability due to the fact that the cost of treatment will be lower than implementing the plan."

- **We believe that previous responses addressed the viability question and explained why WEP's costs per MLD were lower than the true cost of the treatment alternative; however, any outstanding requests regarding WEP can be further addressed by staff.**

- **IBI can access the Water Efficiency plan on-line at http://www.toronto.ca/watereff/plan.htm**

  Page 114 of the Background Study identifies that 91 ML/d of water treatment plant capacity is required to service growth over the 10-year period. Without WEP, 136 ML/d would have been required.

  The 91 ML/d are being provided through existing and future in-system capacity derived from WEP and expansion of Horgan at a cost of $72 M ($24 M for WEP and $48 M for Horgan). This compares very favourably with the cost of providing 136 ML/d of new treatment capacity ($136 M based on current tender prices).

IBI November 24, 2008 Question:

"7. Projects that are part of the Joint Optimization Study (JOS) (as en example WTP2008-36 and 38) in which there are external contributions from the Region, do not show a detailed breakdown of BTE and PPC based on population demand. Details were requested but no only a pipe size increase was given. We request details of how the calculation was performed."

- **WTP2008-36 and 38 (Bathurst Watermain Design and Construction) projects have dual drivers.**
  a. **Replace an existing Cast Iron Watermain to maintain state of good repair**
  b. **Provide capacity for growth to service Toronto and York Region as per requirements of JOS**

The new watermain is 1,650 mm and the existing watermain is 900 mm – Using cross-sectional areas, the ratio of existing to new is 30%.Therefore, we assumed that 30% of the City's share of the cost would benefit existing. As the Region's share as per JOS is 17%, the net is 24% (30%*83%). As with all growth projects, we've assumed that the growth share is split 31% growth and 69% PPC, as per page 114 of the study.

We note however, that the DC Background Study indicates a DC Recoverable of 26% of gross cost, which would appear to have assumed that the growth/PPC split was applied to the full City cost, not the growth cost after BTE was netted out. The following provides the calculation for the corrected figures:

Ratio of Pipe Sizes	**30%**
York Share	**17%**
City Share	**83%**
BTE (30% of 83%)	**25%**
Growth	**58%**
Recoverable Cost (31% of 58%)	**18%**
PPC (69% of 58%)	**40%**

IBI November 24, 2008 Question:

"8. In the updated Background Study (October 2008), we need clarification on the BTE and PPC calculations for projects carried forward from the 2004."

- **The justification for BTE and PPC is outlined in Item 7, page 115 of the study. Also, the City indicated in 2004 that the BTE and PPC provisions were, in many cases, consolidated as deductions and not addressed separately. In the 2008 Background Study the two were addressed separately where appropriate. We're not entirely clear on what sort of clarification is sought.**

IBI November 24, 2008 Question:

"Watermains

9. The unallocated portion calculations of the watermain replacement program need to be clarified. The assumptions made for the yearly expenditures do not add-up, PPC capacity should be available in the system, no details of projects have been shown. We request details of projects and details on how the PPC has been calculated as 10% and potential DC recoverable is lowered 65%."

- **The unallocated program has not been detailed because of timing and inclusion uncertainties. Those inclusions are based on the funding criteria on p.130 and the annual project reporting requirements of the DCA.**

- **We have previously clarified how the assumptions concerning annual expenditures produce the extrapolation. Please advise more specifically as to your question.**

- **The 10% PPC provision is an estimate reflecting the simple formula on p.120.**

- **The BTE for unallocated improvements 2010-2012 (39.9%) was assumed to be significantly higher than in the case of unallocated improvements 2013-2017 (25.4%) for reasons to be discussed.**

- **Value of work identified for 2008-2009 = $8.2 M ($4.1 M/yr) so for 2010-2012 – assume similar value of work =$12.5 M ($4.1*3).**

  Value for 2nd 5 year plan assumes similar spending as first based on 2008-2009 figures ($12.9 M in work identified from 2004 Study + 2008-2009 work = $21.2 M ($10.6 M/year) *5 = $53 M.

  As unallocated projects have not yet been identified it is not possible to quantify an exact PPC, therefore a factor of 10% was applied to account for excess capacity.

IBI November 24, 2008 Question:

"10. Similarly, projects that were carried forward between the previous Background Study of 2004 do not show BTE in the updated report. We request clarification on the calculations; our calculations indicate there is BTE."

- **The Waterfront Drive and Yonge Centre project carry-forwards show a nil BTE which is reflective of the (original) 2004 basis on which their funding plan was established. Please clarify re any additional questions.**

IBI November 24, 2008 Question:

"Sanitary Sewer

11. Question related to drainage area calculations was not addressed; please provide calculations and assumptions for post-planning period capacities as you stated in your previous response ("flows were calculated based on unit rates and growth anticipated to occur in each Traffic Zone contained in the sewersheds"). We request drainage area calculations showing the need for increase on service and allocation to BTE and PPC."

- **Identified sanitary sewer projects were mapped and overlaid on the population and employment maps provided by City Planning. The projected population growth in the traffic zone(s) of the planned sewer replacement was used to determine the proportion of benefit to the existing versus benefit to growth. Using the maps, the appropriate traffic zone was identified for each sewer replacement. The percentage of population and employment growth were calculated and summed to find the benefit to growth. Detail spreadsheets can be provided. It is considered that sanitary sewer projects are sized to accommodate the growth as identified and therefore, PPC does not apply.**

IBI November 24, 2008 Question:

"12. Provide calculations showing the balance treatment capacity after the WEP is implemented. In your previous answer you mentioned "this has resulted in sufficient plant capacity being available in the existing system to service growth over the planning horizon and beyond without requiring plant expansion," CEG still requests the calculations showing how these numbers are applied. Please provide the basis for the assumptions of BTE and PPC."

- **An analysis of population by traffic zone data provided by Planning Division, Policy and Research Section identifies population estimates by plant service (drainage) area. Note that the growth totals are slightly less those reported elsewhere as wastewater from a small portion of the City is treated in Peel Region. Wastewater generation rates are calculated assuming that 70% of water consumption is returned to the sewer as wastewater, as per the City's Water Efficiency Plan. This equates to a residential wastewater rate of 164 Lpcd and an employment wastewater rate of 269 Lpcd. The resulting additional flow to the wastewater treatment plants is therefore as follows:**

Wastewater Treatment Plant	2008-2018 Residential Growth	2008-2018 Employment Growth	Percent Capacity used by existing	Percent Capacity for 2008-2018	Post Planning Period Capacity
Humber	20,820	15,817	74%	1%	25%
Ashbridges Bay	72,950	93,981	87%	3%	10%
Highland Creek	33,928	9,798	77%	2%	21%
Total	127,698	119,596			

IBI November 24, 2008 Question:

"Roads and Related / Transit

Level of Service Analysis:

13. Level of Service: The sole Level of Service measure discussed in the Background Study reflects a measure indicative of the quality of service provided, based on the utilization of the road network measured in "vehicle kilometres per lane kilometre". Is there an intention to provide a quantitative service level analysis for roads and related services?"

- **The vehicle kms/lane km measure is the quantity measure of level of service and, as indicated on p.108, "The quality level of service measure reflects engineering road design standards and is essentially unchanged." If you are looking for specifics on the qualitative measure, staff will provide it.**

- **The City is well within the service level cap for lane km (see below re 160 vs. 270).**

- **Lane kms per capita :**

	1996	2001	2006
Lane kms[1]	4,750	5,400	5,440
Population	2,383,736	2,471,355	2,618,284
Kms/1000	1.99	2.18	2.06

Average – 2.07 lane kms/1,000

Therefore, 130,579 persons would require 270 additional kms of road.
The table in the report shows that 160 lane kms of road will be added between 2006 and 2021.

- **Additional, more all-encompassing service level measures are being reviewed.**

[1] Of a certain type of road (e.g. mainly arterial and expressway and some collectors)

IBI November 24, 2008 Question:

"14. A more detailed explanation of the calculation of the 10 year historical road network level of service has not been provided. As presented in the Background Study it appears to be information drawn from the City's travel forecast model as opposed to data reflecting actual utilization of the road network."

- **Historical level of service (1999, 2001 and 2006) is calculated city-wide from a well documented and reliable source, the Transportation for Tomorrow Survey (TTS), that is conducted every five years, coincident with the Census. The detailed travel data from TTS is tabulated by geographic zones across the Greater Toronto Area (GTA) and broken down into peak time periods. The road and transit travel data is then assigned to the road and transit networks (using the emme/2 software) associated with each year and the total travel across the City of Toronto road network, in vehicle-kilometres, is calculated for the purposes of the DC exercise. This is done for each year that is applicable for this exercise – in this case for 1996, 2001 and 2006. A forecast of 2011 and 2021 travel demands is done using a GTA Travel Forecasting model (GTA Model) that is built on the emme/2 platform. The forecasts of 2011 and 2021 reflect expected changes in both the road and transit networks for these two time horizons. In addition, the GTA Model is run to provide a simulation or estimate of 1996, 2001 and 2006 travel to ensure that the model closely approximates actual travel measured by the TTS and actual population and employment levels, so that comparisons between existing travel and forecasts of future travel are reasonable.**

IBI November 24, 2008 Question:

"15. There are a large number of projects to which the roads related level of service (which is based on vehicle kms/lane km) are not sensitive, for example:

- Strategic transportation initiatives
- Road/Rail separations (Finch at Morningside)
- Simcoe Street underpass
- Legion Rd Underpass
- Markham / Steeles Intersection Improvements

How is it that these projects are justified on the basis of the level of service analysis approach that is presented?"

- **A broader service level measure is under review to address the concern. Information will be presented at the December 22 meeting.**

IBI November 24, 2008 Question:

"Benefit to Existing Development:

16. The rationale and numerical basis for the calculations of the various "benefit to existing" allowances for the roads related projects (section A-3.3) needs to be provided. This includes the projects that are not reflected in the level of service analysis, as identified in Item 3 above."

- **As noted in the answer to #20, the % deductions involved are based on a blend of a number of approaches and involve qualitative as well as quantitative considerations, consideration of standard municipal practice, etc. Are there particular categories which do not appear to be reasonable?**

IBI November 24, 2008 Question:

"Post Period Excess Capacity:

17. Further information is required to support the position that there is no post period capacity built into the road program.

    - This is of particular concern for projects, such as grade separations, that are not explicitly supported by the level of service analysis presented to date (as noted above). Upon completion these projects create significant capacity increases that take some time to fully utilize.

    - Furthermore, projects of this type that will be constructed later in the program (2103-2017) are unlikely to have all of their capacity consumed by 2018.

    - A significant proportion of the roads and related budget is not allocated to specific projects but to programs such as Strategic Transportation Initiatives. Without knowing the precise nature of the projects to be constructed with this money, how can the potential for post period capacity be ignored?"

- **The capacity created by a grade separation project is typically utilized in a very short period of time following construction, as the congestion caused by cumulative growth in the affected area is beyond capacity in peak hours. The relief afforded facilitates growth taking place in the surrounding area.**

- **In other municipalities a deduction for post period capacity is sometimes made where the V/C for particular projects isn't expected to reach a reasonable level (e.g. 0.7). Further discussion may be required.**

IBI November 24, 2008 Question:

"Project Specific Information:

18. There is no information in the Background Study regarding the basis for the cost estimates included in the study. This should include the nature of the projects, the scope of work, the design standards assumed, unit and benchmark costing assumptions, and so forth. If roads costs have been developed from unit costs and "per kilometre" benchmark costs, then details of those assumptions should be included."

- **Roads staff have indicated that 2006/07 tendered Composite Costs (including pavement, sidewalks and curb) are $50 to $60/m^2 of pavement area for major road resurfacing and $150 to $170/m^2 of pavement area for major road reconstruction.**

- **If more detail is required for particular projects, we would encourage you to focus your requirements, in order to assist the City in producing a reasonable level of background documentation in the time available.**

IBI November 24, 2008 Question:

"Underpasses:

19. We note that the costs for the Simcoe Street Underpass and the Legion Road Underpass have been dealt with inconsistently. What is the basis for treating limiting the benefit to existing development for the Simcoe Street underpass to 10%?"

- **The Background Study doesn't include a Legion Road underpass project (it was in an earlier draft). If it did include this project, consideration would be given to the fact that the amount of growth involved at that location is well below what is involved on Simcoe St. and, therefore, a different deduction would likely be involved.**

- **The Simcoe Street underpass involves a tunnel under the railway lines just west of York St. At the present time, Simcoe Street ends just south and north of the railway lines so this would link the two road segments.**

- **The last response provided to IBI was "the underpass improves the existing street network in the south Downtown areas by assisting with traffic and pedestrian movement while supporting new development that is taking place downtown and specifically south of the rail corridor."**

IBI November 24, 2008 Question:

"20. As with rail/road grade separations, shouldn't the proportional allocation between existing and growth related traffic should be based on the relative proportion of existing traffic and the future growth related incremental traffic?"

- **The approach that you are enquiring about represents one way of viewing growth related expenditures. A second approach which is very important to consider takes the position that new underpasses represent one component of an integrated City-wide road transportation service. It is our understanding that the level of such service provided in Toronto in 2018 in terms of the standard tabulation of lane km and facilities such as underpasses, will not be increased by the 10-year DC capital program. That being the case, the works involved provide little or no benefit to existing development in terms of enhanced ability to drive throughout the City. The deduction utilized by the City lies between these two options.**

APPENDIX H

TECHNICAL MEETINGS WITH THE BILD CONSULTING TEAM (IBI, BA AND COLE ENGINEERING) ON NOVEMBER 28, 2008, DECEMBER 9 AND 22, 2008, INCLUDING DECEMBER 11, 2008 LETTER FROM IBI

TECHNICAL MEETINGS WITH THE BILD CONSULTING TEAM (IBI, BA AND COLE ENGINEERING) ON NOVEMBER 28, 2008, DECEMBER 9 AND 22, 2008, INCLUDING DECEMBER 11, 2008 LETTER FROM IBI

1. December 9, 2008 BILD/City Meeting – Primary Issues Raised

1.1 Joe Condarcuri reviewed the basis for the City's road cost estimates with reference to detailed documentation.

1.2 The function and DC recoverable cost for a variety of road projects was discussed, including grade separations, Simcoe St., North York Secondary Plan, Strategic Transportation Initiatives, Unallocated Improvements, future post period capacity recoveries, Steeles widening, North York City Centre, Wilson, Spadina Subway Extension BTE.

1.3 Possible reserve fund/budget overlap questioned re Bloor/Gladstone, North York City Centre and Simcoe St. Underpass.

1.4 Lee Anne Jones and Michael D'Andrea reviewed in detail the calculation re water treatment capacity and cost, including the required development-related plant expansion, net of W.E.P. contribution.

1.5 A summary of 2004 vs. 2008 benefit to existing development and post period capacity deductions prepared by IBI, was reviewed and discussed.

1.6 A number of questions were raised for subsequent answer, i.e.

- is post period capacity applicable to watermains and sewers?
- is the amount of unallocated watermain work reasonable?
- need to restructure the water and wastewater plant pages to more clearly show the percentage recoverable;
- review Avenue Road DC recoverable and correct the Bathurst entry;
- review post period capacity for water treatment plant service improvement projects;
- provide details on Highland Creek Phase 5 project.

2004-2008 Bylaw Comparison

		Gross	BTE		PPC		Non-Growth		Growth	
Water Supply	2004	467,182	341,100	73%		0%	341,100	73%	9,471	2%
	2008	949,063	93,369	10%	356,839	38%	450,208	47%	187,745	20%
Watermains	2004	29,796	5,338	18%		0%	5,338	18%	24,458	82%
	2008	87,861	23,944	27%	6,346	7%	30,290	34%	57,571	66%
Wastewater	2004	748,214	484,735	65%		0%	484,735	65%	237,009	32%
	2008	1,126,471	857,370	76%	194,487	17%	1,051,857	93%	74,615	7%
Sewers	2004	167,190	78,155	47%		0%	78,155	47%	89,035	53%
	2008	87,533	49,394	56%	1,000	1%	50,394	58%	37,138	42%
SWM	2004	483,519	435,167	90%		0%	435,167	90%	48,352	10%
	2008	808,188	727,017	90%	41,290	5%	768,307	95%	39,880	5%
TOTAL PROGRAM	2004	1,895,901	1,344,495	71%	-	0%	1,344,495	71%	408,325	22%
	2008	3,059,116	1,751,094	57%	599,962	20%	2,351,056	77%	396,949	13%

Cam Watson

From: Joe Condarcuri [jcondarc@toronto.ca]
Sent: Thursday, December 18, 2008 3:57 PM
To: Shirley Siu
Cc: Cam Watson
Subject: DC followup questions - Roads

Shirley

With regard to our meeting with the consultants, I have the following information. I will provide it back to you as the information is received by me.

Here are the "per-lane km" costs" (please keep in mind that I have already provided information to you based on the composite costs and because Randy did not specifically address how he wanted the information, I arranged to have the information calculated both on a **lane-km** and **centerline-km** basis.

Assumptions: 4-lane major road, 3.9 m width lanes and 15.6 m width pavement

i) composite unit rates for **major road resurfacing** (previously provided $50 to $60/m2)

- **lane-km** is $195,000 to $234,000

- **centerline-km** is $780,000 to $936,000

ii) composite unit rate for **major road reconstruction** - (previously provided $150 to $170/m2)

- **lane-km** is $585,000 to $663,000

- **centerline-km** is $2,340,000 to $2,652,000

Joe

Cam Watson

From: Joe Condarcuri [jcondarc@toronto.ca]
Sent: Friday, December 19, 2008 9:19 AM
To: Shirley Siu
Cc: Cam Watson
Subject: Steeles Improvements

The implementation of major works on Steeles Avenue are substantive. To budget all works including widenings, grade separations, reconstruction/resurfacing works are prohibitive from a budget affordability perspective.

What we would hope to accomplish are major widenings and growth works at the following locations:

- Beare to Tapscott (widenings from four to six lanes and a grade separation);
- Hilda to Bathurst (widening from four to six lanes); and
- Jane to Weston (widening from 4 to six lanes).

Joe

2. December 22, 2008 BILD/City Development Charge Meeting – Primary Issues Raised

2.1 Discussion re roads service level measures, quantity vs. quality, 2004 vs. 2008. IBI more comfortable with lane km/capita measure than centre-line metres, etc. Difficulty of obtaining comprehensive transportation cost standard data discussed. It is noted that the 2004 DC Background Study service level measures are actually lane kms and not centre-line kms as was indicated.

2.2 The (enclosed) average network speed information was discussed. It was researched in order to address IBI's concern that lane km/capita doesn't specifically address projects that don't involve the expansion of lane km.

2.3 IBI concerned that vehicle kms/lane km that was used and average network speeds are "utilization measures" and not service level measures in the traditional sense. W&A views average speed as a highly suitable measure of service level and notes that even the use of lane kms/capita shows no tangible service level increase when both population and employment increases are considered.

2.4 The question was raised as to how the unspecified and other improvements (e.g. #5, #33, #34, #44) were factored into the assessment of the change in service level.

2.5 It was noted that post period capacity is expected to be minimal, as a result of the anticipated shift of traffic patterns so as to absorb any capacity increases.

2.6 W&A December 18 response to Randy Grimes' letter of December 11 re benefit to existing development follows and was alluded to, but not discussed.

IBI GROUP

IBI Group
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tel 416 596 1930
fax 416 596 0644

December 11, 2008

Mr. Cam Watson
President
Watson & Associates Economists Ltd.
4304 Village Centre Court
Mississauga, Ontario
L4Z 1S2

Dear Mr. Watson:

BENEFIT TO EXISTING

Further to our recent discussion, you asked me to provide to you some comments we had respecting the benefit to existing and use of reserve funds. Because reserve funds are DCs collected in the past, they should be used to fund only growth related services and not fund, in any way, ineligible level of service amounts. We discussed a simple example where a project is being funded through development charges and this cost is recovered over the 10 year period. At the end of the first five year period assuming equal absorption of housing units and a 100% residential project, some 50% of the amount would have been collected. In this case, either the reserve fund should be fully applied to the 100% of the capital cost (such is the case for hard services) or 50% of the capital cost included in the charge for the next period (the other 50% would be BTE) with the reserve funds used to fund the benefit to existing. As we understand in the background study and through your responses to our questions, you neither applied the reserve fund to the soft services growth related capital program or alternatively increased the BTE. Using your approach, this would serve to increase the level of service which is clearly not the intent of the *Development Charges Act*. I hope that clarifies our position.

Secondly, we didn't get a chance to finish our discussion with respect to the change in approach to benefit to existing for soft services. I think we had fairly fulsome discussion with the engineers on water/sewer and roads and transit BTE.

With respect to your change in methodology for benefit to existing for soft services, we would suggest the City and yourself consider the approach you had used in 2004. By using the methodology you are proposing in the 2008 study, the benefit to existing percentages for facilities in non-high growth areas is very low particularly when compared to the 2004 study. A prime example is the Bloor Gladstone library. In the 2004 study, this project had an 80% benefit to existing whereas in the 2008 study, the benefit to existing is reduced to 15%. As you acknowledge, your new methodology doesn't simply reflect the anticipated use of facility by new users. We don't understand why the BTE calculation wouldn't be based on relative usage of growth relative to the existing population. I understand this may be difficult to do for each facility, however, given the impact that the benefit to existing increases have on the charge we would strongly suggest that you go back to the previous methodology. Another prime example of the change in methodology is in the 2004 study the benefit to existing for subsided housing was uniformly set at 80% for each facility whereas in the 2008 study it appears to be arbitrarily decreased to 50% with little or no rationale.

Feel free to contact me if our position is not clear.

Yours truly,

IBI GROUP

Randy M. Grimes
Director

RMG/dd

cc: Shirley Siu

Cam Watson

From: Cam Watson
Sent: Thursday, December 18, 2008 3:19 PM
To: 'rgrimes@ibigroup.com'
Cc: Shirley Siu; 'Samuel Malvea'; Barbara O'Connor
Subject: RE: Benefit to Existing

Randy,

Your letter of December 11 raises two questions and our response is as follows:

1. a) Hypothetically assume a DC calculation is based on a single $1,000 project that is 80% DC recoverable and that $80 is to be paid by one unit per year over the next 10 years (years 1-10) with zero inflation and zero interest earnings and a 5-year by-law. The $1,000 also reflects the level of service cap.

   b) By the end of the first 5-year by-law, the municipality would have collected $400 (5 yrs X $80) in its reserve fund. The project is to be built during the 2nd 5-year period.

   c) The municipality expects the same future rate of development and associated servicing and funding requirement. This would add the need for an additional $500 in works to provide for the needs of development during the 3rd 5-year period (years 11-15).

   d) The calculation of the new charge would be:

$$\frac{(\$500 \text{ 2nd part of original project} + \$500 \text{ new project}) \times 0.8 \text{ growth-related}}{10 \text{ units}}$$

$$= \$80/\text{unit}$$

   e) This would leave the $500 1st part of the original project as "beyond service level cap," to be funded by the DC reserve fund. Of course, the program is only over the cap because the needs of development in the 1st 5-year period are no longer deemed to be growth-related in terms of the needs of the next decade. That project component is the cost that the DC reserve fund should be used to defray, because that is what the funds were collected for in the first place.

   f) Where sufficient beyond service level cap coverage is not available (e.g. child care and library) the reserve funds would be applied against benefit to existing. These are relatively small amounts and could conceivably give rise to the need to make a partial RF deduction, in some cases.

   In the case of EMS, a reduction in the charge may be required, as there isn't sufficient BTE or beyond service level cap room to absorb the RF balances

2. a) You reiterate your concern with the change in methodology used to calculate benefit to existing development for "soft services" between 2004 and 2008. I won't repeat the rationale for the 2008 approach, as I think that it is clearly set out in Chapter 5 of the Background Study and in our answers to your previous questions, e.g. December 8, 2008 response to #3 and our September 23, 2008 response to #1.

   b) You have previously asked about the deduction for the Bloor Gladstone Library and we addressed it in our September 23, 2008 response to #7 and briefly in our December 8, 2008 response to #4.

c) As you're aware, para. 6 of s.s.5(1) of the DCA deals broadly with a deduction to be made from the increase in the need for library service, in this case, estimated on a City-wide (not an area-specific basis).

d) As previously indicated, there was a fundamental change in the rationale for many such deductions between 2004 and 2008, in order to recognize the point above and to bring the City closer to standard municipal practice, applied in intensification as well as greenfield situations.

e) If you measure the 2008 and 2017 library service level in every neighbourhood and district in the City, the cumulative total result would be no change City-wide over the decade. Some service areas would see increases and some would experience decreases, but growth would be service level neutral overall. Despite that fact, we do make tangible deductions for benefit to existing development to recognize some localized benefit in existing areas which already have library service but will receive some increment thereto.

f) The rationale for change in the benefit to existing development % for subsidized housing is set out on p.159 of the Background Study. More specifically, if 32% of applicants housed are in priority categories and the DC is capped at the existing level of service, then approximately 32% would be fully DC recoverable (assuming that the priority categories are relatively equally represented throughout the populace).

The remaining 18% (to arrive at 50% development-related) was ascribed to the housing needs of the remaining 68% of the population growth. This relatively small provision reflects the fact that there is a large waiting list in hand and new growth would not likely make proportionate use of the subsidized housing unit increment, during the decade involved.

g) Having made these points, we will make one final review of this aspect of the calculation of the charge.

Cam Watson, M.B.A, CMC, PLE
Watson & Associates Economists Ltd.
4304 Village Centre Court
Mississauga, Ontario L4Z 1S2
905-272-3600 ext. 225
watson@watson-econ.ca

-----Original Message-----
From: Randy Grimes [mailto:rgrimes@ibigroup.com]
Sent: Thursday, December 11, 2008 1:29 PM
To: Cam Watson
Cc: ssiu@toronto.ca
Subject: Benefit to Existing

Please see attached.
Randy

Development Charges - Level of Service - Average Network Speeds
City of Toronto Roads

Year	Avg Speed
1996	45.3
2001	42.0
2006*	41.6
2011	40.7
2021	40.0

Interpolation

2008 = 41.2
2017 = 40.3

Notes:

1. These are relative network-wide average speed changes as calculated via auto travel demand to the appropriate year network in the emme/2 model.
2. Traffic signal delay has not been taken into account. As a result, these speeds cannot be compared with speed calculations done for other purposes.
3. The speeds reflect travel flows on City roads only, consistent with the description of the level of service measures on p.107 of the Background Study.
4. All data is simulated and excludes non-Toronto Highways
   2006*: 2006 Pop/Emp in Toronto Only; rest of GTA is 2001

Conclusions

Average network speeds in Toronto are expected to decline between 2008 and 2017. Thus, this overall level of service measure which addresses the overall functioning of the City road system indicates a lack of benefit to existing development as a result of the City's DC capital program for roads & related.

Allocation of RF Balances to Ineligible and BTE

Reserve & Reserve Fund Commitments Report (As at Dec 31, 2007)					
Reserve Fund	Adjusted Uncommitted Funds	Ineligible re: Level of Service	Benefit to Existing Development	Total	
Police	$2,433,646	$25,281,490	$4,187,986	$29,469,476	
Emergency Medical Services	903,968	$0	$97,879	$97,879	
Urban Development Services/Civic Improvements	661,990	$0	$3,835,728	$3,835,728	
Shelters/Housing	6,500,437	$166,819,277	$117,775,555	$284,594,832	
Childcare	893,941	$0	$7,703,526	$7,703,526	
Libraries	1,440,533	$0	$9,106,753	$9,106,753	
Parks & Recreation	22,784,776	$180,811,378	$19,553,657	$200,365,034	
Transit	50,193,680	$531,139,810	$120,515,475	$651,655,285	excludes Spadina ext
Fire	1,921,711	$6,306,464	$3,380,859	$9,687,323	
sub-total	**88,463,187**				
Former Municipality - Scarborough					
Other Than Roads, Water/Sewer	2,695,601				
Former Municipality - York					
Other Than Roads, Water/Sewer	490,308				
Former Municipality - North York					
Other Than Roads, Water/Sewer	644,031				
Former Municipality - Etobicoke					
Other Than Roads, Water/Sewer	335,419				
sub-total	**4,165,358**				

Source: Amounts for Ineligible and Benefit to Existing are as per Table ES-6 (Pg. xv of the City of Toronto 2008 Development Charge Background Study
As noted in that table, the figures for Transit, Library, Police, Fire and Civic Improvements vary from those in Appendix A as they reflect 2008 (uninflated) $.

Notes Re: 2007 end of year RF balances:
1. Balances for Police, Shelter/Housing, Parks & Recreation, Transit, Fire can be fully allocated to Ineligible;
2. The balance for Civic Improvements has been deducted in the DC Calculation
3. The relatively small balances for Child Care and Libraries can be all allocated to fund a portion of the BTE deductions;
4. The balance for EMS will be allocated to the Queensway Station planned for construction in 2012. This project was included in the 2004 DC Background Study.
5. It is assumed that the reserve funds from the former municipalities will be allocated to the appropriate services where there is sufficient room.

Cam Watson

From: Randy Grimes [rgrimes@ibigroup.com]
Sent: Wednesday, December 24, 2008 11:15 AM
To: Cam Watson
Cc: ssiu@toronto.ca; 'Paula Tenuta'; pberne@marel.to; BILD - Building Industry and Land Development Association; matthew.nisker@ibigroup.com; Paul Sarjeant; Jose MORALES; supton@tridel.com; sjain@ibigroup.com
Subject: City of Toronto DC
Attachments: PCS BTE Based Charge_23rd Dec_2008.pdf

Please find enclosed our file which we used to calculate BILD's preliminary position with respect to the appropriate quantum for the development charge.

As you can see, we have made fairly drastic changes to the benefit to existing and post period benefit for a number of the services. In certain cases we have used the benefit to existing calculations used in the 2004 study; in other cases, where there are new projects, we have used our best judgement as to the appropriate benefit to existing proportions. We have, in addition, for roads, water and sewer removed all of the allocated improvement or other unidentified projects. Without detailed explanation as to what these projects are and why they are growth related we find it difficult to accept them as being part of the charge, particularly for a 10-year horizon period. (Please note for convenience we show these as 100% BTE but in reality they would be removed entirely from the capital programme.)

Please feel free to give me a call to discuss the results and our assumptions. I will be in the office most of the day on the 24th and around on the 28th which is when I believe you are coming in to review matters. I will be sending you under separate cover our suggestions for the appropriate level of service measure for roads after I review input from Paul Sarjeant of BA.

You will see as well that we have, in this analysis, assumed the reserve funds for the soft services would be used.

I have reviewed your memo of December 18th but fail to see the relevance of why you have not applied the reserve fund to either increase the BTE or applied the amount to reduce the capital cost programme. I believe your example complicates the issue.

I believe our example clearly shows that by not adopting one of our two approaches the effect is to continue to collect for 100% of the project cost and, as you have suggested, the DC collected fund "beyond service level cap". I know this is a complicated issue and would be pleased to discuss if you want to phone me over the holidays.

I should also point out that our analysis utilizes for convenience your new approach of calculating the quantum by utilizing the net population versus your previous method of utilizing gross population. Could you please provide a justification for the change in methodology? If we are to utilize the previous methodology the quantum would be of course be reduced even further.

Thanks,

Randy Grimes, Director
IBI Group
230 Richmond St. West, 5th Floor

Toronto, Ontario
M5V 1V6

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City of Toronto
2008 DC Background Study
Residential Development Charge Calculation by Service (000's)
Based on 2004 BTE

Service	DC Recoverable Cost - Residential	Dec. 31/07 DC Reserve Fund Adjustment	Resultant DC Recovery - Residential	DC Cost/Capita (130,579 net pop. Increase)	Residential DC Per: Single & Semi-Detached Unit 3.70	2+ BR Apt. Unit 2.36	1 BR/Bach Apt. Unit 1.61	Multiple Unit 3.00	Dwelling Room 1.00
Spadina Subway Extension	13,545.6		13,545.6	103.73	383.82	244.81	167.01	311.20	103.73
Transit (balance)	103,860.4		103,860.4	795.38	2,942.92	1,877.11	1,280.57	2,386.15	795.38
Waterfront	38,910.6		38,910.6	297.99	1,102.54	703.24	479.76	893.96	297.99
Roads and Related	60,304.4	5,446	54,858.4	420.12	1,554.43	991.48	676.39	1,260.35	420.12
Waterfront	9,960.8		9,960.8	76.28	282.24	180.03	122.81	228.85	76.28
Water	66,090.7	1,255	64,835.7	496.53	1,837.14	1,171.80	799.41	1,489.58	496.53
Sanitary Sewer	42,024.7	31,578	10,446.7	80.00	296.01	188.81	128.80	240.01	80.00
Storm Water Management	19,341.9	429	18,912.9	144.84	535.90	341.82	233.19	434.52	144.84
Parks and Recreation	100,448.3		100,448.3	769.25	2,846.24	1,815.44	1,238.50	2,307.76	769.25
Library	38,259.6		38,259.6	293.00	1,084.10	691.48	471.73	879.00	293.00
Housing	36,238.6		36,238.6	277.52	1,026.83	654.95	446.81	832.57	277.52
Police	10,992.3		10,992.3	84.18	311.47	198.67	135.53	252.54	84.18
Fire	3,073.1		3,073.1	23.53	87.08	55.54	37.89	70.60	23.53
EMS	1,272.0		1,272.0	9.74	36.04	22.99	15.68	29.22	9.74
Development Related Studies	1,740.9	437	1,303.9	9.99	36.95	23.57	16.08	29.96	9.99
Waterfront	2,520.9		2,520.9	19.31	71.43	45.56	31.08	57.92	19.31
Civic Improvements	10,172.3	397	9,775.3	74.86	276.99	176.67	120.53	224.58	74.86
Childcare	8,713.8		8,713.8	66.73	246.91	157.49	107.44	200.20	66.73
Waterfront	1,264.2		1,264.2	9.68	35.82	22.85	15.59	29.04	9.68
Health	2,360.9		2,360.9	18.08	66.90	42.67	29.11	54.24	18.08
Pedestrian Infrastructure	343.0		343.0	2.63	9.72	6.20	4.23	7.88	2.63
TOTAL DC	**571,439.1**	**39,542**	**531,897.1**	**4,073.4**	**15,071.5**	**9,613.2**	**6,558.1**	**12,220.1**	**4,073.4**

Changes Made to Softs:
- Old projects that were included in 2004 were given the higher BTE share
- New projects were given BTE allocations similar to the rates shown in 2004
- Housing BTE was increased from 50% to 80% across for every project

Net Population	130,579
Soft Services Only (Single and Semis)	6,136.47

City of Toronto
2008 DC Background Study
Non-Residential Development Charge Calculation by Service (000's)
Based on 2004 BTE

Service	DC Recoverable Cost - Non-Residential	Dec. 31/07 DC Reserve Fund Adjustment	Resultant DC Recovery - Non-Residential	Recovery/s.m. GFA 3,356,833 s.m.	Non-Residential DC per s.m. GFA	Per sq.ft.
Spadina Subway Extension	12,503.6		12,503.6	3.72	3.72	0.35
Transit (balance)	95,871.2		95,871.2	28.56	28.56	2.65
Waterfront	35,917.4		35,917.4	9.33	9.33	0.87
Roads and Related	55,665.7	3,631	52,034.7	15.50	15.50	1.44
Waterfront	9,194.5		9,194.5	3.54	3.54	0.33
Water	70,178.8	836	69,342.8	20.66	20.66	1.92
Sanitary Sewer	44,624.1	21,052	23,572.1	7.02	7.02	0.65
Storm Water Management	20,538.3	286	20,252.3	6.03	6.03	0.56
Parks and Recreation	5,286.8		5,286.8	1.57	1.57	0.15
Library	2,013.7		2,013.7	0.60	0.60	0.06
Housing	0.0		0.0	0.00	0.00	0.00
Police	10,146.8		10,146.8	3.02	3.02	0.28
Fire	2,836.7		2,836.7	0.85	0.85	0.08
EMS	401.7		401.7	0.12	0.12	0.01
Development Related Studies	9,914.7	291	9,623.7	2.87	2.87	0.27
Waterfront	2,327.0		2,327.0	0.60	0.60	0.06
Civic Improvements	9,389.9	265	9,124.9	2.72	2.72	0.25
Childcare	8,043.5		8,043.5	2.40	2.40	0.22
Waterfront	1,167.0		1,167.0	0.30	0.30	0.03
Health	291.8		291.8	0.09	0.09	0.01
Pedestrian Infrastructure	1,372.0		1,372.0	0.41	0.41	0.04
TOTAL DC	**397,685.2**	**26,361**	**371,324**	**109.91**	**109.91**	**10.21**

Changes Made to Softs:
- Old projects that were included in 2004 were given the higher BTE share
- New projects were given BTE allocations similar to the rates shown in 2004

GFA 3,356,833
Soft Services Only (Single and Semis)

Project No	Project Name / Increased Service Needs Attributable to Anticipated Development 2008-2017		Timing	Gross Capital Cost Est.	Ineligible re Level of Service	Eligible Increase in Need	Less: Benefit to Existing Development		Less: Grants, Subsidies & Other Contributions Attrib. to New Development	Less: Post Period Capacity		Less: Other (eg 10% Statutory Deduction)	Potential DC Recoverable Cost: Net Costs Benefiting New Development	Residential Share	Non-Residential Share	% of Gross Cost
							$	%		$	%					
Spadina Subway																
	Spadina Subway Extension net cost 2008$		2008-2015	$ 473,623,200		$ 473,623,200	$ 189,449,280	40%		$ 113,669,568	40%		$ 170,504,352	60% 52% $ 102,302,611	40% 48% $ 68,201,741	36%
	BILD Consultants Proposal	Issue #1	2008-2015	$ 473,623,200		$ 473,623,200	$ 421,524,648	89%		$ 26,049,276	50%		$ 26,049,276	$ 13,545,624	$ 12,503,652	6%
	Differential			$ -			$ 232,075,368			-$ 87,620,292			-$ 144,455,076	-$ 88,756,988	-$ 55,698,088	
Transit (Balance)			Millions $													
	Bus Fleet Expansion			$ 4,600,000		$ 4,600,000	$ 460,000	$ 0	$ 2,760,000			$ 138,000	$ 1,242,000	52% $ 645,840	48% $ 596,160	27%
	Subway Fleet Expansion		2008-12	$ 247,500,000		$ 247,500,000	$ 24,750,000	10%	$ 148,500,000			$ 7,425,000	$ 66,825,000	$ 34,749,000	$ 32,076,000	27%
	BILD Consultants Proposal	Issue #2	2008-12	$ 162,000,000	0	$ 162,000,000	$ 16,200,000	10%	$ 97,200,000		D	$ 4,860,000	$ 43,740,000	$ 22,744,800	$ 20,995,200	27%
	Differential			-$ 85,500,000		-$	8,550,000			$ -			-$ 23,085,000	-$ 12,004,200	-$ 11,080,800	
	Scarborough SRT Vehicles		2009-12	$ 153,000,000		$ 153,000,000	$ 15,300,000	10%	$ 91,800,000	$ 23,050,000	50%	$ 2,305,000	$ 20,745,000	$ 10,787,400	$ 9,957,600	14%
	Transit City		N/A	N/A												
	Streetcar Fleet Plan		93% 2007-12	$ 145,000,000		$ 145,000,000	$ 14,500,000	10%	$ 87,000,000			$ 4,350,000	$ 39,150,000	$ 20,358,000	$ 18,792,000	27%
	Sheppard Subway Cost Recovery		prev oversize	$ 86,900,000		$ 86,900,000						$ 8,690,000	$ 78,210,000	$ 40,669,200	$ 37,540,800	90%
	Maintenance Facilities		2008-12	$ 137,700,000		$ 137,700,000	$ 27,540,000	20%	$ 73,440,000			$ 3,672,000	$ 33,048,000	$ 17,184,960	$ 15,863,040	24%
	Subtotal			$ 774,700,000	$ -	$ 774,700,000	$ 82,550,000		$ 403,300,000	$ 23,050,000		$ 26,580,000	$ 239,220,000	$ 124,394,400	$ 114,825,600	31%
	Waterfront LRT															
	East Bayfront (2004$)		2009-11	$ 116,000,000		$ 116,000,000	$ 11,600,000	10%	$ 49,590,000			$ 5,481,000	$ 49,329,000	$ 25,651,080	$ 23,677,920	43%
	West Don Lands (2004$)		2009-10	$ 19,100,000	5	$ 19,100,000	$ 3,820,000	20%	$ 9,350,000			$ 593,000	$ 5,337,000	$ 2,775,240	$ 2,561,760	28%
	Union Station Second Platform (2004$)		2009-12	$ 89,300,000		$ 89,300,000	$ 26,790,000	30%	$ 34,510,000	$ 5,600,000	20%	$ 2,240,000	$ 20,160,000	$ 10,483,200	$ 9,676,800	23%
	Subtotal			$ 224,400,000	$ -	$ 224,400,000	$ 42,210,000		$ 93,450,000	$ 5,600,000		$ 8,314,000	$ 74,826,000	$ 38,909,520	$ 35,916,480	33%
	Total Estimated Capital Cost			$ 999,100,000	0.0	$ 999,100,000	$ 124,760,000	12%	$ 496,750,000	$ 28,650,000		$ 34,894,000	$ 314,046,000	$ 163,303,920	$ 150,742,080	31%

Project No	Project Name / Increased Service Needs Attributable to Anticipated Development 2008-2017	Timing	Gross Capital Cost Est.	Ineligible re Level of Service	Eligible Increase in Need	Less: Benefit to Existing Development $	Less: Benefit to Existing Development %	Less: Grants, Subsidies & Other Contributions Attrib. to New Development	Less: Post Period Capacity $	Less: Post Period Capacity %	Less: Other (eg 10% Statutory Deduction)	Potential DC Recoverable Cost: Net Costs Benefiting New Development	Potential DC Recoverable Cost: Residential Share	Potential DC Recoverable Cost: Non-Residential Share	Potential DC Recoverable Cost: % of Gross Cost	
Roads and Related		Millions $														
													52%	48%		
	Already Constructed (Developer Credits)															
1	Tapscott, Employment District -Credit	< 2008	$ 2,168,546		$ 2,168,546		0%					$ 2,168,546	1,127,643.92	1,040,902.08	100%	
2	East Service Road (Concord Adex) - Credit	< 2008	$ 500,000		$ 500,000		0%					$ 500,000	260,000.00	240,000.00	100%	
3	Sudbury Street Extension - Credit	< 2008	$ 1,400,000		$ 1,400,000		0%					$ 1,400,000	728,000.00	672,000.00	100%	
	Subtotal		$ 4,068,546		$ 4,068,546	$ -	0%					$ 4,068,546	$ 2,115,644	$ 1,952,902	100%	
	Cost to be Incurred During Term of Proposed ByLaw (2008-2012)															
4	Dufferin Jog Elimination	2008-2009	$ 22,300,000		$ 22,300,000	$ 11,150,000	50%					$ 11,150,000	$ 5,798,000	$ 5,352,000	50%	
	BILD Consultants Proposal Issue #6	2008-2009	$ 22,300,000		$ 22,300,000	$ 15,610,000	70%					$ 6,690,000	$ 3,478,800	$ 3,211,200	30%	
	Differential		$ -			$ 4,460,000			$ -			-$ 4,460,000	-$ 2,319,200	-$ 2,140,800		6
5	Strategic Transportation Initiatives	2008-2012	$ 45,000,000		$ 45,000,000	$ 4,500,000	10%					$ 40,500,000	$ 21,060,000	$ 19,440,000	90%	
	BILD Consultants Proposal Issue #3	2008-2012	$ 45,000,000		$ 45,000,000	$ 45,000,000	100%		$ -	0%		$ -	$ -	$ -	0%	
	Differential		$ -			$ 40,500,000			$ -			-$ 40,500,000	-$ 21,060,000	-$ 19,440,000		3
6	North York (Yonge Centre) NY Centre Secondary Plan	2008-2013	$ 25,600,000		$ 25,600,000	$ 2,560,000	10%					$ 23,040,000	$ 11,980,800	$ 11,059,200	90%	
	BILD Consultants Proposal Issue #7	2008-2013	$ 25,600,000		$ 25,600,000	$ 12,800,000	50%					$ 12,800,000	$ 6,656,000	$ 6,144,000	50%	
	Differential		$ -			$ 10,240,000			$ -			-$ 10,240,000	-$ 5,324,800	-$ 4,915,200		7
7	Road-Rail Separations Finch at Morningside	2008-2012	$ 24,000,000		$ 24,000,000	$ 12,000,000	50%					$ 12,000,000	$ 6,240,000	$ 5,760,000	50%	
	BILD Consultants Proposal Issue #4	2008-2012	$ 24,000,000		$ 24,000,000	$ 12,000,000	50%		$ 2,400,000	20%		$ 9,600,000	$ 4,992,000	$ 4,608,000	40%	
	Differential		$ -			$ -			$ 2,400,000			-$ 2,400,000	-$ 1,248,000	-$ 1,152,000		4
8	Scarlett/St. Clair/Dundas	2008-2013	$ 14,850,000		$ 14,850,000	$ 10,395,000	70%					$ 4,455,000	$ 2,316,600	$ 2,138,400	30%	
9	Simcoe Street Underpass	2008	$ 14,700,000		$ 14,700,000	$ 1,470,000	10%					$ 13,230,000	$ 6,879,600	$ 6,350,400	90%	
	BILD Consultants Proposal Issue #4	2008	$ 14,700,000		$ 14,700,000	$ 7,350,000	50%		$ 1,470,000	20%		$ 5,880,000	$ 3,057,600	$ 2,822,400	40%	
	Differential		$ -			$ 5,880,000			$ 1,470,000			-$ 7,350,000	-$ 3,822,000	-$ 3,528,000		4
10	Wilson (Keele to Bathurst)	2008	$ 1,000,000		$ 1,000,000	$ 200,000	20%					$ 800,000	$ 416,000	$ 384,000	80%	
11	Six Points Interchange	2010-2012	$ 45,000,000		$ 45,000,000	$ 36,000,000	80%					$ 9,000,000	$ 4,680,000	$ 4,320,000	20%	
	BILD Consultants Proposal Issue #8		$ 45,000,000		$ 45,000,000	$ 36,000,000	80%		$ 1,800,000	20%		$ 7,200,000	$ 3,744,000	$ 3,456,000	16%	
	Differential		$ -			$ -			$ 1,800,000			-$ 1,800,000	-$ 936,000	-$ 864,000		8
12	St.Clair Transit Right of Way (Transportation Component)	2008-2009	$ 7,310,000		$ 7,310,000	$ 5,848,000	80%					$ 1,462,000	$ 760,240	$ 701,760	20%	
13	Cycling Infrastructure	2008-2012	$ 30,270,000		$ 30,270,000	$ 24,216,000	80%					$ 6,054,000	$ 3,148,080	$ 2,905,920	20%	
	BILD Consultants Proposal Issue #8		$ 30,270,000		$ 30,270,000	$ 24,216,000	80%		$ 1,210,800	20%		$ 4,843,200	$ 2,518,464	$ 2,324,736	16%	
	Differential		$ -			$ -			$ 1,210,800			-$ 1,210,800	-$ 629,616	-$ 581,184		8
14	Construction of Pavement/Sidewalks Railway Lands	2008	$ 3,615,000		$ 3,615,000	$ 2,892,000	80%					$ 723,000	$ 375,960	$ 347,040	20%	
15	Sudbury Street Extension	2008-2009	$ 4,000,000		$ 4,000,000	$ 3,200,000	80%					$ 800,000	$ 416,000	$ 384,000	20%	
16	Audible Signals	2008-2012	$ 3,700,000		$ 3,700,000	$ 3,330,000	90%					$ 370,000	$ 192,400	$ 177,600	10%	
17	Engineering Studies	2008-2012	$ 6,203,000		$ 6,203,000	$ 4,962,400	80%					$ 1,240,600	$ 645,112	$ 595,488	20%	
	Subtotal		$ 247,548,000		$ 247,548,000	$ 122,723,400	50%					$ 124,824,600	$ 64,908,792	$ 59,915,808	50%	

Proj ect No	Project Name / Increased Service Needs Attributable to Anticipated Development 2008-2017		Timing	Gross Capital Cost Est.	Ineligible re Level of Service	Eligible Increase in Need	Less: Benefit to Existing Development $	Less: Benefit to Existing Development %	Less: Grants, Subsidies & Other Contributions Attrib. to New Development	Less: Post Period Capacity $	Less: Post Period Capacity %	Less: Other (eg 10% Statutory Deduction)	Potential DC Recoverable Cost: Net Costs Benefiting New Development	Residential Share	Non- Residential Share	% of Gross Cost	
Cost to Incurred Post By-Law Term (2013-2017)																	
18	Emery Village		2014-2015	$ 5,000,000		$ 5,000,000	$ 500,000	10%					$ 4,500,000	$ 2,340,000	$ 2,160,000	90%	
19	Markham/Steeles Intersection Improvements		2013-2017	$ 2,000,000		$ 2,000,000	$ 600,000	30%					$ 1,400,000	$ 728,000	$ 672,000	70%	
20	Redlea	Steeles to Passmore	2013-2017	$ 1,650,000		$ 1,650,000	$ 165,000	10%					$ 1,485,000	$ 772,200	$ 712,800	90%	
21	Secondary Plans	Various	2013-2017	$ 28,500,000		$ 28,500,000	$ 14,250,000	50%					$ 14,250,000	$ 7,410,000	$ 6,840,000	50%	
	BILD Consultants Proposal	**Issue #8**	2013-2017	$ 28,500,000		$ 28,500,000	$ 14,250,000	50%		$ 2,850,000	20%		$ 11,400,000	$ 5,928,000	$ 5,472,000	40%	
	Differential			$ -			$ -			$ 2,850,000			-$ 2,850,000	-$ 1,482,000	-$ 1,368,000		8
22	Tapscott Rd.	Ironside to Passmore	2013-2017	$ 525,000		$ 525,000	$ 52,500	10%					$ 472,500	$ 245,700	$ 226,800	90%	
23	Executive Court	E. limit to Markham	2013-2017	$ 1,639,000		$ 1,639,000	$ 163,900	10%					$ 1,475,100	$ 767,052	$ 708,048	90%	
24	Golden Gate Court	W. limit across watercourse I	2013-2017	$ 1,541,000		$ 1,541,000	$ 154,100	10%					$ 1,386,900	$ 721,188	$ 665,712	90%	
25	Golden Gate Court	Watercourse to Midland	2013-2017	$ 1,508,000		$ 1,508,000	$ 150,800	10%					$ 1,357,200	$ 705,744	$ 651,456	90%	
26	Golden Gate Court	W. limit across watercourse	2013-2017	$ 918,000		$ 918,000	$ 91,800	10%					$ 826,200	$ 429,624	$ 396,576	90%	
27	Milliken Blvd.	N. limit to McNicoll	2013-2017	$ 656,000		$ 656,000	$ 65,600	10%					$ 590,400	$ 307,008	$ 283,392	90%	
28	Nugget Ave. Ext.	McCowan to Sheppard	2013-2017	$ 750,000		$ 750,000	$ 150,000	20%					$ 600,000	$ 312,000	$ 288,000	80%	
29	Official Plan Improvements	Various	2013-2017	$ 17,700,000		$ 17,700,000	$ 8,850,000	50%					$ 8,850,000	$ 4,602,000	$ 4,248,000	50%	
	BILD Consultants Proposal	**Issue #3**	2013-2017	$ 17,700,000		$ 17,700,000	$ 17,700,000	100%		$ -	0%		$ -	$ -	$ -	0%	
	Differential			$ -			$ 8,850,000			$ -			-$ 8,850,000	-$ 4,602,000	-$ 4,248,000		3
30	Passmore Ave.	Markham to 440 m W.	2013-2017	$ 754,000		$ 754,000	$ 226,200	30%					$ 527,800	$ 274,456	$ 253,344	70%	
31	Road-Rail Separations	GO Uxbridge grade separatic	2013-2017	$ 56,750,000		$ 56,750,000	$ 28,375,000	50%					$ 28,375,000	$ 14,755,000	$ 13,620,000	50%	
	BILD Consultants Proposal	**Issue #4**	2013-2017	$ 56,750,000		$ 56,750,000	$ 28,375,000	50%		$ 5,675,000	20%		$ 22,700,000	$ 11,804,000	$ 10,896,000	40%	
	Differential			$ -			$ -			$ 5,675,000			-$ 5,675,000	-$ 2,951,000	-$ 2,724,000		4
32	Steeles Ave widenings	Various	2013-2017	$ 55,000,000		$ 55,000,000	$ 16,500,000	30%					$ 38,500,000	$ 20,020,000	$ 18,480,000	70%	
33	Strategic Transportation Initiatives		2013-2017	$ 55,000,000		$ 55,000,000	$ 5,500,000	10%					$ 49,500,000	$ 25,740,000	$ 23,760,000	90%	
	BILD Consultants Proposal	**Issue #3**	2013-2017	$ 55,000,000		$ 55,000,000	$ 55,000,000	100%		$ -	0%		$ -	$ -	$ -	0%	
	Differential			$ -			$ 49,500,000.0			$ -			-$ 49,500,000	-$ 25,740,000	-$ 23,760,000		3
	Subtotal			$ 229,891,000		$ 229,891,000	$ 75,794,900	33%					$ 154,096,100	$ 80,129,972	$ 73,966,128	67%	
Unallocated Improvements																	
34	Unallocated Improvements		2008-2017	$ 49,485,000		$ 49,485,000	$ 20,025,877	40%					$ 29,459,123	$ 15,318,744	$ 14,140,379	60%	
	BILD Consultants Proposal	**Issue #3**	2008-2017	$ 49,485,000		$ 49,485,000	$ 49,485,000	100%		$ -	0%		$ -	$ -	$ -	0%	
	Differential			$ -			$ 29,459,123.0			$ -			-$ 29,459,123	-$ 15,318,744	-$ 14,140,379		3
	Subtotal			$ 49,485,000		$ 49,485,000	$ 20,025,877	40%					$ 29,459,123	$ 15,318,744	$ 14,140,379	60%	
	Roads and Related Differential (w/o Waterfront)						$ 148,889,123			$ 15,405,800			-$ 164,294,923	-$ 85,433,360	-$ 78,861,563		

Proj ect No	Project Name / Increased Service Needs Attributable to Anticipated Development 2008-2017		Timing	Gross Capital Cost Est.	Ineligible re Level of Service	Eligible Increase in Need	Less: Benefit to Existing Development		Less: Grants, Subsidies & Other Contributions Attrib. to New Development	Less: Post Period Capacity		Less: Other (eg 10% Statutory Deduction)	Potential DC Recoverable Cost: Net Costs Benefiting New Development	Residential Share	Non-Residential Share	% of Gross Cost	
							$	%		$	%						
Waterfront Projects (City Cost Share Only)																	
35	Front Street Extension		2013-2017	$ 6,950,000		$ 6,950,000	$ 2,085,000	30%					$ 4,865,000	$ 2,529,800	$ 2,335,200	70%	
	BILD Consultants Proposal	Issue #5	2013-2017	$ -		$ -	$ -	30%					$ -	$ -	$ -	-	
	Differential			-$ 6,950,000.0			-$ 2,085,000.0			$ -			-$ 4,865,000	-$ 2,529,800	-$ 2,335,200		5
36	Gardiner EA		2013-2017	$ 11,000,000		$ 11,000,000	$ 8,250,000	75%					$ 2,750,000	$ 1,430,000	$ 1,320,000	25%	
37	Front Street 26		2008-2012	$ 1,793,084		$ 1,793,084	$ 448,271	25%					$ 1,344,813	$ 699,303	$ 645,510	75%	
38	Front Street 42		2008-2012	$ 1,292,268		$ 1,292,268	$ 323,067	25%					$ 969,201	$ 503,985	$ 465,216	75%	
39	Eastern Ave 25		2008-2012	$ 1,663,813		$ 1,663,813	$ 415,953	25%					$ 1,247,860	$ 648,887	$ 598,973	75%	
40	Cherry St		2008-2012	$ 5,157,320		$ 5,157,320	$ 1,289,330	25%					$ 3,867,990	$ 2,011,355	$ 1,856,635	75%	
41	Pedestrian Bridge		2008-2012	$ 3,197,900		$ 3,197,900	$ 799,475	25%					$ 2,398,425	$ 1,247,181	$ 1,151,244	75%	
	BILD Consultants Proposal	Issue #4	2008-2012	$ 3,197,900		$ 3,197,900	$ 1,598,950	50%		$ 319,790	20%		$ 1,279,160	$ 665,163	$ 613,997	40%	
	Differential			$ -			$ 799,475.0			$ 319,790			-$ 1,119,265	-$ 582,018	-$ 537,247		4
42	Pedestrian Tunnel under RIR		2008-2012	$ 767,496		$ 767,496	$ 191,874	25%					$ 575,622	$ 299,323	$ 276,299	75%	
	BILD Consultants Proposal	Issue #4	2008-2012	$ 767,496		$ 767,496	$ 383,748	50%		$ 76,750	20%		$ 306,998	$ 159,639	$ 147,359	40%	
	Differential			$ -			$ 191,874.0			$ 76,750			-$ 268,624	-$ 139,684	-$ 128,939		4
43	High Line Trail & Ped Xing under Cherry		2008-2012	$ 1,599,176		$ 1,599,176	$ 399,794	25%					$ 1,199,382	$ 623,679	$ 575,703	75%	
	BILD Consultants Proposal	Issue #4	2008-2012	$ 1,599,176		$ 1,599,176	$ 799,588	50%		$ 159,918	20%		$ 639,670	$ 332,629	$ 307,042	40%	
	Differential			$ -			$ 399,794.0			$ 159,918			-$ 559,712	-$ 291,050	-$ 268,662		4
44	Ped Underpass at Trinity St		2008-2012	$ 6,396,252		$ 6,396,252	$ 1,599,063	25%					$ 4,797,189	$ 2,494,538	$ 2,302,651	75%	
	BILD Consultants Proposal	Issue #4	2008-2012	$ 6,396,252		$ 6,396,252	$ 3,198,126	50%		$ 639,625	20%		$ 2,558,501	$ 1,330,420	$ 1,228,080	40%	
	Differential			$ -			$ 1,599,063.0			$ 639,625			-$ 2,238,688	-$ 1,164,118	-$ 1,074,570		4
45	Allowance for Upgrading Underpass at Cherry & Parl		2008-2012	$ 639,580		$ 639,580	$ 159,895	25%					$ 479,685	$ 249,436	$ 230,249	75%	
	BILD Consultants Proposal	Issue #4	2008-2012	$ 639,580		$ 639,580	$ 319,790	50%		$ 63,958	20%		$ 255,832	$ 133,033	$ 122,799	40%	
	Differential			$ -			$ 159,895.0			$ 63,958			-$ 223,853	-$ 116,404	-$ 107,449		4
46	Jarvis Street		2008-2012	$ 390,443		$ 390,443	$ 97,611	25%					$ 292,832	$ 152,273	$ 140,559	75%	
47	Richardson St.		2008-2012	$ 18,270		$ 18,270	$ 4,568	25%					$ 13,703	$ 7,125	$ 6,577	75%	
48	Sherbourne North		2008-2012	$ 298,410		$ 298,410	$ 74,603	25%					$ 223,808	$ 116,380	$ 107,428	75%	
49	Sherbourne South		2008-2012	$ 517,913		$ 517,913	$ 129,478	25%					$ 388,435	$ 201,986	$ 186,449	75%	
50	Bonneycastle N		2008-2012	$ 18,270		$ 18,270	$ 4,568	25%					$ 13,703	$ 7,125	$ 6,577	75%	
51	Parliament		2008-2012	$ 308,543		$ 308,543	$ 77,136	25%					$ 231,407	$ 120,332	$ 111,075	75%	
52	Queens Quay A. Existing		2008-2012	$ 3,695,265		$ 3,695,265	$ 923,816	25%					$ 2,771,449	$ 1,441,153	$ 1,330,295	75%	
	Subtotal			$ 45,704,003		$ 45,704,003	$ 17,273,501	38%					$ 28,430,502	$ 14,783,861	$ 13,646,641	62%	
	Total Estimated Capital Cost			$ 576,696,549		$ 576,696,549	$ 235,817,678	41%					$ 340,878,871	$ 177,257,013	$ 163,621,858	59%	
	Roads Waterfront Differential			-$ 6,950,000			$ 1,065,101			$ 1,260,040			-$ 9,275,141	-$ 4,823,074	-$ 4,452,068		
	Spadina Subway		Issue 1	$ -		$ -	$ 232,075,368			-$ 87,620,292			-$ 144,455,076	-$ 88,756,988	-$ 55,698,088		
	Transit		Issue 2	-$ 85,500,000		$ -	-$ 8,550,000			$ -			-$ 23,085,000	-$ 12,004,200	-$ 11,080,800		
	Roads		Issue 3	$ -		$ -	$ 128,309,123			$ -			-$ 128,309,123	-$ 66,720,744	-$ 61,588,379		
	Roads		Issue 4	$ -		$ -	$ 9,030,101			$ 10,805,040			-$ 19,835,141	-$ 10,314,274	-$ 9,520,868		
	Roads		Issue 5	-$ 6,950,000		$ -	-$ 2,085,000			$ -			-$ 4,865,000	-$ 2,529,800	-$ 2,335,200		
	Roads		Issue 6	$ -		$ -	$ 4,460,000			$ -			-$ 4,460,000	-$ 2,319,200	-$ 2,140,800		
	Roads		Issue 7	$ -		$ -	$ 10,240,000			$ -			-$ 10,240,000	-$ 5,324,800	-$ 4,915,200		
	Roads		Issue 8	$ -		$ -	$ -			$ 5,860,800			-$ 5,860,800	-$ 3,047,616	-$ 2,813,184		
	Total Roads			-$ 6,950,000		$ -	$ 149,954,224			$ 16,665,840			-$ 173,570,064	-$ 90,256,433	-$ 83,313,631		
	Grand Total		Total	-$ 92,450,000		$ -	$ 373,479,592			-$ 70,954,452			-$ 341,110,140	-$ 191,017,621	-$ 150,092,519		

Issue 3 100% 0%

Issue 4 50% 20%

City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

WATER TREATMENT PLANTS

UPDATED
Repeated

	Projects	Timing	$ 2,008.00	Less Grants Etc.	Benefit to Existing 2008		PPC 2008			2008		Capital Program Gross Cost	Capital Program DC
			($)	($)	($)	(%)	($)	(%)	(% Net)	($)	(%)	($)	($)
	Already Constructed												
	D/Distribution Sys. Improv. - WM-Ellesmere PS to Nielson Road	Ending 2007										$ -	$ -
	D/Additional Pumping Equip. - Keele PS	Completed										$ -	$ -
	D/Additional Pumping Equip. - Kennedy PS	Completed										$ -	$ -
	D/WM Mark/Shep to Bayv/Finch - McNicoll to Warden	Ending 2007										$ -	$ -
	D/WM Mark/Shep to Bayv/Finch - Ont. Hydro to Don Mills, Leslie, Bayview	Completed										$ -	$ -
	D/WM Mark/Shep to Bayv/Finch - Right-of-Way Easements	Ending 2007										$ -	$ -
	D/Milliken PS Extension - EA	Ending 2007										$ -	$ -
	P/Horgan Expansion - Pre-design Std./Envir./Assess.	Ending 2007										$ -	$ -
	D/WM Warden-Danforth to Egl. - Danforth to St. Clair	Completed										$ -	$ -
	D/WM Warden-Danforth to Egl. - Wm Warden to Warden Tank	Ending 2007										$ -	$ -
	GO Hagerman Crossing	Ending 2007										$ -	$ -
												$ -	$ -
	Cost to be Incurred During Term of Proposed By-law (2008-2012)											$ -	$ -
WTP2008-27	Water Efficiency	1998-2012	$ 17,500,200.00									$ -	$ -
WTP2008-14	P/Horgan Expansion - Design	2007-2012	$ 5,100,000.00	$ 1,632,000.00	$ -	0.0%	$ 2,392,920.00	46.9%	69.0%	$17,500,200	100.0%	$ 17,500,200.00	$ 17,500,200.00
	COLE proposal		$ 5,100,000.00	$ 1,632,000.00	$ 1,421,902.10	27.9%	$ 2,162,400.00	42.4%	62.4%	$1,075,080	21.1%		
WTP2008-15	P/Horgan Expansion - Construction	2007-2012	$ 151,950,000.00	$ 48,624,000.00	$ -	0.0%	$ 71,294,940.00	46.9%	69.0%	$0	0.0%	$ 5,100,000.00	$ -
	COLE proposal		$ 151,950,000.00	$ 48,624,000.00	$ 42,364,318.36	27.9%	$ 64,426,800.00	42.4%	62.4%	$32,031,060	21.1%		$ -
WTP2008-16	P/Harris Residue Mgmt. - Design	2003-2010	$ 1,275,000.00	$ -	$ 1,194,675.00	93.7%	$ 16,575.00	1.3%	1.3%	$0	0.0%	$ 151,950,000.00	
	COLE proposal	2003-2010	$ 1,275,000.00	$ -	$ 1,194,675.00	93.7%	$ 80,325.00	6.3%	6.3%	$63,750	5.0%	$ 1,275,000.00	$ 63,750.00
WTP2008-17	P/Harris Residue Mgmt. - Construction	2004-2008	$ 1,205,000.00	$ -	$ 1,129,085.00	93.7%	$ 15,665.00	1.3%	1.3%	$0	0.0%	$ 1,275,000.00	
	COLE proposal		$ 1,205,000.00	$ -	$ 1,129,085.00	93.7%	$ 75,915.00	6.3%	6.3%	$60,250	5.0%		
WTP2008-18	D/Additional Pumping Equip. - Ellesmere PS	2003-2008	$ 2,089,000.00	$ 1,316,070.00	$ -	0.0%	$ 533,322.00	25.5%	69.0%	$0	0.0%	$ 1,205,000.00	$ -
	COLE proposal		$ 2,089,000.00	$ 1,316,070.00	$ -	0	$ 668,480.00	32.0%	88.5%	$239,608	11.5%		
WTP2008-19	D/WM Mark/Shep to Bayv/Finch - Ont. Hydro to Victoria Pk	2009	$ 605,000.00	$ 423,500.00	$ -	0.0%	$ 125,235.00	20.7%	69.0%	$104,450	5.0%	$ 2,089,000.00	$ 104,450.00
	COLE proposal		$ 605,000.00	$ 423,500.00	$ -	0	$ 172,425.00	28.5%	95.0%	$56,265	9.3%		
WTP2008-20	P/Clark Residue Mgmt. - Design	2003-2009	$ 984,000.00	$ -	$ 922,008.00	93.7%	$ 12,792.00	1.3%	1.3%	$9,075	1.5%	$ 605,000.00	$ 9,075.00
	COLE proposal		$ 984,000.00	$ -	$ 922,008.00	93.7%	$ 12,792.00	1.3%	1.3%	$49,200	5.0%		
WTP2008-21	P/Clark Residue Mgmt. - Construction	2004-2008	$ 3,042,000.00	$ -	$ 2,850,354.00	93.7%	$ 39,546.00	1.3%	1.3%	$49,200	5.0%	$ 984,000.00	$ 49,200.00
	COLE proposal		$ 3,042,000.00	$ -	$ 2,850,354.00	93.7%	$ 39,546.00	1.3%	1.3%	$152,100	5.0%		
WTP2008-22	D/Dufferin Resevior Ext. - Dufferin Resevoir Ext.	2012	$ 1,169,000.00	$ -	$ -	0.0%	$ 806,610.00	69.0%	69.0%	$152,100	5.0%	$ 3,042,000.00	$ 152,100.00
	COLE proposal		$ 1,169,000.00	$ -	$ -	0	$ 806,610.00	69.0%	69.0%	$362,390	31.0%		
WTP2008-24	D/Dufferin Resevior Ext. - Construction	2012	$ 40,225,000.00	$ -	$ -	0.0%	$ 27,755,250.00	69.0%	69.0%	$362,390	31.0%	$ 1,169,000.00	$ 362,390.00
	COLE proposal		$ 40,225,000.00	$ -	$ 11,214,904.29	27.9%	$ 27,755,250.00	69.0%	69.0%	$12,469,750	31.0%		
WTP2008-23	D/Milliken PS Extension - Design	2007-2012	$ 3,940,000.00	$ 1,300,200.00	$ -	0.0%	$ 1,821,462.00	46.2%	69.0%	$1,254,846	3.1%	$ 40,225,000.00	$ 1,254,845.71
	COLE proposal		$ 3,940,000.00	$ 1,300,200.00	$ 1,098,489.07	27.9%	$ 1,344,310.93	34.1%	50.9%	$818,338	20.8%		
WTP2008-25	D/Milliken PS reservoir Extension - Construction	2008-2012	$ 33,300,000.00	$ 10,989,000.00	$ -	0.0%	$ 15,394,590.00	46.2%	69.0%	$197,000	5.0%	$ 3,940,000.00	$ 197,000.00
	COLE proposal		$ 33,300,000.00	$ 10,989,000.00	$ 9,290,700.00	27.9%	$ 11,361,815.72	34.1%	50.9%	$6,916,410	20.8%		
	D/Milliken PS Extension - Construction	2009-2012	$ 22,800,000.00	$ -	$ -		$ 15,732,000.00	69.0%	69.0%	$1,665,000	5.0%	$ 33,300,000.00	$ 1,665,000.00
	COLE proposal		$ 22,800,000.00	$ -	$ 6,356,738.79	27.9%	$ 15,732,000.00	69.0%	0.69	$7,068,000	31.0%		
	Added in 2008 Study									$711,261	3.1%	$ 22,800,000.00	$ 711,261.21
WTP2008-29	Avenue Rd EM Engineering - Hi Level to Lawrence	2004-2012	$ 2,950,000.00	$ 560,500.00	$ 2,224,300.00	75.4%	$ 113,988.00	3.9%	4.8%	$51,212	1.7%	$ -	$ -
WTP2008-30	Avenue Rd EM Construction - Hi Level to Lawrence	2008-2012	$ 38,100,000.00	$ 7,239,000.00	$ 28,727,400.00	75.4%	$ 1,472,184.00	3.9%	4.8%	$661,416	1.7%	$ 2,950,000.00	$ 51,212.00
WTP2008-31	Horgan to Ellesmere EM - Engineering	2004-2012	$ 2,540,000.00	$ 990,600.00	$ -	0.0%	$ 1,069,086.00	42.1%	69.0%	$480,314	18.9%	$ 38,100,000.00	$ 661,416.00
WTP2008-33	Horgan to Ellesmere EM - Construction	2009-2012	$ 20,050,000.00	$ 7,819,500.00	$ -	0.0%	$ 8,439,045.00	42.1%	69.0%	$3,791,455	18.9%	$ 2,540,000.00	$ 480,314.00
WTP2008-35	JOS -GERRARD WM Engineering	2007-2012	$ 5,100,000.00	$ 3,468,000.00	$ -	0.0%	$ 1,126,080.00	22.1%	69.0%	$505,920	9.9%	$ 20,050,000.00	$ 3,791,455.00
WTP2008-37	JOS - GERRARD WM - Construction	2009-2012	$ 36,000,000.00	$ 24,480,000.00	$ -	0.0%	$ 7,948,800.00	22.1%	69.0%	$3,571,200	9.9%	$ 5,100,000.00	$ 505,920.00
WTP2008-36	JOS - Bathurst-Dupont W/M - Engineering	2007-2011	$ 4,232,000.00	$ 719,440.00	$ 1,015,680.00	24.0%	$ 1,407,986.00	33.3%	40.1%	$1,088,894	25.7%	$ 36,000,000.00	$ 3,571,200.00
WTP2008-39	Additional Pumping Equipment	2006-2011	$ 5,464,000.00	$ -	$ 273,200.00	5.0%	$ 4,917,600.00	90.0%	90.0%	$273,200	5.0%	$ 4,232,000.00	$ 1,088,894.00
WTP2008-40	Ellesmere PS Upgrade	2008-2012	$ 4,500,000.00	$ 2,835,000.00	$ -	0.0%	$ 1,148,850.00	25.5%	69.0%	$516,150	11.5%	$ 5,464,000.00	$ 273,200.00
WTP2008-41	JOS - Victoria Park W/M - Engineering	2007-2011	$ 4,895,000.00	$ 1,125,850.00	$ -	0.0%	$ 2,500,714.00	53.1%	69.0%	$1,168,436	23.9%	$ 4,500,000.00	$ 516,150.00
WTP2008-42	JOS - Neilson (Ellesmere-Sheppard) WM Const.	2008-2011	$ 14,760,000.00	$ 8,413,200.00	$ -	0.0%	$ 4,379,292.00	29.7%	69.0%	$1,967,508	13.3%	$ 4,895,000.00	$ 1,168,436.00
WTP2008-43	JOS - Eastmall W/M Engineering	2009-2012	$ 1,850,000.00	$ 1,017,500.00	$ -	0.0%	$ 574,425.00	31.1%	69.0%	$258,075	14.0%	$ 14,760,000.00	$ 1,967,508.00
												$ 1,850,000.00	$ 258,075.00

WTP2008-44	JOS - Eastmall WM Construction	2012	$ 1,500,000.00	$ 825,000.00	$ -	0.0%	$ 465,750.00	31.1%	69.0%	$209,250	14.0%	$ 1,500,000.00	$ 209,250.00
WTP2008-45	JOS - Ellesmere (Markham-Neilson) Engineering	2009-2012	$ 1,100,000.00	$ 627,000.00	$ -	0.0%	$ 326,370.00	29.7%	69.0%	$146,630	13.3%	$ 1,100,000.00	$ 146,630.00
WTP2008-46	JOS - Ellesmere (Markham-Neilson) Const.	2010-2012	$ 10,500,000.00	$ 5,985,000.00	$ -	0.0%	$ 3,115,350.00	29.7%	69.0%	$1,399,650	13.3%	$ 10,500,000.00	$ 1,399,650.00
WTP2008-47	JOS - Victoria Park W/M Construction	2009-2012	$ 10,000,000.00	$ 2,270,000.00	$ -	0.0%	$ 5,333,700.00	53.3%	69.0%	$2,396,300	24.0%	$ 10,000,000.00	$ 2,396,300.00
WTP2008-48	JOS - Mt. Pleasant EM - Engineering	0	$ 1,561,000.00	$ 1,529,780.00	$ -	0.0%	$ 21,542.00	1.4%	69.0%	$9,678	0.6%	$ 1,561,000.00	$ 9,678.00
WTP2008-49	JOS - Mt. Pleasant EM - Const.	2007-2012	$ 1,439,000.00	$ 561,210.00	$ -	0.0%	$ 605,675.00	42.1%	69.0%	$272,115	18.9%	$ 1,439,000.00	$ 272,115.00
WTP2008-50	JOS - Kennedy W/M - Scarborough PS to St. Clair Midland	2009-2012	$ 9,100,000.00	$ 2,093,000.00	$ -	0.0%	$ 4,834,830.00	53.1%	69.0%	$2,172,170	23.9%	$ 9,100,000.00	$ 2,172,170.00
WTP2008-54	Pumping Equipment - Rosehill PS	2009										$ -	$ -
WTP2008-55	Pumping Equipment - Richview PS	2009-2011	$ 1,750,000.00									$ -	$ -
WTP2008-62	Island Chemical & Dewatering Facility Engineering	2011-2012	$ 8,000,000.00	$ -	$ 7,496,000.00	93.7%	$ 104,000.00	1.3%	1.3%	$400,000	5.0%	$ 8,000,000.00	$ 400,000.00
WWTP2008-47	Highland Creek Horgan Supernatant Line Connection	2012	$ 500,000.00	$ 160,000.00	$ -	0.0%	$ 234,600.00	46.9%	69.0%	$105,400	21.1%	$ 500,000.00	$ 105,400.00
	Cost to be Incurred Post By-law Term (2013-2017)												
												$ -	$ -
WTP2008-27	Water Efficiency	2013	$ 3,105,000.00	$ -	$ -	0.0%			0.0%	0.0%	$3,105,000	100.0%	$ 3,105,000.00	$ 3,105,000.00
WTP2008-56	Taste & Odour Mgmt.	2016-2017	$ 25,000,000.00	$ -	$ 23,425,000.00	93.7%	$ 325,000.00	1.3%	1.3%	$1,250,000	5.0%	$ 25,000,000.00	$ 1,250,000.00
WTP2008-14	P/Horgan Expansion - Design	2013	$ 200,000.00	$ 64,000.00	$ -	0.0%	$ 93,840.00	46.9%	69.0%	$42,160	21.1%		
	Water Efficiency		$ 200,000.00	$ 64,000.00	$ 55,760.87	27.9%	$ 93,840.00	46.9%	69.0%	$0	0.0%	$ 200,000.00	$ -
WTP2008-15	P/Horgan Expansion - Construction	2013	$ 98,700,000.00	$ 31,584,000.00	$ -	0.0%	$ 46,310,040.00	46.9%	69.0%	$20,805,960	21.1%		
			$ 98,700,000.00	$ 31,584,000.00	$ 27,517,987.64	27.9%	$ 46,310,040.00	46.9%	69.0%	$0	0.0%	$ 98,700,000.00	$ -
WTP2008-22	D/Dufferin Resevior Ext. - Dufferin Resevoir Ext.	2013	$ 148,000.00	$ -	$ -	0.0%	$ 102,120.00	69.0%	69.0%	$45,880	31.0%	$ 148,000.00	$ 45,880.00
WTP2008-24	D/Dufferin Resevior Ext. - Construction	2013	$ 11,000,000.00	$ -	$ -	0.0%	$ 7,590,000.00	69.0%	69.0%	$3,410,000	31.0%	$ 11,000,000.00	$ 3,410,000.00
WTP2008-23	D/Milliken PS Extension - Design	2013	$ 205,000.00	$ 67,650.00	$ -	0.0%	$ 94,772.00	0.0%	69.0%	$42,578	20.8%	$ 205,000.00	$ 42,578.00
WTP2008-25	D/Milliken PS reservoir Extension - Construction	2013	$ 11,100,000.00	$ 3,663,000.00	$ -	0.0%	$ 5,131,530.00	0.0%	69.0%	$2,305,470	5.0%	$ 11,100,000.00	$ 2,305,470.00
	D/Milliken PS Extension - Construction	2013	$ 7,200,000.00	$ -	$ -	0.0%	$ 4,968,000.00	69.0%	0.69	$2,232,000	31.0%	$ 7,200,000.00	$ 2,232,000.00
										$0		$ -	$ -
	Added in 2008 Study									$0		$ -	$ -
WTP2008-29	Avenue Rd EM Engineering - Hi Level to Lawrence	2013	$ 17,000.00	$ 3,230.00	$ 12,818.00	75.4%	$ 772.00	4.5%	5.6%	$180	1.1%	$ 17,000.00	$ 180.00
WTP2008-30	Avenue Rd EM Construction - Hi Level to Lawrence	2013	$ 7,000,000.00	$ 1,330,000.00	$ 5,278,000.00	75.4%	$ 270,480.00	3.9%	4.8%	$121,520	1.7%	$ 7,000,000.00	$ 121,520.00
WTP2008-31	Horgan to Ellesmere EM - Engineering	2013	$ 35,000.00	$ 13,650.00	$ -	0.0%	$ 14,732.00	42.1%	69.0%	$6,618	18.9%	$ 35,000.00	$ 6,618.00
WTP2008-33	Horgan to Ellesmere EM - Construction	2013	$ 10,000,000.00	$ 3,900,000.00	$ -	0.0%	$ 4,209,000.00	42.1%	69.0%	$1,891,000	18.9%	$ 10,000,000.00	$ 1,891,000.00
WTP2008-37	JOS - GERRARD WM - Construction	2013	$ 4,000,000.00	$ 2,720,000.00	$ -	0.0%	$ 883,200.00	22.1%	69.0%	$396,800	9.9%	$ 4,000,000.00	$ 396,800.00
WTP2008-38	JOS - BATHRUST-DUPONT WM - Construction	2013-2016	$ 60,000,000.00	$ 10,200,000.00	$ 14,400,000.00	24.0%	$ 19,962,000.00	33.3%		$15,438,000	25.7%	$ 60,000,000.00	$ 15,438,000.00
WTP2008-39	Additional Pumping Equipment	2013	$ 1,000,000.00	$ -	$ 50,000.00	5.0%	$ 900,000.00	90.0%	90.0%	$50,000	5.0%	$ 1,000,000.00	$ 50,000.00
WTP2008-40	Ellesmere PS Upgrade	2013	$ 3,200,000.00	$ 2,016,000.00	$ -	0.0%	$ 816,960.00	25.5%	69.0%	$367,040	11.5%	$ 3,200,000.00	$ 367,040.00
WTP2008-43	JOS - Eastmall W/M Engineering	2013	$ 650,000.00	$ 357,500.00	$ -	0.0%	$ 201,825.00	31.1%	69.0%	$90,675	14.0%	$ 650,000.00	$ 90,675.00
WTP2008-44	JOS - Eastmall WM Construction	2013-2015	$ 35,000,000.00	$ 19,250,000.00	$ -	0.0%	$ 10,867,500.00	31.1%	69.0%	$4,882,500	14.0%	$ 35,000,000.00	$ 4,882,500.00
WTP2008-46	JOS - Ellesmere (Markham-Neilson) Const.	2013	$ 2,500,000.00	$ 1,425,000.00	$ -	0.0%	$ 741,750.00	29.7%	69.0%	$333,250	13.3%	$ 2,500,000.00	$ 333,250.00
WTP2008-47	JOS - Victoria Park W/M Construction	2013-2014	$ 15,000,000.00	$ 3,405,000.00	$ -	0.0%	$ 8,000,550.00	53.3%	69.0%	$3,594,450	24.0%	$ 15,000,000.00	$ 3,594,450.00
WTP2008-51	JOS - Mt. Pleasant W/M - Const	2015-2017	$ 37,000,000.00	$ 36,260,000.00	$ -	0.0%	$ 510,600.00	1.4%	69.0%	$229,400	0.6%	$ 37,000,000.00	$ 229,400.00
WTP2008-50	JOS - Kennedy W/M - Scarborough PS to St. Clair Midland	2009-2011	$ 7,100,000.00	$ 1,633,000.00	$ -	0.0%	$ 3,772,230.00	53.1%	69.0%	$1,694,770	23.9%	$ 7,100,000.00	$ 1,694,770.00
WTP2008-52	HPEC W/M - Bayview to Keele	2012	$ 20,800,000.00	$ -	$ -	0.0%	$ 14,352,000.00	69.0%	69.0%	$6,448,000	31.0%	$ 20,800,000.00	$ 6,448,000.00
WTP2008-62	Island Chemical & Dewatering Facility Engineering	2013-2014	$ 10,000,000.00	$ -	$ 9,370,000.00	93.7%	$ 130,000.00	1.3%	1.3%	$500,000	5.0%	$ 10,000,000.00	$ 500,000.00
WTP2008-57	JOS - Bathurst-Dupont W/M - Construction	2013-2016	$ 60,000,000.00	$ 10,200,000.00	$ -	0.0%	$ 34,382,000.00	57.3%	69.0%	$15,438,000	25.7%	$ 60,000,000.00	$ 15,438,000.00
			$ 60,000,000.00							$0	0.0%	$ 60,000,000.00	$ -
WTP2008-58	JOS - Jarvis WM - to Rosehill PS Construction	2015-2017	$ 13,349,000.00	$ 8,676,850.00	$ -	0.0%	$ 3,223,784.00	24.2%	69.0%	$1,448,366	10.8%	$ 13,349,000.00	$ 1,448,366.00
WTP2008-59	JOS - Bayview W/M - Eglinton to York Mills	2014-2017	$ 17,440,000.00	$ 17,265,600.00	$ -	0.0%	$ 120,336.00	0.7%	69.0%	$54,064	0.3%	$ 17,440,000.00	$ 54,064.00
WTP2008-60	JOS - Bayview W/M - HPEC to Bayview Resevior	2014-2017	$ 15,865,000.00	$ 15,071,750.00	$ -	0.0%	$ 547,343.00	3.5%	69.0%	$245,907	1.5%	$ 15,865,000.00	$ 245,907.00
WTP2008-61	Pumpstation Upgrade - Ellesmere PS	2013-2014	$ 1,374,000.00	$ -	$ -	0.0%	$ 948,060.00	69.0%	69.0%	$425,940	31.0%	$ 1,374,000.00	$ 425,940.00
	Total	$ 949,063,200	$ 306,110,580	$ 98,368,520		$ 356,838,698			$187,745,402			$	949,063,200
COLE proposal	Total	$ 949,063,200	$ 306,110,580	$ 197,689,321		$ 311,174,461			$ 94,602,403			$	909,576,765
Differential		$ -	$ -	$ 99,320,801.12	$ -	$ (45,664,237.35)	$ -	$ -	$ (93,142,999)			$	(39,486,435.31)

J:\07775.0 Work (Design) Phase\[PCS BTE Based Charge_23rd Dec_2008.xls]Water Treatment

Res	Non-res
48.5%	51.5%
45,882,165	48,720,238

City of Toronto
Development Charges Background Study Review - 2008

WATERMAINS

	Projects	Timing	Gross Cost 2008 ($)	Benefit to Existing 2008 ($)	(%)	PPC ($)	(%)	DC 2008 ($)	GROSS COST (%)
	Already Constructed								
WM2008-1	Lakeshore Blvd. - Palace Pier - Parklawn		$ 640,000.00	$ 64,000.00	10.0%			$ 576,000.00	90%
WM2008-2	Waterfront Drive - Parklawn - Palace Pier		$ 411,000.00					$ 411,000.00	100%
	Cost to be Incurred During Term of Proposed By-law (2008-2012)								
WM2008-4	Yonge Centre - Kenneth - Doris	2008	$ 2,238,720.00	$ -				$ 2,238,720.00	
	COLE Approach		$ 2,238,720.00	$ 624,164.84	27.9%			$ 1,614,555.16	72%
WM2008-6	Downsview - Keele St.	2008-2012	$ 3,532,320.00	$ 706,464.00	20.0%			$ 2,825,856.00	80%
	COLE Approach		$ 3,532,320.00	$ 984,826.12	27.9%			$ 2,547,493.88	72%
WM2008-8	Downsview - Champagne - Chesswood	2008-2012	$ 3,088,800.00	$ 617,750.00				$ 2,471,050.00	
	COLE Approach		$ 3,088,800.00	$ 861,170.82	27.9%			$ 2,227,629.18	72%
WM2008-11	South Bathurst - Bathurst St.	2008-2012	$ 2,196,480.00	$ 439,296.00	20.0%			$ 1,757,184.00	
	COLE Approach		$ 2,196,480.00	$ 612,388.14	27.9%			$ 1,584,091.86	72%
WM2008-12	Finch - Keele - Keele St. - Alness St.	2008-2012	$ 1,846,680.00	$ 369,336.00	20.0%			$ 1,477,344.00	
	COLE Approach		$ 1,846,680.00	$ 514,862.39	27.9%			$ 1,331,817.61	72%
	ADDED IN 2008								
WM2008-49	Anndale Drive - Bales to Tradewind Install 300mm dia WM	2008	$ 134,000.00					$ 134,000.00	100%
WM2008-50	Meadowvale- Hwy 2 to Kingston Rd.	2008							
WM2008-19	Judson Ave - Ourland Ave to Royal York Rd - Replace existing 150mm WM. Upsize to 200mm	2008	$ 707,000.00	$ 397,688.00	56.3%			$ 309,313.00	44%
WM2008-20	Towns Road - Kipling Ave to West Limit - Upsize ezisting watermain to a 200mm	2008	$ 454,000.00	$ 255,375.00	56.3%			$ 198,625.00	44%
WM2008-24	Arnold Ave - St David St to Dundas St E - Replace and upsize existing 100mm to a 150mm	2008	$ 110,000.00	$ 48,889.00	44.4%			$ 61,111.00	56%
WM2008-25	Charles St W - Bay St to 80m w of St. Thomas St - Upgrade 150mm CI to 300mm	2008	$ 240,000.00	$ 60,000.00	25.0%			$ 180,000.00	75%
WM2008-26	Jameson Ave - Springhurst Ave to Queen St - Upsize existing 150mm CI watermain to a 300mm	2008	$ 770,000.00	$ 192,500.00	25.0%			$ 577,500.00	75%
WM2008-29	Saulter St - Queen St E to south end - Upgrade 150mm to 250mm	2008	$ 318,000.00	$ 114,480.00	36.0%			$ 203,520.00	64%
WM2008-30	St. Thomas St - Charles St to Bloor St E - Upsize from 150mm to 250mm	2008	$ 220,000.00	$ 79,200.00	36.0%			$ 140,800.00	64%
WM2008-36	Sinnott Rd - Eglinton Ave to Hymus Rd - Upsize existing 200mm watermain to 300mm	2009	$ 994,000.00	$ 441,778.00	44.4%			$ 552,222.00	56%
WM2008-37	Victoria Park Ave - Kingston Rd to Meadow Ave - Upgrade existing 100mm watermain to 150mm	2009	$ 260,000.00	$ 115,556.00	44.4%			$ 144,444.00	56%
WM2008-40	Gerrard St E - Yonge St to Jarvis St - Upgrade 150mm CI to 300mm PVC	2009	$ 645,000.00	$ 161,250.00	25.0%			$ 483,750.00	75%
WM2008-42	King St W - Queen St W to Jameson Ave - Upsizing existing 200mm to 300mm	2009	$ 1,100,000.00	$ 488,889.00	44.4%			$ 611,111.00	56%
WM2008-43	McCaul St - Queen St W to College St - Upsize existing 150mm WM to 200mm	2009	$ 1,014,300.00	$ 570,544.00	56.3%			$ 443,756.00	44%
WM2008-46	Victoria St - Gerrard St to Adelaide St - Replace existing 150mm CI with a 300mm WM	2009	$ 1,363,500.00	$ 340,875.00	25.0%			$ 1,022,625.00	75%
WM2008-47	Unallocated Improvements	2010-2012	$ 12,494,700.00	$ 4,980,656.00	39.9%	$ 1,266,694.00	10%	$ 6,247,350.00	50%
	COLE Approach		$ 12,494,700.00	$ 12,494,700.00	100.0%			$ -	
	Cost to be Incurred Post By-law Term (2013-2017)								
WM2008-48	Unallocated Improvements	2013-2017	$ 53,082,000.00	$ 13,499,696.00	25.4%	$ 5,079,004.00	10%	$ 34,503,300.00	65%
	COLE Approach		$ 53,082,000.00	$ 13,499,696.00	25.4%	$ 13,270,500.00	25%	$ 26,311,804.00	50%

	TOTAL	$ 87,860,500.00	$ 23,944,222.00	27%	$ 6,345,698.00	7%	$ 57,570,581.00	66%
COLE Approach		$ 87,860,500.00	$ 32,922,832.31	37%	$ 13,270,500.00	15%	**$ 41,667,168.69**	47%
Differential			$ 8,978,610.31		$ 6,924,802.00		$ (15,903,412.31)	

J:\0777\5.0 Work (Design) Phase\[PCS BTE Based Charge_23rd Dec_2008.xls]Watermains

WASTE WATER TREATMENT PLANTS

Projects		Timing	Gross Cost 2008 ($)	Benefit to Existing 2008 ($)	(%)	Post Period Capacity 2008 ($)	(%)	DC Recoverable 2008 ($)	(%)
Already Constructed									
Ashbridges Bay Plant Outfall Study		Completed							
Ashbridges Bay By-pass Conduits Study		Completed							
Ashbridges Bay North Substation Upgrade		Ending 2007							
Ashbridges Bay Mediation Agreement Implementation		Completed							
Ashbridges Bay PS Odour Control		Completed							
Ashbridges Bay PT Odour Control		Completed							
Ashbridges Bay Sludge Cake Pumping Upgrade		Ending 2007							
Highland Creek Digester upgrades #7,8,9 & 10		Completed							
Highland Creek Centrate Line Mods		Completed							
Highland Creek Odour Control Study		Completed							
Humber Screen #6		2003-?							
Humber Return Secondary Sludge System		2000-2005							
Humber HVAC/Fire Prot/Gas Detection		Ending 2007							
Humber Parking, Gatehouse, Security B		Ending 2007							
Humber Odour Control Study		Completed							
Humber - Plant Washing Water Treatment		1998-2007							
Humber North Grit Vortex N4-N6		?-2005							
Humber North Grit Chan. N1-N3		?-1998							
Sewer System Improvements - Access Roads		1998-2003							
Sewer System Improvements - Clean out Chambers		1998-2005							
Cost to be Incurred During Term of Proposed By-law (2008-2012)									
Ashbridges Bay Standby Power Generation		2008-2012	$ 3,325,000.00	2,892,750	87.0%	332,500	10.0%	99,750	3.0%
Ashbridges Bay Fine Bubble Aeration Upgrade - Pilot		2008-2009	$ 10,500,000.00	9,135,000	87.0%	1,050,000	10.0%	315,000	3.0%
Ashbridges Bay Emission Air Treatment		2008-2012	$ 19,000,000.00	16,530,000	87.0%	1,900,000	10.0%	570,000	3.0%
Ashbridges Bay PCS Plant Services		2004-2012	$ 8,100,000.00	7,047,000	87.0%	810,000	10.0%	243,000	3.0%
Ashbridges Bay Process Equipment Upgrades		2008-2012	$ 6,300,000.00	5,481,000	87.0%	630,000	10.0%	189,000	3.0%
Highland Creek Digesters 1-8 modifications		2008-2012						0	
Highland Creek Was Thickening and Dewatering - Engineering		2005-2012	$ 3,550,000.00	2,733,500	77.0%	745,500	21.0%	71,000	2.0%
Highland Creek HVAC & Plant Security Upgrades		2004-2011	$ 1,645,000.00	1,266,650	77.0%	345,450	21.0%	32,900	2.0%
Highland Creek PCS - Plant Services		2005-2012	$ 5,100,000.00	3,927,000	77.0%	1,071,000	21.0%	102,000	2.0%
								0	
Humber Sludge Thickening Bldg Upgrade		2003-2011	$ 35,760,000.00	26,462,400	74.0%	8,940,000	25.0%	357,600	1.0%
Humber PCS Plant Services		2004-2012	$ 6,150,000.00	4,551,000	74.0%	1,537,500	25.0%	61,500	1.0%
Keele Trunk Sewer - PROPERTY ACQUISITION		2007-2008	$ 2,175,000.00	652,500	30.0%	1,522,500	70.0%	0	
MT Chamber Upgrades and PCS		2005-2012	$ 6,310,000.00	5,994,500	95.0%	0	0	315,500	5.0%
Water Efficiency		1998-2012	$ 17,500,200.00	0	0	0	0	17,500,200	100.0%
ADDED IN 2008 STUDY									
Ashbridges Bay OUTFALL AND DISINFECTION UPGRADES ENGINEERING		2007-2012	$ 6,900,000.00	6,003,000	87.0%	690,000	10.0%	207,000	3.0%
Ashbridges Bay D BUILDING Biofilters Upgrade		2009-2012	$ 49,050,000.00	42,673,500	87.0%	4,905,000	10.0%	1,471,500	3.0%
Ashbridges Bay Mediation Agreement Implementation		2008-2012	$ 520,000.00	452,400	87.0%	52,000	10.0%	15,600	3.0%
Ashbridges Bay Process Upgrades & Odour Control Engineering		2007-2012	$ 7,300,000.00	6,351,000	87.0%	730,000	10.0%	219,000	3.0%
Ashbridges Bay Dewatering Equipment Upgrades		2007-2012	$ 13,670,000.00	11,892,900	87.0%	1,367,000	10.0%	410,100	3.0%
Ashbridges Bay Biosolids Imprvs & Studies		2007-2008	$ 1,150,000.00	1,000,500	87.0%	115,000	10.0%	34,500	3.0%
Ashbridges Bay Biosolids Studies		2007	$ -	0	0.0%	0	0.0%	0	0.0%
Ashbridges Bay Fine Bubble Aeration Implementation		2012	$ 10,000,000.00	8,700,000	87.0%	1,000,000	10.0%	300,000	3.0%
Ashbridges Bay PT ENGINNERING DESIGN AND CONTRACT ADMINI		2005-2012	$ 1,442,000.00	1,254,540	87.0%	144,200	10.0%	43,260	3.0%
Ashbridges Bay M & T Pumping Station		2007-2010	$ 7,900,000.00	6,873,000	87.0%	790,000	10.0%	237,000	3.0%
Ashbridges Bay Waste Activated Sludge Upgrade		2010-2012	$ 7,000,000.00	6,090,000	87.0%	700,000	10.0%	210,000	3.0%
HUMBER PROCESS AUDIT		2007-2009	$ -					0	
Humber Headhouse Upgrades Phase 1 Odour Control		2007-2010	$ 14,000,000.00	10,360,000	74.0%	3,500,000	25.0%	140,000	1.0%
Humber Headhouse Upgrades PH2 & PH1 Odour Control		2009-2012	$ 20,200,000.00	14,948,000	74.0%	5,050,000	25.0%	202,000	1.0%
Humber Secondary Treatment Upgrades		2013-2014	$ 18,000,000.00	13,320,000	74.0%	4,500,000	25.0%	180,000	1.0%
Humber Process Equipment Upgrades		2008-2012	$ 4,000,000.00	2,960,000	74.0%	1,000,000	25.0%	40,000	1.0%
Highland Creek Was Thickening and Dewatering Phase 2		2009-2012	$ 24,600,000.00	18,942,000	77.0%	5,166,000	21.0%	492,000	2.0%
Highland Creek Odour Control Upgrades - Phase 1 Eng		2008-2012	$ 4,250,000.00	3,272,500	77.0%	892,500	21.0%	85,000	2.0%
Future Sewage PS Upgrades		2009-2012	$ 24,000,000.00	20,400,000	85.0%	1,800,000	7.5%	1,800,000	7.5%

Cost to be incurred Post By-law Term (2013-2017)									
								0	
Ashbridges Bay Standby Power Generation								0	
Ashbridges Bay PCS Plant Services		2013-2015	$ 2,385,000.00	2,074,950	87.0%	238,500	10.0%	71,550	3.0%
Ashbridges Bay Process Equipment Upgrades		2013-2014	$ 2,770,000.00	2,409,900	87.0%	277,000	10.0%	83,100	3.0%
Ashbridges Bay UV Disinfection		2013	$ 600,000.00	522,000	87.0%	60,000	10.0%	18,000	3.0%
Keele Trunk Sewer Design and Construction		2014-2017						0	
Ashbridges Bay Seawall Substation Extension		2013-2017	$ 33,844,000.00	10,153,200	30.0%	23,690,800	70.0%	0	
Highland Creek Was Thickening and Dewatering - Engineering		2013-2015						0	
Highland Creek PCS - Plant Services		2013	$ 300,000.00	231,000	77.0%	63,000	21.0%	6,000	2.0%
Highland Creek Plant Firm Capacity Upgrades - Phase V		2013	$ 100,000.00	77,000	77.0%	21,000	21.0%	2,000	2.0%
	COLE Approach	2013-2016	$ 34,700,000.00			6,593,000	19.0%	28,107,000	81.0%
			$ 34,700,000.00	9,716,000	28.0%	6,593,000	19.0%	18,391,000	53.0%
Water Efficiency									
		2013	$ 3,105,000.00	0	0	0	0	3,105,000	100.0%
ADDED IN 2008 STUDY								0	
Ashbridges Bay OUTFALL AND DISINFECTION UPGRADES ENG								0	
Ashbridges Bay D BUILDING Biofilters Upgrade		2013	$ 3,000,000.00	2,610,000		300,000		90,000	
Ashbridges Bay mediation Agreement Implementation		2013	$ 16,000,000.00	13,920,000	87.0%	1,600,000	10.0%	480,000	3.0%
Ashbridges Bay Process Upgrades & Odour Control Engineering		2013	$ 100,000.00	87,000		10,000		3,000	
Ashbridges Bay Dewatering Equipment Upgrades		2013	$ 1,000,000.00	870,000	87.0%	100,000	10.0%	30,000	3.0%
Ashbridges Bay Fine Bubble Aeration Implementation		2013-2014	$ 10,900,000.00	9,483,000	87.0%	1,090,000	10.0%	327,000	3.0%
Ashbridges Bay Standby Power Generation		2013-2016	$ 31,550,000.00	27,448,500	87.0%	3,155,000	10.0%	946,500	3.0%
Ashbridges Bay PT ENGINNERING DESIGN AND CONTRACT ADMINI		2013-2015	$ 12,000,000.00	10,440,000	87.0%	1,200,000	10.0%	360,000	3.0%
Ashbridges Bay Primary Treatment Upgrade - Const Cont #2		2013-2017	$ 15,020,000.00	13,067,400	87.0%	1,502,000	10.0%	450,600	3.0%
Ashbridges Bay Primary Treatment Upgrade - Const Cont #1		2016-2017	$ 40,000,000.00	34,800,000	87.0%	4,000,000	10.0%	1,200,000	3.0%
Ashbridges Bay Waste Activated Sludge Upgrade		2014-2017	$ 70,000,000.00	60,900,000	87.0%	7,000,000	10.0%	2,100,000	3.0%
Highland Creek Odour Control Upgrades Phase 2		2013-2017	$ 6,400,000.00	5,568,000	87.0%	640,000	10.0%	192,000	0.3%
Highland Creek Was Thickening and Dewatering -ph2		2014-2017	$ 40,000,000.00	30,800,000	77.0%	8,400,000	21.0%	800,000	2.0%
Highland Creek Odour Control Upgrades - Phase 1 eng		2013-2015	$ 68,600,000.00	52,822,000	77.0%	14,406,000	21.0%	1,372,000	2.0%
Highland Creek Odour Control Upgrades - Phase 1 Const		2013	$ 1,750,000.00	1,347,500	77.0%	367,500	21.0%	35,000	2.0%
Ashbridges Bay Plant Outfall		2013-2015	$ 34,700,000.00	26,719,000	77.0%	7,287,000	21.0%	694,000	2.0%
Humber head house upgrades ph2 and ph1 odour control		2014-2014	$ 125,000,000.00	108,750,000	87.0%	12,500,000	10.0%	3,750,000	3.0%
Humber Secondary Treatment Upgrades		2013	$ 6,000,000.00	4,440,000	74.0%	1,500,000	25.0%	60,000	1.0%
Humber Process Equipemtn update		2013	$ 11,100,000.00	8,214,000	74.0%	2,775,000	25.0%	111,000	1.0%
Humber Process Audit Recommendations		2013	$ 1,000,000.00	740,000	74.0%	250,000	25.0%	10,000	1.0%
Humber BMP Implementation		2014-2017	$ 40,000,000.00	29,600,000	74.0%	10,000,000	25.0%	400,000	1.0%
Ashbridges Bay Bypass Conduits		2013-2016	$ 20,400,000.00	15,096,000	74.0%	5,100,000	25.0%	204,000	1.0%
Ashbridges Bay Process Upgrades & Odour Control Admin		2013-2016						0	
Ashbridges Bay Digesters 9-12 Refurbish		2013-2017	$ 3,250,000.00	2,827,500	87.0%	325,000	10.0%	97,500	3.0%
Highland Creek Biosolids Treatment Phase 2		2015-2017	$ 20,500,000.00	17,835,000	87.0%	2,050,000	10.0%	615,000	3.0%
Future Sewage PS Upgrades		2015-2017	$ 125,000,000.00	96,250,000	77.0%	26,250,000	21.0%	2,500,000	2.0%
		2013	$ 6,000,000.00	5,100,000	85.0%	450,000	7.5%	450,000	7.5%

	Total	$ 1,126,471,200.00	$ 867,085,590.00		$ 194,486,950.00		$ 74,614,660.00	
	COLE APPROACH	$ 1,126,471,200.00	$ 867,085,590.00		$ 194,486,950.00		$ 64,898,660.00	
	Differential		$ -		$ -		$ (9,716,000.00)	

City of Toronto
DC Background Study Review -

SEWERS

Projects	Timing	Gross Cost $ 2,008 ($)	Benefit to Existing 2008 ($)	(%)	PPC ($)	(%)	DC 2008 ($)	(%)	
Already Constructed									
Tapscott Employment District	<2008	$ 565,443					$ 565,443		
Cost to be Incurred During Term of Proposed By-law (2008-2012)									
North Yonge Centre Doris Avenue - Byng to Finch Ave West	2008	$ 615,000	$ 418,200	68.0%			$ 196,800	32.0%	
Chine Dr. - South from Kingston Rd.	2009	$ 1,377,000	$ 1,239,300	90%			$ 137,700	10.0%	*
COLE Approach		$ 1,377,000	$ 1,377,000	100.0%			$ -	0.0%	
Consumers Road - Sheppard - Consumers	2008-2012	$ 5,689,200	$ 2,844,600	50%			$ 2,844,600	50%	*
COLE Approach		$ 5,689,200	$ 4,266,900	75.0%			$ 1,422,300	25.0%	
Flemingdon Park - Garamond - Wynford	2008-2012	$ 1,849,320	$ 1,627,402	88.0%			$ 221,918	12.0%	
Flemingdon Park - Gervais - Gateway	2008-2012	$ 4,144,800	$ 3,647,424	88.0%			$ 497,376	12.0%	
Sheppard East - Sheppard E	2008-2012	$ 3,248,520	$ 2,891,183	89.0%			$ 357,337	11.0%	
Sheppard West - Sheppard W	2008-2012	$ 3,628,680	$ 3,265,812	90.0%			$ 362,868	10.0%	
Steeles - Keele - Steeles Ave. W - Dufferin	2008-2012	$ 7,923,960					$ 7,923,960	100.0%	
COLE Approach		$ 7,923,960	$ 2,210,785	27.9%			$ 5,713,175	72.1%	
Yonge Centre - Finch - Glendora Park	2008-2012	$ 5,574,360	$ 3,790,565	68.0%			$ 1,783,795	32.0%	
August Ave. - Danforth to south end	2008-2012	$ 571,560	$ 525,835	92.0%			$ 45,725	8.0%	
Coventry St. - Leyton to East End	2008-2012	$ 204,600					$ 204,600	100.0%	90% on pre
COLE Approach		$ 204,600	$ 204,600	100.0%			$ -	0.0%	
Midland Ave.	2008-2012	$ 363,000	$ 308,550	85.0%			$ 54,450	15.0%	
Milliken (Land) - McNicoll to Passmore	2008-2012	$ 463,320					$ 463,320	100.0%	
COLE Approach		$ 463,320	$ 129,266	27.9%			$ 334,054	72.1%	
Sewells Rd - Wesburn to Epringham (with McLevin Ave work)	2008-2012	$ 463,320	$ 254,826	55.0%			$ 208,494	45.0%	
Anndale Drive Extension - Bales Ave to Tradewind Ave	2008	$ 330,000					$ 330,000	100.0%	
Meadowvale Rd - Hwy 2 to 180m N	2008	$ 400,000					$ 400,000	100.0%	
8333 Sheppard Ave	2008-2012	$ 200,000					$ 200,000	100.0%	
Unallocated New Sewer Construction	2008-2012	$ 5,000,000			$ 500,000.00	10.0%	$ 4,500,000	90.0%	
COLE Approach		$ 5,000,000	$ 5,000,000	100%			$ -	0.0%	

Cost to be Incurred Post By-law Term (2013-2017)									
Passmore Ave - Markham to State Crown	2012-2018	$ 180,840	$ 36,168	20.0%			$ 144,672	80.0%	
Dufferin St. - Dufferin - Queen's Dr.	2013-2017	$ 7,017,120	$ 6,245,237	89.0%			$ 771,883	11.0%	
Allen & Sheppard - Sheppard Ave. W.	2013-2017	$ 454,080	$ 358,723	79.0%			$ 95,357	21.0%	
Ferrand Drive - Ferrand - Rochefort	2013-2017	$ 954,360	$ 820,750	86.0%			$ 133,610	14.0%	
Finch - Keele - Finch Ave. W - Vantey	2013-2017	$ 2,955,480	$ 1,477,740	50.0%			$ 1,477,740	50.0%	*
COLE Approach		$ 2,955,480	$ 2,216,610	75.0%			$ 738,870	25.0%	
Finch - Keele - Finch Ave. W	2013-2017	$ 3,958,680	$ 1,979,340	50.0%			$ 1,979,340	50.0%	*
COLE Approach		$ 3,958,680	$ 2,969,010	75.0%			$ 989,670	25.0%	
Green Belt Dr - Green Belt - Plateau	2013-2017	$ 1,032,240	$ 908,371	88.0%			$ 123,869	12.0%	
Lawrence & Don Mills - Greenland - Chipping Pk	2013-2017	$ 2,673,000	$ 2,432,430	91.0%			$ 240,570	9.0%	
Lawrence & Don Mills - The Donway W - Overton	2013-2017	$ 1,837,440	$ 1,672,070	91.0%			$ 165,370	9.0%	
Sheppard Commercial - Sheppard E - Glendora	2013-2017	$ 2,038,080	$ 1,385,894	68.0%			$ 652,186	32.0%	
Sheppard Commercial - Sheppard E.	2013-2017	$ 1,863,840	$ 894,643	48.0%			$ 969,197	52.0%	*
COLE Approach		$ 1,863,840	$ 1,397,880	75.0%			$ 465,960	25.0%	
Sheppard Commercial - Sheppard W	2013-2017	$ 2,550,240	$ 1,734,163	68.0%			$ 816,077	32.0%	
Consilium Place	2013-2017	$ 204,600	$ 81,840	40.0%			$ 122,760	60.0%	*
COLE Approach		$ 204,600	$ 132,990	65.0%			$ 71,610	35.0%	
Sheppard Ave	2013-2017	$ 677,160	$ 487,555	72.0%			$ 189,605	28.0%	
York University - Fraser - Sentinel	2013-2017	$ 2,229,480	$ 1,560,636	70.0%			$ 668,844	30.0%	
York University - Steeles - Murray Ross Pkwy	2013-2017	$ 9,294,120	$ 6,505,884	70.0%			$ 2,788,236	30.0%	
Unallocated New Sewer Construction	2012-2017	$ 5,000,000			500000		$ 4,500,000	90.0%	
COLE Approach		$ 5,000,000	$ 5,000,000			0	$ -	0.0%	

		$ 87,532,843	$ 49,395,141	$ 1,000,000		$ 37,137,702	
Cole Approach	**Total**	$ 87,532,843	$ 65,782,719	$ -	$ -	**$ 21,750,124**	
	Differential		$ 16,387,578	$ (1,000,000)		$ (15,387,578)	

City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

PARKS

Level of Service	2004	2008	
Developed Parkland (community parkland)	$300,000	$424,000	/ha
Developed Parkland (natural and special feature parks)	$87,500	$111,300	/ha
Developed Trails	$80	$106	/sq. m.

Gross Cost Increases > 50%
Decreases in BTE

Projects	Timing	Gross Cost			Benefit to Existing				DC Recoverable (Before Stat. Deduction)				Using 2004 %		Stat Deduction	
		2004	2008	Change	2004		2008		2004		2008		2008		2008	
		($)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)
Cost to be Incurred During Term of Proposed By-law (2008-2012)																
Moss Park Redevelopment	2008	1,000,000	50,000	-95%	450,000	45.0%	2,500	5.0%	544,500	54.5%	47,500	95.0%	27,225	54.5%	24,503	
Megan Park	2008	225,000	225,000	0%	101,250	45.0%	112,500	50.0%	122,513	54.5%	112,500	50.0%	112,500		101,250	
Wychwood Community Park	2008		660,000				330,000	50.0%			330,000	50.0%	330,000		297,000	
Neilson Park (E) - Develop Soccer Field	2009		75,000				3,750	5.0%			71,250	95.0%	60,000	80.0%	54,000	
Harryella Gardens Park Waterplay	2009		400,000				200,000	50.0%			200,000	50.0%	200,000		180,000	
High Park Children's Garden - Kitchen Construction	2009		300,000				15,000	5.0%			285,000	95.0%	240,000	80.0%	216,000	
Whitehaven Park - Total redevelopment	2009/2010	550,000	550,000	0%	247,500	45.0%	110,000	20.0%	299,475	54.5%	440,000	80.0%	299,475	54.5%	269,528	
Skateboard Parks City Wide FY2009-2011	2009/2010		500,000				50,000	10.0%			450,000	90.0%	375,000	75.0%	337,500	
Sports Fields FY2009-2017 (SFP)	2009-2012		2,000,000				200,000	10.0%			1,800,000	90.0%	1,500,000	75.0%	1,350,000	
City Wide Environmental Initiatives	2009-2017		3,161,500				158,075	5.0%			3,003,425	95.0%	2,529,200	80.0%	2,276,280	
Community Gardens	2009-2017		900,000				90,000	10.0%			810,000	90.0%	675,000	75.0%	607,500	
Morningside Yard - soccer fields	2010	275,000	275,000	0%	123,750	45.0%	55,000	20.0%	149,738	54.5%	220,000	80.0%	149,738	54.5%	134,764	
O'Connor C.C. New Waterplay	2010	400,000	450,000	13%	180,000	45.0%	225,000	50.0%	217,800	54.5%	225,000	50.0%	225,000		202,500	
Brookbanks Park Redevelopment	2010	275,000	275,000	0%	123,750	45.0%	55,000	20.0%	149,738	54.5%	220,000	80.0%	149,738	54.5%	134,764	
Queensway Park - Baseball Lighting	2010		350,000				17,500	5.0%			332,500	95.0%	280,000	80.0%	252,000	
Sunnybrook Park - New Pedestrian Walkway	2010		275,000				13,750	5.0%			261,250	95.0%	220,000	80.0%	198,000	
Wickson Trail - Trail Construction	2010		100,000				5,000	5.0%			95,000	95.0%	80,000	80.0%	72,000	
Regent Park - District Park	2010		2,360,000				118,000	5.0%			2,242,000	95.0%	1,888,000	80.0%	1,699,200	
Regent Park - Local Park	2010		2,000,000				100,000	5.0%			1,900,000	95.0%	1,600,000	80.0%	1,440,000	
Ashbridges Bay - Sports Field Lighting	2010/2011		550,000				27,500	5.0%			522,500	95.0%	440,000	80.0%	396,000	
Port Union Village Common - Washroom Facilities	2010/2011		550,000				110,000	20.0%			440,000	80.0%	385,000	70.0%	346,500	
Hawkesbury Park Tennis Bldg Improve	2011	175,000	175,000	0%	78,750	45.0%	35,000	20.0%	95,288	54.5%	140,000	80.0%	95,288	54.5%	85,759	
John Tabor Park - Conversion of Wading Pool	2011	400,000	350,000	-13%	180,000	45.0%	175,000	50.0%	217,800	54.5%	175,000	50.0%	175,000		157,500	
Riverdale Park East - Lighting of Path (TBP)	2011		325,000				16,250	5.0%			308,750	95.0%	260,000	80.0%	234,000	
East Point Park - Install Pathway	2011		75,000				3,750	5.0%			71,250	95.0%	60,000	80.0%	54,000	
Cedarvale Park redevelopment - Construction	2011/2012	1,200,000	1,200,000	0%	540,000	45.0%	240,000	20.0%	653,400	54.5%	960,000	80.0%	653,400	54.5%	588,060	
Earl Bales Park - Ski Centre Expansion	2011/2012		2,400,000				120,000	5.0%			2,280,000	95.0%	1,920,000	80.0%	1,728,000	
Earl Bales Park Mountain Biking Facility	2012		100,000				5,000	5.0%			95,000	95.0%	80,000	80.0%	72,000	
Cost to be Incurred Post By-law Term (2013-2017)																
Shawnee Park - New Waterplay	2013	400,000	400,000	0%	180,000	45.0%	200,000	50.0%	217,800	54.5%	180,000	45.0%	180,000		0	
Vradenburg Park - Waterplay	2013	400,000	400,000	0%	180,000	45.0%	20,000	5.0%	217,800	54.5%	342,000	85.5%	217,800	54.5%	162,000	
Clairlea Park - Install a spray pad	2013	400,000	400,000	0%	180,000	45.0%	200,000	50.0%	217,800	54.5%	180,000	45.0%	180,000		196,020	
Heron Park - Outdoor Basketball Courts	2013	150,000	150,000	0%	67,500	45.0%	75,000	50.0%	81,675	54.5%	67,500	45.0%	67,500		162,000	
Bocce Development - Thomson Park	2013	175,000	175,000	0%	78,750	45.0%	8,750	5.0%	95,288	54.5%	149,625	85.5%	95,288	54.5%	60,750	
Amesbury Park - Parking Lot Expansion - 50 Spaces	2013	225,000	225,000	0%	101,250	45.0%	11,250	5.0%	122,513	54.5%	192,375	85.5%	122,513	54.5%	85,759	
West Rouge Canoe Club - Clubhouse (City contribution)	2013		600,000				30,000	5.0%			513,000	85.5%	420,000	70.0%	110,262	
New Cricket Pitch - North District Location TBD	2013		60,000				30,000	50.0%			51,300	85.5%	42,000	70.0%	378,000	
West Queen West Triangle - New Park Development	2013		500,000				25,000	5.0%			427,500	85.5%	350,000	70.0%	37,800	
Humberwood/Indian Line Park Waterplay	2013		400,000				200,000	50.0%			180,000	45.0%	180,000		315,000	
Seven Oaks Park - New Splash Pad	2013		350,000				17,500	5.0%			299,250	85.5%	245,000	70.0%	162,000	
Belmar Park - New Splash Pad	2013		250,000				125,000	50.0%			112,500	45.0%	112,500		220,500	
Cathedral Bluffs Park Playground/Splash Pad	2013		400,000				200,000	50.0%			180,000	45.0%	180,000		101,250	
Canada Arsenal (Marie Curtis Park)	2013-2015		2,420,000				121,000	5.0%			2,069,100	85.5%	1,694,000	70.0%	162,000	
Corridor Trails-Humber River to McNicoll Ave/Birc	2013-2016		3,000,000				150,000	5.0%			2,565,000	85.5%	2,100,000	70.0%	1,524,600	
Morningside north of Military Trail (local park development)	2014	98,000	98,000	0%	44,100	45.0%	49,000	50.0%	53,361	54.5%	44,100	45.0%	44,100		1,890,000	
Yonge/Olive (to be developed as local "urban" park)	2014	328,000	328,000	0%	147,600	45.0%	16,400	5.0%	178,596	54.5%	280,440	85.5%	178,596	54.5%	39,690	
Former Inglis lands (to be developed as local and linear park)	2014	780,000	780,000	0%	351,000	45.0%	39,000	5.0%	424,710	54.5%	666,900	85.5%	424,710	54.5%	160,736	
Brimley/401/Progress (build out new local park)	2014	410,000	410,000	0%	184,500	45.0%	205,000	50.0%	223,245	54.5%	184,500	45.0%	184,500		382,239	
CN Leaside Trail (Multi-use trail construction)	2014	3,500,000	3,500,000	0%	700,000	20.0%	175,000	5.0%	2,772,000	79.2%	2,992,500	85.5%	2,772,000	79.2%	166,050	
Former Canadian Tire Site (1015,1019,1181 Sheppard E.)	2014	3,906,000	3,906,000	0%	1,757,700	45.0%	195,300	5.0%	2,126,817	54.5%	3,339,630	85.5%	2,126,817	54.5%	2,494,800	
Clarence Square - Redevelopment Phase 2	2014	150,000	150,000	0%	67,500	45.0%	7,500	5.0%	81,675	54.5%	128,250	85.5%	81,675	54.5%	1,914,135	
Thomson Park - Redevelop of Park areas	2014	125,000	125,000	0%	56,250	45.0%	25,000	20.0%	68,063	54.5%	90,000	72.0%	68,063	54.5%	73,508	
Cawthra Playground - Park Improvements	2014	150,000	150,000	0%	67,500	45.0%	75,000	50.0%	81,675	54.5%	67,500	45.0%	67,500		61,257	
Maryvale Park - Foot Bridge from Murray Glen Dr	2014	1,000,000	1,000,000	0%	450,000	45.0%	50,000	5.0%	544,500	54.5%	855,000	85.5%	544,500	54.5%	60,750	
Vradenburg Park - New Trail System	2014	175,000	175,000	0%	35,000	20.0%	8,750	5.0%	138,600	79.2%	149,625	85.5%	138,600	79.2%	490,050	
															124,740	

Res	Non-Res
95%	5%
48,939,551	2,575,766

Bluffers Park - Install pathway lighting	2014	150,000	150,000	0%	30,000	20.0%	7,500	5.0%	118,800	79.2%	128,250	85.5%	118,800	79.2%	106,920	
Fairmount Park Sport Field Renovations	2014	125,000	250,000	100%	56,250	45.0%	12,500	5.0%	68,063	54.5%	213,750	85.5%	136,125	54.5%	122,513	
Keelesdale Pk - Rebuild stairs/path/N. Sporting	2014	275,000	275,000	0%	123,750	45.0%	55,000	20.0%	149,739	54.5%	198,000	72%	149,739	54.5%	134,765	
Thomson Park - Install Walkway Under Bridge	2014		1,500,000				75,000	5.0%			1,282,500	85.5%	1,050,000	70.0%	945,000	
Bogert/Sheppard	2014		417,000				20,850	5.0%			356,535	85.5%	291,900	70.0%	262,710	
Bayview/Sheppard (Kenaston Gardens)	2014		110,000				5,500	5.0%			94,050	85.5%	77,000	70.0%	69,300	
Adams Park - Install 2 New Picnic Shelters	2014		175,000				35,000	20.0%			126,000	72.0%	122,500	70.0%	110,250	
New Park Dev-S End of Ward 18 Ex Industrial Area	2014		500,000				25,000	5.0%			427,500	85.5%	350,000	70.0%	315,000	
Tumberry Park North	2014		125,000				62,500	50.0%			56,250	45.0%	56,250		50,625	
Tumberry Park South	2014		100,000				50,000	50.0%			45,000	45.0%	45,000		40,500	
Morningside Park - Install Shelter and Tables	2014		150,000				30,000	20.0%			108,000	72.0%	105,000	70.0%	94,500	
Gore Park - New Park Development	2014		2,640,000				132,000	5.0%			2,257,200	85.5%	1,848,000	70.0%	1,663,200	
Centre Island - Construct a Picnic Shelter	2014		500,000				25,000	5.0%			427,500	85.5%	350,000	70.0%	315,000	
East Lynn Park Lighting	2014		100,000				50,000	50.0%			45,000	45.0%	45,000		40,500	
Lawrence Ave. to Corination Dr. NewTrail	2014		300,000				15,000	5.0%			256,500	85.5%	210,000	70.0%	189,000	
Colonel Samuel Smith Site Development	2015	3,825,000	1,550,000	-59%	1,721,250	45.0%	310,000	20.0%	2,082,713	54.5%	1,116,000	72.0%	843,975	54.5%	759,578	
Keelesdale Park - Building New Basketball Facility	2015	500,000	500,000	0%	225,000	45.0%	100,000	20.0%	272,250	54.5%	360,000	72.0%	272,250	54.5%	245,025	
West Humber Trail washrooms	2015	450,000	450,000	0%	90,000	20.0%	22,500	5.0%	356,400	79.2%	384,750	85.5%	356,400	79.2%	320,760	
Rexlington Park - redevelopment	2015	850,000	900,000	6%	382,500	45.0%	180,000	20.0%	462,825	54.5%	648,000	72.0%	490,050	54.5%	441,045	
Christie Pits Park - Redevelopment	2015		500,000				25,000	5.0%			427,500	85.5%	350,000	70.0%	315,000	
Esther Shiner Stadium - Facility Upgrade & Expansion	2015/2016		2,100,000				105,000	5.0%			1,795,500	85.5%	1,470,000	70.0%	1,323,000	
Don Russell Park Baseball Facility	2015/2016		750,000				150,000	20.0%			540,000	72.0%	525,000	70.0%	472,500	
Harbour Square Park - Redesign	2015/2016		750,000				37,500	5.0%			641,250	85.5%	525,000	70.0%	472,500	
Sand Beach Road (expansion of existing local parks)	2016	102,000	102,000	0%	45,900	45.0%	51,000	50.0%	55,539	54.5%	45,900	45.0%	45,900		41,310	
Beresford Park - Build a washroom facility	2016	275,000	275,000	0%	123,750	45.0%	137,500	50.0%	149,738	54.5%	123,750	45.0%	123,750		111,375	
Centennial Park (E) - Path Dev throughout park	2016	650,000	650,000	0%	130,000	20.0%	32,500	5.0%	514,800	79.2%	555,750	85.5%	514,800	79.2%	463,320	
Etobicoke Valley Park Trail Extension	2016	450,000	450,000	0%	90,000	20.0%	22,500	5.0%	356,400	79.2%	384,750	85.5%	356,400	79.2%	320,760	
2475 Eglinton Ave West - New Park Development	2016		500,000				100,000	20.0%			360,000	72.0%	360,000	70.0%	324,000	
Mystic Point (to be developed as distinct park)	2017	1,238,000	1,188,000	-4%	557,100	45.0%	237,600	20.0%	674,091	54.5%	855,360	72.0%	646,866	54.5%	582,179	
Riverdale Farm - Residence Retrofit	2017	375,000	375,000	0%	75,000	20.0%	18,750	5.0%	267,300	71.3%	320,625	85.5%	267,300	71.3%	240,570	
Toronto Bike Plan - CW Expansion (TPB) FY2009-2017	2009-2017		2,000,000				100,000	5.0%			1,710,000	85.5%	1,400,000	70.0%	1,260,000	
Mid-Humber Extend Trail Wards 1,2,7 (TBP)	2011-2016		3,750,000				187,500	5.0%			3,206,250	85.5%	2,625,000	70.0%	2,362,500	
Parks Renaissance Strategy FY2012-FY2017	2012-2017		13,000,000				1,300,000	10.0%			10,530,000	81.0%	9,100,000	70.0%	8,190,000	
Golf Driving Range - Location TBD	2014/2015		850,000				42,500	5.0%			726,750	85.5%	595,000	70.0%	535,500	
Upper Highland Creek Trail Ext Ph. 3-5 (TB)	2014-2016	1,200,000	1,200,000	0%	240,000	20.0%	60,000	5.0%	855,360	71.3%	1,026,000	85.5%	855,360	71.3%	769,824	
Ramsden Park Improvements	2015/2016		1,150,000				57,500	5.0%			983,250	85.5%	805,000	70.0%	724,500	
East Don Trail Ext. Wards 29,31,34 (TBP)	2016/2017	3,000,000	1,000,000	-67%	600,000	20.0%	50,000	5.0%	2,138,400	71.3%	855,000	85.5%	712,800	71.3%	641,520	
Parkland Development Unallocated	2008-2017		1,736,927				173,615	10.0%			1,406,980	81.0%	1,215,849	70.0%	1,094,264	
Waterfront Parks (City cost share only)																
Port Union			18,334,000													
Mimico			6,265,000													
Naturalization of the Don			29,152,000													
Central Waterfront Public Realm			51,076,000													
Transitional Sports Fields			1,000,000													
Leslie Street Greening			620,000													
Martin Goodman Trail Phase 1			1,900,000													
Commissioners Park			3,334,000													
East Bayfront - Promenade			11,286,632													
TOTAL			206,971,059				8,954,840				69,370,920		57,239,241		51,515,317	

J:\07715.0 Work (Design) Phase\[PCS BTE Based Charge_23rd Dec_2008.xls]Parks

City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

INDOOR RECREATION

Level of Service	2004	2008
Major Indoor Recreation Facilities	$200	$358 /sq. ft.

Gross Cost Increases > 50%
Decreases in BTE

Projects	Timing	Gross Cost				Benefit to Existing					DC Recoverable (Before Stat. Deduction)				
		2004	2008	2008 Eligible	Change	2004		2008			2004		2008		
		($)	($)		(%)	($)	(%)	($)	(%)	% of eligible	($)	(%)	($)	(%)	% of eligible
Cost to be Incurred During Term of Proposed By-law (2008-2012)															
Regent Pk 08-Indoor Pool on Block 15 (HG)	2008		10,681,000	7,676,891				383,845	3.6%	5.0%			5,927,435	55.5%	77.2%
O'Connor CC - Additional Youth Programming Space	2008		1,100,000	790,617				158,123	14.4%	20.0%			287,497	26.1%	36.4%
York Community Centre - new facility	2009	15,400,000	21,000,000	15,093,597	36%	7,700,000	50.0%	3,018,719	14.4%	20.0%	7,623,000	49.5%	12,074,878	57.5%	80.0%
Edithvale CC - Construction (New) (HG)	2008/2009	5,000,000	4,696,885	3,375,852	-6%	1,000,000	20.0%	168,793	3.6%	5.0%	3,960,000	79.2%	3,207,059	68.3%	95.0%
Warden Corridor Community Centre - Construction	2008-2010		5,750,000	4,132,771				826,554	14.4%	20.0%			3,306,217	57.5%	80.0%
Regent Park Community Centre (HG)	2010-2011		6,000,000	4,312,456				215,623	3.6%	5.0%			4,096,834	68.3%	95.0%
								0							
Cost to be Incurred Post By-law Term (2013-2017)															
Aquatic Pool Study Implementation (expansion component only)	2012-2017		20,000,000	14,374,855				1,437,485		10.0%			12,937,369	64.7%	90.0%
North East Scarborough CC - new (HG)	2013	5,500,000	21,500,000	15,452,969	291%	1,100,000	20.0%	772,648		5.0%	4,356,000	79.2%	14,680,320	68.3%	95.0%
O'Connor CC Expansion (RFR #6)	2014		3,400,000	2,443,725				488,745		20.0%			1,954,980	57.5%	80.0%
Western North York New CC (RFR #5)	2014		15,600,000	11,212,387				2,242,477		20.0%			8,969,909	57.5%	80.0%
40 Wabash Parkdale - Build new CC (HG)	2015	12,600,000	12,600,000	9,056,158	0%	6,300,000	50.0%	452,808		5.0%	6,237,000	49.5%	8,603,350	68.3%	95.0%
Birchmount CC - Build new double gym	2014/2015		3,200,000	2,299,977				459,995		20.0%			1,939,981	60.6%	84.3%
Waterfront Parks (City cost share only)*															
Regional Sports Complex			5,289,000	0											
West Don Lands Rec Centre			7,458,000	0											
West Don Lands - Community Facilities			534,716	0											
East Bayfront - Community Facilities			9,255,399	0											
TOTAL			**148,065,000**	**90,222,255**				**10,625,815**					**77,985,829**		

* ineligible

- Please note that the DC Recoverable % of Gross Cost has decreased for each project as additional projects have been added since the previous release. Due to the fact that Indoor Recreation had already reached its maximum allowable limit, a greater ineligible amount (re: level of service) was allocated to each project.

#REF!

City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background S

INDOOR RECREATION

Level of Service	2004
Major Indoor Recreation Facilities	$200

Projects	Timing	Using 2004 % 2008 ($)	Using 2004 % 2008 (%)	Stat Deduction 2008 ($)	Stat Deduction 2008 (%)
Cost to be Incurred During Term of Proposed By-law (2008-2012)					
Regent Pk 08-Indoor Pool on Block 15 (HG)	2008	4,775,901	62.2%	4,298,311	
O'Connor CC - Additional Youth Programming Space	2008	208,435	26.4%	187,592	
York Community Centre - new facility	2009	7,471,331	49.5%	6,724,197	
Edithvale CC - Construction (New) (HG)	2008/2009	2,673,675	79.2%	2,406,307	
Warden Corridor Community Centre - Construction	2008-2010	2,892,940	70.0%	2,603,646	
Regent Park Community Centre (HG)	2010-2011	3,449,966	80.0%	3,104,969	
Cost to be Incurred Post By-law Term (2013-2017)					
Aquatic Pool Study Implementation (expansion component only)	2012-2017	10,781,141	75.0%	9,703,027	
North East Scarborough CC - new (HG)	2013	12,238,751	79.2%	11,014,876	
O'Connor CC Expansion (RFR #6)	2014	1,710,608	70.0%	1,539,547	
Western North York New CC (RFR #5)	2014	7,848,670	70.0%	7,063,803	
40 Wabash Parkdale - Build new CC (HG)	2015	4,482,798	49.5%	4,034,518	
Birchmount CC - Build new double gym	2014/2015	1,709,983	74.3%	1,538,985	
Waterfront Parks (City cost share only)*					
Regional Sports Complex					
West Don Lands Rec Centre					
West Don Lands - Community Facilities					
East Bayfront - Community Facilities					
TOTAL		**60,244,199**		**54,219,779**	**0**

Res	Non-Res
95%	5%
51,508,790	2,710,989

* ineligible

- Please note that the DC Recoverable % of Gross Cost has decreased for each p
already reached its maximum allowable limit, a greater ineligible amount (re: level

#REF!

LIBRARIES

Level of Service	2004	2008		
Library Facilities	$280	$396	/sq. ft.	includes land at $40/SF
Library Collection	$32.34	$39.52		

Gross Cost Increases > 50%
Decreases in BTE

Projects	Description	Timing	Gross Cost			Benefit to Existing				DC Recoverable				Using 2004 %		Stat Deduction	
			2004	2008	Change	2004		2008		2004		2008		2008		2008	
			($)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)
Cost to be Incurred During Term of Proposed By-law (2008-2012)																	
Bloor/Gladstone	Renovation	2008-2009	4,189,000	161,255	-39%	3,351,200	80.0%	24,118	15.0%	754,020	18.0%	137,066	85.0%	29,026	18.0%	26,123	
Bloor/Gladstone	Expansion	2008-2009		2,410,719				361,608	15.0%			2,049,111	85.0%	433,929	18.0%	390,536	
Cedarbrae	Renovation	2008-2010		619,500				30,975	5.0%			588,525	95.0%	526,575	85.0%	473,918	
S.W. Stewart	Renovation	2008-2009		202,500				30,375	15.0%			172,125	85.0%	151,875	75.0%	136,688	
Jane/Dudas	Renovation	2008		13,100				3,930	30.0%			9,170	70.0%	9,170	70.0%	8,253	
Dufferin/St. Clair	Renovation	2008-2009		197,300				59,190	30.0%			138,110	70.0%	138,110	70.0%	124,299	
Jane/Sheppard	Reconstruction	2008-2009		1,038,000				311,700	30.0%			727,300	70.0%	727,300	70.0%	654,570	
Thorncliffe	Renovation	2008-2009		72,700				21,810	30.0%			50,890	70.0%	50,890	70.0%	45,801	
Thorncliffe	Expansion	2008-2009		1,457,000				437,100	30.0%			1,019,900	70.0%	1,019,900	70.0%	917,910	
Cliffcrest	Relocation	2008		181,458				54,437	30.0%			127,020	70.0%	127,021	70.0%	114,319	
Kennedy/Eglinton	Expansion	2008		950,000				285,000	30.0%			665,000	70.0%	665,000	70.0%	598,500	
TRL Renovation & Retrofit	Renovation	2008-2009		336,274				16,814	5.0%			319,460	95.0%	285,833	85.0%	257,250	
TRL Renovation & Retrofit	Renovation Change in Scope	2008-2010		367,700				18,385	5.0%			349,315	95.0%	312,545	85.0%	281,291	
TRL Renovation & Retrofit	Expansion	2007-2009		1,777,260				88,863	5.0%			1,688,397	95.0%	1,510,671	85.0%	1,359,604	
TRL Renovation & Retrofit	Expansion Change in Scope	2008-2010		804,000				40,200	5.0%			763,800	95.0%	683,400	85.0%	615,060	
TRL Renovation & Retrofit	Renovation	2011-2013		623,678				31,184	5.0%			592,494	95.0%	530,126	85.0%	477,114	
TRL Renovation & Retrofit	Expansion	2011-2013		2,045,224				102,261	5.0%			1,942,963	95.0%	1,738,440	85.0%	1,564,596	
Multi-Branch	Minor Renovations	2008-2009		243,600				60,900	25.0%			182,700	75.0%	158,340	65.0%	142,506	
Multi-Branch	Minor Renovations	2010-2011		267,600				66,900	25.0%			200,700	75.0%	173,940	65.0%	156,546	
Multi-Branch	Minor Renovations	2012-2017		1,147,500				286,875	25.0%			860,625	75.0%	745,875	65.0%	671,288	
Brentwood	Renovation	2008		19,000				2,850	15.0%			16,150	85.0%	13,680	72.0%	12,312	
Brentwood	Expansion	2008	595,300	60,000	222%	119,060	20.0%	9,000	15.0%	428,616	72.0%	51,000	85.0%	43,200	72.0%	38,880	
Brentwood	Renovation	2009-2011		395,430				59,314	15.0%			336,115	85.0%	284,710	72.0%	256,239	
Brentwood	Expansion	2009-2011		1,443,705				216,556	15.0%			1,227,149	85.0%	1,039,468	72.0%	935,521	
Brentwood	Materials	2009-2011	569,250	569,000	0%	204,930	36.0%	85,350	15.0%	327,888	57.6%	483,650	85.0%	327,744	57.6%	294,970	
West Waterfront	Construction	2008-2011	6,065,900	6,243,189	3%	1,213,000	20.0%	312,159	5.0%	4,366,800	72.0%	5,931,030	95.0%	4,495,096	72.0%	4,045,586	
West Waterfront	Materials	2008-2011	700,000	1,176,663	68%	252,000	36.0%	58,833	5.0%	403,200	57.6%	1,117,830	95.0%	677,758	57.6%	609,982	
Scarborough Centre	Construction	2009-2013	4,189,000	6,335,765	51%	837,800	20.0%	316,789	5.0%	3,016,080	72.0%	6,018,998	95.0%	4,561,765	72.0%	4,105,589	
Scarborough Centre	Materials	2009-2013	1,000,000	1,152,724	15%	360,000	36.0%	57,636	5.0%	576,000	57.6%	1,095,088	95.0%	663,969	57.6%	597,572	
Bayview Relocation	Relocation	2010-2014	2,053,170	1,485,407	-28%	410,634	20.0%	74,270	5.0%	1,478,282	72.0%	1,411,136	95.0%	1,069,493	72.0%	962,543	
Bayview Relocation	Materials	2010-2014	272,775	311,873	14%	98,199	36.0%	15,594	5.0%	157,118	57.6%	296,279	95.0%	179,638	57.6%	161,675	
Fairview Entrance	Expansion	2010-2013	1,654,000	2,203,968	33%	822,500	49.7%	110,198	5.0%	740,250	44.8%	2,093,770	95.0%	986,389	44.8%	887,750	
Sanderson	Renovation	2008-2013		347,130				17,356	5.0%			329,773	95.0%	295,061	85.0%	265,554	
Northern District	Renovation	2011-2015		702,427				105,364	15.0%			597,063	85.0%	526,320	75.0%	474,138	
St. Lawrence	Relocation & Expansion	2011-2015		9,984,744				499,237	5.0%			9,485,507	95.0%	8,467,032	85.0%	7,638,329	
St. Lawrence	Materials	2011-2015		1,736,797				86,840	5.0%			1,649,957	95.0%	1,476,277	85.0%	1,328,650	
Ellesmere Admin/Ops	Expansion	2011-2016		6,000,000				300,000	5.0%			5,700,000	95.0%	5,100,000	85.0%	4,590,000	
Albion	Renovation	2011-2016		1,030,350				154,552	15.0%			875,797	85.0%	772,763	75.0%	695,486	
St. Clair/Silverthorn	Renovation	2012-2014		160,571				48,171	30.0%			112,400	70.0%	112,400	70.0%	101,160	
St. Clair/Silverthorn	Expansion	2012-2014		350,235				105,071	30.0%			245,165	70.0%	245,165	70.0%	220,648	
Agincourt	Renovation	2012-2016	3,108,000	846,187	83%	621,600	36.0%	42,309	5.0%	248,640	36.0%	803,878	95.0%	289,396	36.0%	260,456	
Agincourt	Expansion	2012-2016		4,839,884				241,995	5.0%			4,597,889	95.0%	1,655,244	36.0%	1,489,719	
Agincourt	Materials	2012-2016	500,000	624,161	25%	180,000	36.0%	31,208	5.0%	288,000	57.6%	592,953	95.0%	341,541	57.6%	307,387	
Additions to Collections Throughout the System		2008-2012	11,426,400	480,000	-96%	4,113,504	36.0%	24,000	5.0%	6,581,606	57.6%	456,000	95.0%	262,656	57.6%	236,390	
Cost to be Incurred Post By-law Term (2013-2017)																	
Albert Campbell	Renovation	2013-2017		844,131				126,620	15.0%			717,511	85.0%	633,098	75.0%	569,788	
North York Central	Renovation	2013-2017		1,425,615				71,281	5.0%			1,354,334	95.0%	1,211,773	85.0%	1,090,595	
Mount Dennis	Renovation	2013-2017		387,869				116,361	30.0%			271,508	70.0%	271,508	70.0%	244,357	
Guildwood	Relocation	2013-2015		2,007,540				602,262	30.0%			1,405,278	70.0%	1,405,278	70.0%	1,264,750	
Parliament	Renovation	2014-2017		515,171				25,759	5.0%			489,413	95.0%	437,895	85.0%	394,106	
Weston	Renovation	2017-2020		430,780				129,234	30.0%			301,546	70.0%	301,546	70.0%	271,391	
High Park	Renovation	2017-2021		288,950				86,685	30.0%			202,265	70.0%	202,265	70.0%	182,039	
Jones	Reconstruction	2017-2020		1,732,545				519,764	30.0%			1,212,782	70.0%	1,212,782	70.0%	1,091,503	
Jones	Reconstruction (materials)	2017-2020		324,014				97,204	30.0%			226,810	70.0%	226,810	70.0%	204,129	
Additions to Collections Throughout the System		2013-2017		480,000				24,000	5.0%			456,000	95.0%	408,000	85.0%	367,200	
TOTAL				71,853,223				7,106,447	9.9%			64,746,703	90.1%	50,236,185		45,212,566	

Res	Non-Res
95%	5%
47,724,376	2,511,809

Residential	Police		
	Current $	3.0%	PV
2008	4,501,758	1.000	4,501,758
2009	4,701,965	0.971	4,565,014
2010	3,489,776	0.943	3,289,448
2011	6,333,080	0.915	5,795,665
2012	5,281,355	0.888	4,692,416
2013	6,068,614	0.863	5,234,840
2014	4,369,185	0.837	3,659,124
2015	4,053,678	0.813	3,296,011
2016	1,859,362	0.789	1,467,797
2017	2,293,165	0.766	1,757,520
Total	42,951,936		
Present Value			38,259,594

Non-Residential	Police		
	Current $	3.0%	PV
2008	236,935	1.000	236,935
2009	247,472	0.971	240,264
2010	183,672	0.943	173,129
2011	333,320	0.915	305,035
2012	277,966	0.888	246,969
2013	319,401	0.863	275,518
2014	229,957	0.837	192,585
2015	213,351	0.813	173,474
2016	97,851	0.789	77,252
2017	120,693	0.766	92,501
Total	2,260,628		
Present Value			2,013,663

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Projects	Description	Timing	Gross Cost		Inflation	Benefit to Existing				DC Recoverable				Using 2004 %		Stat Deduction	
			2004	2008	Change	2004		2008		2004		2008		2008		2008	
			($)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)
Cost to be Incurred During Term of Proposed By-law (2008-2012)																	
Bloor/Gladstone	Renovation	2008-2009	4,189,000	161,255	-39%	3,351,200	80.0%	24,118	15.0%	754,020	18.0%	137,066	85.0%	29,026	18.0%	26,123	
Bloor/Gladstone	Expansion	2008-2009		2,410,719				361,608	15.0%			2,049,111	85.0%	433,929	18.0%	390,536	
Cedarbrae	Renovation	2008-2010		619,500				30,975	5.0%			588,525	95.0%	526,575	85.0%	473,918	
S.W. Stewart	Renovation	2008-2009		202,500				30,375	15.0%			172,125	85.0%	151,875	75.0%	136,688	
Jane/Dudas	Renovation	2008		13,100				3,930	30.0%			9,170	70.0%	9,170	70.0%	8,253	
Dufferin/St. Clair	Renovation	2008-2009		197,300				59,190	30.0%			138,110	70.0%	138,110	70.0%	124,299	
Jane/Sheppard	Reconstruction	2008-2009		1,039,000				311,700	30.0%			727,300	70.0%	727,300	70.0%	654,570	
Thorncliffe	Renovation	2008-2009		72,700				21,810	30.0%			50,890	70.0%	50,890	70.0%	45,801	
Thorncliffe	Expansion	2008-2009		1,457,000				437,100	30.0%			1,019,900	70.0%	1,019,900	70.0%	917,910	
Cliffcrest	Relocation	2008		181,456				54,437	30.0%			127,020	70.0%	127,021	70.0%	114,319	
Kennedy/Eglinton	Expansion	2008		950,000				285,000	30.0%			665,000	70.0%	665,000	70.0%	598,500	
TRL Renovation & Retrofit	Renovation	2008-2009		336,274				16,814	5.0%			319,460	95.0%	285,833	85.0%	257,250	
TRL Renovation & Retrofit	Renovation Change in Scope	2008-2010		367,700				18,385	5.0%			349,315	95.0%	312,545	85.0%	281,291	
TRL Renovation & Retrofit	Expansion	2007-2009		1,777,260				88,863	5.0%			1,688,397	95.0%	1,510,671	85.0%	1,359,604	
TRL Renovation & Retrofit	Expansion Change in Scope	2008-2010		804,000				40,200	5.0%			763,800	95.0%	683,400	85.0%	615,060	
TRL Renovation & Retrofit	Renovation	2011-2013		623,678				31,184	5.0%			592,494	95.0%	530,126	85.0%	477,114	
TRL Renovation & Retrofit	Expansion	2011-2013		2,045,224				102,261	5.0%			1,942,963	95.0%	1,738,440	85.0%	1,564,596	
Multi-Branch	Minor Renovations	2008-2009		243,600				60,900	25.0%			182,700	75.0%	158,340	65.0%	142,506	
Multi-Branch	Minor Renovations	2010-2011		267,600				66,900	25.0%			200,700	75.0%	173,940	65.0%	156,546	
Multi-Branch	Minor Renovations	2012-2017		1,147,500				286,875	25.0%			860,625	75.0%	745,875	65.0%	671,288	
Brentwood	Renovation	2008	595,300	19,000	222%	119,060	20.0%	2,850	15.0%	428,616	72.0%	16,150	85.0%	13,680	72.0%	12,312	
Brentwood	Expansion	2008		60,000				9,000	15.0%			51,000	85.0%	43,200	72.0%	38,880	
Brentwood	Renovation	2009-2011		395,430				59,314	15.0%			336,115	85.0%	284,710	72.0%	256,239	
Brentwood	Expansion	2009-2011		1,443,705				216,556	15.0%			1,227,149	85.0%	1,039,468	72.0%	935,521	
Brentwood	Materials	2009-2011	569,250	569,000	0%	204,930	36.0%	85,350	15.0%	327,888	57.6%	483,650	85.0%	327,744	57.6%	294,970	
West Waterfront	Construction	2008-2011	6,065,000	6,243,189	3%	1,213,000	20.0%	312,159	5.0%	4,366,800	72.0%	5,931,030	95.0%	4,495,096	72.0%	4,045,586	
West Waterfront	Materials	2008-2011	700,000	1,176,663	68%	252,000	36.0%	58,833	5.0%	403,200	57.6%	1,117,830	95.0%	677,758	57.6%	609,982	
Scarborough Centre	Construction	2009-2013	4,189,000	6,335,785	51%	837,800	20.0%	316,789	5.0%	3,016,080	72.0%	6,018,996	95.0%	4,561,765	72.0%	4,105,589	
Scarborough Centre	Materials	2009-2013	1,000,000	1,152,724	15%	360,000	36.0%	57,636	5.0%	576,000	57.6%	1,095,088	95.0%	663,969	57.6%	597,572	
Bayview Relocation	Relocation	2010-2014	2,053,170	1,485,407	-28%	410,634	20.0%	74,270	5.0%	1,478,282	72.0%	1,411,136	95.0%	1,069,493	72.0%	962,543	
Bayview Relocation	Materials	2010-2014	272,775	311,873	14%	98,199	36.0%	15,594	5.0%	157,118	57.6%	296,279	95.0%	179,638	57.6%	161,675	
Fairview Entrance	Expansion	2010-2013	1,654,000	2,203,968	33%	822,500	49.7%	110,198	5.0%	740,250	44.8%	2,093,770	95.0%	986,389	44.8%	887,750	
Sanderson	Renovation	2008-2013		347,130				17,356	5.0%			329,773	95.0%	295,061	85.0%	265,554	
Northern District	Renovation	2011-2015		702,427				105,364	15.0%			597,063	85.0%	526,820	75.0%	474,138	
St. Lawrence	Relocation & Expansion	2011-2015		9,984,744				499,237	5.0%			9,485,507	95.0%	8,487,032	85.0%	7,638,329	
St. Lawrence	Materials	2011-2015		1,736,797				86,840	5.0%			1,649,957	95.0%	1,476,277	85.0%	1,328,650	
Ellesmere Admin/Ops	Expansion	2011-2016		6,000,000				300,000	5.0%			5,700,000	95.0%	5,100,000	85.0%	4,590,000	
Albion	Renovation	2011-2016		1,030,350				154,552	15.0%			875,797	85.0%	772,763	75.0%	695,486	
St. Clair/Silverthorn	Renovation	2012-2014		160,571				48,171	30.0%			112,400	70.0%	112,400	70.0%	101,160	
St. Clair/Silverthorn	Expansion	2012-2014		350,235				105,071	30.0%			245,165	70.0%	245,165	70.0%	220,648	
Agincourt	Renovation	2012-2016	3,108,000	846,187	83%	621,600	36.0%	42,309	5.0%	248,640	36.0%	803,878	95.0%	289,396	36.0%	260,456	
Agincourt	Expansion	2012-2016		4,839,894				241,995	5.0%			4,597,899	95.0%	1,655,244	36.0%	1,489,719	
Agincourt	Materials	2012-2016	500,000	624,161	25%	180,000	36.0%	31,208	5.0%	288,000	57.6%	592,953	95.0%	341,541	57.6%	307,387	
Additions to Collections Throughout the System		2008-2012	11,426,400	480,000	-96%	4,113,504	36.0%	24,000	5.0%	6,581,606	57.6%	456,000	95.0%	262,656	57.6%	236,390	
Cost to be Incurred Post By-law Term (2013-2017)																	
Albert Campbell	Renovation	2013-2017		844,131				126,620	15.0%			717,511	85.0%	633,098	75.0%	569,788	
North York Central	Renovation	2013-2017		1,425,615				71,281	5.0%			1,354,334	95.0%	1,211,773	85.0%	1,090,595	
Mount Dennis	Renovation	2013-2017		387,869				116,361	30.0%			271,508	70.0%	271,508	70.0%	244,357	
Guildwood	Relocation	2013-2015		2,007,540				602,262	30.0%			1,405,278	70.0%	1,405,278	70.0%	1,264,750	
Parliament	Renovation	2014-2017		515,171				25,759	5.0%			489,413	95.0%	437,895	85.0%	394,106	
Weston	Renovation	2017-2020		430,780				129,234	30.0%			301,546	70.0%	301,546	70.0%	271,391	
High Park	Renovation	2017-2021		288,950				86,685	30.0%			202,265	70.0%	202,265	70.0%	182,039	
Jones	Reconstruction	2017-2020		1,732,545				519,764	30.0%			1,212,782	70.0%	1,212,782	70.0%	1,091,503	
Jones	Reconstruction (materials)	2017-2020		324,014				97,204	30.0%			226,810	70.0%	226,810	70.0%	204,129	
Additions to Collections Throughout the System		2013-2017		480,000				24,000	5.0%			456,000	95.0%	408,000	85.0%	367,200	
TOTAL				71,853,223				7,106,447	9.9%			64,746,703	90.1%	50,236,185		45,212,566	

Res = 95%
Non-Res = 5%

Projects	Description	Timing	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Cost to be Incurred During Term of Proposed By-law (2008-2012)												
Bloor/Gladstone	Renovation	2008-2009	13,062	13,062								
Bloor/Gladstone	Expansion	2008-2009	195,268	195,268								
Cedarbrae	Renovation	2008-2010	157,973	157,973	157,973							
S.W. Stewart	Renovation	2008-2009	68,344	68,344								
Jane/Dudas	Renovation	2008	8,253									
Dufferin/St. Clair	Renovation	2008-2009	62,150	62,150								
Jane/Sheppard	Reconstruction	2008-2009	327,285	327,285								
Thorncliffe	Renovation	2008-2009	22,901	22,901								
Thorncliffe	Expansion	2008-2009	458,955	458,955								
Cliffcrest	Relocation	2008	114,319									
Kennedy/Eglinton	Expansion	2008	598,500									
TRL Renovation & Retrofit	Renovation	2008-2009	128,625	128,625								
TRL Renovation & Retrofit	Renovation Change in Scope	2008-2010	93,764	93,764	93,764							
TRL Renovation & Retrofit	Expansion	2007-2009	906,403	453,201								
TRL Renovation & Retrofit	Expansion Change in Scope	2008-2010	205,020	205,020	205,020							
TRL Renovation & Retrofit	Renovation	2011-2013				159,038	159,038	159,038				
TRL Renovation & Retrofit	Expansion	2011-2013				521,532	521,532	521,532				
Multi-Branch	Minor Renovations	2008-2009	71,253	71,253								
Multi-Branch	Minor Renovations	2010-2011			78,273	78,273						
Multi-Branch	Minor Renovations	2012-2017					111,881	111,881	111,881	111,881	111,881	111,881
Brentwood	Renovation	2008	12,312									
Brentwood	Expansion	2008	38,880									
Brentwood	Renovation	2009-2011		85,413	85,413	85,413						
Brentwood	Expansion	2009-2011		311,840	311,840	311,840						
Brentwood	Materials	2009-2011		98,323	98,323	98,323						
West Waterfront	Construction	2008-2011	1,011,397	1,011,397	1,011,397	1,011,397						
West Waterfront	Materials	2008-2011	152,496	152,496	152,496	152,496						
Scarborough Centre	Construction	2009-2013		821,118	821,118	821,118	821,118	821,118				
Scarborough Centre	Materials	2009-2013		119,514	119,514	119,514	119,514	119,514				
Bayview Relocation	Relocation	2010-2014			192,509	192,509	192,509	192,509	192,509			
Bayview Relocation	Materials	2010-2014			32,335	32,335	32,335	32,335	32,335			
Fairview Entrance	Expansion	2010-2013			221,938	221,938	221,938	221,938				
Sanderson	Renovation	2008-2013	44,259	44,259	44,259	44,259	44,259	44,259				
Northern District	Renovation	2011-2015				94,828	94,828	94,828	94,828	94,828		
St. Lawrence	Relocation & Expansion	2011-2015				1,527,666	1,527,666	1,527,666	1,527,666	1,527,666		
St. Lawrence	Materials	2011-2015				265,730	265,730	265,730	265,730	265,730		
Ellesmere Admin/Ops	Expansion	2011-2016				765,000	765,000	765,000	765,000	765,000	765,000	
Albion	Renovation	2011-2016				115,914	115,914	115,914	115,914	115,914	115,914	
St. Clair/Silverthorn	Renovation	2012-2014					33,720	33,720	33,720			
St. Clair/Silverthorn	Expansion	2012-2014					73,549	73,549	73,549			
Agincourt	Renovation	2012-2016					52,091	52,091	52,091	52,091	52,091	
Agincourt	Expansion	2012-2016					297,944	297,944	297,944	297,944	297,944	
Agincourt	Materials	2012-2016					61,477	61,477	61,477	61,477	61,477	
Additions to Collections Throughout the System		2008-2012	47,278	47,278	47,278	47,278	47,278					
Cost to be Incurred Post By-law Term (2013-2017)												
Albert Campbell	Renovation	2013-2017						113,958	113,958	113,958	113,958	113,958
North York Central	Renovation	2013-2017						218,119	218,119	218,119	218,119	218,119
Mount Dennis	Renovation	2013-2017						48,871	48,871	48,871	48,871	48,871
Guildwood	Relocation	2013-2015						421,583	421,583	421,583		
Parliament	Renovation	2014-2017							98,526	98,526	98,526	98,526
Weston	Renovation	2017-2020										271,391
High Park	Renovation	2017-2021										182,039
Jones	Reconstruction	2017-2020										1,091,503
Jones	Reconstruction (materials)	2017-2020										204,129
Additions to Collections Throughout the System		2013-2017						73,440	73,440	73,440	73,440	73,440
TOTAL			4,738,693	4,949,437	3,673,448	6,666,400	5,559,321	6,388,015	4,599,143	4,267,030	1,957,223	2,413,858
			4,501,758	4,701,965	3,489,776	6,333,080	5,281,355	6,068,614	4,369,185	4,053,678	1,859,362	2,293,165
			236,935	247,472	183,672	333,320	277,966	319,401	229,957	213,351	97,861	120,693

City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

HOUSING

Gross Cost Increases > 50%
Decreases in BTE

Projects	Timing	Gross Capital Cost				Benefit to Existing				DC Recoverable				Using 2004 %		Stat Deduction	
		2004	2008	2008 Eligible	Change	2004	2008			2004	2008			2008		2008	
		($)	($)	($)	(%)	($)	($)	(%)	% of eligible	($)	($)	(%)	% of eligible	($)	(%)	($)	(%)
Already Commited																	
Nishnawbe 244 Church	2008		630,000	328,010			164,005	26.0%	50%		164,005	26.0%	50%	65,602	20.0%	59,042	
Mahogany Management - 201 Vaughan Rd.	2008		406,419	211,603			105,801	26.0%	50%		105,801	26.0%	50%	42,321	20.0%	38,089	
TCHC 88 - 90 Carlton	2008		522,393	271,985			135,992	26.0%	50%		135,992	26.0%	50%	54,397	20.0%	48,957	
HOTT	2008		1,600,000	833,042			416,521	26.0%	50%		416,521	26.0%	50%	166,608	20.0%	149,948	
Woodgreen Community Housing 270 Donalds	2009		1,402,202	730,058			365,029	26.0%	50%		365,029	26.0%	50%	146,012	20.0%	131,410	
St. Clair West AHG 1120 Ossington	2009		289,610	150,786			75,393	26.0%	50%		75,393	26.0%	50%	30,157	20.0%	27,141	
TCHC 288 King	2009		558,140	290,596			145,298	26.0%	50%		145,298	26.0%	50%	58,119	20.0%	52,307	
110 Edward	2009		12,500,000	6,508,142			3,254,071	26.0%	50%		3,254,071	26.0%	50%	1,301,628	20.0%	1,171,466	
St. Clair Multifaith HS 200 Madison	2010		3,539,416	1,842,802			921,401	26.0%	50%		921,401	26.0%	50%	368,560	20.0%	331,704	
St. Clair Multifaith HS 48 Abell	2010		3,031,869	1,578,547			789,273	26.0%	50%		789,273	26.0%	50%	315,709	20.0%	284,138	
Medalion Corp. 554 Birchmount	2010		2,332,501	1,214,420			607,210	26.0%	50%		607,210	26.0%	50%	242,884	20.0%	218,596	
Christian Resource Centre - 40 Oak St.	2010		2,700,000	1,405,759			702,879	26.0%	50%		702,879	26.0%	50%	281,152	20.0%	253,037	
Parkdle Activity - 194 Dowing	2010		942,228	490,572			245,286	26.0%	50%		245,286	26.0%	50%	98,114	20.0%	88,303	
West Toronto Support Services 2335 St. Clair West	2010		903,911	470,623			235,311	26.0%	50%		235,311	26.0%	50%	94,125	20.0%	84,712	
McCord	2010		4,500,000	2,342,931			1,171,466	26.0%	50%		1,171,466	26.0%	50%	468,586	20.0%	421,728	
Railway Lands	2010		33,750,000	17,571,985			8,785,992	26.0%	50%		8,785,992	26.0%	50%	3,514,397	20.0%	3,162,957	
Cost to be Incurred During Term of Proposed By-law (2008-2012)																	
Annual commitment of 1,000 units less 207 units committed	2008		26,763,750	13,934,584			6,967,292	26.0%	50%		6,967,292	26.0%	50%	2,786,917	20.0%	2,508,225	
Annual commitment of 1,000 units less 544 units committed	2009		15,390,000	8,012,825			4,006,412	26.0%	50%		4,006,412	26.0%	50%	1,602,565	20.0%	1,442,309	
Annual commitment of 1,000 units less 1072 units committed	2010		0														
Annual commitment of 1,000 units	2011		33,750,000	17,571,985			8,785,992	26.0%	50%		8,785,992	26.0%	50%	3,514,397	20.0%	3,162,957	
Annual commitment of 1,000 units	2012		33,750,000	17,571,985			8,785,992	26.0%	50%		8,785,992	26.0%	50%	3,514,397	20.0%	3,162,957	
Cost to be Incurred Post By-law Term (2013-2017)																	
Annual commitment of 2,000 units	2013		33,750,000	17,571,985			8,785,992	26.0%	50%		8,785,992	26.0%	50%	3,514,397	20.0%	3,162,957	
Annual commitment of 2,000 units	2014		33,750,000	17,571,985			8,785,992	26.0%	50%		8,785,992	26.0%	50%	3,514,397	20.0%	3,162,957	
Annual commitment of 2,000 units	2015		33,750,000	17,571,985			8,785,992	26.0%	50%		8,785,992	26.0%	50%	3,514,397	20.0%	3,162,957	
Annual commitment of 2,000 units	2016		33,750,000	17,571,985			8,785,992	26.0%	50%		8,785,992	26.0%	50%	3,514,397	20.0%	3,162,957	
Annual commitment of 2,000 units	2017		33,750,000	17,571,985			8,785,992	26.0%	50%		8,785,992	26.0%	50%	3,514,397	20.0%	3,162,957	
TOTAL			**348,012,439**	**181,193,165**			**90,596,576**	**26.0%**			**90,596,576**	**26.0%**		**36,238,633**		**32,614,770**	

J:\07771\5.0 Work (Design) Phase\[PCS BTE Based Charge_23rd Dec_2008.xls]Housing

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City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

FIRE

Level of Service	2004	2008	
Fire Facilities	$2,810,400	$2,324,041	/facility
Fire Vehicles	-	$272,464	/vehicle

Gross Cost Increases > 50%
Decreases in BTE

	Res	Non-Res
	52%	48%
	3,633,344	3,353,856

Projects	Timing	Gross Cost (expansion portion)			Benefit to Existing				DC Recoverable (Before Stat. Deduction)				Using 2004 %	
		2004	2008	Change	2004		2008		2004		2008		2008	
		($)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)
Cost to be Incurred Post By-law Term (2013-2017)														
Station D (Eglinton Ave. & Midland Ave.)	2013	5,877,000	5,538,000	-6%	4,701,600	80.0%	806,660	14.6%	1,175,400	20.0%	3,226,641	58.3%	1,107,600	20%
Station G - Sunnybrook	2014	7,554,000	8,860,000	17%	6,043,200	80.0%	1,290,540	14.6%	1,510,800	20.0%	5,162,160	58.3%	1,772,000	20%
Station B (Downsview - Keele between Wilson and Sheppard)	2015	6,033,000	7,668,000	27%	4,826,400	80.0%	1,116,914	14.6%	1,206,600	20.0%	4,467,657	58.3%	1,533,600	20%
Station A (Highway 27 & Rexdale Blvd)	2016	3,442,000	5,148,000	50%	1,721,000	50.0%	749,853	14.6%	1,721,000	50.0%	2,999,413	58.3%	2,574,000	50%
TOTAL	**2016**	**22,906,000**	**27,214,000**	**19%**	**17,292,200**	**75.5%**	**3,963,967**	**14.6%**	**5,613,800**	**24.5%**	**15,855,871**	**58.3%**	**6,987,200**	

2004 costs include both facility and land for each station

J:\0777\5.0 Work (Design) Phase\[PCS BTE Based Charge_23rd Dec_2008.xls]Fire

Residential	Fire		
	Current $	2.5%	PV
2008	-	1.000	-
2009	-	0.976	-
2010	-	0.952	-
2011	-	0.929	-
2012	-	0.906	-
2013	575,952	0.884	509,058
2014	921,440	0.862	794,555
2015	797,472	0.841	670,885
2016	1,338,480	0.821	1,098,553
2017	-	0.801	-
Total	3,633,344		
Present Value			3,073,051

Non-Residential	Fire		
	Current $	2.5%	PV
2008	-	1.000	-
2009	-	0.976	-
2010	-	0.952	-
2011	-	0.929	-
2012	-	0.906	-
2013	531,648	0.884	469,899
2014	850,560	0.862	733,435
2015	736,128	0.841	619,279
2016	1,235,520	0.821	1,014,049
2017	-	0.801	-
Total	3,353,856		
Present Value			2,836,662

City of Toronto
Comparison of 2004 DC Background Study and 2008 Draft DC Background Study

POLICE

Level of Service 2004 $250 2008 $300 /sq. ft. includes land at $40/SF

Gross Cost Increases > 50%
Decreases in BTE

Res	Non-Res
52%	48%
11,791,372	10,884,344

Projects	Sub-project Name	Timing	Gross Cost (expansion portion)			Benefit to Existing				DC Recoverable (Before Stat. Deduction)				Using 2004 %
			2004	2008	Change	2004		2008		2004		2008		2008
			($)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)
Cost to be Incurred During Term of Proposed By-law (2008-2012)														
Replacement of 11 Division	Expansion portion only	2009	6,929,040	34,275,000	395%	4,438,402	64.1%	3,346,768	9.8%	1,109,600	16.0%	13,387,071	39.1%	5,488,717
Replacement of 14 Division and substation	Expansion portion only (HG)	2010	3,792,000	36,898,000	873%	1,518,105	40.0%	583,097	1.5%	1,518,105	40.0%	10,698,838	29.0%	10,700,420
Property Unit Addition Floor Area	(HG)	2010		22,696,000				444,868	2.0%			8,452,490	37.2%	5,674,000
Replacement of 41 Division	Expansion portion only (HG)	2011		40,334,000				42,767	0.1%			812,579	2.0%	812,579
Replacement of 54 Division*	Expansion portion only	2012+		36,500,000										
TOTAL			10,721,040	170,703,000	1492%	5,956,507	55.6%	4,397,500	2.6%	2,627,705	24.5%	33,350,978	19.5%	22,675,716

	2008
	(%)
	16%
	29%
	25%
	2%

* ineligible

J:\07715.0 Work (Design) Phase\[PCS BTE Based Charge_23rd Dec_2008.xls]Police

Residential	Police		
	Current $	4.0%	PV
2008	-	1.000	-
2009	2,854,133	0.962	2,744,359
2010	8,514,698	0.925	7,872,317
2011	422,541	0.889	375,637
2012	-	0.855	-
2013	-	0.822	-
2014	-	0.790	-
2015	-	0.760	-
2016	-	0.731	-
2017	-	0.703	-
Total	11,791,372		
Present Value			10,992,313

Non-Residential	Police		
	Current $	4.0%	PV
2008	-	1.000	-
2009	2,634,584	0.962	2,533,254
2010	7,859,722	0.925	7,266,754
2011	390,038	0.889	346,742
2012	-	0.855	-
2013	-	0.822	-
2014	-	0.790	-
2015	-	0.760	-
2016	-	0.731	-
2017	-	0.703	-
Total	10,884,344		
Present Value			10,146,751

Cam Watson

From: Cam Watson
Sent: Monday, January 12, 2009 3:47 PM
To: 'rgrimes@ibigroup.com'
Cc: Shirley Siu; 'Samuel Malvea'
Subject: RE: City of Toronto DC

Let me start by saying that your analysis of, and comments on, the City's proposed development charge calculation over the past nine months or so have been very thorough. We appreciate the insights that you and your colleagues have provided to the process. These inputs have resulted in a number of modifications/reductions from the March 20, 2008 draft, to the October 23, 2008 Background Study and subsequently to the Addendum which will be released later this month. However, as you might expect, we have not agreed with all of your concerns and suggestions and have provided a detailed rationale for our position in those cases.

The following responds more specifically to the proposals in your December 24, 2008 email:

You have made a recalculation of the development charge based on:

a) the removal of "unidentified projects" (we are in disagreement with doing so for the reasons provided April 23 (item 12) and on other occasions);

b) "Fairly drastic changes to the benefit to existing and post period benefit for a number of the services" (we have made a number of changes in this regard in the Addendum, but do not accept the balance of your proposals, as explained on a service-specific basis in each of our six major response packages);

c) We haven't seen anything further from you as to the level of service measure for roads and believe that the three measures we have used and the level of service adjustment in the Addendum are quite adequate;

d) With respect to the reserve funds for soft services, we may be at an impasse for this issue, which I agree is complicated, as in my opinion, my email of December 18, 2008 deals with the matter appropriately;

e) The net population increase was used in calculating the residential charge, as the difference between net and gross on page 38 of the Background Study relates to anticipated residential demolitions and they are to receive a DC demolition credit. Thus, the City would not recover its costs if it used gross population as the denominator and provided the credit as well.

Please advise if you have any further comments or questions thereon.

Cam Watson, M.B.A, CMC, PLE
Watson & Associates Economists Ltd.
4304 Village Centre Court
Mississauga, Ontario L4Z 1S2
905-272-3600 ext. 225
watson@watson-econ.ca
-----Original Message-----
From: Randy Grimes [mailto:rgrimes@ibigroup.com]
Sent: Wednesday, December 24, 2008 11:15 AM
To: Cam Watson

Cc: ssiu@toronto.ca; 'Paula Tenuta'; pberne@marel.to; BILD - Building Industry and Land Development Association; matthew.nisker@ibigroup.com; Paul Sarjeant; Jose MORALES; supton@tridel.com; sjain@ibigroup.com
Subject: City of Toronto DC

Please find enclosed our file which we used to calculate BILD's preliminary position with respect to the appropriate quantum for the development charge.

As you can see, we have made fairly drastic changes to the benefit to existing and post period benefit for a number of the services. In certain cases we have used the benefit to existing calculations used in the 2004 study; in other cases, where there are new projects, we have used our best judgement as to the appropriate benefit to existing proportions. We have, in addition, for roads, water and sewer removed all of the allocated improvement or other unidentified projects. Without detailed explanation as to what these projects are and why they are growth related we find it difficult to accept them as being part of the charge, particularly for a 10-year horizon period. (Please note for convenience we show these as 100% BTE but in reality they would be removed entirely from the capital programme.)

Please feel free to give me a call to discuss the results and our assumptions. I will be in the office most of the day on the 24th and around on the 28th which is when I believe you are coming in to review matters. I will be sending you under separate cover our suggestions for the appropriate level of service measure for roads after I review input from Paul Sarjeant of BA.

You will see as well that we have, in this analysis, assumed the reserve funds for the soft services would be used.

I have reviewed your memo of December 18th but fail to see the relevance of why you have not applied the reserve fund to either increase the BTE or applied the amount to reduce the capital cost programme. I believe your example complicates the issue.

I believe our example clearly shows that by not adopting one of our two approaches the effect is to continue to collect for 100% of the project cost and, as you have suggested, the DC collected fund "beyond service level cap". I know this is a complicated issue and would be pleased to discuss if you want to phone me over the holidays.

I should also point out that our analysis utilizes for convenience your new approach of calculating the quantum by utilizing the net population versus your previous method of utilizing gross population. Could you please provide a justification for the change in methodology? If we are to utilize the previous methodology the quantum would be of course be reduced even further.

Thanks,

Randy Grimes, Director
IBI Group
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Toronto, Ontario
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