

Appendix 3

**DEVELOPMENT CHARGES  
BACKGROUND STUDY**

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City of Toronto

**HEMSON** Consulting Ltd.

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## EXECUTIVE SUMMARY

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The following summarizes the findings of the 2013 Development Charges (DC) Background Study.

### A. STUDY CONSISTENT WITH DC LEGISLATION

- This study calculates DCs for the City of Toronto in compliance with the provisions of the *Development Charges Act, 1997 (DCA)* and its associated regulation (*Ontario Regulation 82/98*).
- The City of Toronto's existing DC by-law, By-law 275-2009, expires on April 30, 2014, and Council must pass a new DC by-law before this expiry date in order to continue to levy DCs.
  - The City's DC by-law review is being advanced in order to update DC rates and policies and in light of progress on major development projects and associated infrastructure needs.
- The City needs to continue implementing DCs to fund capital projects related to growth throughout Toronto so that development pays for its capital requirements to the extent allowed by the *DCA* and so that new services required by growth are provided in a fiscally responsible manner.
- The *DCA* and *O. Reg. 82/98* require that a DCs background study be prepared in which DCs are determined with reference to:
  - a forecast of the amount, type and location of housing units, population and non-residential development anticipated in the City;
  - a review of future capital projects, including an analysis of gross expenditures, funding sources, and net expenditures incurred or to be incurred by the City to provide for the expected development, including the determination of the growth and non-development-related components of the capital projects; and
  - an examination of the long-term capital and operating costs for the capital infrastructure required for each service to which the DC by-law would relate.

- This report identifies the development-related net capital costs which are attributable to development that is forecast to occur in the City. These costs are apportioned to types of development (residential, non-residential) in a manner that reflects the increase in the need for each service attributable to each type of development.

**B. ALL SERVICES WITH DEVELOPMENT-RELATED COSTS ARE INCLUDED IN THE ANALYSIS**

- The following City services are included in the DC analysis:
  - Spadina Subway Extension
  - Transit
  - Roads and Related
  - Water
  - Sanitary Sewer
  - Storm Water Management
  - Parks and Recreation
  - Library
  - Subsidized Housing
  - Police
  - Fire
  - Emergency Medical Services
  - Development-Related Studies
  - Civic Improvements
  - Child Care
  - Health
  - Pedestrian Infrastructure

**C. DCS FOR ALL SERVICES ARE CALCULATED ON A CITY-WIDE BASIS**

- A City-wide average cost approach is used to calculate DCs for all services considered in this background study. This approach results in uniform charges throughout the City.
- The City is examining the potential use of area-specific DCs in some areas of the City, most notably the Port Lands, for services, or shares of services, not included as related to development in this background study. If the use of area-specific DCs is to be further explored in the City of Toronto, it will be dealt with in a separate DC background study, process, and by-law.



**D. THE CITY OF TORONTO IS ANTICIPATED TO GROW BY 240,000 PEOPLE AND 95,000 EMPLOYEES OVER THE NEXT 10 YEARS**

- A development forecast for the 10-year study period, 2013–2022, estimates that the City’s population will grow by approximately 240,000 people.
- The population growth will be accommodated in just over 114,000 new dwelling units to be added over the 10-year period.
- The City’s employment is forecast to grow by approximately 95,000 employees over the next 10 years.
- This employment growth is projected to generate about 5.2 million square metres of new non-residential building space between 2013 and 2022.
- The following is a summary of the projected growth for the City:

<b>Growth in Planning Period</b>	<b>2013-2022</b>	<b>Total at 2022</b>
<b>Residential</b>		
Total Occupied Dwellings	113,690	1,180,000
<i>Singles and Semis</i>	8,130	
<i>Rows and Multiples</i>	7,690	
<i>Apartments</i>	97,870	
Total Population		
Census	241,600	2,893,000
<i>Population In New Dwellings</i>	241,762	
<b>Non-Residential</b>		
Employment	94,685	1,622,000
Non-Residential Building Space (sq.m.)	5,200,000	

**E. INCREASE IN NEED FOR SERVICE IS BASED ON “NET” GROWTH**

- In accordance with the *DCA*, DCs are calculated at a level no higher than the average service level provided in the City over the 10-year period immediately preceding the preparation of the background study, on a service-by-service basis.

- The increase in need for service required to service the anticipated development is based on the “net” population and employment growth in the City.

**F. THE DC STUDY INCLUDES A \$5.27 BILLION DEVELOPMENT-RELATED CAPITAL PROGRAM FOR GENERAL SERVICES AND A \$6.48 BILLION PROGRAM FOR ENGINEERED SERVICES**

- The 2013–2022 development-related capital program for general services, including Spadina Subway extension, other transit, parks, indoor recreation, library, subsidized housing, police, fire, EMS, studies, civic improvements, child care, health and pedestrian infrastructure totals \$5.27 billion.
- The development-related capital program for engineered services, including roads, water, sewer and storm water management services, totals an additional \$6.48 billion in expenditures over the period 2013–2022.
- The *DCA* requires that when calculating DCs the gross capital costs be reduced by: grants, subsidies, and recoveries from other governments; capital replacements or other benefits provided to the existing community; existing reserve fund balances; amounts that exceed historic service levels; and a statutory 10% reduction for eligible soft services.
- After these deductions, the net development-related general services capital program is reduced to \$2.13 billion and the city-wide engineering development-related capital program decreases to \$1.26 billion. These amounts are eligible for recovery through DCs against development over the period 2013–2022.
- The following is a summary of the development-related capital program.

### Development-Related Capital Program Summary

Service	Gross Cost (\$000)	DC Eligible Cost For Recovery (\$000)
Spadina Subway Extension	\$1,123,975.8	\$332,188.8
Transit (other)	\$2,064,252.3	\$896,359.3
Parks and Recreation	\$934,342.7	\$470,603.4
Library	\$398,219.5	\$108,567.3
Subsidized Housing	\$266,784.0	\$84,037.0
Police	\$167,805.0	\$72,855.6
Fire	\$33,484.9	\$33,034.9
EMS	\$42,710.0	\$18,153.3
Development Related Studies	\$49,242.0	\$24,757.6
Civic Improvements	\$27,826.0	\$21,286.9
Child Care	\$43,400.0	\$39,060.0
Health	\$11,793.0	\$5,519.0
Pedestrian Infrastructure	\$105,000.0	\$20,630.9
<b>Sub-Total – General Services</b>	<b>\$5,268,835.2</b>	<b>\$2,127,053.9</b>
Roads and Related	\$1,215,009.7	\$466,927.9
Water	\$1,620,020.9	\$397,319.0
Sanitary Sewer	\$2,483,844.0	\$286,308.9
Storm Water Management	\$1,162,257.3	\$108,746.0
<b>Sub-Total – Engineered Services</b>	<b>\$6,481,131.9</b>	<b>\$1,259,301.8</b>
<b>Total All Services</b>	<b>\$11,749,967.0</b>	<b>\$3,386,355.7</b>

#### G. PROPOSED CITY-WIDE CHARGES INCREASE OVER PRESENT CHARGES

- The following tables summarize the proposed residential and non-residential City-wide DCs.

### Calculated Residential Charges for City-Wide Services

Service	Residential Charge By Unit Type (1)				
	Singles & Semis	Multiples	Apartments 2+ Bedrooms	Apartments 1 Bed and Bach.	Dwelling Room
Spadina Subway Extension	\$3,399	\$2,781	\$2,090	\$1,454	\$909
Transit (balance)	\$9,138	\$7,477	\$5,620	\$3,910	\$2,443
Parks and Recreation	\$6,989	\$5,718	\$4,298	\$2,990	\$1,869
Library	\$1,600	\$1,309	\$984	\$685	\$428
Subsidized Housing	\$1,290	\$1,055	\$793	\$552	\$345
Police	\$743	\$608	\$457	\$318	\$199
Fire	\$347	\$284	\$213	\$148	\$93
Emergency Medical Services	\$195	\$160	\$120	\$84	\$52
Development-related Studies	\$266	\$218	\$164	\$114	\$71
Civic Improvements	\$216	\$176	\$133	\$92	\$58
Child Care	\$380	\$311	\$234	\$163	\$102
Health	\$60	\$49	\$37	\$26	\$16
Pedestrian Infrastructure	\$70	\$58	\$43	\$30	\$19
<b>Subtotal General Services</b>	<b>\$24,693</b>	<b>\$20,204</b>	<b>\$15,186</b>	<b>\$10,566</b>	<b>\$6,604</b>
Roads and Related	\$4,742	\$3,880	\$2,916	\$2,029	\$1,268
Water	\$4,030	\$3,298	\$2,479	\$1,724	\$1,078
Sanitary Sewer	\$2,901	\$2,374	\$1,784	\$1,241	\$776
Storm Water Management	\$1,091	\$892	\$671	\$467	\$292
<b>Subtotal Engineered Services</b>	<b>\$12,764</b>	<b>\$10,444</b>	<b>\$7,850</b>	<b>\$5,461</b>	<b>\$3,414</b>
<b>TOTAL CHARGE PER UNIT</b>	<b>\$37,457</b>	<b>\$30,648</b>	<b>\$23,036</b>	<b>\$16,027</b>	<b>\$10,018</b>
(1) Based on Persons Per Unit Of:	3.74	3.06	2.30	1.60	1.00

### Calculated Non-Residential Charges for City-Wide Services

<b>Service</b>	<b>Calculated Non-Residential Charge (\$/ sq. m)</b>
Spadina Subway Extension	\$21.63
Transit (balance)	\$59.04
Parks and Recreation	\$4.67
Library	\$1.07
Subsidized Housing	\$0.00
Police	\$4.80
Fire	\$2.26
Emergency Medical Services	\$1.28
Development-related Studies	\$1.74
Civic Improvements	\$1.39
Child Care	\$2.44
Health	\$0.39
Pedestrian Infrastructure	\$3.58
<b>Subtotal General Services</b>	<b>\$104.29</b>
Roads and Related	\$30.48
Water	\$25.87
Sanitary Sewer	\$18.63
Storm Water Management	\$7.00
<b>Subtotal Engineered Services</b>	<b>\$81.98</b>
<b>TOTAL CHARGE PER SQ.M.</b>	<b>\$186.27</b>

- As illustrated in the next table, the proposed residential charge is 86% higher than the present charge for large apartment units.

### Comparison of City-Wide Residential Charges

Service	Current Charge per Large Apt	Calculated Charge per Large Apt	Difference in Charge	
Spadina Subway Extension	\$1,539	\$2,090	\$551	36%
Transit (balance)	\$2,252	\$5,620	\$3,368	150%
Parks and Recreation	\$1,967	\$4,298	\$2,331	119%
Library	\$707	\$984	\$277	39%
Subsidized Housing	\$859	\$793	(\$66)	-8%
Police	\$245	\$457	\$212	87%
Fire	\$106	\$213	\$107	101%
Emergency Medical Services	\$19	\$120	\$101	532%
Development-related Studies	\$189	\$164	(\$25)	-13%
Civic Improvements	\$148	\$133	(\$15)	-10%
Child Care	\$148	\$234	\$86	58%
Health	\$36	\$37	\$1	3%
Pedestrian Infrastructure	\$5	\$43	\$38	760%
<b>Subtotal General Services</b>	<b>\$8,220</b>	<b>\$15,186</b>	<b>\$6,966</b>	<b>85%</b>
Roads and Related	\$2,079	\$2,916	\$837	40%
Water	\$1,638	\$2,479	\$841	51%
Sanitary Sewer	\$191	\$1,784	\$1,593	834%
Storm Water Management	\$284	\$671	\$387	136%
<b>Subtotal Engineered Services</b>	<b>\$4,192</b>	<b>\$7,850</b>	<b>\$3,658</b>	<b>87%</b>
<b>TOTAL CHARGE PER UNIT</b>	<b>\$12,412</b>	<b>\$23,036</b>	<b>\$10,624</b>	<b>86%</b>

- The current City DC by-law provides for a phase-in of the DC rates and provides a discount from the fully calculated rate in the previous DC background study. The newly calculated charge is approximately 52% higher than the maximum residential calculated charge in the previous study.
- As illustrated in the next table, the proposed non-residential charge is 32% higher than the present non-residential charge.

### Comparison of City-Wide Non-Residential Charges

Service	Non-Residential (\$/Square Metre)			
	Current Non-Residential Charge	Calculated Non-Residential Charge	Difference in Charge	
Spadina Subway Extension	\$17.18	\$21.63	\$4.45	26%
Transit (balance)	\$34.81	\$59.04	\$24.23	70%
Parks and Recreation	\$1.73	\$4.67	\$2.94	170%
Library	\$0.62	\$1.07	\$0.45	73%
Subsidized Housing	\$0.00	\$0.00	\$0.00	0%
Police	\$3.78	\$4.80	\$1.02	27%
Fire	\$1.64	\$2.26	\$0.62	38%
Emergency Medical Services	\$0.10	\$1.28	\$1.18	1180%
Development-related Studies	\$2.93	\$1.74	(\$1.19)	-41%
Civic Improvements	\$2.30	\$1.39	(\$0.91)	-40%
Child Care	\$2.29	\$2.44	\$0.15	7%
Health	\$0.07	\$0.39	\$0.32	457%
Pedestrian Infrastructure	\$0.35	\$3.58	\$3.23	923%
<b>Subtotal General Services</b>	<b>\$67.80</b>	<b>\$104.29</b>	<b>\$36.49</b>	<b>54%</b>
Roads and Related	\$32.47	\$30.48	(\$1.99)	-6%
Water	\$29.25	\$25.87	(\$3.38)	-12%
Sanitary Sewer	\$6.54	\$18.63	\$12.09	185%
Storm Water Management	\$5.10	\$7.00	\$1.90	37%
<b>Subtotal Engineered Services</b>	<b>\$73.36</b>	<b>\$81.98</b>	<b>\$8.62</b>	<b>12%</b>
<b>TOTAL CHARGE PER SQ.M.</b>	<b>\$141.16</b>	<b>\$186.27</b>	<b>\$45.11</b>	<b>32%</b>

- The current City DC by-law provides for a phase-in of the DC rates and provides a discount from the fully calculated rate in the previous DC background study. The newly calculated charge is 10% higher than the maximum calculated non-residential charge in the previous study.

#### H. A PORTION OF DEVELOPMENT-RELATED COSTS REQUIRES FUNDING FROM NON-DC SOURCES

- The DCA requires that the development-related net capital costs for “soft” services be reduced by 10% in calculating the applicable DCs for these

services. The 10% share of development-related net capital costs not included in the DC calculation must be funded from non-DC sources.

- In total, nearly \$229.67 million is required to provide the required 10% reduction.
- Non-DC funding for replacement portions of the capital forecast (e.g. reconstruction and enlargement of EMS Stations 39 and 43) and other benefits to the existing community (e.g. for Union Station revitalization) will total an additional \$4.88 billion.
- In sum, tax-supported and utility rate funding of \$5.11 billion will be required over the 2013–2022 period to support the development-related capital program.
- It is estimated also that net operating costs will increase by about \$541.24 million by year 2022 as the facilities and infrastructure embodied in the capital forecast are operated and maintained.



## I INTRODUCTION

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

The *DCA* and *Ontario Regulation 82/98 (O. Reg. 82/98)* require that a DC background study be prepared in which DCs are determined with reference to:

- A forecast of the amount, type and location of housing units, population and non-residential development anticipated in the City;
- The average capital service levels provided in the City over the 10-year period immediately preceding the preparation of the background study;
- A review of capital works in progress and anticipated future capital projects, including an analysis of gross expenditures, funding sources, and net expenditures incurred or to be incurred by the City or its local boards to provide for the expected development, including the determination of the growth and non-development-related components of the capital projects; and
- An examination of the long-term capital and operating costs for the capital infrastructure required for each service to which the DC by-law would relate.

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

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

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

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

Section III presents a summary of the forecast residential and non-residential development which is expected to occur within the City over the 2013–2022 period.

Section IV summarizes the historic 10-year average capital service levels that have been attained in the City which form the basis for DC calculations.

In Section V, the development-related capital forecast that has been developed by various City departments and boards is reviewed.

Section VI summarizes the calculation of applicable DCs and the resulting proposed DCs by class and type of development as well as by geographic area in the City.

Section VII provides a comparison of existing DC rates in the City with the rates proposed in this study.

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

Section IX provides a review of DC administrative matters such as DC policies and practices, city-wide versus area-specific charges, DC by-law provisions, potential economic impact of DCs and local service definitions.

## **II A CITY-WIDE METHODOLOGY ALIGNS DEVELOPMENT-RELATED COSTS AND BENEFITS**

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

### **A. CITY-WIDE DCS ARE CALCULATED**

The City provides a wide range of services to the community it serves and has an extensive inventory of facilities, land, infrastructure, vehicles and equipment. The *DCA* provides municipalities with flexibility to define services that will be included in the DC by-laws, provided that the other provisions of the *DCA* and its associated regulations are met. The *DCA* also requires that the by-laws designate the areas within which the by-laws shall be imposed. The DCs may apply to all lands in the municipality or to other designated development areas as specified in the by-laws.

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

- Spadina Subway Extension
- Transit
- Roads and Related
- Water
- Sanitary Sewer
- Storm Water Management
- Parks and Recreation
- Library
- Subsidized Housing
- Police
- Fire
- Emergency Medical Services
- Development-Related Studies
- Civic Improvements
- Child Care
- Health
- Pedestrian Infrastructure

These services form a reasonable basis on which to plan and administer DCs. It is noted that the analysis of each of these services examines the individual capital facilities and equipment that make them up. For example, indoor recreation includes various indoor facilities such as community centres, pools, arenas; associated land requirements as allowed under the *DCA*; and equipment.

The resulting DC for these services would be imposed against all development anywhere in the City.

#### **B. KEY STEPS IN DETERMINING DCS FOR FUTURE DEVELOPMENT-RELATED PROJECTS**

Several key steps are required in calculating DCs for future development-related projects. These are summarized below.

## 1. Growth Forecast

The first step in the methodology requires a development forecast to be prepared for the 10-year study period, 2013–2022, for all services considered in the study. The forecast of the future residential and non-residential development by location used in this study is based on growth anticipated to occur within approved Official Plan-designated urban areas. The forecast reflects Official Plan targets, 2011 Census data and recent development activity.

For the residential portion of the forecast, the net population growth and population growth in new units are estimated. Net population growth equals the population in new housing units reduced by the decline in the population in the existing base anticipated over the 10-year period and to build-out (due to reducing household sizes as the community ages). Net population is used in the calculation of the DC funding envelopes. In calculating the per capita DC, however, the population growth in new housing units is used.

The non-residential portion of the forecast estimates the gross floor area (gfa) of building space to be developed over the 10-year period, 2013–2022. The forecast provides estimates for three categories: population-related development, major office development, and employment land development. The forecast of gfa is based on the employment forecast for the City. Factors for floor space per worker by category are used to convert the employment forecast into gfa's for the purposes of the DC study.

## 2. Service Categories and Historic Service Levels

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

... must not include an increase that would result in the level of service exceeding the average level of that service provided in the municipality over the 10-year period immediately preceding the preparation of the background study...(s. 5. (1) 4.)

Historic 10-year average service levels thus form the basis for DCs. A review of the City's capital service levels for buildings, land, vehicles, and so on has therefore been prepared as a reference for the calculation so that the portion of future capital projects that may be included in the DC can be determined. The historic service levels used in this study have been calculated based on the period 2003–2012.

For certain engineered services, namely water, sanitary sewer and storm water management, historic service levels are less applicable and reference is made to the

City's engineering standards as well as Provincial health and environmental requirements.

### **3. Development-related Capital Forecast and Analysis of Net Capital Costs to be Included in the DCs**

A development-related capital forecast has been prepared by the City's departments and boards as part of the present study. The forecast identifies development-related projects and their gross and net costs, after allowing for capital grants, subsidies or other contributions as required by the *DCA* (s. 5. (2)). The City has received, or is anticipated to receive, upper-level government funding for some projects and furthermore some projects including cost-sharing with the Region of York. For these projects, grants and contributions from other agencies have been netted off the gross project costs thus reducing the City's net capital costs. The capital forecast provides another cornerstone upon which DCs are based. The *DCA* requires that the increase in the need for service attributable to the anticipated development may include an increase:

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

In conjunction with the *DCA*, s. 5. (1) 4. referenced above, these sections require that the DC be calculated on the lesser of the historic 10-year average service levels or the service levels embodied in future plans of the City. The development-related capital forecast prepared for this study ensures that DCs are only imposed to help pay for projects that have been or are intended to be purchased or built in order to accommodate future anticipated development. It is not sufficient in the calculation of DCs merely to have had the service in the past. There must also be a demonstrated commitment to continue to emplace facilities or infrastructure in the future. In this regard, *Ontario Regulation 82/98*, s. 3 states that:

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

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

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

Finally, in calculating DCs, the development-related net capital costs must be reduced by 10% for all services except water, wastewater, storm drainage, services related to highways and fire (the *DCA*, s. 5. (1) 8.). The 10% discount is applied to the other services, e.g. indoor recreation, libraries, public works, and the resulting City funding responsibility from non-DC sources is identified.

#### **4. Attribution to Types of Development**

The next step in the determination of DCs is the allocation of the development-related net capital costs between the residential and the non-residential sectors. This is done by using different apportionments for different services in accordance with the demands which the two sectors would be expected to place on the various services and the different benefits derived from those services.

Where reasonable data exist, the apportionment is based on the expected demand for, and use of, the service by each sector (e.g. shares of population and employment).

Finally, the residential component of the City-wide DC is applied to different housing types on the basis of average occupancy factors. The non-residential component is applied on the basis of gross building space in square metres.

#### **5. Final Adjustment**

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





### **III POPULATION IS FORECAST TO INCREASE BY 241,600 AND NON-RESIDENTIAL BUILDING SPACE BY 5.2 MILLION SQUARE METRES BY 2022**

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The City of Toronto is the central city and the major economic and employment concentration of the metropolitan Greater Toronto and Hamilton Area (GTHA), accounting for 45% of the employment in the area and about 40% of its nearly 7 million population. The GTHA itself is the centre of the larger urban region of the GGH housing over 9 million people.

After several decades of metropolitan growth concentrating in the suburbs surrounding Toronto, the City has returned to much larger share of new development. In recent years, Toronto has emerged as North America's largest market for high-rise apartment development, with nearly 200 projects totalling over 43,000 units under construction at the end of 2012. The resurgence of the downtown office market, after 20 years of relatively slow growth, is further evidence of the renewed attraction of the City for both business investment and high-density living.

As a result of past development, and unlike most of the 905 area, Toronto's land supply is nearly fully developed. Aside from a small amount of greenfield land in north-east Scarborough, there are few opportunities to provide a large supply of new development sites. From a development perspective, this means that most of the City's future growth in population and employment will be accommodated through a more intensive use of the existing land and building supply, including higher-density residential development, office development and commercial redevelopment.

This pattern of growth, in particular the reliance on more intensive forms of development, will have many effects on land use and infrastructure planning, and therefore, the municipal corporation as whole. New projects will become ever more complex and contentious. The City's infrastructure will also need to be maintained, replaced and expanded to accommodate growth, which in some cases will have major municipal finance implications. The following forecasts have been prepared to provide the City of Toronto staff and Council with the information base that is

required to effectively plan ahead for these challenges and fund necessary new infrastructure.

This section begins with a brief discussion of recent growth trends in the GTHA and in Toronto. This is followed by a summary of the results of the housing unit and population forecast and of the non-residential employment and space forecast. Details of the forecasts are provided in Appendix A.

## **A. POPULATION AND HOUSING FORECAST**

The forecast approach is structured, in part, as a “top-down” model so that the Toronto forecasts will reflect trends occurring across the economic region, such as recent rises in fertility rates, the continued decline in mortality rates and the current levels of immigration to the region. A number of “bottom-up” factors, however, are also incorporated in the forecasts, the most important of which for the City of Toronto is the nature of the land supply and anticipated future pattern of growth; i.e. most of the City’s growth will occur in medium- and high-density development forms. A range of data sources have been used in the forecast, including:

- *Greater Golden Horseshoe Growth Forecasts to 2041*, Technical Report, November 2012, prepared by Hemson Consulting Ltd. for the Ontario Ministry of Infrastructure. This report in turn relies on a wide range of Census data, other Statistics Canada data and a range of local inputs.
- All 2006 Census data for the GTHA and Toronto as well as the available information from the 2011 Census.
- Statistics Canada building permit data on the value of non-residential permits as a basis for the forecast of non-residential space growth.
- The City’s most recent housing and employment data.
- Current CMHC housing data to best estimates of housing unit growth and housing market shares in terms of housing completions, housing starts and units currently under construction.
- Updated information for office space construction and employment land development as input to employment and non-residential space forecasts.

Table 1 provides a summary of the residential forecast for the 10-year planning period of 2013–2022.

**Table 1**  
**Summary of Residential Forecast**

<b>Growth in Planning Period</b>	<b>2013-2022</b>	<b>Total at 2022</b>
<b>Residential</b>		
Total Occupied Dwellings	113,690	1,180,000
<i>Singles and Semis</i>	8,130	
<i>Rows and Multiples</i>	7,690	
<i>Apartments</i>	97,870	
Total Population		
Census	241,600	2,893,000
<i>Population In New Dwellings</i>	241,762	

The City’s population is expected to increase by about 9% over the next 10 years reaching about 2.89 million by 2022.

The population figures referred to above reflect the “net” increase in population. This is the increase after taking into account the expected continuation of the decline in occupancy factors in existing housing units. The population residing in new housing units is expected to increase by 241,762 people over the 10-year planning period.

It is forecast that 114,000 housing units will be developed between 2013 and 2022.

#### **B. NON-RESIDENTIAL SPACE FORECAST IS BASED ON FORECAST EMPLOYMENT GROWTH**

Even more so than population, the nature of employment growth in Toronto is also affected by the land supply. The City of Toronto is unique within the GTHA because its employment land supply is almost fully developed. Unlike 905 communities, the City of Toronto’s ability to accommodate new employment growth depends heavily on the ability of existing developed areas to accommodate

employment growth through more intensive use, reuse and redevelopment of the developed land and building supply.

This condition results in a complex relationship between investment, job growth and use of existing buildings in the City. Because the employment base in Toronto is so large, even small shifts in factors such as floor space per worker can have a large effect on total employment. Because of this relationship, the market for new investment is driven more by the dynamics of the land and building supply rather than overall metropolitan demand for space. Major offices will play an increasingly important role in accommodating growth and the City will continue to accommodate employment growth in the form of retail and institutional services to the resident population.

Non-residential space is forecast according to three categories: population-related employment, major office employment, and employment land employment. Population-related employment includes traditional retail forms, such as regional centres, district centres, neighbourhood convenience, highway commercial, big box and power centres occupied by retail and local service uses. Population-related employment also includes institutional space consisting of all community institutional uses such as schools, places of worship and hospitals. Major office employment is defined as that contained in free-standing office buildings of 20,000 square feet or greater. Employment land employment consists of buildings in Toronto's "industrial" areas and may include some non-traditional retail space and office space associated with industrial or storage uses.

Because new non-residential space is required primarily to accommodate new employment growth, employment and space are expected to grow at similar rates over the forecast period.

The non-residential space forecast prepared for DC purposes is summarized in Table 2.

**Table 2**  
**Summary of Non-Residential Development Forecast**

<b>Growth in Planning Period</b>	<b>2013-2022</b>	<b>Total at 2022</b>
<b>Non-Residential</b>		
Employment	94,685	1,622,000
Non-Residential Building Space (sq.m.)	5,200,000	

Table 2 provides a summary of the employment forecast for the 2013–2022 period. Over the next 10 years, employment is projected to grow by 94,685 employees, an increase of 6%. These are employees that will be accommodated in newly built non-residential building space. Given the dynamic of the City of Toronto non-residential land uses, it is recognized that some existing non-residential building will be demolished and/or redeveloped for other purpose, the employment associated with this building space is estimated at 29,000.

The table also shows that about 5.2 million square metres of GFA is forecast to become available over the next decade. The largest share of space (1.9 million square metres or about 36.5%) that is forecast to be added over the next 10 years is anticipated to be in the retail category. The next largest categories are forecast to be intuitional and “other commercial” related employment space each at about 1 million square metres (approximately 19% of the total). Major office space represents the remaining 750,000 square metres (14%) and industrial space accounts for the remaining 600,000 square metres (11.5%).



## **IV SUMMARY OF HISTORIC CAPITAL SERVICE LEVELS**

The *DCA* and *Ontario Regulation 82/98* require that the DCs be set at a level no higher than the average service level provided in the municipality over the 10-year period immediately preceding the preparation of the background study, on a service-by-service basis.

For general services (fire and rescue, library, indoor recreation etc.), the legislative requirement is met by documenting historic service levels for the preceding 10 years, in this case, for the period from 2003 to 2012. Typically, service levels for general services are measured as a ratio of inputs per capita (or per population plus employment). With engineered services such as water and sanitary sewer, engineering and legislated environmental and health standards are used in lieu of inputs per capita.

*O. Reg. 82/98* requires that when determining historical service levels both quantity and quality of service be taken into consideration. In most cases, the service levels are initially established in quantitative terms. For example, service levels for buildings are presented in terms of square feet per capita. The qualitative aspect is introduced by the consideration of the monetary value of the facility or service. In the case of buildings, for example, the cost would be shown in terms of \$/square foot to replace or construct a facility of the same quality. This approach helps to ensure that the development-related capital facilities that are to be charged to new growth reflect not only the quantity (number and size) but also the quality (value or replacement cost) of service provided historically by the City. Both the quantitative and qualitative aspects of service levels used in the present analysis are based on information provided by staff of the City and boards based on historical records and their experience with costs to acquire or construct similar facilities, equipment and infrastructure as of 2012.

Table 3 summarizes service levels for all general City-wide services included in the DC calculation (excluding Spadina Subway extension, water, sanitary sewer, and storm water management engineering services). Appendix B provides detailed historical inventory data upon which the calculation of service levels is based.

**Table 3**  
**Summary of Historic Service Levels 2003–2012**

<b>Service</b>	<b>Average Service Level</b>
1 Transit (balance)	\$7,901.67 / pop. & emp.
2 Roads and related	\$2,177.87 / pop. & emp.
3 Parks and recreation	\$2,164.30 / capita
4 Library	\$556.14 / capita
5 Subsidized housing	\$909.03 / capita
6 Police	\$369.20 / pop. & emp.
7 Fire	\$179.90 / pop. & emp.
8 Emergency Medical Services	\$59.98 / pop. & emp.
9 Child care	\$379.71 / pop. & emp.
10 Health	\$26.37 / pop. & emp.



## **V THE DEVELOPMENT-RELATED CAPITAL FORECAST**

### **A. A DEVELOPMENT-RELATED CAPITAL FORECAST IS PROVIDED FOR COUNCIL'S APPROVAL**

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

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

Based on the growth forecasts summarized in Section III and detailed in Appendix A, staff of the City departments and agencies, in collaboration with the consultants, developed a development-related capital forecast as of December 31, 2012 setting out those projects that are required to service anticipated growth. For all services the capital plan covers the 10-year period from 2013 to 2022. In addition, the capital program identifies capital costs expended prior to 2013 that provide capacity to meet the servicing needs of development over the 2013 to 2022 planning period.

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

### **B. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR CITY-WIDE SERVICES**

A summary of the development-related capital forecast for all services is presented in Table 4.

**TABLE 4**  
**CITY OF TORONTO**  
**SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM**  
**10-YEAR CAPITAL PROGRAM**  
**(in \$000s)**

Service	Development-Related Capital Program 2013 -2022			
	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Costs	Share of Net Costs
1 Spadina Subway extension	\$1,123,975.8	\$0.0	\$1,123,975.8	10.7%
2 Transit (balance)	\$2,064,252.3	\$592,966.1	\$1,471,286.1	14.1%
3 Roads and related	\$1,215,009.7	\$52,433.8	\$1,162,575.9	11.1%
4 Water	\$1,620,020.9	\$207,343.5	\$1,412,677.4	13.5%
5 Sanitary sewer	\$2,483,844.0	\$20,676.2	\$2,463,167.8	23.5%
6 Storm water management	\$1,162,257.3	\$162,800.3	\$999,457.1	9.6%
7 Parks and recreation	\$934,342.7	\$198,633.9	\$735,708.9	7.0%
8 Library	\$398,219.5	\$320.0	\$397,899.5	3.8%
9 Subsidized housing	\$266,784.0	\$0.0	\$266,784.0	2.5%
10 Police	\$167,805.0	\$0.0	\$167,805.0	1.6%
11 Fire	\$33,484.9	\$0.0	\$33,484.9	0.3%
12 Emergency Medical Services	\$42,710.0	\$0.0	\$42,710.0	0.4%
13 Development-related studies	\$49,242.0	\$18,005.2	\$31,236.7	0.3%
14 Civic improvements	\$27,826.0	\$0.0	\$27,826.0	0.3%
15 Child care	\$43,400.0	\$0.0	\$43,400.0	0.4%
16 Health	\$11,793.0	\$0.0	\$11,793.0	0.1%
17 Pedestrian infrastructure	\$105,000.0	\$33,050.0	\$71,950.0	0.7%
<b>TOTAL</b>	<b>\$11,749,967.0</b>	<b>\$1,286,229.0</b>	<b>\$10,463,738.0</b>	<b>100.0%</b>

The table provides a separate total for all services and covers the 10-year period, 2013–2022. Further details on the capital plans for each individual service category are available in Appendix B.

The development-related capital forecast is estimated at a total gross cost of \$11.75 billion. It is anticipated senior government grants, subsidies or other recoveries will total \$1.29 billion yielding a net cost of \$10.46 billion.

This capital forecast incorporates those projects identified to be related to growth anticipated in the next 10 years. It is not implied that all of these costs are to be recovered from new development by way of DCs (see the following Section VI for the method and determination of net capital costs attributable to growth). Portions of this capital forecast may relate to addressing existing deficiencies and for replacement of existing capital facilities (e.g. EMS station relocations) or for growth anticipated to occur beyond the 2013–2022 planning period. In addition, the amounts shown on Table 4 have not been reduced by 10% for various “soft” services as mandated by s. 5 (1) 8. of the DCA.

Of the \$10.46 billion in 10-year net development-related capital costs, 58% or \$6.04 billion is for the provision of engineered services: Sanitary Services is the largest single expenditure area at \$2.46 billion (23.5%) and includes various types of projects including upgrades to the Ashbridges Bay facility, the Highland Creek facility, and various trunk sewer linear works. Water services is the next most significant of the engineered services at \$1.41 billion (13.5% of total net costs) and includes various types of projects such as the Horgan plant expansion, upgrades to the R.L. Clark facility and various linear water works. The other two engineered services combined account for approximately 20.7% of the total net costs; with roads and related at \$1.16 billion (11.1%) and storm water management at \$999.5 million (9.6%). The roads and related projects occur throughout the City and include signalizations, grade separations, and various road improvement works.

Transit projects account for nearly 24.8% or \$2.60 billion, of the net costs, including \$1.12 billion related to the Spadina Subway extension (City share). The other \$1.47 billion provides for transit-related improvements and expansion across the City including vehicles for increased ridership, re-signaling improvements, the recovery of

Sheppard Subway, Union Station revitalization and various other transit-related works.

With respect to the remaining general services, Parks and Recreation has the largest net capital program at \$735.7 million (7.0%). The program includes a variety of park amenities, parkland development, additional pools, arenas, community centres, Pan Am Games facilities, and various other recreational facilities. This service category also provides for the development of various neighbourhood, district and regional (or City-wide) parks across the City.

The balance of the development-related capital program includes the recovery of additional Social Housing units, upgrades and improvements to the Toronto Public Library, expansions of Police stations, new child care centres, the continuation of the Places program, the construction of new EMS stations, new fire stations, a public health clinic, the completion of the north-west underground PATH system, and development-related studies.

### **C. WATERFRONT TORONTO AND PORT LANDS**

The Waterfront is one of the primary growth areas in the City of Toronto. It includes the Lower Don Lands, the West Don Lands, the East Bayfront, the Central Waterfront and the Port Lands. The residential and non-residential development in the Waterfront area necessitates a significant amount of municipal infrastructure. This infrastructure includes engineered services facilities that are required to service Waterfront development. However, the availability of vacant land and the central proximity of the Waterfront also makes the area a key location for new indoor recreation, parkland, daycare and other general services facilities. Consistent with the City's last DC study, capital projects in the Waterfront area identified in this study have been included within each of the appropriate City-wide service categories.

## **VI PROPOSED DCS ARE CALCULATED IN ACCORDANCE WITH THE *DCA***

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This section summarizes the calculation of DCs for each service category and the resulting total DC by type of development. For City-wide services, the calculation of the “unadjusted” per capita (residential) and per square metre (non-residential) charges is reviewed. Adjustments to these amounts resulting from a cash flow analysis that takes interest earnings and borrowing costs into account are also discussed.

For residential development, the adjusted total per capita amount is then converted to a variable charge by housing unit type using various unit occupancy factors. For non-residential development, only one DC rate is proposed. The proposed non-residential charge is based on GFA of building space.

It is noted that the calculation of the City-wide DCs does not include any provision for exemptions required under the *DCA* such as the exemption for enlargements of up to 50% on existing industrial buildings. Such legislated exemptions, or other exemptions which Council may choose to provide, will result in loss of DC revenue for the affected types of development. Any such revenue loss may not be made up, however, by offsetting increases in other portions of the calculated charge.

As noted above, several new as well as a continuation of existing area-specific DCs are also included.

### **A. TOTAL 2013-2022 DC-RECOVERABLE SHARE OF THE NET CAPITAL PROGRAM**

The capital forecast for the DC-eligible services incorporates those projects identified to be related to growth anticipated in the next 10 years. However, not all of the capital costs are to be recovered from new development by way of DCs. Table 5 shows that \$4.88 billion of the capital forecast relates to replacement of existing capital facilities or for shares of projects that provide benefit to the existing community.

TABLE 5

**CITY OF TORONTO  
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM  
10-YEAR CAPITAL PROGRAM  
(in \$000s)**

Service	Development-Related Capital Program 2013 -2022							Total DC Eligible Costs for Recovery
	Net Project Cost	Replacement & BTE Shares	Required Service Discount	Available DC Reserves	Post-2022 Benefit	Post-2022 Benefit	Post-2022 Benefit	
1 Spadina Subway extension	\$1,123,975.8	\$430,896.7	\$0.0	\$159,163.9	\$201,726.4	\$201,726.4	\$332,188.8	
2 Transit (balance)	\$1,471,286.1	\$265,696.9	\$120,558.9	\$0.0	\$188,671.0	\$188,671.0	\$896,359.3	
3 Roads and related	\$1,162,575.9	\$235,981.8	\$0.0	\$94,876.8	\$364,789.3	\$364,789.3	\$466,927.9	
4 Water	\$1,412,677.4	\$734,128.7	\$0.0	\$63,855.0	\$217,374.7	\$217,374.7	\$397,319.0	
5 Sanitary sewer	\$2,463,167.8	\$1,954,927.1	\$0.0	\$76,827.4	\$145,104.4	\$145,104.4	\$286,308.9	
6 Storm water management	\$999,457.1	\$624,875.9	\$0.0	\$14,920.9	\$250,914.3	\$250,914.3	\$108,746.0	
7 Parks and recreation	\$735,708.9	\$25,656.5	\$71,005.2	\$0.0	\$168,443.7	\$168,443.7	\$470,603.4	
8 Library	\$397,899.5	\$277,269.2	\$12,063.0	\$0.0	\$0.0	\$0.0	\$108,567.3	
9 Subsidized housing	\$266,784.0	\$173,409.6	\$9,337.4	\$0.0	\$0.0	\$0.0	\$84,037.0	
10 Police	\$167,805.0	\$94,949.4	\$0.0	\$0.0	\$0.0	\$0.0	\$72,855.6	
11 Fire	\$33,484.9	\$450.0	\$0.0	\$0.0	\$0.0	\$0.0	\$33,034.9	
12 Emergency Medical Services	\$42,710.0	\$8,718.9	\$3,399.1	\$0.0	\$12,438.7	\$12,438.7	\$18,153.3	
13 Development-related studies	\$31,236.7	\$3,728.3	\$2,750.8	\$0.0	\$0.0	\$0.0	\$24,757.6	
14 Civic improvements	\$27,826.0	\$4,173.9	\$2,365.2	\$0.0	\$0.0	\$0.0	\$21,286.9	
15 Child care	\$43,400.0	\$0.0	\$4,340.0	\$0.0	\$0.0	\$0.0	\$39,060.0	
16 Health	\$11,793.0	\$5,660.8	\$613.2	\$0.0	\$0.0	\$0.0	\$5,519.0	
17 Pedestrian infrastructure	\$71,950.0	\$39,572.5	\$3,237.8	\$0.0	\$8,508.8	\$8,508.8	\$20,630.9	
<b>TOTAL</b>	<b>\$10,463,738.0</b>	<b>\$4,880,096.2</b>	<b>\$229,670.8</b>	<b>\$409,644.1</b>	<b>\$1,557,971.2</b>	<b>\$1,557,971.2</b>	<b>\$3,386,355.7</b>	

This amount relates to shares of projects that are replacing existing facilities (i.e. relocation and expansion of EMS stations), addressing existing deficiencies (i.e. share of basement flooding remediation projects), and recognized benefit to existing taxpayers (i.e. Union Station refurbishment). These portions of capital costs will have to be funded from non-DC revenue sources.

An additional share of \$1.56 billion is attributable to growth beyond the 2022 period and is considered committed excess capacity (and will therefore be considered for recovery under future development charge studies).

The DCA, s. 5. (1) 8., requires that development-related net capital costs for “general” services be reduced by 10% in calculating the applicable DC. The discount does not apply to the fire, police, roads, water, sanitary sewer, storm water management services or the Spadina Subway expansion. The 10% share of development-related net capital costs not included in the DC calculation must be funded from non-DC sources. In total, about \$229.67 million is identified as the required 10% reduction.

The discounted net development-related capital cost is \$3.39 billion.

This amount is allocated between the residential and non-residential sectors to derive the unadjusted DCs, as shown in Table 6. Parks and recreation and library services are all deemed to largely benefit residential development with 95% of the costs allocated to residential development. Subsidized housing has been fully allocated to residential development while pedestrian infrastructure is mostly, 80%, allocated to non-residential development. The balance of the services is allocated 66% to residential and 34% to non-residential sectors based on shares of population and employment growth (see Appendix B). Approximately \$2.43 billion of the DC net discounted capital program is deemed to benefit residential development. When this amount is divided by the 10-year population growth in new units (241,762), an unadjusted charge of \$10,033.28 per capita is derived. The non-residential share of the general services capital program totals \$960.69 million and when this amount is divided by the 10-year forecast of non-residential space growth (5.2 million sq. m) an unadjusted charge of \$184.75 per square metre is derived.

TABLE 6

CITY OF TORONTO  
SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES

10 Year Population Growth in New Units	241,762
10 Year Growth in Non-Residential sq.m	5,200,000

Service	Total DC 2013-2022 Eligible Costs For Recovery (\$000s)
1 Spadina Subway extension	\$332,188.8
2 Transit (balance)	\$896,359.3
3 Roads and related	\$466,927.9
4 Water	\$397,319.0
5 Sanitary sewer	\$286,308.9
6 Storm water management	\$108,746.0
7 Parks and recreation	\$470,603.4
8 Library	\$108,567.3
9 Subsidized housing	\$84,037.0
10 Police	\$72,855.6
11 Fire	\$33,034.9
12 Emergency Medical Services	\$18,153.3
13 Development-related studies	\$24,757.6
14 Civic improvements	\$21,286.9
15 Child care	\$39,060.0
16 Health	\$5,519.0
17 Pedestrian infrastructure	\$20,630.9
<b>TOTAL</b>	<b>\$3,386,355.7</b>

Residential Charge	
Share of Eligible Costs	Unadjusted Charge
%	\$/capita
66.1%	\$908.71
66.1%	\$2,452.00
66.1%	\$1,277.29
66.1%	\$1,086.87
66.1%	\$783.20
66.1%	\$297.48
95.0%	\$1,849.23
95.0%	\$426.61
100.0%	\$347.60
66.1%	\$199.30
66.1%	\$90.37
66.1%	\$49.66
66.1%	\$67.72
66.1%	\$58.23
66.1%	\$106.85
20.0%	\$15.10
	\$17.07
	<b>\$10,033.28</b>

Non-Residential Unadjusted Charge	
Share of Eligible Costs	Unadjusted Charge
%	\$/sq.m.
33.9%	\$21.63
33.9%	\$58.38
33.9%	\$30.41
33.9%	\$25.88
33.9%	\$18.65
33.9%	\$7.08
5.0%	\$4.53
5.0%	\$1.04
0.0%	\$0.00
33.9%	\$4.74
33.9%	\$2.15
33.9%	\$1.18
33.9%	\$1.61
33.9%	\$1.39
33.9%	\$2.54
33.9%	\$0.36
80.0%	\$3.17
	<b>\$184.75</b>



## **B. ADJUSTED RATES FOR CITY-WIDE RESIDENTIAL AND NON-RESIDENTIAL DCS**

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

Table 7 summarizes the results of the adjustment for the residential and non-residential components of the City-wide rates. As shown in Table 7, the adjusted per capita rate is \$10,015.27 after the cash flow analysis, a minor decrease from the unadjusted charge. Table 7 shows that the adjusted rate for non-residential development increases slightly to \$186.27 per square metre.

## **C. PROPOSED CITY-WIDE RESIDENTIAL AND NON-RESIDENTIAL DCS**

Residential City-wide DCs are proposed to vary by dwelling unit type to reflect their different occupancy factors and resulting demand for services. The proposed residential and non-residential DCs for City-wide services are shown in Tables 8 and 9 respectively. As shown in Table 8, the proposed residential charge for DC eligible services ranges from \$16,027 for small apartments to \$37,457 for single-detached and semi-detached units. The proposed charge for rows (and other multiple units) is \$30,648 and \$23,036 for large apartments. The City has a charge for a “dwelling room” which is calculated at \$10,018.

The proposed non-residential DC for City-wide services is \$186.27 per square metre of GFA (see Table 9).

**TABLE 7**  
**CITY OF TORONTO**  
**SUMMARY OF ADJUSTED**  
**RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES**

<b>Service</b>	<b>Residential Adjusted Charge \$/capita</b>	<b>Non-Residential Adjusted Charge \$/sm</b>
Spadina Subway Extension	\$908.71	\$21.63
Transit (balance)	\$2,443.44	\$59.04
Parks and Recreation	\$1,868.73	\$4.67
Library	\$427.92	\$1.07
Subsidized Housing	\$344.90	\$0.00
Police	\$198.54	\$4.80
Fire	\$92.72	\$2.26
Emergency Medical Services	\$52.26	\$1.28
Development-related Studies	\$71.16	\$1.74
Civic Improvements	\$57.65	\$1.39
Child Care	\$101.59	\$2.44
Health	\$15.98	\$0.39
Pedestrian Infrastructure	\$18.84	\$3.58
<b>Subtotal General Services</b>	<b>\$6,602.44</b>	<b>\$104.29</b>
Roads and Related	\$1,267.88	\$30.48
Water	\$1,077.63	\$25.87
Sanitary Sewer	\$775.69	\$18.63
Storm Water Management	\$291.63	\$7.00
<b>Subtotal Engineered Services</b>	<b>\$3,412.83</b>	<b>\$81.98</b>
<b>TOTAL CHARGE</b>	<b>\$10,015.27</b>	<b>\$186.27</b>

TABLE 8

**CITY OF TORONTO  
CITY-WIDE DEVELOPMENT CHARGES  
RESIDENTIAL DEVELOPMENT CHARGES BY UNIT TYPE**

Service	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Residential Charge By Unit Type (1)				Percentage of Charge	
			Singles & Semis	Multiples	Apartments 2+ Bedrooms	Apartments 1 Bed and Bach.		Dwelling Room
Spadina Subway Extension	\$908.71	\$908.71	\$3,399	\$2,781	\$2,090	\$1,454	\$909	9.1%
Transit (balance)	\$2,452.00	\$2,443.44	\$9,138	\$7,477	\$5,620	\$3,910	\$2,443	24.4%
Parks and Recreation	\$1,849.23	\$1,868.73	\$6,989	\$5,718	\$4,298	\$2,990	\$1,869	18.7%
Library	\$426.61	\$427.92	\$1,600	\$1,309	\$984	\$685	\$428	4.3%
Subsidized Housing	\$347.60	\$344.90	\$1,290	\$1,055	\$793	\$552	\$345	3.4%
Police	\$199.30	\$198.54	\$743	\$608	\$457	\$318	\$199	2.0%
Fire	\$90.37	\$92.72	\$347	\$284	\$213	\$148	\$93	0.9%
Emergency Medical Services	\$49.66	\$52.26	\$195	\$160	\$120	\$84	\$52	0.5%
Development-related Studies	\$67.72	\$71.16	\$266	\$218	\$164	\$114	\$71	0.7%
Civic Improvements	\$58.23	\$57.65	\$216	\$176	\$133	\$92	\$58	0.6%
Child Care	\$106.85	\$101.59	\$380	\$311	\$234	\$163	\$102	1.0%
Health	\$15.10	\$15.98	\$60	\$49	\$37	\$26	\$16	0.2%
Pedestrian Infrastructure	\$17.07	\$18.84	\$70	\$58	\$43	\$30	\$19	0.2%
<b>Subtotal General Services</b>	<b>\$6,588.44</b>	<b>\$6,602.44</b>	<b>\$24,693</b>	<b>\$20,204</b>	<b>\$15,186</b>	<b>\$10,566</b>	<b>\$6,604</b>	<b>65.9%</b>
Roads and Related	\$1,277.29	\$1,267.88	\$4,742	\$3,880	\$2,916	\$2,029	\$1,268	12.7%
Water	\$1,086.87	\$1,077.63	\$4,030	\$3,298	\$2,479	\$1,724	\$1,078	10.8%
Sanitary Sewer	\$783.20	\$775.69	\$2,901	\$2,374	\$1,784	\$1,241	\$776	7.7%
Storm Water Management	\$297.48	\$291.63	\$1,091	\$892	\$671	\$467	\$292	2.9%
<b>Subtotal Engineered Services</b>	<b>\$3,444.84</b>	<b>\$3,412.83</b>	<b>\$12,764</b>	<b>\$10,444</b>	<b>\$7,850</b>	<b>\$5,461</b>	<b>\$3,414</b>	<b>34.1%</b>
<b>TOTAL CHARGE PER UNIT</b>	<b>\$10,033.28</b>	<b>\$10,015.27</b>	<b>\$37,457</b>	<b>\$30,648</b>	<b>\$23,036</b>	<b>\$16,027</b>	<b>\$10,018</b>	<b>100.0%</b>
(1) Based on Persons Per Unit Of:			3.74	3.06	2.30	1.60	1.00	

**TABLE 9**  
**CITY OF TORONTO**  
**CITY-WIDE DEVELOPMENT CHARGES**  
**NON-RESIDENTIAL DEVELOPMENT CHARGES**

Service	Non-Residential		Percentage of Charge
	Unadjusted Charge per Square Metre	Adjusted Charge per Square Metre	
Spadina Subway Extension	\$21.63	\$21.63	11.6%
Transit (balance)	\$58.38	\$59.04	31.7%
Parks and Recreation	\$4.53	\$4.67	2.5%
Library	\$1.04	\$1.07	0.6%
Subsidized Housing	\$0.00	\$0.00	0.0%
Police	\$4.74	\$4.80	2.6%
Fire	\$2.15	\$2.26	1.2%
Emergency Medical Services	\$1.18	\$1.28	0.7%
Development-related Studies	\$1.61	\$1.74	0.9%
Civic Improvements	\$1.39	\$1.39	0.7%
Child Care	\$2.54	\$2.44	1.3%
Health	\$0.36	\$0.39	0.2%
Pedestrian Infrastructure	\$3.17	\$3.58	1.9%
<b>Subtotal General Services</b>	<b>\$102.73</b>	<b>\$104.29</b>	<b>56.0%</b>
Roads and Related	\$30.41	\$30.48	16.4%
Water	\$25.88	\$25.87	13.9%
Sanitary Sewer	\$18.65	\$18.63	10.0%
Storm Water Management	\$7.08	\$7.00	3.8%
<b>Subtotal Engineered Services</b>	<b>\$82.01</b>	<b>\$81.98</b>	<b>44.0%</b>
<b>TOTAL CHARGE PER SQUARE METRE</b>	<b>\$184.75</b>	<b>\$186.27</b>	<b>100.0%</b>

## **VII COMPARISON OF PROPOSED AND EXISTING DCS**

Tables 10 and 11 present a comparison of total proposed City-wide DCs for a large apartment unit and per square metre with the City's existing charges (as at June 2013).

Table 10 shows that the calculated charge per large unit of \$23,036 will produce an increase of \$10,624 over the present DC. The 86% increase is caused by several factors. Firstly, more extensive capital programs exist for several services (e.g. Waterfront related infrastructure). Secondly, there has been a considerable increase in the capital costs for all City services. The inflation adjustment factor that is prescribed by *O. Reg. 82/98* and which the City uses has not adequately reflected the increase in capital costs that is being experienced in the municipal sector. This is particularly evident for City-wide engineering. Lastly, the 86% increase is represented by the City's current charge, which was discounted, and has not yet been fully phased-in to the maximum Council approved charge.

Table 11 shows the change calculated for the non-residential charge. The proposed charge of \$186.27 per square metre represents an increase of about 32% (\$45.11) over the existing rate of \$141.16.

TABLE 10

CITY OF TORONTO  
COMPARISON OF CURRENT AND CALCULATED  
RESIDENTIAL DEVELOPMENT CHARGES

Service	Current Charge per Large Apt	Calculated Charge per Large Apt	Difference in Charge
Spadina Subway Extension	\$1,539	\$2,090	\$551
Transit (balance)	\$2,252	\$5,620	\$3,368
Parks and Recreation	\$1,967	\$4,298	\$2,331
Library	\$707	\$984	\$277
Subsidized Housing	\$859	\$793	(\$66)
Police	\$245	\$457	\$212
Fire	\$106	\$213	\$107
Emergency Medical Services	\$19	\$120	\$101
Development-related Studies	\$189	\$164	(\$25)
Civic Improvements	\$148	\$133	(\$15)
Child Care	\$148	\$234	\$86
Health	\$36	\$37	\$1
Pedestrian Infrastructure	\$5	\$43	\$38
<b>Subtotal General Services</b>	<b>\$8,220</b>	<b>\$15,186</b>	<b>\$6,966</b>
Roads and Related	\$2,079	\$2,916	\$837
Water	\$1,638	\$2,479	\$841
Sanitary Sewer	\$191	\$1,784	\$1,593
Storm Water Management	\$284	\$671	\$387
<b>Subtotal Engineered Services</b>	<b>\$4,192</b>	<b>\$7,850</b>	<b>\$3,658</b>
<b>TOTAL CHARGE PER UNIT</b>	<b>\$12,412</b>	<b>\$23,036</b>	<b>\$10,624</b>
			<b>85%</b>
			40%
			51%
			834%
			136%
			<b>87%</b>
			<b>86%</b>

**TABLE 11**  
**CITY OF TORONTO**  
**COMPARISON OF CURRENT AND CALCULATED**  
**NON-INDUSTRIAL DEVELOPMENT CHARGES**

Service	Non-Residential (\$/Square Metre)		
	Current Non-Residential Charge	Calculated Non-Residential Charge	Difference in Charge
Spadina Subway Extension	\$17.18	\$21.63	\$4.45
Transit (balance)	\$34.81	\$59.04	\$24.23
Parks and Recreation	\$1.73	\$4.67	\$2.94
Library	\$0.62	\$1.07	\$0.45
Subsidized Housing	\$0.00	\$0.00	\$0.00
Police	\$3.78	\$4.80	\$1.02
Fire	\$1.64	\$2.26	\$0.62
Emergency Medical Services	\$0.10	\$1.28	\$1.18
Development-related Studies	\$2.93	\$1.74	(\$1.19)
Civic Improvements	\$2.30	\$1.39	(\$0.91)
Child Care	\$2.29	\$2.44	\$0.15
Health	\$0.07	\$0.39	\$0.32
Pedestrian Infrastructure	\$0.35	\$3.58	\$3.23
<b>Subtotal General Services</b>	<b>\$67.80</b>	<b>\$104.29</b>	<b>\$36.49</b>
Roads and Related	\$32.47	\$30.48	(\$1.99)
Water	\$29.25	\$25.87	(\$3.38)
Sanitary Sewer	\$6.54	\$18.63	\$12.09
Storm Water Management	\$5.10	\$7.00	\$1.90
<b>Subtotal Engineered Services</b>	<b>\$73.36</b>	<b>\$81.98</b>	<b>\$8.62</b>
<b>TOTAL CHARGE PER SQ.M.</b>	<b>\$141.16</b>	<b>\$186.27</b>	<b>\$45.11</b>
			<b>32%</b>





## **VIII LONG-TERM CAPITAL AND OPERATING COSTS**

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

### **A. NET OPERATING COSTS FOR THE CITY'S SERVICES ARE ESTIMATED TO INCREASE BY \$541.24 MILLION BY 2022**

Appendix D summarizes the estimated increase in net operating costs that the City will experience for additions associated with the planned capital program. These estimates are generally based on average costs derived from the 2013 Capital Budget.

By 2022, the City's net operating costs are estimated to increase by \$541.24 million. Significant increases in net operating costs will be experienced as new facilities such as community centres and transit lines are opened. Operating and maintenance costs will also increase as additions to the City's road network and parkland and playing fields are made. Appendix D provides a breakdown of the increased operating costs by service.

### **B. LONG-TERM CAPITAL FINANCING FROM NON-DC SOURCES TOTALS \$5.11 BILLION**

Appendix D also summarizes the components of the development-related capital forecast that will require funding from non-DC sources as discussed above in Section VI. In total, \$5.11 billion will need to be financed from non-DC sources over the next 10 years. In addition, \$1.56 billion in interim DC financing, may be required. Because DC by-laws must be revisited at least every five years, however, it is difficult to determine the quantum of interim financing that may be necessary. Appendix D provides a breakdown of the non-DC financing requirements by service.

The share of the development-related capital forecast requiring funding from non-DC sources consists of two components. The most significant, at \$4.88 billion, is related to replacement of existing City facilities with newer and larger facilities that

will benefit the existing community. An additional \$229.67 million is identified as the mandatory 10% discount for certain City-wide general services. Council is made aware of these factors so that they understand the operating and capital costs that will not be covered by DCs as it adopts the development-related capital forecast set out in this study.

## **IX DC ADMINISTRATION**

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### **A. DC POLICIES AND PRACTICES**

No significant changes are recommended to the City's current policies and practices regarding DC administration. Considering the requirements of the *DCA*, the following recommendations are made:

- It is recommended that present practices regarding collection of DCs and by-law administration continue to the extent possible, having regard to any requirements of the *DCA*;
- As required under the *DCA*, the City should codify any rules regarding application of the by-laws and exemptions within the DC by-laws proposed for adoption;
- It is recommended that the City continue to actively encourage the use of front-ending agreements or developer agreements (and services-in-lieu arrangements), whichever are practical and desirable by the development industry and the City;
- It is recommended that the by-laws permit the payment of DCs in cash or through services-in-lieu agreements. The municipality is not obligated to enter into services-in-lieu agreements;
- It is recommended that Council adopt the development-related capital forecast for City-wide and area-specific services included in this background study, subject to annual review through the City's normal capital budget process.

### **B. CITY-WIDE VS. AREA-SPECIFIC CHARGES**

The City has made a policy decision to continue with the use of uniform City-wide DCs.

- The City's previous DC by-law, passed in 2004, was in the form of a uniform, City-wide charge. Section 4 of the Executive Summary of the April 21, 2004 DC Background Study explained the policy rationale, as follows:

“Most municipalities in Ontario have established uniform, municipal-wide development charges. When area-specific charges are used, it is generally to underpin master servicing and front-end financing arrangements, particularly in the case of stormwater management, collector/minor arterial roads and/or water and sanitary feeders and related works sometimes identified in defined “greenfield” development circumstances.

The use of area-specific charges in a mature urban area is uncommon for several reasons, i.e.:

Continued growth in the central area, for example, triggers the need for transportation, water and sewer processing, recreation and other needs throughout the City;

The calculation and updating of area-specific charges in portions of a large metropolitan area is difficult;

The City requires the full development charge contribution from all development as part of funding the substantial capital works program needed to permit growth to occur, without eroding service levels.”

- The City’s 2008 DC background study examined the use of area-specific charges in Waterfront Toronto and arrived at the following conclusions:
  - Waterfront planning and servicing cost arrangements have now advanced to the stage where a much more complete servicing program can be included in the DC program, particularly in the case of East Bayfront and Don Lands precincts. A decision is required as to whether the charge is to be area-specific or part of the uniform, City-wide calculation. Three reasons supporting an area-specific charge were advanced in 2004, as part of the initial consideration of the matter. These reasons were:
    - a) “... to ensure that development in that area pays a development charge specifically geared to funding some or all of the substantial infrastructure program required by that development area.”
    - b) “This will also ensure that the charges collected from Waterfront development ... will be allocated to Waterfront infrastructure projects.”
    - c) “It will also enable a higher proportion of DC funding to be directed toward Waterfront projects, because of the reduced benefit to existing development attribution, compared to the rest of the City.” (p. 6-12)
  - Based on further consideration of these matters in terms of the specifics of the Waterfront servicing programs which have emerged, the 2008 DC study concluded that continued use of a uniform, City-wide DC (uniformly embracing the Waterfront and the rest of the City) is the preferred approach. The reasons for this position in terms of the three objectives noted above are as follows:

- a) While some of the Waterfront servicing needs are specifically referable to that area alone, other needs also benefit growth elsewhere in the City and are difficult to segregate between two geographical areas. Also, since its creation, the City has applied development charges uniformly, without varying them in an attempt to account for geographically-based servicing cost differences. This is the most widely used municipal approach in Ontario and beyond and the one proposed for continued use in Toronto.
  - b) Waterfront DC collections can be earmarked and exclusively directed toward the funding of Waterfront infrastructure projects; however, it may be more prudent to leave the City with the full discretion as to the way in which it prioritizes development-related needs and DC reserve fund draws.
  - c) In the 2008 DC Background Study, Waterfront infrastructure projects were shown as part of a separate sub-heading under each individual service which is directly applicable to the Waterfront. In doing so, appropriately (low) benefit to existing development deductions have been made. However, in cases where the City's capital forecast takes it beyond the 10-year service level cap under the DCA (e.g. parks and recreation), Waterfront DC project inclusions have been scaled back or eliminated, as they are to be significantly funded from other sources.
- In this DC Background Study (2013), infrastructure projects related to the Portlands or Waterfront Toronto have been shown as part of a separate sub-heading under each individual service which is directly applicable to, and located in, the Toronto Waterfront and Portlands.

### **C. DC BY-LAW PROVISIONS**

The proposed draft by-law is available under separate cover and all by-law provisions are provided in the draft. The City is proposing to modify a few provisions of the DC by-law, some of which include:

- No significant changes are recommended to the City's current policies and practices regarding DC administration. Considering the requirements of the DCA, the following recommendations are made for Council's consideration:
- It is recommended that present practices regarding collection of DCs and by-law administration continue to the extent possible, having regard to any requirements of the DCA;

- As required under the *DCA*, the City should codify any rules regarding by-law application and exemptions within the DC by-law proposed for adoption;
- Under the City's current DC by-law, "Places of Worship" are exempt from the payment of DCs. The intent of the exemption is to relieve from the payment of DCs for floor area used for regular assembly of persons to practice religious worship, services or rites. The City has experienced some difficulties with the application of the exemption due to timing issues and determining what building, or portions of a building, should be exempt. The proposed new DC by-law contains a new definition of "Places of Worship" that is intended to provide clarity on the application of the exemption;
- The City's current DC By-law provides an exemption from the payment of DCs for dwelling units qualifying for a grant under the Residential Rehabilitation Assistance Program (RRAP). The RRAP program has been discontinued by the Federal Government as of March 2012. As such, the RRAP exemption will also be discontinued in the new DC by-law;
- The City's current DC by-law provides for a reduction in DCs for certain projects completed under the Toronto Green Standard; projects meeting Tier 2 of the Toronto Green Standard are eligible for a 20% refund of the DCs paid. The proposed new DC by-law provides for a fixed incentive amount rather than a percentage of DCs paid; and
- The City's current DC by-law provides an exemption from the payment of DCs for certain non-residential land uses (i.e. industrial uses, IMIT exemptions, etc.), and it is proposed that these exemptions are carried forward unchanged in the new by-law.

#### **D. POTENTIAL ECONOMIC IMPACT OF DCs**

- Although not conclusive, empirical evidence and academic literature conclude that the land development industry is a complex economic environment involving multitudes of players (i.e. landowner, developer, construction industry, sellers and buyers) and that changes in prices are borne by all or several of those involved, depending on the status of the land market. In general, during a strong housing market, it appears that increase in residential DCs has a limited to no impact on the rate of housing construction. Certain types of non-residential land uses, in particular industrial use, can be impacted by changes in upfront charges involving DCs. Population-related land uses, i.e. retail use, are not overly sensitive to increases in DCs.

- The City commissioned a study in 2004 by Professor David M. Nowlan to assess the economic effects of the calculated 2004 City of Toronto DCs. The study concluded that:
  - Most of the increased DCs would be borne by the owners of developable land;
  - Competition from existing dwelling stock will restrain the extent to which selling prices can be raised to recover the higher charge;
  - Higher DCs will permit tangible savings in property taxes and user charges, although developers may compensate for this via increased selling or rental prices by a small magnitude;
  - The possibility of the increased charge being passed forward to consumers is much higher in unique locations such as the central area.
- The City's 2008 DC study summarized the results of previous research (including analysis of Professor David M. Nolan) concerning the potential impact of (increased) DCs on economic development:
  - There are two fundamentally different ways of viewing the City's current comparatively low DCs. The first view is that this is sound policy reflecting the City's cost economies of scale as well as enhancing its competitive position in attracting residential, commercial, and industrial growth. The second opposing view is that higher DCs would not tangibly inhibit growth and that the City is failing to fully utilize this significant capital funding source. As a result, its tax levy and water/sewer rates are higher than would otherwise be necessary and/or needed works are being deferred.
  - Many municipalities impose the full residential DC and, in some cases, discount or exempt only a portion of their non-residential (i.e. industrial/commercial) charges, in the interests of attracting more of such development. Their policy position, implicitly or explicitly, is that the rate of industrial and/or commercial development may be impacted by the quantum of their DCs. Their actions suggest that this is not the case with residential development, or at least that the "growth pays for growth" philosophy is expected to be more operative in that case.

#### **1. Residential Development Impacts**

- A change in DC quantum is thought by some to reflect itself directly and automatically on house prices. However, in the strong market experienced for years in Toronto, house prices reflect demand pressures, more than a simple cost recovery formula. DC increases are absorbed in pricing (and/or land purchase) but may not always be a significant detriment of such prices due to overall market dynamics. However, in poor markets house prices may be unable to absorb DC increases. As

a result, DC increases may impact profits and/or construction activity. Over a longer period of time, DC increases may result in compensating land price decreases, where the selling price of the final product cannot be increased sufficiently. This is particularly the case where there is a high “value-add” to the undeveloped land value.

- The potential impact of DC quantum shifts on the residential housing market is also impacted by the competitive environment and by the price and nature of the housing involved. For example, Toronto is surrounded by four Regions which impose much higher DCs; however, land costs, building forms, the planning process, ease of construction, tax rates, municipal and commercial service levels and lifestyle also vary significantly between these two markets. It is the cumulative effect of these socio-economic forces which determines whether a significant addition to Toronto’s residential DCs will diminish its rate of residential growth. This, in turn, raises the question of whether a small reduction in residential growth, resulting from an increase in DC quantum which better equips the City to fund its growth-related servicing needs, is an acceptable trade-off.
- When one plots DC quanta against residential development activity amounts in different municipalities, an indirect cost and effect relationship is not apparent. That is, in part, because municipalities which are attractive high-growth areas, are able to impose high DCs as part of maintaining high service levels. Municipalities with lower market appeal tend to moderate DCs in the hopes of encouraging more growth. However, the primary detriments of the amount of residential development in a municipality generally relate more to serviced/zoned land availability, amenity/lifestyle, access to job opportunities, development industry focus, etc.

## **2. Industrial/Commercial Development Impacts**

- The City is currently not imposing industrial/office/institutional DCs, although the Toronto Catholic District School Board does impose education DCs. The City is one of the very few major municipalities in Ontario not imposing development charges on these forms of development.
- The decision as to whether or not Toronto should establish industrial/office/institutional DCs and, if so, how high they should be and whether they should vary between industrial and commercial uses is an important policy issue. Essentially, it involves the trade-off between increased capital contributions (which must otherwise come from property taxes and/or user rates) and a potential deterrent of indeterminate size to new and expanded development activity within the City.
- The potential impact of DC quantum shifts on the industrial and commercial market is also impacted by the competitive environment and by the price and nature of the development involved. For example, Toronto currently waives DCs



for industrial and office development, but imposes substantially higher municipal taxes on these properties than surrounding municipalities. Land costs, building forms, the planning process, ease of construction, tax rates, municipal and commercial service levels and lifestyle also vary significantly between those two markets. It is the cumulative effect of these socio-economic forces which determines whether a significant increase to Toronto's industrial and office DCs will diminish the rate of growth. Since DCs provide a one-time contribution, while property taxes establish an ongoing revenue stream to municipalities, this, in turn, raises the question of whether a reduction in industrial and office development, resulting from an increase in DCs, improves or diminishes the City's financial position.

- Industrial and commercial properties are generally acknowledged as paying more in property taxes than the cost of the municipal services they consume. It is this net positive contribution to municipal revenues that helps support the services and programs the City provides to its residents. The long-term fiscal sustainability of such municipal services is therefore benefited by maintaining a strong industrial and office property tax base.
- Municipalities are generally more concerned with attracting industrial/office development than residential, because the former brings local jobs, commercial services, no increased need for some municipal services, economic stimulus and more highly taxed assessment.
- In this regard, industrial and head office development is often given added attention, in comparison with retail and service sector employment, which is generally "population-related." Also, "major destination retail" which serves the entire GTA, differs somewhat from community-specific retail services. The latter is more related to urban population centres than industry (for example, the automotive industry, which has located plants in smaller communities such as Alliston, Cambridge and Ingersoll).
- Industrial site selection analysis generally focuses on non-financial matters, such as transportation access to markets, proximity to labour and suppliers, quality of life/image/amenity and the sustainability of the available real estate. Financial matters are often less important and relate more to land and construction costs, as well as property tax and utility rate costs. DCs are a relatively small component of the latter but at the margins can have an impact on a cumulative basis, particularly where property taxes are high, as in Toronto.
- Notwithstanding the fact that Toronto has the lowest DCs for industrial and commercial development of any municipality in the GTA, the City has experienced a steady decline in industrial employment. In the face of this trend, can the City afford to establish DCs for such uses? The financial answer to the question lies, in part, with the trade-off between the one-time DC revenue figure

and the long-term, net property tax surplus stream created by new non-residential development.

- “Market optics” can play a role in a municipality’s ability to attract industrial/commercial development. This often relates more to planning approval matters, but having no DCs or heavily discounted DCs can be part of sending out a favourable message — once again at a price.
- Some of the ways that are sometimes used to moderate the negative impacts of non-residential DCs include transition measures such as:
  - “Grandfathering” certain types of previous approvals;
  - Providing a “grace period” for the introduction of the charge;
  - Phasing in the increase in the charge over a period of years;
  - Leaving the indexing of the charge as a discretionary annual decision and one which can be waived by Council in poor economic periods;
  - Fully or partially exempting those types of development likely to be most negatively impacted by a DC increase (subject to difficulties involved in distinguishing one type of development from another at the point of DC collection).
- The City has, in the past, used a number of these measures. It is evident that all of these measures involve sacrificing capital revenues that must be generated from other sources in order to provide the real estate and development market with sufficient opportunity to adjust to any significant change in DC quantum or policy. This is particularly the case in the event of a significant economic downturn relating to international financial turbulence.

#### **E. LOCAL SERVICE DEFINITIONS**

- The City has undertaken a review of the development-related projects and costs. This review process has included the examination of its local service policies and recoveries and shares to be funded through DCs.
- The reason for establishing this local services definition and policies is to determine the capital costs eligible for inclusion in the DC calculation for the City. The functions or services deemed to be local in nature are not to be included in the determination of the DC rates. The provision of local services is considered to be a direct developer responsibility under s.59 of the DCA and will (or may) be

recovered under other agreement(s) with the landowner or developer. Appendix E provides the City's updated local service definitions and associated policies.



**APPENDIX A**  

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***CITY OF TORONTO***  
***GROWTH FORECAST***



## **GROWTH FORECAST**

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This appendix provides the details of the growth forecast used to prepare the DC study. It provides a description of the forecast method and key inputs and assumptions. The results of the forecasts are provided in a series of tables which follow.

The forecasts of population, households and employment for the City of Toronto have been prepared within the context of the recently released growth forecasts for the Greater Golden Horseshoe (GGH) prepared for the Ontario Ministry of Infrastructure. The forecast review was undertaken as periodically required by the *Growth Plan for the Greater Golden Horseshoe*, and in this case was an update and review of the forecasts in Schedule 3 to the *Growth Plan*. Official plans in the GGH, including the *City of Toronto Official Plan*, are required to conform to the Schedule 3 forecast. At the time of writing, the proposed amendment to the *Growth Plan* mandating a new growth forecast has not yet been approved by the Province.

Notwithstanding that the new growth forecast has yet to be finally approved by the Province as part of the *Growth Plan* and, therefore, not yet incorporated into the *City of Toronto Official Plan*, this forecast has been used as the basis for the DC study. Use of the updated forecast is appropriate because:

- The old forecasts are now dated, having been published in 2005 based on 2001 Census data; and
- Growth patterns in the City of Toronto have changed significantly since the earlier forecast, primarily due to the unprecedented condominium apartment construction boom that has been far larger than the growth anticipated in the 2005 work.

The next section of this appendix provides a brief overview of the forecast to provide a larger context for the growth forecast. This is followed by a section addressing the population and housing forecast and then a section on employment and non-residential space. The appendix concludes with a series of tables providing the relevant forecast results.

## A. FORECAST OVERVIEW

The City of Toronto is the central city and the major economic and employment concentration of the metropolitan Greater Toronto and Hamilton Area (GTHA), accounting for 45% of the employment in the area and about 40% of its nearly 7 million population. The GTA itself is the centre of the larger urban region of the GGH housing over 9 million people.

After several decades of metropolitan growth concentrating in the suburbs surrounding Toronto, the City has returned to a much larger share of new development. In recent years, Toronto has emerged as North America's largest market for high-rise apartment development, with nearly 200 projects totalling over 43,000 units under construction at the end of 2012. The resurgence of the downtown office market, after 20 years of relatively slow growth, is further evidence of the renewed attraction of the City for both business investment and high-density living.

As a result of past development, and unlike most of the 905 area, Toronto's land supply is nearly fully developed. Aside from a small amount of greenfield land in north-east Scarborough, there are few opportunities to provide a large supply of new development sites. From a development perspective, this means that most of the City's future growth in population and employment will be accommodated through a more intensive use of the existing land and building supply, including higher-density residential development, office development and commercial redevelopment.

This pattern of growth, in particular the reliance on more intensive forms of development, will have many effects on land use and infrastructure planning, and therefore, the municipal corporation as whole. New projects will become ever more complex and contentious. The City's infrastructure will also need to be maintained, replaced and expanded to accommodate growth, which in some cases will have major municipal finance implications. The following forecasts have been prepared to provide the City of Toronto staff and Council with the information base that is required to effectively plan ahead for these challenges and fund necessary new infrastructure.



## B. POPULATION AND HOUSING FORECAST

The forecast approach is structured, in part, as a “top-down” model so that the Toronto forecasts will reflect trends occurring across the economic region, such as recent rises in fertility rates, the continued decline in mortality rates and the current levels of immigration to the region. A number of “bottom-up” factors, however, are also incorporated in the forecasts, the most important of which for the City of Toronto is the nature of the land supply and anticipated future pattern of growth; that is, most of the City’s growth will occur in medium- and high-density development forms. A range of data sources have been used in the forecast, including:

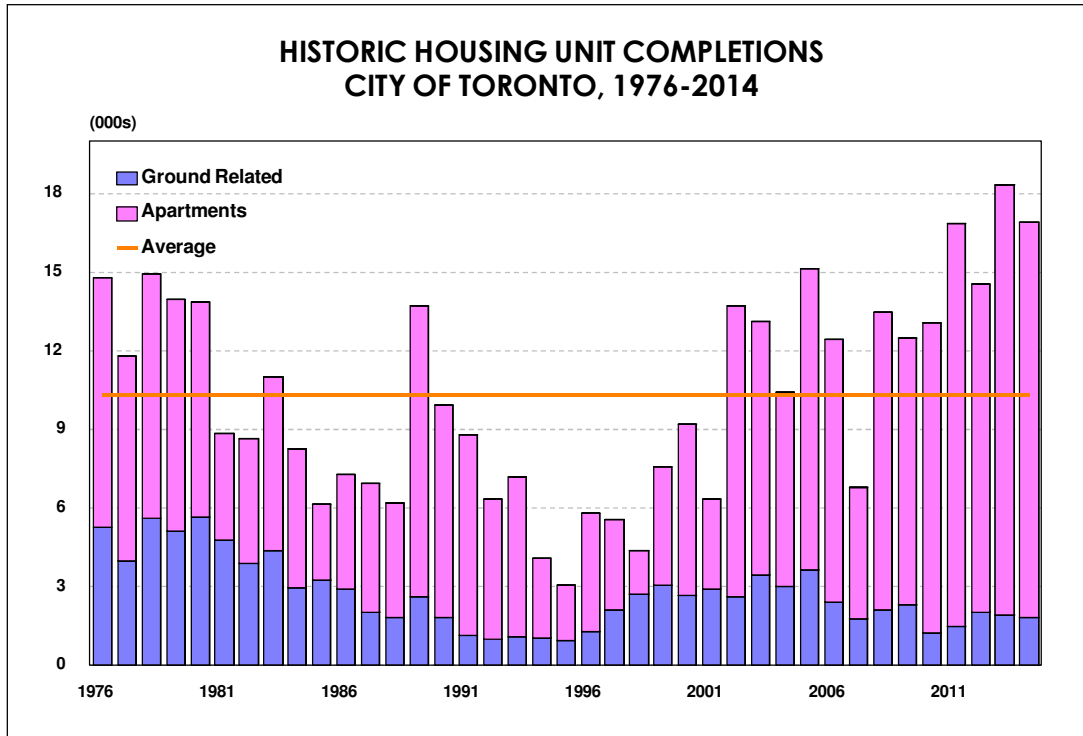
- *Greater Golden Horseshoe Growth Forecasts to 2041, Technical Report*, November 2012, prepared by Hemson Consulting Ltd. for the Ontario Ministry of Infrastructure. This report in turn relies on a wide range of Census data, other Statistics Canada data and a range of local inputs.
- All 2006 Census data for the GTHA and Toronto as well as the available information from the 2011 Census.
- Statistics Canada building permit data on the value of non-residential permits as a basis for the forecast of non-residential space growth.
- The City’s housing and employment data to the most current available.
- Current CMHC housing data to best estimates of housing unit growth and housing market shares in terms of housing completions, housing starts and units currently under construction.
- Updated information for office space construction and employment land development as input to employment and non-residential space forecasts.

The population forecast for the City of Toronto, contained in the *GGH Growth Forecasts to 2041*, begins with the preparation of a housing forecast; future housing growth is determined by applying market shares to the overall GTHA housing growth; and a forecast of average household size is then applied to the housing forecast to determine the overall population. The forecast also takes into account the different types of intensification which will occur over the period, including: infill, redevelopment and higher-density development on existing designated sites. The

housing supply is focussed on the opportunities for intensification through a limited number of lower-density units, somewhat more medium-density supply potential and a large supply of high-density units.

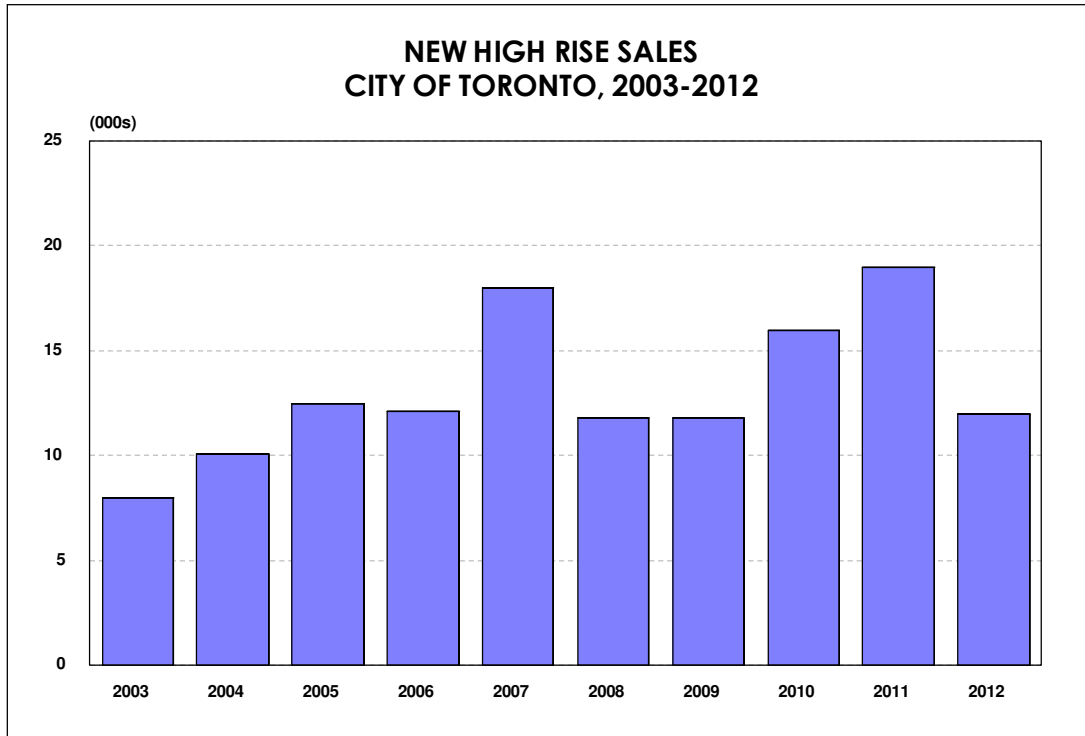
While the basis of the longer-term forecasts to 2031 and 2041 is provided in the new GGH forecasts, the specifics of the 10-year forecast which provides the basis for the City of Toronto's DC is not so much dependent on the longer-term trends in growth as it is on the short and medium considerations in the real estate market, particularly for condominium apartments. As the background work to the DC study was being prepared during 2012 and into 2013, there has been increasing anxiety about the near-term future of the condominium apartment market. The anxiety arises, in part, because of the extraordinarily high level of construction in recent years and the fact that the current real estate market cycle has continued far longer than is typically expected.

The historic housing completions data is shown in the graph below. The data through to the end of 2014 are shown in the historic data, since for apartment construction over the next two in total can be estimated with a high level of certainty as a result of the known number of units currently under construction.



Source: Hemson Consulting Ltd., based on CMHC Housing Market Tables.

Looking forward to new construction, new sales also provide a good measure of the direction of the market. The annual high rise sales are shown for the past 10 years in the graph below. The numbers will not be well-aligned with new construction activity since new sales include both pre-sales for new projects as well as sales from projects currently under construction or from inventory in completed buildings. It is, however, a good indicator of the market trend. In the graph, 2012 is shown to be down to the levels of 2005, 2006, 2008 and 2009, which are significantly lower than the record sales levels of 2007, 2010 and 2011. At the same time, the data do not indicate a market “crash” of the type that occurred in the early 1990s in Toronto or in a number of the US and international markets in the latter part of the 2000s.

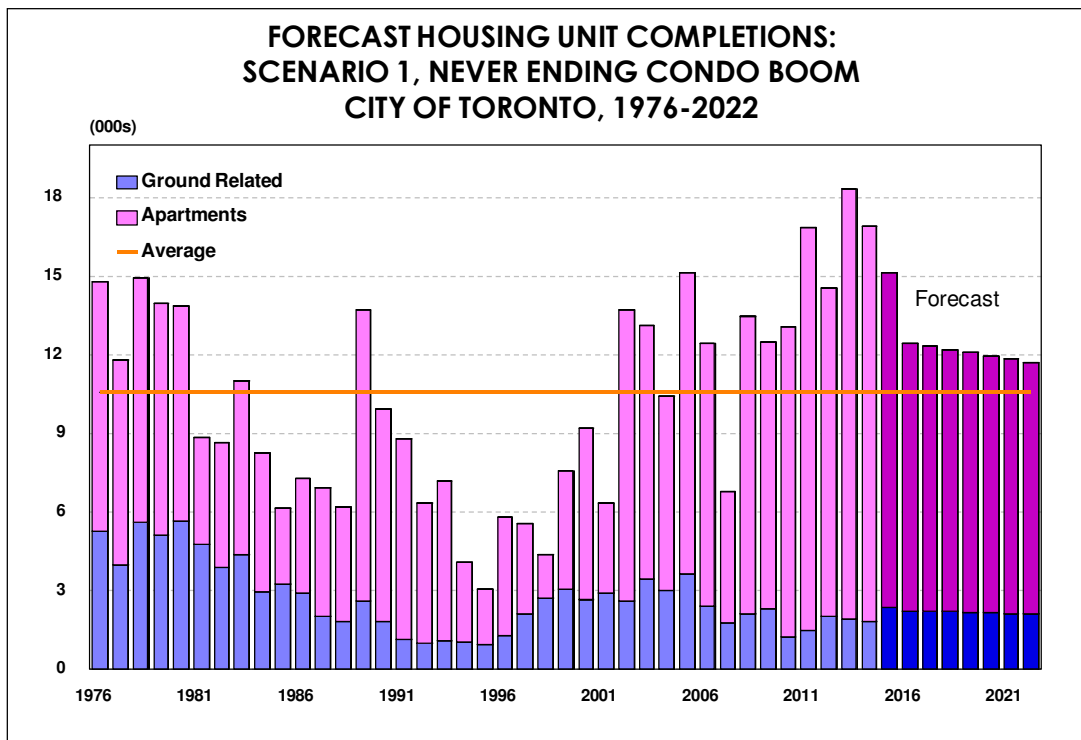


Source: Hemson Consulting Ltd., based on RealNet Canada Inc. data.

In preparing the residential forecast, we considered three scenarios for residential growth:

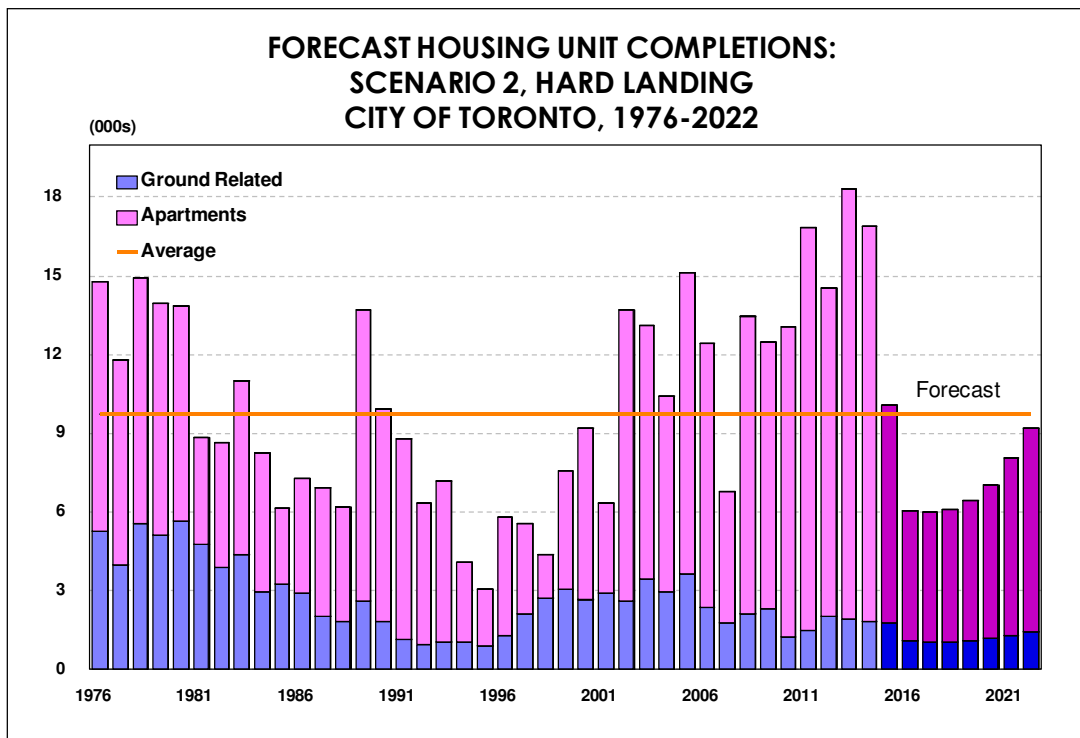
- Scenario 1, a “never-ending condo boom”;
- Scenario 2, a “hard landing” of the market; that is, a steep decline in construction of the type experienced in the early 1990s; and
- Scenario 3, a “soft landing”; that is, a return to more “normal” levels of development, but without the “crash” and recovery.

These three scenarios are shown in the following graphs.



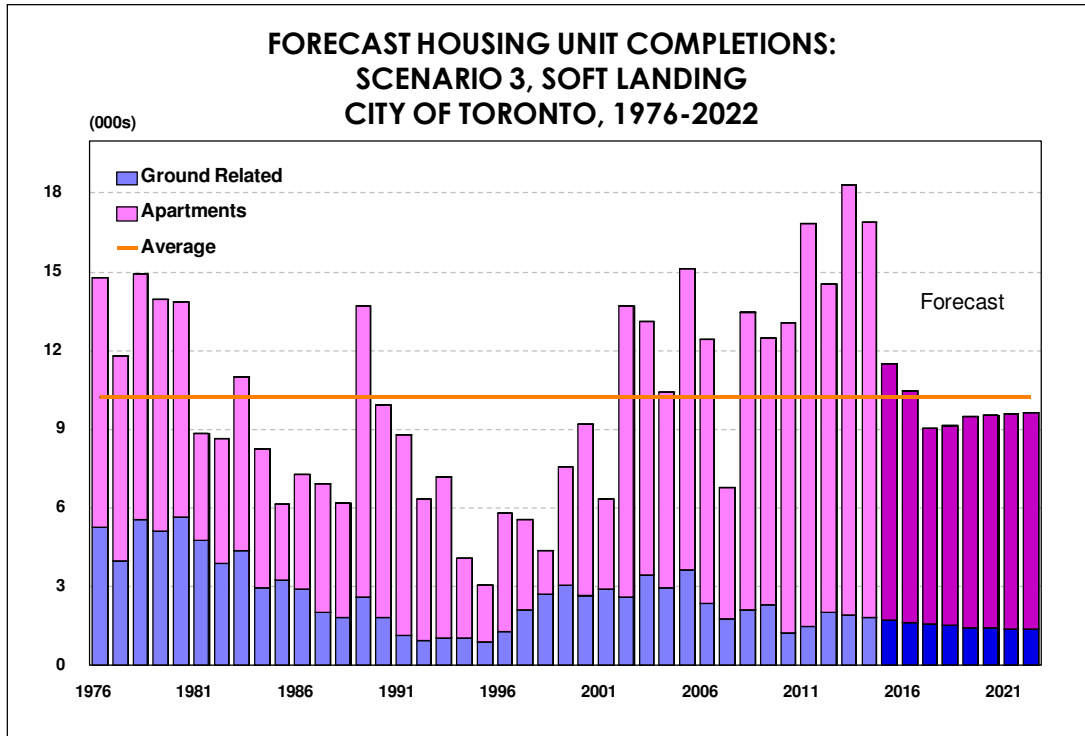
Source: Hemson Consulting Ltd., based on CMHC Housing Market Tables.

This scenario is considered unlikely given the underlying demographics of housing demand — while the GTAH continues to grow rapidly, there is not sufficient growth in population seeking apartment units for the recent boom to continue indefinitely. The key conclusion to draw from this scenario is that even under this highly optimistic scenario, the level of unit completions would still be below the recent market peaks. There simply is not a reasonable scenario that would have development continue at those record levels.



Source: Hemson Consulting Ltd., based on CMHC Housing Market Tables.

Scenario 2 is based on a significantly short-term market correction before a recovery occurring toward the end of the forecast period. While this type of scenario does remain a distinct possibility, the data available to date do not indicate that this is the direction of the housing market. This scenario would also not be very useful for DC purposes, since the purpose of the DC study is to establish a fair rate to pay for growth-related infrastructure, a calculation based on minimal growth (and therefore minimal infrastructure need) would not be helpful toward this end.



Source: Hemson Consulting Ltd., based on CMHC Housing Market Tables.

Balancing the considerations above, the soft landing approach of Scenario 3 is the most reasonable approach for the DC growth forecast. It provides a reasonable basis to establish infrastructure needs and a fair charge and is consistent with the market data available at the time of writing.

Key conclusions arising from the population forecast are as follows:

- The market shares of single and semi-detached units are forecast to remain slow but steady over the forecast period, reflecting the nearly fully built-out nature of the City's land supply. Based on the provision of additional units through small-scale infill, singles and semis are forecast to be about 8% of the City's housing market, averaging 760 units per year housing starts over the 10-year forecast period.
- The market shares of rowhouses are forecast to increase slightly, to reflect the City's continued attraction of this form of residential redevelopment but in the presence of limited supply opportunities. Rows are forecast to rise from

about 7.2% to 8.5% of the City's housing market over the forecast period. The result is an average of about 8% of the City units and 770 units per year housing starts over the 10-year forecast period.

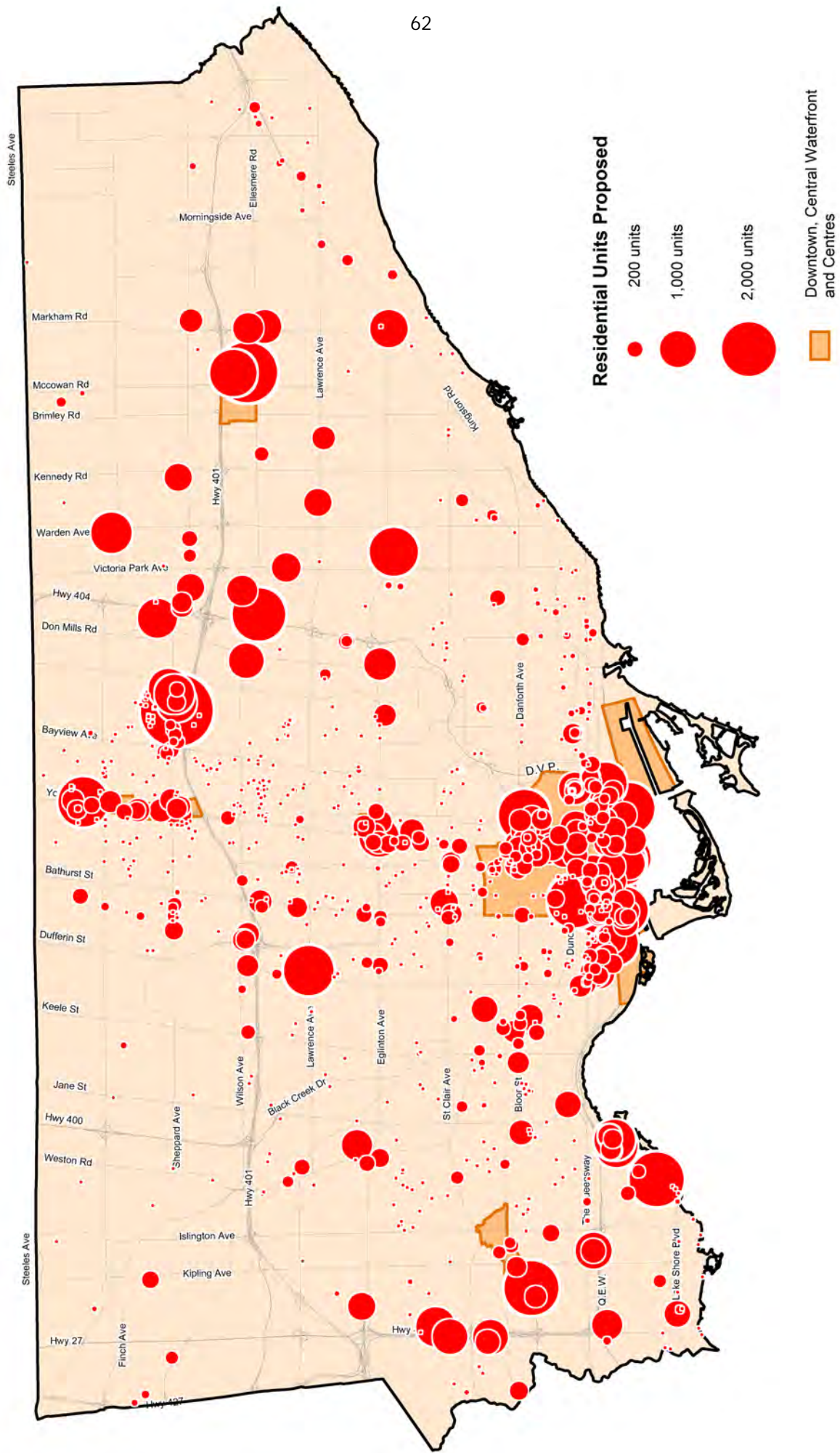
- 84% of new housing units in the City over the period is forecast to be apartments, consistent with existing shares. This amounts to just over 8,000 units per year, well less than the 12,800 starts over the past 10 years, but consistent with the 25-year historic average of 8,700 unit apartment starts annually.

The population forecast is determined by applying a projected average household size for the entire housing stock to the forecast total housing units. Average household size is anticipated to decline slightly over the forecast period from 2.45 in 2013 to 2.42 by 2022. In the past, average household sizes had declined more significantly over time due to a range of demographic changes. The historic declines are now expected to stabilize as a result of shifts in household formation rates (more young adults are living with their parents for longer than in the past). As well, rising fertility and declining mortality rates generally result in more people being housed in the same number of households.

The location within the City of new residential development and, therefore population growth, is expected to follow the patterns of recent years with a significant concentration in the downtown area and the planned major centres. The current applications in the development pipeline shown on the map on the following page indicate a continuation of the pattern of a downtown concentration and significant development in the North York, Scarborough and Etobicoke Centres as well as Yonge–Eglinton. As well, there is development proposed in a number of other locations, mostly along the official plan's "Avenues" and, particularly, along the Sheppard Subway corridor.

Details on the housing and population are provided in the tables in the last section of the appendix.





Development Projects Received between January 1, 2007 - December 31, 2011



### C. NON-RESIDENTIAL SPACE FORECAST

Even more so than population, the nature of employment growth in Toronto is also affected by the land supply. The City of Toronto is unique within the GTHA because its employment land supply is almost fully developed. Unlike 905 communities, the City of Toronto's ability to accommodate new employment growth depends heavily on the ability of existing developed areas to accommodate employment growth through more intensive use, reuse and redevelopment of the developed land and building supply.

This condition results in a complex relationship between investment, job growth and use of existing buildings in the City. Because the employment base in Toronto is so large, even small shifts in factors such as floor space per worker can have a significant effect on total employment. Because of this relationship, the market for new investment is driven more by the dynamics of the land and building supply rather than overall metropolitan demand for space. Major offices will play an increasingly important role in accommodating growth and the City will continue to accommodate employment growth in the form of retail and institutional services to the resident population. Key conclusions arising from the employment forecast are as follows:

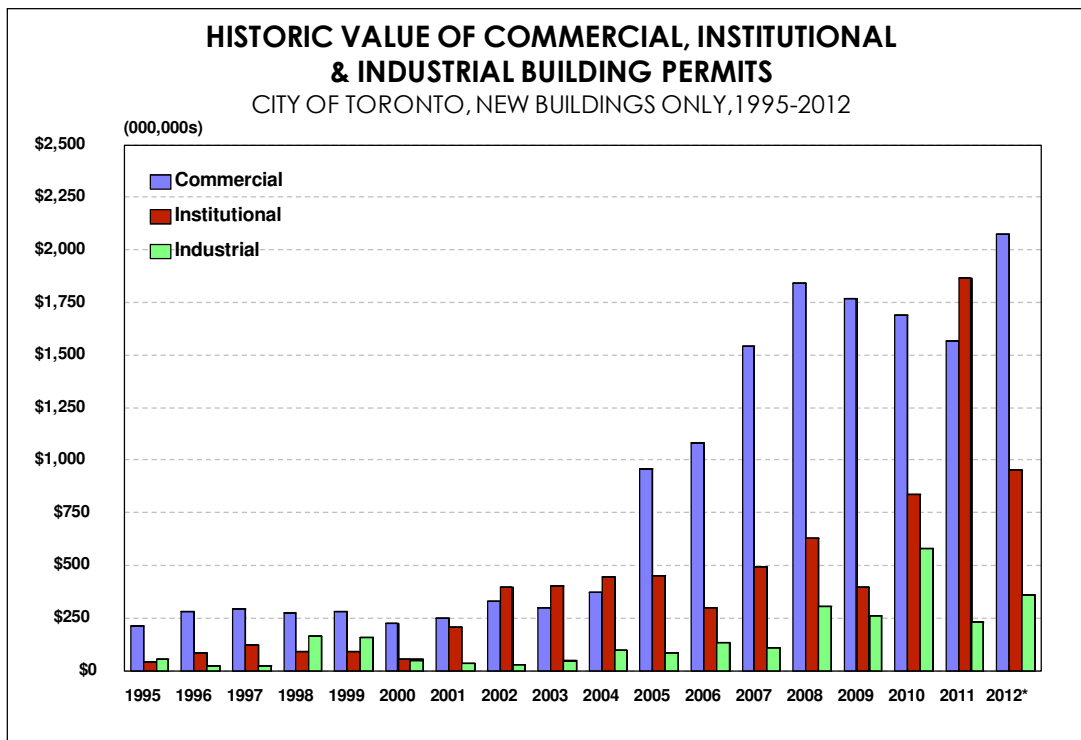
- The City of Toronto will continue to maintain a large employment base over the forecast period but the rate of growth will be slower and the nature of employment growth will shift to higher density forms, particularly offices.
- After 2011, the growth rate for major office in the GTHA slows somewhat; however, the City of Toronto will continue to retain its established position in the regional office market over the next 20 years. Major offices are forecast to be a significant contributor to the City's economic. Major office employment is about 40% of total City employment today, but is expected to account for nearly 60% of employment growth over the next decade and over 60% of employment growth in the 2020s..
- Population-related employment increases slightly over the forecast period, driven by metropolitan-wide population-related employment growth consistent with the central place function of the City as well as growth in the City's population base.

- Employment land employment will continue to decline moderately over the forecast period as re-use of the existing industrial building stock tends to result in lower employment than the historic uses and as land use change occurs in employment areas to other land uses — some to residential, but mostly to other employment categories such as office or population-related in the form of retail and institutional.

Other than office development, employment forecasts do not provide a good indicator of new non-residential construction, which is of primary interest for the development charge study. Most of the growth in non-residential space is not directly responsive to general employment growth. New non-residential space in the City is a relatively small marginal growth as an addition to the very large stock of standing space. New non-residential space is more the result of replacement and modernization of space for specific uses. This would include new retailers coming into the market, market share expansion of existing retailers and addition of new retail formats. Similarly, other new commercial, institutional and industrial space is typically the result of the specific needs of end users, rather than the provision of speculative space to accommodate general market growth.

As a result of the loose connection between general employment growth and new non-residential space, the forecast of non-residential space has been based on the continuation of historic patterns of growth. The estimated historic non-residential development is shown in the following graph.

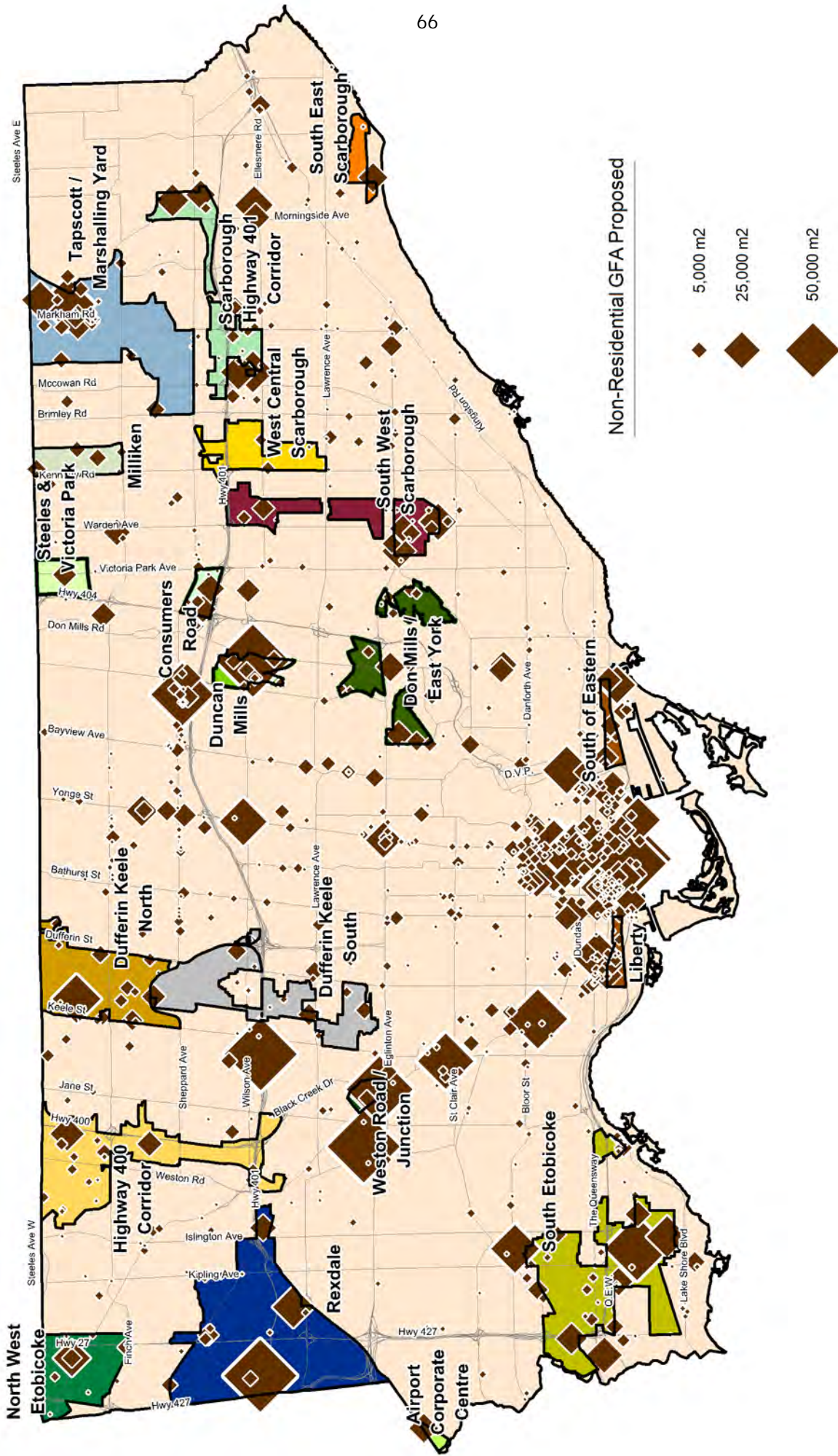
Using estimates of non-residential space growth by type over the past 10 years as a starting point, the forecast for the next 10 years has been based on an annual average going forward of about 90% of the historic 10-year annual average. The next 10 years are expected to be a little slower than the recent past because there was a clear market peak in construction of commercial space around 2008 at a level we would not expect to be repeated in the next 10 years. Similarly, the institutional space construction peaked more recently as a result of the government infrastructure spending put in place to counter the 2008–09 recession. Given the austerity measures now being put in place by the Provincial and Federal governments, this level of institutional spending is very unlikely to be repeated in the near future.



Source: Hemson Consulting Ltd., based on Statistics Canada building permits.

\*Note: 2012 is estimated.

The location within the City of new non-residential development is expected to follow the patterns of recent years with a significant concentration in the downtown area. The current applications in the development pipeline shown on the map on the following page indicate a continuation of the pattern of a downtown concentration and significant development in the employment districts. As well, there is development proposed in a number of other locations, mostly in retail concentrations in a number of scattered locations.



#### D. RESULTS OF THE CITY OF TORONTO FORECAST

The forecasts of population, housing, employment and non-residential space prepared for the City of Toronto DC study, based on the assumptions and inputs described above, are provided in the following tables. For historic data, the most recent 10 years are separated from the longer-term historic data to distinguish between the historic period used for service level calculations and the longer-term history provided only for context. Likewise, in the forecasts, a 10-year forecast is provided for 2013 through 2022 which is applied in the DC calculations. This first ten years are distinguished from the period from 2023 to 2031 which is provided for context, where 2031 is the planning horizon of the current *City of Toronto Official Plan*.

Table 1: Table 1 provides historic housing unit completions and housing unit starts by calendar year from 1996 to 2012. These data are from CMHC's *Detailed Housing Market Tables*.

Tables 1 and 2 show continuous series of housing unit completions, with the historic data in table one based on CMHC data. The definition base for the forecast completions is slightly different, being based on forecast growth in occupied units. While not identically defined, the historic and forecast data are still comparable.

Growth in housing units from mid-1996 to mid-2011 based on the CMCH completions data shown here is about 154,000 units. Growth in occupied units from Census for the same period is 144,000 (shown in Table 3). Given the difference in data sources and the precise differences in what is being counted, these are relatively close results, especially given that the rental vacancy rate was higher in 2011 than in 1996. A similar comparison from 1986 through to 2011 shows growth in CMHC counted units of 228,000 and Census counted occupied units of 231,000, again indicates long-term comparability between these sources. Shorter-term comparisons (e.g. one five-year Census period) can be more variable.

Table 2: Table 2 provides forecast housing unit completion and housing unit starts by calendar year. The completions for the first two years for apartments are based on units currently under construction. The forecast is provided according to the Census definition of occupied units and therefore is net of demolitions of existing units.

New units (which are chargeable) but vacant are not forecast. Unit vacancy occurs across the entire housing stock; the vacant units among the forecast total added is considered negligible for the purposes of calculating the DC.

The housing starts are forecast from housing completions assuming an eight-month construction period for singles, semis and rows and an average 2½ year construction period for apartments.

As noted above, the forecast shown here is based on Census occupied units, which represents a similar and broadly comparable data source to the historic data, which are annual CMHC housing unit completions. While similar and comparable for this purpose, historic CMHC housing completions within a given five-year Census period will not necessarily add to change in Census occupied units.

Table 3: Table 3 provides the historic occupied units by the Census definition of occupied units. Census data is provided for the Census years and the interim years are interpolated using the pattern of growth shown in the CMHC housing completions for the same period. The household population and the PPU are from Census data for the Census years. For the interim years, the PPU is interpolated and applied to the housing units to generate household population. The non-household population and the Census population are from Census data for the Census years. For the interim years the non-household population is interpolated by a growth rate and the Census population is the sum of the household population and the non-household population.

Because a primary basis of DC calculations is the relationship between housing and population, the analysis is limited to the Census population (which is from the same base as the household count). Census net under-coverage, estimated at 4.0% of the population in 2011 and subsequent years in the *Greater Golden Horseshoe Growth Forecasts to 2041*, is not used in these DC forecasts. However, if comparing the results of these forecasts to other sources, such as the *Growth Plan*, which does include net under-coverage, it is important to add the net under-coverage for the comparison.

Table 4: Table 4 provides the forecast occupied units by the Census definition of occupied units, which reflects the base year plus the cumulative total of the unit growth provided in Table 2. The unit growth

increment for the forecast period to 2031 is consistent with the forecast in the *Greater Golden Horseshoe Growth Forecasts to 2041*, but is adjusted slightly because there was an additional half year of starts and completions data available for the Toronto DC forecast and small adjustments are required to move from a mid-year date of the base forecasts to the calendar year forecast used for DC purposes.

The PPU is based on the *Greater Golden Horseshoe Growth Forecasts to 2041* and is applied to the units to provide a household population. The non-household population is maintained at a constant 2011 rate to the household population and the Census population represents the total of household and non-household population.

The note above concerning Census net under-coverage also applies to the forecast. The population figures do not include Census net under-coverage.

Table 5: Table 5 provides the historic PPU by unit type. The PPUs are from Census data for the Census years. For the interim years, the PPU is interpolated.

Table 6: Table 6 provides the forecast PPU by unit type. The PPU is based on the *Greater Golden Horseshoe Growth Forecasts to 2041*. As described in the 2041 forecast report, the pattern of long-term decline in the PPU has largely halted as a result of shifting household formation patterns. In particular, the 2005 forecast background work to Schedule 3 of the *Growth Plan* would have seen a decline in the City's PPU of about 6% over the 2011 to 2031 period, whereas the updated forecasts see that decline as now being a nominal 3%. And, most of that small decline only occurs because there are more apartments in the housing mix; most of which accommodate smaller households than the ground-related housing forms.

For the interim years, the PPU is interpolated.

Table 7: Table 7 provides the forecast of population in new units. The PPU for new unit singles and semis is forecast to be 3.74, compared to the existing base of 2.98. The relationship between new units and the existing base is the same as that established by the PPU data by period of construction from the 2006 Census where units built between 1996



and 2006 had a 24% higher PPU than the overall base in 2006<sup>1</sup>. The row PPU is held constant at the City-wide rate of 3.06, since, unlike singles, there is no clear pattern of how newer units vary from the existing stock. Finally, the apartment unit PPU is based on the lower PPU for new units than the existing stock, reflecting the current pattern. This pattern occurs because new construction is almost entirely condominium apartments marketed primarily to small households (either young adults or the elderly). The existing base, however, contains a significant number of rental units and public housing units, some of which accommodate larger households.

Table 8: Table 8 provides historic building permit values by the major non-residential types. The upper part of the table includes the value of all building permits, including those for interior renovations. The lower part of the table provides similar data but only for new construction either in the form of a full new building or as a building expansion. The latter is likely a small proportion of the building value.

Table 9: Table 9 provides estimated historic building space construction derived from the new build and expansion permit values. The permit values are translated into space using standard construction cost ratios by building type, adjusted for inflation.

Table 10: Table 10 provides, in the top part of the table, the recent 10-year estimated historic building space construction followed by the forecast assumption, which is based on judgement and, in each case, is slightly lower than the historic average.

The lower part of the table provides the estimated employment accommodated in the forecast new space, based on standard floor space per worker ratios.

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<sup>1</sup> 2011 period of construction data will not be available until the results of the National Household Survey (the replacement for the old long-form Census) are released in August of 2013.

**Table 1**  
**Historic and Forecast Housing Unit Completions and Starts**

Period	Calendar Year	Completions (Units Completed and Occupied Add Population)				Starts (Units Started Approximates Charge Collection Date)			
		Single/Semi	Row	Apt	Total	Single/Semi	Row	Apt	Total
11-25 Year Historic	1986	2,767	152	4,372	7,291	-	-	-	-
	1987	1,834	208	4,891	6,933	1,751	440	9,173	11,364
	1988	1,482	371	4,335	6,188	1,977	144	9,744	11,865
	1989	2,191	438	11,057	13,686	2,207	515	8,636	11,358
	1990	1,701	132	8,106	9,939	1,117	62	5,743	6,922
	1991	1,064	64	7,651	8,779	764	95	3,445	4,304
	1992	808	166	5,396	6,370	790	138	6,370	7,298
	1993	904	167	6,097	7,168	758	144	2,576	3,478
	1994	895	157	3,054	4,106	991	163	2,361	3,515
	1995	823	103	2,151	3,077	838	224	4,437	5,499
	1996	958	344	4,488	5,790	1,060	542	2,804	4,406
	1997	1,364	785	3,421	5,570	1,626	1,191	2,928	5,745
	1998	1,360	1,357	1,665	4,382	1,625	1,399	3,735	6,759
	1999	1,860	1,208	4,508	7,576	1,495	1,321	7,281	10,097
	2000	1,505	1,138	6,556	9,199	1,843	1,109	7,793	10,745
	2001	1,727	1,168	3,454	6,349	1,647	1,048	12,594	15,289
	2002	1,530	1,078	11,081	13,689	2,265	1,024	8,327	11,616
10 Year Historic	2003	2,389	1,062	9,663	13,114	2,046	1,007	11,842	14,895
	2004	2,209	776	7,453	10,438	2,491	1,265	9,804	13,560
	2005	2,239	1,412	11,485	15,136	1,575	1,034	12,993	15,602
	2006	1,369	1,027	10,024	12,420	1,492	1,007	10,227	12,726
	2007	1,227	552	5,007	6,786	1,521	876	6,457	8,854
	2008	1,186	944	11,320	13,450	1,289	779	17,642	19,710
	2009	1,395	919	10,159	12,473	1,006	424	10,489	11,919
	2010	1,010	230	11,843	13,083	1,045	785	11,595	13,425
	2011	947	558	15,345	16,850	1,238	491	17,243	18,972
	2012	1,107	457	11,910	13,474	1,247	645	23,524	25,416

**Source:** Canada Mortgage and Housing Corporation, Detailed Housing Market Data

**HEMSON**

**Table 2  
Forecast New Occupied Housing Units and Housing Unit Starts**

Period	Calendar Year	New Completed and Occupied Units, Net of Demolitions (Units Completed and Occupied Add Population)				Starts (Units Started Approximates Charge Collection Date)			
		Single/Semi	Row	Apt	Total	Single/Semi	Row	Apt	Total
10 Year Forecast	2013	1,200	720	16,400	18,320	1,110	720	8,160	10,000
	2014	1,090	730	15,100	16,910	1,010	730	7,570	9,310
	2015	980	730	9,800	11,510	910	740	7,840	9,490
	2016	890	750	8,820	10,450	820	760	8,070	9,650
	2017	800	770	7,500	9,060	740	790	8,150	9,680
	2018	720	800	7,650	9,160	670	800	8,230	9,710
	2019	660	800	8,030	9,490	630	800	8,230	9,660
	2020	620	800	8,110	9,530	590	800	8,150	9,540
	2021	590	800	8,190	9,580	580	790	8,070	9,440
	2022	580	790	8,270	9,650	580	790	7,910	9,280
Remainder of Planning Period	2023	580	780	8,190	9,560	580	780	7,670	9,030
	2024	580	780	8,110	9,470	580	770	7,440	8,790
	2025	580	770	8,030	9,380	580	760	7,220	8,560
	2026	580	760	7,790	9,130	580	750	7,000	8,340
	2027	580	750	7,550	8,890	580	750	6,790	8,120
	2028	580	740	7,330	8,660	580	740	6,790	8,110
	2029	580	740	7,110	8,430	580	730	6,790	8,110
	2030	580	730	6,900	8,210	580	730	6,790	8,110
	2031	580	730	6,690	8,000	580	730	6,790	8,110

**Source:** Hemson Consulting Ltd. based in part on CMHC data (short term unit completions based on CMHC currently under construction data).

**Table 3**

**Forecast Total Occupied Units and Population**

Historic Data for Census Years (shown in blue) are from Statistics Canada Census, other years are interpolated

Period	Year at Mid-Year	Occupied Housing Units and Population				Census Population
		Occupied Units	Household Population	PPU	Non-Household Population	
11-25 Year Historic	1986	816,500	2,157,700	2.64	35,000	2,192,700
	1987	822,900	2,165,700	2.63	35,700	2,201,400
	1988	828,900	2,172,300	2.62	36,400	2,208,600
	1989	838,000	2,186,800	2.61	37,000	2,223,800
	1990	848,700	2,205,600	2.60	37,700	2,243,300
	1991	864,600	2,237,400	2.59	38,400	2,275,800
	1992	872,900	2,261,700	2.59	37,400	2,299,000
	1993	880,400	2,283,700	2.59	36,400	2,320,100
	1994	886,600	2,302,500	2.60	35,400	2,337,900
	1995	890,600	2,315,500	2.60	34,400	2,350,000
	1996	903,500	2,351,900	2.60	33,500	2,385,400
	1997	909,300	2,365,700	2.60	33,400	2,399,100
1998	914,400	2,377,600	2.60	33,300	2,411,000	
1999	920,500	2,392,200	2.60	33,300	2,425,500	
2000	929,000	2,413,100	2.60	33,200	2,446,300	
2001	943,100	2,448,400	2.60	33,100	2,481,500	
2002	948,200	2,446,800	2.58	33,700	2,480,600	
2003	954,700	2,448,600	2.56	34,400	2,483,000	
2004	960,300	2,448,300	2.55	35,000	2,483,300	
2005	966,500	2,449,200	2.53	35,700	2,484,800	
2006	979,400	2,466,900	2.52	36,300	2,503,300	
2007	988,200	2,476,900	2.51	36,900	2,513,800	
2008	997,400	2,488,000	2.49	37,400	2,525,400	
2009	1,009,200	2,505,200	2.48	37,900	2,543,200	
2010	1,020,900	2,521,900	2.47	38,500	2,560,400	
2011	1,047,900	2,576,000	2.46	39,000	2,615,100	
2012	1,063,600	2,612,100	2.46	39,600	2,651,600	
10 Year Historic	2003	954,700	2,448,600	2.56	34,400	2,483,000
	2004	960,300	2,448,300	2.55	35,000	2,483,300
	2005	966,500	2,449,200	2.53	35,700	2,484,800
	2006	979,400	2,466,900	2.52	36,300	2,503,300
	2007	988,200	2,476,900	2.51	36,900	2,513,800
	2008	997,400	2,488,000	2.49	37,400	2,525,400
	2009	1,009,200	2,505,200	2.48	37,900	2,543,200
	2010	1,020,900	2,521,900	2.47	38,500	2,560,400
	2011	1,047,900	2,576,000	2.46	39,000	2,615,100
	2012	1,063,600	2,612,100	2.46	39,600	2,651,600

Source: Hemson Consulting Ltd. and Statistics Canada Census of Canada



**Table 4**  
**Forecast Total Occupied Units and Population**

Period	Year at Mid-Year	Occupied Housing Units and Population					Census Population
		Occupied Units	Household Population	PPU	Non-Household Population		
10 Year Forecast	2013	1,080,000	2,649,900	2.45	40,100	2,689,900	
	2014	1,097,600	2,690,500	2.45	40,600	2,731,100	
	2015	1,111,800	2,722,700	2.45	41,100	2,763,800	
	2016	1,122,800	2,746,900	2.45	41,600	2,788,600	
	2017	1,132,600	2,764,700	2.44	42,100	2,806,800	
	2018	1,141,700	2,780,800	2.44	42,500	2,823,300	
	2019	1,151,000	2,797,400	2.43	42,900	2,840,300	
	2020	1,160,500	2,814,300	2.42	43,400	2,857,600	
	2021	1,170,100	2,831,200	2.42	43,800	2,875,000	
	2022	1,179,700	2,849,000	2.42	44,200	2,893,200	
Remainder of Planning Period	2023	1,189,300	2,866,800	2.41	44,600	2,911,400	
	2024	1,198,800	2,884,200	2.41	45,000	2,929,300	
	2025	1,208,200	2,901,400	2.40	45,400	2,946,800	
	2026	1,217,500	2,918,100	2.40	45,800	2,963,900	
	2027	1,226,500	2,938,100	2.40	46,200	2,984,400	
	2028	1,235,300	2,957,600	2.39	46,700	3,004,200	
	2029	1,243,800	2,976,400	2.39	47,100	3,023,500	
	2030	1,252,100	2,994,700	2.39	47,500	3,042,200	
	2031	1,260,200	3,012,500	2.39	47,900	3,060,400	

**Source:** Hemson Consulting Ltd.

**Table 5**  
**Historic Persons per Unit by Unit Type**

Historic Data for Census Years (shown in blue) are from Statistics Canada Census, other years are interpolated

Period	Persons Per Unit				
	Year at Mid-Year	Single & Semi	Row	Apartment	All Units
11-25 Year Historic	1986	3.24	3.17	2.04	2.64
	1987	3.22	3.20	2.05	2.63
	1988	3.19	3.22	2.05	2.62
	1989	3.17	3.25	2.06	2.61
	1990	3.14	3.28	2.06	2.60
	1991	3.11	3.30	2.06	2.59
	1992	3.11	3.31	2.08	2.59
	1993	3.10	3.33	2.10	2.59
	1994	3.10	3.34	2.12	2.60
	1995	3.09	3.35	2.14	2.60
	1996	3.09	3.36	2.16	2.60
	1997	3.08	3.33	2.16	2.60
	1998	3.07	3.30	2.16	2.60
	1999	3.06	3.27	2.16	2.60
	2000	3.05	3.24	2.17	2.60
	2001	3.04	3.21	2.17	2.60
	2002	3.03	3.20	2.17	2.58
10 Year Historic	2003	3.03	3.18	2.17	2.56
	2004	3.02	3.17	2.18	2.55
	2005	3.01	3.15	2.18	2.53
	2006	3.00	3.13	2.18	2.52
	2007	3.00	3.12	2.17	2.51
	2008	3.00	3.10	2.15	2.49
	2009	2.99	3.09	2.14	2.48
	2010	2.99	3.07	2.13	2.47
	2011	2.99	3.06	2.12	2.46
	2012	2.99	3.06	2.11	2.46

Source: Hemson Consulting Ltd. and Statistics Canada Census of Canada

**HEMSON**

**Table 6**  
**Forecast Persons per Unit by Unit Type**

Period	Year at Mid-Year	Persons Per Unit			All Units
		Single & Semi	Row	Apartment	
10 Year Forecast	2013	2.99	3.06	2.11	2.45
	2014	2.99	3.06	2.10	2.45
	2015	2.99	3.06	2.10	2.45
	2016	2.99	3.06	2.10	2.45
	2017	2.99	3.06	2.10	2.44
	2018	2.99	3.06	2.09	2.44
	2019	2.99	3.06	2.09	2.43
	2020	2.98	3.06	2.09	2.42
	2021	2.98	3.06	2.09	2.42
	2022	2.98	3.05	2.09	2.42
Remainder of Planning Period	2023	2.98	3.05	2.09	2.41
	2024	2.97	3.05	2.08	2.41
	2025	2.97	3.05	2.08	2.40
	2026	2.97	3.05	2.08	2.40
	2027	2.97	3.05	2.07	2.40
	2028	2.97	3.05	2.07	2.39
	2029	2.97	3.05	2.07	2.39
	2030	2.98	3.05	2.07	2.39
	2031	2.98	3.05	2.07	2.39

**Source:** Hemson Consulting Ltd.

**Table 7**  
**Forecast of Persons in Newly Constructed Units**

Population in New Units by Unit Type					
	Single & Semi	Row	Apartment	All Units	
10 Year Forecast	PPU for New Units Added 2013-2022	3.74	3.06	1.92	2.13
	New Units Added 2013 through Mid-Year 2022	8,130	7,690	97,870	113,690
	Household Population In New Units Added 2013-22	30,410	23,530	187,910	241,850

**Source:** Hemson Consulting Ltd.



**Table 8  
Historic Non-Residential Building Permit Values**

	Year	Value of All Non-Residential Permits (000s)			Total
		Commercial	Industrial	Institutional	
10 Year Historic	2003	\$872,323	\$227,368	\$693,194	\$750,451
	2004	\$947,455	\$181,167	\$733,096	\$915,302
	2005	\$962,149	\$81,384	\$449,163	\$1,492,696
	2006	\$1,081,938	\$131,904	\$296,725	\$1,510,567
	2007	\$1,541,113	\$110,040	\$495,480	\$2,146,633
	2008	\$1,843,098	\$304,953	\$630,425	\$2,778,476
	2009	\$1,766,754	\$259,681	\$393,643	\$2,420,078
	2010	\$1,687,385	\$577,679	\$834,819	\$3,099,883
	2011	\$1,566,220	\$232,506	\$1,869,075	\$3,667,801
	2012	\$1,639,512	\$425,372	\$760,244	\$2,825,128

Estimated Proportion of New & Additions of Total	Year	Estimated Value of Non-Residential Permits for New Buildings and Additions (000s)			Total
		Commercial	Industrial	Institutional	
10 Year Historic	2003	\$223,060	\$41,283	\$382,736	\$647,079
	2004	\$338,676	\$95,715	\$412,384	\$846,775
	2005	\$282,527	\$21,148	\$75,217	\$378,892
	2006	\$250,180	\$26,318	\$89,254	\$365,752
	2007	\$682,252	\$50,103	\$173,033	\$905,388
	2008	\$774,255	\$92,952	\$234,851	\$1,102,058
	2009	\$726,409	\$17,592	\$81,221	\$825,222
	2010	\$718,149	\$38,806	\$443,733	\$1,200,688
	2011	\$542,853	\$89,403	\$1,623,457	\$2,255,713
	2012 Est.	\$606,491	\$95,571	\$417,932	\$1,119,993
			37.0%	22.5%	55.0%

Source: Statistics Canada Building Permit Data 2003 to end of 2012 for all construction and 2003 to 2011 for new buildings only



**Table 9**  
**Historic Estimated Construction of Space, New and Additions**

		Estimated Space Construction, New and Additions (m <sup>2</sup> )						
	Year	Commercial Space			Industrial	Institutional	Total	
		Office	Retail	Other				
10 Year Historic	2003	42,100	108,200	52,900	54,400	121,000	378,500	
	2004	62,000	159,300	77,900	122,300	126,400	547,900	
	2005	50,100	128,900	63,000	26,200	22,400	290,600	
	2006	43,100	110,700	54,100	31,600	25,700	265,300	
	2007	113,900	292,900	143,200	58,400	48,400	656,800	
	2008	125,400	322,400	157,600	105,100	63,700	774,300	
	2009	114,100	293,400	143,400	19,300	21,400	591,600	
	2010	109,400	281,400	137,600	41,300	113,300	683,000	
	2011	80,200	206,300	100,900	92,300	402,200	881,900	
	2012 Est.	86,900	223,600	109,300	95,700	100,400	616,000	
	10 Year Average	10- Year Annual Average in m <sup>2</sup>	82,700	212,700	104,000	64,700	104,500	568,600

**Table 10**  
**Forecast New Construction of Space and Employees, New and Additions**

Toronto Non-Residential Space Forecast of Growth, 2013 to 2022						
Summary and Space Forecast	Office	Other			Institutional	Total
		Retail	Commercial	Industrial		
Historic Annual Average (2003-2012) in m <sup>2</sup>	82,700	212,700	104,000	64,700	104,500	568,600
Forecast Annual in m <sup>2</sup>	75,000	190,000	95,000	60,000	100,000	520,000
Total 10-Year m <sup>2</sup>	750,000	1,900,000	950,000	600,000	1,000,000	5,200,000
Total 10-Year sq. ft.	8,073,000	20,452,000	10,226,000	6,459,000	10,764,000	55,974,000

Employees in New Space, 2013 to 2022						
Employees in New Space Forecast	Office	Other			Institutional	Total
		Retail	Commercial	Industrial		
Floor Space per Worker (m <sup>2</sup> )	27	40	40	75	60	42
Forecast Growth in m <sup>2</sup>	750,000	1,900,000	950,000	600,000	1,000,000	5,200,000
Employees	27,800	47,500	23,800	8,000	16,700	123,800



**APPENDIX B.1**  
***SPADINA SUBWAY EXTENSION***  
***APPENDIX***

## APPENDIX B.1

### SPADINA SUBWAY EXTENSION TECHNICAL APPENDIX

This appendix provides a brief outline of historic service levels for the Spadina Subway Extension, the 2013–2022 development-related capital program, the calculation of the DC and the financing costs. The cost, quantum and timing of the projects identified in the program have been provided by City staff and are based on the Council-approved capital budget, previous DC studies and other long-range planning documents.

The following discusses the individual components included in the Spadina Subway Extension category. The analysis is set out in the tables which follow. The tables include:

Table 1            2013–2022 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs

Table 2            Financing Cost Analysis

#### A. HISTORIC SERVICE LEVELS AND CALCULATION OF 10-YEAR AVERAGE SERVICE LEVELS AND MAXIMUM ALLOWABLE CHARGES

With respect to level of service restrictions, the *Development Charges Act* was amended to state the following:

**Provision does not apply**

(2) Paragraph 4 of subsection 5 (1) does not apply in determining the estimate for the increase in the need for the Toronto–York subway extension. 2006, c. 33, Sched. H, s. 2.

The subsection that is referenced states that the increase in need for service must not be of a size which would result in the level of service exceeding the average provided in the municipality in the preceding 10-year period. As such, an historic level of service calculation was not calculated for this service.

## B. DEVELOPMENT-RELATED CAPITAL PROGRAM

The 2013–2022 development-related capital program recovers for the Toronto-York Spadina Subway Extension. The extension will extend into the City of Vaughan to the proposed Vaughan Metropolitan Centre. In total, six new stations are planned along the 8.6 kilometre route. The total cost of the project is \$2.634 billion and is allocated as follows:

<b>Funding</b>	<b>\$ Share in Millions</b>
Provincial Move Ontario Trust	\$1,134,114
Federal	\$622,000
Region of York	\$351,574
City of Toronto	\$526,483
<b>Total</b>	<b>\$2,634,171</b>

The City's share of the subway extension is therefore netted down to \$526.48 million. This share is expressed as the principle cost of the subway line. The City, however, has issued debt in the form of three sinking funds to help fund the capital costs of the extension. The City has issued debt on the past expenditures (\$287.46 million) and the financing costs related to the three sinking funds amount to \$314.70 million. The City also has future forecasted expenditures (\$239.02 million) in which it is anticipated that the City will also issue debt to help fund the upcoming costs related to the extension. The future financing costs are estimated to be roughly \$283.30 million.

In total, the principal costs related to the City's share of the Spadina Subway Extension amount to \$526.48 million while the financing component totals \$598.00 million.

## **C. CALCULATION OF DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Grants, Subsidies and Other Recoveries**

The funding models have assumed that the Federal and Provincial governments will be funding two-thirds of the Subway Extension costs. The remaining one-third portion of the costs is shared between the Region of York and the City of Toronto. The net municipal share allocation percentages were arrived at by negotiation between the two jurisdictions.

The upper-level grants subtotal to \$1.756 billion and the Region of York's share of the project is \$351.6 million. In total, \$2.108 billion in grants and other recoveries has been identified and applied to the DC capital program.

### **2. Replacement and Benefit to Existing Shares**

The main source relied upon when determining the benefit to existing share were Tables 14 and 16 from the *Travel Demand Forecasting to Support Cost-Benefit Analysis for Toronto-York Spadina Subway Extension, October 2007*. The benefit to existing share examines the change in morning peak period screenline volumes without the subway extension and with the subway extension, in the subway corridor from Sheppard to Steeles. The total transit volumes (GO Rail and Surface Transit) without the subway extension in the aforementioned corridor is 32,300, while the total number of transit trips is anticipated to increase to 43,500 after the Spadina Subway Extension is complete. The change in the total number of transit trips is 11,200. This change in the total number of transit trips, divided by the projected ridership if the Spadina Extension were not built, is roughly 35%. This is the reduction used in the DC calculations.

In total, \$430.90 million is identified as the replacement and benefit to existing share.

### **3. Legislated 10 Per Cent Reduction**

A 10% reduction need not be made to the costs for this service as per paragraph 1.2.4 in the DC legislation.

### **4. Available DC Reserve Funds**

The City had a December 31, 2012 uncommitted reserve fund balance for Spadina Subway Extension of \$17.39 million. However, this amount was notionally doubled for the principal portions of the capital program, and appropriately accounted for in the financing costs. In total, \$58.27 million has been funded by past DC revenue



collections, and an additional \$100.90 million has been deducted from the total development-related costs to account for the non-statutory exemptions and phase-in provisions of the City's current in-force DC by-law.

#### **5. Post-2022 Benefit**

The post-period benefit allocation has been made to recognize that this project is in part pre-built to service future population and employment growth. The post-period benefit share is 37.8%.

In total, \$201.73 million is identified as the post-period benefit share.

### **D. CALCULATION OF RESIDENTIAL AND NON-RESIDENTIAL DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

#### **1. Residential and Non-Residential Allocation**

The discounted development-related costs have been allocated 66% to residential development and 34% to the non-residential sector. This sector allocation is based upon future shares of population growth in new units (241,762) and employment growth in new space (123,800).

The last page of Table 1 displays the 66% allocation to the residential sector, or \$219.69 million, and 34% to the non-residential sector, or \$112.50 million.

This page also displays the calculation of the per capita residential charge for the Spadina Subway Extension. The \$219.69 million in discounted development-related net capital costs is allocated to the 241,762 population forecast from new housing units, yielding a per capita charge of \$908.71.

The non-residential unadjusted charge per square metre is calculated by taking the \$112.50 million allocated to the non-residential sector and divided it by 5.2 million square metres of new non-residential floor space. This yields a charge of \$21.63 per square metre of GFA.

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
SPADINA SUBWAY EXTENSION

Project Description	Timing	Net Municipal Cost	Ineligible Costs		Total Development Related	Funded by Available DC Reserve Fund	Allowance for DC Discounts	Related to Development 2013-2031	Allocation to Period	
			Replacement & BTE Shares	0% Reduction					2013-2022	Post 2022
<b>1 SPADINA SUBWAY EXTENSION</b>										
<b>1.1 Past Expenditures - Committed Excess Capacity</b>										
1.1.1 Spadina Subway Extension	2009 - 2012	\$ 287,463,830	\$ 99,677,860	\$ -	\$ 187,785,969	\$ 40,873,575	\$ 40,873,575	\$ 106,038,819	\$ 65,974,727	\$ 40,064,092
1.1.2 Sinking Fund Financing Costs		\$ 314,700,000	\$ 142,584,649	\$ -	\$ 172,115,351	\$ -	\$ 20,431,641	\$ 151,683,711	\$ 94,373,849	\$ 57,309,862
Subtotal Past Expenditures - Committed Excess Capacity		\$ 602,163,830	\$ 242,262,509	\$ -	\$ 359,901,321	\$ 40,873,575	\$ 61,305,216	\$ 257,722,530	\$ 160,348,576	\$ 97,373,954
<b>1.2 Future Forecast Expenditures</b>										
1.2.1 Spadina Subway Extension	2013 - 2015	\$ 239,019,148	\$ 82,879,704	\$ -	\$ 156,139,443	\$ 17,394,710	\$ 17,394,710	\$ 121,350,022	\$ 75,500,979	\$ 45,849,043
1.2.2 Provision for Sinking Fund Financing Costs		\$ 282,792,800	\$ 105,754,500	\$ -	\$ 177,038,300	\$ -	\$ 22,195,700	\$ 154,842,600	\$ 96,339,231	\$ 58,503,369
Subtotal Future Forecast Expenditures		\$ 521,811,948	\$ 188,634,204	\$ -	\$ 333,177,743	\$ 17,394,710	\$ 39,590,410	\$ 276,192,622	\$ 171,840,210	\$ 104,352,412
<b>TOTAL SPADINA SUBWAY EXTENSION</b>										
Principle Cost		\$ 526,482,977	\$ 182,557,565	\$ -	\$ 343,925,412	\$ 58,268,285	\$ 58,268,285	\$ 227,388,841	\$ 141,475,706	\$ 85,913,135
Debtenture Financing Cost		\$ 597,492,800	\$ 248,339,149	\$ -	\$ 349,153,651	\$ -	\$ 42,627,341	\$ 306,526,311	\$ 190,713,080	\$ 115,813,231
		\$ 1,123,975,777	\$ 430,896,713	\$ -	\$ 693,079,064	\$ 58,268,285	\$ 100,895,626	\$ 533,915,152	\$ 332,188,787	\$ 201,726,366

<b>Residential Development Charge Calculation</b>		
Residential Share of 2013 - 2022 DC Eligible Costs	66%	\$219,680,894
10-Year Growth in Population in New Units		241,762
Development Charge Per Capita		<b>\$908.71</b>
<b>Non-Residential Development Charge Calculation</b>		
Non-Residential Share of 2013 - 2022 DC Eligible Costs	34%	\$112,497,893
10-Year Growth in Square Metres		5,200,000
Development Charge Per Square Metre		<b>\$21.63</b>

2013 - 2022 Net Funding Envelope  
Reserve Balance as at December 31, 2012  
N/A  
\$17,394,710

**APPENDIX B.2**  

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***TRANSIT***  
***APPENDIX***

## APPENDIX B.2

### TRANSIT TECHNICAL APPENDIX

The Toronto Transit Commission (TTC) is responsible for the provision of transit buses, streetcars and rapid transit services throughout the City.

This appendix provides a brief outline of historic service levels for transit, the 2013–2022 development-related capital program, the calculation of the "unadjusted" DC, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the program have been provided by City staff and are based on the Council-approved capital budget, previous DC studies and other long-range planning documents. The portion of the development-related capital program included in the calculation of the DC is the lesser of that identified in the capital program and that which would be generated by the application of the average level of service provided over the past 10 years. Consistent with s. 5 (1) 7 of the DCA, the eligible development-related net capital cost for the provision of transit is reduced by 10% in calculating DCs.

The following discusses the individual components included in the transit category. The analysis is set out in the tables which follow. The tables include:

Table 1	Historic Service Levels and Calculation of 10-Year Average Service Level
Table 2	2013–2022 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs
Table 3	Cash Flow Analysis

#### **A. HISTORIC SERVICE LEVELS AND CALCULATION OF 10-YEAR AVERAGE SERVICE LEVELS AND MAXIMUM ALLOWABLE CHARGES**

Transit services are currently provided through 154.2 km of running structures for transit lines, 77 transit stations, numerous types of vehicles, and also include the

transit yards, garages and other ancillary buildings for a total inventory value of \$32.7 billion in 2012.

In general, the asset replacement values for transit lines and stations are based upon recent engineering data. The replacement value for the remaining asset types, vehicles, buildings and structures and contents are based upon a property appraisal undertaken for insurance purposes and completed in 2012.

For the purposes of the DC study, the TTC's running structures have been grouped into three categories, each of which contains sub-categories. The sub-categories are itemized so that the representative replacement cost is appropriately applied to each type of transit line. In total, there is 154.2 km of double track transit lines, for a total value of \$10.73 billion.

The categorization of the transit stations is also grouped for the purposes of valuation in the DC study. In total, there are 77 transit stations that have a value of \$13.29 billion.

The balance of the transit assets is taken directly from the property appraisal insurance report. The rail yards total \$2.46 billion, vehicles amount to \$4.55 billion, the buildings and structures are \$1.12 billion, and finally the contents total \$601.6 million.

The last page of Table 1 provides a summary of the level of service and the calculation of the 10-year historic service level. Also shown on this page is the calculation of the maximum allowable funding envelope, which is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10-Year Average Service Level (2003 – 2012)	\$7,901.67
Net Population and Employment Growth (2013 – 2022)	336,284
Maximum Allowable Funding Envelope	\$2,657,205,194
Less: 10% Legislated Reduction	\$265,720,519
<b>Discounted Maximum Allowable Funding Envelope</b>	<b>\$2,391,484,675</b>

The existing facilities have been examined and consideration has been made with regard to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the City’s transit infrastructure, and as such, no adjustments have been made to the service level calculations.

## **B. DEVELOPMENT-RELATED CAPITAL PROGRAM**

The 2013–2022 development-related capital program includes a wide variety of projects for the provision of transit services in the City and amounts to a total gross cost of \$2.06 billion. The City has reviewed its 10-year capital budget to identify which projects will result, in whole or in part, in increased capacity to meet the servicing needs of new development.

The first category in the transit capital program is for the recovery of additional vehicles to the fleet that relate to increased ridership. It is noted that only vehicles related to increased ridership are included in the capital program and others have been omitted (i.e. additional vehicles due to congestion). It is also noted that the costs related to what the TTC refers to a “spares ratio” and also an allowance to account for storage facilities are included in the unit cost of the vehicle. As such, two yards were removed from the capital program. In total, additional buses, streetcars and subways for increased ridership amount to \$621.78 million.

The TTC is also undertaking a re-signalling project for automatic train control for both of the subway lines. Only the growth share of this project has been included in the gross project cost. The growth share amounts to \$280.53 million.

The Sheppard Subway cost recovery is a carry-forward project from the previous DC study. This line was opened in 2002 and the City continues to recover the growth-related share which is considered to be “committed excess capacity”. The City had previously indicated that the development-related portion was to be funded through future DCs as part of including it in past DC studies. As of 2013, there is currently still \$215.40 million yet to be funded.

Also included in the transit capital program are parks, open space and other recreation projects undertaken in the Waterfront Toronto and Port Lands areas of the City. Projects include additions and improvements to existing facilities and public spaces, and also two new community centres.

The Union Station Revitalization project is currently underway with a targeted completion date of 2016. When completed, the quality and capacity of pedestrian movement in and around the station will be improved substantially. The revitalization is staged in three phases and the subcomponents of the project are priced accordingly. Only the subcomponents of the phases with a development-related share are included in the DC study. In total, these subcomponents of the revitalization amount to \$400.10 million.

The transit capital program also includes three projects in the Waterfront Toronto area; an extension of the Cherry Street Transit Line, a Queen's Way (East Bayfront) LRT Extension, and finally the second platform at Union Station. All three projects are carried forward from the previous DC study and amount to \$491.23 million. Note that the \$3.0 million gross project cost referenced in the DC capital program represents only the anticipated Waterfront Toronto contribution to the environmental assessment, design and construction of the Cherry Street "spur" from the existing King East streetcar line, southward to a loop just north of the railway grade separation. The \$138.3 million gross project cost represents the agreed cap on Waterfront Toronto's contribution to the design and construction of the Union Station second platform and ancillary works.

The final section in the transit capital program represents works to be completed in the Port Lands area of the City. The cost for the Cherry Street Transit over Keating Channel is based on Attachment II to Appendix 8 – the Port Lands Development Heavy Civil Constructability Review prepared by Aecon Construction and Materials. The temporary works to accommodate interim BRT is an allowance for the temporary works required to convert the portions of the the Cherry Street ROW, portions of the Queens Quay/Lakeshore Boulevard ROW (between Cherry Street and the Don Roadway) and the Don Roadway/Commissioners Street (from Lakeshore Boulevard to approximately Carlaw Avenue) designated for LRT transit to a dedicated bus way (barriers, platforms, signage, etc.). Finally, the PLAI conceived of a new LRT transit line extending eastward along Queens

Quay/Lakeshore Boulevard to the Don Roadway and down into the Film Studio precinct. The addition of dedicated transit lanes to Lakeshore Boulevard would drive the need for a transit bridge (two lanes) across the Don River. The total costs of the Port Lands transit works amount to \$55.21 million.

## **C. CALCULATION OF DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Grants, Subsidies and Other Recoveries**

The reductions to City Transit programming projects under section 2.1, 2.2, 2.3 and 2.5 all come from upper-tier grants; both from the Provincial and Federal governments.

In total, \$592.97 million in grants is identified and applied to the DC capital program.

### **2. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. For projects that were identified in the previous DC study, the prior benefit to exiting shares have been maintained in this Study.

For the Union Station Revitalization project, shares have been deducted from the net cost of projects that account for portions of the project that relate to state of good repair or the replacement or reconstruction of existing facilities. Those projects that are completely new are deemed to be entirely growth-related and no replacement shares have been deducted from the net cost.

In total, \$265.70 million is identified as the replacement and benefit to existing share.

### **3. Legislated 10% Reduction**

As this service is not identified in Section 5(5) of the *DCA*, a 10% reduction to the net municipal costs, less the replacement/benefit to existing shares, is made to each project.

In total, \$120.56 million is identified as the 10% reduction share.



#### **4. Post-2022 Benefit**

While the total development-related costs of the transit capital program — \$1.085 billion — is within the net funding envelope of \$2.598 billion, post-period benefit shares related to the Union Station Revitalization project and Waterfront Toronto and Port Lands area projects have been made. The post-period benefit allocations have been made to recognize that these projects are in part pre-built to service future population and employment growth. The post-period benefit shares were calculated based on the future shares of population and employment growth from 2022 to 2041, which is roughly a 60% allocation.

In total, \$188.67 million is identified as the post-period benefit share.

### **D. CALCULATION OF RESIDENTIAL AND NON-RESIDENTIAL DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

#### **1. Residential and Non-Residential Allocation**

The discounted development-related costs have been allocated 66% to residential development and 34% to non-residential. This allocation is based on future shares of population growth in new units (241,762) and employment growth in new space (123,800).

The last page of Table 2 displays the 66% allocation to the residential sector, or \$592.80 million, and 34% to the non-residential sector, or \$303.56 million.

This page also displays the calculation of the unadjusted per capita residential charge for transit. The \$592.80 million in discounted development-related net capital costs is allocated to the 241,762 population forecast from new housing units, yielding a per capita charge of \$2,452.00 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$303.56 million allocated to the non-residential sector and dividing it by 5.2 million square metres of new non-residential floor space. This yields an unadjusted charge of \$58.38 per square metre of GFA.

### **E. CASH FLOW ANALYSIS**

A cash flow analysis is also undertaken to account for the timing of projects and receipt of DCs. Interest earnings or borrowing costs are, therefore, accounted for in the calculation as allowed under the *DCA*. Based on the development forecast, the

analysis calculates the DC rate that is required to finance the discounted development-related capital spending plan including provisions for any borrowing costs or interest earnings on the reserve funds. The cash flow analysis is designed so that the closing cash balance at the end of the planning period is as close to nil as possible.

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

Page 1 of Table 3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential DCs. After cash flow consideration, the residential calculated charge decreases slightly to \$2,443.44 per capita. The non-residential charge after cash flow increases slightly to \$59.04 per square metre of GFA.

The following table summarizes the calculation of the transit services DC.

<b>TRANSIT (BALANCE) SUMMARY</b>						
10-year Hist.	2013 - 2022		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$7,901.67	\$2,064,252,260	\$896,359,269	\$2,452.00	\$58.38	<b>\$2,443.44</b>	<b>\$59.04</b>

APPENDIX B.2  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO TRANSIT COMMISSION

Description	# of Double Track Kilometres											UNIT COST (\$Mill/km)		
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012				
<b>Running Structures for Transit Lines</b>														
<b>Subway Lines - double track KM</b>														
Subway at grade/bridge	13.7	13.7	13.7	13.7	13.7	13.7	13.7	13.7	13.7	13.7	13.7	13.7	13.7	\$52.50
Subway in tunnel	48.2	48.2	48.2	48.2	48.2	48.2	48.2	48.2	48.2	48.2	48.2	48.2	48.2	\$150.00
<b>RT Lines - double track KM</b>														
RT on bridge	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	\$100.50
RT on surface	4.1	4.1	4.1	4.1	4.1	4.1	4.1	4.1	4.1	4.1	4.1	4.1	4.1	\$59.10
<b>Streetcar Lines - double track KM</b>														
Streetcar in exclusive ROW (509,510-512 Osy)	10.8	10.8	10.8	10.8	10.8	10.8	10.8	10.8	10.8	10.8	10.8	10.8	10.8	\$48.00
Streetcar in tunnel (Bay St.)	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	\$165.00
Streetcar track in mixed traffic	74.5	74.5	74.5	74.5	74.5	74.5	74.5	74.5	74.5	74.5	74.5	74.5	74.5	\$20.00
<b>Total (# double track km)</b>	<b>154.2</b>	<b>154.2</b>	<b>154.2</b>	<b>154.2</b>	<b>154.2</b>	<b>154.2</b>	<b>154.2</b>	<b>154.2</b>	<b>154.2</b>	<b>154.2</b>	<b>154.2</b>	<b>154.2</b>	<b>154.2</b>	
<b>Total (\$ millions)</b>	<b>\$10,533.6</b>	<b>\$10,533.6</b>	<b>\$10,533.6</b>	<b>\$10,533.6</b>	<b>\$10,533.6</b>	<b>\$10,533.6</b>	<b>\$10,533.6</b>	<b>\$10,533.6</b>	<b>\$10,533.6</b>	<b>\$10,533.6</b>	<b>\$10,533.6</b>	<b>\$10,533.6</b>	<b>\$10,533.6</b>	<b>\$10,729.5</b>

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO TRANSIT COMMISSION

Transit Stations Description	# of Stations											UNIT COST (\$mil/station)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012			
<b>Subway Stations (interchange counted separately)</b>													
Terminal (Below Grade)	5	5	5	5	5	5	5	5	5	5	5	5	\$221.70
At Grade	9	9	9	9	9	9	9	9	9	9	9	9	\$89.20
Line	51	51	51	51	51	51	51	51	51	51	51	51	\$201.80
Interchange (build around existing line station)	3	3	3	3	3	3	3	3	3	3	3	3	\$248.90
<b>RT Stations</b>													
Terminal - McCowan	1	1	1	1	1	1	1	1	1	1	1	1	\$28.30
Elevated Special - Scarborough Centre	1	1	1	1	1	1	1	1	1	1	1	1	\$61.20
Line - Elevated - Midland	1	1	1	1	1	1	1	1	1	1	1	1	\$34.00
Line - At-grade - Elles. & Law E	2	2	2	2	2	2	2	2	2	2	2	2	\$26.70
Line - Interchange - Kennedy	1	1	1	1	1	1	1	1	1	1	1	1	\$48.20
<b>LRT (Legacy) Stations</b>													
Spadina at Bloor	1	1	1	1	1	1	1	1	1	1	1	1	\$45.90
Union Station (Harbourfront streetcar)	1	1	1	1	1	1	1	1	1	1	1	1	\$55.20
Queens Quay (Harbourfront streetcar)	1	1	1	1	1	1	1	1	1	1	1	1	\$10.70
<b>Total (#)</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>77</b>	
<b>Total (\$ millions)</b>	<b>\$13,286.7</b>	<b>\$13,286.7</b>	<b>\$13,286.7</b>	<b>\$13,286.7</b>	<b>\$13,286.7</b>	<b>\$13,286.7</b>	<b>\$13,286.7</b>	<b>\$13,286.7</b>	<b>\$13,286.7</b>	<b>\$13,286.7</b>	<b>\$13,286.7</b>	<b>\$13,286.7</b>	

APPENDIX B.2  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO TRANSIT COMMISSION

VEHICLES Type of Vehicle	\$ Value for Vehicles (\$ Millions)										
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	
Street Cars	\$838.35	\$861.78	\$889.15	\$914.20	\$939.20	\$958.03	\$973.67	\$987.15	\$1,003.99	\$1,027.11	
Subway Cars	\$1,844.86	\$1,900.22	\$1,928.73	\$1,967.30	\$2,008.63	\$2,017.06	\$1,908.10	\$1,915.76	\$1,946.55	\$2,091.32	
ICTS Vehicles	\$108.26	\$110.43	\$112.64	\$114.89	\$117.19	\$119.53	\$121.92	\$124.36	\$126.85	\$129.38	
SLRT Vehicles	\$4.05	\$4.13	\$4.21	\$4.30	\$4.38	\$5.16	\$5.26	\$5.08	\$5.18	\$4.81	
Rail Service Subway Vehicles	\$56.92	\$57.58	\$65.34	\$68.33	\$70.25	\$73.45	\$76.78	\$84.95	\$81.09	\$80.81	
Buses	\$849.36	\$808.60	\$809.91	\$867.94	\$869.67	\$900.00	\$1,063.33	\$1,213.55	\$991.70	\$1,177.82	
Trucks	\$18.73	\$200.10	\$18.69	\$27.04	\$30.92	\$27.59	\$28.98	\$30.24	\$30.64	\$29.22	
Tractors and Trailers	\$2.29	\$2.37	\$2.92	\$4.64	\$5.43	\$4.56	\$4.81	\$4.81	\$4.67	\$4.53	
<b>Total (\$ Millions)</b>	<b>\$3,722.82</b>	<b>\$3,945.21</b>	<b>\$3,831.59</b>	<b>\$3,968.62</b>	<b>\$4,045.66</b>	<b>\$4,105.38</b>	<b>\$4,182.86</b>	<b>\$4,365.90</b>	<b>\$4,190.67</b>	<b>\$4,545.00</b>	

APPENDIX B.2  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO TRANSIT COMMISSION

RAIL YARDS based on cost/vehicle assessment from TTC E&C	# of vehicles in fleet including maintenance spares.										UNIT COST (\$/veh.)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
<b>Rapid Transit</b>												
Wilson & Davisville Carhouse	357	357	357	357	357	357	357	357	357	357	357	\$2.6
Greenwood Carhouse	297	297	297	297	297	297	297	297	297	297	297	\$2.6
McCowan Carhouse	28	28	28	28	28	28	28	28	28	28	28	\$3.1
<b>Streetcars</b>												
Roncesvalles Carhouse	124	124	124	124	124	124	124	124	124	124	124	\$2.7
Russell Carhouse	124	124	124	124	124	124	124	124	124	124	124	\$2.7
<b>Total (\$000)</b>	<b>\$2,464.4</b>	<b>\$2,464.4</b>	<b>\$2,464.4</b>	<b>\$2,464.4</b>	<b>\$2,464.4</b>	<b>\$2,464.4</b>	<b>\$2,464.4</b>	<b>\$2,464.4</b>	<b>\$2,464.4</b>	<b>\$2,464.4</b>	<b>\$2,464.4</b>	<b>\$2,464.4</b>

APPENDIX B.2  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO TRANSIT COMMISSION

BUILDINGS & STRUCTURES Description	\$ Value for Buildings (\$ Millions)											
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Shelters	\$0.46	\$0.46	\$0.48	\$0.52	\$0.55	\$0.58	\$0.63	\$0.70	\$0.70	\$0.70	\$0.70	\$0.70
various buildings	\$0.18	\$1.79	\$1.85	\$1.99	\$2.08	\$2.22	\$2.41	\$2.70	\$2.70	\$2.67	\$2.68	\$2.68
buildings at loops	\$0.82	\$0.82	\$0.85	\$0.91	\$0.95	\$1.02	\$1.11	\$1.24	\$1.23	\$1.23	\$1.23	\$1.23
Gray Coach buildings	\$24.62	\$24.73	\$25.61	\$27.71	\$29.00	\$32.08	\$47.39	\$53.15	\$52.53	\$52.80	\$52.80	\$52.80
Hillcrest, Davisville buildings	\$97.81	\$98.51	\$102.07	\$109.82	\$115.62	\$123.60	\$140.96	\$158.57	\$157.50	\$159.22	\$159.22	\$159.22
Hillcrest buildings	\$72.14	\$72.61	\$80.34	\$92.62	\$97.64	\$104.94	\$116.27	\$130.54	\$130.20	\$136.87	\$136.87	\$136.87
subway carhouse buildings	\$70.09	\$70.47	\$96.60	\$107.80	\$114.14	\$122.70	\$133.87	\$154.79	\$153.38	\$156.69	\$156.69	\$156.69
H.C. Patten & Hillcrest Covered Storage Bldg	\$7.93	\$7.97	\$11.27	\$12.15	\$12.70	\$13.58	\$14.76	\$16.55	\$16.34	\$16.42	\$16.42	\$16.42
Danforth Garage & Office Building	\$20.08	\$20.17	\$20.66	\$11.92	\$12.56	\$17.62	\$19.05	\$21.34	\$21.28	\$21.47	\$21.47	\$21.47
bus garage buildings	\$217.61	\$252.15	\$291.28	\$328.50	\$345.51	\$374.22	\$480.24	\$547.82	\$561.01	\$574.31	\$574.31	\$574.31
CNE buildings and others	\$1.61	\$1.61	\$1.67	\$1.83	\$1.92	\$2.05	\$2.23	\$2.48	\$2.45	\$2.47	\$2.47	\$2.47
<b>Total (\$ Millions)</b>	<b>\$513.35</b>	<b>\$551.30</b>	<b>\$632.67</b>	<b>\$695.77</b>	<b>\$732.67</b>	<b>\$794.61</b>	<b>\$958.93</b>	<b>\$1,089.89</b>	<b>\$1,099.29</b>	<b>\$1,124.87</b>	<b>\$1,124.87</b>	<b>\$1,124.87</b>

APPENDIX B.2  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO TRANSIT COMMISSION

CONTENTS Description	\$ Value for Contents (\$ Millions)										
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	
Contents at Subway Stations	\$83.77	\$84.59	\$87.45	\$88.76	\$89.90	\$92.55	\$99.11	\$99.75	\$102.70	\$103.48	
Contents at Other Buildings	\$346.91	\$368.82	\$376.21	\$384.38	\$401.52	\$417.32	\$439.20	\$452.93	\$463.02	\$488.33	
Fare Handling Equipment	\$8.29	\$8.46	\$8.63	\$8.80	\$8.97	\$9.15	\$9.34	\$9.37	\$9.56	\$9.75	
<b>Total (\$ Millions)</b>	<b>\$438.97</b>	<b>\$461.86</b>	<b>\$472.29</b>	<b>\$481.93</b>	<b>\$500.39</b>	<b>\$519.02</b>	<b>\$547.65</b>	<b>\$562.05</b>	<b>\$575.28</b>	<b>\$601.56</b>	



APPENDIX B.2  
TABLE 1

CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
TORONTO TRANSIT COMMISSION

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Historic Population</b>	2,482,995	2,483,327	2,484,821	2,503,281	2,513,804	2,525,352	2,543,177	2,560,371	2,615,060	2,651,628
<b>Historic Employment</b>	1,448,421	1,455,093	1,461,796	1,488,531	1,477,814	1,487,156	1,496,557	1,506,017	1,515,538	1,526,879
<b>Total Historic Population &amp; Employment</b>	3,931,416	3,938,420	3,946,617	3,971,812	3,991,618	4,012,508	4,039,734	4,066,388	4,130,598	4,178,507

INVENTORY SUMMARY (\$ Millions)

Running Structures For Transit Lines	\$10,533.6	\$10,533.6	\$10,533.6	\$10,533.6	\$10,533.6	\$10,533.6	\$10,533.6	\$10,729.5	\$10,729.5	\$10,729.5
Transit Stations	\$13,286.7	\$13,286.7	\$13,286.7	\$13,286.7	\$13,286.7	\$13,286.7	\$13,286.7	\$13,286.7	\$13,286.7	\$13,286.7
Rail Yards	\$2,464.4	\$2,464.4	\$2,464.4	\$2,464.4	\$2,464.4	\$2,464.4	\$2,464.4	\$2,464.4	\$2,464.4	\$2,464.4
Vehicles	\$3,722.8	\$3,945.2	\$3,831.6	\$3,968.6	\$4,045.7	\$4,105.4	\$4,182.9	\$4,365.9	\$4,190.7	\$4,545.0
Buildings & Structures	\$513.3	\$551.3	\$632.7	\$695.8	\$732.7	\$794.6	\$958.9	\$1,089.9	\$1,099.3	\$1,124.9
Contents	\$439.0	\$461.9	\$472.3	\$481.9	\$500.4	\$519.0	\$547.7	\$562.0	\$575.3	\$601.6
<b>Total (\$000)</b>	<b>\$30,959.8</b>	<b>\$31,243.0</b>	<b>\$31,221.2</b>	<b>\$31,431.0</b>	<b>\$31,563.4</b>	<b>\$31,703.7</b>	<b>\$31,974.1</b>	<b>\$32,498.4</b>	<b>\$32,345.8</b>	<b>\$32,752.0</b>

SERVICE LEVEL (\$/capita & employment)

	Average Service Level									
Running Structures For Transit Lines	\$2,679.34	\$2,674.57	\$2,669.02	\$2,652.09	\$2,638.93	\$2,625.19	\$2,607.50	\$2,638.57	\$2,597.56	\$2,567.77
Transit Stations	\$3,379.62	\$3,373.61	\$3,366.60	\$3,345.25	\$3,328.65	\$3,311.32	\$3,289.00	\$3,267.45	\$3,216.65	\$3,179.77
Rail Yards	\$626.84	\$625.72	\$624.42	\$620.46	\$617.38	\$614.17	\$610.03	\$606.03	\$596.61	\$589.77
Vehicles	\$946.94	\$1,001.72	\$970.85	\$999.20	\$1,013.54	\$1,023.14	\$1,035.43	\$1,073.65	\$1,014.54	\$1,087.71
Buildings & Structures	\$130.58	\$139.98	\$160.31	\$175.18	\$183.55	\$198.03	\$237.37	\$268.02	\$266.13	\$269.20
Contents	\$111.66	\$117.27	\$119.67	\$121.34	\$125.36	\$129.35	\$135.57	\$138.22	\$139.27	\$143.97
<b>Total (\$/capita &amp; employment)</b>	<b>\$7,874.97</b>	<b>\$7,932.88</b>	<b>\$7,910.88</b>	<b>\$7,913.51</b>	<b>\$7,907.41</b>	<b>\$7,901.21</b>	<b>\$7,914.90</b>	<b>\$7,991.95</b>	<b>\$7,830.77</b>	<b>\$7,838.20</b>

CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
TORONTO TRANSIT COMMISSION

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2003 - 2012	\$7,901.67
Net Population & Employment Growth 2013 - 2022	336,284
Maximum Allowable Funding Envelope	\$2,657,205,194
Less: 10% Legislated Reduction	\$265,720,519
<b>Maximum Allowable Funding Envelope</b>	<b>\$2,391,484,675</b>

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
TRANSIT (BALANCE)

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs	
					Replacement & BTE Shares	10% Reduction		2013-2022	Post 2022
<b>2 TRANSIT (BALANCE)</b>									
<b>2.1 Vehicles</b>									
2.1.1 Buses for Increased Ridership	2013 - 2022	\$ 224,791,200	\$ 66,614,935	\$ 158,176,265	\$ -	\$ 15,817,627	\$ 142,358,639	\$ 142,358,639	\$ -
2.1.2 Streetcars for Increased Ridership	2013 - 2022	\$ 182,626,400	\$ 33,109,503	\$ 149,516,897	\$ -	\$ 14,951,690	\$ 134,565,207	\$ 134,565,207	\$ -
2.1.3 Subways for Increased Ridership	2013 - 2022	\$ 214,364,400	\$ 58,371,000	\$ 155,993,400	\$ -	\$ 15,599,340	\$ 140,394,060	\$ 140,394,060	\$ -
Subtotal Vehicles		\$ 621,782,000	\$ 158,095,438	\$ 463,686,562	\$ -	\$ 46,368,656	\$ 417,317,906	\$ 417,317,906	\$ -
<b>2.2 Equipment</b>									
2.2.1 YUS ATC Resignalling (Growth Share Only)	2013 - 2019	\$ 130,185,500	\$ 58,292,000	\$ 71,893,500	\$ -	\$ 7,189,350	\$ 64,704,150	\$ 64,704,150	\$ -
2.2.2 Bloor - Danforth ATC Resignalling (Growth Share Only)	2014 - 2022	\$ 150,343,500	\$ 67,318,000	\$ 83,025,500	\$ -	\$ 8,302,550	\$ 74,722,950	\$ 74,722,950	\$ -
Subtotal Equipment		\$ 280,529,000	\$ 125,610,000	\$ 154,919,000	\$ -	\$ 15,491,900	\$ 139,427,100	\$ 139,427,100	\$ -
<b>2.3 Sheppard Subway</b>									
2.3.1 Sheppard Subway Cost Recovery	2013 - 2022	\$ 215,396,732	\$ -	\$ 215,396,732	\$ 150,777,713	\$ 6,461,902	\$ 58,157,118	\$ 58,157,118	\$ -
Subtotal Sheppard Subway		\$ 215,396,732	\$ -	\$ 215,396,732	\$ 150,777,713	\$ 6,461,902	\$ 58,157,118	\$ 58,157,118	\$ -
<b>2.4 Union Station Revitalization</b>									
2.4.1 Restoration and Repair of Other Interior Areas	2013 - 2016	\$ 29,362,000	\$ 19,229,417	\$ 10,132,583	\$ 7,599,437	\$ 253,315	\$ 2,279,831	\$ 1,418,454	\$ 861,377
2.4.2 Update of Mechanical and Electrical Systems	2013 - 2016	\$ 28,743,000	\$ 8,799,412	\$ 19,943,588	\$ 14,957,691	\$ 488,590	\$ 4,487,307	\$ 2,791,892	\$ 1,695,416
2.4.3 Security	2013 - 2016	\$ 9,433,000	\$ 6,586,750	\$ 2,846,250	\$ 2,134,688	\$ 71,156	\$ 640,406	\$ 398,445	\$ 241,961
2.4.4 Bay Street West Teamway	2013 - 2016	\$ 2,796,000	\$ 788,039	\$ 2,007,961	\$ -	\$ 200,796	\$ 1,807,164	\$ 1,124,373	\$ 682,791
2.4.5 York Street East Teamway	2013 - 2016	\$ 3,358,000	\$ 943,205	\$ 2,414,795	\$ -	\$ 241,480	\$ 2,173,316	\$ 1,352,183	\$ 821,132
2.4.6 Moat Improvements and Covers	2013 - 2016	\$ 30,424,000	\$ 9,577,000	\$ 20,847,000	\$ 7,296,450	\$ 1,355,055	\$ 12,195,495	\$ 7,587,735	\$ 4,607,760
2.4.7 East Wing Pedestrian Flow	2013 - 2016	\$ 4,892,000	\$ 1,390,875	\$ 3,501,125	\$ -	\$ 350,113	\$ 3,151,013	\$ 1,960,482	\$ 1,190,531
2.4.8 Bay Street Concourse	2013 - 2016	\$ 72,072,000	\$ 65,212,189	\$ 6,859,811	\$ -	\$ 685,981	\$ 6,173,830	\$ 3,841,204	\$ 2,332,626
2.4.9 York Street Concourse	2013 - 2016	\$ 66,270,000	\$ 63,419,300	\$ 2,850,700	\$ -	\$ 285,070	\$ 2,565,630	\$ 1,596,272	\$ 969,359
2.4.10 Loading Dock	2013 - 2016	\$ 9,205,000	\$ 2,730,000	\$ 6,475,000	\$ 2,266,250	\$ 420,875	\$ 3,787,875	\$ 2,356,722	\$ 1,431,153
2.4.11 Promenade / Pedestrian Concourse Circulation	2013 - 2016	\$ 82,656,000	\$ 26,221,490	\$ 56,434,510	\$ -	\$ 5,643,451	\$ 50,791,059	\$ 31,600,939	\$ 19,190,120
2.4.12 Structural Enhancements - Lower Level	2013 - 2016	\$ 52,905,000	\$ 16,791,734	\$ 36,113,266	\$ 23,473,623	\$ 1,263,964	\$ 11,375,679	\$ 7,077,666	\$ 4,298,013
2.4.13 Contaminated Fill Disposal	2013 - 2016	\$ 7,982,715	\$ -	\$ 7,982,715	\$ 5,188,765	\$ 279,395	\$ 2,514,555	\$ 1,564,494	\$ 950,061
Subtotal Union Station Revitalization		\$ 400,098,715	\$ 221,689,410	\$ 178,409,305	\$ 62,916,904	\$ 11,549,240	\$ 103,943,161	\$ 64,670,861	\$ 39,272,300

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
TRANSIT (BALANCE)

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs	
					Replacement & BTE Shares	10% Reduction		2013-2022	Post 2022
<b>2 TRANSIT (BALANCE)</b>									
<b>2.5 Waterfront Toronto</b>									
2.5.1 Cherry St. Transit Line Extension	2013 - 2014	\$ 3,000,000	\$ 2,768,943	\$ 231,057	\$ 23,106	\$ 20,795	\$ 187,156	\$ 116,444	\$ 70,712
2.5.2 Queens Quay LRT Extension	2013 - 2022	\$ 350,000,000	\$ 4,750,406	\$ 345,249,594	\$ 34,524,959	\$ 31,072,463	\$ 279,652,171	\$ 173,992,656	\$ 105,659,515
2.5.3 Union Station Second Platform	2013 - 2015	\$ 138,232,813	\$ 80,051,952	\$ 58,180,861	\$ 17,454,258	\$ 4,072,660	\$ 36,653,942	\$ 22,805,175	\$ 13,848,767
Subtotal Waterfront Toronto		\$ 491,232,813	\$ 87,571,301	\$ 403,661,512	\$ 52,002,323	\$ 35,165,919	\$ 316,493,270	\$ 196,914,275	\$ 119,578,995
<b>2.6 Port Lands</b>									
2.6.1 Cherry St. Transit over Keating Channel	2018 - 2022	\$ 20,213,000	\$ -	\$ 20,213,000	\$ -	\$ 2,021,300	\$ 18,191,700	\$ 7,274,970	\$ 10,916,730
2.6.2 Temporary works to accommodate interim BRT (Quays)	2018 - 2022	\$ 1,400,000	\$ -	\$ 1,400,000	\$ -	\$ 140,000	\$ 1,260,000	\$ 503,882	\$ 756,118
2.6.3 Lakeshore Transit Bridge over Don River	2018 - 2022	\$ 28,000,000	\$ -	\$ 28,000,000	\$ -	\$ 2,800,000	\$ 25,200,000	\$ 10,077,632	\$ 15,122,368
2.6.4 Temporary works to accommodate interim BRT (Film Studio District)	2018 - 2022	\$ 2,800,000	\$ -	\$ 2,800,000	\$ -	\$ 280,000	\$ 2,520,000	\$ 1,007,763	\$ 1,512,237
2.6.5 Temporary works to accommodate interim BRT (Keating West)	2018 - 2022	\$ 2,800,000	\$ -	\$ 2,800,000	\$ -	\$ 280,000	\$ 2,520,000	\$ 1,007,763	\$ 1,512,237
Subtotal Port Lands		\$ 55,213,000	\$ -	\$ 55,213,000	\$ -	\$ 5,521,300	\$ 49,691,700	\$ 19,872,010	\$ 29,819,690
<b>TOTAL TRANSIT (BALANCE)</b>		<b>\$ 2,064,252,260</b>	<b>\$ 592,966,149</b>	<b>\$ 1,471,286,111</b>	<b>\$ 265,696,940</b>	<b>\$ 120,558,917</b>	<b>\$ 1,085,030,254</b>	<b>\$ 896,359,269</b>	<b>\$ 188,670,985</b>

<b>Residential Development Charge Calculation</b>	
Residential Share of 2013 - 2022 DC Eligible Costs	\$592,801,374
10-Year Growth in Population in New Units	241,762
Unadjusted Development Charge Per Capita	<b>\$2,452.00</b>
<b>Non-Residential Development Charge Calculation</b>	
Non-Residential Share of 2013 - 2022 DC Eligible Costs	\$303,557,896
10-Year Growth in Square Metres	5,200,000
Unadjusted Development Charge Per Square Metre	<b>\$58.38</b>

2013 - 2022 Net Funding Envelope \$2,391,464,675

APPENDIX B.2  
TABLE 3 - PAGE 1

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
TRANSIT (BALANCE)  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

TRANSIT (BALANCE)	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
OPENING CASH BALANCE	\$0.0	\$28,929.7	\$46,412.2	\$37,504.3	\$27,705.4	\$21,616.9	\$12,425.5	\$4,173.9	\$2,688.7	\$1,201.3	
2013 - 2022 RESIDENTIAL FUNDING REQUIREMENTS											
- Transit (Balance): Non Inflated	\$64,823.5	\$70,314.3	\$70,275.8	\$65,248.5	\$54,556.1	\$57,184.5	\$57,184.5	\$51,071.4	\$51,071.4	\$51,071.4	\$592,801.4
- Transit (Balance): Inflated	\$64,823.5	\$71,720.6	\$73,115.0	\$69,242.2	\$59,053.2	\$63,136.3	\$64,399.0	\$58,665.0	\$59,838.3	\$61,035.1	\$645,028.2
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	38,166	35,271	24,729	22,533	19,730	19,814	20,331	20,336	20,364	20,488	241,762
REVENUE											
- DC Receipts: Inflated	\$93,255.6	\$87,907.3	\$62,864.6	\$58,428.0	\$52,183.9	\$53,454.6	\$55,945.0	\$57,077.4	\$58,299.1	\$59,827.2	\$639,242.7
INTEREST											
- Interest on Opening Balance	\$0.0	\$1,012.5	\$1,624.4	\$1,312.7	\$969.7	\$756.6	\$434.9	\$146.1	\$94.1	\$42.0	\$6,393.0
- Interest on In-year Transactions	\$497.6	\$283.3	(\$281.9)	(\$297.4)	(\$188.9)	(\$266.2)	(\$232.5)	(\$43.7)	(\$42.3)	(\$33.2)	(\$605.3)
TOTAL REVENUE	\$93,753.2	\$89,203.1	\$64,207.1	\$59,443.3	\$52,964.7	\$53,944.9	\$56,147.4	\$57,179.8	\$58,350.9	\$59,836.0	\$645,030.4
CLOSING CASH BALANCE	\$28,929.7	\$46,412.2	\$37,504.3	\$27,705.4	\$21,616.9	\$12,425.5	\$4,173.9	\$2,688.7	\$1,201.3	\$2.3	

**2013 Adjusted Charge Per Capita**  
**\$2,443.44**

Allocation of Capital Program	
Residential Sector	66.1%
Non-Residential Sector	33.9%
Rates for 2013	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.2  
TABLE 3 - PAGE 2

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

TRANSIT (BALANCE)	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
OPENING CASH BALANCE	\$0.00	(\$2,562.17)	(\$8,263.33)	(\$14,368.17)	(\$18,114.74)	(\$16,066.79)	(\$15,357.30)	(\$14,576.94)	(\$10,062.43)	(\$5,193.31)	
2013 - 2022 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Transit (Balance): Non Inflated	\$33,194.4	\$36,006.1	\$35,986.4	\$33,412.0	\$27,936.7	\$29,282.7	\$29,282.7	\$26,152.3	\$26,152.3	\$26,152.3	\$303,557.9
- Transit (Balance): Inflated	\$33,194.4	\$36,726.2	\$37,440.2	\$35,457.1	\$30,239.6	\$32,330.4	\$32,977.0	\$30,040.8	\$30,641.6	\$31,254.4	\$330,301.9
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	5,200,000
REVENUE											
- DC Receipts: Inflated	\$30,700.8	\$31,314.8	\$31,941.1	\$32,579.9	\$33,231.5	\$33,896.2	\$34,574.1	\$35,265.6	\$35,970.9	\$36,690.3	\$336,165.2
INTEREST											
- Interest on Opening Balance	\$0.0	(\$140.9)	(\$454.5)	(\$790.2)	(\$996.3)	(\$883.7)	(\$844.7)	(\$801.7)	(\$553.4)	(\$285.6)	(\$5,751.1)
- Interest on In-year Transactions	(\$68.6)	(\$148.8)	(\$151.2)	(\$79.1)	\$52.4	\$27.4	\$27.9	\$91.4	\$93.3	\$95.1	(\$60.2)
TOTAL REVENUE	\$30,632.2	\$31,025.1	\$31,335.4	\$31,710.5	\$32,287.5	\$33,039.9	\$33,757.4	\$34,555.3	\$35,510.7	\$36,499.8	\$330,353.9
CLOSING CASH BALANCE	(\$2,562.2)	(\$8,263.3)	(\$14,368.2)	(\$18,114.7)	(\$16,066.8)	(\$15,357.3)	(\$14,576.9)	(\$10,062.4)	(\$5,193.3)	\$52.1	

2013 Adjusted Charge Per Square Metre **\$59.04**

Allocation of Capital Program	
Residential Sector	66.1%
Non-Residential Sector	33.9%
Rates for 2013	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX B.3**  
***ROADS AND RELATED APPENDIX***

### APPENDIX B.3

#### ROADS AND RELATED SERVICES TECHNICAL APPENDIX

The Transportation Services Department is responsible for the emplacement and operation of Road and Related infrastructure in the City. For roads-related infrastructure located in the waterfront area of the City (East Bayfront, West Don Lands, Lower Don Lands, Central Waterfront and Port Lands), Waterfront Toronto is the lead agency undertaking roads related works. Consistent with the City's current DC by-law, waterfront and non-waterfront roads projects are to be funded through the same reserve fund.

Capital infrastructure contained in the roads and related service category includes roads, bridges and other grade separations, traffic and pedestrian signals and transportation studies. Other capital assets within the road right-of-way such as street trees, plantings, benches, signs, etc. are also considered to be roads-related infrastructure. Additionally, the *DCA* permits a municipality to use DCs for the acquisition of land for DC-eligible services such as roads.

This appendix provides a brief outline of historic service levels for roads and related services, the 2013–2022 development-related capital program, the calculation of the “unadjusted” DC, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the program have been provided by Transportation Services and Waterfront Toronto staff and are based on the 2013 approved capital budget, previous DC background studies, and other long-range planning documents. The portion of the development-related capital program included in the calculation of the DC is the lesser of that identified in the capital program and that which would be generated by the application of the average level of service provided over the past 10 years. Consistent with s. 5 (1) 7 of the *DCA*, there is no mandated 10% reduction to the DC for roads and related services.

The following discusses the individual components included in the roads and related service category. The analysis is set out in the tables which follow. The tables include:

Table 1	Historic Service Levels and Calculation of 10-Year Average Service Level
Table 2	2013–2022 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs
Table 3	Cash Flow Analysis

**A. HISTORIC SERVICE LEVELS AND CALCULATION OF 10-YEAR AVERAGE SERVICE LEVELS AND MAXIMUM ALLOWABLE CHARGES**

The City has an extensive road network that has grown modestly over the last 10 years. As shown in Table 1, the DC inventory for roads is based on a system lane kilometre approach. The City’s current network of expressways, arterial and collector roads totals 7,128 lane km with total replacement value of \$9.4 billion. Although eligible, land is not included in this estimate. Since quantitative data was not yet available for 2012, 2011 values were carried forward.

The average service level experienced over the last 10 years is \$2,177.87 per capita and employment. This, multiplied by the 10-year growth of net population and employment of 241,600, produces a maximum available funding envelope of \$732.4 million.

<b>10-Year Funding Envelope Calculation</b>	
10-Year Average Service Level (2003 – 2012)	\$2,177.87
Net Population and Employment Growth (2013 – 2022)	336,284
Maximum Allowable Funding Envelope	\$732,382,835
Less: 10% Legislated Reduction	\$0
<b>Discounted Maximum Allowable Funding Envelope</b>	<b>\$732,382,835</b>

The existing facilities have been examined and consideration has been given to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the roads and related network, and as such, no adjustments have been made to the service level calculations.



## **B. DEVELOPMENT-RELATED CAPITAL PROGRAM**

The 2013–2022 development-related capital program includes a wide variety of projects for the provision of roads-related services in the City and amounts to a total gross cost of \$1.2 billion, as shown in Table 2.

Of the \$1.2 billion in roads and related infrastructure, \$432.0 million relates to Port Lands-related projects. An additional \$270.9 million relates to the provision of roads-related infrastructure in other Waterfront Toronto areas. It should be noted that ancillary water and sewer costs are included in Waterfront Toronto projects since the projects are estimated and tendered on an aggregate basis. A double count does not exist as these projects have not been included in the water and sanitary sewer DC capital programs.

Non-Waterfront road infrastructure totals \$366.6 million and includes many projects that were also identified in the City’s last DC study. Other capital projects include signalization projects (\$104.6 million) and transit priority projects on surface routes (\$19.7 million).

Four projects that were identified in the City’s last DC study have been partially funded and carried forward into this study. The following approach was used to determine the amounts to be carried forward:

- The City’s DC reserve fund statements for the 2009–2012 period were reviewed to identify projects in the 2009 DC study that were undertaken.
- The DC-eligible share identified in the 2009 DC study was applied to the actual project funding.
- It was assumed that the combined benefit to existing/post-period amounts identified in the last DC study were 90% related to benefit to exiting and 10% related to DC-eligible post-period shares.
- The DC funding to date was grossed upwards by 50% to account for the City’s non-statutory discounts and phase-in schedule.
- The remaining DC-eligible share is carried forward to this DC study capital program in the gross project cost column. The residual amount totals \$17.3 million.

- The residual DC-eligible share is then split between in-period and post-period growth based on the latest population and employment projections to 2022 (62%) and 2031 (38%) respectively.

The capital program includes developer credits carried forward into this DC calculation, as per Section 8 (5) of *O.Reg. 82/98*. The City is proposing to include three developer credits for recovery through the DC that total \$3.9 million.

## **C. CALCULATION OF DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Grants, Subsidies and Other Recoveries**

Provincial and Federal funding exists for certain Waterfront Toronto projects and these amounts totalling \$52.4 million have been netted off the gross project cost. The grant amounts are from the Waterfront Toronto funding model. Although the agency's funding was established on a 1/3–1/3–1/3 basis, due to timing restrictions and government priorities the actual grant shares vary from project to project.

### **2. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. Generally speaking, shares have been deducted from the net cost of projects that account for portions of the project that relate to state-of-good-repair or the replacement or reconstruction of existing facilities. Those projects that are completely new are deemed to be entirely growth-related and no replacement shares have been deducted from the net cost. For projects that were identified in the 2009 DC study, the prior benefit-to-existing shares have been maintained in this study.

In total, \$236.0 million is identified as the replacement and benefit to existing share.

### **3. Legislated 10% Reduction**

As this service is identified in Section 5 (5) of the *DCA*, a 10% reduction to the net municipal costs is not required.

### **4. Available DC Reserve Funds**

The City had a December 31, 2012 reserve fund balance for roads and related services of \$47.4 million. However, this amount was notionally doubled to \$94.9 million to account for the non-statutory exemptions and phase-in provisions of the

City's current in-force DC by-law. The \$94.9 million was deducted from the DC-eligible capital program.

## **5. Post-2022 Benefit**

Approximately \$364.8 million in post-period DC shares has been identified. Approximately 90% of this amount relates to Port Lands works. The development-related component of these projects has been split based on City-wide population and employment growth in the 2013–2022 period versus growth in the 2023–2041 period.

After the deductions described above, \$466.9 million is determined to be DC-eligible in the 10-year period and carried forward to the rate calculation.

## **D. CALCULATION OF RESIDENTIAL AND NON-RESIDENTIAL DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

The discounted development-related costs have been allocated 66.1% to residential development and 33.9% to non-residential development. These percentages are based on shares of 10-year population growth in new units and gross employment growth.

The \$308.8 million in residential development-related net capital costs is divided by the population forecast from new housing units of 241,762, yielding a per capita charge of \$1,277.29 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$158.1 million allocated to the non-residential sector and dividing it by 5.2 million square metres of new non-residential floor space. This yields an unadjusted charge of \$30.41 per square metre of GFA.

## **E. CASH FLOW ANALYSIS**

A cash flow analysis is also undertaken to account for the timing of projects and receipt of DCs. Interest earnings or borrowing costs are, therefore, accounted for in the calculation as allowed under the *DCA*. Based on the development forecast, the analysis calculates the DC rate required to finance the discounted development-related capital spending plan including provisions for any borrowing costs or interest

earnings on the reserve funds. The cash flow analysis is designed so that the closing cash balance at the end of the planning period is as close to nil as possible.

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

Table 3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential DCs. After cash flow consideration, the residential calculated charge decreases slightly to \$1,267.88 per capita. The non-residential charge after cash flow increases slightly to \$30.48 per square metre of GFA.

The following table summarizes the calculation of the roads and related DC.

<b>ROADS AND RELATED</b>						
10 Year Average Service Level per cap+empl	2013 - 2022 Development-Related Capital Program		Unadjusted Development Charge		Adjusted Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$2,177.87	\$1,215,009,682	\$466,927,894	\$1,277.29	\$30.41	<b>\$1,267.88</b>	<b>\$30.48</b>

APPENDIX B.3  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
ROADS AND RELATED

SYSTEM LANE KILOMETERS Road Category	Lane Kilometers												UNIT COST (\$/Lane Km)
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2012	2012	
City Expressway	294.9	294.8	294.8	300.0	305.2	310.6	316.0	353.0	390.0	390.0	390.0	390.0	\$1,500,000
Major Arterial	2,982.4	3,026.1	3,070.4	3,084.0	3,097.7	3,111.4	3,125.2	3,224.8	3,324.4	3,324.4	3,324.4	3,324.4	\$1,400,000
Minor Arterial	1,241.7	1,228.7	1,215.8	1,198.6	1,181.6	1,164.9	1,148.4	1,139.4	1,130.3	1,130.3	1,130.3	1,130.3	\$1,300,000
Collector	1,625.5	1,721.4	1,822.9	1,861.3	1,900.5	1,940.5	1,981.4	2,132.5	2,283.6	2,283.6	2,283.6	2,283.6	\$1,200,000
<b>Total (lane km)</b>	<b>6,144.5</b>	<b>6,271.0</b>	<b>6,403.9</b>	<b>6,443.9</b>	<b>6,485.0</b>	<b>6,527.4</b>	<b>6,571.0</b>	<b>6,849.7</b>	<b>7,128.3</b>	<b>7,128.3</b>	<b>7,128.3</b>	<b>7,128.3</b>	
<b>Total (\$000)</b>	<b>\$8,182,497.1</b>	<b>\$8,341,711.1</b>	<b>\$8,508,780.0</b>	<b>\$8,559,275.2</b>	<b>\$8,611,277.8</b>	<b>\$8,664,806.3</b>	<b>\$8,719,880.0</b>	<b>\$9,084,375.0</b>	<b>\$9,448,870.0</b>	<b>\$9,448,870.0</b>	<b>\$9,448,870.0</b>	<b>\$9,448,870.0</b>	
<b>Historic Population</b>	2,482,995	2,483,327	2,484,821	2,503,281	2,513,804	2,525,352	2,543,177	2,560,371	2,615,060	2,615,060	2,615,060	2,615,060	2,651,628
<b>Historic Employment</b>	1,435,168	1,435,168	1,435,168	1,435,168	1,435,168	1,435,168	1,435,168	1,435,168	1,435,168	1,435,168	1,435,168	1,435,168	1,435,168
<b>Total Historic Population &amp; Employment</b>	3,918,163	3,918,495	3,919,989	3,938,449	3,948,972	3,960,520	3,978,345	3,995,539	4,050,228	4,050,228	4,050,228	4,050,228	4,086,796
<b>SERVICE LEVEL (\$/capita &amp; employment)</b>													<b>Average Service Level</b>
Lane Kilometers	\$2,088.35	\$2,128.80	\$2,170.61	\$2,173.26	\$2,180.64	\$2,187.80	\$2,191.84	\$2,273.63	\$2,332.92	\$2,332.92	\$2,332.92	\$2,332.92	\$2,203.99
<b>Total (\$/capita &amp; employment)</b>	<b>\$2,088.35</b>	<b>\$2,128.80</b>	<b>\$2,170.61</b>	<b>\$2,173.26</b>	<b>\$2,180.64</b>	<b>\$2,187.80</b>	<b>\$2,191.84</b>	<b>\$2,273.63</b>	<b>\$2,332.92</b>	<b>\$2,332.92</b>	<b>\$2,332.92</b>	<b>\$2,332.92</b>	<b>\$2,177.87</b>

ROADS  
CALCULATION OF MAXIMUM ALLOWABLE

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2003 - 2012	\$2,177.87
Net Population & Employment Growth 2013 - 2022	336,284
<b>Maximum Allowable Funding Envelope</b>	<b>\$732,382,835</b>

APPENDIX B.3  
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CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
ROADS AND RELATED

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Replacement & BTE Shares	Ineligible Costs 0% Reduction	Total Development Related Costs	Development Related Costs	
								Available DC Reserves	Post 2022
<b>1.0 ROADS AND RELATED</b>									
<b>1.1 DC Credits</b>									
1.1.1 Tapsco Employment District	2013 - 2013	\$ 1,669,158	-	\$ 1,669,158	\$ -	\$ -	\$ 1,669,158	\$ -	\$ 1,669,158
1.1.2 Concord Adex (Canadian Tire Subdivision)	2013 - 2013	\$ 1,303,661	-	\$ 1,303,661	\$ -	\$ -	\$ 1,303,661	\$ -	\$ 1,303,661
1.1.3 Hullmark Centre Inc.	2013 - 2013	\$ 922,375	-	\$ 922,375	\$ -	\$ -	\$ 922,375	\$ -	\$ 922,375
Subtotal DC Credits		\$ 3,895,194	-	\$ 3,895,194	\$ -	\$ -	\$ 3,895,194	\$ -	\$ 3,895,194
<b>1.2 Prior Projects (Growth Shares Only)</b>									
1.2.1 Accessible Pedestrian Signals	2013 - 2017	\$ 1,948,055	-	\$ 1,948,055	\$ -	\$ -	\$ 1,948,055	\$ -	\$ 1,212,031
1.2.2 Morningside/Finch Ave E. Grade Separation	2013 - 2017	\$ 13,394,798	-	\$ 13,394,798	\$ -	\$ -	\$ 13,394,798	\$ -	\$ 8,333,912
1.2.3 Six Points Interchange Redevelopment	2013 - 2017	\$ 1,492,000	-	\$ 1,492,000	\$ -	\$ -	\$ 1,492,000	\$ -	\$ 928,285
1.2.4 Scarlett/St Clair/Dundas	2013 - 2017	\$ 506,468	-	\$ 506,468	\$ -	\$ -	\$ 506,468	\$ -	\$ 315,112
Subtotal Prior Projects (Growth Shares Only)		\$ 17,341,321	-	\$ 17,341,321	\$ -	\$ -	\$ 17,341,321	\$ -	\$ 10,789,340
<b>1.3 Signalization</b>									
1.3.1 Signal Major Modifications 2013 & Future	2013 - 2022	\$ 22,140,687	-	\$ 22,140,687	\$ 11,070,344	\$ -	\$ 11,070,344	\$ -	\$ 11,070,344
1.3.2 13TM-01TP Signal Major Modification 2013-2016	2013 - 2016	\$ 3,515,057	-	\$ 3,515,057	\$ 1,757,529	\$ -	\$ 1,757,529	\$ -	\$ 1,757,529
1.3.3 New Traffic Control Signals/ Devices 2013 & Future	2013 - 2022	\$ 38,126,557	-	\$ 38,126,557	\$ 19,063,278	\$ -	\$ 19,063,278	\$ -	\$ 19,063,278
1.3.4 13TM-01TP New Traffic Control Signal 2013-2016	2013 - 2016	\$ 749,478	-	\$ 749,478	\$ 374,739	\$ -	\$ 374,739	\$ -	\$ 374,739
1.3.5 Advanced Traffic Signal Control 2013 & Future	2013 - 2022	\$ 13,891,723	-	\$ 13,891,723	\$ 6,945,861	\$ -	\$ 6,945,861	\$ -	\$ 6,945,861
1.3.6 13TM-01TP Advanced Traffic Signal Control 2013-2016	2013 - 2016	\$ 1,914,364	-	\$ 1,914,364	\$ 957,182	\$ -	\$ 957,182	\$ -	\$ 957,182
1.3.7 Accessible Pedestrian Signals 2013 & Future	2013 - 2022	\$ 10,714,778	-	\$ 10,714,778	\$ 9,545,022	\$ -	\$ 9,545,022	\$ -	\$ 1,169,756
1.3.8 Traffic Control - RESCU 2014 & Future	2013 - 2022	\$ 10,994,594	-	\$ 10,994,594	\$ 9,794,290	\$ -	\$ 9,794,290	\$ -	\$ 1,200,304
1.3.9 2009 Traffic Control - RESCU 2011-2013	2013 - 2013	\$ 1,001,000	-	\$ 1,001,000	\$ 891,719	\$ -	\$ 1,092,811	\$ -	\$ 109,281
1.3.10 13TM-01TP Traffic Control RESCU 2013-2016	2013 - 2016	\$ 328,126	-	\$ 328,126	\$ 292,304	\$ -	\$ 35,822	\$ -	\$ 35,822
1.3.11 13TM-01TP Audible Signals 2013-2016	2013 - 2016	\$ 1,225,197	-	\$ 1,225,197	\$ 1,091,440	\$ -	\$ 133,757	\$ -	\$ 133,757
Subtotal Signalization		\$ 104,601,561	-	\$ 104,601,561	\$ 61,783,707	\$ -	\$ 42,817,854	\$ -	\$ 42,817,854
<b>1.4 Transit Priority</b>									
1.4.1 Transit Priority 2013 & Future	2013 - 2022	\$ 17,698,907	-	\$ 17,698,907	\$ -	\$ -	\$ 17,698,907	\$ -	\$ 17,698,907
1.4.2 13TM-01TP Transit Priority 2013-2016	2013 - 2016	\$ 2,019,045	-	\$ 2,019,045	\$ -	\$ -	\$ 2,019,045	\$ -	\$ 2,019,045
Subtotal Transit Priority		\$ 19,717,952	-	\$ 19,717,952	\$ -	\$ -	\$ 19,717,952	\$ -	\$ 19,717,952
<b>1.5 Road Infrastructure</b>									
1.5.1 Growth Related Capital Works 2013 & Future Provision	2013 - 2022	\$ 3,361,015	-	\$ 3,361,015	\$ -	\$ -	\$ 3,361,015	\$ -	\$ 3,361,015
1.5.2 Scarlett/St Clair/Dundas - 2012 & Future	2013 - 2015	\$ 14,114,625	-	\$ 14,114,625	\$ 8,892,214	\$ -	\$ 5,222,411	\$ -	\$ 5,222,411
1.5.3 Engineering Studies - History 2012	2013 - 2013	\$ 130,000	-	\$ 130,000	\$ 93,600	\$ -	\$ 36,400	\$ -	\$ 36,400
1.5.4 Engineering Studies - 2013 & Future	2013 - 2022	\$ 16,733,423	-	\$ 16,733,423	\$ 12,048,065	\$ -	\$ 4,685,359	\$ -	\$ 4,685,359
1.5.5 Road/Rail Grade Separation - 2014 Future (e.g. Scar. Golf Club Rd)	2014 - 2016	\$ 22,334,344	-	\$ 22,334,344	\$ 10,050,455	\$ -	\$ 12,283,889	\$ -	\$ 12,283,889
1.5.6 Port Union Road - Future	2019 - 2019	\$ 2,203,417	-	\$ 2,203,417	\$ -	\$ -	\$ 2,203,417	\$ -	\$ 2,203,417
1.5.7 Pedestrian Safety & Infrastructure 2013 & Future	2013 - 2022	\$ 7,559,792	-	\$ 7,559,792	\$ 6,734,472	\$ -	\$ 825,319	\$ -	\$ 825,319
1.5.8 North Yonge Centre - 2013	2013 - 2013	\$ 5,000,000	-	\$ 5,000,000	\$ 450,000	\$ -	\$ 4,550,000	\$ -	\$ 4,550,000
1.5.9 Six Points Interchange Redevelopment 2015 & Future	2015 - 2018	\$ 44,485,665	-	\$ 44,485,665	\$ 32,029,679	\$ -	\$ 12,455,986	\$ -	\$ 12,455,986
1.5.10 Redlea - 2013	2013 - 2013	\$ 2,000,000	-	\$ 2,000,000	\$ 180,000	\$ -	\$ 1,820,000	\$ -	\$ 1,820,000
1.5.11 Morningside Avenue Extension 2013 & Future	2013 - 2014	\$ 6,075,000	-	\$ 6,075,000	\$ -	\$ -	\$ 6,075,000	\$ -	\$ 6,075,000
1.5.12 Regent Park Revitalization - 2013 & Future	2013 - 2022	\$ 8,592,005	-	\$ 8,592,005	\$ 4,837,067	\$ -	\$ 3,754,938	\$ -	\$ 3,754,938
1.5.13 Front Street Reconfiguration EA and Construction	2013 - 2014	\$ 5,062,500	-	\$ 5,062,500	\$ 1,366,875	\$ -	\$ 3,695,625	\$ -	\$ 3,695,625
1.5.14 Downsview Provision for EA (Transit Road Expansion)	2013 - 2022	\$ 6,500,000	-	\$ 6,500,000	\$ 148,500	\$ -	\$ 6,351,500	\$ -	\$ 6,351,500
1.5.15 Lawr-Allen Revitalization- Baycrest Road	2013 - 2017	\$ 24,000,000	-	\$ 24,000,000	\$ -	\$ -	\$ 24,000,000	\$ -	\$ 401,500
1.5.16 Lawr-Allen Revitalization- Pedestrian Bridge	2013 - 2017	\$ 10,000,000	-	\$ 10,000,000	\$ -	\$ -	\$ 10,000,000	\$ -	\$ -
1.5.17 Unallocated Improvements	2013 - 2022	\$ 99,000,000	-	\$ 99,000,000	\$ 39,600,000	\$ -	\$ 59,400,000	\$ -	\$ 59,400,000
1.5.18 Steeles Avenue West - Hilda Ave to Bathurst St Widening	2020 - 2020	\$ 7,400,000	-	\$ 7,400,000	\$ 740,000	\$ -	\$ 6,660,000	\$ -	\$ 6,660,000
1.5.19 Steeles Avenue East - Beare Rd to Tapscoff Ave	2015 - 2018	\$ 43,000,000	-	\$ 43,000,000	\$ 5,000,000	\$ -	\$ 38,000,000	\$ -	\$ 38,000,000
1.5.20 Legion Road Extension	2020 - 2022	\$ 45,000,000	-	\$ 45,000,000	\$ -	\$ -	\$ 45,000,000	\$ -	\$ 45,000,000
Subtotal Road Infrastructure		\$ 366,601,786	-	\$ 366,601,786	\$ 122,170,926	\$ -	\$ 244,430,860	\$ 10,102,025	\$ 200,328,835
									\$ 34,000,000

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CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
ROADS AND RELATED

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		Post 2022
					Replacement & BTE Shares	0% Reduction		Available DC Reserves	2013-2022	
<b>1.6 WT Roads and Related (incl. U/G Services in ROW &amp; Streetscaping)</b>										
1.6.1 Mill Street	2013 - 2014	\$ 6,811,690	\$ 2,948,374	\$ 3,863,316	\$ 869,246	\$ -	\$ 2,994,070	\$ 2,994,070	\$ -	\$ -
1.6.2 Cherry Street	2013 - 2015	\$ 12,034,287	\$ 11,308,158	\$ 726,129	\$ 163,379	\$ -	\$ 562,750	\$ 562,750	\$ -	\$ -
1.6.3 Front Street (West Don Lands)	2013 - 2016	\$ 2,100,000	\$ 2,100,000	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ (0)	\$ -
1.6.4 Eastern Avenue	2013 - 2016	\$ 625,999	\$ 625,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.6.5 Preliminary Infrastructure Engineering (EBF)	2013 - 2013	\$ 3,000,000	\$ 400,000	\$ 2,600,000	\$ 585,000	\$ -	\$ 2,015,000	\$ 2,015,000	\$ -	\$ -
1.6.6 Lower Sherborne Street	2013 - 2015	\$ 5,000,000	\$ 3,243,400	\$ 1,756,600	\$ 395,235	\$ -	\$ 1,361,365	\$ 1,361,365	\$ -	\$ -
1.6.7 Queens Quay (Bay to Parliament)	2013 - 2015	\$ 144,200,000	\$ 14,110,371	\$ 130,089,629	\$ 29,270,166	\$ -	\$ 100,819,462	\$ 23,727,652	\$ 77,091,810	\$ -
1.6.8 Bonnycastle Street	2013 - 2016	\$ 7,500,000	\$ -	\$ 7,500,000	\$ 1,687,500	\$ -	\$ 5,812,500	\$ 5,812,500	\$ -	\$ -
1.6.9 Queens Quay (Spadina to Bay)	2013 - 2016	\$ 78,200,000	\$ 14,704,663	\$ 63,495,337	\$ 14,286,451	\$ -	\$ 49,208,886	\$ 49,208,886	\$ -	\$ -
1.6.10 Leslie Street Streetscaping	2013 - 2013	\$ 2,697,893	\$ 2,112,166	\$ 585,727	\$ 131,789	\$ -	\$ 453,938	\$ 453,938	\$ -	\$ -
1.6.11 Gardiner/Lakeshore EA	2013 - 2015	\$ 8,710,000	\$ 880,875	\$ 7,829,325	\$ 1,761,598	\$ -	\$ 6,067,727	\$ 6,067,727	\$ -	\$ -
Subtotal WT Roads and Related (incl. U/G Services in ROW & Streetscaping)		\$ 270,879,869	\$ 52,433,807	\$ 218,446,062	\$ 49,150,364	\$ -	\$ 169,295,698	\$ 84,774,796	\$ 84,520,902	\$ -
<b>1.7 Port Lands Roads and Related</b>										
1.7.1 Re-aligned Cherry St.: Keating Channel to Commissioners Street	2018 - 2022	\$ 12,786,000	\$ -	\$ 12,786,000	\$ 2,876,850	\$ -	\$ 9,909,150	\$ 9,909,150	\$ 3,962,729	\$ 5,946,421
1.7.2 Armouring and Lakelif around Esroc Quay	2018 - 2022	\$ 21,000,000	\$ -	\$ 21,000,000	\$ -	\$ -	\$ 21,000,000	\$ 21,000,000	\$ 8,998,026	\$ 12,601,974
1.7.3 Cherry St. Vehicular Bridge over Keating Channel	2018 - 2022	\$ 26,250,000	\$ -	\$ 26,250,000	\$ -	\$ -	\$ 26,250,000	\$ 26,250,000	\$ 10,497,533	\$ 15,752,467
1.7.4 Lakeshore Road Re-alignment	2018 - 2022	\$ 21,470,000	\$ -	\$ 21,470,000	\$ -	\$ -	\$ 21,470,000	\$ 21,470,000	\$ 8,585,982	\$ 12,884,018
1.7.5 Don Roadway, Lakeshore to Commissioners St.	2018 - 2022	\$ 14,590,000	\$ -	\$ 14,590,000	\$ -	\$ -	\$ 14,590,000	\$ 14,590,000	\$ 5,834,629	\$ 8,755,371
1.7.6 Don Roadway, Commissioners St. to Ship Channel	2018 - 2022	\$ 7,696,000	\$ -	\$ 7,696,000	\$ -	\$ -	\$ 7,696,000	\$ 7,696,000	\$ 3,077,677	\$ 4,618,323
1.7.7 Don Roadway, Transmission Line Undergrounding	2018 - 2022	\$ 14,000,000	\$ -	\$ 14,000,000	\$ -	\$ -	\$ 14,000,000	\$ 14,000,000	\$ 5,598,684	\$ 8,401,316
1.7.8 Commissioners St.: Don Roadway to Bouchette St.	2018 - 2022	\$ 20,745,000	\$ -	\$ 20,745,000	\$ -	\$ -	\$ 20,745,000	\$ 20,745,000	\$ 8,296,050	\$ 12,448,950
1.7.9 Commissioners St.: Bouchette St. to Carlaw Ave.	2018 - 2022	\$ 18,598,000	\$ -	\$ 18,598,000	\$ -	\$ -	\$ 18,598,000	\$ 18,598,000	\$ 11,197,368	\$ 7,400,632
1.7.10 Commissioners Street Transmission Line Undergrounding	2018 - 2022	\$ 28,000,000	\$ -	\$ 28,000,000	\$ -	\$ -	\$ 28,000,000	\$ 28,000,000	\$ 8,291,000	\$ 19,709,000
1.7.11 Carlaw Ave.: Lakeshore Blvd. to Commissioners St.	2018 - 2022	\$ 8,291,000	\$ -	\$ 8,291,000	\$ -	\$ -	\$ 8,291,000	\$ 8,291,000	\$ -	\$ 8,291,000
1.7.12 Queens Quay: Small St. to Parliament Slip West Side	2018 - 2022	\$ 6,618,000	\$ -	\$ 6,618,000	\$ -	\$ -	\$ 6,618,000	\$ 6,618,000	\$ 2,646,578	\$ 3,971,422
1.7.13 Parliament Slip Land Reclamation	2018 - 2022	\$ 17,849,000	\$ -	\$ 17,849,000	\$ -	\$ -	\$ 17,849,000	\$ 17,849,000	\$ 7,137,922	\$ 10,711,078
1.7.14 Queens Quay: Part. Slip West Side to re-aligned Cherry St.	2018 - 2022	\$ 31,729,500	\$ -	\$ 31,729,500	\$ -	\$ -	\$ 31,729,500	\$ 31,729,500	\$ 12,668,818	\$ 19,040,682
1.7.15 Re-aligned Cherry St.: Railway Corridor to Keating Channel	2018 - 2022	\$ 14,306,500	\$ -	\$ 14,306,500	\$ -	\$ -	\$ 14,306,500	\$ 14,306,500	\$ 5,721,255	\$ 8,585,245
1.7.16 Transportation and Infrastructure Master Plan and Public Consultation	2013 - 2013	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 399,906	\$ 600,094
1.7.17 Lengthen Lake Shore Boulevard Crossing of Don River	2018 - 2022	\$ 27,043,000	\$ -	\$ 27,043,000	\$ -	\$ -	\$ 27,043,000	\$ 27,043,000	\$ 10,814,658	\$ 16,228,342
1.7.18 Bridges Over Primary Channels & Utility Crossings	2018 - 2022	\$ 140,000,000	\$ -	\$ 140,000,000	\$ -	\$ -	\$ 140,000,000	\$ 140,000,000	\$ -	\$ 140,000,000
Subtotal Port Lands Roads and Related		\$ 431,972,000	\$ -	\$ 431,972,000	\$ 2,876,850	\$ -	\$ 429,095,150	\$ 94,876,821	\$ 104,857,817	\$ 324,237,333
<b>TOTAL ROADS AND RELATED</b>		\$ 1,215,009,682	\$ 52,433,807	\$ 1,162,575,875	\$ 235,981,847	\$ -	\$ 926,594,029	\$ 94,876,821	\$ 466,927,694	\$ 364,789,313

<b>Residential Development Charge Calculation</b>	
Residential Share of 2013 - 2022 DC Eligible Costs	\$308,799,726
10-Year Growth in Population in New Units	241,762
Unadjusted Development Charge Per Capita	\$1,277.29
<b>Non-Residential Development Charge Calculation</b>	
Non-Residential Share of 2013 - 2022 DC Eligible Costs	\$158,128,168
10-Year Growth in Square Metres	5,200,000
Unadjusted Development Charge Per Square Metre	\$30.41

2013 - 2022 Net Funding Envelope	\$732,382,835
Reserve Fund Balance	
Uncommitted Reserve Funds	
2013 Capital Budget Draws	
<b>Total Available DC Reserve Funds</b>	<b>\$47,438,411</b>
Available DC Reserve Funds w/o Non-Stat Discounts	50%
	\$94,876,821



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CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
ROADS AND RELATED  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>ROADS AND RELATED</b>											
OPENING CASH BALANCE	\$0.0	\$17,362.3	\$32,083.6	\$26,684.3	\$20,971.0	\$29,058.8	\$23,716.4	\$26,762.6	\$14,802.1	\$7,510.3	
<b>2013 - 2022 RESIDENTIAL FUNDING REQUIREMENTS</b>											
- Roads And Related: Non Inflated	\$31,325.9	\$31,121.0	\$37,454.4	\$34,665.4	\$18,338.7	\$30,728.2	\$23,843.2	\$36,710.7	\$32,306.1	\$32,306.1	\$308,799.7
- Roads And Related: Inflated	\$31,325.9	\$31,743.5	\$38,967.5	\$36,787.2	\$19,850.4	\$33,926.4	\$26,851.3	\$42,169.0	\$37,851.8	\$38,608.8	\$338,081.8
<b>NEW RESIDENTIAL DEVELOPMENT</b>											
- Population Growth in New Units	38,166	35,271	24,729	22,533	19,730	19,814	20,331	20,336	20,364	20,488	241,762
<b>REVENUE</b>											
- DC Receipts: Inflated	\$48,389.6	\$45,614.3	\$32,619.9	\$30,317.8	\$27,077.8	\$27,737.1	\$29,029.4	\$29,617.0	\$30,250.9	\$31,043.8	\$331,697.6
<b>INTEREST</b>											
- Interest on Opening Balance	\$0.0	\$607.7	\$1,122.9	\$934.0	\$734.0	\$1,017.1	\$830.1	\$936.7	\$518.1	\$262.9	\$6,963.3
- Interest on In-year Transactions	\$298.6	\$242.7	(\$174.6)	(\$177.9)	\$126.5	(\$170.2)	\$38.1	(\$345.2)	(\$209.0)	(\$208.0)	(\$579.0)
<b>TOTAL REVENUE</b>	\$48,688.2	\$46,464.7	\$33,568.3	\$31,073.8	\$27,938.3	\$28,584.0	\$29,897.6	\$30,208.5	\$30,560.0	\$31,098.6	\$338,081.9
<b>CLOSING CASH BALANCE</b>	\$17,362.3	\$32,083.6	\$26,684.3	\$20,971.0	\$29,058.8	\$23,716.4	\$26,762.6	\$14,802.1	\$7,510.3	\$0.1	

**2013 Adjusted Charge Per Capita**      **\$1,267.88**

<b>Allocation of Capital Program</b>	
Residential Sector	66.1%
Non-Residential Sector	33.9%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.3  
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CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
ROADS AND RELATED  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>ROADS AND RELATED</b>											
OPENING CASH BALANCE	\$0.00	(\$196.83)	(\$298.47)	(\$3,874.50)	(\$6,161.14)	\$613.55	\$763.64	\$4,961.47	\$1,654.52	\$877.49	
2013 - 2022 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Roads And Related: Non Inflated	\$16,041.2	\$15,936.3	\$19,179.4	\$17,751.2	\$9,390.8	\$15,735.1	\$12,209.5	\$18,798.6	\$16,543.1	\$16,543.1	\$158,128.2
- Roads And Related: Inflated	\$16,041.2	\$16,255.0	\$19,954.2	\$18,837.7	\$10,164.9	\$17,372.8	\$13,749.8	\$21,593.6	\$19,382.9	\$19,770.6	\$173,122.8
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	5,200,000
REVENUE											
- DC Receipts: Inflated	\$15,849.6	\$16,166.6	\$16,489.9	\$16,819.7	\$17,156.1	\$17,499.2	\$17,849.2	\$18,206.2	\$18,570.3	\$18,941.7	\$173,548.5
INTEREST											
- Interest on Opening Balance	\$0.0	(\$10.8)	(\$16.4)	(\$213.1)	(\$338.9)	\$21.5	\$26.7	\$173.7	\$57.9	\$30.7	(\$268.7)
- Interest on In-year Transactions	(\$5.3)	(\$2.4)	(\$95.3)	(\$55.5)	\$122.3	\$2.2	\$71.7	(\$93.2)	(\$22.3)	(\$22.8)	(\$100.5)
TOTAL REVENUE	\$15,844.3	\$16,153.3	\$16,378.2	\$16,551.1	\$16,939.6	\$17,522.9	\$17,947.7	\$18,286.7	\$18,605.9	\$18,949.6	\$173,179.3
CLOSING CASH BALANCE	(\$196.8)	(\$298.5)	(\$3,874.5)	(\$6,161.1)	\$613.6	\$763.6	\$4,961.5	\$1,654.5	\$877.5	\$56.6	

2013 Adjusted Charge Per Square Metre **\$30.48**

Allocation of Capital Program  
Residential Sector 66.1%  
Non-Residential Sector 33.9%

Rates for 2013

Inflation Rate 2.0%  
Interest Rate on Positive Balances 3.5%  
Interest Rate on Negative Balances 5.5%

**APPENDIX B.4**  
***WATER TECHNICAL APPENDIX***

## APPENDIX B.4

### WATER SERVICES TECHNICAL APPENDIX

Toronto Water is responsible for the emplacement and operation of the City's water mains and water treatment facilities. Toronto Water is also responsible for the City's sanitary sewer and storm water facilities which are discussed in Appendices B.5 and B.6 respectively.

This appendix provides an outline of the 2013–2022 development-related capital program for water, the calculation of the “unadjusted” DC, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the program have been provided by Toronto Water and Waterfront Toronto staff and are based on the 2013 approved capital budget, previous DC background studies, and other long-range planning documents.

A historic service level analysis is not required for water service since Provincial, Toronto Water and Toronto Fire standards determine the increased need for service for water infrastructure based on the anticipated development.

The following discusses the individual components included in the water service category. The analysis is set out in the tables which follow. The tables include:

Table 1        2013–2022 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs

Table 2        Cash Flow Analysis

#### **A. DEVELOPMENT-RELATED CAPITAL PROGRAM**

The 2013–2022 development-related capital program includes a wide variety of projects for the provision of water service in the City and amounts to a total gross cost of \$1.6 billion, as shown in Table 1.

Of the \$1.6 billion in development-related water infrastructure, \$1.1 billion relates to linear projects including the construction of new mains and upsizing of existing

mains. The second largest component of the capital program relates to \$238.1 million in works for the City's four water supply and treatment plants and efficiency programs. As a significant number of plant upgrades have been undertaken over the last five years, the plant component of the capital program is not as extensive as prior DC studies.

Approximately \$173.1 million of the capital program relates to projects that were identified in the City's last DC study. These projects have been partially funded and carried forward into this study. The following approach was used to determine the amounts to be carried forward:

- The City's DC reserve fund and accounting statements for the 2009–2012 period were reviewed to identify projects in the 2009 DC study that were undertaken.
- The DC-eligible share identified in the 2009 DC study was applied to the actual project funding.
- The DC funding to date was grossed upwards by 50% to account for the City's non-statutory discounts and phase-in schedule.
- The remaining DC-eligible share is carried forward to this DC study capital program in the gross project cost column. The residual amount totals \$173.1 million.
- The residual DC-eligible share is then split between in-period and post-period growth based on the latest population and employment projections to 2022 (62%) and 2031 (38%) respectively.

Approximately \$64.6 million in other works has been identified in the capital program. This includes unallocated development-related works that the City has not yet identified and several studies.

A small amount of water-related works has been identified in the Port Lands area. About \$4.1 million is deemed to be development-related.

## **B. CALCULATION OF DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Grants, Subsidies and Other Recoveries**

The Regional Municipality of York provides funding for development-related projects that provide capacity for future growth in York Region. The funding applies to the F.J. Horgan Water Treatment Plant and several transmission mains. In total, \$207.3 million has been netted off the capital program to account for York Region contributions. It is noted that York Region shares have already been netted off the gross costs in the “Prior Projects” category.

### **2. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. Generally speaking, shares have been deducted from the net cost of projects that account for portions of the project that relate to state-of-good-repair or the replacement or reconstruction of existing facilities. Those projects that are completely new are deemed to be entirely growth-related and no replacement shares have been deducted from the net cost.

If an existing pipe is in a good condition and needs to be upsized solely because of development in the area, no benefit to existing share is applied. For other linear infrastructure that is being upsized, the development-related shares are based on the increase in capacity of moving from one diameter of pipe to another. For example, if an existing 200mm pipe is upsized to a 300mm pipe to accommodate future growth, 65.6% of the project is deemed to be development-related based on the added capacity.

For plant works, the benefit-to-existing amounts are based on current and future shares of population and employment.

In total, \$734.1 million is identified as the replacement and benefit to existing share.

### **3. Legislated 10% Reduction**

As this service is identified in Section 5 (5) of the *DCA*, a 10% reduction to the net municipal costs is not required.

### **4. Available DC Reserve Funds**

The City had a December 31, 2012 reserve fund balance for water of \$31.9 million. However, this amount was notionally doubled to \$63.9 million to account for the

non-statutory exemptions and phase-in provisions of the City's current DC by-law. The \$63.9 million is deducted from the DC-eligible capital program.

#### **5. Post-2022 Benefit**

Approximately \$217.4 million in post-period DC shares is identified. Post-period shares are applied to plant, transmission main, and Port Lands works. The development-related component of these projects are split based on population and employment growth in the 2013–2022 period versus growth in the 2023–2031 period for non-Port Lands projects and growth in the 2023–2041 period for the Port Lands.

After the deductions described above, \$397.3 million is determined to be DC-eligible in the 10-year period and carried forward to the rate calculation.

### **C. CALCULATION OF RESIDENTIAL AND NON-RESIDENTIAL DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

The discounted development-related costs have been allocated 66.1% to residential development and 33.9% to non-residential development. These percentages are based on shares of 10-year population growth in new units and gross employment growth.

The \$262.8 million in residential development-related net capital costs is divided by the population forecast from new housing units of 241,762, yielding a per capita charge of \$1,086.87 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$134.6 million allocated to the non-residential sector and dividing it by 5.2 million square metres of new non-residential floor space. This yields an unadjusted charge of \$25.88 per square metre of GFA.

### **D. CASH FLOW ANALYSIS**

A cash flow analysis is also undertaken to account for the timing of projects and receipt of DCs. Interest earnings or borrowing costs are, therefore, accounted for in the calculation as allowed under the *DCA*. Based on the development forecast, the analysis calculates the DC rate that is required to finance the discounted development-related capital spending plan including provisions for any borrowing

costs or interest earnings on the reserve funds. The cash flow analysis is designed so that the closing cash balance at the end of the planning period is as close to nil as possible.

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

Table 2 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential DCs. After cash flow consideration, the residential calculated charge decreases slightly to \$1,077.63 per capita. The non-residential charge after cash flowing remains unchanged at \$25.87 per square metre of GFA.

The following table summarizes the calculation of the water DC.

<b>WATER</b>					
2013 - 2022		Unadjusted		Adjusted	
Development-Related Capital Program Total	Net DC Recoverable	Development Charge \$/capita	Development Charge \$/sq.m	Development Charge \$/capita	Development Charge \$/sq.m
\$1,620,020,895	\$397,319,027	\$1,086.87	\$25.88	<b>\$1,077.63</b>	<b>\$25.87</b>

APPENDIX B.4  
TABLE 1 - PAGE 1  
CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
WATER

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Available DC Reserves	Development Related Costs		Post 2022	
					Replacement & BTE Shares	0% Reduction			2013-2022	2022		
<b>WATER</b>												
<b>2.1 Prior Projects (Growth Shares Only)</b>												
2.1.1 P/HORGAN EXPANSION - Design	2013 - 2022	\$ 3,788,187	\$ -	\$ 3,788,187	\$ -	\$ -	\$ 3,788,187	\$ -	\$ 2,366,916	\$ -	\$ 1,431,271	
2.1.2 P/HORGAN EXPANSION - Construction	2013 - 2022	\$ 73,675,596	\$ -	\$ 73,675,596	\$ -	\$ -	\$ 73,675,596	\$ -	\$ 45,839,131	\$ -	\$ 27,836,465	
2.1.3 ELLESMERE PS UPGRADE	2013 - 2022	\$ 16,314	\$ -	\$ 16,314	\$ -	\$ -	\$ 16,314	\$ -	\$ 10,150	\$ -	\$ 6,164	
2.1.4 D/DUFFERIN RESERVOIR EXT. - Dufferin Reservoir Ext.	2013 - 2022	\$ 826,973	\$ -	\$ 826,973	\$ -	\$ -	\$ 826,973	\$ -	\$ 514,522	\$ -	\$ 312,451	
2.1.5 D/MILLIKEN PS EXTENSION - Design	2013 - 2022	\$ 1,292,249	\$ -	\$ 1,292,249	\$ -	\$ -	\$ 1,292,249	\$ -	\$ 804,006	\$ -	\$ 488,244	
2.1.6 D/DUFFERIN RESERVOIR EXT. - Construction	2013 - 2022	\$ 25,701,064	\$ -	\$ 25,701,064	\$ -	\$ -	\$ 25,701,064	\$ -	\$ 15,990,565	\$ -	\$ 9,710,498	
2.1.7 D/MILLIKEN RESERVOIR EXTENSION - Construction	2013 - 2022	\$ 19,272,026	\$ -	\$ 19,272,026	\$ -	\$ -	\$ 19,272,026	\$ -	\$ 11,990,577	\$ -	\$ 7,281,448	
2.1.8 AVENUE RD WM ENGINEERING - HI LEVEL TO LAWRENCE	2013 - 2022	\$ 53,310	\$ -	\$ 53,310	\$ -	\$ -	\$ 53,310	\$ -	\$ 33,168	\$ -	\$ 20,142	
2.1.9 AVENUE RD WM CONSTRUCTION - HI LEVEL TO LAWRENCE	2013 - 2022	\$ 1,697,536	\$ -	\$ 1,697,536	\$ -	\$ -	\$ 1,697,536	\$ -	\$ 1,066,185	\$ -	\$ 641,371	
2.1.10 HORGAN TO ELLESMERE WM - ENGINEERING	2013 - 2022	\$ 871,037	\$ -	\$ 871,037	\$ -	\$ -	\$ 871,037	\$ -	\$ 541,937	\$ -	\$ 329,099	
2.1.11 HORGAN TO ELLESMERE WM - CONSTRUCTION	2013 - 2022	\$ 1,061,604	\$ -	\$ 1,061,604	\$ -	\$ -	\$ 1,061,604	\$ -	\$ 660,504	\$ -	\$ 401,100	
2.1.12 JOS - GERRARD WM ENGINEERING	2013 - 2022	\$ 354,637	\$ -	\$ 354,637	\$ -	\$ -	\$ 354,637	\$ -	\$ 220,646	\$ -	\$ 133,991	
2.1.13 JOS - BATHURST-DUPONT WM - ENGINEERING	2013 - 2022	\$ 920,923	\$ -	\$ 920,923	\$ -	\$ -	\$ 920,923	\$ -	\$ 572,975	\$ -	\$ 347,947	
2.1.14 JOS - GERRARD WM - CONSTRUCTION (SPADINA-RIVER)	2013 - 2022	\$ 3,142,385	\$ -	\$ 3,142,385	\$ -	\$ -	\$ 3,142,385	\$ -	\$ 1,955,114	\$ -	\$ 1,187,271	
2.1.15 ADDITIONAL PUMPING EQUIPMENT	2013 - 2022	\$ 3,056,453	\$ -	\$ 3,056,453	\$ -	\$ -	\$ 3,056,453	\$ -	\$ 1,901,649	\$ -	\$ 1,154,803	
2.1.16 D/ADDITIONAL PUMPING EQUIPMENT - Ellesmere PS	2013 - 2022	\$ 358,386	\$ -	\$ 358,386	\$ -	\$ -	\$ 358,386	\$ -	\$ 222,979	\$ -	\$ 135,407	
2.1.17 JOS - NEILSON (ELLESMERE-SHEPPARD) WM COAST	2013 - 2022	\$ 5,388,836	\$ -	\$ 5,388,836	\$ -	\$ -	\$ 5,388,836	\$ -	\$ 3,352,800	\$ -	\$ 2,036,036	
2.1.18 JOS ELLESMERE (MARKHAM-NEILSON) ENGINEERING	2013 - 2022	\$ 94,677	\$ -	\$ 94,677	\$ -	\$ -	\$ 94,677	\$ -	\$ 58,905	\$ -	\$ 35,771	
2.1.19 JOS MT PLEASANT WM ENGINEERING	2013 - 2022	\$ 9,283	\$ -	\$ 9,283	\$ -	\$ -	\$ 9,283	\$ -	\$ 5,776	\$ -	\$ 3,507	
2.1.20 JOS DA WM ENGINEERING	2013 - 2022	\$ 249,538	\$ -	\$ 249,538	\$ -	\$ -	\$ 249,538	\$ -	\$ 155,256	\$ -	\$ 94,282	
2.1.21 PUMPSTATION UPGRADE - RICHVIEW PS	2013 - 2022	\$ 1,461,646	\$ -	\$ 1,461,646	\$ -	\$ -	\$ 1,461,646	\$ -	\$ 909,400	\$ -	\$ 552,246	
2.1.22 PUMPSTATION UPGRADE - ELLESMERE PS	2013 - 2022	\$ 45,748	\$ -	\$ 45,748	\$ -	\$ -	\$ 45,748	\$ -	\$ 28,463	\$ -	\$ 17,285	
2.1.23 D/MILLIKEN PS EXTENSION - Construction	2013 - 2022	\$ 29,744,330	\$ -	\$ 29,744,330	\$ -	\$ -	\$ 29,744,330	\$ -	\$ 18,506,185	\$ -	\$ 11,238,144	
Subtotal Prior Projects (Growth Shares Only)		\$ 173,082,736	\$ -	\$ 173,082,736	\$ -	\$ -	\$ 173,082,736	\$ -	\$ 107,687,792	\$ -	\$ 65,394,944	
<b>2.2 Plant</b>												
2.2.1 HORGAN EXPANSION-STUDY/ENVIR ASSESS	2013 - 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.2.2 HORGAN DESIGN	2013 - 2015	\$ 400,000	\$ 128,000	\$ 272,000	\$ -	\$ -	\$ 272,000	\$ -	\$ 169,232	\$ -	\$ 102,768	
2.2.3 HORGAN PLANT EXPANSION - CONSTRUCTION	2013 - 2015	\$ 10,980,000	\$ 3,516,800	\$ 7,473,200	\$ -	\$ -	\$ 7,473,200	\$ -	\$ 4,649,640	\$ -	\$ 2,823,560	
2.2.4 HORGAN SUPERNATANT AND FORCEMAIN INSTALLATION	2013 - 2015	\$ 5,000,000	\$ 1,600,000	\$ 3,400,000	\$ -	\$ -	\$ 3,400,000	\$ -	\$ 2,115,396	\$ -	\$ 1,284,604	
2.2.5 ISLAND CHEMICAL & RESIDUALS MANAGEMENT ENGINEERING	2013 - 2021	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000	\$ -	\$ 201,198	\$ -	\$ 122,181	
2.2.6 ISLAND CHEMICAL & RESIDUALS MANAGEMENT CONST	2015 - 2019	\$ 45,000,000	\$ -	\$ 45,000,000	\$ 2,176,621	\$ -	\$ 47,176,621	\$ -	\$ 3,621,572	\$ -	\$ 2,199,251	
2.2.7 RL CLARK W.T.P. R&R PROCESS EQUIPMENT UPGRADE ENGINEERING	2013 - 2019	\$ 3,854,000	\$ -	\$ 3,854,000	\$ 3,355,479	\$ -	\$ 7,209,479	\$ -	\$ 310,167	\$ -	\$ 188,354	
2.2.8 RL CLARK W.T.P. R&R PROCESS EQUIPMENT UPGRADE CONSTRUCTION	2013 - 2022	\$ 132,198,000	\$ -	\$ 132,198,000	\$ 115,097,976	\$ -	\$ 247,295,976	\$ -	\$ 10,639,211	\$ -	\$ 6,460,812	
2.2.9 HARRIS DISINFECTION MODIFICATIONS	2014 - 2018	\$ 8,750,000	\$ -	\$ 8,750,000	\$ 7,618,173	\$ -	\$ 16,368,173	\$ -	\$ 704,194	\$ -	\$ 427,632	
2.2.10 ISLAND FILTER AIR SCOUR SYSTEM	2015 - 2015	\$ 1,400,000	\$ -	\$ 1,400,000	\$ 1,218,908	\$ -	\$ 2,618,908	\$ -	\$ 112,671	\$ -	\$ 68,421	
2.2.11 WATER SUSTAINABILITY PROGRAM	2013 - 2016	\$ 14,800,000	\$ -	\$ 14,800,000	\$ 12,885,586	\$ -	\$ 27,685,586	\$ -	\$ 1,191,095	\$ -	\$ 723,309	
2.2.12 CORROSION CONTROL	2013 - 2022	\$ 7,993,000	\$ -	\$ 7,993,000	\$ 6,995,093	\$ -	\$ 14,988,093	\$ -	\$ 643,272	\$ -	\$ 390,636	
2.2.13 ICI INDOOR WATER AUDIT - WATER EFFICIENCY	2013 - 2022	\$ 1,200,000	\$ -	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000	\$ -	\$ 280,000	\$ -	\$ -	
2.2.14 PUBLIC EDUCATION & PROMOTIONS - WATER EFFICIENCY	2013 - 2022	\$ 600,000	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000	\$ -	\$ 600,000	\$ -	\$ -	
2.2.15 ANCILLARY COSTS - WATER EFFICIENCY	2013 - 2022	\$ 280,000	\$ -	\$ 280,000	\$ -	\$ -	\$ 280,000	\$ -	\$ 280,000	\$ -	\$ -	
2.2.16 WATER EFFICIENCY - FUTURE YEARS	2013 - 2022	\$ 3,120,000	\$ -	\$ 3,120,000	\$ -	\$ -	\$ 3,120,000	\$ -	\$ 3,120,000	\$ -	\$ -	
Subtotal Plant		\$ 238,065,000	\$ 5,244,800	\$ 232,840,200	\$ 188,491,024	\$ -	\$ 421,331,224	\$ -	\$ 29,557,648	\$ -	\$ 14,791,528	



APPENDIX B.4  
TABLE 1 - PAGE 2  
CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
WATER

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		Post 2022
					Replacement & BTE Shares	0% Reduction		Available DC Reserves	2013-2022	
<b>2.3 Linear</b>										
2.3.1 Gurns Rd from Glen Scarlett Rd to Weston Rd	2013 - 2013	\$ 211,000	\$ -	\$ 211,000	\$ -	\$ -	\$ 211,000	\$ 211,000	\$ -	\$ -
2.3.2 Scadding Ave from Lower Sheppard St to Princess St	2013 - 2013	\$ 225,800	\$ -	\$ 225,800	\$ -	\$ -	\$ 225,800	\$ 225,800	\$ -	\$ -
2.3.3 Symes Rd from Glen Scarlett Rd to Terry Dr	2013 - 2013	\$ 186,400	\$ -	\$ 186,400	\$ -	\$ -	\$ 186,400	\$ 186,400	\$ -	\$ -
2.3.4 Bathurst St from Glen Scarlett Rd to Queen St	2013 - 2013	\$ 3,530,300	\$ -	\$ 3,530,300	\$ 570,299	\$ -	\$ 2,960,001	\$ 2,960,001	\$ -	\$ -
2.3.5 Bayview Ave from Wimpole Dr to Sheppard Ave	2013 - 2013	\$ 933,600	\$ -	\$ 933,600	\$ -	\$ -	\$ 933,600	\$ 933,600	\$ -	\$ -
2.3.6 Glen Scarlett Rd from Symes Rd to Gunns Rd	2013 - 2013	\$ 333,800	\$ -	\$ 333,800	\$ 578,832	\$ -	\$ 354,768	\$ 354,768	\$ -	\$ -
2.3.7 Yonge St from Finch Ave to Sheppard Ave	2013 - 2013	\$ 2,301,600	\$ -	\$ 2,301,600	\$ 53,923	\$ -	\$ 279,877	\$ 279,877	\$ -	\$ -
2.3.8 Dundas St W from Spadina Ave to University Ave	2020 - 2022	\$ 1,564,600	\$ -	\$ 1,564,600	\$ 1,425,992	\$ -	\$ 874,608	\$ 874,608	\$ -	\$ -
2.3.9 Richmond St from Church St to Sherbourne St	2013 - 2013	\$ 1,026,300	\$ -	\$ 1,026,300	\$ -	\$ -	\$ 1,026,300	\$ 1,026,300	\$ -	\$ -
2.3.10 Richmond St from York St to Church St	2013 - 2013	\$ 1,542,400	\$ -	\$ 1,542,400	\$ -	\$ -	\$ 1,542,400	\$ 1,542,400	\$ -	\$ -
2.3.11 Balmute St from Bloor St W to Charles St W	2014 - 2014	\$ 463,700	\$ -	\$ 463,700	\$ 74,908	\$ -	\$ 388,792	\$ 388,792	\$ -	\$ -
2.3.12 Charles St W from Bay St to Jarvis St	2014 - 2014	\$ 1,584,500	\$ -	\$ 1,584,500	\$ -	\$ -	\$ 1,584,500	\$ 1,584,500	\$ -	\$ -
2.3.13 Charles St W from 80m West of St. Thomas St to Bay St	2014 - 2014	\$ 573,900	\$ -	\$ 573,900	\$ -	\$ -	\$ 573,900	\$ 573,900	\$ -	\$ -
2.3.14 Dundas St W from Al Spadina Ave Intersection to Al Spadina Ave Intersection	2014 - 2014	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -
2.3.15 Adelaide St E from Jarvis St to Parliament St	2015 - 2015	\$ 1,268,100	\$ -	\$ 1,268,100	\$ 204,854	\$ -	\$ 1,063,246	\$ 1,063,246	\$ -	\$ -
2.3.16 Bathurst St from Niagara St to Queen St W	2015 - 2015	\$ 1,046,200	\$ -	\$ 1,046,200	\$ 169,007	\$ -	\$ 877,193	\$ 877,193	\$ -	\$ -
2.3.17 Cobalt Ave from St. Clair Ave W to Ryding Ave	2015 - 2015	\$ 86,300	\$ -	\$ 86,300	\$ -	\$ -	\$ 86,300	\$ 86,300	\$ -	\$ -
2.3.18 Goulay Cres from Ryding Ave to 60m South of Ryding Ave(existing 200mm PVCw)	2015 - 2015	\$ 39,000	\$ -	\$ 39,000	\$ -	\$ -	\$ 39,000	\$ 39,000	\$ -	\$ -
2.3.19 Mulock Ave from St. Clair Ave W to Junction Rd	2015 - 2015	\$ 417,600	\$ -	\$ 417,600	\$ 67,461	\$ -	\$ 350,139	\$ 350,139	\$ -	\$ -
2.3.20 Ryding Ave from Cobalt Ave to Goulay Cres	2015 - 2015	\$ 52,600	\$ -	\$ 52,600	\$ -	\$ -	\$ 52,600	\$ 52,600	\$ -	\$ -
2.3.21 Scarlett Rd from 55m South of Richview Rd to Lawrence Ave	2015 - 2015	\$ 1,924,200	\$ -	\$ 1,924,200	\$ 662,415	\$ -	\$ 1,261,785	\$ 1,261,785	\$ -	\$ -
2.3.22 Sheppard St from Richmond St W to Adelaide St W	2015 - 2015	\$ 382,800	\$ -	\$ 382,800	\$ -	\$ -	\$ 382,800	\$ 382,800	\$ -	\$ -
2.3.23 Woodfield Rd from Dundas St E to Eastern Ave	2015 - 2015	\$ 1,262,800	\$ -	\$ 1,262,800	\$ -	\$ -	\$ 1,262,800	\$ 1,262,800	\$ -	\$ -
2.3.24 Woodfield Rd from Dundas St E to 58m South of Eastern Ave	2015 - 2015	\$ 71,200	\$ -	\$ 71,200	\$ -	\$ -	\$ 71,200	\$ 71,200	\$ -	\$ -
2.3.25 Gerrard St E from Yonge St to Jarvis St	2016 - 2016	\$ 878,500	\$ -	\$ 878,500	\$ -	\$ -	\$ 878,500	\$ 878,500	\$ -	\$ -
2.3.26 Kingston Rd from Midland Rd to Brimley Rd	2016 - 2016	\$ 1,139,800	\$ -	\$ 1,139,800	\$ 392,382	\$ -	\$ 747,418	\$ 747,418	\$ -	\$ -
2.3.27 Richmond St W from Spadina Ave to York St	2016 - 2016	\$ 1,838,600	\$ -	\$ 1,838,600	\$ -	\$ -	\$ 1,838,600	\$ 1,838,600	\$ -	\$ -
2.3.28 Richmond St W from Bathurst St to Spadina Ave	2017 - 2017	\$ 1,095,400	\$ -	\$ 1,095,400	\$ -	\$ -	\$ 1,095,400	\$ 1,095,400	\$ -	\$ -
2.3.29 St. Mary St from Yonge St to 190m west of Bay St	2017 - 2017	\$ 1,042,700	\$ -	\$ 1,042,700	\$ 168,442	\$ -	\$ 874,258	\$ 874,258	\$ -	\$ -
2.3.30 Bay St from Grenville St to Grosvenor St	2019 - 2019	\$ 160,900	\$ -	\$ 160,900	\$ -	\$ -	\$ 160,900	\$ 160,900	\$ -	\$ -
2.3.31 Queen St E from Broadview Ave to Carlaw Ave	2018 - 2022	\$ 1,426,000	\$ -	\$ 1,426,000	\$ 230,362	\$ -	\$ 1,195,638	\$ 1,195,638	\$ -	\$ -
2.3.32 Queen St E from Yonge St to Parliament St	2018 - 2022	\$ 492,900	\$ -	\$ 492,900	\$ 124,654	\$ -	\$ 368,246	\$ 368,246	\$ -	\$ -
2.3.33 Spadina Ave from Adelaide St W to College St	2018 - 2022	\$ 1,958,200	\$ -	\$ 1,958,200	\$ 316,336	\$ -	\$ 1,641,864	\$ 1,641,864	\$ -	\$ -
2.3.34 Spadina Ave from College St to Bloor St W	2018 - 2022	\$ 2,330,400	\$ -	\$ 2,330,400	\$ 376,462	\$ -	\$ 1,953,938	\$ 1,953,938	\$ -	\$ -
2.3.35 Spadina Ave from Front St W to Adelaide St W	2018 - 2022	\$ 784,500	\$ -	\$ 784,500	\$ 126,731	\$ -	\$ 657,769	\$ 657,769	\$ -	\$ -
2.3.36 Kingston Rd from Victoria Park Ave to Birchmount Rd	2013 - 2013	\$ 3,100,000	\$ -	\$ 3,100,000	\$ 500,787	\$ -	\$ 2,599,213	\$ 2,599,213	\$ -	\$ -
2.3.37 Yorkville Ave from Yonge St. to Bay St.	2013 - 2013	\$ 570,300	\$ -	\$ 570,300	\$ 92,129	\$ -	\$ 478,171	\$ 478,171	\$ -	\$ -
2.3.38 St. Thomas St from Charles St to Bloor St W	2014 - 2014	\$ 443,600	\$ -	\$ 443,600	\$ 71,661	\$ -	\$ 371,939	\$ 371,939	\$ -	\$ -
2.3.39 Yorkville Ave from Bay St to Avenue Rd	2014 - 2014	\$ 668,500	\$ -	\$ 668,500	\$ 107,992	\$ -	\$ 560,508	\$ 560,508	\$ -	\$ -
2.3.40 Heathrow Dr from Jane St to Turnpane St	2016 - 2016	\$ 481,100	\$ -	\$ 481,100	\$ 225,760	\$ -	\$ 255,340	\$ 255,340	\$ -	\$ -
2.3.41 Dundas St E from Yonge St to Sherbourne St	2017 - 2017	\$ 1,459,900	\$ -	\$ 1,459,900	\$ 235,838	\$ -	\$ 1,224,062	\$ 1,224,062	\$ -	\$ -
2.3.42 Dundas St W from University Ave to Bay St	2017 - 2017	\$ 625,700	\$ -	\$ 625,700	\$ 101,078	\$ -	\$ 524,622	\$ 524,622	\$ -	\$ -
2.3.43 DUFFERIN RES. EXT. - DESIGN AND CONT. ADMIN	2013 - 2014	\$ 178,000	\$ -	\$ 178,000	\$ -	\$ -	\$ 178,000	\$ 178,000	\$ -	\$ 67,253
2.3.44 MILLIKEN P.S. & RESERVOIR EXT. - DESIGN AND CONT. ADMIN	2013 - 2015	\$ 165,000	\$ 54,450	\$ 110,550	\$ -	\$ -	\$ 110,550	\$ 110,550	\$ -	\$ 41,769
2.3.45 DUFFERIN RES. EXT. - CONSTR.	2013 - 2015	\$ 4,200,000	\$ -	\$ 4,200,000	\$ -	\$ -	\$ 4,200,000	\$ 4,200,000	\$ -	\$ 1,586,864
2.3.46 MILLIKEN P.S. CONSTRUCTION	2013 - 2015	\$ 2,300,000	\$ 759,000	\$ 1,541,000	\$ -	\$ -	\$ 1,541,000	\$ 1,541,000	\$ -	\$ 582,228
2.3.47 JOS - AVENUE RD WM ENGINEERING - HI LEVEL TO LAWRENCE	2013 - 2014	\$ 235,000	\$ 44,650	\$ 190,350	\$ -	\$ -	\$ 190,350	\$ 190,350	\$ -	\$ 71,919
2.3.48 JOS - AVENUE RD WM CONSTRUCTION - HI LEVEL TO LAWRENCE	2013 - 2016	\$ 8,700,000	\$ 1,653,000	\$ 7,047,000	\$ -	\$ -	\$ 7,047,000	\$ 7,047,000	\$ -	\$ 2,662,531
2.3.49 JOS - HORGAN TO ELLESMERE WM - ENGINEERING	2014 - 2018	\$ 1,000,000	\$ 390,000	\$ 610,000	\$ -	\$ -	\$ 610,000	\$ 610,000	\$ -	\$ 230,473
2.3.50 JOS - HORGAN TO ELLESMERE WM - CONSTRUCTION	2015 - 2020	\$ 48,000,000	\$ 18,720,000	\$ 29,280,000	\$ -	\$ -	\$ 29,280,000	\$ 29,280,000	\$ -	\$ 11,062,709



APPENDIX B.4  
TABLE 1 - PAGE 3  
CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
WATER

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Available DC Reserves	Development Related Costs		Post 2022
					Replacement & BTE Shares	0% Reduction			2013-2022	2022	
<b>2.3 Linear Continued</b>											
2.3.51 JOS - KENNEDY RD WM CONSTRUCTION	2013 - 2013	\$ 200,000	\$ 78,000	\$ 122,000	\$ -	\$ -	\$ 122,000	\$ -	\$ 75,905	\$ 46,095	
2.3.52 JOS - GERRARD ST WM - ENGINEERING	2013 - 2017	\$ 1,861,000	\$ 1,265,460	\$ 595,520	\$ -	\$ -	\$ 595,520	\$ -	\$ 370,518	\$ 225,002	
2.3.53 JOS - GERRARD ST WM - CONSTRUCTION	2013 - 2015	\$ 64,063,000	\$ 43,562,840	\$ 20,500,160	\$ -	\$ -	\$ 20,500,160	\$ -	\$ 12,754,692	\$ 7,745,468	
2.3.54 ELLESMERE P.S. UPGRADE	2015 - 2016	\$ 550,000	\$ 346,500	\$ 203,500	\$ -	\$ -	\$ 203,500	\$ -	\$ 126,613	\$ 76,887	
2.3.55 JOS - VICTORIA PARK WM - ENGINEERING	2017 - 2022	\$ 2,625,000	\$ 595,875	\$ 2,029,125	\$ -	\$ -	\$ 2,029,125	\$ -	\$ 1,262,471	\$ 766,654	
2.3.56 JOS - NELSON ELLESMERE-SHEPPARD WM CONST	2013 - 2014	\$ 1,300,000	\$ 741,000	\$ 559,000	\$ -	\$ -	\$ 559,000	\$ -	\$ 347,796	\$ 211,204	
2.3.57 JOS Eastmall W/M Engineering	2016 - 2021	\$ 2,450,000	\$ 1,347,500	\$ 1,102,500	\$ -	\$ -	\$ 1,102,500	\$ -	\$ 685,948	\$ 416,552	
2.3.58 JOS - EASTMALL WM CONSTRUCTION	2018 - 2022	\$ 41,000,000	\$ 22,550,000	\$ 18,450,000	\$ -	\$ -	\$ 18,450,000	\$ -	\$ 11,479,133	\$ 6,970,867	
2.3.59 JOS Ellesmere (Markham-Nelson) Engineering	2018 - 2021	\$ 1,170,000	\$ 666,900	\$ 503,100	\$ -	\$ -	\$ 503,100	\$ -	\$ 313,016	\$ 190,084	
2.3.60 JOS Ellesmere (Markham-Nelson) CONST	2020 - 2021	\$ 20,000,000	\$ 11,400,000	\$ 8,600,000	\$ -	\$ -	\$ 8,600,000	\$ -	\$ 5,350,707	\$ 3,249,293	
2.3.61 JOS - VICTORIA PARK WM - CONST	2020 - 2022	\$ 42,000,000	\$ 9,534,000	\$ 32,466,000	\$ -	\$ -	\$ 32,466,000	\$ -	\$ 20,199,541	\$ 12,266,459	
2.3.62 JOS - MT. PLEASANT WM - ENGINEERING	2016 - 2021	\$ 3,150,000	\$ 3,087,000	\$ 63,000	\$ -	\$ -	\$ 63,000	\$ -	\$ 39,197	\$ 23,803	
2.3.63 JOS - WM from Scar PS to St. Clair and Midland (ENG)	2013 - 2016	\$ 1,750,000	\$ 402,500	\$ 1,347,500	\$ -	\$ -	\$ 1,347,500	\$ -	\$ 838,381	\$ 509,119	
2.3.64 JOS - WM from Scar PS to St. Clair and Midland (CONST)	2014 - 2018	\$ 24,000,000	\$ 5,520,000	\$ 18,480,000	\$ -	\$ -	\$ 18,480,000	\$ -	\$ 11,497,798	\$ 6,982,202	
2.3.65 JOS - MT. PLEASANT WM - CONST	2018 - 2022	\$ 81,000,000	\$ 79,380,000	\$ 1,620,000	\$ -	\$ -	\$ 1,620,000	\$ -	\$ 1,007,924	\$ 612,076	
2.3.66 HPEC WM - BAYVIEW TO KEELE	2014 - 2018	\$ 8,900,000	\$ -	\$ 8,900,000	\$ -	\$ -	\$ 8,900,000	\$ -	\$ 5,537,360	\$ 3,362,640	
2.3.67 10 YEAR NEW WATERMANS	2015 - 2022	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -	
2.3.68 10 YEAR WATERMAIN REPLACEMENT	2014 - 2022	\$ 675,285,800	\$ -	\$ 675,285,800	\$ 506,464,350	\$ -	\$ 168,821,450	\$ 30,000,000	\$ 75,036,526	\$ 63,784,924	
2.3.69 10 YEAR WATERMAIN UPGRADES	2014 - 2022	\$ 58,000,000	\$ -	\$ 58,000,000	\$ 29,000,000	\$ -	\$ 29,000,000	\$ 3,724,501	\$ 14,318,580	\$ 10,956,918	
2.3.70 Lawrence/Allen / Lawrence Height	2015 - 2015	\$ 309,659	\$ -	\$ 309,659	\$ -	\$ -	\$ 309,659	\$ -	\$ 309,659	\$ -	
Subtotal Linear		\$ 1,140,068,159	\$ 202,098,695	\$ 937,969,464	\$ 542,343,656	\$ -	\$ 395,625,808	\$ 62,507,040	\$ 198,416,776	\$ 134,701,992	
<b>2.4 Other</b>											
2.4.1 Unallocated General (In Period Growth Share Only)	2013 - 2022	\$ 60,000,000	\$ -	\$ 60,000,000	\$ -	\$ -	\$ 60,000,000	\$ -	\$ 60,000,000	\$ -	
2.4.2 WATERMAIN ASSET PLANNING	2013 - 2015	\$ 1,592,000	\$ -	\$ 1,592,000	\$ 1,194,000	\$ -	\$ 398,000	\$ 398,000	\$ -	\$ -	
2.4.3 WATERMAIN ASSET PLANNING - 10 YR FORECAST	2016 - 2022	\$ 2,800,000	\$ -	\$ 2,800,000	\$ 2,100,000	\$ -	\$ 700,000	\$ 700,000	\$ -	\$ -	
2.4.4 JOS UPDATE	2013 - 2013	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -	
Subtotal Other		\$ 64,642,000	\$ -	\$ 64,642,000	\$ 3,294,000	\$ -	\$ 61,348,000	\$ 1,348,000	\$ 60,000,000	\$ -	
<b>2.5 Port Lands Water</b>											
2.5.1 Watermain Crossing below Keating Channel	2018 - 2022	\$ 2,800,000	\$ -	\$ 2,800,000	\$ -	\$ -	\$ 2,800,000	\$ -	\$ 1,119,737	\$ 1,680,263	
2.5.2 Extension of 400 mm WM along Cherry St. to Commissioners St.	2018 - 2022	\$ 292,000	\$ -	\$ 292,000	\$ -	\$ -	\$ 292,000	\$ -	\$ 116,773	\$ 175,227	
2.5.3 400 mm Trunk Watermain Connection	2018 - 2022	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ 199,953	\$ 300,047	
2.5.4 400 mm Watermain Connection Precinct A to Cherry/Mill	2018 - 2022	\$ 551,000	\$ -	\$ 551,000	\$ -	\$ -	\$ 551,000	\$ -	\$ 220,348	\$ 330,652	
Subtotal Port Lands Water		\$ 4,143,000	\$ -	\$ 4,143,000	\$ -	\$ -	\$ 4,143,000	\$ -	\$ 1,656,811	\$ 2,486,189	
<b>TOTAL WATER</b>		<b>\$ 1,620,020,895</b>	<b>\$ 207,343,495</b>	<b>\$ 1,412,677,400</b>	<b>\$ 734,128,679</b>	<b>\$ -</b>	<b>\$ 678,548,721</b>	<b>\$ 63,855,040</b>	<b>\$ 397,319,027</b>	<b>\$ 217,374,653</b>	

<b>Residential Development Charge Calculator</b>	66%	\$262,764,355
Residential Share of 2013 - 2022 DC Eligible Costs		241,762
10-Year Growth in Population in New Units		\$1,086.87
Unadjusted Development Charge Per Capita		
<b>Non-Residential Development Charge Calculator</b>	34%	\$134,554,672
Non-Residential Share of 2013 - 2022 DC Eligible Costs		5,200,000
10-Year Growth in Square Metres		
Unadjusted Development Charge Per Square Metre		\$25.88

2013 - 2022 Net Funding Envelope	
Reserve Fund Balance	
Uncommitted Reserve Funds	
2013 Capital Budget Draws	
<b>Total Available DC Reserve Funds</b>	<b>\$31,927,520</b>
Available DC Reserve Funds w/o Non-Stat Discounts	50%
	<b>\$63,855,040</b>



CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
WATER  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

WATER	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
OPENING CASH BALANCE	\$0.0	\$20,631.4	\$31,382.9	\$28,321.0	\$28,284.2	\$24,839.2	\$20,474.4	\$19,269.3	\$10,680.3	\$4,059.1	
2013 - 2022 RESIDENTIAL FUNDING REQUIREMENTS											
- Water: Non Inflated	\$20,852.0	\$28,345.8	\$30,540.4	\$25,225.1	\$25,249.5	\$25,966.6	\$23,570.0	\$29,763.0	\$27,755.0	\$25,497.0	\$262,764.4
- Water: Inflated	\$20,852.0	\$28,912.7	\$31,774.2	\$26,769.0	\$27,330.9	\$28,669.2	\$26,543.7	\$34,188.3	\$32,519.4	\$30,471.3	\$288,030.7
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	38,166	35,271	24,729	22,533	19,730	19,814	20,331	20,336	20,364	20,488	241,762
REVENUE											
- DC Receipts: Inflated	\$41,128.5	\$38,769.7	\$27,725.2	\$25,768.5	\$23,014.7	\$23,575.1	\$24,673.4	\$25,172.8	\$25,711.6	\$26,385.6	\$281,925.1
INTEREST											
- Interest on Opening Balance	\$0.0	\$722.1	\$1,098.4	\$991.2	\$989.9	\$869.4	\$716.6	\$674.4	\$373.8	\$142.1	\$6,578.0
- Interest on In-year Transactions	\$354.8	\$172.5	(\$111.3)	(\$27.5)	(\$118.7)	(\$140.1)	(\$51.4)	(\$247.9)	(\$187.2)	(\$112.4)	(\$469.2)
TOTAL REVENUE	\$41,483.3	\$39,664.3	\$28,712.3	\$26,732.2	\$23,886.0	\$24,304.4	\$25,338.6	\$25,599.3	\$25,898.2	\$26,415.3	\$288,033.8
CLOSING CASH BALANCE	\$20,631.4	\$31,382.9	\$28,321.0	\$28,284.2	\$24,839.2	\$20,474.4	\$19,269.3	\$10,680.3	\$4,059.1	\$3.1	

**2013 Adjusted Charge Per Capita**      **\$1,077.63**

<b>Allocation of Capital Program</b>	
Residential Sector	66.1%
Non-Residential Sector	33.9%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.4  
TABLE 2 - PAGE 2

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>WATER</b>											
OPENING CASH BALANCE	\$0.00	\$2,823.22	\$1,808.16	(\$465.93)	\$86.47	\$665.27	\$863.32	\$2,478.09	\$454.00	(\$445.33)	
2013 - 2022 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Water: Non Inflated	\$10,677.7	\$14,515.2	\$15,638.9	\$12,917.1	\$12,929.6	\$13,296.8	\$12,069.6	\$15,240.8	\$14,212.6	\$13,056.4	\$134,554.7
- Water: Inflated	\$10,677.7	\$14,805.5	\$16,270.7	\$13,707.7	\$13,995.4	\$14,680.7	\$13,592.3	\$17,506.9	\$16,652.3	\$15,603.6	\$147,492.9
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	5,200,000
REVENUE											
- DC Receipts: Inflated	\$13,452.4	\$13,721.4	\$13,995.9	\$14,275.8	\$14,561.3	\$14,852.5	\$15,149.6	\$15,452.6	\$15,761.6	\$16,076.9	\$147,300.0
INTEREST											
- Interest on Opening Balance	\$0.0	\$98.8	\$63.3	(\$25.6)	\$3.0	\$23.3	\$30.2	\$86.7	\$15.9	(\$24.5)	\$271.1
- Interest on In-year Transactions	\$48.6	(\$29.8)	(\$62.6)	\$9.9	\$9.9	\$3.0	\$27.3	(\$56.5)	(\$24.5)	\$8.3	(\$66.4)
TOTAL REVENUE	\$13,501.0	\$13,790.4	\$13,996.6	\$14,260.1	\$14,574.2	\$14,878.8	\$15,207.1	\$15,482.8	\$15,753.0	\$16,060.7	\$147,504.7
CLOSING CASH BALANCE	\$2,823.2	\$1,808.2	(\$465.9)	\$86.5	\$665.3	\$863.3	\$2,478.1	\$454.0	(\$445.3)	\$11.8	

**2013 Adjusted Charge Per Square Metre \$25.87**

<b>Allocation of Capital Program</b>	
Residential Sector	66.1%
Non-Residential Sector	33.9%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX B.5**  
***SANITARY SEWER (WASTEWATER)***  
***TECHNICAL APPENDIX***

## APPENDIX B.5

### SANITARY SEWER (WASTEWATER) SERVICES TECHNICAL APPENDIX

Toronto Water is responsible for the emplacement and operation of the City's Wastewater plant and linear network. Toronto Water is also responsible for the City's water and storm water facilities which are discussed in Appendices B.4 and B.6 respectively.

This appendix provides an outline of the 2013–2022 development-related capital program for sanitary sewer, the calculation of the “unadjusted” DC and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the program have been provided by Toronto Water and Waterfront Toronto staff and are based on the 2013 approved capital budget, previous DC studies, and other long-range planning documents.

A historic service level analysis is not required for wastewater services since Provincial and City environmental standards determine the increased need for service for sewer infrastructure based on the anticipated development.

The following discusses the individual components included in the sanitary sewer service category. The analysis is set out in the tables which follow. The tables include:

Table 1      2013–2022 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs

Table 2      Cash Flow Analysis

#### **A. DEVELOPMENT-RELATED CAPITAL PROGRAM**

The 2013–2022 development-related capital program includes a wide variety of projects for the provision of sanitary sewer services in the City and amounts to a total gross cost of \$2.5 billion, as shown in Table 1.

Of the \$2.5 billion in development-related infrastructure, \$1.4 billion relates to plants. This includes improvements to the Ashbridges, Highland Creek and Humber facilities.

The second largest component of the capital program relates to \$917.8 million in mains and pumping stations.

Approximately \$35.1 million of the capital program relates to projects that were identified in the City's last DC study. These projects have been partially funded and carried forward into this study. The following approach was used to determine the amounts to be carried forward:

- The City's DC reserve fund and accounting statements for the 2009–2012 period were reviewed to identify projects in the 2009 DC study that were undertaken.
- The DC-eligible share identified in the 2009 study was applied to the actual project funding.
- The DC funding to date was grossed upwards by 50% to account for the City's non-statutory discounts and phase-in schedule.
- The remaining DC-eligible share is carried forward to this DC study capital program in the gross project cost column. The residual amount totals \$35.1 million.

Approximately \$38.0 million in Waterfront Toronto works is identified. Of that amount, \$24.0 million is in the Easy Bayfront area and \$14.0 million is in the Port Lands.

Additionally, \$75.5 million in other works is identified in the capital program. This includes unallocated development-related works that the City has not yet identified as well as several studies.

## **B. CALCULATION OF DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Grants, Subsidies and Other Recoveries**

Approximately \$20.7 million in senior government grants is anticipated for East Bayfront Sanitary Sewer Works. This amount is netted off the DC calculation.

### **2. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. Generally speaking, shares have been deducted from the net cost of projects that account for portions of the project that relate to state-of-good-repair or the replacement or reconstruction of existing facilities. Those projects that are completely new are deemed to be entirely growth-related and no replacement shares have been deducted from the net cost.

The inventory information for sanitary sewer pipes is not as detailed as the data available for water pipes. As such, a capacity-based approach to calculating benefit to existing shares for sewer mains was not used. Instead, shares of current and forecast population and employment were used to calculate the benefit to existing shares for most projects where they apply.

In total, \$2.0 billion is identified as the replacement and benefit to existing share.

### **3. Legislated 10% Reduction**

As this service is identified in Section 5 (5) of the DCA, a 10% reduction to the net municipal costs is not required.

### **4. Available DC Reserve Funds**

The City had a December 31, 2012 reserve fund balance for sanitary sewer services of \$50.0 million. Funding for 2013 Waterfront Sanitary Servicing Infrastructure (\$11.6 million) is deducted resulting in an available reserve fund balance of \$38.4 million. This amount is notionally doubled to \$76.8 million to account for the non-statutory exemptions and phase-in provisions of the City's current in-force DC by-law. The \$76.8 million is deducted from the DC-eligible capital program.

### **5. Post-2022 Benefit**

Approximately \$145.1 million in post-period DC shares is identified. Consistent with the City's current practice, post-period shares are applied to plant, liner and Port Lands works. The development-related component of these projects is split



based on population and employment growth in the 2013–2022 period versus growth in the 2023–2031 period for non-Port Lands projects and growth in the 2023–2041 period for the Port Lands.

After the deductions described above, \$286.3 million is determined to be DC-eligible in the 10-year period and carried forward to the rate calculation.

### **C. CALCULATION OF RESIDENTIAL AND NON-RESIDENTIAL DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

The discounted development-related costs have been allocated 66.1% to residential development and 33.9% to non-residential development. These percentages are based on shares of 10-year population growth in new units and gross employment growth.

The \$189.3 million in residential development-related net capital costs is divided by the population forecast from new housing units of 241,762, yielding a per capita charge of \$783.20 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$97.0 million allocated to the non-residential sector and dividing it by 5.2 million square metres of new non-residential floor space. This yields an unadjusted charge of \$18.65 per square metre of GFA.

### **D. CASH FLOW ANALYSIS**

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

In order to determine appropriate DC rates reflecting borrowings and earnings necessary to support the discounted development-related funding requirement,

assumptions are used for the inflation rate and interest rate. An inflation rate of 2.0% is used for the funding requirements, an interest rate of 3.5% is used for positive opening balances, and a rate of 5.5% is used for negative opening balances.

Table 2 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential DCs. After cash flow consideration, the residential calculated charge decreases slightly to \$775.69 per capita. The non-residential charge after cash flow decreases slightly to \$18.63 per square metre of GFA.

The following table summarizes the calculation of the sanitary sewer DC.

<b>SANITARY SEWER</b>					
2013 - 2022		Unadjusted		<b>Adjusted</b>	
Development-Related Capital Program Total	Net DC Recoverable	Development Charge \$/capita	\$/sq.m	<b>Development Charge \$/capita</b>	<b>\$/sq.m</b>
\$2,483,843,959	\$286,308,869	\$783.20	\$18.65	<b>\$775.69</b>	<b>\$18.63</b>

APPENDIX B.5  
TABLE 1 - PAGE 1  
CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
SANITARY SEWER

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Replacement & BTE Shares	Ineligible Costs 0% Reduction	Total Development Related Costs	Development Related Costs	
								Available DC Reserves	2013-2022
<b>3.0 SANITARY SEWER</b>									
<b>3.1 Prior Projects (Growth Shares Only)</b>									
3.1.1 ASHRIDGES BAY DIGESTERS 9-12 REPURBISH	2013 - 2022	\$ 2,879,340	\$ -	\$ 2,879,340	\$ -	\$ -	\$ 2,879,340	\$ -	\$ 2,879,340
3.1.2 HIGHLAND CREEK HVAC AND PLANT SECURITY UPGRADES	2013 - 2022	\$ 95,299	\$ -	\$ 95,299	\$ -	\$ -	\$ 95,299	\$ -	\$ 95,299
3.1.3 HUMBER SLUDGE THICKENING BLDG UPGRADE	2013 - 2022	\$ 3,646,011	\$ -	\$ 3,646,011	\$ -	\$ -	\$ 3,646,011	\$ -	\$ 3,646,011
3.1.4 ASHRIDGES BAY BIOSOLIDS IMPROVEMENTS AND STUDIES	2013 - 2022	\$ 100,678	\$ -	\$ 100,678	\$ -	\$ -	\$ 100,678	\$ -	\$ 100,678
3.1.5 KEELE TRUNK SEWER - PROPERTY ACQUISITION	2013 - 2022	\$ 1,198,490	\$ -	\$ 1,198,490	\$ -	\$ -	\$ 1,198,490	\$ -	\$ 1,198,490
3.1.6 ASHRIDGES BAY STANDBY POWER GENERATION CONSTRUCTION	2013 - 2022	\$ 71,061	\$ -	\$ 71,061	\$ -	\$ -	\$ 71,061	\$ -	\$ 71,061
3.1.7 ASHRIDGES BAY PT ENGINEERING DESIGN AND CONTRACT ADMIN	2013 - 2022	\$ 514,228	\$ -	\$ 514,228	\$ -	\$ -	\$ 514,228	\$ -	\$ 514,228
3.1.8 ASHRIDGES BAY PROCESS UPGRADES AND OUTDOOR CONTROL ENGINEERING	2013 - 2022	\$ 539,900	\$ -	\$ 539,900	\$ -	\$ -	\$ 539,900	\$ -	\$ 539,900
3.1.9 ASHRIDGES BAY PCS PLANT SERVICES	2013 - 2022	\$ 304,435	\$ -	\$ 304,435	\$ -	\$ -	\$ 304,435	\$ -	\$ 304,435
3.1.10 HIGHLAND CREEK PCS PLANT SERVICES	2013 - 2022	\$ 687,686	\$ -	\$ 687,686	\$ -	\$ -	\$ 687,686	\$ -	\$ 687,686
3.1.11 HUMBER PCS PLANT SERVICES	2013 - 2022	\$ 549,406	\$ -	\$ 549,406	\$ -	\$ -	\$ 549,406	\$ -	\$ 549,406
3.1.12 ASHRIDGES BAY PROCESS EQUIPMENT UPGRADES	2013 - 2022	\$ 233,569	\$ -	\$ 233,569	\$ -	\$ -	\$ 233,569	\$ -	\$ 233,569
3.1.13 HUMBER PROCESS EQUIPMENT UPGRADES	2013 - 2022	\$ 5,256	\$ -	\$ 5,256	\$ -	\$ -	\$ 5,256	\$ -	\$ 5,256
3.1.14 HUMBER HEADHOUSE UPGRADES PHASE 1 AND PHASE 2 ODOUR CONTROL	2013 - 2022	\$ 2,281,667	\$ -	\$ 2,281,667	\$ -	\$ -	\$ 2,281,667	\$ -	\$ 2,281,667
3.1.15 HUMBER HEADHOUSE UPGRADES PHASE 1 ODOUR CONTROL	2013 - 2022	\$ 737,197	\$ -	\$ 737,197	\$ -	\$ -	\$ 737,197	\$ -	\$ 737,197
3.1.16 HIGHLAND CREEK WAS THICKENING AND DEWATERING PHASE 2	2013 - 2022	\$ 443,435	\$ -	\$ 443,435	\$ -	\$ -	\$ 443,435	\$ -	\$ 443,435
3.1.17 ASHRIDGES BAY MEDIATION AGREEMENT IMPLEMENTATION	2013 - 2022	\$ 3,621	\$ -	\$ 3,621	\$ -	\$ -	\$ 3,621	\$ -	\$ 3,621
3.1.18 ASHRIDGES BAY DEWATERING EQUIPMENT UPGRADES	2013 - 2022	\$ 2,182,334	\$ -	\$ 2,182,334	\$ -	\$ -	\$ 2,182,334	\$ -	\$ 2,182,334
3.1.19 HIGHLAND CREEK BIOSOLIDS TREATMENT PHASE 2	2013 - 2022	\$ 2,183,337	\$ -	\$ 2,183,337	\$ -	\$ -	\$ 2,183,337	\$ -	\$ 2,183,337
3.1.20 ASHRIDGES BAY OUTFALL AND DISINFECTION UPGRADES ENGINEERING	2013 - 2022	\$ 24,086	\$ -	\$ 24,086	\$ -	\$ -	\$ 24,086	\$ -	\$ 24,086
3.1.21 ASHRIDGES BAY PRIMARY TREATMENT UPGRADE - CONST CONT #1	2013 - 2022	\$ 791,099	\$ -	\$ 791,099	\$ -	\$ -	\$ 791,099	\$ -	\$ 791,099
3.1.22 ASHRIDGES BAY BUILDING TREATMENT AND BIOFILTER	2013 - 2022	\$ 7,005,781	\$ -	\$ 7,005,781	\$ -	\$ -	\$ 7,005,781	\$ -	\$ 7,005,781
3.1.23 ASHRIDGES BAY M AND T PUMPING STATION	2013 - 2022	\$ 532,069	\$ -	\$ 532,069	\$ -	\$ -	\$ 532,069	\$ -	\$ 532,069
3.1.24 ASHRIDGES BAY EM AND AIR TREATMENT UPGRADE	2013 - 2022	\$ 392,482	\$ -	\$ 392,482	\$ -	\$ -	\$ 392,482	\$ -	\$ 392,482
3.1.25 HIGHLAND CREEK ODOUR CONTROL UPGRADES PHASE 1 ENG	2013 - 2022	\$ 893,789	\$ -	\$ 893,789	\$ -	\$ -	\$ 893,789	\$ -	\$ 893,789
3.1.26 HIGHLAND CREEK WAS THICKENING AND DEWATERING - ENGINEERING	2013 - 2022	\$ 5,660,991	\$ -	\$ 5,660,991	\$ -	\$ -	\$ 5,660,991	\$ -	\$ 5,660,991
3.1.27 HUMBER SECONDARY TREATMENT UPGRADES	2013 - 2022	\$ 952,802	\$ -	\$ 952,802	\$ -	\$ -	\$ 952,802	\$ -	\$ 952,802
3.1.28 FUTURE SEWAGE PS UPGRADES	2013 - 2022	\$ 195,663	\$ -	\$ 195,663	\$ -	\$ -	\$ 195,663	\$ -	\$ 195,663
Subtotal Prior Projects (Growth Shares Only)		\$ 35,105,714	\$ -	\$ 35,105,714	\$ -	\$ -	\$ 35,105,714	\$ -	\$ 35,105,714
<b>3.2 Plant</b>									
3.2.1 ASHRIDGES BAY WWTP REHAB	2013 - 2017	\$ 14,607,000	\$ -	\$ 14,607,000	\$ 12,717,561	\$ -	\$ 1,889,439	\$ -	\$ 1,889,439
3.2.2 ASHRIDGES BAY WWTP REHAB	2013 - 2019	\$ 5,514,000	\$ -	\$ 5,514,000	\$ 4,800,755	\$ -	\$ 713,245	\$ -	\$ 713,245
3.2.3 EQUIPMENT REPLACEMENT & REHABILITATION	2013 - 2014	\$ 768,000	\$ -	\$ 768,000	\$ 688,160	\$ -	\$ 89,840	\$ -	\$ 89,840
3.2.4 ASHRIDGES BAY WWTP REHAB	2013 - 2016	\$ 440,000	\$ -	\$ 440,000	\$ 382,800	\$ -	\$ 57,200	\$ -	\$ 57,200
3.2.5 ASHRIDGES BAY WWTP REHAB	2013 - 2016	\$ 3,637,000	\$ -	\$ 3,637,000	\$ 3,166,548	\$ -	\$ 470,452	\$ -	\$ 470,452
3.2.6 ASHRIDGES BAY T.P. - III YR2004	2013 - 2016	\$ 5,055,000	\$ -	\$ 5,055,000	\$ 4,401,128	\$ -	\$ 653,872	\$ -	\$ 653,872
3.2.7 ASHRIDGES BAY T.P. YR2005	2013 - 2017	\$ 2,350,000	\$ -	\$ 2,350,000	\$ 2,046,024	\$ -	\$ 303,976	\$ -	\$ 303,976
3.2.8 ASHRIDGES BAY T.P. YR2006	2013 - 2015	\$ 75,000	\$ -	\$ 75,000	\$ 65,250	\$ -	\$ 9,750	\$ -	\$ 9,750
3.2.9 ASHRIDGES BAY T.P. YR2006	2013 - 2016	\$ 7,453,000	\$ -	\$ 7,453,000	\$ 6,488,942	\$ -	\$ 964,058	\$ -	\$ 964,058
3.2.10 ASHRIDGES BAY WWTP - EFFLUENT SYSTEM	2013 - 2019	\$ 19,900,000	\$ -	\$ 19,900,000	\$ 17,325,903	\$ -	\$ 2,574,097	\$ -	\$ 2,574,097
3.2.11 ASHRIDGES BAY WWTP - EFFLUENT SYSTEM	2015 - 2019	\$ 185,500,000	\$ -	\$ 185,500,000	\$ 161,505,277	\$ -	\$ 23,994,723	\$ -	\$ 23,994,723
3.2.12 ASHRIDGES BAY WWTP - EFFLUENT SYSTEM	2013 - 2014	\$ 1,275,000	\$ -	\$ 1,275,000	\$ 1,110,077	\$ -	\$ 164,923	\$ -	\$ 164,923
3.2.13 ASHRIDGES BAY WWTP - EFFLUENT SYSTEM	2017 - 2022	\$ 21,650,000	\$ -	\$ 21,650,000	\$ 18,849,538	\$ -	\$ 2,800,462	\$ -	\$ 2,800,462
3.2.14 ASHRIDGES BAY WWTP - EFFLUENT SYSTEM	2021 - 2025	\$ 15,000,000	\$ -	\$ 15,000,000	\$ 13,059,726	\$ -	\$ 1,940,274	\$ -	\$ 1,940,274
3.2.15 ASHRIDGES BAY WWTP - LIQUID TREATMENT & HANDLING	2013 - 2015	\$ 18,000,000	\$ -	\$ 18,000,000	\$ 15,671,671	\$ -	\$ 2,328,329	\$ -	\$ 2,328,329
3.2.16 ASHRIDGES BAY WWTP - LIQUID TREATMENT & HANDLING	2013 - 2017	\$ 139,000,000	\$ -	\$ 139,000,000	\$ 121,020,127	\$ -	\$ 17,979,873	\$ -	\$ 17,979,873
3.2.17 ASHRIDGES BAY WWTP - LIQUID TREATMENT & HANDLING	2017 - 2022	\$ 50,000,000	\$ -	\$ 50,000,000	\$ 43,532,420	\$ -	\$ 6,467,580	\$ -	\$ 6,467,580
3.2.18 ASHRIDGES BAY WWTP - LIQUID TREATMENT & HANDLING	2017 - 2022	\$ 52,000,000	\$ -	\$ 52,000,000	\$ 46,273,716	\$ -	\$ 5,726,284	\$ -	\$ 5,726,284
3.2.19 ASHRIDGES BAY WWTP - ODOUR CONTROL	2013 - 2014	\$ 8,500,000	\$ -	\$ 8,500,000	\$ 7,400,511	\$ -	\$ 1,099,489	\$ -	\$ 1,099,489
3.2.20 ASHRIDGES BAY WWTP - ODOUR CONTROL	2013 - 2017	\$ 17,465,000	\$ -	\$ 17,465,000	\$ 15,205,874	\$ -	\$ 2,259,126	\$ -	\$ 2,259,126
3.2.21 ASHRIDGES BAY WWTP - SOLIDS & GAS HANDLING	2013 - 2018	\$ 31,390,000	\$ -	\$ 31,390,000	\$ 27,329,653	\$ -	\$ 4,060,347	\$ -	\$ 4,060,347
3.2.22 ASHRIDGES BAY WWTP - SOLIDS & GAS HANDLING	2013 - 2021	\$ 17,100,000	\$ -	\$ 17,100,000	\$ 14,888,088	\$ -	\$ 2,211,912	\$ -	\$ 2,211,912
3.2.23 ASHRIDGES BAY WWTP - SOLIDS & GAS HANDLING	2016 - 2021	\$ 85,000,000	\$ -	\$ 85,000,000	\$ 74,005,113	\$ -	\$ 10,994,887	\$ -	\$ 10,994,887
3.2.24 ASHRIDGES BAY WWTP - ODOUR CONTROL	2013 - 2013	\$ 803,000	\$ -	\$ 803,000	\$ 698,610	\$ -	\$ 104,390	\$ -	\$ 104,390



APPENDIX B.5  
TABLE 1 - PAGE 3

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
SANITARY SEWER

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		Post 2022
					Replacement & BTE Shares	0% Reduction		Available DC Reserves	2013-2022	
<b>3.6 Port Lands Sanitary Sewer</b>										
3.6.1 Temporary Sewage Pumping Station for Cousins Quay Development	2018 - 2022	\$ 1,260,000	-	\$ 1,260,000	\$ -	\$ -	\$ 1,260,000	\$ -	\$ 503,882	\$ 756,118
3.6.2 Interim Upgrades to Existing Trunk Sewer	2018 - 2022	\$ 2,000,000	-	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000	\$ -	\$ 799,812	\$ 1,200,188
3.6.3 Carlaw Ave. North of Lakeshore Blvd.	2018 - 2022	\$ 2,800,000	-	\$ 2,800,000	\$ -	\$ -	\$ 2,800,000	\$ -	\$ -	\$ 2,800,000
3.6.4 Commissioners St.: Don Roadway to Bouchette St.	2018 - 2022	\$ 3,044,000	-	\$ 3,044,000	\$ -	\$ -	\$ 3,044,000	\$ -	\$ 1,217,314	\$ 1,826,686
3.6.5 Commissioners St.: Bouchette St. to Carlaw Ave.	2018 - 2022	\$ 2,729,000	-	\$ 2,729,000	\$ -	\$ -	\$ 2,729,000	\$ -	\$ -	\$ 2,729,000
3.6.6 Carlaw Ave.: Lakeshore Blvd. to Commissioners St.	2018 - 2022	\$ 2,205,000	-	\$ 2,205,000	\$ -	\$ -	\$ 2,205,000	\$ -	\$ -	\$ 2,205,000
Subtotal Port Lands Sanitary Sewer		\$ 14,038,000	-	\$ 14,038,000	\$ -	\$ -	\$ 14,038,000	\$ -	\$ 2,521,008	\$ 11,516,992
<b>TOTAL SANITARY SEWER</b>		<b>\$ 2,483,843,959</b>	<b>\$ 20,676,191</b>	<b>\$ 2,463,167,768</b>	<b>\$ 1,954,927,076</b>	<b>\$ -</b>	<b>\$ 508,240,692</b>	<b>\$ 76,827,435</b>	<b>\$ 286,308,869</b>	<b>\$ 145,104,388</b>

<b>Residential Development Charge Calculation</b>	
Residential Share of 2013 - 2022 DC Eligible Costs	66%
10-Year Growth in Population in New Units	\$189,348,509
Unadjusted Development Charge Per Capita	241,762
	<b>\$783.20</b>
<b>Non-Residential Development Charge Calculation</b>	
Non-Residential Share of 2013 - 2022 DC Eligible Costs	34%
10-Year Growth in Square Metres	\$86,960,360
Unadjusted Development Charge Per Square Metre	5,200,000
	<b>\$18.65</b>

2013 - 2022 Net Funding Envelope	N/A
Reserve Fund Balance	
Uncommitted Reserve Funds	\$50,013,718
2013 Capital Budget Draws	\$11,600,000
<b>Total Available DC Reserve Funds</b>	<b>\$38,413,718</b>
Available DC Reserve Funds w/o Non-Stat Discounts	\$76,827,435
	50%

APPENDIX B.5  
TABLE 2 - PAGE 1

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
SANITARY SEWER  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>SANITARY SEWER</b>											
OPENING CASH BALANCE	\$0.0	\$16,023.7	\$28,471.9	\$32,732.1	\$28,096.7	\$20,184.5	\$14,886.0	\$8,970.4	\$5,388.1	\$1,148.0	
2013 - 2022 RESIDENTIAL FUNDING REQUIREMENTS											
- Sanitary Sewer: Non Inflated	\$13,856.7	\$15,905.8	\$16,099.0	\$22,780.4	\$23,302.8	\$20,663.2	\$21,333.1	\$19,075.4	\$19,474.6	\$16,857.5	\$189,348.5
- Sanitary Sewer: Inflated	\$13,856.7	\$16,223.9	\$16,749.4	\$24,174.7	\$25,223.7	\$22,813.8	\$24,024.5	\$21,911.7	\$22,817.6	\$20,146.2	\$207,942.4
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	38,166	35,271	24,729	22,533	19,730	19,814	20,331	20,336	20,364	20,488	241,762
REVENUE											
- DC Receipts: Inflated	\$29,604.8	\$27,906.9	\$19,956.9	\$18,548.4	\$16,566.2	\$16,969.6	\$17,760.2	\$18,119.7	\$18,507.5	\$18,992.6	\$202,932.8
INTEREST											
- Interest on Opening Balance	\$0.0	\$560.8	\$996.5	\$1,145.6	\$983.4	\$706.5	\$521.0	\$314.0	\$188.6	\$40.2	\$5,456.5
- Interest on In-year Transactions	\$275.6	\$204.5	\$66.1	(\$154.7)	(\$238.1)	(\$160.7)	(\$172.3)	(\$104.3)	(\$118.5)	(\$31.7)	(\$444.1)
TOTAL REVENUE	\$29,880.4	\$28,672.2	\$21,009.5	\$19,539.3	\$17,311.5	\$17,515.3	\$18,108.9	\$18,329.4	\$18,577.6	\$19,001.1	\$207,945.2
CLOSING CASH BALANCE	\$16,023.7	\$28,471.9	\$32,732.1	\$28,096.7	\$20,184.5	\$14,886.0	\$8,970.4	\$5,388.1	\$1,148.0	\$2.8	

**2013 Adjusted Charge Per Capita**      **\$775.69**

<b>Allocation of Capital Program</b>	
Residential Sector	66.1%
Non-Residential Sector	33.9%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.5  
TABLE 2 - PAGE 2

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
SANITARY SEWER  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

SANITARY SEWER	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
OPENING CASH BALANCE	\$0.00	\$2,637.30	\$4,330.71	\$6,010.66	\$4,064.67	\$1,709.91	\$756.16	(\$648.20)	(\$778.78)	(\$1,164.49)	
2013 - 2022 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Sanitary Sewer: Non Inflated	\$7,095.7	\$8,144.9	\$8,243.9	\$11,665.2	\$11,932.8	\$10,581.1	\$10,924.1	\$9,768.0	\$9,972.4	\$8,632.3	\$96,960.4
- Sanitary Sewer: Inflated	\$7,095.7	\$8,307.8	\$8,576.9	\$12,379.2	\$12,916.4	\$11,682.4	\$12,302.3	\$11,220.4	\$11,684.3	\$10,316.3	\$106,481.8
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	5,200,000
REVENUE											
- DC Receipts: Inflated	\$9,687.6	\$9,881.4	\$10,079.0	\$10,280.6	\$10,486.2	\$10,695.9	\$10,909.8	\$11,128.0	\$11,350.6	\$11,577.6	\$106,076.7
INTEREST											
- Interest on Opening Balance	\$0.0	\$92.3	\$151.6	\$210.4	\$142.3	\$59.8	\$26.5	(\$35.7)	(\$42.8)	(\$64.0)	\$540.3
- Interest on In-year Transactions	\$45.4	\$27.5	\$26.3	(\$57.7)	(\$66.8)	(\$27.1)	(\$38.3)	(\$2.5)	(\$9.2)	\$22.1	(\$80.4)
TOTAL REVENUE	\$9,733.0	\$10,001.2	\$10,256.9	\$10,433.3	\$10,561.6	\$10,728.6	\$10,898.0	\$11,089.8	\$11,298.6	\$11,535.6	\$106,536.6
CLOSING CASH BALANCE	\$2,637.3	\$4,330.7	\$6,010.7	\$4,064.7	\$1,709.9	\$756.2	(\$648.2)	(\$778.8)	(\$1,164.5)	\$54.8	

**2013 Adjusted Charge Per Square Metre \$18.63**

Allocation of Capital Program	
Residential Sector	66.1%
Non-Residential Sector	33.9%
Rates for 2013	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX B.6**  
***STORM WATER***  
***TECHNICAL APPENDIX***



## APPENDIX B.6

### STORM WATER MANAGEMENT TECHNICAL APPENDIX

Toronto Water is responsible for the emplacement and operation of the City's storm drainage infrastructure. Toronto Water is also responsible for the City's water and sanitary sewer facilities which are discussed in Appendices B.4 and B.5 respectively.

This appendix provides an outline of the 2013–2022 development-related capital program for storm water drainage and the calculation of the “unadjusted” DC and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the program have been provided by Toronto Water and Waterfront Toronto staff and are based on the 2013 approved capital budget, previous DC studies, and other long-range planning documents.

A historic service level analysis is not required for storm water services since Provincial and City environmental standards determine the increased need for service for storm infrastructure based on the anticipated development.

The following discusses the individual components included in the storm water service category. The analysis is set out in the tables which follow. The tables include:

Table 1      2013–2022 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs

Table 2      Cash Flow Analysis

#### A. DEVELOPMENT-RELATED CAPITAL PROGRAM

The 2013–2022 development-related capital program includes a wide variety of projects for the provision of storm water services in the City and amounts to a total gross cost of \$1.2 billion, as shown in Table 1.

Of the \$1.2 billion in development-related infrastructure, \$721.8 million relates to basement flooding, end of pipe facilities, Wet Weather Flow Master Plan projects, stream erosion control, tunnel retrofits, Emery Creek Pond and Toronto and Region Conservation Authority (TRCA) capital projects.

The second largest component of the capital program relates to \$260.7 million for projects required as a result of the development of the Port Lands area. Additionally, projects totalling \$179.8 million are required as a result of growth in the West Don Lands and East Bayfront areas.

## **B. CALCULATION OF DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Grants, Subsidies and Other Recoveries**

Approximately \$162.8 million in senior government grants is anticipated for the West Don Lands storm water works. This amount is netted off the DC calculation.

### **2. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. Generally speaking, shares have been deducted from the net cost of projects that account for portions of the project that relate to state-of-good-repair or the replacement or reconstruction of existing facilities. Those projects that are completely new are deemed to be entirely growth-related and no replacement shares have been deducted from the net cost.

For storm water infrastructure, shares of current and forecast households were used to calculate the benefit to existing shares where they apply. An additional deduction of 50% was made for basement flooding projects since future units in basement flooding areas are more likely to be of a higher density than existing units. In total, \$624.9 million is identified as the replacement and benefit to existing share.

### **3. Legislated 10% Reduction**

As this service is identified in Section 5 (5) of the DCA, a 10% reduction to the net municipal costs is not required.

#### **4. Available DC Reserve Funds**

The City had a December 31, 2012 reserve fund balance for storm water services of \$12.9 million. Funding for 2013 Waterfront storm water infrastructure (\$5.4 million) is deducted resulting in an available reserve fund balance of \$7.5 million. This amount is notionally doubled to \$14.9 million to account for the non-statutory exemptions and phase-in provisions of the City's current in-force DC by-law. The \$14.9 million is deducted from the DC-eligible capital program..

#### **5. Post-2022 Benefit**

Approximately \$250.9 million in post-period DC shares is identified. Consistent with the City's current practice, post-period shares are applied to plant, linear and Port Lands works. The development-related component of these projects is split based on household growth in the 2013–2022 period versus growth in the 2023–2031 period for non-Port Lands projects and growth in the 2023–2041 period for the Port Lands.

After the deductions described above, \$108.7 million is determined to be DC-eligible in the 10-year period and carried forward to the rate calculation.

### **C. CALCULATION OF RESIDENTIAL AND NON-RESIDENTIAL DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

The discounted development-related costs have been allocated 66.1% to residential development and 33.9% to non-residential development. These percentages are based on shares of 10-year population growth in new units and gross employment growth.

The \$71.9 million in residential development-related residential net capital costs is divided by the population forecast from new housing units of 241,762, yielding a per capita charge of \$297.48 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$36.8 million allocated to the non-residential sector and dividing it by 5.2 million square metres of new non-residential floor space. This yields an unadjusted charge of \$7.08 per square metre of GFA.

#### D. CASH FLOW ANALYSIS

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

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

Table 2 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential DCs. After cash flow consideration, the residential calculated charge decreases to \$291.63 per capita. The non-residential charge after cash flow decreases slightly to \$7.00 per square metre of GFA.

The following table summarizes the calculation of the storm water DC.

<b>STORM WATER</b>					
2013 - 2022		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$1,162,257,337	\$108,746,001	\$297.48	\$7.08	<b>\$291.63</b>	<b>\$7.00</b>

APPENDIX B.6  
TABLE 1 - PAGE 1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
STORM WATER

Project Description	Timing	Gross Project Cost	Grants/Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs		Post 2022
					Replacement & BTE Shares	0% Reduction		Available DC Reserves	2013-2022	
<b>4.0 STORM WATER</b>										
<b>4.1 Storm</b>										
4.1.1 BASEMENT FLOODING RELIEF	2013 - 2021	\$ 25,000,000	\$ -	\$ 25,000,000	\$ 22,688,702	\$ -	\$ 2,311,298	\$ -	\$ 1,364,653	\$ 946,645
4.1.2 BASEMENT FLOODING RELIEF	2013 - 2014	\$ 5,619,000	\$ -	\$ 5,619,000	\$ 5,099,513	\$ -	\$ 519,487	\$ -	\$ 306,719	\$ 212,768
4.1.3 BASEMENT FLOODING RELIEF	2014 - 2022	\$ 232,967,953	\$ -	\$ 232,967,953	\$ 211,429,619	\$ -	\$ 21,538,334	\$ -	\$ 12,716,813	\$ 8,821,521
4.1.4 BASEMENT FLOODING RELIEF	2013 - 2013	\$ 12,695,000	\$ -	\$ 12,695,000	\$ 12,695,000	\$ -	\$ 1,173,677	\$ -	\$ 692,971	\$ 480,706
4.1.5 BASEMENT FLOODING RELIEF	2013 - 2013	\$ 7,775,000	\$ -	\$ 7,775,000	\$ 7,056,186	\$ -	\$ 718,814	\$ -	\$ 424,407	\$ 294,407
4.1.6 BASEMENT FLOODING RELIEF	2013 - 2017	\$ 29,500,000	\$ -	\$ 29,500,000	\$ 26,772,668	\$ -	\$ 2,727,332	\$ -	\$ 1,610,290	\$ 1,117,041
4.1.7 BASEMENT FLOODING RELIEF - GROUP 1	2013 - 2014	\$ 81,895,000	\$ -	\$ 81,895,000	\$ 74,323,650	\$ -	\$ 7,571,350	\$ -	\$ 4,470,329	\$ 3,101,021
4.1.8 BASEMENT FLOODING RELIEF - GROUP 2	2018 - 2021	\$ 3,960,000	\$ -	\$ 3,960,000	\$ 3,227,781	\$ -	\$ 732,219	\$ -	\$ 432,322	\$ 299,897
4.1.9 SWM END OF PIPE FACILITIES	2013 - 2015	\$ 6,000,000	\$ -	\$ 6,000,000	\$ 4,890,577	\$ -	\$ 1,109,423	\$ -	\$ 655,033	\$ 454,390
4.1.10 SWM END OF PIPE FACILITIES	2018 - 2022	\$ 36,000,000	\$ -	\$ 36,000,000	\$ 29,343,462	\$ -	\$ 6,656,538	\$ -	\$ 3,930,199	\$ 2,726,339
4.1.11 SWM END OF PIPE FACILITIES	2014 - 2019	\$ 16,100,000	\$ -	\$ 16,100,000	\$ 13,123,048	\$ -	\$ 2,976,952	\$ -	\$ 1,757,673	\$ 1,219,279
4.1.12 SWM END OF PIPE FACILITIES	2014 - 2016	\$ 5,000,000	\$ -	\$ 5,000,000	\$ 4,075,481	\$ -	\$ 924,519	\$ -	\$ 545,861	\$ 378,658
4.1.13 SWM END OF PIPE FACILITIES	2018 - 2021	\$ 10,200,000	\$ -	\$ 10,200,000	\$ 8,313,981	\$ -	\$ 1,886,019	\$ -	\$ 1,113,557	\$ 772,463
4.1.15 SWM END OF PIPE FACILITIES	2017 - 2021	\$ 47,950,000	\$ -	\$ 47,950,000	\$ 39,083,861	\$ -	\$ 8,866,139	\$ -	\$ 5,234,807	\$ 3,631,331
4.1.16 SWM END OF PIPE FACILITIES	2013 - 2016	\$ 2,490,000	\$ -	\$ 2,490,000	\$ 2,029,589	\$ -	\$ 460,411	\$ -	\$ 271,839	\$ 188,572
4.1.17 WET WEATHER FLOW MP	2013 - 2016	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 1,630,192	\$ -	\$ 369,808	\$ -	\$ 218,344	\$ 151,463
4.1.18 WET WEATHER FLOW MP	2017 - 2022	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 2,445,289	\$ -	\$ 554,711	\$ -	\$ 327,517	\$ 227,195
4.1.19 WET WEATHER FLOW MP	2022 - 2022	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 2,445,289	\$ -	\$ 554,711	\$ -	\$ 327,517	\$ 227,195
4.1.20 WET WEATHER FLOW MP	2013 - 2015	\$ 5,661,000	\$ -	\$ 5,661,000	\$ 4,614,259	\$ -	\$ 1,046,741	\$ -	\$ 618,024	\$ 428,717
4.1.21 WET WEATHER FLOW MP	2016 - 2018	\$ 750,000	\$ -	\$ 750,000	\$ 611,322	\$ -	\$ 138,678	\$ -	\$ 81,879	\$ 56,799
4.1.22 WET WEATHER FLOW MP	2013 - 2013	\$ 2,340,525	\$ -	\$ 2,340,525	\$ 1,907,753	\$ -	\$ 432,772	\$ -	\$ 255,520	\$ 177,252
4.1.23 WET WEATHER FLOW MP	2013 - 2014	\$ 3,291,000	\$ -	\$ 3,291,000	\$ 2,682,481	\$ -	\$ 608,519	\$ -	\$ 359,286	\$ 249,233
4.1.24 WET WEATHER FLOW MP	2014 - 2022	\$ 43,487,000	\$ -	\$ 43,487,000	\$ 35,454,238	\$ -	\$ 8,042,762	\$ -	\$ 4,748,663	\$ 3,294,089
4.1.25 WET WEATHER FLOW MP	2013 - 2016	\$ 5,700,000	\$ -	\$ 5,700,000	\$ 4,646,048	\$ -	\$ 1,053,952	\$ -	\$ 622,282	\$ 431,670
4.1.26 WESTERN BEACHES RETROFIT	2013 - 2014	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 1,630,192	\$ -	\$ 369,808	\$ -	\$ 216,344	\$ 151,463
4.1.27 STREAM RESTORATION & EROSION CONTROL	2016 - 2022	\$ 54,000,000	\$ -	\$ 54,000,000	\$ 44,015,193	\$ -	\$ 9,984,807	\$ -	\$ 5,895,299	\$ 4,089,508
4.1.28 STREAM RESTORATION & EROSION CONTROL	2013 - 2015	\$ 19,000,000	\$ -	\$ 19,000,000	\$ 15,486,827	\$ -	\$ 3,513,173	\$ -	\$ 2,074,272	\$ 1,438,901
4.1.29 STREAM RESTORATION & EROSION CONTROL	2013 - 2013	\$ 3,830,000	\$ -	\$ 3,830,000	\$ 3,121,818	\$ -	\$ 708,182	\$ -	\$ 418,130	\$ 290,052
4.1.30 SWM TRCA YR2006	2014 - 2022	\$ 39,053,000	\$ -	\$ 39,053,000	\$ 31,831,951	\$ -	\$ 7,221,049	\$ -	\$ 4,263,502	\$ 2,957,547
4.1.31 SWM TRCA YR2006	2013 - 2015	\$ 5,500,000	\$ -	\$ 5,500,000	\$ 4,483,029	\$ -	\$ 1,016,971	\$ -	\$ 600,447	\$ 416,524
4.1.32 Land Acquisition for Source Water Protect	2013 - 2016	\$ 6,000,000	\$ -	\$ 6,000,000	\$ 4,890,577	\$ -	\$ 1,109,423	\$ -	\$ 655,033	\$ 454,390
4.1.33 EMERY CREEK POND	2013 - 2016	\$ 721,774,478	\$ -	\$ 721,774,478	\$ 624,875,902	\$ -	\$ 96,898,576	\$ -	\$ 57,211,531	\$ 39,687,045
Subtotal Storm		\$ 1,162,257,337	\$ 162,800,278	\$ 999,457,059	\$ 624,875,902	\$ -	\$ 374,581,157	\$ 14,920,880	\$ 108,746,001	\$ 250,914,276
<b>4.2 WT Storm</b>										
4.2.1 Stormwater Quality Management Facilities (WDL)	2013 - 2014	\$ 38,249,018	\$ 35,024,724	\$ 3,224,294	\$ -	\$ -	\$ 3,224,294	\$ 3,224,294	\$ -	\$ -
4.2.2 Flood Protection Landform & Related Infrastructure (WDL)	2013 - 2015	\$ 141,515,841	\$ 127,775,554	\$ 13,740,287	\$ -	\$ -	\$ 13,740,287	\$ 11,696,586	\$ 2,043,701	\$ -
Subtotal WT Storm		\$ 179,764,859	\$ 162,800,278	\$ 16,964,581	\$ -	\$ -	\$ 16,964,581	\$ 14,920,880	\$ 2,043,701	\$ -
<b>4.3 Port Lands Storm</b>										
4.3.1 Dockwall Upgrades: Cousins Quay West Side	2018 - 2022	\$ 5,723,000	\$ -	\$ 5,723,000	\$ -	\$ -	\$ 5,723,000	\$ -	\$ 2,288,662	\$ 3,434,338
4.3.2 Dockwall Upgrades: Ship Channel from Don Roadway to Bouchette	2018 - 2022	\$ 12,180,000	\$ -	\$ 12,180,000	\$ -	\$ -	\$ 12,180,000	\$ -	\$ 4,870,855	\$ 7,309,145
4.3.3 Dockwall Upgrades: Port, Slip East Side	2018 - 2022	\$ 2,520,000	\$ -	\$ 2,520,000	\$ -	\$ -	\$ 2,520,000	\$ -	\$ 1,007,763	\$ 1,512,237
4.3.4 Dockwall Upgrades: Keating Channel N Side Port, Slip to re-aligned Cherry	2018 - 2022	\$ 9,156,000	\$ -	\$ 9,156,000	\$ -	\$ -	\$ 9,156,000	\$ -	\$ 3,661,539	\$ 5,494,461
4.3.5 Sediment Management Area	2018 - 2022	\$ 42,657,000	\$ -	\$ 42,657,000	\$ -	\$ -	\$ 42,657,000	\$ -	\$ 17,058,791	\$ 25,598,209
4.3.6 Primary Flood Channel & Floodplain	2018 - 2022	\$ 90,549,000	\$ -	\$ 90,549,000	\$ -	\$ -	\$ 90,549,000	\$ -	\$ -	\$ 90,549,000
4.3.7 Upstream & Downstream Weirs	2018 - 2022	\$ 31,413,000	\$ -	\$ 31,413,000	\$ -	\$ -	\$ 31,413,000	\$ -	\$ -	\$ 31,413,000
4.3.8 Lengthen Rail Crossing of Don River (Spur Line)	2018 - 2022	\$ 27,720,000	\$ -	\$ 27,720,000	\$ -	\$ -	\$ 27,720,000	\$ -	\$ 11,085,395	\$ 16,634,605
4.3.9 Remove and Replace Hydro Crossing of Don River	2018 - 2022	\$ 16,800,000	\$ -	\$ 16,800,000	\$ -	\$ -	\$ 16,800,000	\$ -	\$ 6,718,421	\$ 10,081,579
4.3.10 Naturalized Wetland in Spillway	2018 - 2022	\$ 7,000,000	\$ -	\$ 7,000,000	\$ -	\$ -	\$ 7,000,000	\$ -	\$ 2,799,342	\$ 4,200,658
4.3.11 Naturalization Adjacent to Poison Slip	2018 - 2022	\$ 15,000,000	\$ -	\$ 15,000,000	\$ -	\$ -	\$ 15,000,000	\$ -	\$ -	\$ 15,000,000
Subtotal Port Lands Storm		\$ 260,718,000	\$ -	\$ 260,718,000	\$ -	\$ -	\$ 260,718,000	\$ -	\$ 49,490,769	\$ 211,227,231
<b>TOTAL STORM WATER</b>		\$ 1,162,257,337	\$ 162,800,278	\$ 999,457,059	\$ 624,875,902	\$ -	\$ 374,581,157	\$ 14,920,880	\$ 108,746,001	\$ 250,914,276

APPENDIX B.6  
TABLE 1 - PAGE 2  
CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
STORM WATER

<b>Residential Development Charge Calculation</b>			
Residential Share of 2013 - 2022 DC Eligible Costs	66%	\$71,918,461	2013 - 2022 Net Funding Envelope
10-Year Growth in Population in New Units		241,762	Reserve Fund Balance
Unadjusted Development Charge Per Capita		<b>\$297.48</b>	Uncommitted Reserve Funds
<b>Non-Residential Development Charge Calculation</b>			2013 Capital Budget Draws
Non-Residential Share of 2013 - 2022 DC Eligible Costs	34%	\$36,827,541	Total Available DC Reserve Funds
10-Year Growth in Square Metres		5,200,000	Available DC Reserve Funds w/o Non-Stat Discounts
Unadjusted Development Charge Per Square Metre		<b>\$7.08</b>	50%
			N/A

APPENDIX B.6  
TABLE 2 - PAGE 1

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
STORM WATER  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>STORM WATER</b>											
OPENING CASH BALANCE	\$0.0	\$6,358.2	\$11,436.3	\$15,408.9	\$19,705.8	\$22,980.2	\$18,410.3	\$13,768.3	\$9,088.3	\$4,151.1	
2013 - 2022 RESIDENTIAL FUNDING REQUIREMENTS											
- Storm Water: Non Inflated	\$4,881.4	\$5,607.7	\$3,837.1	\$3,091.3	\$3,407.2	\$10,515.8	\$10,497.7	\$10,304.0	\$10,304.0	\$9,472.3	\$71,918.5
- Storm Water: Inflated	\$4,881.4	\$5,719.9	\$3,992.1	\$3,280.5	\$3,688.1	\$11,610.2	\$11,822.1	\$11,836.0	\$12,072.7	\$11,320.3	\$80,223.4
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	38,166	35,271	24,729	22,533	19,730	19,814	20,331	20,336	20,364	20,488	241,762
REVENUE											
- DC Receipts: Inflated	\$11,130.3	\$10,491.9	\$7,503.0	\$6,973.5	\$6,228.3	\$6,379.9	\$6,677.2	\$6,812.3	\$6,958.1	\$7,140.5	\$76,295.0
INTEREST											
- Interest on Opening Balance	\$0.0	\$222.5	\$400.3	\$539.3	\$689.7	\$804.3	\$644.4	\$481.9	\$318.1	\$145.3	\$4,245.8
- Interest on In-year Transactions	\$109.4	\$83.5	\$61.4	\$64.6	\$44.5	(\$143.8)	(\$141.5)	(\$138.2)	(\$140.7)	(\$114.9)	(\$315.7)
TOTAL REVENUE	\$11,239.7	\$10,797.9	\$7,964.7	\$7,577.4	\$6,962.5	\$7,040.4	\$7,180.1	\$7,156.0	\$7,135.5	\$7,170.8	\$80,225.1
CLOSING CASH BALANCE	\$6,358.2	\$11,436.3	\$15,408.9	\$19,705.8	\$22,980.2	\$18,410.3	\$13,768.3	\$9,088.3	\$4,151.1	\$1.7	

**2013 Adjusted Charge Per Capita**  
**\$291.63**

Allocation of Capital Program	
Residential Sector	66.1%
Non-Residential Sector	33.9%
Rates for 2013	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.6  
TABLE 2 - PAGE 2

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
STORM WATER  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>STORM WATER</b>											
OPENING CASH BALANCE	\$0.00	\$1,160.30	\$1,998.43	\$3,841.73	\$6,197.33	\$8,501.66	\$6,819.84	\$5,050.19	\$3,295.54	\$1,440.83	
2013 - 2022 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Storm Water: Non Inflated	\$2,499.7	\$2,871.6	\$1,964.9	\$1,583.0	\$1,744.8	\$5,384.8	\$5,375.6	\$5,276.4	\$5,276.4	\$4,850.5	\$36,827.5
- Storm Water: Inflated	\$2,499.7	\$2,929.0	\$2,044.2	\$1,679.9	\$1,888.6	\$5,945.3	\$6,063.8	\$6,060.9	\$6,182.1	\$5,796.8	\$41,080.3
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	5,200,000
REVENUE											
- DC Receipts: Inflated	\$3,640.0	\$3,712.8	\$3,787.1	\$3,862.8	\$3,940.1	\$4,018.9	\$4,099.2	\$4,181.2	\$4,264.8	\$4,350.1	\$39,857.0
INTEREST											
- Interest on Opening Balance	\$0.0	\$40.6	\$69.9	\$134.5	\$216.9	\$297.6	\$238.7	\$176.8	\$115.3	\$50.4	\$1,340.7
- Interest on In-year Transactions	\$20.0	\$13.7	\$30.5	\$38.2	\$35.9	(\$53.0)	(\$53.8)	(\$51.7)	(\$52.7)	(\$39.8)	(\$112.7)
TOTAL REVENUE	\$3,660.0	\$3,767.1	\$3,887.5	\$4,035.5	\$4,192.9	\$4,263.5	\$4,284.1	\$4,306.3	\$4,327.4	\$4,360.7	\$41,085.1
CLOSING CASH BALANCE	\$1,160.3	\$1,998.4	\$3,841.7	\$6,197.3	\$8,501.7	\$6,819.8	\$5,050.2	\$3,295.5	\$1,440.8	\$4.8	

**2013 Adjusted Charge Per Square Metre**      **\$7.00**

<b>Allocation of Capital Program</b>	
Residential Sector	66.1%
Non-Residential Sector	33.9%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



**APPENDIX B.7**  
***PARKS AND RECREATION***  
***APPENDIX***

## APPENDIX B.7

### PARKS AND RECREATION SERVICES TECHNICAL APPENDIX

The Parks, Forestry and Recreation Division is responsible for the provision of parks and recreation services throughout the City. Parks and recreation services are provided through numerous indoor recreation facilities, developed parkland, park amenities and special facilities with a total replacement value estimated at \$5.54 billion in 2012.

This appendix provides a brief outline of historic service levels for parks and recreation services, the 2013–2022 development-related capital program, the calculation of the "unadjusted" DC, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the program have been provided by City staff and are based on the Council-approved capital budget, previous DC studies, and other long-range planning documents. The portion of the development-related capital program included in the calculation of the DC is the lesser of that identified in the capital program and that which would be generated by the application of the average level of service provided over the past 10 years. Consistent with s. 5 (1) 7 of the *DCA*, the eligible development-related net capital cost for the provision of parks and recreation services is reduced by 10% in calculating the DC.

The following discusses the individual components included in the parks and recreation service category. The analysis is set out in the tables which follow. The tables include:

Table 1	Historic Service Levels and Calculation of 10-Year Average Service Level
Table 2	2013–2022 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs
Table 3	Cash Flow Analysis

## **A. HISTORIC SERVICE LEVELS AND CALCULATION OF 10-YEAR AVERAGE SERVICE LEVELS AND MAXIMUM ALLOWABLE CHARGES**

Parks and recreation services are currently provided through numerous indoor recreation facilities, sports fields, parks and special facilities with a value of \$5.54 billion in 2012. In general, the asset replacement values are based upon an engineer's audit of facilities undertaken in 2008 and the costs have been inflated to 2012 dollars. The replacement value for the lands associated with the indoor recreation facilities were taken from a database containing all City-owned real estate assets and was provided by the City's Facilities and Real Estate Division.

The community centres, arenas, pools and special facilities are itemized individually, including associated land parcels for each indoor recreation facility. The replacement costs for indoor recreation facilities also include an additional 2% to account for fixtures, furniture and equipment, which is consistent with this division's budgeting practices.

For the purposes of the DC background study, the City's parks have been grouped into five categories. The categories are: parkettes, neighbourhood parks, community parks, district parks, and City-wide parks. The categories reflect the cost to develop parkland (i.e. all above-base park improvements), based on the size and nature of the parks. The cost of the parkland itself is not included in the level of service analysis, as it is an ineligible service; however, the cost for all above base park improvements has been captured in the replacement cost per hectare of \$1.2 million. For the City-wide parks, the replacement cost is lower at \$117,000 per hectare as this value reflects the open and passive space contained in the City-wide parks.

This replacement value for the larger parks, "destination parks," for example, is not appropriate and as such, the above-base park improvements have been captured by facility/asset type.

The last page of Table 1 provides a summary of the level of service and the calculation of the 10-year historic service level. Also shown on this page is the calculation of the maximum allowable funding envelope, which is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10-Year Average Service Level (2003 – 2012)	\$2,164.30
Net Population Growth (2013 – 2022)	241,599
Maximum Allowable Funding Envelope	\$522,892,716
Less: 10% Legislated Reduction	\$52,289,272
<b>Discounted Maximum Allowable Funding Envelope</b>	<b>\$470,603,444</b>

The existing facilities have been examined and consideration has been given to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the City’s parks and recreation infrastructure, and as such, no adjustments have been made to the service level calculations.

## **B. THE DEVELOPMENT-RELATED CAPITAL PROGRAM**

The 2013–2022 development-related capital program includes a wide variety of projects for the provision of parks and recreation services in the City and amounts to a total gross cost of \$934.3 million. The City has reviewed its 10-year capital budget to identify which projects will result, in whole or in part, in increased capacity to meet the servicing needs of new development.

The majority of the park development and amenities projects are site-specific and self-explanatory in nature, and some are a continuation of approved plans and strategies such as the Toronto Bike Plan. As for the indoor recreation facilities, the City intends to construct two new pools, nine new community centres, and upgrade three existing arenas. The City is also involved in constructing recreation facilities for the Pan Am Games and two projects have been included in the DC capital program.

Also included in the parks and recreation capital program are parks, open space and other recreation projects undertaken in the Waterfront Toronto and Port Lands areas of the City. Projects include additions and improvements to existing facilities and public realm spaces, and also two new community centres.

The final subsection of the parks and recreation capital program includes developer credits carried forward into this DC calculation, as per Section 8(5) of *O.Reg. 82/98*. The City is proposing to carry forward four developer credits for recovery through the parks and recreation DC.

Paragraph 5 of s.5(1) of the *DCA* requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City's "excess capacity," other than excess capacity which is "committed". "Excess capacity" is undefined in the *DCA*, but in this case must be able to meet some or all of the increase in need for service, in order to potentially represent a deduction. The deduction of uncommitted excess capacity from the future increase in the need for service would normally occur as part of the conceptual planning and feasibility work associated with justifying and sizing new facilities. It is proposed that there is no actual "surplus" that exists within parks and recreation.

## **C. CALCULATION OF DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Grants, Subsidies and Other Recoveries**

The reductions to City programming projects under section 7.1 and 7.2 are for the most part to recognize known Sections 37, 42 and 45 contributions at this point in time. For most projects, these developer-related levies generally cover the full gross project cost, leaving no net municipal cost to the City. In the case where a portion of the project is funded through contributions, that amount is netted off of the gross project cost and the remainder is deemed to be the net cost.

The funding for Waterfront Toronto and Port Lands-related recreation projects come from upper-tier governments; both from the Provincial and Federal governments.

In total, \$198.6 million in grants, subsidies, and other recoveries is identified and applied to the DC capital program.

### **2. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the

reductions. Generally speaking, shares have been deducted from the net cost of projects that account for portions of the project that relate to state of good repair or the replacement or reconstruction of existing facilities. Those projects that are completely new are deemed to be entirely growth-related and no replacement shares have been deducted from the net cost.

In total, \$25.7 million is identified as the replacement and benefit to existing share.

### **3. Legislated 10% Reduction**

As this service is not identified in Section 5 (5) of the *DCA*, a 10% reduction to the net municipal costs, less the replacement/benefit to existing shares, is made to each project.

In total, \$71.0 million is identified as the 10% reduction share.

### **4. Post-2022 Benefit**

The total development-related cost of the parks and recreation capital program — \$639.0 million — is greater than the calculated net funding envelope. As such, \$168.4 million of the development-related costs is deemed to be post-period benefit. These costs will be examined in future DC by-laws for recovery, subject to service level limitations.

## **D. CALCULATION OF RESIDENTIAL AND NON-RESIDENTIAL DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Residential and Non-Residential Allocation**

The discounted development-related costs have been allocated 95% to residential development, as these facilities are provided for and planned for use by the residential community, for the most part. A nominal 5% allocation is made for non-residential development recognizing that parks and indoor recreation facilities are used by employees working within the City of Toronto.

The last page of Table 2 displays the 95% allocation to the residential sector, or \$447.1 million, and 5% to the non-residential sector, or \$23.5 million.

This page also displays the calculation of the unadjusted per capita residential charge for recreation facilities. The \$447.1 million in discounted development-related net capital costs is allocated to the 241,762 population forecast from new housing units, yielding a per capita charge of \$1,849.23 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$23.5 million allocated to the non-residential sector and dividing it by 5.2 million square metres of new non-residential floor space. This yields an unadjusted charge of \$4.53 per square metre of GFA.

#### **E. CASH FLOW ANALYSIS**

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

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

Page 1 of Table 3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential development charges. After cash flow consideration, the residential calculated charge increases slightly to \$1,868.73 per capita. The non-residential charge after cash flow increases slightly to \$4.67 per square metre of GFA.

The following table summarizes the calculation of the parks and recreation services DCs.

<b>PARKS AND RECREATION SUMMARY</b>						
10-year Hist.	2013 - 2022		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$2,164.30	\$934,342,732	\$470,603,444	\$1,849.23	\$4.53	<b>\$1,868.73</b>	<b>\$4.67</b>







APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
INDOOR RECREATION

Community Centres, Arenas & Pools Facility Name	# of Square Feet										UNIT COST (\$/sq. ft.)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Northwood C.C./ODP	36,200	36,200	36,200	36,200	36,200	36,200	36,200	36,200	36,200	36,200	36,200	\$322
O'Connor C.C./ODP	14,854	14,854	14,854	14,854	14,854	14,854	14,854	14,854	14,854	14,854	14,854	\$470
Oakdale C.C./ODP	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$669
Oakridge C.C.	18,733	18,733	18,733	18,733	18,733	18,733	18,733	18,733	18,733	18,733	18,733	\$322
Orlone C.R.C./Arenal/ODP	53,700	53,700	53,700	53,700	53,700	53,700	53,700	53,700	53,700	53,700	53,700	\$322
Ourland C.C.	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100	\$322
Parisdale C.C.	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$322
Peimio Park C.C.	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	\$322
Phil White Arena	26,860	26,860	26,860	26,860	26,860	26,860	26,860	26,860	26,860	26,860	26,860	\$306
Pine Point Arena	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	\$306
Pine Point C.C.	13,800	13,800	13,800	13,800	13,800	13,800	13,800	13,800	13,800	13,800	13,800	\$322
Pleasantview C.C./Arenal/ODP/Bocce	39,133	39,133	39,133	39,133	39,133	39,133	39,133	39,133	39,133	39,133	39,133	\$322
Port Union C.C.	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	\$322
Regent Park North R.C.	6,173	6,173	6,173	6,173	6,173	6,173	6,173	6,173	6,173	6,173	6,173	\$322
Regent Park South C.C.	17,310	17,310	17,310	17,310	17,310	17,310	17,310	17,310	17,310	17,310	17,310	\$322
Riverlea Seniors' Centre	3,970	3,970	3,970	3,970	3,970	3,970	3,970	3,970	3,970	3,970	3,970	\$322
Roding C.C./Arenal/ODP	36,355	36,355	36,355	36,355	36,355	36,355	36,355	36,355	36,355	36,355	36,355	\$378
Scadding Court C.C.	40,337	40,337	40,337	40,337	40,337	40,337	40,337	40,337	40,337	40,337	40,337	\$322
Scarborough Gardens Arena	37,300	37,300	37,300	37,300	37,300	37,300	37,300	37,300	37,300	37,300	37,300	\$306
Scarborough Village C.C./Arena	52,509	52,509	52,509	52,509	52,509	52,509	52,509	52,509	52,509	52,509	52,509	\$392
St. Lawrence C.R.C./pool	50,420	50,420	50,420	50,420	50,420	50,420	50,420	50,420	50,420	50,420	50,420	\$322
Stephen Leacock (Seniors) C.C.	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	\$322
Stephen Leacock CC	57,590	57,590	57,590	57,590	57,590	57,590	57,590	57,590	57,590	57,590	57,590	\$282
Tailpipes C.C.	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	\$322
Tam Heather Curling Club	30,300	30,300	30,300	30,300	30,300	30,300	30,300	30,300	30,300	30,300	30,300	\$306
Ted Reeve Arena	48,600	48,600	48,600	48,600	48,600	48,600	48,600	48,600	48,600	48,600	48,600	\$262
The Elms Pool	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	\$322
Thistletown Park Multi Service Centre	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	\$322
Trace Manes C.C.	5,969	5,969	5,969	5,969	5,969	5,969	5,969	5,969	5,969	5,969	5,969	\$322
Trinity C.R.C./Pool	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	\$322
Victoria Village Arena	34,115	34,115	34,115	34,115	34,115	34,115	34,115	34,115	34,115	34,115	34,115	\$258
Viewmount C.C.	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	\$322
Wallace Emerson C.C./Pool	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	\$322
Warden Hilltop CC	-	-	-	-	-	-	-	-	-	-	-	\$328
Wellesley Community Center	-	41,900	41,900	41,900	41,900	41,900	41,900	41,900	41,900	41,900	41,900	\$322
West Acres Senior Ctr.	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	\$322
West Rouge C.C.	23,973	23,973	23,973	23,973	23,973	23,973	23,973	23,973	23,973	23,973	23,973	\$322
Weston Lions Park Arena	35,315	35,315	35,315	35,315	35,315	35,315	35,315	35,315	35,315	35,315	35,315	\$306
York Mills Arena/ODP	23,300	23,300	23,300	23,300	23,300	23,300	23,300	23,300	23,300	23,300	23,300	\$409
<b>Total (sq.ft.)</b>	<b>4,139,761</b>	<b>4,181,661</b>	<b>4,181,661</b>	<b>4,181,661</b>	<b>4,181,661</b>	<b>4,181,661</b>	<b>4,181,661</b>	<b>4,181,661</b>	<b>4,181,661</b>	<b>4,181,661</b>	<b>4,284,905</b>	<b>4,284,905</b>
<b>Total (\$000)</b>	<b>\$1,320,418.5</b>	<b>\$1,333,889.5</b>	<b>\$1,333,889.5</b>	<b>\$1,333,889.5</b>	<b>\$1,333,889.5</b>	<b>\$1,333,889.5</b>	<b>\$1,336,178.2</b>	<b>\$1,354,973.4</b>	<b>\$1,367,511.2</b>	<b>\$1,367,511.2</b>	<b>\$1,367,511.2</b>	<b>\$1,367,511.2</b>

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TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
INDOOR RECREATION

Community Centres, Arenas & Pools Facility Name	# of Hectares										UNIT COST (\$/ha)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Agincourt R.C./Arena/Pool	2.39	2.39	2.39	2.39	2.39	2.39	2.39	2.39	2.39	2.39	2.39	\$1,482,600
Albion Arena	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$2,718,063
Albion C.C./Pool	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	\$2,718,063
Alderwood Pool	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	\$2,718,063
Amesbury Park C.C.	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	2.01	\$2,718,063
Ancaster C.C.	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	\$3,459,353
Annette R.C./Pool	2.22	2.22	2.22	2.22	2.22	2.22	2.22	2.22	2.22	2.22	2.22	\$2,718,063
Armour Heights C.C.	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$3,459,353
Banbury C.C.	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	\$3,459,353
Barbara Frum C.C.	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$3,459,353
Baycrest Arena	1.86	1.86	1.86	1.86	1.86	1.86	1.86	1.86	1.86	1.86	1.86	\$3,459,353
Bayview Arena	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	\$3,459,353
Beaches R.C. TDSB	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$5,493,100
Bedford Park C.C./Pool TDSB	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	\$1,482,600
Birchmount C.C./Pool	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	\$1,482,600
Birkdale C.C.	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	\$1,482,600
Broadlands Park C.R.C./ODP/AIR	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	\$3,459,353
Burrows Hall C.C. (Rosebank Park)	2.92	2.92	2.92	2.92	2.92	2.92	2.92	2.92	2.92	2.92	2.92	\$1,482,600
Cedar Brook C.C.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$1,482,600
Centennial R.C./Ice Galaxy Arena/Pool	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	\$2,718,063
Central Arena	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	\$2,718,063
Chris Tonks Keelesdale Arena	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	\$2,718,063
Commander Park C.C. & Arena	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	\$1,482,600
Cummer C.C./Arena/Pool	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	\$3,459,353
Curran Hall Ravine C.C.	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	\$1,482,600
David Appleton C.C.	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$2,718,063
Dennis R. Timbrell R.C./Pool (Flemington R.C.)	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	\$3,459,353
Domenico DiLuca C.C./ODP (NY)	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	\$2,718,063
Don Mills Civic Arena	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	\$3,459,353
Don Montgomery CC/Arena (Mid-Scarborough Downsview Arena)	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	\$1,482,600
Driftwood C.C./ODP	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	\$2,718,063
East York C.C./Pool	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	\$3,459,353
East York Curling Club/Arena	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	\$5,493,100
East York Memorial Arena	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	\$5,493,100
Ellesmere C.C.	2.69	2.69	2.69	2.69	2.69	2.69	2.69	2.69	2.69	2.69	2.69	\$1,482,600
Elmbank C.C.	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	\$2,718,063
Fairbank Memorial C.C.	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	\$3,459,353
Fairfield Seniors Centre	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	\$2,718,063
Falstaff C.C.	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	\$2,718,063
Fenside Arena	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	\$3,459,353
Flemington Arena	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	\$3,459,353
Flemington C.C.	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	\$3,459,353
Forest Hill Memorial Arena (Larry Grossman Arena)	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	\$3,459,353
Franklin Horner CC	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	\$2,718,063
Glen Long C.C./ODP/Bocce/AIR	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	\$3,459,353
Gord & Irene Risk C.C./Arena/ODP/Bocce	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	\$2,718,063
Goulding Park C.C./Arena/ODP	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	\$3,459,353
Grandravine C.C./Arena/ODP/Bocce	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	\$3,459,353
Gus Ryder Pool and Health Club	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$2,718,063

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PARKS AND RECREATION  
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Community Centres, Arenas & Pools Facility Name	# of Hectares										UNIT COST (\$/ha)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Habitant Arena	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34	\$2,718,063
Harrison Bath C.C./Pool	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$5,493,100
Harwood Hall C.C.	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$2,718,063
Herbert H. Carnegie Centennial Centre Arena	2.62	2.62	2.62	2.62	2.62	2.62	2.62	2.62	2.62	2.62	2.62	\$3,459,353
Heron Park C.C./Arena/ODP	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	\$1,482,600
Hornor Avenue Seniors' Centre	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	\$2,718,063
Humberwood C.C.	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	\$2,718,063
Irving W. Chapley C.C./ODP/AIR	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	\$3,459,353
Islington Seniors Centre	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$2,718,063
Jack Goodlad C.C.	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	\$1,482,600
Jenner Jean-Marie C.C.	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$3,459,353
Jimmie Simpson R.C./Pool	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	\$5,493,100
John Booth Mem. Arena/Bocce	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	\$3,459,353
John Innes C.C./Pool (Moss Park)	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	\$5,493,100
Lakeshore Lions Arena	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	\$3,094,875
Lambton Park Arena	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	\$2,718,063
Lawrence Heights C.C./ODP	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	\$3,459,353
Leaside Memorial Gardens Arena	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	\$3,459,353
Ledbury C.C./ODP/AIR	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	\$3,459,353
Long Branch Arena	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	\$2,718,063
Malvern C.R.C./Arena	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	\$1,482,600
Masaryk/Gowan C.R.C.	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	\$5,493,100
Matty Eckler C.C./Pool (Pape Ave. CC & Pool)	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	\$5,493,100
McGregor C.C./Arena	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	\$1,482,600
Memorial Pool	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	\$2,718,063
Mimico Arena	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	\$2,718,063
Mitchell Field C.C./Arena/ODP	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	\$3,459,353
Moss Park Arena	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	\$5,493,100
Mount Dennis Community Hall	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$2,718,063
North Kipling C.C.	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	\$2,718,063
Northwood C.C./ODP	2.07	2.07	2.07	2.07	2.07	2.07	2.07	2.07	2.07	2.07	2.07	\$3,459,353
Oakdale C.C./ODP	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	\$3,459,353
Oakridge C.C.	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$1,482,600
Oriole C.R.C./Arena/ODP	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	\$3,459,353
Ourland C.C.	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	\$2,718,063
Parkdale C.C.	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	\$5,493,100
Pine Point C.C.	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	\$2,718,063
Pleasantview C.C./Arena/ODP/Bocce	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	\$3,459,353
Port Union C.C.	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	\$1,482,600
Roding C.C./Arena/ODP	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	\$3,459,353
Scadding Court C.C.	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	\$5,493,100
Scarborough Gardens Arena	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	\$1,482,600
Scarborough Village C.C./Arena	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	\$1,482,600
St.Lawrence C.R.C./Pool	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	\$5,493,100
Stephen Leacock CC	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	\$1,482,600
Talpinses C.C.	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	\$1,482,600
Tam Heather Curling Club	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,482,600
Ted Reeve Arena	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	\$5,493,100
Victoria Village Arena	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	\$3,459,353
Wallace Emerson C.C./Pool	2.59	2.59	2.59	2.59	2.59	2.59	2.59	2.59	2.59	2.59	2.59	\$5,493,100

APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
INDOOR RECREATION

Community Centres, Arenas & Pools Facility Name	# of Hectares										UNIT COST (\$/ha)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Warden Hilltop CC	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	\$1,482,600
Wellesley Community Center	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	\$5,493,100
West Acres Senior Ctr.	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	\$2,718,063
West Rouge C.C.	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	\$1,482,600
Weston Lions Park Arena	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	\$2,718,063
York Mills Arena/ODP	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	\$3,459,353
<b>Total (ha)</b>	<b>134.42</b>	<b>134.42</b>	<b>134.42</b>	<b>134.42</b>	<b>134.42</b>	<b>134.42</b>	<b>134.42</b>	<b>134.42</b>	<b>134.42</b>	<b>134.42</b>	<b>134.42</b>	
<b>Total (\$000)</b>	<b>\$400,851.2</b>	<b>\$400,851.2</b>	<b>\$400,851.2</b>	<b>\$400,851.2</b>	<b>\$400,851.2</b>	<b>\$400,851.2</b>	<b>\$400,851.2</b>	<b>\$400,851.2</b>	<b>\$400,851.2</b>	<b>\$400,851.2</b>	<b>\$400,851.2</b>	<b>\$400,851.2</b>



APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
INDOOR RECREATION

Special Facilities Facility Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	
	Brimley Park Yard	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	2,560	
Caledonia Parks Building	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	\$365
Central Services Park Yard Bldg.	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	\$365
Centre Island 4 Bay Garage/Storage Bldg. - Bldg# 22D	2,984	2,984	2,984	2,984	2,984	2,984	2,984	2,984	2,984	2,984	\$365
Centre Island 9 Bay Utility/ Maintenance Bldg. - Bldg# 22B	38,640	38,640	38,640	38,640	38,640	38,640	38,640	38,640	38,640	38,640	\$145
Centre Island Garbage Compactor	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	\$62
Centre Island Is. Div. Service & Utility- Bldg# 22C	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	\$176
Centre Island Pump House - Bldg# 4	800	800	800	800	800	800	800	800	800	800	\$1,275
Clark Locke House	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	\$606
Clark Locke House Barn	900	900	900	900	900	900	900	900	900	900	\$453
Cloud Conservatory	2,216	2,216	2,216	2,216	2,216	2,216	2,216	2,216	2,216	2,216	\$365
Col. Sam. Smith Park Gate House	3,067	3,067	3,067	3,067	3,067	3,067	3,067	3,067	3,067	3,067	\$365
Col. Sam. Smith Powerhouse & Maintenance Bldg.	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	\$365
Colonel Danforth Park Garage and Storage Building	650	650	650	650	650	650	650	650	650	650	\$365
Colonel Danforth Park Storage Building	324	324	324	324	324	324	324	324	324	324	\$365
Coronation Park Maint. Bldg.	195	195	195	195	195	195	195	195	195	195	\$365
Coronation Park Maint. Yard	5,190	5,190	5,190	5,190	5,190	5,190	5,190	5,190	5,190	5,190	\$365
Cumberland House - Jean Tweed Centre (Col. Sam. Smith PK)	7,270	7,270	7,270	7,270	7,270	7,270	7,270	7,270	7,270	7,270	\$365
Denonia Park Golf Course	8,511	8,511	8,511	8,511	8,511	8,511	8,511	8,511	8,511	8,511	\$365
Dieppe Park Maint. Zamboni Bldg.	485	485	485	485	485	485	485	485	485	485	\$365
Don Valley Golf C. Service Bldg.	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	\$365
Don Valley Golf C. Storage Bldg.	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	\$365
Don Valley Golf Course Clubhouse	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	\$365
Downsview Delis Maint. Bldg.	910	910	910	910	910	910	910	910	910	910	\$365
Eastville Training Centre	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500	\$365
Emery Parks Yard	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	\$365
Esther Shiner Stadium TDSB	8,800	8,800	8,800	8,800	8,800	8,800	8,800	8,800	8,800	8,800	\$365
Forest Hill Road Park Maint. Bldg.	132	132	132	132	132	132	132	132	132	132	\$365
G. Ross Lord Park Service Bldg. & Wash Bay	4,966	4,966	4,966	4,966	4,966	4,966	4,966	4,966	4,966	4,966	\$365
Glen Rouge Campground Gate House	460	460	460	460	460	460	460	460	460	460	\$365
Glen Rouge Park Storage Shed (Camp Ground)	630	630	630	630	630	630	630	630	630	630	\$365
Guild Inn Maintenance & Storage Building 2	800	800	800	800	800	800	800	800	800	800	\$365
Humber Bay Park E. Maint. Storage Bldg.	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	1,270	\$365
Humber Bay Park W. Maint. Bldg./Washroom	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	\$365
Humber Valley Golf C. Service Bldg.	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	\$365
Humber Valley Golf C. Storage Bldg./Maint. Bldg.	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	\$365
Island Paradise Pavilion & Restaurant - Bldg# 39	9,400	9,400	9,400	9,400	9,400	9,400	9,400	9,400	9,400	9,400	\$365
Island Park "Lagoon Theatre" & "Puppet Theatre" Building - Bldg# 45	720	720	720	720	720	720	720	720	720	720	\$365
Island Park Barn Structure - Bldg# 32	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	\$365
Island Park First Aid Kit Stn. - Bldg# 40	510	510	510	510	510	510	510	510	510	510	\$365
Island Park Grandstand Structure - Bldg# 41	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	\$365
Island Park Iroquois Restaurant/Washroom - Bldg# 30	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	\$365
Island Park Shelter/Fire Pit & Smoak Stack - Bldg# 36	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	\$365
Island Park Storage Bldg. - Bldg# 31	810	810	810	810	810	810	810	810	810	810	\$365
Island Park Storage/Pump House Bldg. - Bldg# 37	216	216	216	216	216	216	216	216	216	216	\$354
Kipling Park Yard Barn Bldg.	17,300	17,300	17,300	17,300	17,300	17,300	17,300	17,300	17,300	17,300	\$365
Kipling Parks Yard Maint. Bldg.	14,700	14,700	14,700	14,700	14,700	14,700	14,700	14,700	14,700	14,700	\$365
Log Cabin - Nature Centre	320	320	320	320	320	320	320	320	320	320	\$365
Mainland Ferry Terminal	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	\$365
Maple Leaf Park Storage Bldg.	842	842	842	842	842	842	842	842	842	842	\$365
Marie Curtis Pumping Station	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	\$365
Massey House (North Taylor Creek Pk.)	6,670	6,670	6,670	6,670	6,670	6,670	6,670	6,670	6,670	6,670	\$365
McLevin Community Park Maint. Bldg.	264	264	264	264	264	264	264	264	264	264	\$365



APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
INDOOR RECREATION

Special Facilities Facility Name	# of Square Feet										UNIT COST (\$/sq. ft.)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Memorial Park Maintenance Building	360	360	360	360	360	360	360	360	360	360	360	\$365
Merrill Park Maint. Bldg.	100	100	100	100	100	100	100	100	100	100	100	\$365
Morningside Park Service Building 2	2,435	2,435	2,435	2,435	2,435	2,435	2,435	2,435	2,435	2,435	2,435	\$365
Nashdene Parks Yard	24,800	24,800	24,800	24,800	24,800	24,800	24,800	24,800	24,800	24,800	24,800	\$365
Neilson Park Farmhouse	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	\$365
North York Ski Centre (Earl Bales Park)	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	\$365
Norhline Park Maint. Shop Bldg.	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	8,300	\$365
Norhline Park Greenhouse	8,326	8,326	8,326	8,326	8,326	8,326	8,326	8,326	8,326	8,326	8,326	\$365
Old Fire Station (Ferry Dock)	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	\$365
Oriole Parks Yard	11,600	11,600	11,600	11,600	11,600	11,600	11,600	11,600	11,600	11,600	11,600	\$365
Palais Royale	28,500	28,500	28,500	28,500	28,500	28,500	28,500	28,500	28,500	28,500	28,500	\$365
Ramsden Park Maint. Bldg.\Washroom	400	400	400	400	400	400	400	400	400	400	400	\$365
Rennie Park Maint. Bldg.	492	492	492	492	492	492	492	492	492	492	492	\$365
Riverdale Zoo - Francey Barn	9,150	9,150	9,150	9,150	9,150	9,150	9,150	9,150	9,150	9,150	9,150	\$365
Riverdale Zoo - Meeting House	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	\$365
Riverdale Zoo - Pig & Poultry Barn	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	\$365
Riverdale Zoo - Simpson House	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	\$365
Riverdale Zoo - The Residence	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	\$365
Riverdale Zoo Drive Shed	1,730	1,730	1,730	1,730	1,730	1,730	1,730	1,730	1,730	1,730	1,730	\$365
Riverlea Park Greenhouse/Office bldg.	12,150	12,150	12,150	12,150	12,150	12,150	12,150	12,150	12,150	12,150	12,150	\$365
Rockcliffe Yard & Parks Office	14,047	14,047	14,047	14,047	14,047	14,047	14,047	14,047	14,047	14,047	14,047	\$365
Rosehill Park Maintenance Yard	750	750	750	750	750	750	750	750	750	750	750	\$365
Rouge Beach Park - First Aid Station	432	432	432	432	432	432	432	432	432	432	432	\$365
Scatlett Woods Golf Course (City)	2,446	2,446	2,446	2,446	2,446	2,446	2,446	2,446	2,446	2,446	2,446	\$365
Scott Westney House	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	3,049	\$365
Sherbourne Common South Pavilion	-	-	-	-	-	-	-	-	-	-	-	\$365
Sherwood Park Maint. Yard\Washroom	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	\$365
Soccer City Complex	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	\$3,340
Spadina Gardens Maint. Bldg.	390	390	390	390	390	390	390	390	390	390	390	\$365
Stephenson Park Maint. Yard	170	170	170	170	170	170	170	170	170	170	170	\$365
Storefront Humber Inc.	5,360	5,360	5,360	5,360	5,360	5,360	5,360	5,360	5,360	5,360	5,360	\$365
Sunnybrook Service Yard Bldg.	19,294	19,294	19,294	19,294	19,294	19,294	19,294	19,294	19,294	19,294	19,294	\$185
Tam O'Shanter Golf Course	4,150	4,150	4,150	4,150	4,150	4,150	4,150	4,150	4,150	4,150	4,150	\$365
Toronto Ferry Docks Washrooms	807	807	807	807	807	807	807	807	807	807	807	\$379
Ward's Island 'Chippewa' House - Bldg# 68	355	355	355	355	355	355	355	355	355	355	355	\$365
Ward's Island Beach House\Washroom (Waiting Station)	240	240	240	240	240	240	240	240	240	240	240	\$365
West Humber Parkland Maint. Bldg.	-	-	-	-	-	-	-	-	-	-	-	\$358,957
Whitlam Warehouse Bldg.	31,019	31,019	31,019	31,019	31,019	31,019	31,019	31,019	31,019	31,019	31,019	\$164
Windfield's Estate Maint. Bldg. - historical designated structure	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	\$365
<b>Total (sq.ft.)</b>	<b>780,842</b>	<b>780,842</b>	<b>780,842</b>	<b>780,842</b>	<b>780,842</b>	<b>780,842</b>	<b>780,842</b>	<b>780,842</b>	<b>780,842</b>	<b>780,842</b>	<b>780,842</b>	<b>\$267,893.6</b>
<b>Total (\$000)</b>	<b>\$266,547.8</b>	<b>\$266,547.8</b>	<b>\$266,547.8</b>	<b>\$266,547.8</b>	<b>\$266,547.8</b>	<b>\$266,547.8</b>	<b>\$266,547.8</b>	<b>\$266,547.8</b>	<b>\$266,547.8</b>	<b>\$266,547.8</b>	<b>\$266,547.8</b>	<b>\$267,893.6</b>



APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

Ferry/Marine Vessels Facility Name	# of Vessels										UNIT COST (\$/unit)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Thomas Rennie Boat	1	1	1	1	1	1	1	1	1	1	1	\$5,200,000
Ongiara Boat	1	1	1	1	1	1	1	1	1	1	1	\$3,500,000
Trillium Boat	1	1	1	1	1	1	1	1	1	1	1	\$7,000,000
Sam McBride Boat	1	1	1	1	1	1	1	1	1	1	1	\$5,200,000
William Inglis Boat	1	1	1	1	1	1	1	1	1	1	1	\$4,500,000
<b>Total (#)</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	
<b>Total (\$000)</b>	<b>\$25,400.0</b>	<b>\$25,400.0</b>	<b>\$25,400.0</b>	<b>\$25,400.0</b>	<b>\$25,400.0</b>	<b>\$25,400.0</b>	<b>\$25,400.0</b>	<b>\$25,400.0</b>	<b>\$25,400.0</b>	<b>\$25,400.0</b>	<b>\$25,400.0</b>	<b>\$25,400.0</b>

Harbourfront Centre Buildings Facility Name	# of Square Feet										UNIT COST (\$/sq.ft.)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
John Quay - Building A	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	\$140
John Quay - Building B	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$140
John Quay - Building C	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	\$140
Power Plant/Harbourfront Theatre	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	\$140
Premier Dance Theatre	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	\$100
Waters Edge Promenade, Boardwalk, and Docks	1	1	1	1	1	1	1	1	1	1	1	\$1,441,000
York Quay Centre	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	\$140
<b>Total (sq.ft.)</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	<b>176,001</b>	
<b>Total (\$000)</b>	<b>\$24,961.0</b>	<b>\$24,961.0</b>	<b>\$24,961.0</b>	<b>\$24,961.0</b>	<b>\$24,961.0</b>	<b>\$24,961.0</b>	<b>\$24,961.0</b>	<b>\$24,961.0</b>	<b>\$24,961.0</b>	<b>\$24,961.0</b>	<b>\$24,961.0</b>	<b>\$24,961.0</b>

Harbourfront Centre Facilities Description	# of Facilities										UNIT COST (\$/unit)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011		
Amsterdam Bridge	1	1	1	1	1	1	1	1	1	1	1	\$1,000,000
CIBC Concert Stage (Amphitheatre)	1	1	1	1	1	1	1	1	1	1	1	\$1,000,000
Ice Rink/Wading Pool	1	1	1	1	1	1	1	1	1	1	1	\$500,000
<b>Total (#)</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	
<b>Total (\$000)</b>	<b>\$2,500.0</b>	<b>\$2,500.0</b>	<b>\$2,500.0</b>	<b>\$2,500.0</b>	<b>\$2,500.0</b>	<b>\$2,500.0</b>	<b>\$2,500.0</b>	<b>\$2,500.0</b>	<b>\$2,500.0</b>	<b>\$2,500.0</b>	<b>\$2,500.0</b>	<b>\$2,500.0</b>

APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

PARKETTES Park Name	# of Hectares of Developed Area											UNIT COST (\$/ha)		
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011				
ADANAC PARKETTE	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$1,196,015
AGNES MCPHAIL SQUARE	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,196,015
AILSA CRAIG PARKETTE	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,196,015
ALAMOSA PARK	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	\$1,196,015
ALAN/OXFORD PARKETTE	0.00	0.00	0.00	0.00	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$1,196,015
ALBERT CROSLAND PARKETTE	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$1,196,015
ALDWYCH PARK	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$1,196,015
ALEX MURRAY PARKETTE	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$1,196,015
ALEX WILSON	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$1,196,015
ALEXANDER PARK	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$1,196,015
ALEXANDER STREET PARKETTE	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$1,196,015
ALOTMENT GARDEN PARKETTE	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	\$1,196,015
AMBROSE PARKETTE	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$1,196,015
AMSTERDAM SQUARE	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$1,196,015
ANETA CIRCLE PARKETTE	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	\$1,196,015
ANNIVERSARY PARK	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
ARENA GARDENS (CATHEDRAL SQUARE PARK)	0.00	0.00	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$1,196,015
ARLINGTON PARKETTE	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	\$1,196,015
ARTHUR DYSON PARKETTE	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
ASQUITH GREEN PARK	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196,015
ASTERFIELD/PLUMROSE BOULEVARD PARKETTE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$1,196,015
AUSTIN TERRACE BOULEVARD LANDS	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,196,015
AVALON PARK	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$1,196,015
AVRO PARK	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$1,196,015
BAKERTON PARKETTE	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$1,196,015
BALCARRA PARKETTE	0.00	0.00	0.00	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196,015
BALLIOL PARKETTE	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$1,196,015
BARKENE PARK	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$1,196,015
BARTLETT PARKETTE	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	\$1,196,015
BARTLEY PARK	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$1,196,015
BASSWOOD PARKETTE	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$1,196,015
BATHURST/WILSON PARKETTE	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	\$1,196,015
BAYHAMPTON PARKETTE	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	\$1,196,015
BAYVIEW/YORK MILLS PARKETTE	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	\$1,196,015
BEATY AVENUE PARKETTE	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
BEAVER LIGHTBOURN PARKETTE	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	\$1,196,015
BEDFORD PARKETTE	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	\$1,196,015

APPENDIX B.7  
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INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

PARKETTES Park Name	# of Hectares of Developed Area											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
BEECROFT PARK	0.00	0.00	0.00	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	\$1,196,015
BELLAMY ROAD TOT LOT	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	\$1,196,015
BELMONT PARKETTE	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$1,196,015
BENNETT PARK	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196,015
BERCZY PARK	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	\$1,196,015
BESSARION PARKETTE	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$1,196,015
BIRCHVIEW BOULEVARD PARKETTE	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,196,015
BISHOP PARK	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$1,196,015
BLOOR/BEDFORD PARKETTE	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,196,015
BLOOR/PARLIAMENT PARKETTE	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	\$1,196,015
BLYTHDALE GREENBELT	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$1,196,015
BOBBIE ROSENFELD PARK (SALMON RUN)	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,196,015
BOSWELL PARKETTE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$1,196,015
BOULTON DRIVE PARKETTE	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196,015
BOWAN COURT PARKETTE	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$1,196,015
BRANDON AVE PARKETTE	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$1,196,015
BREADALBANE PARK	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$1,196,015
BRENDWIN CIRCLE PARKETTE	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196,015
BRIAR HILL CHAPLIN PARKETTE	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$1,196,015
BRIAR HILL PARKETTE	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$1,196,015
BRIGHT STREET PLAYGROUND	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$1,196,015
BRISTOL AVENUE PARKETTE	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	\$1,196,015
BROADVIEW SUBWAY STATION PARKETTE	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$1,196,015
BRUNSWICK/COLLEGE PARKETTE	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,196,015
BUDD SUGARMAN PARK	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$1,196,015
BURNHAMILL PARK	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$1,196,015
CAIRNS AVENUE PARKETTE	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	\$1,196,015
CALEDONIA/ROGERS PARKETTE	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$1,196,015
CAMBORNE PARKETTE	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$1,196,015
CANDLEBROOK CRESCENT PARK	0.00	0.00	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$1,196,015
CARLAW AVENUE PARKETTE	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$1,196,015
CARLAW/BADGEROW PARKETTE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$1,196,015
CASA LOMA PARKETTE	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$1,196,015
CASIMIR/DUNDAS PARKETTE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$1,196,015
CASSANDRA GREENBELT	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$1,196,015
CASTLEFIELD PARKETTE	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196,015
CAWTHRA PLAYGROUND	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,196,015

APPENDIX B.7  
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INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

PARKETTES Park Name	# of Hectares of Developed Area											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
CAYUGA PARK	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	\$1,196,015
CHAMPLAIN PARKETTE	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	\$1,196,015
CHAPLIN PARKETTE	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$1,196,015
CHARLES BRERETON PARK	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$1,196,015
CHARLES CACCIA PARK (FORMER NAIRN PARK)	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	\$1,196,015
CHARLES SAURIOL GREEN	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$1,196,015
CHATER COURT PARKETTE	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	\$1,196,015
CHELSEA AVENUE PLAYGROUND	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$1,196,015
CHURCHILL PARKETTE	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196,015
CLEMENT ROAD PARKETTE	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196,015
CLOCKWORK PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
CLOSE AVENUE PARKETTE	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,196,015
CLOSE SPRINGHURST PARKETTE	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$1,196,015
CLOVERCREST PARKETTE	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$1,196,015
COBBLE HILLS PARKETTE	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$1,196,015
COE HILL DRIVE PARKETTE	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,196,015
COLLINGSBROOK PARKETTE	0.68	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	\$1,196,015
COLONIAL PARK	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	\$1,196,015
COLUMBUS PARKETTE	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$1,196,015
CONLANDS PARKETTE	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	\$1,196,015
CONLINS PARK	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$1,196,015
CONNAUGHT CIRCLE	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
CORTLEIGH PARKETTE	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	\$1,196,015
COULTER AVENUE PARKETTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
COURTHOUSE SQUARE	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$1,196,015
COXWELL AVENUE PARKETTE	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$1,196,015
COXWELL PARKETTE	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$1,196,015
CRAIGTON COURT	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	\$1,196,015
CUMMER PARKETTE	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	\$1,196,015
CY TOWNSEND PARK	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$1,196,015
CYNTHIA/FRIMETTE PARKETTE	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
DALESFORD PARKETTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
DANE PARKETTE	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	\$1,196,015
DANFORTH AVENUE PARKETTE	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	\$1,196,015
DANFORTH/BIRCHMOUNT PARKETTE	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	\$1,196,015
DE GRASSI STREET PARKETTE	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$1,196,015
DE LISLE/ST CLAIR PARKETTE	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,196,015

APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

PARKETTES Park Name	# of Hectares of Developed Area											UNIT COST (\$/ha)
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011		
DEANVAR PARKETTE	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	\$1,196.015
DEBELL LANE PARKETTE	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$1,196.015
DELAHAYE PARKETTE	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,196.015
DIXINGTON PARKETTE	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$1,196.015
DON LAKE PARKETTE	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$1,196.015
DORIS/NORTON PARKETTE	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196.015
DOUGLAS FORD PARK (WESTON WOOD)	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196.015
DOUGLAS GREENBELT	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	\$1,196.015
DOWNSVIEW MEMORIAL PARKETTE	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,196.015
DRIFTWOOD PARKETTE	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	\$1,196.015
DRUMDAK ROAD PARKETTE	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$1,196.015
DUBRAY PARKETTE	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$1,196.015
DUFFERIN - KING PARK	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$1,196.015
DUNCAN C. LITTLE PARKETTE	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196.015
DUNDAS PARKETTE	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196.015
DUNDAS/ST CLARENS PARKETTE	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$1,196.015
DUNDAS/WATKINSON PARKETTE	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196.015
DUNN AVENUE PARKETTE	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$1,196.015
DUNVEGAN PARKETTE	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196.015
DUPLEX PARKETTE	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	\$1,196.015
DUPONT PARKETTE EAST	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$1,196.015
EAST OF BAY - NORTH	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$1,196.015
EASTDALE PARKETTE	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$1,196.015
EASTDALE PLAYGROUND	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196.015
ECOLOGY PARK	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$1,196.015
ED & ANNE MIRVISH PARKETTE	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$1,196.015
EDINBOROUGH PARK	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$1,196.015
EGLINTON GILBERT PARKETTE	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$1,196.015
EIGHTH STREET PARK	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$1,196.015
ELKHORN PARKETTE	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	\$1,196.015
EMPRESS PARKETTE	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$1,196.015
EMPRESS TOT LOT	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$1,196.015
EUCLID AVENUE PARKETTE	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,196.015
FAIRCHILD PARKETTE	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,196.015
FAIRFORD AVENUE PARKETTE	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196.015
FAIRMEADOW PARKETTE	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196.015
FARMCREST PARKETTE	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$1,196.015

APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

PARKETTES Park Name	# of Hectares of Developed Area											UNIT COST (\$/ha)		
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011				
FATHER CAULFIELD PARK	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,196,015
FESTIVAL PARK	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$1,196,015
FIELDWAY PARK	0.00	0.00	0.00	0.00	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$1,196,015
FINCH/CARNEY PARK	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$1,196,015
FIONA NELSON PARKETTE	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196,015
FIRST CANADIAN PLACE PUBLIC PARK	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$1,196,015
FLORA VOISEY PARK	0.00	0.00	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
FLORENCE GELL PARK	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	\$1,196,015
FRANK STOLLERY PARKETTE	0.00	0.00	0.00	0.00	0.00	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,196,015
FRASERWOOD PARK	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$1,196,015
FRIARS LANE BOULEVARD PARKETTE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$1,196,015
FRONT/PARLIAMENT PARK	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$1,196,015
FROST PARK	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	\$1,196,015
FUTURA PARKETTE	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$1,196,015
GAMBLE PARK	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	\$1,196,015
GARDEN AVENUE PARKETTE	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	\$1,196,015
GARRISON CREEK PARK	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	\$1,196,015
GARTHDAL PARKETTE	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$1,196,015
GATEWAY PARK	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$1,196,015
GEARY AVENUE PARKETTE	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$1,196,015
GEORGE CHATER PARKETTE	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	\$1,196,015
GEORGE HISLOP PARK	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$1,196,015
GEORGE MILBRANDT PARKETTE	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
GERRARD - CARLAW PARKETTE	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$1,196,015
GIBSON PARK	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$1,196,015
GIDEON PARK	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$1,196,015
GILES COURT PARKETTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
GLADHURST PARK	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$1,196,015
GLASGOW STREET PARKETTE	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$1,196,015
GLEDPHILL PARK	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$1,196,015
GLEN CEDAR PARK	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	\$1,196,015
GLEN DAVIS RAVINE	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$1,196,015
GLEN EDYTH DRIVE PARKETTE	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	\$1,196,015
GLEN LONG PARKETTE	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$1,196,015
GLEN PARK PARKETTE	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,196,015
GLENLAKE SQUARE	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196,015
GLENN GOULD PARK	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,196,015

APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

PARKETTES Park Name	# of Hectares of Developed Area											UNIT COST (\$/ha)		
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011				
GLENVIEW PARKETTE	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
GOLF CLUB PARKETTE	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$1,196,015
GRACE/COLLEGE PARKETTE	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,196,015
GRAFTON AVENUE PARK	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,196,015
GRAHAM PARK	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	\$1,196,015
GRATTAN PARK	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
GREEN HILLS PARK	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$1,196,015
GREENBELT PARK	0.00	0.00	0.00	0.00	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	\$1,196,015
GREENBRAE PARKETTE	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$1,196,015
GREY PARKETTE	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196,015
GUSTAV PARKETTE	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,196,015
GWENDOLYN MACEWEN PARKETTE	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196,015
HANEY PARK	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$1,196,015
HARLANDALE PARKETTE	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$1,196,015
HAROLD TOWN PARK	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$1,196,015
HARRISON PARK	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$1,196,015
HARTFIELD COURT PARKETTE	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
HARWOOD HALL	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
HAVERSON PARK	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	\$1,196,015
HEALEY WILLAN PARK	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$1,196,015
HEARST CIRCLE PARKETTE	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$1,196,015
HEART PARK	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,196,015
HENRIETTA PARK	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$1,196,015
HENRY MULHOLLAND CAIRN	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$1,196,015
HICKORYNUT PARKETTE	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$1,196,015
HIDEAWAY PARK	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$1,196,015
Eglinton Flats Highland Creek PARKETTE	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$1,196,015
HILLDOWNTREE PARKETTE	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$1,196,015
HILLHURST PARKETTE	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,196,015
HILLINGDON/WOODROW PARKETTE	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196,015
HILLMOUNT PARKETTE	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196,015
HILLSBOROUGH PARK	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	\$1,196,015
HILLSDALE AVENUE PARKETTE	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
HILLSIDE PARK	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$1,196,015
HOLLEY PARK	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$1,196,015
HOLLY DUNFIELD WALKWAY	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,196,015
HOPTREE PARK	0.00	0.00	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$1,196,015



APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

PARKETTES Park Name	# of Hectares of Developed Area											UNIT COST (\$/ha)		
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011				
HORSHAM PARKETTE	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$1,196,015
HUMBER GATE PARK	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$1,196,015
HURON ST PLAYGROUND	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$1,196,015
HURON/WASHINGTON PARKETTE	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$1,196,015
INGLEPORT PLACE PARKETTE	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$1,196,015
IRENE AVENUE PARKETTE	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$1,196,015
IRMA BURMAN GREENBELT	0.00	0.00	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	\$1,196,015
ISABELLA VALANCY CRAWFORD PARK	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$1,196,015
ISLINGTON HEIGHTS PARK	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$1,196,015
ISLINGTON PIONEER CEMETERY	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$1,196,015
J.A. LESLIE	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$1,196,015
J.T. WATSON	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$1,196,015
JAMES CANNING GARDENS	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$1,196,015
JANDA PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
JANE/ST CLAIR PARKETTE	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,196,015
JEFF SLOAN PLAYGROUND	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$1,196,015
JENNIFER KATERYNA KOVAL'SKYJ PARK	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$1,196,015
JOEL SWIRSKY PARKETTE	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$1,196,015
JOEL WEEKS PARKETTE	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$1,196,015
JOHN CHANG NEIGHBOURHOOD PARK	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$1,196,015
JOHN MCKENZIE HOUSE	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	\$1,196,015
JOHN ST PARKETTE	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,196,015
JOSEPH BURR TYRRELL PARK	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$1,196,015
JOSEPH SHEARD PARKETTE	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
JOSEPH WORKMAN PARK	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$1,196,015
JOSHUA CRONKWRIGHT PARKETTE	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	\$1,196,015
JULIUS DEUTSCH PARK	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,196,015
KEELE/MULOCK PARKETTE	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$1,196,015
KELSONIA PARKETTE	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$1,196,015
KEMPFFORD PARKETTE	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	\$1,196,015
KENASTON GARDENS PARKETTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
KENNARD PARKETTE	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,196,015
KENNEDY - LAWRENCE PARKETTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
KENNEDY MARGDON PARKETTE	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$1,196,015
KENNEDY ROAD PARKETTE	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$1,196,015
KENNETH PARKETTE	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$1,196,015
KENWAY PARK	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$1,196,015

APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

PARKETTES Park Name	# of Hectares of Developed Area											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
KENWORTHY PARK	0.00	0.00	0.00	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	\$1,196,015
KILDONAN PARK	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$1,196,015
KIMBARK/COLDSTREAM RAVINE	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$1,196,015
KING GEORGE COMMUNITY PLAY PARK	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
KING GEORGES/KEELE PARKETTE	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$1,196,015
KINGSWAY GATE PARKETTE	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
KIWANIS PARKETTE	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$1,196,015
KNIGHTS OF COLUMBUS PARK	0.00	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$1,196,015
KNIGHTSWOOD LOT	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$1,196,015
KNOTWOOD PARK	0.00	0.00	0.00	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$1,196,015
LAKE CRESCENT PARK	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
LAKE CRESCENT ROAD END PARKETTE	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
LAKERIDGE PARKETTE	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,196,015
LAKEVIEW AVENUE PARKETTE	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196,015
LAMBETH CRESENT PARKETTE	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196,015
LANGFORD PARKETTE	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$1,196,015
LAREDO PARK	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$1,196,015
LARRATT PARKETTE	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$1,196,015
LARRY SEFTON PARK	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$1,196,015
LAWTON PARKETTE	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	\$1,196,015
LEAVENWORTH PARKETTE	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
LEE CENTRE PARK	0.00	0.00	0.00	0.00	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	\$1,196,015
LEYTON TOT LOT	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$1,196,015
LILLIAN H. SMITH PARK	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$1,196,015
LINKWOOD LANE PARKETTE	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$1,196,015
LIONS GATE PARK	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$1,196,015
LITTLE YORK PARKETTE	0.00	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196,015
LIVINGSTON PARK	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$1,196,015
LOGAN AVENUE PARKETTE	0.06	0.06	0.06	0.06	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$1,196,015
LONG BRANCH CENOTAPH	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196,015
LONGMORE PARK	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$1,196,015
LORD SEATON PARK	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	\$1,196,015
LORING/WYLYE PARKETTE	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
LORRAINE DRIVE PARK	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$1,196,015
LOVE CRESCENT PARKETTE	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	\$1,196,015
LUCY MAUD MONTGOMERY PARK	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$1,196,015
LUCY TOT LOT	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,196,015

APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

PARKETTES Park Name	# of Hectares of Developed Area											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
LYNNDALE PARKETTE	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	\$1,196,015
MACKLIN HANCOCK PARKETTE	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$1,196,015
MACPHERSON AVENUE PARKETTE	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$1,196,015
MAHER CIRCLE	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
MALLABY PARK	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$1,196,015
MALLORY GREEN	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$1,196,015
MALTA PARK	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,196,015
MAPLE LEAF FOREVER PARK	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	\$1,196,015
MARBLE HILL PARKETTE	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$1,196,015
MARGARET FAIRLEY PARK	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$1,196,015
MARIA STREET PARKETTE	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
MARKET LANE PARK	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$1,196,015
MARLBOROUGH PLACE PARKETTE	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$1,196,015
MASSEY HARRIS PARK	0.00	0.00	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	\$1,196,015
MATT COHEN PARK	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$1,196,015
MAUGHAN CRESCENT PARKETTE	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$1,196,015
MAUREEN PARKETTE	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	\$1,196,015
MC CLEARY PLAYGROUND	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$1,196,015
MC KEE PARKETTE	0.00	0.00	0.00	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$1,196,015
MCCAULORDE PARK	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$1,196,015
MCGILL PARKETTE	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$1,196,015
MCKENZIE PARKETTE	0.00	0.00	0.00	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
MELBOURNE AVENUE PARKETTE	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
MERRILL PARK	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	\$1,196,015
MIDVALE PARKETTE	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$1,196,015
MILES ROAD END PARKETTE	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,196,015
MILLSTONE PARKETTE	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,196,015
MILNER PARKETTE	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
MONTAGUE PARKETTE	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$1,196,015
MONTCLAIR AVENUE PARKETTE	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196,015
MOOREGATE TOT LOT	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	\$1,196,015
MORRISH ROAD PARK	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	\$1,196,015
MORSE STREET PLAYGROUND	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$1,196,015
MOUNT PLEASANT PARKETTE	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$1,196,015
MOUNT ROYAL PARKETTE	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$1,196,015
MURCHISON CRESCENT PARKETTE	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196,015
NEIL MC LELLAN PARK	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$1,196,015

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OUTDOOR RECREATION

PARKETTES Park Name	# of Hectares of Developed Area											UNIT COST (\$/ha)		
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011				
NESBITT PARK	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$1,196,015
NEVILLE PARK BLVD RAVINE	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$1,196,015
NEW LESLIE PARK (100 GREEN MEADOWS CIRCLE)	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	\$1,196,015
NEWGATE PARKETTE	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,196,015
NEWTON PARKETTE	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,196,015
NICOL MACNICOL PARKETTE	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	\$1,196,015
NIGHTSTAR PARK	0.00	0.00	0.00	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	\$1,196,015
NORMAN JEWISON PARK	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$1,196,015
NORTH PARK (YORK)	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
NORTH YORK ROSE GARDEN	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$1,196,015
NORTHUMBERLAND PLAYGROUND	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
OAK STREET PARK	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$1,196,015
OAKCREST PARKETTE	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	\$1,196,015
O'CONNOR VILLAGE PARKETTE	0.00	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$1,196,015
OLD BURNHAMTHORPE ROAD PARKETTE	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$1,196,015
OLD FOREST HILL PARKETTE	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196,015
OLD YONGE PARKETTE	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$1,196,015
OLIVE PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
ONTARIO STREET PARKETTE	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
ORPINGTON PARKETTE	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196,015
PARKVIEW GARDENS PARKETTE	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
PAUL GARFINKEL PARKETTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
PAUL KANE HOUSE	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$1,196,015
PELHAM AVENUE PLAYGROUND	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$1,196,015
PELLATT PARKETTE	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	\$1,196,015
PEMBERTON PARKETTE	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$1,196,015
PERCY ST PLAYGROUND	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,196,015
PERTH AVENUE PARKETTE	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
PETER STREET BASIN PARK	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$1,196,015
PHIN AVENUE PARKETTE	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	\$1,196,015
PICASSO PARK	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$1,196,015
PINERY PARK	0.00	0.00	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$1,196,015
PLAYTER GARDENS	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$1,196,015
PLEASANTVIEW PARK	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	\$1,196,015
POPLAR PLAINS PARKETTE	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$1,196,015
POTTERY PLAYGROUND	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$1,196,015
PRIMROSE AVENUE PARKETTE	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	\$1,196,015

APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

PARKETTES Park Name	# of Hectares of Developed Area											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
PRIMULA PARKETTE	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
PRINCESS PARK	0.00	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	\$1,196,015
PRINCESS STREET PARK	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$1,196,015
RALEIGH PARKETTE	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$1,196,015
RAMBERT CRESCENT PARKETTE	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$1,196,015
RANDY PADMORE PARK	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$1,196,015
REDGRAVE PARK (WESTWAY PARKETTE)	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	\$1,196,015
REDPATH AVENUE PARKETTE	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$1,196,015
REES ST PARK	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$1,196,015
REGENT PARK	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$1,196,015
RICARDO PARKETTE	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	\$1,196,015
RIDGEWOOD PARKETTE	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
RITA COX PARK	0.00	0.00	0.00	0.00	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	\$1,196,015
RITCHIE AVENUE PARKETTE	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$1,196,015
RIVERSIDE DRIVE PARKETTE	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196,015
ROBERT BATEMAN PARKETTE	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$1,196,015
ROBERTSON DAVIES PARK	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	\$1,196,015
ROSA AND SPENCER CLARK PARKETTE	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	\$1,196,015
ROSDALE ROAD PARKETTE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$1,196,015
ROSE VALLEY PARK	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
ROSEMARY PARKETTE	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196,015
ROSEMOUNT GARDENS PARKETTE	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	\$1,196,015
ROSENEATH PARK	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$1,196,015
ROXTON ROAD PARKETTE	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$1,196,015
SADLER PARKETTE	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,196,015
SALEM PARKETTE	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,196,015
SALLY BIRD PARK	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,196,015
SAND BEACH ROAD PARKETTE	0.00	0.00	0.00	0.00	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,196,015
SANDRA ST CLAIR PARKETTE	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	\$1,196,015
SAULTER STREET PARKETTE	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
SAUNDERS CRESCENT PARKETTE	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196,015
SCOTIA PARKETTE	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$1,196,015
SEATON PARK	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
SENATOR PETER BOSA PARKETTE	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,196,015
SERGEANT RYAN RUSSELL PARKETTE	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$1,196,015
SEVILLE AVENUE PARKETTE	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
SHALLMAR PARKETTE	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$1,196,015

APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

PARKETTES Park Name	# of Hectares of Developed Area											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
SHEPTON WAY PARKETTE	0.00	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$1,196,015
SISKEN PARKETTE	0.00	0.00	0.00	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	\$1,196,015
SIXTH STREET PARK	0.00	0.00	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$1,196,015
SKEENS LANE PARKETTE	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
SMITHWOOD PARK	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$1,196,015
SNIDER PARKETTE	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$1,196,015
SNOWELLEN AVENUE PARKETTE	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
SONYA'S PARK	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
SOUTH KINGSWAY PARKETTE	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	\$1,196,015
SOUTHERN LINEAR PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
SPADINA PARK	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	\$1,196,015
SPADINA ROAD PARK	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$1,196,015
SPENCER COWAN PARKETTE	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$1,196,015
SPINNEY GREENBELT	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$1,196,015
SPRING GARDEN PARKETTE	0.00	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196,015
SPRINGHURST PARKETTE	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$1,196,015
ST. ALBAN'S SQUARE	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$1,196,015
ST. CLAIR GARDENS	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$1,196,015
ST. CLÉMENTS - YONGE PARKETTE	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$1,196,015
ST. HILDA'S PARKETTE	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196,015
ST. MARGARET'S PARKETTE	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	\$1,196,015
ST. MARY STREET PARKETTE	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$1,196,015
ST. PATRICK'S SQUARE	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
ST. PHILLIPS ROAD PARKETTE	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$1,196,015
ST. STEVENS COURT PARKETTE	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,196,015
STAINES PARKETTE	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$1,196,015
STANLEY AVENUE PARK	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$1,196,015
STANLEY G. GRIZZLE PARK	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$1,196,015
STEWART A. MCGREGOR PARKETTE	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196,015
SUMACH - SHUTER PARKETTE	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	\$1,196,015
SUNFIELD PARK	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$1,196,015
SUNNYBROOK PARKETTE	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,196,015
SUSAN TIBALDI PARKETTE	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$1,196,015
SYMESVIELLA PARKETTE	0.00	0.00	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
TADDLE CREEK PARK	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	\$1,196,015
TALARA PARK	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$1,196,015
TELFER PARK	0.00	0.00	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$1,196,015

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PARKS AND RECREATION  
OUTDOOR RECREATION

PARKETTES Park Name	# of Hectares of Developed Area											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
THE MISSION GROUND PARKETTE	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$1,196,015
THIRTY EIGHTH STREET PARK	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	\$1,196,015
THOMPSON STREET PARKETTE	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$1,196,015
THOROGOOD GARDENS	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196,015
TICHESTER PARK	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$1,196,015
TILLPLAIN PARK	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$1,196,015
TIVERTON AVENUE PARKETTE	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,196,015
TOTTENHAM PARKETTE	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	\$1,196,015
TOURNAINE PARKETTE	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$1,196,015
TOWN HALL SQUARE	0.00	0.00	0.00	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	\$1,196,015
TRIPLE CROWN PARKETTE	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	\$1,196,015
TRUBELLE STREET PARK	0.00	0.00	0.00	0.00	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$1,196,015
TRUE DAVIDSON PARK	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$1,196,015
TRUMPETER PARK	0.00	0.00	0.00	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$1,196,015
TURNBERRY NORTH PARK	0.00	0.00	0.00	0.00	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196,015
TURNBERRY SOUTH PARK	0.00	0.00	0.00	0.00	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$1,196,015
TWELFTH STREET PARKETTE	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$1,196,015
TWENTY EIGHTH STREET PARK	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$1,196,015
TWENTY FIFTH STREET PARKETTE	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$1,196,015
TWENTY THIRD STREET PARKETTE	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$1,196,015
UNION STATION PARKETTE	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196,015
UPPER JUNCTION	0.00	0.00	0.00	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	\$1,196,015
VARNA PARK	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	\$1,196,015
VEROBACH PARKETTE	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$1,196,015
VESTA PARKETTE	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,196,015
VICTORIA PARK/EGLINTON PARKETTE	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	\$1,196,015
VILLAGE OF YORKVILLE PARK	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$1,196,015
VIMY RIDGE PARKETTE	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015
VINE AVENUE PLAYGROUND	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$1,196,015
WALLER AVENUE RAVINE LANDS	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$1,196,015
WALMER ROAD PARKETTE	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196,015
WAYNE PARKETTE	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	\$1,196,015
WELLESLEY MAGILL PARK	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$1,196,015
WEMBLEY PARKETTE	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196,015
WESTMORELAND AVENUE PARKETTE	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196,015
WESTON VILLAGE PARK	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	\$1,196,015
WESTON VILLAGE PARKETTE	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,196,015

APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

PARKETTES Park Name	# of Hectares of Developed Area											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
WESTON/ST PHILLIPS PARKETTE	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$1,196,015
WESTWOOD PARK	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$1,196,015
WEXFORD CEMETARY	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$1,196,015
WHITEHALL PARKETTE	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$1,196,015
WHITFIELD PARKETTE	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$1,196,015
WHITLAM WAREHOUSE	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	\$1,196,015
WHITNEY PARK	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$1,196,015
WIDDICOMBE HILL PARK	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	\$1,196,015
WILLARD GARDENS PARKETTE	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	\$1,196,015
WILLOWDALE CEMETERY	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$1,196,015
WILSON HEIGHTS PARKETTE	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	\$1,196,015
WIMBLETON ROAD NORTH PARKETTE	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,196,015
WIMBLETON ROAD SOUTH PARKETTE	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,196,015
WINGCHESTER SQUARE	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$1,196,015
WINDERMERE AVENUE PARKETTE	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$1,196,015
WINSLOW/DALESFORD PARKETTE	0.00	0.00	0.00	0.00	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$1,196,015
WOBURN AVE PLAYGROUND	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$1,196,015
WOODROW PARK (AYLESWORTH PARKETTE)	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$1,196,015
WOODSWORTH PARKETTE	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$1,196,015
WOOLSCOTE PARKETTE	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,196,015
WYCHWOOD PARKETTE	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$1,196,015
YONGE BOULEVARD PARKETTE	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$1,196,015
YONGE THEATRE BLOCK PARK	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$1,196,015
YONGE/SCOLLARD PARK	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$1,196,015
YORK MILLS GARDENS	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$1,196,015
<b>Total (ha)</b>	<b>91.52</b>	<b>92.91</b>	<b>94.96</b>	<b>97.94</b>	<b>100.34</b>	<b>100.39</b>	<b>100.75</b>	<b>100.75</b>	<b>100.75</b>	<b>100.75</b>	<b>100.75</b>	<b>100.75</b>	
<b>Total (\$000)</b>	<b>\$109,455.2</b>	<b>\$111,116.0</b>	<b>\$113,574.9</b>	<b>\$117,140.2</b>	<b>\$120,012.5</b>	<b>\$120,067.2</b>	<b>\$120,492.5</b>	<b>\$120,492.5</b>	<b>\$120,492.5</b>	<b>\$120,492.5</b>	<b>\$120,492.5</b>	<b>\$120,492.5</b>	<b>\$120,492.5</b>



APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

Park Name	# of Hectares											UNIT COST (\$/ha)		
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011				
90 MORNINGSIDE AVE PARK	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	\$1,196,015
ABBOTSFORD PARK	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	\$1,196,015
ACACIA PARK	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	\$1,196,015
ADDINGTON GREENBELT	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	\$1,196,015
ALBERT STANDING PARK	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	\$1,196,015
ALDERWOOD MEMORIAL PARK	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	\$1,196,015
ALEXANDRA PARK	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	\$1,196,015
ALEXMUIR PARK	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	\$1,196,015
ALLANHURST PARK	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	\$1,196,015
AMOS WAITES PARK	1.45	1.45	1.45	1.45	1.45	1.45	1.45	1.45	1.45	1.45	1.45	1.45	1.45	\$1,196,015
ANCASTER PARK	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	\$1,196,015
ANCONA PARK	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	\$1,196,015
ANSON PARK	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	\$1,196,015
ANTHONY ROAD SCHOOL PARK	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	\$1,196,015
ANTIBES PARK	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	\$1,196,015
APTED PARK	2.22	2.22	2.22	2.22	2.22	2.22	2.22	2.22	2.22	2.22	2.22	2.22	2.22	\$1,196,015
ARSANDCO PARK	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	\$1,196,015
ART EGGLETON PARK	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	\$1,196,015
AUDRELANE PARK	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	\$1,196,015
AVONDALE PARK	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	\$1,196,015
BAIRD PARK	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	\$1,196,015
BALMORAL PARK	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	\$1,196,015
BAMBURGH PARK	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	\$1,196,015
BANTING PARK	0.00	0.00	0.00	0.00	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	\$1,196,015
BATHURST STREET SLOPES	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$1,196,015
BEATY BOULEVARD PARK	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	\$1,196,015
BEAUMONT PARK	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	\$1,196,015
BELL MANOR PARK	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	\$1,196,015
BELLEVUE SQUARE	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	\$1,196,015
BELMAR PARK	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$1,196,015
BEN NOBLEMAN PARK	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	\$1,196,015
BENJAMIN BOAKE GREENBELT	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	\$1,196,015
BENNER PARK	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$1,196,015
BENNINGTON HEIGHTS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$1,196,015
BERESFORD PARK	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	\$1,196,015
BERNER TRAIL PARK	2.39	2.39	2.39	2.39	2.39	2.39	2.39	2.39	2.39	2.39	2.39	2.39	2.39	\$1,196,015
BERRY ROAD PARK	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	\$1,196,015

APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

NEIGHBOURHOOD PARKS Park Name	# of Hectares											UNIT COST (\$/ha)		
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011				
BERT ROBINSON PARK	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	\$1,196,015
BETHUNE PARK	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	\$1,196,015
BEVERLY GLEN PARK	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	\$1,196,015
BICKFORD PARK	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	\$1,196,015
BILL JOHNSTON PARK	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	\$1,196,015
BIRCH PARK	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	\$1,196,015
BIRCHCREST PARK	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	\$1,196,015
BISHOP ALLOTMENT GARDENS	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	\$1,196,015
BISSET PARK	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	\$1,196,015
BLACKFRIAR PARK	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	\$1,196,015
BLANTYRE PARK	2.52	2.52	2.52	2.52	2.52	2.52	2.52	2.52	2.52	2.52	2.52	2.52	2.52	\$1,196,015
BLUE RIDGE PARK	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	\$1,196,015
BLUEHAVEN PARK	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	\$1,196,015
BOTANY HILL PARK	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	\$1,196,015
BOYINGTON PROPERTY	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	\$1,196,015
BRAMBER WOODS PARK	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	\$1,196,015
BRATTY PARK	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	\$1,196,015
BRIARCREST PARK	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	\$1,196,015
BROCKVILLE PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
BROOKDALE PARK	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	\$1,196,015
BROOKFIELD PARK	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	\$1,196,015
BROOKWELL PARK	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	\$1,196,015
BRUCE MACKAY PARK	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	\$1,196,015
CAMPBELL AVENUE PLAYGROUND	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	\$1,196,015
CANMORE PARK	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	\$1,196,015
CANTERBURY PLACE PARK	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	\$1,196,015
CAPRI PARK	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	\$1,196,015
CARIBOU PARK	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	\$1,196,015
CARLTON PARK	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	\$1,196,015
CARSBROOKE PARK	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	\$1,196,015
CARSTOWE ROAD LANDS	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	\$1,196,015
CARTWRIGHT SCHOOL PARK	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	\$1,196,015
CASHMAN PARK	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$1,196,015
CASSANDRA PARK	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	\$1,196,015
CASSELL AVENUE PLAYGROUND	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	\$1,196,015
CASWELL PARK	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	\$1,196,015
CATARAQUI PARK	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	\$1,196,015

APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

Park Name	# of Hectares										UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011		
CAWTHRA SQUARE PARK	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	\$1,196,015
CEDARGROVE PARK	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	\$1,196,015
Centennial PARK (SCARBOROUGH)	2.37	2.37	2.37	2.37	2.37	2.37	2.37	2.37	2.37	2.37	2.37	\$1,196,015
CENTRE PARK	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	\$1,196,015
CHANDOS PARK NORTH	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	\$1,196,015
CHANDOS PARK SOUTH	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	\$1,196,015
CHARLES G. WILLIAMS PARK	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$1,196,015
CHARLOTTE MAHER PARK	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	\$1,196,015
CHARLTON PARK	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	\$1,196,015
CHARTLAND PARK	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	\$1,196,015
CHARTWELL PARK	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	\$1,196,015
CHATSWORTH RAVINE	2.29	2.29	2.29	2.29	2.29	2.29	2.29	2.29	2.29	2.29	2.29	\$1,196,015
CHELTENHAM PARK	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	\$1,196,015
CHERRY BEACH SPORTS FIELDS	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	\$1,196,015
CHESTER LE PARK	1.99	1.99	1.99	1.99	1.99	1.99	1.99	1.99	1.99	1.99	1.99	\$1,196,015
CHESTNUT HILLS PARK	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	\$1,196,015
CHURCHILL HEIGHTS PARK	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	\$1,196,015
CLARENCE SQUARE	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	\$1,196,015
CLARINDA PARK	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	\$1,196,015
CLIFF LUMSDON PARK	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	\$1,196,015
CLIFFSIDE RAVINE	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	\$1,196,015
CLIFFWOOD PARK	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	\$1,196,015
CLOVERDALE PARK	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	\$1,196,015
CLYDESDALE PARK	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	\$1,196,015
COLEMAN PARK	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	\$1,196,015
COLLEGE PARK	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	\$1,196,015
COLLINGWOOD PARK	2.42	2.42	2.42	2.42	2.42	2.42	2.42	2.42	2.42	2.42	2.42	\$1,196,015
COLONY PARK	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	2.56	\$1,196,015
COMMANDER PARK	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	\$1,196,015
CONACHER PARK	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	\$1,196,015
CORNELL PARK	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	\$1,196,015
CORONATION PARK (ETOBICOKE)	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	\$1,196,015
CORVETTE PARK	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	\$1,196,015
COSBURN PARK	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	\$1,196,015
COTSWOLD PARK	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	\$1,196,015
CP-PS LEAD	0.00	0.00	2.67	2.67	2.67	2.67	2.69	2.69	2.69	2.69	2.69	\$1,196,015
CREEKSIDE PARK	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	\$1,196,015

APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

NEIGHBOURHOOD PARKS Park Name	# of Hectares											UNIT COST (\$/ha)		
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011				
CRESCENTWOOD PARK	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	\$1,196,015
CRESHAVEN PARK	2.73	2.73	2.73	2.73	2.73	2.73	2.73	2.73	2.73	2.73	2.73	2.73	2.73	\$1,196,015
CROCUS PARK	0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$1,196,015
CRONIN PARK	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	\$1,196,015
CULLEN BRYANT PARK	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	\$1,196,015
CURTIN PARK	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	\$1,196,015
DALLINGTON PARK	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	\$1,196,015
DALRYMPLE PARK	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	\$1,196,015
DANIANNUZZI PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
DANFORTH GARDENS PARK	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	\$1,196,015
DAVENTRY GARDEN	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	\$1,196,015
DAVID CROMBIE PARK	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	\$1,196,015
DELL PARK	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	\$1,196,015
DELMA PARK	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	\$1,196,015
DELO PARK	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	\$1,196,015
DEMPSEY PARK	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	\$1,196,015
DENFIELD PARK	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	\$1,196,015
DENISON PARK	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	\$1,196,015
DENNIS FLYNN PARK (WEST MALL)	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	\$1,196,015
DIANA PARK	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	\$1,196,015
DIEPPE PARK	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	\$1,196,015
DIXON PARK	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	\$1,196,015
DON MONTGOMERY PARK	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	\$1,196,015
DON VALLEY GOLF COURSE	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	\$1,196,015
DONALDA PARK	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	\$1,196,015
DONNYBROOK PARK	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	\$1,196,015
DONORA PARK	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	\$1,196,015
DONWOOD PARK	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	\$1,196,015
DORSET PARK	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	\$1,196,015
DOUGLAS PARK	2.11	2.11	2.11	2.11	2.11	2.11	2.11	2.11	2.11	2.11	2.11	2.11	2.11	\$1,196,015
DOVERCOURT PARK	2.46	2.46	2.46	2.46	2.46	2.46	2.46	2.46	2.46	2.46	2.46	2.46	2.46	\$1,196,015
DUNCANWOODS GREENBELT	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	\$1,196,015
DUNLACE PARK	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	\$1,196,015
DUNLOP PARK	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	\$1,196,015
EAST LYNN PARK	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$1,196,015
EAST OF BAY - SOUTH	0.00	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$1,196,015
EASTVIEW PARK	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	\$1,196,015

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PARKS AND RECREATION  
OUTDOOR RECREATION

NEIGHBOURHOOD PARKS Park Name	# of Hectares											UNIT COST (\$/ha)		
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011				
EDEN VALLEY PARK	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	\$1,196,015
EDENBROOK PARK	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	\$1,196,015
EDGE PARK	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	\$1,196,015
EDGEWOOD PARK	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	\$1,196,015
EGLINTON RAVINE	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	\$1,196,015
ELIZABETH SIMCOE PARK	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	\$1,196,015
ELLERSLIE PARK	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	\$1,196,015
ELLISON PARK	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	\$1,196,015
ELM PARK (YORK)	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	\$1,196,015
ELMBROOK PARK	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	\$1,196,015
ENFIELD PARK	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	\$1,196,015
ERWIN KRICKHAHN PARK	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	\$1,196,015
EVERGREEN PARK	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	\$1,196,015
EXBURY PARK	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	\$1,196,015
FAIRFIELD PARK	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	\$1,196,015
FAIRMOUNT PARK	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	\$1,196,015
FALSTAFF PARK	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	\$1,196,015
FANFARE PARK	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	\$1,196,015
FARLINGER RAVINE	2.93	2.93	2.93	2.93	2.93	2.93	2.93	2.93	2.93	2.93	2.93	2.93	2.93	\$1,196,015
FARQUHARSON PARK	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	\$1,196,015
FELSTEAD AVENUE PLAYGROUND	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	\$1,196,015
FENNIMORE PARK	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	\$1,196,015
FERRAND DRIVE PARK	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	\$1,196,015
FIRVALLEY WOODS	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	\$1,196,015
FOREST HILL ROAD PARK	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	\$1,196,015
FOREST MANOR PARK	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	\$1,196,015
FOUR OAKS GATE PARK	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	\$1,196,015
FRANKEL LAMBERT PARK	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	\$1,196,015
FRED HAMILTON PLAYGROUND	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	\$1,196,015
FRED JOHNSON PARK	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	\$1,196,015
FUNDY BAY PARK	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	\$1,196,015
GAFFNEY PARK	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	\$1,196,015
GALLOWAY ROAD PARK	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	2.97	\$1,196,015
GARLAND PARK	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	\$1,196,015
GATEWAY GREENBELT	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	\$1,196,015
GEORGE BEN PARK	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	\$1,196,015
GEORGE WEBSTER PARK	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	\$1,196,015

APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

Park Name	# of Hectares											UNIT COST (\$/ha)		
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011				
GILTSPUR PARK	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	\$1,196,015
GLEBE MANOR SQUARE	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	\$1,196,015
GLEN LONG PARK	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	\$1,196,015
GLEN PARK	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	\$1,196,015
GLEN RAVINE PARK	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	2.44	\$1,196,015
GLENSHEPPARD PARK	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$1,196,015
GODSTONE PARK	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	\$1,196,015
GORD AND IRENE RISK PARK	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	\$1,196,015
GRACEFIELD PARK	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	\$1,196,015
GRAND AVENUE PARK	0.00	0.00	0.00	0.00	0.00	0.00	1.25	1.25	1.25	1.25	1.25	1.25	1.25	\$1,196,015
GRANGE PARK	1.73	1.73	1.73	1.73	1.73	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	\$1,196,015
GREEN MEADOWS PARK	0.00	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	\$1,196,015
GREENFIELD PARK	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	\$1,196,015
GREENFIELD/LONGMORE LANDS	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	\$1,196,015
GREENVALE PARK	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	\$1,196,015
GREYSTONE PARK	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	\$1,196,015
GUILDWOOD VILLAGE PARK	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	\$1,196,015
GULLIVER PARK	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	\$1,196,015
GWENDOLEN PARK	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	1.87	\$1,196,015
HABITANT PARK	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	\$1,196,015
HAIMER PARK	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	\$1,196,015
HALBERT PARK	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	\$1,196,015
HARBOUR SQUARE PARK LANDS	2.09	2.09	2.09	2.09	2.09	2.09	2.09	2.09	2.09	2.09	2.09	2.09	2.09	\$1,196,015
HARDING PARK	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	2.27	\$1,196,015
HARRISON PROPERTIES	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	2.94	\$1,196,015
HARRYETTA GARDENS	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	\$1,196,015
HARVEST MOON PARK	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	\$1,196,015
HARWOOD PARK	1.27	1.27	1.27	1.27	1.27	1.27	1.27	1.27	1.27	1.27	1.27	1.27	1.27	\$1,196,015
HAVENDALE PARK	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	\$1,196,015
HAWKSBURY PARK	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	\$1,196,015
HEATHERCREST PARK	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	\$1,196,015
HEATHROW PARK	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	\$1,196,015
HIDDEN TRAIL PARK	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	\$1,196,015
HIGH LEVEL PUMPING STATION PARK	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	\$1,196,015
HIGHLAND HEIGHTS PARK	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	\$1,196,015
HILLCREST PARK	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	\$1,196,015
HOBART PARK	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	\$1,196,015

APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

Park Name	# of Hectares											UNIT COST (\$/ha)		
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011				
HOLLISKALMAR PARK	0.00	0.00	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	\$1,196,015
HORSELEY HILL PARK	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	\$1,196,015
HORTON PARK	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	\$1,196,015
HUMBER BAY PROMENADE PARK	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	\$1,196,015
HUMBER BAY SHORES	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	\$1,196,015
HUMBERTOWN PARK	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	\$1,196,015
HUMBERVIEW PARK	1.45	1.45	1.45	1.45	1.45	1.45	1.45	1.45	1.45	1.45	1.45	1.45	1.45	\$1,196,015
HUMEWOOD PARK	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	\$1,196,015
HUNTERS GLEN	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	\$1,196,015
HUNTSMILL PARK	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	\$1,196,015
INDIAN LINE PARK	2.42	2.42	2.42	2.42	2.42	2.42	2.42	2.42	2.42	2.42	2.42	2.42	2.42	\$1,196,015
INGLEWOOD HEIGHTS PARK	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	\$1,196,015
IONVIEW PARK	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	\$1,196,015
IRELAND PARK	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	\$1,196,015
ISLINGTON PARK	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	\$1,196,015
IVAN FOREST GARDENS	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	\$1,196,015
JEAN AUGUSTINE PARK	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	\$1,196,015
JEAN SIBELIUS SQUARE	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	\$1,196,015
JESSE KETCHUM PARK	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	\$1,196,015
JIM MCPHERSON PARK	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	1.57	\$1,196,015
JIMMIE SIMPSON PARK	2.69	2.69	2.69	2.69	2.69	2.69	2.69	2.69	2.69	2.69	2.69	2.69	2.69	\$1,196,015
JOHN TABOR PARK	2.59	2.59	2.59	2.59	2.59	2.59	2.59	2.59	2.59	2.59	2.59	2.59	2.59	\$1,196,015
JONATHAN ASHBRIDGE PARK	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	\$1,196,015
JONESVILLE ALLOTMENT GARDENS	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	\$1,196,015
JONESVILLE SOCCER FIELD	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	\$1,196,015
JOYCE PARK (FORMER MCASPHALT PARK)	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	\$1,196,015
JOYCE TRIMMER PARK	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	\$1,196,015
JUNE ROWLANDS PARK	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	\$1,196,015
KAY PARK	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	\$1,196,015
KEMPTON HOWARD PARK	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	\$1,196,015
KINGSVIEW PARK	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	\$1,196,015
KINSDALE PARK	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	\$1,196,015
KIRKIDENE PARK	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	\$1,196,015
KIRKWOOD PARK	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	\$1,196,015
KITCHENER PARK	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	\$1,196,015
KNOTT PARK	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	\$1,196,015
LA ROSE PARK	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	\$1,196,015

APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

NEIGHBOURHOOD PARKS Park Name	# of Hectares											UNIT COST (\$/ha)		
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011				
LABURNHAM PARK	1.96	1.96	1.96	1.96	1.96	1.96	1.96	1.96	1.96	1.96	1.96	1.96	1.96	\$1,196,015
LAKESHORE VILLAGE PARK	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	\$1,196,015
LAMBTON - KINGSWAY PARK	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	\$1,196,015
LANGDALE COURT GREENBELT	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	\$1,196,015
LANGHOLM PARK	1.89	1.89	1.89	1.89	1.89	1.89	1.89	1.89	1.89	1.89	1.89	1.89	1.89	\$1,196,015
LANYARD PARK	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	\$1,196,015
LAUHLIN PARK	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	\$1,196,015
LAURA ELLIS PARK	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	\$1,196,015
LAURA HILL PARK	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	\$1,196,015
LAURENTIDE PARK	2.16	2.16	2.16	2.16	2.16	2.16	2.16	2.16	2.16	2.16	2.16	2.16	2.16	\$1,196,015
LAVERY TRAIL PARK	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	\$1,196,015
LAWRENCE WALKWAY	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	\$1,196,015
LEASIDE GARDENS PROPERTY	2.09	2.09	2.09	2.09	2.09	2.09	2.09	2.09	2.09	2.09	2.09	2.09	2.09	\$1,196,015
LEDBURY PARK	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	\$1,196,015
LEN FORD PARK	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	\$1,196,015
LEONARD LINTON PARK	0.00	0.00	0.00	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	\$1,196,015
LESLIE GROVE PARK	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	\$1,196,015
LESLIE PARK	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	\$1,196,015
LESLIE ST ALLOTMENT GARDENS	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	\$1,196,015
LESSARD PARK	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	\$1,196,015
LIBERTY VILLAGE PARK	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	\$1,196,015
LILLIAN PARK	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	\$1,196,015
LINKWOOD LANE PARK	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	\$1,196,015
LINUS PARK	1.71	1.71	1.71	1.71	1.71	1.71	1.71	1.71	1.71	1.71	1.71	1.71	1.71	\$1,196,015
LIONEL CONACHER PARK	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	\$1,196,015
LISSOM PARK	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	\$1,196,015
LITHUANIA PARK	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	\$1,196,015
LITTLE NORWAY PARK	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	\$1,196,015
LITTLE TRINITY CHURCH LANDS	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	\$1,196,015
LLOYD MANOR PARK	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	1.73	\$1,196,015
LOCHLEVEN PARK	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	\$1,196,015
LONG BRANCH PARK	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	\$1,196,015
LONGWOOD PARK	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	\$1,196,015
LORD ROBERTS WOODS	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	\$1,196,015
LUSTED PARK	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$1,196,015
LYNEHOOK PARK	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	\$1,196,015
LYNMONT PARK	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	\$1,196,015



APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

Park Name	# of Hectares											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
LYNNGATE PARK	1.89	1.89	1.89	1.89	1.89	1.89	1.89	1.89	1.89	1.89	1.89	1.89	\$1,196,015
LYTTON PARK	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	\$1,196,015
MACGREGOR PLAYGROUND	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	\$1,196,015
MADELAINE PARK	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	\$1,196,015
MADVALE PARK	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	\$1,196,015
MALLOW PARK	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	\$1,196,015
MANCHESTER PARK	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33	\$1,196,015
MANHATTAN PARK	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	\$1,196,015
MAPLE CLAIRE PARK	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	\$1,196,015
MAPLE LEAF QUAY PARK	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$1,196,015
MARIAN ENGEL PARK	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	\$1,196,015
MARYLAND PARK	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	\$1,196,015
MASARYK PARK	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	\$1,196,015
MASON ROAD PARK	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	\$1,196,015
MAURICE J. BREEN PARK	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	\$1,196,015
MAXOME PARK	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	\$1,196,015
MAYWOOD TOT LOT	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	\$1,196,015
MC CORMICK PARK	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	\$1,196,015
MCALLISTER PARK	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	\$1,196,015
MCCLEARY PARK	2.82	2.82	2.82	2.82	2.82	2.82	2.82	2.82	2.82	2.82	2.82	2.82	\$1,196,015
MCLEVIN WOODS	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	\$1,196,015
MCNICOLL PARK	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	\$1,196,015
MELODY PARK	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03	\$1,196,015
MEMORIAL GARDENS PARK	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	\$1,196,015
MEMORIAL PARK (YORK)	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	\$1,196,015
MERRILL BRIDGE ROAD PARK	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	\$1,196,015
METROPOLITAN UNITED CHURCH GROUNDS	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	\$1,196,015
MICHAEL POWER SITE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
MIDLAND Ravine	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	\$1,196,015
MIKE BELA PARK	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	\$1,196,015
MILITARY CEMETERY	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	\$1,196,015
MIMICO MEMORIAL PARK	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	\$1,196,015
MISTY HILLS PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
MITCHELL FIELD PARK	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	\$1,196,015
MONCUR PLAYGROUND	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	\$1,196,015
MONDEO PARK	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	\$1,196,015
MOOREVALE PARK	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	\$1,196,015

APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
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Park Name	# of Hectares											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
MOREAU TRAIL PARK	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	\$1,196,015
MOURNING DOVE PARK	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	\$1,196,015
MUIR PARK	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	\$1,196,015
MUIRHEAD PARK	2.12	2.12	2.12	2.12	2.12	2.12	2.12	2.12	2.12	2.12	2.12	2.12	\$1,196,015
MUNICIPAL PARK	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$1,196,015
NATAL PARK	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34	\$1,196,015
NOBLE PARK	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	\$1,196,015
NORRIS CRESCENT PARK	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	\$1,196,015
NORSEMAN HEIGHTS PARK	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	\$1,196,015
NORTH AGINCOURT PARK	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	1.69	\$1,196,015
NORTH HUMBER PARK	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	\$1,196,015
NORTHERN LINEAR PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
NORTHTOWN PARK	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	\$1,196,015
NORWOOD PARK	1.64	1.64	1.64	1.64	1.64	1.64	1.64	1.64	1.64	1.64	1.64	1.64	\$1,196,015
OAKDALE PARK	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	\$1,196,015
OAKRIDGE PARK	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	\$1,196,015
OLD MILL TENNIS COURTS	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	\$1,196,015
OLD ORCHARD PARK	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	\$1,196,015
OLD SHEPPARD PARK	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	\$1,196,015
ORCHARD PARK	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	\$1,196,015
ORIOLE PARK (NORTH YORK)	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	\$1,196,015
ORIOLE PARK (TORONTO)	2.91	2.91	2.91	2.91	2.91	2.91	2.91	2.91	2.91	2.91	2.91	2.91	\$1,196,015
ORMSKIRK PARK	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	\$1,196,015
OSLER PLAYGROUND	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	\$1,196,015
OWEN PARK	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	\$1,196,015
PALACE PIER PARK	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	\$1,196,015
PANTRY PARK	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	\$1,196,015
PAPE AVENUE PLAYGROUND	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	1.13	\$1,196,015
PARKVIEW PARK	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	\$1,196,015
PARLIAMENT SQUARE PARK	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	\$1,196,015
PARMA PARK	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	\$1,196,015
PEAREN PARK	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	\$1,196,015
PERTH SQUARE PARK	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	\$1,196,015
PETER SECOR PARK	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	\$1,196,015
PINETREE PARK	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	2.63	\$1,196,015
PINEWAY PARK	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	\$1,196,015
PINTO PARK	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	\$1,196,015

APPENDIX B.7  
TABLE 1

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INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

Park Name	# of Hectares											UNIT COST (\$/ha)		
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011				
PLOWSHARE PARK	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07	\$1,196,015
PLUNKETT PARK	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	\$1,196,015
PORT ROYAL PARK	2.71	2.71	2.71	2.71	2.71	2.71	2.71	2.71	2.71	2.71	2.71	2.71	2.71	\$1,196,015
PORTAGE GARDENS PARK	0.00	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	\$1,196,015
PRAIRIE DRIVE PARK	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34	\$1,196,015
PRICEFIELD ROAD PLAYGROUND	0.00	0.00	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	\$1,196,015
PRINCE CHARLES PARK	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	\$1,196,015
PRINCE EDWARD VIADUCT	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	\$1,196,015
PRINCE OF WALES PARK	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	\$1,196,015
PRINGDALE RAVINE	1.99	1.99	1.99	1.99	1.99	1.99	1.99	1.99	1.99	1.99	1.99	1.99	1.99	\$1,196,015
QUEENSLAND PARK	1.23	1.23	1.23	1.23	1.23	1.23	1.23	1.23	1.23	1.23	1.23	1.23	1.23	\$1,196,015
R.V. BURGESS PARK	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	\$1,196,015
RAINBOW PARK	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	\$1,196,015
RAJAH PARK	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	\$1,196,015
RANCHDALE PARK	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	\$1,196,015
RANEE PARK	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	\$1,196,015
RAVINA GARDENS PARK	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	0.84	\$1,196,015
REAN PARK	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	\$1,196,015
REDBANK GREENBELT	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	\$1,196,015
REGENT PARK NORTH	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	\$1,196,015
REGENT PARK SOUTH	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$1,196,015
REGENTS PARK	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	\$1,196,015
REID MANOR PARK	2.92	2.92	2.92	2.92	2.92	2.92	2.92	2.92	2.92	2.92	2.92	2.92	2.92	\$1,196,015
REXINGTON PARK	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	\$1,196,015
RIDGE PARK	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	\$1,196,015
RIPPLETON PARK	2.96	2.96	2.96	2.96	2.96	2.96	2.96	2.96	2.96	2.96	2.96	2.96	2.96	\$1,196,015
RIVERLEA PARK	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	\$1,196,015
ROBERT HICKS PARK	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	\$1,196,015
ROBERT LEEK PARK	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$1,196,015
ROCKFORD PARK	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.67	\$1,196,015
ROSEDALE PARK	2.96	2.96	2.96	2.96	2.96	2.96	2.96	2.96	2.96	2.96	2.96	2.96	2.96	\$1,196,015
ROSETHORN PARK	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	\$1,196,015
ROTARY PARK	2.88	2.88	2.88	2.88	2.88	2.88	2.88	2.88	2.88	2.88	2.88	2.88	2.88	\$1,196,015
ROUGE NEIGHBOURHOOD PARK	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	\$1,196,015
ROWATSON PARK	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	\$1,196,015
ROWENA PARK	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	\$1,196,015
ROYAL CREST PARK	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	\$1,196,015

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CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

NEIGHBOURHOOD PARKS Park Name	# of Hectares											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
ROYAL ROUGE TOT LOT	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	\$1,196,015
ROYCROFT PARK	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	\$1,196,015
RUDDINGTON PARK	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	\$1,196,015
RUNNEYMEDE LANDS	1.81	1.81	1.81	1.81	1.81	1.81	1.81	1.81	1.81	1.81	1.81	1.81	\$1,196,015
RUSTIC PARK	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	\$1,196,015
RYERSON COMMUNITY PARK	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	\$1,196,015
SACKVILLE PLAYGROUND	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	\$1,196,015
SADDLETREE PARK	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	\$1,196,015
SADRA PARK	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	\$1,196,015
SANDOVER PARK	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	\$1,196,015
SANDOWN PARK	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	\$1,196,015
SANDY BRUCE PARK	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	\$1,196,015
SANWOOD PARK	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	\$1,196,015
SAWLEY BANSTOCK GREENBELT	1.88	1.88	1.88	1.88	1.88	1.88	1.88	1.88	1.88	1.88	1.88	1.88	\$1,196,015
SCARDEN PARK	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	\$1,196,015
SCARLETT HEIGHTS PARK	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	\$1,196,015
SEASONS PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
SECOR MEMORIAL PARK	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$1,196,015
SEELEY GREENBELT	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	\$1,196,015
SENECA HILL PARK	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	\$1,196,015
SENECA VILLAGE PARK	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	0.99	\$1,196,015
SHAWN 'BLU' ROSE PARK (FORMER EMPRINGHAM PARK)	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	\$1,196,015
SHAWNEE PARK	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	\$1,196,015
SHEPPARD EAST PARK	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	\$1,196,015
SHERBOURNE COMMON	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	1.36	\$1,196,015
SHOREHAM PARK	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	\$1,196,015
SHOREHAM PARK	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	\$1,196,015
SILVERHILL PARK	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	2.38	\$1,196,015
SILVERSTONE PARK	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	\$1,196,015
SILVERVIEW PARK	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	\$1,196,015
SILVIA COLLELA PARK	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	\$1,196,015
SIMCOE PARK	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	\$1,196,015
SIR ADAM BECK PARK	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	\$1,196,015
SIX POINTS PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
SNOWHILL PARK	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	\$1,196,015
SORAUREN AVENUE PARK	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34	\$1,196,015
SOUTHWELL PARK	1.23	1.23	1.23	1.23	1.23	1.23	1.23	1.23	1.23	1.23	1.23	1.23	\$1,196,015

APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

Park Name	# of Hectares											UNIT COST (\$/ha)		
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011				
SPEN/VALLEY PARK	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	\$1,196,015
SPRING GARDEN PARK	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	\$1,196,015
ST. ANDREWS PARK (SCARBOROUGH)	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	\$1,196,015
ST. ANDREWS PLAYGROUND	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	\$1,196,015
ST. JAMES PARK	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	1.31	\$1,196,015
ST. JAMES TOWN WEST PARK	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	\$1,196,015
STADIUM ROAD PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
STAFFORD PARK	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	\$1,196,015
STANLEY PARK (NORTH YORK)	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	\$1,196,015
STANLEY PARK (TORONTO)	2.84	2.84	2.84	2.84	2.84	2.84	2.84	2.84	2.84	2.84	2.84	2.84	2.84	\$1,196,015
STARRY PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
STEPHENSON PARK	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	\$1,196,015
STONEHOUSE PARK	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	\$1,196,015
STRATFORD PARK	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	\$1,196,015
STRATHBURN PARK	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	\$1,196,015
STUART GREENBELT	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	\$1,196,015
SUGAR BEACH PARK	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	\$1,196,015
SUNNYDENE PARK	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	\$1,196,015
SUNNYLEA PARK	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	\$1,196,015
SUPERIOR PARK	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	\$1,196,015
SUYDAM PARK	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	\$1,196,015
SWEENEY PARK	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	\$1,196,015
SYMINGTON AVENUE PLAYGROUND	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	\$1,196,015
TABOR HILL PARK	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	\$1,196,015
TALL PINES PARK	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	\$1,196,015
TALWOOD PARK	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	\$1,196,015
TAM HEATHER PARK	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	\$1,196,015
TAMARISK PARK	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	\$1,196,015
THE GORE	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	2.79	\$1,196,015
THE TOLLKEEPER'S PARK	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	\$1,196,015
THE TORONTO INUKSHUK PARK	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	2.81	\$1,196,015
TOPCLIFF PARK	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	\$1,196,015
TOPHAM PARK	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	\$1,196,015
TORONTO WATERFRONT PARK	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	\$1,196,015
TOTTS TOT LOT	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	\$1,196,015
TOURNAMENT PARK	2.31	2.31	2.31	2.31	2.31	2.31	2.31	2.31	2.31	2.31	2.31	2.31	2.31	\$1,196,015
TRACE MANES PARK	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	\$1,196,015

APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

Park Name	# of Hectares											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
TRAYMORE PARK	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$1,196,015
TREVERTON PARK	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	1.19	\$1,196,015
TRIMBEE PARK	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	\$1,196,015
TRINITY SQUARE	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	\$1,196,015
TRUDELL PARK	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	\$1,196,015
TURPIN AVENUE PARK	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	\$1,196,015
UNDERHILL PARK	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	2.23	\$1,196,015
VALECREST PARK	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$1,196,015
VALLEYFIELD PARK	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	2.49	\$1,196,015
VERMONT SQUARE	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	\$1,196,015
VICTORIA MEMORIAL PARK	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	\$1,196,015
VILLAWAYS PARK	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	\$1,196,015
WADSWORTH PARK	0.00	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	1.79	\$1,196,015
WALLACE C. SWANEK PARK	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	\$1,196,015
WALLACE/EMERSON PARK	2.73	2.73	2.73	2.73	2.73	2.73	2.73	2.73	2.73	2.73	2.73	2.73	\$1,196,015
WALTER SAUNDERS MEMORIAL PARK	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	\$1,196,015
WARNER PARK	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	0.67	\$1,196,015
WARRENDER PARK	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$1,196,015
WATER'S EDGE PROMENADE	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	\$1,196,015
WEDGEWOOD PARK (ETOBICOKE)	1.27	1.27	1.27	1.27	1.27	1.27	1.27	1.27	1.27	1.27	1.27	1.27	\$1,196,015
WEDGEWOOD PARK (NORTH YORK)	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	\$1,196,015
WELLESLEY PARK	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	\$1,196,015
WELLS HILL PARK	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	\$1,196,015
WENDERLY PARK	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	\$1,196,015
WEST BIRKDALE PARK	0.00	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	\$1,196,015
WEST LODGE PARK	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	\$1,196,015
WESTMOUNT PARK	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	1.65	\$1,196,015
WESTWAY PARK	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	\$1,196,015
WILDWOOD CRESCENT PLAYGROUND	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	\$1,196,015
WILLESDEN PARK	2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19	\$1,196,015
WILLIAMSON PARK RAVINE	2.11	2.11	2.11	2.11	2.11	2.11	2.11	2.11	2.11	2.11	2.11	2.11	\$1,196,015
WILLOWFIELD GARDENS PARK	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	1.51	\$1,196,015
WILLOWRIDGE PARK	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	\$1,196,015
WINCHESTER PARK	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	\$1,196,015
WINDWOOD PARK	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	\$1,196,015
WISHING WELL WOODS	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	\$1,196,015
WOBURN PARK (NORTH YORK)	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	\$1,196,015

APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

NEIGHBOURHOOD PARKS Park Name	# of Hectares										UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011		
WOBurn PARK (SCARBOROUGH)	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	\$1,196,015
WOODBOROUGH PARK	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	1.78	\$1,196,015
WOODSWORTH GREENBELT	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	\$1,196,015
WOOLNER PARK	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	\$1,196,015
WYCHWOOD PARK	0.00	0.00	0.00	0.00	1.45	1.45	1.45	1.45	1.45	1.45	1.45	\$1,196,015
YORKDALE PARK	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	\$1,196,015
YORKMINISTER PARK	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	\$1,196,015
YORKWOODS PARK	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	\$1,196,015
ZION CHURCH CEMETERY	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$1,196,015
ZOOVIEW PARK	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	\$1,196,015
<b>Total (ha)</b>	<b>725.40</b>	<b>734.93</b>	<b>738.74</b>	<b>745.72</b>	<b>750.94</b>	<b>753.06</b>	<b>754.16</b>	<b>754.16</b>	<b>754.16</b>	<b>754.16</b>	<b>754.16</b>	
<b>Total (\$000)</b>	<b>\$867,591.8</b>	<b>\$878,985.1</b>	<b>\$883,543.9</b>	<b>\$891,895.8</b>	<b>\$898,141.1</b>	<b>\$900,674.0</b>	<b>\$901,983.3</b>	<b>\$901,983.3</b>	<b>\$901,983.3</b>	<b>\$901,983.3</b>	<b>\$901,983.3</b>	<b>\$901,983.3</b>

APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

COMMUNITY PARKS Park Name	# of Hectares											UNIT COST (\$/ha)		
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011				
AGINCOURT PARK	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68	\$1,196,015
AMBERDALE RAVINE	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	\$1,196,015
AMES PARK	3.19	3.19	3.19	3.19	3.19	3.19	3.19	3.19	3.19	3.19	3.19	3.19	3.19	\$1,196,015
ANEWAN GREENBELT	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	\$1,196,015
BELLBURY PARK	4.13	4.13	4.13	4.13	4.13	4.13	4.13	4.13	4.13	4.13	4.13	4.13	4.13	\$1,196,015
BENDALE PARK	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	3.04	\$1,196,015
BESTVIEW PARK	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	\$1,196,015
BILL HANCOX PARK	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	\$1,196,015
BIRUNTAN PARK (WHARNSBY)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
BLACK CREEK SITE EAST	4.29	4.29	4.29	4.29	4.29	4.29	4.29	4.29	4.29	4.29	4.29	4.29	4.29	\$1,196,015
BRIDLETOWNE PARK	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	\$1,196,015
BRIDLEWOOD PARK	3.68	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	\$1,196,015
BROADLANDS PARK	4.74	4.74	4.74	4.74	4.74	4.74	4.74	4.74	4.74	4.74	4.74	4.74	4.74	\$1,196,015
BROOKS ROAD	4.44	4.44	4.44	4.44	4.44	4.44	4.44	4.44	4.44	4.44	4.44	4.44	4.44	\$1,196,015
BURNETT PARK	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	\$1,196,015
BUTTONWOOD PARK	4.36	4.36	4.36	4.36	4.36	4.36	4.36	4.36	4.36	4.36	4.36	4.36	4.36	\$1,196,015
BYNG PARK	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	\$1,196,015
CANADIAN TIRE PARK	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	\$1,196,015
CANOE LANDING	3.11	3.11	3.11	3.11	3.11	3.11	3.11	3.11	3.11	3.11	3.11	3.11	3.11	\$1,196,015
CARSCADDEN GREENBELT	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.16	\$1,196,015
CENTENNIAL CREEK	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	\$1,196,015
CHARLOTTETOWN PARK	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	\$1,196,015
CHIPPING GREENBELT	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.16	\$1,196,015
CLAIRLEA PARK	4.72	4.72	4.72	4.72	4.72	4.72	4.72	4.72	4.72	4.72	4.72	4.72	4.72	\$1,196,015
CLANTON PARK	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	\$1,196,015
CRAIGLEIGH GARDENS	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	\$1,196,015
CUMMER PARK	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	4.08	\$1,196,015
DEAN PARK	4.87	4.87	4.87	4.87	4.87	4.87	4.87	4.87	4.87	4.87	4.87	4.87	4.87	\$1,196,015
DEEKSHILL PARK	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	\$1,196,015
DENSGROVE PARK	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	\$1,196,015
DON RUSSELL MEMORIAL PARK	4.49	4.49	4.49	4.49	4.49	4.49	4.49	4.49	4.49	4.49	4.49	4.49	4.49	\$1,196,015
DUNCAN MILL GREENBELT	4.43	4.43	4.43	4.43	4.43	4.43	4.43	4.43	4.43	4.43	4.43	4.43	4.43	\$1,196,015
EAST MALL PARK	3.22	3.22	3.22	3.22	3.22	3.22	3.22	3.22	3.22	3.22	3.22	3.22	3.22	\$1,196,015
EAST TORONTO ATHLETIC FIELD	3.49	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	\$1,196,015



APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

COMMUNITY PARKS Park Name	# of Hectares											UNIT COST (\$/ha)		
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011				
EDGELEY PARK	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	\$1,196,015
EDITHVALE PARK	0.00	0.00	0.00	0.00	0.00	4.37	4.37	4.37	4.37	4.37	4.37	4.37	4.37	\$1,196,015
ELLESMEERE PARK	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	\$1,196,015
ELM PARK (NORTH YORK)	4.77	4.77	4.77	4.77	4.77	4.77	4.77	4.77	4.77	4.77	4.77	4.77	4.77	\$1,196,015
ELMCREST PARK	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	\$1,196,015
ERINGATE PARK	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	\$1,196,015
ESTHER LORRIE PARK	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	\$1,196,015
FAIRBANK MEMORIAL PARK	3.51	3.51	3.51	3.51	3.51	3.51	3.51	3.51	3.51	3.51	3.51	3.51	3.51	\$1,196,015
FAIRGLEN PARK	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	\$1,196,015
FAIRHAVEN PARK	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	\$1,196,015
FENSIDE PARK	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	\$1,196,015
FINCH/HUMBERLINE SPORTSFIELDS	4.63	4.63	4.63	4.63	4.63	4.63	4.63	4.63	4.63	4.63	4.63	4.63	4.63	\$1,196,015
FINCH/SLINGTON PARK	4.29	4.29	4.29	4.29	4.29	4.29	4.29	4.29	4.29	4.29	4.29	4.29	4.29	\$1,196,015
FIRGROVE PARK	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	\$1,196,015
FLAGSTAFF PARK	3.68	3.68	3.68	3.68	3.68	3.68	3.68	3.68	3.68	3.68	3.68	3.68	3.68	\$1,196,015
FLEMINGTON PARK	3.03	3.03	3.03	3.03	3.03	3.03	3.03	3.03	3.03	3.03	3.03	3.03	3.03	\$1,196,015
FOUNTAINHEAD PARK	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	\$1,196,015
GARRISON COMMON PARK	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	\$1,196,015
GIHON SPRING PARK	3.52	3.52	3.52	3.52	3.52	3.52	3.52	3.52	3.52	3.52	3.52	3.52	3.52	\$1,196,015
GIVENDALE GARDEN PLOTS	4.56	4.56	4.56	4.56	4.56	4.56	4.56	4.56	4.56	4.56	4.56	4.56	4.56	\$1,196,015
GLEN AGAR PARK	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	3.24	\$1,196,015
GLEN DORA PARK	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59	\$1,196,015
GOULDING PARK	4.63	4.63	4.63	4.63	4.63	4.63	4.63	4.63	4.63	4.63	4.63	4.63	4.63	\$1,196,015
GRACEDALE PARK	3.21	3.21	3.21	3.21	3.21	3.21	3.21	3.21	3.21	3.21	3.21	3.21	3.21	\$1,196,015
GRANDRAVINE PARK	3.62	3.62	3.62	3.62	3.62	3.62	3.62	3.62	3.62	3.62	3.62	3.62	3.62	\$1,196,015
HEATHER HEIGHTS WOODS	3.35	3.35	3.35	3.35	3.35	3.35	3.35	3.35	3.35	3.35	3.35	3.35	3.35	\$1,196,015
HENDON PARK	3.58	3.58	3.58	3.58	3.58	3.58	3.58	3.58	3.58	3.58	3.58	3.58	3.58	\$1,196,015
HERON PARK	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	\$1,196,015
HIGHFIELD PARK	3.37	3.37	3.37	3.37	3.37	3.37	3.37	3.37	3.37	3.37	3.37	3.37	3.37	\$1,196,015
HTO PARK	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	\$1,196,015
HULLMAR PARK	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	\$1,196,015
HUMBER VALLEY PARK	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	3.29	\$1,196,015
HUMBERLINE PARK	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	\$1,196,015

APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

COMMUNITY PARKS Park Name	# of Hectares											UNIT COST (\$/ha)		
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011				
HUMMINGBIRD PARK	0.00	0.00	0.00	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	\$1,196,015
HUPFIELD PARK	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	\$1,196,015
IROQUOIS PARK	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	\$1,196,015
IRVING PAISLEY PARK	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88	\$1,196,015
IRVING W. CHAPLEY PARK	4.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69	\$1,196,015
JANE/WOOLNER GARDEN PLOTS	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	\$1,196,015
LAWRENCE PARK AND RAVINE	4.61	4.61	4.61	4.61	4.61	4.61	4.61	4.61	4.61	4.61	4.61	4.61	4.61	\$1,196,015
LEASIDE PARK	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	\$1,196,015
LINDYLOU PARK	4.55	4.55	4.55	4.55	4.55	4.55	4.55	4.55	4.55	4.55	4.55	4.55	4.55	\$1,196,015
LITTLES PARK	4.89	4.89	4.89	4.89	4.89	4.89	4.89	4.89	4.89	4.89	4.89	4.89	4.89	\$1,196,015
LOUISE RUSSO PARK	3.41	3.41	3.41	3.41	3.41	3.41	3.41	3.41	3.41	3.41	3.41	3.41	3.41	\$1,196,015
MALVERN WOODS	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	\$1,196,015
MANSE ROAD PARK	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	\$1,196,015
MARTIN GROVE GARDENS PARK	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	\$1,196,015
MARYVALE PARK	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34	\$1,196,015
MCDAIRMID WOODS PARK	4.54	4.54	4.54	4.54	4.54	4.54	4.54	4.54	4.54	4.54	4.54	4.54	4.54	\$1,196,015
MCGREGOR PARK	3.91	3.91	3.91	3.91	3.91	3.91	3.91	3.91	3.91	3.91	3.91	3.91	3.91	\$1,196,015
MEGAN PARK	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	\$1,196,015
MIDLAND/ST CLAIR PARK	0.00	0.00	0.00	4.44	4.44	4.44	4.44	4.44	4.44	4.44	4.44	4.44	4.44	\$1,196,015
MILLWOOD PARK	4.26	4.26	4.26	4.26	4.26	4.26	4.26	4.26	4.26	4.26	4.26	4.26	4.26	\$1,196,015
MOORE PARK	3.97	3.97	3.97	3.97	3.97	3.97	3.97	3.97	3.97	3.97	3.97	3.97	3.97	\$1,196,015
MOSS PARK	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	3.46	\$1,196,015
MOSSGROVE PARK	3.09	3.09	3.09	3.09	3.09	3.09	3.09	3.09	3.09	3.09	3.09	3.09	3.09	\$1,196,015
MUIRLANDS PARK	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	\$1,196,015
MURISON PARK	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	4.33	\$1,196,015
NORDHEIMER RAVINE	3.19	3.19	3.19	3.19	3.19	3.19	3.19	3.19	3.19	3.19	3.19	3.19	3.19	\$1,196,015
NORTH BENDALE PARK	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	\$1,196,015
NORTH BRIDLEWOOD PARK	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	\$1,196,015
NORTH KIPLING PARK	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	\$1,196,015
NORTH MIMICO VALLEY PARK	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	\$1,196,015
OLYMPIA PARK	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	\$1,196,015
OURLAND PARK	3.49	3.49	3.49	3.49	3.49	3.49	3.49	3.49	3.49	3.49	3.49	3.49	3.49	\$1,196,015
PANORAMA PARK	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	\$1,196,015
PARK LAWN PARK	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	\$1,196,015

APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

COMMUNITY PARKS Park Name	# of Hectares											UNIT COST (\$/ha)		
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011				
PELMO PARK	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	\$1,196,015
PORT UNION VILLAGE COMMON	4.28	4.28	4.28	4.28	4.28	4.28	4.28	4.28	4.28	4.28	4.28	4.28	4.28	\$1,196,015
PRINCESS ANNE PARK	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	3.31	\$1,196,015
PRINCESS MARGARET PARK	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	4.53	\$1,196,015
PROGRESS AVENUE PARK	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	\$1,196,015
QUEENSWAY PARK	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14	\$1,196,015
RAYMORE PARK	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	\$1,196,015
REXDALE PARK	4.73	4.73	4.73	4.73	4.73	4.73	4.73	4.73	4.73	4.73	4.73	4.73	4.73	\$1,196,015
RICHMOND PARK	3.21	3.21	3.21	3.21	3.21	3.21	3.21	3.21	3.21	3.21	3.21	3.21	3.21	\$1,196,015
ROSEBANK PARK	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	4.35	\$1,196,015
ROUNDHOUSE PARK	4.79	4.79	4.79	4.79	4.79	4.79	4.79	4.79	4.79	4.79	4.79	4.79	4.79	\$1,196,015
ROYWOOD PARK	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	3.32	\$1,196,015
RUNNYMEDE PARK	4.52	4.52	4.52	4.52	4.52	4.52	4.52	4.52	4.52	4.52	4.52	4.52	4.52	\$1,196,015
SCARBOROUGH VILLAGE PARK	4.07	4.07	4.07	4.07	4.07	4.07	4.07	4.07	4.07	4.07	4.07	4.07	4.07	\$1,196,015
SENTINEL PARK	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73	\$1,196,015
SEVEN OAKS PARK	4.34	4.34	4.34	4.34	4.34	4.34	4.34	4.34	4.34	4.34	4.34	4.34	4.34	\$1,196,015
SILVER CREEK PARK	3.91	3.91	3.91	3.91	3.91	3.91	3.91	3.91	3.91	3.91	3.91	3.91	3.91	\$1,196,015
SKYMARK PARK	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	3.26	\$1,196,015
SMITHFIELD PARK	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	\$1,196,015
ST. LUCIE PARK	3.72	3.72	3.72	3.72	3.72	3.72	3.72	3.72	3.72	3.72	3.72	3.72	3.72	\$1,196,015
STEPHEN LEACOCK PARK	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	\$1,196,015
SUNNYDALE ACRES PARK	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	\$1,196,015
SUNNYSIDE PARK	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	\$1,196,015
TALBOT PARK	4.92	4.92	4.92	4.92	4.92	4.92	4.92	4.92	4.92	4.92	4.92	4.92	4.92	\$1,196,015
TERRA VIEW PARK	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	\$1,196,015
THREE VALLEYS PARK	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88	\$1,196,015
UPPER ROUGE TRAIL PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
VAN HORNE PARK	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	\$1,196,015
VIEWMOUNT PARK	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	\$1,196,015
VRADENBURG PARK	2.46	3.06	3.06	3.06	3.06	3.06	3.06	3.06	3.06	3.06	3.06	3.06	3.06	\$1,196,015
WANLESS PARK	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	3.13	\$1,196,015
WARDEN PARK	3.27	3.27	3.27	3.27	3.27	3.27	3.27	3.27	3.27	3.27	3.27	3.27	3.27	\$1,196,015
WELLESWORTH PARK	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61	\$1,196,015

APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

COMMUNITY PARKS Park Name	# of Hectares											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
WEST HILL PARK	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	\$1,196,015
WEST ROUGE PARK	3.06	3.06	3.06	3.06	3.06	3.06	3.06	3.06	3.06	3.06	3.06	3.06	\$1,196,015
WESTGROVE PARK	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	4.05	\$1,196,015
WESTLAKE PARK	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73	\$1,196,015
WEXFORD PARK	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68	4.68	\$1,196,015
WHITE HAVEN PARK	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	4.95	\$1,196,015
WICKSON TRAIL PARK	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	\$1,196,015
WIGMORE PARK	4.31	4.31	4.31	4.31	4.31	4.31	4.31	4.31	4.31	4.31	4.31	4.31	\$1,196,015
WILLOWDALE PARK	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	\$1,196,015
WOOD GROVE RAVINE	4.21	4.21	4.21	4.21	4.21	4.21	4.21	4.21	4.21	4.21	4.21	4.21	\$1,196,015
WOODCLIFF GREENBELT	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	3.86	\$1,196,015
YORK MILLS PARK	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	\$1,196,015
YORK MILLS VALLEY PARK	4.44	4.44	4.44	4.44	4.44	4.44	4.44	4.44	4.44	4.44	4.44	4.44	\$1,196,015
YORK STADIUM	4.81	4.81	4.81	4.81	4.81	4.81	4.81	4.81	4.81	4.81	4.81	4.81	\$1,196,015
<b>Total (ha)</b>	<b>553.01</b>	<b>554.91</b>	<b>554.91</b>	<b>565.73</b>	<b>574.75</b>	<b>574.75</b>	<b>574.75</b>	<b>574.85</b>	<b>574.85</b>	<b>574.85</b>	<b>574.85</b>	<b>574.85</b>	<b>\$687,523.8</b>
<b>Total (\$000)</b>	<b>\$661,412.3</b>	<b>\$663,684.7</b>	<b>\$663,684.7</b>	<b>\$676,617.4</b>	<b>\$687,404.2</b>	<b>\$687,404.2</b>	<b>\$687,404.2</b>	<b>\$687,523.8</b>	<b>\$687,523.8</b>	<b>\$687,523.8</b>	<b>\$687,523.8</b>	<b>\$687,523.8</b>	<b>\$687,523.8</b>

APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

DISTRICT PARKS Park Name	# of Hectares											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
ALBION GARDENS PARK	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	5.85	\$1,196,015
ALEX MARCHETTI PARK (SUN ROW)	10.67	10.67	10.67	10.67	10.67	10.67	10.67	10.67	10.67	10.67	10.67	10.67	\$1,196,015
AMESBURY PARK	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10	12.10	\$1,196,015
ASHTONBEE RESERVOIR	9.24	9.24	9.24	9.24	9.24	9.24	9.24	9.24	9.24	9.24	9.24	9.24	\$1,196,015
BALMY BEACH	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	\$1,196,015
BAYCREST PARK	9.32	9.32	9.32	9.32	9.32	9.32	9.32	9.32	9.32	9.32	9.32	9.32	\$1,196,015
BAYVIEW VILLAGE PARK	5.26	5.26	5.26	5.26	5.26	5.26	5.26	5.26	5.26	5.26	5.26	5.26	\$1,196,015
BEAUMONDE HEIGHTS PARK	13.13	13.13	13.13	13.13	13.13	13.13	13.13	13.13	13.13	13.13	13.13	13.13	\$1,196,015
BEECHGROVE RAVINE	6.13	6.13	6.13	6.13	6.13	6.13	6.13	6.13	6.13	6.13	6.13	6.13	\$1,196,015
BIRCHMOUNT PARK	10.58	10.58	10.58	10.58	10.58	10.58	10.58	10.58	10.58	10.58	10.58	10.58	\$1,196,015
BLACK CREEK SITE WEST	8.91	8.91	8.91	8.91	8.91	8.91	8.91	8.91	8.91	8.91	8.91	8.91	\$1,196,015
BLOODALE PARK (NORTH AND SOUTH)	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48	\$1,196,015
BLYTHWOOD RAVINE PARK	6.82	6.82	6.82	6.82	6.82	6.82	6.82	6.82	6.82	6.82	6.82	6.82	\$1,196,015
BOND PARK	6.81	6.81	6.81	6.81	6.81	6.81	6.81	6.81	6.81	6.81	6.81	6.81	\$1,196,015
BRIMLEY WOODS	8.11	8.11	8.11	8.11	8.11	8.11	8.11	8.11	8.11	8.11	8.11	8.11	\$1,196,015
BROADACRES PARK	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	\$1,196,015
BUDAPEST PARK	6.32	6.32	6.32	6.32	6.32	6.32	6.32	6.32	6.32	6.32	6.32	6.32	\$1,196,015
BURROWS HALL PARK	9.76	9.76	9.76	9.76	9.76	9.76	9.76	9.76	9.76	9.76	9.76	9.76	\$1,196,015
CALEDONIA PARK	11.59	11.59	11.59	11.59	11.59	11.59	11.59	11.59	11.59	11.59	11.59	11.59	\$1,196,015
CATHEDRAL BLUFFS PARK	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	\$1,196,015
CEDAR RIDGE PARK	7.53	7.53	7.53	7.53	7.53	7.53	7.53	7.53	7.53	7.53	7.53	7.53	\$1,196,015
CEDARVALE RAVINE LANDS	7.42	7.42	7.42	7.42	7.42	7.42	7.42	7.42	7.42	7.42	7.42	7.42	\$1,196,015
CHALKFARM PARK	11.43	11.43	11.43	11.43	11.43	11.43	11.43	11.43	11.43	11.43	11.43	11.43	\$1,196,015
CHAPMAN VALLEY PARK	5.27	5.27	5.27	5.27	5.27	5.27	5.27	5.27	5.27	5.27	5.27	5.27	\$1,196,015
CHORLEY PARK	5.02	5.02	5.02	5.02	5.02	5.02	5.02	5.02	5.02	5.02	5.02	5.02	\$1,196,015
CHRISTIE PITS	8.82	8.82	8.82	8.82	8.82	8.82	8.82	8.82	8.82	8.82	8.82	8.82	\$1,196,015
CONFEDERATION PARK	9.62	9.62	9.62	9.62	9.62	9.62	9.62	9.62	9.62	9.62	9.62	9.62	\$1,196,015
CONNORVALE PARK	5.19	5.19	5.19	5.19	5.19	5.19	5.19	5.19	5.19	5.19	5.19	5.19	\$1,196,015
CORONATION PARK (TORONTO)	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	\$1,196,015
CORONATION PARK (YORK)	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	\$1,196,015
COXWELL RAVINE PARK	8.28	8.28	8.28	8.28	8.28	8.28	8.28	8.28	8.28	8.28	8.28	8.28	\$1,196,015
CRAWFORD - JONES MEMORIAL PARK	9.46	9.46	9.46	9.46	9.46	9.46	9.46	9.46	9.46	9.46	9.46	9.46	\$1,196,015
CRUICKSHANK PARK	11.93	11.93	11.93	11.93	11.93	11.93	11.93	11.93	11.93	11.93	11.93	11.93	\$1,196,015
CURRAN HALL RAVINE PARK	8.81	8.81	8.81	8.81	8.81	8.81	8.81	8.81	8.81	8.81	8.81	8.81	\$1,196,015
DAVID DUNCAN HOUSE	5.34	5.34	5.34	5.34	5.34	5.34	5.34	5.34	5.34	5.34	5.34	5.34	\$1,196,015

APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

DISTRICT PARKS Park Name	# of Hectares											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
DENTONIA PARK	6.19	6.19	6.19	6.19	6.19	6.19	6.19	6.19	6.19	6.19	6.19	6.19	\$1,196,015
DOMMOUNT PARK	5.92	5.92	5.92	5.92	5.92	5.92	5.92	5.92	5.92	5.92	5.92	5.92	\$1,196,015
DRIFTWOOD PARK	8.71	8.71	8.71	8.71	8.71	8.71	8.71	8.71	8.71	8.71	8.71	8.71	\$1,196,015
DUFFERIN GROVE PARK	5.33	5.33	5.33	5.33	5.33	5.33	5.33	5.33	5.33	5.33	5.33	5.33	\$1,196,015
DUNCAIRN PARK	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	\$1,196,015
EARLSCOURT PARK	12.65	12.65	12.65	12.65	12.65	12.65	12.65	12.65	12.65	12.65	12.65	12.65	\$1,196,015
ECHO VALLEY PARK	9.17	9.17	9.17	9.17	9.17	9.17	9.17	9.17	9.17	9.17	9.17	9.17	\$1,196,015
ELLESMERE RAVINE	11.58	11.58	11.58	11.58	11.58	11.58	11.58	11.58	11.58	11.58	11.58	11.58	\$1,196,015
FERGY BROWN PARK	11.22	11.22	11.22	11.22	11.22	11.22	11.22	11.22	11.22	11.22	11.22	11.22	\$1,196,015
FLEMINGDON PARK	13.39	13.39	13.39	13.39	13.39	13.39	13.39	13.39	13.39	13.39	13.39	13.39	\$1,196,015
FOUR WINDS ALLOTMENT GARDENS	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	\$1,196,015
FRANK FAUBERT WOODS PARK	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	\$1,196,015
GARNIER PARK	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	\$1,196,015
GIOVANNI CABOTO PARK	5.44	5.44	5.44	5.44	5.44	5.44	5.44	5.44	5.44	5.44	5.44	5.44	\$1,196,015
GLAMORGAN PARK	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	\$1,196,015
GLEN STEWART PARK	7.87	7.87	7.87	7.87	7.87	7.87	7.87	7.87	7.87	7.87	7.87	7.87	\$1,196,015
GOLDHAWK PARK	9.31	9.31	9.31	9.31	9.31	9.31	9.31	9.31	9.31	9.31	9.31	9.31	\$1,196,015
GRAYDON HALL PARK	5.31	5.31	5.31	5.31	5.31	5.31	5.31	5.31	5.31	5.31	5.31	5.31	\$1,196,015
GREENWOOD PARK	6.21	6.21	6.21	6.21	6.21	6.21	6.21	6.21	6.21	6.21	6.21	6.21	\$1,196,015
GREY ABBEY PARK	11.12	11.12	11.12	11.12	11.12	11.12	11.12	11.12	11.12	11.12	11.12	11.12	\$1,196,015
GREY ABBEY RAVINE	0.95	9.40	9.40	9.52	9.52	9.52	9.52	9.52	9.52	9.52	9.52	9.52	\$1,196,015
HAGUE PARK	9.38	9.38	9.38	9.38	9.38	9.38	9.38	9.38	9.38	9.38	9.38	9.38	\$1,196,015
HAMPSHIRE HEIGHTS PARK	7.83	7.83	7.83	7.83	7.83	7.83	7.83	7.83	7.83	7.83	7.83	7.83	\$1,196,015
HAVENBROOK PARK	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	\$1,196,015
HEARTHSTONE VALLEY GREENBELT	9.03	9.15	9.15	9.15	9.15	9.15	9.15	9.15	9.15	9.15	9.15	9.15	\$1,196,015
HIGHVIEW PARK	5.12	5.12	5.12	5.12	5.12	5.12	5.12	5.12	5.12	5.12	5.12	5.12	\$1,196,015
HUMBERWOOD PARK	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	\$1,196,015
JACK GOODLAD PARK	5.06	5.06	5.06	5.06	5.06	5.06	5.06	5.06	5.06	5.06	5.06	5.06	\$1,196,015
JANELLAN PARK	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	6.98	\$1,196,015
JEFF HEALEY PARK	5.65	5.65	5.65	5.65	5.65	5.65	5.65	5.65	5.65	5.65	5.65	5.65	\$1,196,015
KEELE RESERVOIR	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84	8.84	\$1,196,015
KEELESDALE NORTH PARK	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	\$1,196,015
KEELESDALE PARK	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	\$1,196,015
KEW BEACH	14.51	14.51	14.51	14.51	14.51	14.51	14.51	14.51	14.51	14.51	14.51	14.51	\$1,196,015
KNOB HILL PARK	13.57	13.57	13.57	13.57	13.57	13.57	13.57	13.57	13.57	13.57	13.57	13.57	\$1,196,015

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TABLE 1

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PARKS AND RECREATION  
OUTDOOR RECREATION

DISTRICT PARKS Park Name	# of Hectares											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
LAKESHORE BOULEVARD PARKLANDS	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	\$1,196,015
LAMBTON PARK	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	\$1,196,015
LAMBTON WOODS	9.42	9.42	9.42	9.42	9.42	9.42	9.42	9.42	9.42	9.42	9.42	9.42	\$1,196,015
LESCON PARK	5.88	5.88	5.88	5.88	5.88	5.88	5.88	5.88	5.88	5.88	5.88	5.88	\$1,196,015
MAGWOOD PARK	8.79	8.79	8.79	8.79	8.79	8.79	8.79	8.79	8.79	8.79	8.79	8.79	\$1,196,015
MAIN SEWAGE TREATMENT PLANT PARK	11.23	11.23	11.23	11.23	11.23	11.23	11.23	11.23	11.23	11.23	11.23	11.23	\$1,196,015
MALVERN PARK	5.52	5.52	5.52	5.52	5.52	5.52	5.52	5.52	5.52	5.52	5.52	5.52	\$1,196,015
MAPLE LEAF PARK	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	5.08	\$1,196,015
MARILYN BELL PARK	7.57	7.57	7.57	7.57	7.57	7.57	7.57	7.57	7.57	7.57	7.57	7.57	\$1,196,015
MASSEY-GROVE PARK	7.65	7.65	7.65	7.65	7.65	7.65	7.65	7.65	7.65	7.65	7.65	7.65	\$1,196,015
MAXWELL PARK	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	\$1,196,015
MEMORIAL PARK (TORONTO)	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	5.43	\$1,196,015
MILITARY TRAIL PARK	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	\$1,196,015
MILL VALLEY PARK	5.27	5.27	5.27	5.27	5.27	5.27	5.27	5.27	5.27	5.27	5.27	5.27	\$1,196,015
MOATFIELD FARM PARK	9.57	9.57	9.57	9.57	9.57	9.57	9.57	9.57	9.57	9.57	9.57	9.57	\$1,196,015
MOHAMMED ABBAS ALI (FORMER MCLEVIN)	8.91	8.91	8.91	8.91	8.91	8.91	8.91	8.91	8.91	8.91	8.91	8.91	\$1,196,015
MONARCH PARK	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	\$1,196,015
MOORE PARK RAVINE	5.66	5.66	5.66	5.66	5.66	5.66	5.66	5.66	5.66	5.66	5.66	5.66	\$1,196,015
NEILSON PARK (ETOBICOKE)	6.67	6.67	6.67	6.67	6.67	6.67	6.67	6.67	6.67	6.67	6.67	6.67	\$1,196,015
NEILSON PARK (SCARBOROUGH)	9.61	9.61	9.61	9.61	9.61	9.61	9.61	9.61	9.61	9.61	9.61	9.61	\$1,196,015
NORTH PARK (NORTH YORK)	10.86	10.86	10.86	10.86	10.86	10.86	10.86	10.86	10.86	10.86	10.86	10.86	\$1,196,015
NORTH YORK CIVIC SOCCER FIELDS	14.18	14.18	14.18	14.18	14.18	14.18	14.18	14.18	14.18	14.18	14.18	14.18	\$1,196,015
PARK DRIVE RESERVATION LANDS	13.87	13.87	13.87	13.87	13.87	13.87	13.87	13.87	13.87	13.87	13.87	13.87	\$1,196,015
PARKWAY FOREST PARK	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	\$1,196,015
POINT ROUGE TRAIL PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,196,015
POPLAR PARK	3.37	3.37	3.37	3.37	3.37	3.37	3.37	3.37	3.37	3.37	3.37	3.37	\$1,196,015
PORT UNION WATERFRONT PARK	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	12.49	\$1,196,015
QUEEN'S GREENBELT	5.38	5.38	5.38	5.38	5.38	5.38	5.38	5.38	5.38	5.38	5.38	5.38	\$1,196,015
RAMSDEN PARK	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	\$1,196,015
RAVENSOREST PARK	6.44	6.44	6.44	6.44	6.44	6.44	6.44	6.44	6.44	6.44	6.44	6.44	\$1,196,015
REMBERTO NAVIA SPORTS FIELD	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	\$1,196,015
RENNIE PARK	9.73	9.73	9.73	9.73	9.73	9.73	9.73	9.73	9.73	9.73	9.73	9.73	\$1,196,015
RICHVIEW PARK	10.96	10.96	10.96	10.96	10.96	10.96	10.96	10.96	10.96	10.96	10.96	10.96	\$1,196,015
RODING PARK	8.08	8.08	8.08	8.08	8.08	8.08	8.08	8.08	8.08	8.08	8.08	8.08	\$1,196,015
RON WATSON PARK	7.41	7.41	7.41	7.41	7.41	7.41	7.41	7.41	7.41	7.41	7.41	7.41	\$1,196,015

APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

DISTRICT PARKS Park Name	# of Hectares											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
SCARBOROUGH BLUFFS PARK	8.79	8.79	8.79	8.79	8.79	8.79	8.79	8.79	8.79	8.79	8.79	8.79	\$1,196,015
SCARBOROUGH HEIGHTS PARK	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60	\$1,196,015
SERENA GUNDY PARK	13.73	13.73	13.73	13.73	13.73	13.73	13.73	13.73	13.73	13.73	13.73	13.73	\$1,196,015
SIR CASIMIR GZOWSKI PARK	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	12.88	\$1,196,015
SIR WINSTON CHURCHILL PARK	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	\$1,196,015
SOUTH HUMBER PARK	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	\$1,196,015
SOUTH MARINE DRIVE PARK	12.63	12.63	12.63	12.63	12.63	12.63	12.63	12.63	12.63	12.63	12.63	12.63	\$1,196,015
ST. ANDREWS PARK (NORTH YORK)	9.61	9.61	9.61	9.61	9.61	9.61	9.61	9.61	9.61	9.61	9.61	9.61	\$1,196,015
ST. CLAIR RAVINE	6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	6.35	\$1,196,015
STAN WADLOW PARK	8.56	8.56	8.56	8.56	8.56	8.56	8.56	8.56	8.56	8.56	8.56	8.56	\$1,196,015
TERRY FOX PARK	6.81	6.81	6.81	6.81	6.81	6.81	6.81	6.81	6.81	6.81	6.81	6.81	\$1,196,015
THACKERAY PARK	11.32	11.32	11.32	11.32	11.32	11.32	11.32	11.32	11.32	11.32	11.32	11.32	\$1,196,015
THE ELMS PARK	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	\$1,196,015
THISTLETOWN PARK	7.35	7.35	7.35	7.35	7.35	7.35	7.35	7.35	7.35	7.35	7.35	7.35	\$1,196,015
TIMBERBANK PARK	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35	\$1,196,015
TOM RILEY PARK (CENTRAL PARK)	14.86	14.86	14.86	14.86	14.86	14.86	14.86	14.86	14.86	14.86	14.86	14.86	\$1,196,015
TRETHEWEY PARK	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	\$1,196,015
TRINITY BELLWOODS PARK	14.61	14.61	14.61	14.61	14.61	14.61	14.61	14.61	14.61	14.61	14.61	14.61	\$1,196,015
UPWOOD GREENBELT	8.45	8.45	8.45	8.45	8.45	8.45	8.45	8.45	8.45	8.45	8.45	8.45	\$1,196,015
VYNER GREENBELT	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	\$1,196,015
WANITA PARK	6.94	6.94	6.94	6.94	6.94	6.94	6.94	6.94	6.94	6.94	6.94	6.94	\$1,196,015
WESTON LIONS PARK	7.43	7.43	7.43	7.43	7.43	7.43	7.43	7.43	7.43	7.43	7.43	7.43	\$1,196,015
WINCOTT PARK	7.59	7.59	7.59	7.59	7.59	7.59	7.59	7.59	7.59	7.59	7.59	7.59	\$1,196,015
WISHING WELL PARK	6.12	6.12	6.12	6.12	6.12	6.12	6.12	6.12	6.12	6.12	6.12	6.12	\$1,196,015
WITHROW PARK	8.14	8.14	8.14	8.14	8.14	8.14	8.14	8.14	8.14	8.14	8.14	8.14	\$1,196,015
WOODBINE PARK	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90	\$1,196,015
WOODSWORTH PARK	6.61	6.61	6.61	6.61	6.61	6.61	6.61	6.61	6.61	6.61	6.61	6.61	\$1,196,015
<b>Total (ha)</b>	<b>1,100.68</b>	<b>1,109.25</b>	<b>1,109.25</b>	<b>1,118.00</b>	<b>1,120.13</b>	<b>1,120.13</b>	<b>1,120.13</b>	<b>1,120.13</b>	<b>1,120.13</b>	<b>1,120.13</b>	<b>1,120.13</b>	<b>1,120.13</b>	
<b>Total (\$000)</b>	<b>\$1,316,434.7</b>	<b>\$1,326,684.5</b>	<b>\$1,326,684.5</b>	<b>\$1,337,140.8</b>	<b>\$1,339,693.0</b>	<b>\$1,339,693.0</b>	<b>\$1,339,693.0</b>	<b>\$1,339,693.0</b>	<b>\$1,339,693.0</b>	<b>\$1,339,693.0</b>	<b>\$1,339,693.0</b>	<b>\$1,339,693.0</b>	<b>\$1,339,693.0</b>



APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

CITY-WIDE PARKS Park Name	# of Hectares											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
BETTY SUTHERLAND TRAIL	30.14	30.14	30.14	30.14	30.14	30.14	30.14	30.14	30.14	30.14	30.14	30.14	\$117,000
BIRKDALE RAVINE	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	\$117,000
BLACK CREEK PARKLAND	24.94	24.94	24.94	24.94	24.94	24.94	24.94	24.94	24.94	24.94	24.94	24.94	\$117,000
BOB HUNTER GREENSPACE	16.68	17.04	17.78	17.78	17.78	17.78	17.78	17.78	17.78	17.78	17.78	17.78	\$117,000
CHARLES SAURIOL CONSERVATION AREA	95.25	95.25	95.25	95.25	95.25	95.25	95.25	95.25	95.25	95.25	95.25	95.25	\$117,000
CN LEASIDE SPUR PARK	11.03	11.03	11.03	11.03	11.03	11.03	11.03	11.03	11.03	11.03	11.03	11.03	\$117,000
COLONEL DANFORTH PARK	54.84	54.84	54.84	54.84	54.84	54.84	54.84	54.84	54.84	54.84	54.84	54.84	\$117,000
COLONEL SAMUEL SMITH PARK	45.97	45.97	45.97	45.97	45.97	45.97	45.97	45.97	45.97	45.97	45.97	45.97	\$117,000
CUDIA PARK	16.13	16.13	16.13	16.13	16.13	16.13	16.13	16.13	16.13	16.13	16.13	16.13	\$117,000
DAVID A. BALFOUR PARK	20.55	20.55	20.55	20.55	20.55	20.55	20.55	20.55	20.55	20.55	20.55	20.55	\$117,000
DERRYDOWNS PARK	27.89	27.89	27.89	27.89	27.89	27.89	27.89	27.89	27.89	27.89	27.89	27.89	\$117,000
DOWNSVIEW DELLS PARK	74.86	74.86	74.86	74.86	74.86	74.86	74.86	74.86	74.86	74.86	74.86	74.86	\$117,000
DUNCAN CREEK PARK	24.15	24.15	24.15	24.15	24.15	24.15	24.15	24.15	24.15	24.15	24.15	24.15	\$117,000
E.T. SETON PARK	121.16	121.16	121.16	121.16	121.16	121.16	121.16	121.16	121.16	121.16	121.16	121.16	\$117,000
EAST DON PARKLAND	158.73	158.73	158.73	158.73	158.73	158.73	158.73	158.73	158.73	158.73	158.73	158.73	\$117,000
ETIENNE BRULE PARK	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	\$117,000
ETOBICOKE VALLEY PARK	19.65	19.65	19.65	19.65	19.65	19.65	19.65	19.65	19.65	19.65	19.65	19.65	\$117,000
G. ROSS LORD PARK	136.78	136.78	136.78	136.78	136.78	136.78	136.78	136.78	136.78	136.78	136.78	136.78	\$117,000
GLENDON FOREST	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	20.20	\$117,000
HINDER AREA	18.28	18.28	18.28	18.28	18.28	18.28	18.28	18.28	18.28	18.28	18.28	18.28	\$117,000
HOME SMITH PARK	15.14	15.14	15.14	15.14	15.14	15.14	15.14	15.14	15.14	15.14	15.14	15.14	\$117,000
HUMBER BAY PARK EAST	20.69	20.69	20.69	20.69	20.69	20.69	20.69	20.69	20.69	20.69	20.69	20.69	\$117,000
HUMBER BAY PARK WEST	25.82	25.82	25.82	25.82	25.82	25.82	25.82	25.82	25.82	25.82	25.82	25.82	\$117,000
HUMBER MARSHES	31.24	31.24	31.24	31.24	31.24	31.24	31.24	31.24	31.24	31.24	31.24	31.24	\$117,000
KAY GARDNER BELTLINE PARK	19.52	19.52	20.26	20.26	21.27	21.27	21.27	21.27	21.27	21.27	21.27	21.27	\$117,000
KING'S MILL PARK	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	29.50	\$117,000
LOWER DON PARKLANDS	97.38	97.38	97.38	97.38	97.38	97.38	97.38	97.38	97.38	97.38	97.38	97.38	\$117,000
MARIE CURTIS PARK	25.57	25.57	25.57	25.57	25.57	25.57	25.57	25.57	25.57	25.57	25.57	25.57	\$117,000
MCCOWAN PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$117,000
MILLIKEN PARK	31.97	31.97	31.97	31.97	31.97	31.97	31.97	31.97	31.97	31.97	31.97	31.97	\$117,000
MOCCASIN TRAIL PARK	15.03	15.03	15.03	15.03	15.03	15.03	15.03	15.03	15.03	15.03	15.03	15.03	\$117,000
MORNINGSIDE PARK	219.03	219.03	219.03	219.10	219.10	219.10	219.10	219.10	219.10	219.10	219.10	219.10	\$117,000
NEWTONBROOK PARK	19.87	19.87	19.87	19.87	19.87	19.87	19.87	19.87	19.87	19.87	19.87	19.87	\$117,000
NORTHWOOD PARK	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	25.20	\$117,000
PINE POINT PARK	39.67	39.67	39.67	39.67	39.67	39.67	39.67	39.67	39.67	39.67	39.67	39.67	\$117,000

APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

CITY-WIDE PARKS Park Name	# of Hectares											UNIT COST (\$/ha)	
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011			
RAYMORE PARK	33.31	33.31	33.31	33.31	33.31	33.31	33.31	33.31	33.31	33.31	33.31	33.31	\$117,000
RIVERDALE PARK EAST	18.43	18.43	18.43	18.43	18.43	18.43	18.43	18.43	18.43	18.43	18.43	18.43	\$117,000
ROSEDALE RAVINE LANDS	15.64	15.64	15.64	15.64	15.64	15.64	15.64	15.64	15.64	15.64	15.64	15.64	\$117,000
ROWNTREE MILLS PARK	92.09	92.09	92.09	92.09	92.09	92.09	92.09	92.09	92.09	92.09	92.09	92.09	\$117,000
SCARLETT MILLS PARK	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	31.50	\$117,000
SHERWOOD PARK	16.12	16.12	16.12	16.12	16.12	16.12	16.12	16.12	16.12	16.12	16.12	16.12	\$117,000
SMYTHE PARK	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	15.30	\$117,000
SUMMERLEA PARK	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	23.12	\$117,000
SUNNYBROOK PARK	112.49	112.49	112.49	112.49	112.49	112.49	112.49	112.49	112.49	112.49	112.49	112.49	\$117,000
SYLVAN PARK/GATES GULLY	20.17	20.17	20.17	20.17	20.17	20.17	20.17	20.17	20.17	20.17	20.17	20.17	\$117,000
TAYLOR CREEK PARK	67.63	67.63	67.63	67.63	67.63	67.63	67.63	67.63	67.63	67.63	67.63	67.63	\$117,000
TOMMY THOMPSON PARK	181.81	181.81	181.81	181.81	181.81	181.81	181.81	181.81	181.81	181.81	181.81	181.81	\$117,000
WARDEN WOODS	35.08	35.08	35.08	35.08	35.08	35.08	35.08	35.08	35.08	35.08	35.08	35.08	\$117,000
WEST DEANE PARK	54.80	54.80	54.80	54.80	54.80	54.80	54.80	54.80	54.80	54.80	54.80	54.80	\$117,000
WEST HUMBER PARKLAND	272.93	272.93	272.93	272.93	272.93	272.93	272.93	272.93	272.93	272.93	272.93	272.93	\$117,000
WESTVIEW GREENBELT	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	15.60	\$117,000
WILKET CREEK PARK	22.61	22.61	22.61	22.61	22.61	22.61	22.61	22.61	22.61	22.61	22.61	22.61	\$117,000
WINDFIELDS PARK	31.36	31.36	31.36	31.36	31.36	31.36	31.36	31.36	31.36	31.36	31.36	31.36	\$117,000
<b>Total (ha)</b>	<b>2,629.58</b>	<b>2,629.94</b>	<b>2,631.42</b>	<b>2,631.48</b>	<b>2,667.83</b>	<b>2,667.83</b>	<b>2,667.83</b>	<b>2,667.83</b>	<b>2,667.83</b>	<b>2,667.83</b>	<b>2,667.83</b>	<b>2,667.83</b>	
<b>Total (\$000)</b>	<b>\$307,660.9</b>	<b>\$307,702.6</b>	<b>\$307,875.8</b>	<b>\$307,883.3</b>	<b>\$312,136.6</b>	<b>\$312,136.6</b>	<b>\$312,136.6</b>	<b>\$312,136.6</b>	<b>\$312,136.6</b>	<b>\$312,136.6</b>	<b>\$312,136.6</b>	<b>\$312,136.6</b>	<b>\$312,136.6</b>

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Fountains Facility Name	# of Fountains												UNIT COST (\$/unit)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012				
Allan Gardens	1	1	1	1	1	1	1	1	1	1	1	1	1	\$42,000
Cloud Gardens	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,055,000
Edwards Gardens	1	1	1	1	1	1	1	1	1	1	1	1	1	\$68,000
High Park Lott Fountain	-	-	-	-	-	-	-	-	-	-	-	-	-	\$100,000
High Park Sunken Gardens	1	1	1	1	1	1	1	1	1	1	1	1	1	\$328,000
Music Garden	1	1	1	1	1	1	1	1	1	1	1	1	1	\$78,000
Rosetta McClain Gardens	1	1	1	1	1	1	1	1	1	1	1	1	1	\$85,000
<b>Total (#)</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	
<b>Total (\$000)</b>	<b>\$1,656.0</b>	<b>\$1,656.0</b>	<b>\$1,656.0</b>	<b>\$1,656.0</b>	<b>\$1,656.0</b>	<b>\$1,656.0</b>	<b>\$1,756.0</b>	<b>\$1,756.0</b>	<b>\$1,756.0</b>	<b>\$1,756.0</b>	<b>\$1,756.0</b>	<b>\$1,756.0</b>	<b>\$1,756.0</b>	

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Bridges Facility Name	# of Bridges											UNIT COST (\$/unit)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012			
Centennial Park - South Bridge 2	1	1	1	1	1	1	1	1	1	1	1	1	\$22,000
Centennial PK. NW BR 5	1	1	1	1	1	1	1	1	1	1	1	1	\$46,475
Centennial PK. S BR 1	1	1	1	1	1	1	1	1	1	1	1	1	\$33,825
Centennial PK. S BR 3	1	1	1	1	1	1	1	1	1	1	1	1	\$27,005
Centennial PK. S BR 4	1	1	1	1	1	1	1	1	1	1	1	1	\$183,550
Bluffers PK. (YACHT CLUB) BR	1	1	1	1	1	1	1	1	1	1	1	1	\$224,450
Don Valley Ped. BR Over Dan River at Lakeshore Blvd.	1	1	1	1	1	1	1	1	1	1	1	1	\$450,270
Edwards Gardens PK. BR 1	1	1	1	1	1	1	1	1	1	1	1	1	\$318,640
Edwards Gardens PK. BR 2	1	1	1	1	1	1	1	1	1	1	1	1	\$150,750
Edwards Gardens PK. BR 3	1	1	1	1	1	1	1	1	1	1	1	1	\$28,600
Edwards Gardens PK. BR 4	1	1	1	1	1	1	1	1	1	1	1	1	\$95,550
Edwards Gardens PK. BR 5	1	1	1	1	1	1	1	1	1	1	1	1	\$94,900
Humber ABORETUM PK. NW BR	1	1	1	1	1	1	1	1	1	1	1	1	\$161,550
Humber ARBORETUM MIDDLE BR	1	1	1	1	1	1	1	1	1	1	1	1	\$240,080
Humber ARBORETUM PK. E BR	1	1	1	1	1	1	1	1	1	1	1	1	\$292,480
Humber ARBORETUM W BRANCH CULVERT 1	1	1	1	1	1	1	1	1	1	1	1	1	\$45,925
James Gardens PK. W POND BR 11	1	1	1	1	1	1	1	1	1	1	1	1	\$26,850
Thomson Memorial PK. PED. BR 1	1	1	1	1	1	1	1	1	1	1	1	1	\$85,150
Thomson Memorial PK. PED. BR 2	1	1	1	1	1	1	1	1	1	1	1	1	\$53,350
Thomson Memorial PK. PED. BR 3	1	1	1	1	1	1	1	1	1	1	1	1	\$110,500
Thomson Memorial PK. PED. BR 4	1	1	1	1	1	1	1	1	1	1	1	1	\$114,075
Thomson Memorial PK. PED. BR 5	1	1	1	1	1	1	1	1	1	1	1	1	\$23,788
Thomson Memorial PK. PED. BR 6	1	1	1	1	1	1	1	1	1	1	1	1	\$16,830
Todmorden Mills VEH. BR	1	1	1	1	1	1	1	1	1	1	1	1	\$372,725
Toronto Island PK. ALGONQUIN ISLAND VEH. BR	1	1	1	1	1	1	1	1	1	1	1	1	\$832,440
Toronto Island PK. SNAKE ISLAND PED. BR	1	1	1	1	1	1	1	1	1	1	1	1	\$254,640
Toronto IslandS PK. AMUSEMENT AREA PED. BR	1	1	1	1	1	1	1	1	1	1	1	1	\$88,920
Toronto IslandS PK. AMUSEMENT AREA VEH. BR	1	1	1	1	1	1	1	1	1	1	1	1	\$92,560
Toronto IslandS PK. CENTRE ISLAND PED. BR	1	1	1	1	1	1	1	1	1	1	1	1	\$1,675,400
Toronto IslandS PK. HANLAN ISLAND PED. BR	1	1	1	1	1	1	1	1	1	1	1	1	\$218,775
Toronto IslandS PK. IROQUOIS ISLAND PED. BR	1	1	1	1	1	1	1	1	1	1	1	1	\$52,525
Toronto IslandS PK. MANITOU VEH. BR	1	1	1	1	1	1	1	1	1	1	1	1	\$481,440

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Bridges Facility Name	# of Bridges											UNIT COST (\$/unit)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012			
Toronto Islands PK. OLYMPIC ISLAND E VEH. BR	1	1	1	1	1	1	1	1	1	1	1	1	\$310,160
Toronto Islands PK. OLYMPIC ISLAND PED. BR	1	1	1	1	1	1	1	1	1	1	1	1	\$204,525
Toronto Islands PK. SNUG HARBOUR N PED. BR 2	1	1	1	1	1	1	1	1	1	1	1	1	\$33,495
Toronto Islands PK. SNUG ISLAND S PED. BR 1	1	1	1	1	1	1	1	1	1	1	1	1	\$183,000
Brookbanks PK. MIDDLE BR 1	1	1	1	1	1	1	1	1	1	1	1	1	\$65,650
Adams PK. S PED. BR 1	1	1	1	1	1	1	1	1	1	1	1	1	\$67,990
Brookbanks PK. N BR 2	1	1	1	1	1	1	1	1	1	1	1	1	\$65,650
Brookbanks PK. S BR 3	1	1	1	1	1	1	1	1	1	1	1	1	\$69,225
Cedarvale PK. S BR 1	1	1	1	1	1	1	1	1	1	1	1	1	\$21,725
Cedarvale PK. S BR 2	1	1	1	1	1	1	1	1	1	1	1	1	\$25,300
Cedarvale PK. S BR 3	1	1	1	1	1	1	1	1	1	1	1	1	\$24,145
Cedarvale PK. S BR 4	1	1	1	1	1	1	1	1	1	1	1	1	\$23,375
Cedarvale RAVINE LANDS PED. BR	1	1	1	1	1	1	1	1	1	1	1	1	\$21,175
Eglinton Flats Highland Creek PK. N VEH. BR 1	1	1	1	1	1	1	1	1	1	1	1	1	\$160,125
Eglinton Flats Highland Creek PK. S VEH. BR 2	1	1	1	1	1	1	1	1	1	1	1	1	\$159,600
L'Amoreaux Park South - North Twin R/C Cul. Bridge	1	1	1	1	1	1	1	1	1	1	1	1	\$155,250
<b>Total (#)</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	
<b>Total (\$000)</b>	<b>\$8,506.4</b>	<b>\$8,506.4</b>	<b>\$8,506.4</b>	<b>\$8,506.4</b>	<b>\$8,506.4</b>	<b>\$8,506.4</b>	<b>\$8,506.4</b>	<b>\$8,506.4</b>	<b>\$8,506.4</b>	<b>\$8,506.4</b>	<b>\$8,506.4</b>	<b>\$8,506.4</b>	<b>\$8,506.4</b>

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PARKING SPACES Facility Name	# of Parking Spaces												UNIT COST (\$/space)		
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2012	2012			
Centennial Greenhouse - Parking Lot	44	44	44	44	44	44	44	44	44	44	44	44	44	44	\$5,208
Centennial Park Arena - Parking Lot	86	86	86	86	86	86	86	86	86	86	86	86	86	86	\$2,641
Centennial Park CC & Arena - Parking Lot	449	449	449	449	449	449	449	449	449	449	449	449	449	449	\$2,991
Centennial Park Ski Centre - Parking Lot	524	524	524	524	524	524	524	524	524	524	524	524	524	524	\$949
Centennial Park Stadium - Parking Lot	438	438	438	438	438	438	438	438	438	438	438	438	438	438	\$1,302
Allan Gardens Conservatory - Parking Lot	8	8	8	8	8	8	8	8	8	8	8	8	8	8	\$6,067
Bluffers - Parking Lot 1	224	224	224	224	224	224	224	224	224	224	224	224	224	224	\$2,115
Bluffers - Parking Lot 2	140	140	140	140	140	140	140	140	140	140	140	140	140	140	\$3,762
Bluffers - Parking Lot 3	180	180	180	180	180	180	180	180	180	180	180	180	180	180	\$1,659
Bluffers - Parking Lot 4	163	163	163	163	163	163	163	163	163	163	163	163	163	163	\$2,830
Eglinton Park - Parking Lot	126	126	126	126	126	126	126	126	126	126	126	126	126	126	\$986
Guidwood Park - Parking Lot	24	24	24	24	24	24	24	24	24	24	24	24	24	24	\$1,727
High Park ( West Rd) - Parking Lot	18	18	18	18	18	18	18	18	18	18	18	18	18	18	\$1,009
High Park (Colborne Lodge Rd, North End) - Parking Lot	232	232	232	232	232	232	232	232	232	232	232	232	232	232	\$1,394
High Park (Colborne Lodge Rd, South End) - Parking Lot	18	18	18	18	18	18	18	18	18	18	18	18	18	18	\$1,506
High Park (Deer Pen Rd) - Parking Lot	81	81	81	81	81	81	81	81	81	81	81	81	81	81	\$1,921
High Park (Greenhouse Rd) - Parking Lot	10	10	10	10	10	10	10	10	10	10	10	10	10	10	\$19,752
High Park (Grenadier Restaurant) - Parking Lot	150	150	150	150	150	150	150	150	150	150	150	150	150	150	\$1,703
High Park (Spring Rd) - Parking Lot	31	31	31	31	31	31	31	31	31	31	31	31	31	31	\$1,530
High Park (West Drive) - Parking Lot	76	76	76	76	76	76	76	76	76	76	76	76	76	76	\$1,253
James Gardens - Parking Lot	164	164	164	164	164	164	164	164	164	164	164	164	164	164	\$1,817
Rosetta McClain Gardens - Parking Lot	37	37	37	37	37	37	37	37	37	37	37	37	37	37	\$2,551
Adams Park Fieldhouse - Parking Lot	155	155	155	155	155	155	155	155	155	155	155	155	155	155	\$1,148
Ashbridges Bay Boardwalk - Parking Lot	233	233	233	233	233	233	233	233	233	233	233	233	233	233	\$1,825
Ashbridges Bay Park - Parking Lot	233	233	233	233	233	233	233	233	233	233	233	233	233	233	\$1,720
Eglinton Flats - Parking Lot 1	167	167	167	167	167	167	167	167	167	167	167	167	167	167	\$1,067
Eglinton Flats - Parking Lot 2	56	56	56	56	56	56	56	56	56	56	56	56	56	56	\$2,649
Eglinton Flats - Parking Lot 3	90	90	90	90	90	90	90	90	90	90	90	90	90	90	\$997
Eglinton Flats Tennis - Parking Lot	152	152	152	152	152	152	152	152	152	152	152	152	152	152	\$1,040
Cedar Brook CC - Parking Lot	58	58	58	58	58	58	58	58	58	58	58	58	58	58	\$2,423
Earl Bales Park - Parking Lot 1	48	48	48	48	48	48	48	48	48	48	48	48	48	48	\$1,376
Earl Bales Park - Parking Lot 2	145	145	145	145	145	145	145	145	145	145	145	145	145	145	\$1,078
Earl Bales Park - Parking Lot 3	50	50	50	50	50	50	50	50	50	50	50	50	50	50	\$1,276
Earl Bales Park - Parking Lot 4	23	23	23	23	23	23	23	23	23	23	23	23	23	23	\$1,567
Earl Bales Park - Parking Lot 5	137	137	137	137	137	137	137	137	137	137	137	137	137	137	\$1,700
Eglinton Flats Highland Creek Bowling Green Clubhouse - Parking Lot	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$4,528
Lamoureux Community RC - Parking Lot	124	124	124	124	124	124	124	124	124	124	124	124	124	124	\$3,335

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PARKING SPACES Facility Name	# of Parking Spaces											UNIT COST (\$/space)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012			
Lamoreaux Kidstown - Parking Lot 2) (with allowances made for Parking Lot #1)	68	68	68	68	68	68	68	68	68	68	68	68	\$1,209
Lamoreaux Kidstown - Parking Lot 3	62	62	62	62	62	62	62	62	62	62	62	62	\$2,249
Lamoreaux Kidstown - Parking Lot 4	29	29	29	29	29	29	29	29	29	29	29	29	\$1,663
Lamoreaux Park Cricket Centre - Parking Lot	52	52	52	52	52	52	52	52	52	52	52	52	\$1,723
Lamoreaux Sports Centre - Parking Lot	200	200	200	200	200	200	200	200	200	200	200	200	\$1,949
<b>Total (#)</b>	<b>5,228</b>	<b>5,228</b>	<b>5,228</b>	<b>5,228</b>	<b>5,228</b>	<b>5,228</b>	<b>5,228</b>	<b>5,228</b>	<b>5,228</b>	<b>5,228</b>	<b>5,228</b>	<b>5,228</b>	
<b>Total (\$000)</b>	<b>\$9,596.6</b>	<b>\$9,596.6</b>	<b>\$9,596.6</b>	<b>\$9,596.6</b>	<b>\$9,596.6</b>	<b>\$9,596.6</b>	<b>\$9,596.6</b>	<b>\$9,596.6</b>	<b>\$9,596.6</b>	<b>\$9,596.6</b>	<b>\$9,596.6</b>	<b>\$9,596.6</b>	<b>\$9,596.6</b>

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Tennis Courts & Sports Pads Facility Name	# of Tennis Courts & Sports Pads												UNIT COST (\$/unit)		
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012					
<b>Tennis Courts</b>															
Eglinton Park/North Toronto Memorial CC TC	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$60,000
Kew Gardens TC	10	10	10	10	10	10	10	10	10	10	10	10	10	10	\$60,000
Thomson Memorial Pk. TC	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$80,000
Toronto Island - Hanlan's Point	6	6	6	6	6	6	6	6	6	6	6	6	6	6	\$60,000
Eglinton Flats	12	12	12	12	12	12	12	12	12	12	12	12	12	12	\$73,333
Cedarvale Pk. TC	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$62,500
L'Amoreaux Park/Scarborough Winter Pk. (Indoor) TC	9	9	9	9	9	9	9	9	9	9	9	9	9	9	\$84,444
L'Amoreaux Scarborough Winter Pk. (Outdoor) TC	5	5	5	5	5	5	5	5	5	5	5	5	5	5	\$90,000
<b>Sports Pads</b>															
L'Amoreaux SP	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$137,000
<b>Total (#)</b>	54	54	54	54	54	54	54	54	54	54	54	54	54	54	
<b>Total (\$000)</b>	\$3,997.0	\$3,997.0	\$3,997.0	\$3,997.0	\$3,997.0	\$3,997.0	\$3,997.0	\$3,997.0	\$3,997.0	\$3,997.0	\$3,997.0	\$3,997.0	\$3,997.0	\$3,997.0	\$3,997.0



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SKATEPARKS/BMX PARKS Facility Name	# of Parks											UNIT COST (\$/unit)
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Ashbridge's Bay Park	-	-	-	-	-	-	1	1	1	1	1	\$1,788,366
<b>Total (#)</b>	-	-	-	-	-	-	1	1	1	1	1	
<b>Total (\$000)</b>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,788.4	\$1,788.4	\$1,788.4	\$1,788.4	\$1,788.4	\$1,788.4

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Splash Pad/Wading Pools/Outdoor Pools Facility Name	# of Waterplay/Splash Pad/Wading Pools											UNIT COST (\$/unit)
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Adams Park Wading Pool	1	1	1	1	1	1	1	1	1	1	1	\$225,500
Centennial Park Splash	1	1	1	1	1	1	1	1	1	1	1	\$272,000
Eglinton Park Wading Pool	1	1	1	1	1	1	1	1	1	1	1	\$188,900
High Park-Sunken Gardens Wading Pool	1	1	1	1	1	1	1	1	1	1	1	\$133,100
Kew Gardens Wading Pool	1	1	1	1	1	1	1	1	1	1	1	\$260,000
Brookbanks Park Splash Pad	-	-	-	-	-	-	-	-	-	-	-	\$273,171
Centre Island West Splash Pad	-	-	-	1	1	1	1	1	1	1	1	\$372,800
Toronto Island Farm Wading Pool	1	1	1	1	1	1	1	1	1	1	1	\$208,000
Eglinton Park ODP (North Toronto Memorial)	1	1	1	1	1	1	1	1	1	1	1	\$1,418,000
<b>Total (#)</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>	
<b>Total (\$000)</b>	<b>\$2,705.5</b>	<b>\$2,705.5</b>	<b>\$2,705.5</b>	<b>\$3,078.3</b>	<b>\$3,078.3</b>	<b>\$3,078.3</b>	<b>\$3,078.3</b>	<b>\$3,078.3</b>	<b>\$3,078.3</b>	<b>\$3,078.3</b>	<b>\$3,351.5</b>	<b>\$3,351.5</b>

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AIRs (Artificial Ice Rinks) and AIR Buildings Facility Name	# of Square Feet												UNIT COST (\$/sq. ft.)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2012	2012		
Eglinton Park/North Toronto Memorial AIR	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,250,000
High Park AIR (#4) and Compressor Building (#5)	800	800	800	800	800	800	800	800	800	800	800	800	800	\$2,562
Kew Gardens AIR	798	798	798	798	798	798	798	798	798	798	798	798	798	\$2,365
<b>Total (sq.ft.)</b>	<b>1,599</b>	<b>1,599</b>	<b>1,599</b>	<b>1,599</b>	<b>1,599</b>	<b>1,599</b>	<b>1,599</b>	<b>1,599</b>	<b>1,599</b>	<b>1,599</b>	<b>1,599</b>	<b>1,599</b>	<b>1,599</b>	
<b>Total (\$'000)</b>	<b>\$5,186.6</b>	<b>\$5,186.6</b>	<b>\$5,186.6</b>	<b>\$5,186.6</b>	<b>\$5,186.6</b>	<b>\$5,186.6</b>	<b>\$5,186.6</b>	<b>\$5,186.6</b>	<b>\$5,186.6</b>	<b>\$5,186.6</b>	<b>\$5,186.6</b>	<b>\$5,186.6</b>	<b>\$5,186.6</b>	<b>\$5,186.6</b>

APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION

Facility Name	# of Square Feet											UNIT COST (\$/sq. ft.)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012			
Centennial Park Arena	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	\$365
Adams Park Maint. Fieldhouse	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	\$365
Bluffer's Park Washroom	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	\$365
Edwards Gardens Concession\Service Bldg. Washroom	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	\$365
Edwards Gardens Fieldhouse	145	145	145	145	145	145	145	145	145	145	145	145	\$365
Edwards Gardens Public Washroom	462	462	462	462	462	462	462	462	462	462	462	462	\$365
High Park - Concession 1 - Black Oak (#2)	940	940	940	940	940	940	940	940	940	940	940	940	\$365
High Park - Concession 2 - All Star (#8)	685	685	685	685	685	685	685	685	685	685	685	685	\$365
High Park Washroom (Bldg.#12)	600	600	600	600	600	600	600	600	600	600	600	600	\$365
High Park Fieldhouse - Bldg.23	432	432	432	432	432	432	432	432	432	432	432	432	\$365
High Park Tennis Clubhouse (#56)	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	\$365
High Park Tennis Clubhouse/Washroom - Bldg.#41	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	\$365
High Park Washroom (Bldg.17)	600	600	600	600	600	600	600	600	600	600	600	600	\$365
High Park Washroom (Bldg.39)	600	600	600	600	600	600	600	600	600	600	600	600	\$365
James Gardens Lawn Bowling Club	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	\$365
Kew Gardens Clubhouse	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	\$153
Kew Gardens Lacrosse Building	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	\$365
Kew Gardens Tennis Club	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	\$365
Rosetta McClain Gardens Washroom	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	\$365
Todmorden Mills Washroom	480	480	480	480	480	480	480	480	480	480	480	480	\$365
Toronto Island Marina Washroom	930	930	930	930	930	930	930	930	930	930	930	930	\$365
Toronto Island Snack Bar Concession Component Bldg# 46	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	\$365
Earl Bales Park Public Washrm (Hinder Property)	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	\$365
Eglinton Flats Highland Creek Bowling Green Clubhouse	900	900	900	900	900	900	900	900	900	900	900	900	\$365
Eglinton Flats Highland Creek Fieldhouse	385	385	385	385	385	385	385	385	385	385	385	385	\$365
Eglinton Flats Sports Centre NW Pavilion/Washroom	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	\$365
Eglinton Flats Sports Centre Southeast Pavilion & Washroom	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	\$365
Lamoreaux Fieldhouse/Washroom	290	290	290	290	290	290	290	290	290	290	290	290	\$365
Lamoreaux Kidstown	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	\$365
Lamoreaux Park Tennis Clubhouse/Washroom	29,923	29,923	29,923	29,923	29,923	29,923	29,923	29,923	29,923	29,923	29,923	29,923	\$205
Lamoreaux Sports Centre & Complex	7,516	7,516	7,516	7,516	7,516	7,516	7,516	7,516	7,516	7,516	7,516	7,516	\$365
Centre Island 2 Bay Garage/Storage - Bldg# 22E	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332	\$365
Centre Island Boat Storage - Bldg# 25	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	3,770	\$166
Centre Island Chamber 17 - Pump House	240	240	240	240	240	240	240	240	240	240	240	240	\$468
Centre Island Div. 2 Storey Building (DayCare Centre) - Bldg# 26	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	\$365
Centre Island Div. Service Bldg. - Bldg# 22A	5,480	5,480	5,480	5,480	5,480	5,480	5,480	5,480	5,480	5,480	5,480	5,480	\$186
Centre Island Pavilion Washroom - Bldg# 15	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	\$459



APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION

Outdoor Recreation Buildings Facility Name	# of Square Feet										UNIT COST (\$/sq. ft.)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Centre Island Snack Bar/Concession - Bldg# 14	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	\$365
Centre Island Storage Bldg - Bldg# 22F	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	\$365
Centre Island Washrm. Facility - Bldg# 35	1,630	1,630	1,630	1,630	1,630	1,630	1,630	1,630	1,630	1,630	1,630	\$365
Centre Island Washrm./Bathing Stn. - Bldg# 18	5,840	5,840	5,840	5,840	5,840	5,840	5,840	5,840	5,840	5,840	5,840	\$365
Centre Island-Pier Snack Bar/Concession - Bldg# 19	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	\$365
Centreville Washroom - Bldg# 34	1,302	1,302	1,302	1,302	1,302	1,302	1,302	1,302	1,302	1,302	1,302	\$365
Hanlian's Pt. Snack Bar- Concession - Bldg#7	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	\$365
Hanlian's Pt. Snack Bar- Concession @ Tennis Crt. - Bldg# 2	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	\$365
Hanlian's Pt. Washrm. Component - Bldg# 3	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	\$365
Hanlian's Pt. Washrm. Component @ Tennis Crt. - Bldg# 8	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	1,616	\$365
Hanlian's Pt. Washrm./Dock Shelter - Bldg# 1	808	808	808	808	808	808	808	808	808	808	808	\$365
Island Park Marina Washroom - Bldg# 33	525	525	525	525	525	525	525	525	525	525	525	\$365
Island Park Toronto Lion's Club Pavilion & Kiosk	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	\$365
Island Park Washrm./Concession/Shelter - Bldg# 38	950	950	950	950	950	950	950	950	950	950	950	\$365
Johnathan Ashbridge Park Fieldhouse/Public Washroom	580	580	580	580	580	580	580	580	580	580	580	\$365
Olympic Island Washroom - Bldg# 47	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	\$365
Rouge Beach Park Washrm. & Change Rm.	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	\$365
Ward's Island Washroom (Bldg. #60)	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	\$365
<b>Total (sq.ft.)</b>	<b>140,918</b>	<b>140,918</b>	<b>140,918</b>	<b>140,918</b>	<b>140,918</b>	<b>140,918</b>	<b>140,918</b>	<b>140,918</b>	<b>140,918</b>	<b>140,918</b>	<b>140,918</b>	
<b>Total (\$000)</b>	<b>\$44,627.0</b>	<b>\$44,627.0</b>	<b>\$44,627.0</b>	<b>\$44,627.0</b>	<b>\$44,627.0</b>	<b>\$44,627.0</b>	<b>\$44,627.0</b>	<b>\$44,627.0</b>	<b>\$44,627.0</b>	<b>\$44,627.0</b>	<b>\$44,627.0</b>	<b>\$44,627.0</b>

APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

Cricket Pitches Facility Name	# of Cricket Pitches										UNIT COST (\$/unit)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Centennial Park (Etobicoke/York)	2	2	2	2	2	2	2	2	2	2	2	\$150,000
Cedarvale Park	1	1	1	1	1	1	1	1	1	1	1	\$150,000
Eglinton Flats Sports Facility	2	2	2	2	2	2	2	2	2	2	2	\$150,000
L'Amoreaux Sports Centre	1	1	1	1	1	1	1	1	1	1	1	\$150,000
<b>Total (#)</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	
<b>Total (\$000)</b>	<b>\$900.0</b>	<b>\$900.0</b>	<b>\$900.0</b>	<b>\$900.0</b>	<b>\$900.0</b>	<b>\$900.0</b>	<b>\$900.0</b>	<b>\$900.0</b>	<b>\$900.0</b>	<b>\$900.0</b>	<b>\$900.0</b>	<b>\$900.0</b>

APPENDIX B.7  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
OUTDOOR RECREATION

Baseball & Softball Diamonds Facility Name	# of Diamonds											UNIT COST (\$/unit)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012			
Adams PARK	2	2	2	2	2	2	2	2	2	2	2	2	\$430,000
Centennial PARK	6	6	6	6	6	6	6	6	6	6	6	6	\$430,000
Eglinton Park	2	2	2	2	2	2	2	2	2	2	2	2	\$430,000
High Park	3	3	3	3	3	3	3	3	3	3	3	3	\$430,000
Kew Gardens PARK	1	1	1	1	1	1	1	1	1	1	1	1	\$430,000
Riverdale Park West	4	4	4	4	4	4	4	4	4	4	4	4	\$430,000
Thomson Memorial PARK	1	1	1	1	1	1	1	1	1	1	1	1	\$430,000
Cedarvale PARK	1	1	1	1	1	1	1	1	1	1	1	1	\$430,000
East Park PARK (KEN MORRISH)	4	4	4	4	4	4	4	4	4	4	4	4	\$430,000
Eglinton Flats Highland Creek PARK	1	1	1	1	1	1	1	1	1	1	1	1	\$430,000
l'Amoreaux SPORTS CENTRE	5	5	5	5	5	5	5	5	5	5	5	5	\$430,000
WARDS ISLAND	1	1	1	1	1	1	1	1	1	1	1	1	\$430,000
<b>Total (#)</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	
<b>Total (\$000)</b>	<b>\$13,330.0</b>	<b>\$13,330.0</b>	<b>\$13,330.0</b>	<b>\$13,330.0</b>	<b>\$13,330.0</b>	<b>\$13,330.0</b>	<b>\$13,330.0</b>	<b>\$13,330.0</b>	<b>\$13,330.0</b>	<b>\$13,330.0</b>	<b>\$13,330.0</b>	<b>\$13,330.0</b>	<b>\$13,330.0</b>

APPENDIX B.7  
TABLE 1

CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
PARKS, FORESTRY AND RECREATION

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Historic Population	2,482,995	2,483,327	2,484,821	2,503,281	2,513,804	2,525,352	2,543,177	2,560,371	2,615,060	2,651,628

INVENTORY SUMMARY (\$000)

Community Centres, Arenas & Pools	\$1,721,269.7	\$1,734,740.7	\$1,734,740.7	\$1,734,740.7	\$1,734,740.7	\$1,734,740.7	\$1,737,029.4	\$1,755,824.6	\$1,768,362.4	\$1,768,362.4
Special Facilities	\$266,547.8	\$266,547.8	\$266,547.8	\$266,547.8	\$266,547.8	\$266,547.8	\$266,547.8	\$266,547.8	\$267,893.6	\$267,893.6
Harbourfront	\$52,861.0	\$52,861.0	\$52,861.0	\$52,861.0	\$52,861.0	\$52,861.0	\$52,861.0	\$52,861.0	\$52,861.0	\$52,861.0
Developed Parkland	\$3,262,555.0	\$3,288,173.0	\$3,295,363.8	\$3,330,677.4	\$3,357,387.4	\$3,359,975.0	\$3,361,709.7	\$3,361,829.3	\$3,361,829.3	\$3,361,829.3
City-wide & Destination Park Amenities	\$90,505.0	\$90,505.0	\$90,505.0	\$90,877.8	\$90,877.8	\$90,977.8	\$92,766.2	\$92,766.2	\$93,039.4	\$93,039.4
<b>Total (\$000)</b>	<b>\$5,393,738.5</b>	<b>\$5,432,827.6</b>	<b>\$5,440,018.3</b>	<b>\$5,475,704.7</b>	<b>\$5,502,414.7</b>	<b>\$5,505,102.3</b>	<b>\$5,510,914.1</b>	<b>\$5,529,828.9</b>	<b>\$5,543,985.7</b>	<b>\$5,543,985.7</b>

SERVICE LEVEL (\$/capita)

											Average Service Level
Community Centres, Arenas & Pools	\$693.22	\$698.56	\$698.14	\$692.99	\$690.09	\$686.93	\$683.02	\$685.77	\$676.22	\$666.90	\$687.18
Special Facilities	\$107.35	\$107.33	\$107.27	\$106.48	\$106.03	\$105.55	\$104.81	\$104.11	\$102.44	\$101.03	\$105.24
Harbourfront	\$21.29	\$21.29	\$21.27	\$21.12	\$21.03	\$20.93	\$20.79	\$20.65	\$20.21	\$19.94	\$20.85
Developed Parkland	\$1,313.96	\$1,324.10	\$1,326.20	\$1,330.52	\$1,335.58	\$1,330.50	\$1,321.85	\$1,313.02	\$1,285.56	\$1,267.84	\$1,314.91
City-wide & Destination Park Amenities	\$36.45	\$36.45	\$36.42	\$36.30	\$36.15	\$36.03	\$36.48	\$36.23	\$35.58	\$35.09	\$36.12
<b>Total (\$/capita)</b>	<b>\$2,172.27</b>	<b>\$2,187.72</b>	<b>\$2,189.30</b>	<b>\$2,187.41</b>	<b>\$2,188.88</b>	<b>\$2,179.93</b>	<b>\$2,166.94</b>	<b>\$2,159.78</b>	<b>\$2,120.02</b>	<b>\$2,090.79</b>	<b>\$2,164.30</b>

CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
PARKS, FORESTRY AND RECREATION

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2003 - 2012	\$2,164.30
Net Population Growth 2013 - 2022	241,599
Maximum Allowable Funding Envelope	\$522,892,716
Less: 10% Legislated Reduction	\$52,289,272
<b>Discounted Maximum Allowable Funding Envelope</b>	<b>\$470,603,444</b>



APPENDIX B.7  
TABLE 2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
PARKS AND RECREATION

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs	
						Replacement & BTE Shares	10% Reduction		2013-2022	Post 2022
<b>7 PARKS AND RECREATION</b>										
<b>7.1 Park Development &amp; Amenities</b>										
7.1.2	Facility Components	Investigation and Pre-Engineering FY2014-2022	2014 - 2022 \$ 3,025,000	\$ -	\$ 3,025,000	\$ 302,500	\$ 272,250	\$ 2,450,250	\$ 2,450,250	\$ -
7.1.3	Facility Components	Investigation and Pre-Engineering FY2013	2013 - 2013 \$ 325,000	\$ -	\$ 325,000	\$ 32,500	\$ 29,250	\$ 263,250	\$ 263,250	\$ -
7.1.8	Outdoor Recreation Centres	Keesledale Park - Build New Basketball Facility	2015 - 2016 \$ 500,000	\$ -	\$ 500,000	\$ -	\$ 50,000	\$ 450,000	\$ 450,000	\$ -
7.1.9	Outdoor Recreation Centres	West Humber Trail Washrooms	2015 - 2016 \$ 450,000	\$ -	\$ 450,000	\$ -	\$ 45,000	\$ 405,000	\$ 405,000	\$ -
7.1.10	Outdoor Recreation Centres	Heron Park - Outdoor Basketball Courts	2013 - 2013 \$ 150,000	\$ -	\$ 150,000	\$ -	\$ 15,000	\$ 135,000	\$ 135,000	\$ -
7.1.11	Outdoor Recreation Centres	Don Russell Park Baseball Facility	2015 - 2016 \$ 750,000	\$ -	\$ 750,000	\$ 430,000	\$ 32,000	\$ 288,000	\$ 288,000	\$ -
7.1.12	Outdoor Recreation Centres	Thomson Park - Bocce Development	2013 - 2013 \$ 175,000	\$ -	\$ 175,000	\$ -	\$ 17,500	\$ 157,500	\$ 157,500	\$ -
7.1.13	Outdoor Recreation Centres	Sports Fields FY2014-2022 (SFP)	2014 - 2022 \$ 14,500,000	\$ -	\$ 14,500,000	\$ 1,847,000	\$ 1,265,300	\$ 11,387,700	\$ 11,387,700	\$ -
7.1.15	Outdoor Recreation Centres	Sports Fields FY2013 (SFP)	2013 - 2013 \$ 1,200,000	\$ -	\$ 1,200,000	\$ 153,000	\$ 104,700	\$ 942,300	\$ 942,300	\$ -
7.1.17	Outdoor Recreation Centres	Earl Bales Fieldhouse Upgrade & Expansion	2016 - 2017 \$ 7,000,000	\$ 4,200,000	\$ 2,800,000	\$ -	\$ 280,000	\$ 2,520,000	\$ 2,520,000	\$ -
7.1.18	Outdoor Recreation Centres	Earl Bales Fieldhouse Upgrade Design	2014 - 2015 \$ 450,000	\$ -	\$ 450,000	\$ -	\$ 45,000	\$ 405,000	\$ 405,000	\$ -
7.1.19	Outdoor Recreation Centres	Ward 43 Sports Pad S37	2013 - 2013 \$ 90,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.20	Outdoor Recreation Centres	Allan Gardens Washroom Bldg Design S42	2013 - 2013 \$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.21	Outdoor Recreation Centres	McNicholl Pk Artificial Turf Field	2018 - 2019 \$ 1,750,000	\$ -	\$ 1,750,000	\$ -	\$ 175,000	\$ 1,575,000	\$ 1,575,000	\$ -
7.1.22	Park Development	Beresford Park - Build Washroom Facility	2017 - 2018 \$ 275,000	\$ -	\$ 275,000	\$ -	\$ 27,500	\$ 247,500	\$ 247,500	\$ -
7.1.24	Park Development	Thomson Park - Redevelopment of Park Areas	2014 - 2014 \$ 125,000	\$ -	\$ 125,000	\$ -	\$ 12,500	\$ 112,500	\$ 112,500	\$ -
7.1.25	Park Development	Rexington Park - Redevelopment	2016 - 2017 \$ 900,000	\$ -	\$ 900,000	\$ 135,000	\$ 76,500	\$ 688,500	\$ 688,500	\$ -
7.1.26	Park Development	Keesledale Park - Rebuild Stairs/Path/N Sporting	2015 - 2016 \$ 275,000	\$ -	\$ 275,000	\$ 41,250	\$ 23,375	\$ 210,375	\$ 210,375	\$ -
7.1.28	Park Development	Ramsden Park - Park Improvements	2013 - 2015 \$ 1,150,000	\$ -	\$ 1,150,000	\$ 977,500	\$ 17,250	\$ 155,250	\$ 155,250	\$ -
7.1.32	Park Development	Sand Beach Road	2017 - 2017 \$ 102,000	\$ -	\$ 102,000	\$ -	\$ 10,200	\$ 91,800	\$ 91,800	\$ -
7.1.33	Park Development	Mystic Point - New Park Development	2013 - 2013 \$ 1,128,000	\$ -	\$ 1,128,000	\$ -	\$ 112,800	\$ 1,015,200	\$ 1,015,200	\$ -
7.1.34	Park Development	Former Inglis Lands	2016 - 2017 \$ 780,000	\$ -	\$ 780,000	\$ -	\$ 78,000	\$ 702,000	\$ 702,000	\$ -
7.1.35	Park Development	Former Canadian Tire Site	2015 - 2016 \$ 3,906,000	\$ -	\$ 3,906,000	\$ -	\$ 390,600	\$ 3,515,400	\$ 3,515,400	\$ -
7.1.36	Park Development	Brimley/401/Progress	2016 - 2017 \$ 410,000	\$ -	\$ 410,000	\$ -	\$ 41,000	\$ 369,000	\$ 369,000	\$ -
7.1.37	Park Development	Morningside North of Military Trail	2016 - 2016 \$ 98,000	\$ -	\$ 98,000	\$ -	\$ 9,800	\$ 88,200	\$ 88,200	\$ -
7.1.38	Park Development	Adams Park - Install 2 New Picnic Shelters	2014 - 2014 \$ 175,000	\$ -	\$ 175,000	\$ -	\$ 17,500	\$ 157,500	\$ 157,500	\$ -
7.1.39	Park Development	Master Planning (Pre-Eng) - Parks FY2014-FY2022	2014 - 2022 \$ 1,800,000	\$ -	\$ 1,800,000	\$ 180,000	\$ 162,000	\$ 1,458,000	\$ 1,458,000	\$ -
7.1.40	Park Development	Turnberry Park South	2014 - 2014 \$ 100,000	\$ -	\$ 100,000	\$ -	\$ 10,000	\$ 90,000	\$ 90,000	\$ -
7.1.41	Park Development	Turnberry Park North	2014 - 2014 \$ 125,000	\$ -	\$ 125,000	\$ -	\$ 12,500	\$ 112,500	\$ 112,500	\$ -
7.1.42	Park Development	Harbour Square Park - Redesign	2015 - 2016 \$ 750,000	\$ -	\$ 750,000	\$ 375,000	\$ 37,500	\$ 337,500	\$ 337,500	\$ -
7.1.43	Park Development	Gore Park - New Park Development	2016 - 2017 \$ 2,640,000	\$ -	\$ 2,640,000	\$ -	\$ 264,000	\$ 2,376,000	\$ 2,376,000	\$ -
7.1.44	Park Development	Morningside Park - Install Shelter & Tables	2015 - 2015 \$ 150,000	\$ -	\$ 150,000	\$ -	\$ 15,000	\$ 135,000	\$ 135,000	\$ -

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Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs	
						Replacement & BTE Shares	10% Reduction		2013-2022	Post 2022
7.1.45 Park Development	Grange Park S37 & AGO	2013 - 2013	\$ 102,000	\$ 102,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.46 Park Development	Grange Road Park Improvement - AGO	2013 - 2013	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.47 Park Development	Grange Park 2007 (S37)	2013 - 2013	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.48 Park Development	Regent Park Redevelopment (TCHC) Phase 2	2013 - 2013	\$ 4,656,462	\$ -	\$ 4,656,462	\$ -	\$ 485,646	\$ 4,190,816	\$ 4,190,816	\$ -
7.1.49 Park Development	Regent Parkette CRC	2013 - 2013	\$ 575,000	\$ -	\$ 575,000	\$ -	\$ 57,500	\$ 517,500	\$ 517,500	\$ -
7.1.50 Park Development	Regent Parkette S. Oak-Sumach & River St.	2015 - 2016	\$ 625,000	\$ -	\$ 625,000	\$ -	\$ 62,500	\$ 562,500	\$ 562,500	\$ -
7.1.51 Park Development	Regent Parkette S Dundas bin Sumach & River St.	2017 - 2018	\$ 625,000	\$ -	\$ 625,000	\$ -	\$ 62,500	\$ 562,500	\$ 562,500	\$ -
7.1.52 Park Development	Regent Parkette N Oak-Sumach & River St.	2020 - 2021	\$ 625,000	\$ -	\$ 625,000	\$ -	\$ 62,500	\$ 562,500	\$ 562,500	\$ -
7.1.53 Park Development	Centre Island - Construct a Picnic Shelter	2016 - 2017	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 50,000	\$ 450,000	\$ 450,000	\$ -
7.1.54 Park Development	East Lynm Park Lighting	2016 - 2016	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 10,000	\$ 90,000	\$ 90,000	\$ -
7.1.55 Park Development	Graydon Hall Pk Improvements (S37)	2013 - 2013	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.56 Park Development	Fleet - Trees in Parks Area Maintenance	2014 - 2014	\$ 1,800,000	\$ -	\$ 1,800,000	\$ -	\$ 180,000	\$ 1,620,000	\$ 1,620,000	\$ -
7.1.57 Park Development	Fleet - Trees in Natural Areas Maintenance	2014 - 2014	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 5,000	\$ 45,000	\$ 45,000	\$ -
7.1.58 Park Development	Fleet-Area Maintenance (Ph 2 of Tree Serv. 2011)	2014 - 2014	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	\$ 200,000	\$ 1,800,000	\$ 1,800,000	\$ -
7.1.59 Park Development	Margaret Fairley Parkette Improvements S42	2013 - 2013	\$ 352,000	\$ 352,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.60 Park Development	Bellevue Square Improvements S37/S42	2013 - 2013	\$ 213,000	\$ 213,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.62 Park Development	Dogs Off-Leash Area Improvements FY2014-FY2016	2014 - 2016	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ 150,000	\$ 1,350,000	\$ 1,350,000	\$ -
7.1.64 Park Development	Vermont Square Improvements S42 and S45	2013 - 2013	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.65 Park Development	June Callwood Park FY2012 Construction Phase 2	2013 - 2013	\$ 350,000	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.66 Park Development	Master Planning (Pre-Eng) - Parks FY2013	2013 - 2013	\$ 200,000	\$ -	\$ 200,000	\$ 20,000	\$ 18,000	\$ 162,000	\$ 162,000	\$ -
7.1.67 Park Development	Brunswick College Parkette Ph2 S42	2013 - 2013	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.68 Park Development	Bellevue Square Improvements Ph 2 S42	2013 - 2013	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.69 Park Development	Cedarvale Park Ph3 -S37	2013 - 2013	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.70 Park Development	Bennett Parkette Development S37	2013 - 2013	\$ 264,000	\$ 264,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.71 Park Development	Wabash Patio Donation	2013 - 2014	\$ 800,000	\$ 600,000	\$ 200,000	\$ -	\$ 20,000	\$ 180,000	\$ 180,000	\$ -
7.1.72 Park Development	Queensland Park Improvements S37/S42	2013 - 2013	\$ 290,000	\$ 290,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.73 Park Development	Queensway Pk Improvements - Design S42	2013 - 2013	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.74 Park Development	Silverhill Pk Improvements - Design S42	2013 - 2013	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.75 Park Development	Ward 5 Pk Improvements S37	2013 - 2013	\$ 488,000	\$ 488,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.76 Park Development	East Mall Park Improvements-Design S42	2013 - 2013	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.77 Park Development	East Mall Park Improvements Construction S42 Alternat	2014 - 2014	\$ 700,000	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.79 Park Development	Norwood Park Improvements S42	2013 - 2013	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.80 Park Development	Carlton Park Improvements S42	2013 - 2013	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.81 Park Development	Tibaldi Park Improvements S42	2013 - 2013	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.82 Park Development	Fred Hamilton Pk Improvements S42	2013 - 2013	\$ 334,000	\$ 334,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs	
						Replacement & BTE Shares	10% Reduction		2013-2022	Post 2022
7.1.83 Park Development	Northumberland Parkette Improvements S42	2013 - 2013	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.84 Park Development	Stanley Park Improvements S42	2013 - 2013	\$ 216,000	\$ 216,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.85 Park Development	Dogs Off Leash Area Improvements FY2013	2013 - 2013	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 50,000	\$ 450,000	\$ 450,000	\$ -
7.1.86 Park Development	Cawthra Park Improvements FY2013 S45/S42	2013 - 2013	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.87 Park Development	Allan Gardens Artist Gardens Design S42	2013 - 2013	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.88 Park Development	Queen's Park Improvements FY2013 S37	2013 - 2013	\$ 724,000	\$ 724,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.89 Park Development	Linear Pk (Sheppard Ave) Development	2019 - 2020	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ 100,000	\$ 900,000	\$ 900,000	\$ -
7.1.90 Park Development	Yorkville Parks Design S37	2013 - 2013	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.91 Parking Lots and Tennis Courts	Anesbury Park - Parking Lot Expansion 40-50spaces	2013 - 2013	\$ 225,000	\$ -	\$ 225,000	\$ -	\$ 22,500	\$ 202,500	\$ 202,500	\$ -
7.1.92 Playgrounds/Waterplay	Centre Island West - Wading Pool Conversion	2016 - 2017	\$ 500,000	\$ -	\$ 500,000	\$ 208,000	\$ 29,200	\$ 262,800	\$ 262,800	\$ -
7.1.93 Playgrounds/Waterplay	Shawnee Park - New Waterplay	2013 - 2013	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ 40,000	\$ 360,000	\$ 360,000	\$ -
7.1.94 Playgrounds/Waterplay	Cathedral Bluffs Park Playground/Splash Pad	2015 - 2016	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 50,000	\$ 450,000	\$ 450,000	\$ -
7.1.95 Playgrounds/Waterplay	Vradenburg Park - New Waterplay	2014 - 2015	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 50,000	\$ 450,000	\$ 450,000	\$ -
7.1.96 Playgrounds/Waterplay	Clariflea Park - Install Spray Pad	2015 - 2016	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 50,000	\$ 450,000	\$ 450,000	\$ -
7.1.97 Playgrounds/Waterplay	Humberwood/Indian Line Park Waterplay	2013 - 2013	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ 40,000	\$ 360,000	\$ 360,000	\$ -
7.1.98 Playgrounds/Waterplay	Belmar Park - New Splash Pad	2013 - 2014	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 50,000	\$ 450,000	\$ 450,000	\$ -
7.1.99 Playgrounds/Waterplay	Thomson Memorial Park - Wading Pool Conversion	2014 - 2015	\$ 500,000	\$ -	\$ 500,000	\$ 227,000	\$ 27,300	\$ 245,700	\$ 245,700	\$ -
7.1.100 Playgrounds/Waterplay	Seven Oaks Park-New Splash Pad	2013 - 2014	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 50,000	\$ 450,000	\$ 450,000	\$ -
7.1.101 Playgrounds/Waterplay	Alexandra Park - Wading Pool Conversion	2016 - 2017	\$ 500,000	\$ -	\$ 500,000	\$ 135,200	\$ 36,480	\$ 328,320	\$ 328,320	\$ -
7.1.102 Playgrounds/Waterplay	Wellesley Pk Wading Pool Conversion	2013 - 2013	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 7,500	\$ 67,500	\$ 67,500	\$ -
7.1.103 Playgrounds/Waterplay	Alexandra Pk. Wading Pool Conversion	2015 - 2015	\$ 145,000	\$ -	\$ 145,000	\$ 36,250	\$ 10,875	\$ 97,875	\$ 97,875	\$ -
7.1.104 Playgrounds/Waterplay	MacGregor Pk. Wading Pool Conversion	2018 - 2018	\$ 175,000	\$ -	\$ 175,000	\$ 43,750	\$ 13,125	\$ 118,125	\$ 118,125	\$ -
7.1.105 Playgrounds/Waterplay	Fred Hamilton Playground Wading Pool Conversion	2019 - 2019	\$ 150,000	\$ -	\$ 150,000	\$ 37,500	\$ 11,250	\$ 101,250	\$ 101,250	\$ -
7.1.106 Playgrounds/Waterplay	Parkway Forest - New Waterplay	2015 - 2016	\$ 600,000	\$ -	\$ 600,000	\$ -	\$ 60,000	\$ 540,000	\$ 540,000	\$ -
7.1.107 Playgrounds/Waterplay	Victoria Memorial Square Playground S37/S45/S42	2013 - 2013	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.108 Playgrounds/Waterplay	Ward 21 Playground Improvements S42	2013 - 2013	\$ 260,000	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.109 Trails & Pathways	Stan Wadlow - Pathway Lighting Upgrade	2014 - 2014	\$ 225,000	\$ -	\$ 225,000	\$ -	\$ 22,500	\$ 202,500	\$ 202,500	\$ -
7.1.110 Trails & Pathways	Manyvale Pk-Foot Bridge from Murray Glen Dr	2019 - 2020	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ 100,000	\$ 900,000	\$ 900,000	\$ -
7.1.111 Trails & Pathways	Vradenburg Park - New Trail System	2015 - 2015	\$ 175,000	\$ -	\$ 175,000	\$ -	\$ 17,500	\$ 157,500	\$ 157,500	\$ -
7.1.112 Trails & Pathways	Bluffers Park - Install Pathway Lighting	2015 - 2015	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 15,000	\$ 135,000	\$ 135,000	\$ -
7.1.113 Trails & Pathways	East Don Trail Ext. Wards 29,31,34	2015 - 2016	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ 100,000	\$ 900,000	\$ 900,000	\$ -
7.1.114 Trails & Pathways	Upper Highland Creek Trail Ext.Ph. 3-5	2013 - 2017	\$ 1,400,000	\$ -	\$ 1,400,000	\$ -	\$ 140,000	\$ 1,260,000	\$ 1,260,000	\$ -
7.1.115 Trails & Pathways	Williamson/Highcroft Ravine/Fairmount Park	2014 - 2014	\$ 175,000	\$ -	\$ 175,000	\$ -	\$ 17,500	\$ 157,500	\$ 157,500	\$ -
7.1.116 Trails & Pathways	Eastern Beaches Boardwalk Improvements	2013 - 2013	\$ 650,000	\$ -	\$ 650,000	\$ -	\$ 65,000	\$ 585,000	\$ 585,000	\$ -
7.1.117 Trails & Pathways	Lawrence Ave to Coronation Dr. New Trail	2014 - 2015	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ 30,000	\$ 270,000	\$ 270,000	\$ -

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Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs	
						Replacement & BTE Shares	10% Reduction		2013-2022	Post 2022
7.1.118 Trails & Pathways	Thomson Park - Install Walkway Under Bridge	2019 - 2020	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ 150,000	\$ 1,350,000	\$ 1,350,000	\$ -
7.1.119 Trails & Pathways	Riverdale Park E-Multi-use Trail Connection	2013 - 2013	\$ 110,000	\$ -	\$ 110,000	\$ -	\$ 11,000	\$ 99,000	\$ 99,000	\$ -
7.1.120 Trails & Pathways	Ebocoke Creek Trail Improvements (S37)	2013 - 2013	\$ 358,000	\$ 358,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.121 Trails & Pathways	Eastern Beaches Boardwalk Improvements Ph. 2	2013 - 2014	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 50,000	\$ 450,000	\$ 450,000	\$ -
7.1.122 Trails & Pathways	Eastern Beaches Boardwalk Improvements Ph. 3	2014 - 2015	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 25,000	\$ 225,000	\$ 225,000	\$ -
7.1.123 Trails & Pathways	East Don Trail Ext. Ph 2	2017 - 2020	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -	\$ 400,000	\$ 3,600,000	\$ 3,600,000	\$ -
7.1.124 Trails & Pathways	R.V. Burgess Lighting	2013 - 2013	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ 30,000	\$ 270,000	\$ 270,000	\$ -
7.1.125 Trails & Pathways	Glentworth Ravine Pathway Lighting	2013 - 2013	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 5,000	\$ 45,000	\$ 45,000	\$ -
7.1.126 Environmental Initiatives	Community Garden FY2014-2022	2014 - 2022	\$ 900,000	\$ -	\$ 900,000	\$ -	\$ 90,000	\$ 810,000	\$ 810,000	\$ -
7.1.127 Environmental Initiatives	Don Valley Brick Works-Ph. 2 Natural Heritage Enha	2013 - 2013	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 20,000	\$ 180,000	\$ 180,000	\$ -
7.1.128 Environmental Initiatives	Community Garden FY2013	2013 - 2013	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 10,000	\$ 90,000	\$ 90,000	\$ -
7.1.130 Information Technology	IT-Business Performance Management (BPM)	2013 - 2017	\$ 1,950,000	\$ -	\$ 1,950,000	\$ 975,000	\$ 97,500	\$ 877,500	\$ 877,500	\$ -
7.1.131 Information Technology	IT-Case Management System (CMS)	2014 - 2016	\$ 1,350,000	\$ -	\$ 1,350,000	\$ 675,000	\$ 67,500	\$ 607,500	\$ 607,500	\$ -
7.1.132 Information Technology	IT-Customer Service/eService	2013 - 2015	\$ 900,000	\$ -	\$ 900,000	\$ 450,000	\$ 45,000	\$ 405,000	\$ 405,000	\$ -
7.1.133 Information Technology	IT-HR Management System (HRMs)	2014 - 2016	\$ 2,650,000	\$ -	\$ 2,650,000	\$ 1,325,000	\$ 132,500	\$ 1,192,500	\$ 1,192,500	\$ -
7.1.134 Information Technology	IT-Life & Building Security/Automation	2014 - 2015	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 500,000	\$ 50,000	\$ 450,000	\$ 450,000	\$ -
7.1.135 Information Technology	IT-Registration, Permitting & Licensing	2016 - 2017	\$ 1,050,000	\$ -	\$ 1,050,000	\$ 525,000	\$ 52,500	\$ 472,500	\$ 472,500	\$ -
7.1.136 Information Technology	IT-Records & Document Management	2015 - 2017	\$ 1,250,000	\$ -	\$ 1,250,000	\$ 625,000	\$ 62,500	\$ 562,500	\$ 562,500	\$ -
7.1.137 Information Technology	IT-Technology Infrastructure-Refresh	2013 - 2021	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 1,000,000	\$ 100,000	\$ 900,000	\$ 900,000	\$ -
7.1.138 Information Technology	IT-Work, Asset Management & Mapping Solution (WAMM)	2013 - 2013	\$ 575,000	\$ -	\$ 575,000	\$ 287,500	\$ 28,750	\$ 258,750	\$ 258,750	\$ -
7.1.139 Information Technology	IT-Customer Service/eService FY2013-2016	2013 - 2015	\$ 1,350,000	\$ -	\$ 1,350,000	\$ 675,000	\$ 67,500	\$ 607,500	\$ 607,500	\$ -
7.1.140 Information Technology	IT-Work, Asset Management & Mapping 2013-2016	2013 - 2016	\$ 1,600,000	\$ -	\$ 1,600,000	\$ 800,000	\$ 80,000	\$ 720,000	\$ 720,000	\$ -
7.1.141 Bike Plan	Toronto Bike Plan-CW Expansion (TBP) FY2013-2018	2013 - 2018	\$ 2,900,000	\$ -	\$ 2,900,000	\$ -	\$ 290,000	\$ 2,610,000	\$ 2,610,000	\$ -
7.1.142 Bike Plan	Mid-Humber Extend Trail Wards 1,2,7 (TBP) FY2013-2016	2013 - 2016	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -	\$ 300,000	\$ 2,700,000	\$ 2,700,000	\$ -
7.1.143 Bike Plan	Centennial Pk(E)-Path Dev throughout (TBP) W14,15 - FY20	2016 - 2017	\$ 650,000	\$ -	\$ 650,000	\$ -	\$ 65,000	\$ 585,000	\$ 585,000	\$ -
7.1.144 Bike Plan	Ebocoke Valley Pk/Trail Ext. 9 TBP W16(ALTW20) - FY20	2016 - 2017	\$ 450,000	\$ -	\$ 450,000	\$ -	\$ 45,000	\$ 405,000	\$ 405,000	\$ -
7.1.145 Bike Plan	Additional Off Road Bike Trails	2013 - 2016	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -	\$ 300,000	\$ 2,700,000	\$ 2,700,000	\$ -
7.1.146 Park Development	Lawrence Heights Plan Park	2015 - 2016	\$ 761,000	\$ -	\$ 761,000	\$ -	\$ 76,100	\$ 684,900	\$ 684,900	\$ -
7.1.147 Park Development	Lawrence Heights Ph1b - Greenway	2017 - 2018	\$ 459,307	\$ -	\$ 459,307	\$ -	\$ 45,931	\$ 413,376	\$ 413,376	\$ -
7.1.148 Park Development	Lawrence Heights Ph1a - Baycrest	2015 - 2016	\$ 1,510,612	\$ -	\$ 1,510,612	\$ -	\$ 151,061	\$ 1,359,551	\$ 1,359,551	\$ -
7.1.149 Park Development	Lawrence Heights Ph1f - Local Neighbourhood Pk	2018 - 2019	\$ 1,724,068	\$ -	\$ 1,724,068	\$ -	\$ 172,407	\$ 1,551,661	\$ 1,551,661	\$ -
7.1.150 Park Development	Berczy Park Design S42	2013 - 2014	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.151 Park Development	Berczy Park Construction S42	2014 - 2014	\$ 2,250,000	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.1.152 Park Development	Dane Park Construction	2014 - 2014	\$ 900,000	\$ -	\$ 900,000	\$ -	\$ 90,000	\$ 810,000	\$ 810,000	\$ -
7.1.153 Park Development	McCowan District Park Phase 2	2014 - 2017	\$ 4,375,000	\$ -	\$ 4,375,000	\$ -	\$ 437,500	\$ 3,937,500	\$ 3,937,500	\$ -
<b>Subtotal Park Development &amp; Amenities</b>			\$ 127,091,449	\$ 16,586,000	\$ 110,505,449	\$ 13,043,950	\$ 9,746,150	\$ 87,715,349	\$ 87,715,349	\$ -

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						Replacement & BTE Shares	10% Reduction		2013-2022	Post 2022
<b>7.2 Indoor Recreation Facilities</b>										
7.2.1 Pool	Pleasantview CC - Winterize Change rooms	2013 - 2013	\$ 225,000	\$ -	\$ 225,000	\$ 112,500	\$ 11,250	\$ 101,250	\$ 101,250	\$ 101,250
7.2.2 Pool	Wellesley CC Pool - Construction S37/45/42	2015 - 2017	\$ 16,000,000	\$ -	\$ 16,000,000	\$ -	\$ 1,600,000	\$ 14,400,000	\$ 14,400,000	\$ 14,400,000
7.2.3 Pool	Wellesley CC Pool Design - S37/S45	2013 - 2014	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.2.4 Pool	Canadian Tire Pool	2015 - 2015	\$ 9,000,000	\$ -	\$ 9,000,000	\$ -	\$ 900,000	\$ 8,100,000	\$ 8,100,000	\$ 8,100,000
7.2.5 Arena	Scarborough Village RC - New Zamboni Room	2013 - 2013	\$ 500,000	\$ -	\$ 500,000	\$ 250,000	\$ 25,000	\$ 225,000	\$ 225,000	\$ 225,000
7.2.6 Arena	Leaside Memorial Gardens Arena - Add. Ice Pad	2013 - 2013	\$ 4,300,000	\$ 4,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.2.7 Arena	Leaside MG Expansion- Increase cost	2013 - 2013	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.2.9 Arena	Don Mills Civilian Arena Replacement - Design	2014 - 2018	\$ 1,950,000	\$ -	\$ 1,950,000	\$ 975,000	\$ 97,500	\$ 877,500	\$ 877,500	\$ 877,500
7.2.10 Arena	Don Mills Civilian Arena Replacement - Construction	2017 - 2019	\$ 22,550,000	\$ -	\$ 22,550,000	\$ 11,275,000	\$ 1,127,500	\$ 10,147,500	\$ 10,147,500	\$ 10,147,500
7.2.11 Community Centres	North District CC - Can-Tire Site Design	2013 - 2013	\$ 240,000	\$ -	\$ 240,000	\$ -	\$ 24,000	\$ 216,000	\$ 216,000	\$ 216,000
7.2.13 Community Centres	York Community Centre - New Facility Con (RFR #1)	2013 - 2014	\$ 12,443,000	\$ -	\$ 12,443,000	\$ -	\$ 1,244,300	\$ 11,198,700	\$ 11,198,700	\$ 11,198,700
7.2.14 Community Centres	Canadian Tire CC - Construction	2013 - 2014	\$ 12,074,000	\$ 8,374,000	\$ 3,700,000	\$ -	\$ 370,000	\$ 3,330,000	\$ 3,330,000	\$ 3,330,000
7.2.15 Community Centres	Milliken Park CRC Expansion Construction S37	2013 - 2013	\$ 1,653,000	\$ 1,653,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.2.16 Community Centres	Regent Park CC - Construction	2013 - 2014	\$ 9,628,000	\$ -	\$ 9,628,000	\$ -	\$ 962,800	\$ 8,665,200	\$ 8,665,200	\$ 8,665,200
7.2.17 Community Centres	Railway Lands New CC (Spadina/Front)-Construction	2013 - 2013	\$ 8,359,000	\$ 2,214,000	\$ 6,145,000	\$ -	\$ 614,500	\$ 5,530,500	\$ 5,530,500	\$ 5,530,500
7.2.19 Community Centres	Regent Park CC Energy	2013 - 2013	\$ 527,600	\$ -	\$ 527,600	\$ -	\$ 52,760	\$ 474,840	\$ 474,840	\$ 474,840
7.2.20 Community Centres	Railway Lands CC Transfer of Funding	2014 - 2014	\$ 600,000	\$ -	\$ 600,000	\$ -	\$ 60,000	\$ 540,000	\$ 540,000	\$ 540,000
7.2.21 Community Centres	Regent Community Centre Furniture	2013 - 2013	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 50,000	\$ 450,000	\$ 450,000	\$ 450,000
7.2.24 Community Centres	Parkway Forest CC Furniture	2014 - 2014	\$ 600,000	\$ -	\$ 600,000	\$ -	\$ 60,000	\$ 540,000	\$ 540,000	\$ 540,000
7.2.25 Community Centres	East Scarborough B&G Club Landscaping	2013 - 2013	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 10,000	\$ 90,000	\$ 90,000	\$ 90,000
7.2.26 Community Centres	Irving Chapley Patio - S37	2013 - 2013	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.2.27 Community Centres	Orlolo CC Design - S37	2013 - 2014	\$ 225,000	\$ 175,000	\$ 50,000	\$ -	\$ 5,000	\$ 45,000	\$ 45,000	\$ 45,000
7.2.28 Community Centres	Orlolo CC Construction - S37	2015 - 2016	\$ 1,799,000	\$ 847,000	\$ 952,000	\$ -	\$ 95,200	\$ 856,800	\$ 856,800	\$ 856,800
7.2.29 Community Centres	North East Scarborough CC (RFR#3) Design	2015 - 2018	\$ 1,600,000	\$ -	\$ 1,600,000	\$ -	\$ 160,000	\$ 1,440,000	\$ 1,440,000	\$ 1,440,000
7.2.30 Community Centres	North East Scarborough New CC (RFR#3) Construction	2018 - 2020	\$ 24,150,000	\$ -	\$ 24,150,000	\$ -	\$ 2,415,000	\$ 21,735,000	\$ 21,735,000	\$ 21,735,000
7.2.31 Community Centres	Western North York New CC (RFR#5) Design	2016 - 2019	\$ 1,400,000	\$ -	\$ 1,400,000	\$ -	\$ 140,000	\$ 1,260,000	\$ 1,260,000	\$ 1,260,000
7.2.32 Community Centres	Western North York New CC (RFR#5) Construction	2019 - 2022	\$ 31,600,000	\$ -	\$ 31,600,000	\$ -	\$ 3,160,000	\$ 28,440,000	\$ 28,440,000	\$ 28,440,000
7.2.33 Community Centres	Birchmount CC - Build Double Gym - Design	2015 - 2016	\$ 600,000	\$ -	\$ 600,000	\$ -	\$ 60,000	\$ 540,000	\$ 540,000	\$ 540,000
7.2.34 Community Centres	Birchmount CC - Build Double Gym Construction	2016 - 2017	\$ 7,000,000	\$ -	\$ 7,000,000	\$ -	\$ 700,000	\$ 6,300,000	\$ 6,300,000	\$ 6,300,000
7.2.35 Community Centres	40 Wabash Parkdale New CC (RFR#7) - Design	2017 - 2020	\$ 1,606,000	\$ -	\$ 1,606,000	\$ -	\$ 160,600	\$ 1,445,400	\$ 1,445,400	\$ 1,445,400
7.2.36 Community Centres	40 Wabash Parkdale New CC (RFR#7) - Construction	2020 - 2022	\$ 32,394,000	\$ -	\$ 32,394,000	\$ -	\$ 3,239,400	\$ 29,154,600	\$ 29,154,600	\$ 29,154,600
7.2.38 Community Centres	Canadian Tire CC Additional Funding	2014 - 2014	\$ 11,686,000	\$ 2,926,000	\$ 8,760,000	\$ -	\$ 876,000	\$ 7,884,000	\$ 7,884,000	\$ 7,884,000
7.2.39 Community Centres	Railway Lands CC Inflation	2014 - 2014	\$ 1,655,000	\$ -	\$ 1,655,000	\$ -	\$ 165,500	\$ 1,489,500	\$ 1,489,500	\$ 1,489,500
7.2.40 Community Centres	Lawrence Heights New CC - Design	2022 - 2022	\$ 1,800,000	\$ -	\$ 1,800,000	\$ -	\$ 180,000	\$ 1,620,000	\$ 1,620,000	\$ 1,620,000
7.2.41 Community Centres	Lawrence Heights New CC - Construction	2022 - 2022	\$ 42,000,000	\$ -	\$ 42,000,000	\$ -	\$ 4,200,000	\$ 37,800,000	\$ 37,800,000	\$ 37,800,000
<b>Subtotal Indoor Recreation Facilities</b>			\$ 264,914,600	\$ 24,639,000	\$ 240,275,600	\$ 12,612,500	\$ 22,766,310	\$ 204,896,790	\$ 204,896,790	\$ 204,896,790

APPENDIX B.7  
TABLE 2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
PARKS AND RECREATION

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs Replacement & BTE Shares	10% Reduction	Total Development Related Costs	Development Related Costs	
									2013-2022	Post 2022
<b>7.3 Pan Am Games Facilities</b>										
7.3.1	Pan Am Games - Parks & RePAAC/CIO 2011-2015 (City Share Only)	2013 - 2015	\$ 52,383,000	\$ -	\$ 52,383,000	\$ -	\$ 5,238,300	\$ 47,144,700	\$ 47,144,700	\$ -
7.3.2	Pan Am Games - Parks & ReBMX Track (City Share Only)	2013 - 2014	\$ 644,000	\$ -	\$ 644,000	\$ -	\$ 64,400	\$ 579,600	\$ 579,600	\$ -
	<b>Subtotal Pan Am Games Facilities</b>		\$ 53,027,000	\$ -	\$ 53,027,000	\$ -	\$ 5,302,700	\$ 47,724,300	\$ 47,724,300	\$ -
<b>7.4 Waterfront Toronto Parks, Open Space &amp; Other Recreation</b>										
7.4.1	Don River Park	2013 - 2014	\$ 27,189,352	\$ 27,189,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.4.2	Underpass Park	2013 - 2013	\$ 9,152,536	\$ 9,152,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.4.3	Sherbourne Common	2013 - 2016	\$ 30,273,428	\$ 26,557,138	\$ 3,716,290	\$ -	\$ 371,629	\$ 3,344,661	\$ 3,344,661	\$ -
7.4.4	Walters Edge Promenade and Boardwalk (EBF)	2013 - 2021	\$ 107,424,582	\$ 9,970,264	\$ 97,454,318	\$ -	\$ 9,745,432	\$ 87,708,886	\$ 10,272,255	\$ 77,436,631
7.4.5	Piers (EBF)	2017 - 2017	\$ 13,200,000	\$ 467,575	\$ 12,732,425	\$ -	\$ 1,273,242	\$ 11,459,182	\$ 11,459,182	\$ -
7.4.6	Parliament WaveDeck	2013 - 2019	\$ 15,000,000	\$ 649,933	\$ 14,350,067	\$ -	\$ 1,435,007	\$ 12,915,060	\$ 12,915,060	\$ -
7.4.7	Aitken Place Park	2015 - 2016	\$ 4,879,416	\$ -	\$ 4,879,416	\$ -	\$ 487,942	\$ 4,391,474	\$ 4,391,474	\$ -
7.4.8	Canada's Sugar Beach	2013 - 2013	\$ 14,267,736	\$ 13,484,714	\$ 783,023	\$ -	\$ 78,302	\$ 704,720	\$ 704,720	\$ -
7.4.9	Community Centre (EBF)	2015 - 2018	\$ 15,000,000	\$ -	\$ 15,000,000	\$ -	\$ 1,500,000	\$ 13,500,000	\$ 13,500,000	\$ -
7.4.10	Walters Edge Public Realm (CWF WaveDecks & Promenade)	2013 - 2013	\$ 18,655,979	\$ 14,147,858	\$ 4,508,121	\$ -	\$ 450,812	\$ 4,057,309	\$ 4,057,309	\$ -
7.4.11	Community Centre (WDL)	2018 - 2020	\$ 20,000,000	\$ -	\$ 20,000,000	\$ -	\$ 2,000,000	\$ 18,000,000	\$ 18,000,000	\$ -
7.4.12	Ireland Park	2013 - 2013	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000,000
7.4.13	Martin Goodman Trail Improvements (Coronation Park to Marilyn Bell Park)	2013 - 2013	\$ 9,397,152	\$ 8,152,437	\$ 1,244,715	\$ -	\$ 124,472	\$ 1,120,244	\$ 1,120,244	\$ -
7.4.14	Western Beaches Watercourse	2013 - 2013	\$ 22,441,000	\$ 18,441,000	\$ 4,000,000	\$ -	\$ 400,000	\$ 3,600,000	\$ 3,600,000	\$ -
7.4.15	Fort York Pedestrian Bridge	2015 - 2015	\$ 21,440,000	\$ -	\$ 21,440,000	\$ -	\$ 2,144,000	\$ 19,296,000	\$ 19,296,000	\$ -
7.4.16	York Quay Revitalization	2013 - 2013	\$ 12,485,380	\$ 8,323,587	\$ 4,161,793	\$ -	\$ 416,179	\$ 3,745,614	\$ 3,745,614	\$ -
7.4.17	John Quay Revitalization	2013 - 2013	\$ 5,234,131	\$ 3,489,669	\$ 1,744,462	\$ -	\$ 174,446	\$ 1,570,016	\$ 1,570,016	\$ -
7.4.18	Cherry Beach Improvements	2013 - 2013	\$ 2,398,705	\$ 1,829,009	\$ 569,696	\$ -	\$ 56,970	\$ 512,726	\$ 512,726	\$ -
7.4.19	Tommy Thompson Park	2013 - 2013	\$ 7,800,000	\$ 7,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.4.20	Sports Fields	2013 - 2014	\$ 10,075,000	\$ 5,565,000	\$ 4,510,000	\$ -	\$ 451,000	\$ 4,059,000	\$ 4,059,000	\$ -
7.4.21	Regional Sports Complex	2015 - 2016	\$ 34,098,938	\$ 1,688,794	\$ 32,410,144	\$ -	\$ 3,241,014	\$ 29,169,130	\$ 29,169,130	\$ -
	<b>Subtotal Waterfront Toronto Parks, Open Space &amp; Other Recreation</b>		\$ 400,913,335	\$ 157,408,865	\$ 243,504,470	\$ -	\$ 24,350,447	\$ 219,154,023	\$ 123,717,391	\$ 95,436,631

APPENDIX B.7  
TABLE 2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
PARKS AND RECREATION

Project Name	Subproject Name	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs	
						Replacement & BTE Shares	10% Reduction		2013-2022	Post 2022
<b>7.5 Port Lands Parks, Open Space &amp; Other Recreation</b>										
7.5.1	Promontory Park	2018 - 2022	\$ 34,790,000	\$ -	\$ 34,790,000	\$ -	\$ 3,479,000	\$ 31,311,000	\$ -	\$ 31,311,000
7.5.2	WE Promenade: Cousins Quay West Side	2018 - 2022	\$ 8,585,000	\$ -	\$ 8,585,000	\$ -	\$ 858,500	\$ 7,726,500	\$ -	\$ 7,726,500
7.5.3	Don Valley Trail Pedestrian Bridge over Keating Channel	2018 - 2022	\$ 1,960,000	\$ -	\$ 1,960,000	\$ -	\$ 196,000	\$ 1,764,000	\$ -	\$ 1,764,000
7.5.4	WE Promenade: Ship Channel from Don Roadway to Bouchette	2018 - 2022	\$ 18,270,000	\$ -	\$ 18,270,000	\$ -	\$ 1,827,000	\$ 16,443,000	\$ -	\$ 16,443,000
7.5.5	WE Promenade: Parl. Slip East Side	2018 - 2022	\$ 3,780,000	\$ -	\$ 3,780,000	\$ -	\$ 378,000	\$ 3,402,000	\$ -	\$ 3,402,000
7.5.6	WE Promenade: Keating Channel N Side Parl. Slip to re-aligned Cherry Street	2018 - 2022	\$ 13,734,000	\$ -	\$ 13,734,000	\$ -	\$ 1,373,400	\$ 12,360,600	\$ -	\$ 12,360,600
<b>Subtotal Port Lands Parks, Open Space &amp; Other Recreation</b>			\$ 81,119,000	\$ -	\$ 81,119,000	\$ -	\$ 8,111,900	\$ 73,007,100	\$ -	\$ 73,007,100
<b>7.6 Already Constructed - Developer Credits</b>										
7.6.1	Concord Adex (Canadian Tire Subdivision Agreement)	2013 - 2013	\$ 3,198,348	\$ -	\$ 3,198,348	\$ -	\$ 319,835	\$ 2,878,513	\$ 2,878,513	\$ -
7.6.2	Concord Adex (Canadian Tire Subdivision)	2013 - 2013	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ 100,000	\$ 900,000	\$ 900,000	\$ -
7.6.3	2041098 (Parkway Forest) (S.37 Agreement)	2013 - 2013	\$ 1,700,000	\$ -	\$ 1,700,000	\$ -	\$ 170,000	\$ 1,530,000	\$ 1,530,000	\$ -
7.6.4	1469191 Ontario Limited, 2020235 Ontario Limited (Subdivision Agreement)	2013 - 2013	\$ 1,379,000	\$ -	\$ 1,379,000	\$ -	\$ 137,900	\$ 1,241,100	\$ 1,241,100	\$ -
<b>Subtotal Already Constructed - Developer Credits</b>			\$ 7,277,348	\$ -	\$ 7,277,348	\$ -	\$ 727,735	\$ 6,549,613	\$ 6,549,613	\$ -
<b>TOTAL PARKS AND RECREATION</b>			\$ 934,342,732	\$ 198,633,865	\$ 735,708,867	\$ 25,656,450	\$ 71,005,242	\$ 639,047,175	\$ 470,603,444	\$ 168,443,731

<b>Residential Development Charge Calculation</b>	95%	\$447,073,272
Residential Share of 2013 - 2022 DC Eligible Costs		241,762
10-Year Growth in Population in New Units		\$1,849.23
Unadjusted Development Charge Per Capita		
<b>Non-Residential Development Charge Calculation</b>	5%	\$23,530,172
Non-Residential Share of 2013 - 2022 DC Eligible Costs		5,200,000
10-Year Growth in Square Metres		\$4.53
Unadjusted Development Charge Per Square Metre		

2013 - 2022 Net Funding Envelope \$470,603,444

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
PARKS AND RECREATION  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>PARKS AND RECREATION</b>											
OPENING CASH BALANCE	\$0.0	(\$1,314.8)	\$10,124.6	(\$28,109.2)	(\$35,342.9)	(\$39,041.4)	(\$24,904.5)	(\$12,598.0)	(\$2,431.1)	\$19,992.2	
2013 - 2022 RESIDENTIAL FUNDING REQUIREMENTS											
- Parks And Recreation: Non Inflated	\$72,601.0	\$54,820.9	\$82,308.6	\$47,324.3	\$38,448.3	\$22,532.5	\$26,057.9	\$28,710.6	\$19,133.3	\$55,135.9	\$447,073.3
- Parks And Recreation: Inflated	\$72,601.0	\$55,917.3	\$85,633.9	\$50,220.9	\$41,617.7	\$24,877.7	\$29,345.4	\$32,979.5	\$22,417.8	\$65,892.5	\$481,503.6
<b>NEW RESIDENTIAL DEVELOPMENT</b>											
- Population Growth in New Units	38,166	35,271	24,729	22,533	19,730	19,814	20,331	20,336	20,364	20,488	241,762
<b>REVENUE</b>											
- DC Receipts: Inflated	\$71,321.4	\$67,231.0	\$48,078.5	\$44,685.4	\$39,910.0	\$40,881.8	\$42,786.5	\$43,652.5	\$44,586.8	\$45,755.5	\$488,889.4
<b>INTEREST</b>											
- Interest on Opening Balance	\$0.0	(\$72.3)	\$354.4	(\$1,546.0)	(\$1,943.9)	(\$2,147.3)	(\$1,369.7)	(\$692.9)	(\$133.7)	\$699.7	(\$6,851.7)
- Interest on In-year Transactions	(\$35.2)	\$198.0	(\$1,032.8)	(\$152.2)	(\$47.0)	\$280.1	\$235.2	\$186.8	\$388.0	(\$563.8)	(\$532.9)
<b>TOTAL REVENUE</b>	\$71,286.2	\$67,356.7	\$47,400.1	\$42,987.2	\$37,919.2	\$39,014.6	\$41,652.0	\$43,146.4	\$44,841.0	\$45,901.5	\$481,504.8
<b>CLOSING CASH BALANCE</b>	(\$1,314.8)	\$10,124.6	(\$28,109.2)	(\$35,342.9)	(\$39,041.4)	(\$24,904.5)	(\$12,598.0)	(\$2,431.1)	\$19,992.2	\$1.2	

**2013 Adjusted Charge Per Capita**  
**\$1,868.73**

<b>Allocation of Capital Program</b>	
Residential Sector	95.0%
Non-Residential Sector	5.0%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
PARKS AND RECREATION  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>PARKS AND RECREATION</b>											
OPENING CASH BALANCE	\$0.00	(\$1,431.00)	(\$1,988.54)	(\$4,132.92)	(\$4,428.26)	(\$4,225.95)	(\$3,062.62)	(\$2,019.93)	(\$1,058.85)	\$577.48	
2013 - 2022 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Parks And Recreation: Non Inflated	\$3,821.1	\$2,885.3	\$4,332.0	\$2,490.8	\$2,023.6	\$1,185.9	\$1,371.5	\$1,511.1	\$1,007.0	\$2,901.9	\$23,530.2
- Parks And Recreation: Inflated	\$3,821.1	\$2,943.0	\$4,507.0	\$2,643.2	\$2,190.4	\$1,309.4	\$1,544.5	\$1,735.8	\$1,179.9	\$3,468.0	\$25,342.3
<b>NEW NON-RESIDENTIAL DEVELOPMENT</b>											
- Growth in Square Metres	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	5,200,000
<b>REVENUE</b>											
- DC Receipts: Inflated	\$2,428.4	\$2,477.0	\$2,526.5	\$2,577.0	\$2,628.6	\$2,681.1	\$2,734.8	\$2,789.5	\$2,845.3	\$2,902.2	\$26,590.4
<b>INTEREST</b>											
- Interest on Opening Balance	\$0.0	(\$78.7)	(\$109.4)	(\$227.3)	(\$243.6)	(\$232.4)	(\$168.4)	(\$111.1)	(\$58.2)	\$20.2	(\$1,208.9)
- Interest on In-year Transactions	(\$38.3)	(\$12.8)	(\$54.5)	(\$1.8)	\$7.7	\$24.0	\$20.8	\$18.4	\$29.1	(\$15.6)	(\$22.9)
<b>TOTAL REVENUE</b>	\$2,390.1	\$2,385.5	\$2,362.7	\$2,347.9	\$2,392.7	\$2,472.7	\$2,587.2	\$2,696.8	\$2,816.2	\$2,906.9	\$25,358.6
<b>CLOSING CASH BALANCE</b>	(\$1,431.0)	(\$1,988.5)	(\$4,132.9)	(\$4,428.3)	(\$4,225.9)	(\$3,062.6)	(\$2,019.9)	(\$1,058.8)	\$577.5	\$16.3	

**2013 Adjusted Charge Per Square Metre \$4.67**

<b>Allocation of Capital Program</b>	
Residential Sector	95.0%
Non-Residential Sector	5.0%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX B.8**  

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***LIBRARY***  
***APPENDIX***

**APPENDIX B.8****LIBRARY  
TECHNICAL APPENDIX**

The Toronto Public Library provides its services from 100 library branches and 3 ancillary buildings. The Library provides a wide range of resources in a variety of formats as well as a number of programs to City residents.

This appendix provides a brief outline of historic service levels for Library Services, the 2013–2022 development-related capital program, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the program have been provided by City staff and are based upon the Council approved capital budget, previous DC Background Studies, and other long range planning documents. The portion of the development-related capital program included in the calculation of the development charge is the lesser of that identified in the capital program and that which would be generated by the application of the average level of service provided over the past 10 years. Consistent with s. 5 (1) 7 of the *DCA*, the eligible development-related net capital cost for the provision of Library Services is reduced by 10 per cent in calculating the development charges.

The following discusses the individual components included in the Library service category. The analysis is set out in the tables which follow. The tables include:

Table 1	Historic Service Levels and Calculation of 10-Year Average Service Level
Table 2	2013–2022 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs
Table 3	Cash Flow Analysis

## A. HISTORIC SERVICE LEVELS AND CALCULATION OF 10-YEAR AVERAGE SERVICE LEVELS AND MAXIMUM ALLOWABLE CHARGES

Library services are currently provided through 100 library branches, and 3 ancillary buildings with a value of \$814.2 million in 2012. The building replacement unit cost includes the cost of the building itself (including design, site servicing, and construction) and also the cost of replacing furniture, furnishings and equipment. The replacement cost for the Merrill and Osborne Collections and the Toronto Reference Library warrant a higher unit cost due to specialized storage and environmental control systems.

The land associated with each library building is also included in Table 1. The size of the land provided is the exact footprint of the building using site plans. The replacement value for the lands associated with the indoor recreation facilities were taken from a database containing all City-owned real estate assets and was provided by the City's Facilities and Real Estate Division. In total, the replacement cost of the land associated with library buildings amounts to \$95.3 million.

The average cost for collection materials is \$37. This is based on the average cost to purchase new materials and includes a provision for cataloguing. The current collection holds 13.62 million items and is valued at \$499.9 million. Library vehicles have also been included in the level of service analysis. The vehicles are largely used to transport collection materials from the processing centre to the branches. In 2012 there were 43 vehicles associated with the TPL valued at \$2.8 million. Finally, IT and software assets have been included at a total value of \$16.9 million.

The last page of Table 1 provides a summary of the level of service and the calculation of the ten-year historic service level. Also shown on this page is the calculation of the maximum allowable funding envelope, which is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10-Year Average Service Level (2003 – 2012)	\$556.14
Net Population Growth (2013 – 2022)	241,599
Maximum Allowable Funding Envelope	\$134,362,868
Less: 10% Legislated Reduction	\$13,436,287
<b>Discounted Maximum Allowable Funding Envelope</b>	<b>\$120,926,581</b>

The existing facilities have been examined and consideration has been made with regard to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the City’s library infrastructure, and as such, no adjustments have been made to the service level calculations.

## **B. THE DEVELOPMENT-RELATED CAPITAL PROGRAM**

The 2013–2022 development-related capital program includes a wide variety of projects for the provision of library services in the City and amounts to a total gross cost of \$398.2 million. The City has reviewed its ten-year capital budget to identify which projects that will result, in whole or in part, in increased capacity to meet the servicing needs of new development.

The first section of the Library capital program recovers for renovations and expansions to several existing library branches, the construction of two new branches, and the relocation of the library processing centre. The renovations and expansions and new branches total to \$187.8 million.

The second section of the Library capital program is for development-related library equipment including virtual branch services, which provide web-based access to library services. Self-service circulation and three phases of the technology asset management program have also been included. In total, the equipment purchases amount to \$34.2 million.

The TPL intends to expand its collection materials in order to keep pace with past service levels and to serve future development. The additional library materials are based on the requirements generated by the expansions of current library facilities and also further additions throughout the library system. The additional materials amount to \$174.7 million.

The final subsection of the Library capital program includes developer credits carried forward into this development charge calculation, as per Section 8 (5) of O.Reg. 82/98. The City is proposing to carry forward two developer credits amounting to \$1.6 million for recovery through the Library development charge.

Paragraph 5 of s.s.5(1) requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City's "excess capacity," other than excess capacity which is "committed". "Excess capacity" is undefined in the DCA, but in this case must be able to meet some or all of the increase in need for service, in order to potentially represent a deduction. The deduction of uncommitted excess capacity from the future increase in the need for service, would normally occur as part of the conceptual planning and feasibility work associated with justifying and sizing new facilities. It is proposed that there is no actual "surplus" that exists within Library.

## **C. CALCULATION OF DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Grants, Subsidies and Other Recoveries**

The only grant identified in the entire Library capital program is for the renovation of the Toronto Reference Library. A federal grant in the sum of \$320,000 has netted off of the gross project cost.

### **2. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. Generally speaking, shares have been deducted from the net cost of projects that account for portions of the project that relate to state of good repair or the replacement or reconstruction of existing facilities. Those projects that are completely new are deemed to be entirely growth-related and no replacement shares have been deducted from the net cost.

A review of the TPL's Business Cases for the capital projects reveals that most of the renovations to existing library space is related to rehabilitation of aging assets and is deemed to be state of good repair. However, as a result of the renovations, the library spaces will be reconfigured resulting in a new layouts and increased efficiencies. To recognize this balance between state of good repair and increased efficiencies to the space, a 90 per cent allocation has been made to account for replacement and benefit to existing shares.

This 90 per cent replacement share has also been made to the technology asset management program projects and project 8.3.2 of collection materials. The large replacement share to that library materials projects is in recognition that many of the materials are largely replacements of existing materials.

In total, \$277.3 million is identified as the replacement and benefit to existing share.

### **3. Legislated 10 Per Cent Reduction**

As this service is not identified in Section 5 (5) of the DCA, a ten per cent reduction to the net municipal costs, less the replacement/benefit to existing shares, is made to each project.

In total, \$12.1 million is identified as the 10 per cent reduction share.

### **4. Post-2022 Benefit**

The total development related costs of the Library capital program, \$108.2 million, is within the net funding envelope of \$120.9 million. As such, the entire development related costs are eligible for recovery in the ten-year planning period of 2013 to 2022 of the new DC by-law. No costs are deemed to be of post period benefit.

## **D. CALCULATION OF RESIDENTIAL AND NON-RESIDENTIAL DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Residential and Non-Residential Allocation**

The discounted development-related costs have been allocated 95 per cent to residential development, as these facilities are provided for and planned for use by the residential community, for the most part. A nominal 5 per cent allocation is made for non-residential development recognizing that library facilities are used by employees working within the City of Toronto.

The last page on Table 2 displays the 95 per cent allocation to the residential sector, or \$103.1 million, and 5 per cent to the non-residential sector, or \$5.4 million.

This page also displays the calculation of the unadjusted per capita residential charge for recreation facilities. The \$103.1 million in discounted development-related net

capital costs are allocated to the 241,762 population forecast from new housing units, yielding a per capita charge of \$426.61 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$5.4 million allocated to the non-residential sector and dividing it by 5.2 million square metres of new non-residential floor space. This yields an unadjusted charge of \$1.04 per square metre of GFA.

#### **E. CASH FLOW ANALYSIS**

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

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

Table 3, Page 1 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential development charges. After cash flow consideration, the residential calculated charge increases slightly to \$427.92 per capita. The non-residential charge after cash flow increases slightly to \$1.07 per square metre of GFA.



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

<b>LIBRARY SUMMARY</b>						
10-year Hist.	2013 - 2022		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$556.14	\$398,219,506	\$108,567,314	\$426.61	\$1.04	<b>\$427.92</b>	<b>\$1.07</b>

APPENDIX B.8  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC LIBRARY

BUILDINGS Branch Name	# of Square Feet												UNIT COST (\$/sq. ft.)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2012	2012		
281 Front Street	54,643	54,643	54,643	54,643	54,643	54,643	54,643	54,643	54,643	54,643	54,643	54,643	54,643	\$411
1076 Ellesmere	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	20,400	\$411
Martin Ross Building	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	\$411
Agincourt	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	\$411
Albert Campbell	26,100	26,100	26,100	26,100	26,100	26,100	26,100	26,100	26,100	26,100	26,100	26,100	26,100	\$411
Albion	32,279	32,279	32,279	32,279	32,279	32,279	32,279	32,279	32,279	32,279	32,279	32,279	32,279	\$411
Alderwood	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	\$411
Amesbury Park	6,320	6,320	6,320	6,320	6,320	6,320	6,320	6,320	6,320	6,320	6,320	6,320	6,320	\$411
Annette Street	7,806	7,806	7,806	7,806	7,806	7,806	7,806	7,806	7,806	7,806	7,806	7,806	7,806	\$411
Armour Heights	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	\$411
Barbara Frum	39,233	39,233	39,233	39,233	39,233	39,233	39,233	39,233	39,233	39,233	39,233	39,233	39,233	\$411
Bayview	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	\$411
Beaches	6,321	6,321	6,321	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	\$411
Bendale	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	\$411
Black Creek	5,782	5,782	5,782	5,782	5,782	5,782	5,782	5,782	5,782	5,782	5,782	5,782	5,782	\$411
Bloor/Gladstone	11,397	11,397	11,397	11,397	11,397	11,397	11,397	11,397	11,397	11,397	11,397	11,397	11,397	\$411
Brentwood	13,615	13,615	13,615	13,615	13,615	13,615	13,615	13,615	13,615	13,615	13,615	13,615	13,615	\$411
Bridlewood	5,445	5,445	5,445	5,445	5,445	5,445	5,445	5,445	5,445	5,445	5,445	5,445	5,445	\$411
Brookbanks	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	7,933	\$411
Burrows Hall	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	\$411
Cedarbrae	26,200	26,200	26,200	26,200	26,200	26,200	26,200	26,200	26,200	26,200	26,200	26,200	26,200	\$411
Centennial	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	6,866	\$411
City Hall	5,074	5,074	5,074	5,074	5,074	5,074	5,074	5,074	5,074	5,074	5,074	5,074	5,074	\$411
Cliffcrest	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	\$411
College/Shaw	7,664	7,664	7,664	7,664	7,664	7,664	7,664	7,664	7,664	7,664	7,664	7,664	7,664	\$411
Danforth/Coxwell	9,617	9,617	9,617	9,617	9,617	9,617	9,617	9,617	9,617	9,617	9,617	9,617	9,617	\$411
Davenport	3,604	3,604	3,604	3,604	3,604	3,604	3,604	3,604	3,604	3,604	3,604	3,604	3,604	\$411
Dawes Road	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	\$411
Deer Park	40,171	40,171	40,171	40,171	40,171	40,171	40,171	40,171	40,171	40,171	40,171	40,171	40,171	\$411
Don Mills	21,563	21,563	21,563	21,563	21,563	21,563	21,563	21,563	21,563	21,563	21,563	21,563	21,563	\$411

APPENDIX B.8  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC LIBRARY

BUILDINGS Branch Name	# of Square Feet												UNIT COST (\$/sq. ft.)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		
Downsview	20,016	20,016	20,016	20,016	20,016	20,016	20,016	20,016	20,016	20,016	20,016	20,016	20,016	\$411
Dufferin/St. Clair	8,969	8,969	8,969	8,969	8,969	8,969	8,969	8,969	8,969	8,969	8,969	8,969	8,969	\$411
Eatonville	12,203	12,203	12,203	12,203	12,203	12,203	12,203	12,203	12,203	12,203	12,203	12,203	12,203	\$411
Eglinton Square	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	\$411
Elmbrook Park	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	\$411
Evelyn Gregory	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	\$411
Fairview	64,670	64,670	64,670	64,670	64,670	64,670	64,670	64,670	64,670	64,670	64,670	64,670	64,670	\$411
Flemingdon Park	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	\$411
Forest Hill	10,399	10,399	10,399	10,399	10,399	10,399	10,399	10,399	10,399	10,399	10,399	10,399	10,399	\$411
Gerrard/Ashdale	6,504	6,504	6,504	6,504	6,504	6,504	6,504	6,504	6,504	6,504	6,504	6,504	6,504	\$411
Goldhawk Park	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	\$411
Guildwood	3,010	3,010	3,010	3,010	3,010	3,010	3,010	3,010	3,010	3,010	3,010	3,010	3,010	\$411
High Park	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	\$411
Highland Creek	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	\$411
Hillcrest	7,473	7,473	7,473	7,473	7,473	7,473	7,473	7,473	7,473	7,473	7,473	7,473	7,473	\$411
Humber Bay	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	\$411
Humber Summit	9,040	9,040	9,040	9,040	9,040	9,040	9,040	9,040	9,040	9,040	9,040	9,040	9,040	\$411
Humberwood	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	5,748	\$411
Jane/Dundas	11,648	11,648	11,648	11,648	11,648	11,648	11,648	11,648	11,648	11,648	11,648	11,648	11,648	\$411
Jane/Sheppard	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	\$411
Jones	3,636	3,636	3,636	3,636	3,636	3,636	3,636	3,636	3,636	3,636	3,636	3,636	3,636	\$411
Kennedy/Eglinton	6,713	6,713	6,713	6,713	6,713	6,713	6,713	6,713	6,713	6,713	6,713	6,713	6,713	\$411
Leaside	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	\$411
Lillian H. Smith	38,935	38,935	38,935	38,935	38,935	38,935	38,935	38,935	38,935	38,935	38,935	38,935	38,935	\$411
Locke	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	11,647	\$411
Long Branch	6,418	6,418	6,418	6,418	6,418	6,418	6,418	6,418	6,418	6,418	6,418	6,418	6,418	\$411
Main Street	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	\$411
Malvern	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	\$411
Maria A. Shcuka	25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475	\$411
Maryvale	4,421	4,421	4,421	4,421	4,421	4,421	4,421	4,421	4,421	4,421	4,421	4,421	4,421	\$411

APPENDIX B.8  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC LIBRARY

BUILDINGS Branch Name	# of Square Feet												UNIT COST (\$/sq. ft.)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2012	2012		
McGregor Park	5,000	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825	\$411
Merrill Collection	5,888	5,888	5,888	5,888	5,888	5,888	5,888	5,888	5,888	5,888	5,888	5,888	5,888	\$493
Mimico Centennial	17,469	17,469	17,469	17,469	17,469	17,469	17,469	17,469	17,469	17,469	17,469	17,469	17,469	\$411
Morningside	6,032	6,032	6,032	6,032	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	\$411
Mount Dennis	11,350	11,350	11,350	11,350	11,350	11,350	11,350	11,350	11,350	11,350	11,350	11,350	11,350	\$411
Mount Pleasant	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	\$411
New Toronto	9,925	9,925	9,925	9,925	9,925	9,925	9,925	9,925	9,925	9,925	9,925	9,925	9,925	\$411
North York Central Library	168,022	168,022	168,022	168,022	168,022	168,022	168,022	168,022	168,022	168,022	168,022	168,022	168,022	\$411
Northern District	117,452	117,452	117,452	117,452	117,452	117,452	117,452	117,452	117,452	117,452	117,452	117,452	117,452	\$411
Northern Elms	2,434	2,434	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	\$411
Oakwood Village	17,270	17,270	17,270	17,270	17,270	17,270	17,270	17,270	17,270	17,270	17,270	17,270	17,270	\$411
Osborne Collection	7,110	7,110	7,110	7,110	7,110	7,110	7,110	7,110	7,110	7,110	7,110	7,110	7,110	\$493
Palmerston	8,493	8,493	8,493	8,493	8,493	8,493	8,493	8,493	8,493	8,493	8,493	8,493	8,493	\$411
Pape/Danforth	8,175	8,175	8,175	8,175	8,175	8,175	8,175	8,175	8,175	8,175	8,175	8,175	8,175	\$411
Parkdale	24,083	24,083	24,083	24,083	24,083	24,083	24,083	24,083	24,083	24,083	24,083	24,083	24,083	\$411
Parliament Street	14,634	14,634	14,634	14,634	14,634	14,634	14,634	14,634	14,634	14,634	14,634	14,634	14,634	\$411
Perth/Dupont	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	3,627	\$411
Pleasant View	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	\$411
Port Union	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	\$411
Queen/Saulter	2,957	2,957	2,957	2,957	2,957	2,957	2,957	2,957	2,957	2,957	2,957	2,957	2,957	\$411
Rexdale	5,088	5,088	5,088	5,088	5,088	5,088	5,088	5,088	5,088	5,088	5,088	5,088	5,088	\$411
Richview	47,252	47,252	47,252	47,252	47,252	47,252	47,252	47,252	47,252	47,252	47,252	47,252	47,252	\$411
Riverdale	9,658	9,658	9,658	9,658	9,658	9,658	9,658	9,658	9,658	9,658	9,658	9,658	9,658	\$411
Runnymede	12,034	12,034	12,034	12,034	12,034	12,034	12,034	12,034	12,034	12,034	12,034	12,034	12,034	\$411
S. Walter Stewart	24,317	24,317	24,317	24,317	24,317	24,317	24,317	24,317	24,317	24,317	24,317	24,317	24,317	\$411
Sanderson	12,702	12,702	12,702	12,702	12,702	12,702	12,702	12,702	12,702	12,702	12,702	12,702	12,702	\$411
Spadina Road	3,952	3,952	3,952	3,952	3,952	3,952	3,952	3,952	3,952	3,952	3,952	3,952	3,952	\$411
St. Clair/Silverthorn	4,587	4,587	4,587	4,587	4,587	4,587	4,587	4,587	4,587	4,587	4,587	4,587	4,587	\$411
St. James Town	-	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	\$411
St. Lawrence	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	\$411

APPENDIX B.8  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC LIBRARY

BUILDINGS Branch Name	# of Square Feet											UNIT COST (\$/sq. ft.)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012			
Steeles	5,009	5,009	5,009	5,009	5,009	5,009	5,009	5,009	5,009	5,009	5,009	5,009	\$411
Swansea Memorial	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	\$411
Taylor Memorial	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	\$411
Thorncliffe	5,520	5,000	5,000	5,000	5,000	5,000	5,000	5,000	11,570	11,570	11,570	11,570	\$411
Todmorden Room	555	555	555	555	555	555	555	555	555	555	555	555	\$411
Toronto Reference Library	416,035	416,035	416,035	416,035	416,035	416,035	416,035	416,035	426,570	426,570	426,570	426,570	\$415
Urban Affairs	13,730	13,730	13,730	1,373	13,730	13,730	13,730	13,730	13,730	13,730	13,730	-	\$411
Victoria Village	5,383	5,383	5,383	5,383	5,383	5,383	5,383	5,383	5,383	5,383	5,383	5,383	\$411
Weston	11,994	11,944	11,944	11,944	11,944	11,944	11,944	11,944	11,944	11,944	11,944	11,944	\$411
Woodside Square	4,256	4,256	4,256	4,256	9,792	9,792	9,792	9,792	9,792	9,792	9,792	9,792	\$411
Woodview Park	6,658	6,658	6,658	6,658	6,658	6,658	6,658	6,658	6,658	6,658	6,658	6,658	\$411
Wychwood	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	6,381	\$411
York Woods	42,176	42,176	42,176	42,176	42,176	42,176	42,176	42,176	42,176	42,176	42,176	42,176	\$411
Yorkville	9,053	9,053	9,053	9,053	9,053	9,053	9,053	9,053	9,053	9,053	9,053	9,053	\$411
<b>Total (sq.ft.)</b>	<b>1,906,350</b>	<b>1,916,405</b>	<b>1,931,607</b>	<b>1,920,929</b>	<b>1,939,790</b>	<b>1,944,088</b>	<b>1,959,487</b>	<b>1,976,592</b>	<b>1,981,678</b>	<b>1,974,388</b>	<b>1,974,388</b>	<b>1,974,388</b>	
<b>Total (\$000)</b>	<b>\$786,241.0</b>	<b>\$790,373.6</b>	<b>\$796,621.6</b>	<b>\$792,233.0</b>	<b>\$799,984.8</b>	<b>\$801,751.3</b>	<b>\$808,080.3</b>	<b>\$815,152.6</b>	<b>\$817,243.0</b>	<b>\$814,246.8</b>	<b>\$814,246.8</b>	<b>\$814,246.8</b>	

APPENDIX B.8  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC LIBRARY

LAND Branch Name	# of Hectares												UNIT COST (\$/ha)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2012			
281 Front Street	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	\$5,359,151
120 Martin Ross	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	\$3,459,353
Agincourt	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$3,953,700
Albert Campbell	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	\$1,482,600
Albion	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	\$2,718,063
Alderwood	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	\$2,718,063
Amesbury Park	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$2,718,063
Annette Street	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$2,718,063
Armour Heights	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$3,459,353
Barbara Frum	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$3,459,353
Bayview	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$3,459,353
Beaches	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$5,493,100
Bendale	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$3,953,700
Black Creek	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$2,718,063
Bloor/Gladstone	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$5,493,100
Brentwood	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$2,718,063
Bridlewood	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,482,600
Brookbanks	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	\$3,459,353
Burrows Hall	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$1,482,600
Cedarbrae	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	\$3,953,700
Centennial	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$3,459,353
City Hall	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$62,975,881
Cliffcrest	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$1,482,600
College/Shaw	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$5,493,100
Danforth/Coxwell	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$5,493,100
Davenport	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$8,648,800
Dawes Road	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$5,493,100
Deer Park	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$5,493,100
Don Mills	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$3,459,353
Downsview	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	\$3,459,353

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CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC LIBRARY

LAND Branch Name	# of Hectares											UNIT COST (\$/ha)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012			
Dufferin/St. Clair	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$3,459,353
Eatonville	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	\$7,412,898
Eglinton Square	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$3,459,353
Elmbrook Park	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$2,718,063
Evelyn Gregory	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$2,718,063
Fairview	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	\$3,459,353
Flemington Park	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$3,459,353
Forest Hill	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$3,459,353
Gerrard/Ashdale	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$5,493,100
Goldhawk Park	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	\$3,953,700
Guildwood	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,482,600
High Park	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$5,493,100
Highland Creek	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$3,953,700
Hillcrest	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	\$3,459,353
Humber Bay	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$2,718,063
Humber Summit	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$5,436,126
Humberwood	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$2,718,063
Jane/Dundas	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$5,436,126
Jane/Sheppard	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$3,459,353
Jones	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$5,493,100
Kennedy/Eglinton	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$1,482,600
Leaside	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$3,459,353
Lillian H. Smith	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$5,493,100
Locke	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$1,482,600
Long Branch	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$2,718,063
Main Street	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$5,493,100
Malvern	0.14	0.14	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$1,482,600
Maria A. Shcuka	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$3,459,353
Maryvale	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$1,482,600
McGregor Park	0.05	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$1,482,600

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CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC LIBRARY

LAND Branch Name	# of Hectares											UNIT COST (\$/ha)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012			
Merril Collection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$5,493,100
Mimico Centennial	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$2,718,063
Morningside	0.06	0.06	0.06	0.06	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	\$1,482,600
Mount Dennis	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$5,436,126
Mount Pleasant	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$3,459,353
New Toronto	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$5,493,100
North York Central Library	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	\$5,930,319
Northern District	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	\$3,459,353
Northern Elms	0.02	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$2,718,063
Oakwood Village	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$3,459,353
Palmerston	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$5,493,100
Pape/Danforth	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$5,493,100
Parkdale	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$5,493,100
Parliament Street	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$8,648,800
Perth/Dupont	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$5,493,100
Pleasant View	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$3,459,353
Port Union	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,482,600
Queen/Saulter	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$5,493,100
Rexdale	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$2,718,063
Richview	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	\$2,718,063
Riverdale	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$5,493,100
Runnymede	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$2,718,063
S. Walter Stewart	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	\$5,493,100
Sanderson	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$8,648,800
Spadina Road	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$5,493,100
St. Clair/Silverthorn	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$5,493,100
St. James Town	0.00	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$5,493,100
St. Lawrence	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$5,493,100
Steeles	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$1,482,600
Swansea Memorial	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$5,436,125



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CITY OF TORONTO  
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TORONTO PUBLIC LIBRARY

LAND Branch Name	# of Hectares											UNIT COST (\$/ha)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012			
Taylor Memorial	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$3,953,700
Thornclyffe	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	\$3,459,353
Todmorden Room	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$5,493,100
Toronto Reference Library	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	0.91	\$8,648,800
Urban Affairs	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.00	\$18,533,100
Victoria Village	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$3,459,353
Weston	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$2,718,063
Woodside Square	0.04	0.04	0.04	0.04	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$1,482,600
Woodview Park	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$2,718,063
Wychwood	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$5,493,100
York Woods	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	\$3,459,353
Yorkville	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$8,648,800
<b>Total (ha)</b>	<b>21.89</b>	<b>21.98</b>	<b>22.13</b>	<b>22.13</b>	<b>22.63</b>	<b>22.65</b>	<b>22.79</b>	<b>22.79</b>	<b>22.81</b>	<b>22.81</b>	<b>22.68</b>		
<b>Total (\$000)</b>	<b>\$95,795</b>	<b>\$96,209</b>	<b>\$96,444</b>	<b>\$96,444</b>	<b>\$97,185</b>	<b>\$97,215</b>	<b>\$97,679</b>	<b>\$97,679</b>	<b>\$97,709</b>	<b>\$97,709</b>	<b>\$95,300</b>		

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CITY OF TORONTO  
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MATERIALS Type of Collection	# of Collection Materials												UNIT COST (\$/item)
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2012	2012	
Materials at all branches	14,227,039	13,014,011	13,102,105	13,439,776	13,530,928	13,565,784	13,640,130	13,788,409	13,871,295	13,622,702			\$37
<b>Total (#)</b>	<b>14,227,039</b>	<b>13,014,011</b>	<b>13,102,105</b>	<b>13,439,776</b>	<b>13,530,928</b>	<b>13,565,784</b>	<b>13,640,130</b>	<b>13,788,409</b>	<b>13,871,295</b>	<b>13,622,702</b>			
<b>Total (\$000)</b>	<b>\$522,132.3</b>	<b>\$477,614.2</b>	<b>\$480,847.3</b>	<b>\$493,239.8</b>	<b>\$496,585.1</b>	<b>\$497,864.3</b>	<b>\$500,592.8</b>	<b>\$506,034.6</b>	<b>\$509,076.5</b>	<b>\$499,953.2</b>			

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CITY OF TORONTO  
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VEHICLES Type of Collection	# of Vehicles											UNIT COST (\$/item)
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Cube Van	14	14	14	14	14	14	14	14	14	14	14	\$84,872
Bookmobile	3	3	3	2	2	2	2	2	2	2	2	\$292,808
Van	25	25	25	27	27	27	27	27	26	24	24	\$31,827
Van (raise roof) / Sprinter Van	1	1	1	1	1	1	1	1	1	2	2	\$95,481
Pick Up	2	2	2	-	-	-	-	-	1	1	1	\$41,375
<b>Total (#)</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>43</b>	
<b>Total (\$000)</b>	<b>\$3,040.5</b>	<b>\$3,040.5</b>	<b>\$3,040.5</b>	<b>\$2,728.6</b>	<b>\$2,728.6</b>	<b>\$2,728.6</b>	<b>\$2,728.6</b>	<b>\$2,728.6</b>	<b>\$2,738.2</b>	<b>\$2,770.0</b>		

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC LIBRARY

IT Asset Inventory	# of Units												UNIT COST (\$/unit)
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012			
Multifunction Devices for public use only	0	0	0	0	0	0	0	0	0	40	42	\$4,800	
Receipt Printers	595	595	595	595	459	459	499	498	647	610	736	\$333	
Barcode Scanners	700	700	700	700	705	743	752	736	736	736	549	\$128	
RFID antenna/coupler	0	0	0	24	26	64	69	209	251	251	549	\$2,500	
RFID receipt printer / card reader	0	0	0	7	7	13	13	5	6	6	6	\$2,834	
RFID touch screen	0	0	0	7	7	29	31	92	134	133	133	\$1,393	
RFID security gates	0	0	0	5	5	10	11	45	53	41	41	\$12,000	
RFID (Tech Logic) (software only)	0	0	0	24	26	64	69	209	251	549	549	\$1,800	
Web Crossing	2	2	2	2	9	9	9	7	5	1	1	\$3,000	
Web site Gateway interfaces	13	13	13	13	18	20	21	21	21	19	19	\$222,316	
Sorters ( Branch units)	0	0	0	0	0	0	0	1	2	2	7	\$321,429	
Sorter (Ellesmere)	0	0	0	0	0	0	0	0	0	0	1	\$1,800,000	
<b>Software Asset Inventory</b>												<b># of Units</b>	
ITC	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	1
Programs & events software (E*vents)	\$0	\$0	\$0	\$0	\$0	\$23,000	\$23,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	1
Endeca	\$0	\$0	\$0	\$0	\$0	\$0	\$290,000	\$351,000	\$351,000	\$351,000	\$351,000	\$351,000	1
Website	\$1,063,000	\$1,063,000	\$1,063,000	\$1,063,000	\$1,063,000	\$1,063,000	\$1,063,000	\$1,063,000	\$1,985,000	\$1,985,000	\$1,985,000	\$1,985,000	1
CLASS room booking & Salon software	\$125,000	\$125,000	\$125,000	\$125,000	\$135,870	\$141,270	\$145,270	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	1
PC Booking (Telus)	\$169,000	\$169,000	\$169,000	\$169,000	\$169,000	\$169,000	\$169,000	\$169,000	\$169,000	\$169,000	\$169,000	\$169,000	1
Voice based (Talkingtech)	\$314,130	\$314,130	\$314,130	\$314,130	\$322,825	\$322,825	\$333,825	\$333,825	\$333,825	\$333,825	\$333,825	\$333,825	1
Content Management sw (digital assets) (Stellent)	\$325,080	\$325,080	\$325,080	\$325,080	\$325,080	\$325,080	\$385,780	\$385,780	\$385,780	\$385,780	\$385,780	\$385,780	1
Oracle DB	\$200,000	\$200,000	\$200,000	\$200,000	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000	1
Integrated Library System	\$2,547,100	\$2,547,100	\$2,547,100	\$2,547,100	\$3,500,000	\$1,199,000	\$1,199,000	\$1,199,000	\$1,225,000	\$1,225,000	\$1,225,000	\$1,225,000	1
<b>Total (\$000)</b>	<b>\$7,987.2</b>	<b>\$7,987.2</b>	<b>\$7,987.2</b>	<b>\$8,180.9</b>	<b>\$10,269.9</b>	<b>\$8,713.0</b>	<b>\$9,355.5</b>	<b>\$10,812.8</b>	<b>\$12,655.1</b>	<b>\$16,918.5</b>			

APPENDIX B.8  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
TORONTO PUBLIC LIBRARY

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Historic Population	2,482,995	2,483,327	2,484,821	2,503,281	2,513,804	2,525,352	2,543,177	2,560,371	2,615,060	2,651,628

INVENTORY SUMMARY (\$000)

Buildings	\$786,241.0	\$790,373.6	\$796,621.6	\$792,233.0	\$799,984.8	\$801,751.3	\$808,080.3	\$815,152.6	\$817,243.0	\$814,246.8
Land	\$95,794.8	\$96,209.0	\$96,443.8	\$96,443.8	\$97,185.1	\$97,214.7	\$97,679.3	\$97,679.3	\$97,708.9	\$95,299.6
Materials	\$522,132.3	\$477,614.2	\$480,847.3	\$493,239.8	\$496,585.1	\$497,864.3	\$500,592.8	\$506,034.6	\$509,076.5	\$499,953.2
Vehicles	\$3,040.5	\$3,040.5	\$3,040.5	\$2,728.6	\$2,728.6	\$2,728.6	\$2,728.6	\$2,728.6	\$2,738.2	\$2,770.0
IT Asset Inventory	\$7,987.2	\$7,987.2	\$7,987.2	\$8,180.9	\$10,269.9	\$8,713.0	\$9,355.5	\$10,812.8	\$12,655.1	\$16,918.5
<b>Total (\$000)</b>	<b>\$1,415,195.9</b>	<b>\$1,375,224.5</b>	<b>\$1,384,940.3</b>	<b>\$1,392,826.1</b>	<b>\$1,406,753.5</b>	<b>\$1,408,272.0</b>	<b>\$1,418,436.5</b>	<b>\$1,432,407.9</b>	<b>\$1,439,421.7</b>	<b>\$1,429,188.1</b>

SERVICE LEVEL (\$/capita)

Buildings	\$316.65	\$318.27	\$320.60	\$316.48	\$318.24	\$317.48	\$317.74	\$318.37	\$312.51	\$307.07	\$316.34
Land	\$38.58	\$38.74	\$38.81	\$38.53	\$38.66	\$38.50	\$38.41	\$38.15	\$37.36	\$35.94	\$38.17
Materials	\$210.28	\$192.33	\$193.51	\$197.04	\$197.54	\$197.15	\$196.84	\$197.64	\$194.67	\$188.55	\$196.55
Vehicles	\$1.22	\$1.22	\$1.22	\$1.09	\$1.09	\$1.08	\$1.07	\$1.07	\$1.05	\$1.04	\$1.12
IT Asset Inventory	\$3.22	\$3.22	\$3.21	\$3.27	\$4.09	\$3.45	\$3.68	\$4.22	\$4.84	\$6.38	\$3.96
<b>Total (\$/capita)</b>	<b>\$569.96</b>	<b>\$553.78</b>	<b>\$557.36</b>	<b>\$556.40</b>	<b>\$559.61</b>	<b>\$557.65</b>	<b>\$557.74</b>	<b>\$559.45</b>	<b>\$550.44</b>	<b>\$538.99</b>	<b>\$556.14</b>

Average  
Service  
Level

CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
TORONTO PUBLIC LIBRARY

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2003 - 2012	\$556.14
Net Population Growth 2013 - 2022	241,599
Maximum Allowable Funding Envelope	\$134,362,868
Less: 10% Legislated Reduction	\$13,436,287
<b>Discounted Maximum Allowable Funding Envelope</b>	<b>\$120,926,581</b>

APPENDIX B.8  
TABLE 2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
LIBRARY

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs	
					Replacement & BTE Shares	10% Reduction		2013-2022	Post 2022
<b>8 LIBRARY</b>									
<b>8.1 Buildings, Land &amp; Furnishings</b>									
8.1.1 Sanderson Neighbourhood Library Renovation	2015 - 2017	\$ 4,832,522	\$ -	\$ 4,832,522	\$ 4,349,000	\$ 48,352	\$ 435,170	\$ 435,170	\$ -
8.1.2 Albert Campbell District Library Renovation	2017 - 2020	\$ 11,447,907	\$ -	\$ 11,447,907	\$ 10,303,000	\$ 114,491	\$ 1,030,416	\$ 1,030,416	\$ -
8.1.3 Parliament Neighbourhood Library Renovation	2018 - 2022	\$ 6,726,388	\$ -	\$ 6,726,388	\$ 6,054,000	\$ 67,239	\$ 605,149	\$ 605,149	\$ -
8.1.4 Albion District Library Renovation	2013 - 2016	\$ 14,609,250	\$ -	\$ 14,609,250	\$ 13,148,000	\$ 146,125	\$ 1,315,125	\$ 1,315,125	\$ -
8.1.5 Mount Dennis Neighbourhood Library Renovation	2013 - 2013	\$ 1,765,540	\$ -	\$ 1,765,540	\$ 1,589,000	\$ 17,654	\$ 158,886	\$ 158,886	\$ -
8.1.6 Fairview Library Renovation	2013 - 2014	\$ 2,293,087	\$ -	\$ 2,293,087	\$ 2,064,000	\$ 22,909	\$ 206,178	\$ 206,178	\$ -
8.1.7 Fairview Library Renovation (Expansion)	2013 - 2014	\$ 1,263,033	\$ -	\$ 1,263,033	\$ -	\$ 126,303	\$ 1,136,729	\$ 1,136,729	\$ -
8.1.8 Weston Neighbourhood Library Renovation	2018 - 2022	\$ 7,114,898	\$ -	\$ 7,114,898	\$ 6,403,000	\$ 71,190	\$ 640,708	\$ 640,708	\$ -
8.1.9 Fort York New Construction	2013 - 2014	\$ 7,901,197	\$ -	\$ 7,901,197	\$ -	\$ 790,120	\$ 7,111,078	\$ 7,111,078	\$ -
8.1.10 Scarborough Civic Centre New Construction	2013 - 2014	\$ 7,917,954	\$ -	\$ 7,917,954	\$ -	\$ 791,795	\$ 7,126,159	\$ 7,126,159	\$ -
8.1.11 Bayview Neighbourhood Library Renovation	2016 - 2018	\$ 3,475,170	\$ -	\$ 3,475,170	\$ 3,128,000	\$ 34,717	\$ 312,453	\$ 312,453	\$ -
8.1.12 Bayview Neighbourhood Library Expansion	2016 - 2018	\$ 3,380,721	\$ -	\$ 3,380,721	\$ -	\$ 338,072	\$ 3,042,648	\$ 3,042,648	\$ -
8.1.13 St. Clair/Silverthorn Neighbourhood Library Renovation	2015 - 2017	\$ 1,906,524	\$ -	\$ 1,906,524	\$ 1,716,000	\$ 19,052	\$ 171,471	\$ 171,471	\$ -
8.1.14 St. Clair/Silverthorn Neighbourhood Library Expansion	2015 - 2017	\$ 337,877	\$ -	\$ 337,877	\$ -	\$ 33,788	\$ 304,090	\$ 304,090	\$ -
8.1.15 North York Central Library Renovation	2016 - 2022	\$ 14,857,838	\$ -	\$ 14,857,838	\$ 13,372,000	\$ 148,584	\$ 1,337,255	\$ 1,337,255	\$ -
8.1.16 Multibranch Renovation Program	2014 - 2022	\$ 24,263,000	\$ -	\$ 24,263,000	\$ 21,837,000	\$ 242,600	\$ 2,183,400	\$ 2,183,400	\$ -
8.1.17 Toronto Reference Library - Renovation	2013 - 2014	\$ 10,165,683	\$ 320,000	\$ 9,845,683	\$ 8,861,000	\$ 98,468	\$ 886,215	\$ 886,215	\$ -
8.1.18 Toronto Reference Library - Expansion	2013 - 2014	\$ 460,413	\$ -	\$ 460,413	\$ -	\$ 46,041	\$ 414,371	\$ 414,371	\$ -
8.1.19 St. Lawrence Neighbourhood Library Renovation	2017 - 2019	\$ 2,735,151	\$ -	\$ 2,735,151	\$ 2,462,000	\$ 27,315	\$ 245,836	\$ 245,836	\$ -
8.1.20 St. Lawrence Neighbourhood Library Expansion	2016 - 2020	\$ 13,362,220	\$ -	\$ 13,362,220	\$ -	\$ 1,336,222	\$ 12,025,998	\$ 12,025,998	\$ -
8.1.21 Guildwood Neighbourhood Library Renovation	2020 - 2022	\$ 678,676	\$ -	\$ 678,676	\$ 611,000	\$ 6,768	\$ 60,908	\$ 60,908	\$ -
8.1.22 Guildwood Neighbourhood Library Expansion	2020 - 2022	\$ 1,663,096	\$ -	\$ 1,663,096	\$ -	\$ 166,310	\$ 1,496,787	\$ 1,496,787	\$ -
8.1.23 Dawes Road Neighbourhood Library Renovation	2017 - 2020	\$ 3,839,338	\$ -	\$ 3,839,338	\$ 3,455,000	\$ 38,434	\$ 345,904	\$ 345,904	\$ -
8.1.24 Dawes Road Neighbourhood Library Expansion	2017 - 2020	\$ 5,289,192	\$ -	\$ 5,289,192	\$ -	\$ 528,919	\$ 4,760,273	\$ 4,760,273	\$ -
8.1.25 Northern District Renovation	2020 - 2022	\$ 3,202,532	\$ -	\$ 3,202,532	\$ 2,882,000	\$ 32,053	\$ 288,478	\$ 288,478	\$ -
8.1.26 Wychwood Renovation	2014 - 2016	\$ 3,511,198	\$ -	\$ 3,511,198	\$ 3,160,000	\$ 35,120	\$ 316,078	\$ 316,078	\$ -
8.1.27 Bridlewood Renovation	2013 - 2017	\$ 1,259,007	\$ -	\$ 1,259,007	\$ 1,133,000	\$ 12,601	\$ 113,406	\$ 113,406	\$ -
8.1.28 Bridlewood Expansion	2013 - 2017	\$ 931,840	\$ -	\$ 931,840	\$ -	\$ 93,184	\$ 838,656	\$ 838,656	\$ -
8.1.29 Multi-Branch Renovation	2013 - 2014	\$ 2,434,275	\$ -	\$ 2,434,275	\$ 2,191,000	\$ 24,327	\$ 218,947	\$ 218,947	\$ -
8.1.30 Multi-Branch Renovation	2013 - 2014	\$ 2,530,000	\$ -	\$ 2,530,000	\$ 2,277,000	\$ 25,300	\$ 227,700	\$ 227,700	\$ -
8.1.31 Brookbanks Renovation	2020 - 2021	\$ 4,567,673	\$ -	\$ 4,567,673	\$ 4,111,000	\$ 45,667	\$ 411,006	\$ 411,006	\$ -
8.1.32 Brookbanks Expansion	2020 - 2021	\$ 1,521,908	\$ -	\$ 1,521,908	\$ -	\$ 152,191	\$ 1,369,718	\$ 1,369,718	\$ -
8.1.33 Perth Dupont Renovation	2020 - 2021	\$ 2,063,291	\$ -	\$ 2,063,291	\$ 1,857,000	\$ 20,629	\$ 185,662	\$ 185,662	\$ -
8.1.34 Perth Dupont Expansion	2020 - 2021	\$ 1,738,072	\$ -	\$ 1,738,072	\$ -	\$ 173,807	\$ 1,564,265	\$ 1,564,265	\$ -
8.1.35 Centennial Renovation	2020 - 2021	\$ 1,972,736	\$ -	\$ 1,972,736	\$ 1,775,000	\$ 19,774	\$ 177,963	\$ 177,963	\$ -
8.1.36 Centennial Expansion	2020 - 2021	\$ 900,682	\$ -	\$ 900,682	\$ -	\$ 90,068	\$ 810,613	\$ 810,613	\$ -
8.1.37 Library Processing Centre Relocation to 1076 Ellesmere	2013 - 2014	\$ 8,841,285	\$ -	\$ 8,841,285	\$ 7,957,157	\$ 88,413	\$ 795,716	\$ 795,716	\$ -
Subtotal Buildings, Land & Furnishings		\$ 187,761,173	\$ 320,000	\$ 187,441,173	\$ 126,695,157	\$ 6,074,602	\$ 54,671,414	\$ 54,671,414	\$ -



APPENDIX B.8  
TABLE 2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
LIBRARY

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs	
					Replacement & BTE Shares	10% Reduction		2013-2022	Post 2022
<b>8.2 Equipment</b>									
8.2.1 Virtual Branch Services	2015 - 2022	\$ 8,850,000	\$ -	\$ 8,850,000	\$ -	\$ 885,000	\$ 7,965,000	\$ 7,965,000	\$ -
8.2.2 Virtual Branch Services	2013 - 2014	\$ 1,110,295	\$ -	\$ 1,110,295	\$ -	\$ 111,030	\$ 999,266	\$ 999,266	\$ -
8.2.3 Virtual Branch Services	2013 - 2015	\$ 2,150,000	\$ -	\$ 2,150,000	\$ -	\$ 215,000	\$ 1,935,000	\$ 1,935,000	\$ -
8.2.4 Self-service circulation	2013 - 2013	\$ 3,393,175	\$ -	\$ 3,393,175	\$ -	\$ 339,318	\$ 3,053,858	\$ 3,053,858	\$ -
8.2.5 Technology Asset Management Program (Eligible Portion Only)	2013 - 2014	\$ 2,274,495	\$ -	\$ 2,274,495	\$ 2,047,000	\$ 22,750	\$ 204,746	\$ 204,746	\$ -
8.2.6 Technology Asset Management Program (Eligible Portion Only)	2013 - 2015	\$ 2,908,626	\$ -	\$ 2,908,626	\$ 2,618,000	\$ 29,063	\$ 261,563	\$ 261,563	\$ -
8.2.7 Technology Asset Management Program (Eligible Portion Only)	2015 - 2022	\$ 13,467,000	\$ -	\$ 13,467,000	\$ 12,120,000	\$ 134,700	\$ 1,212,300	\$ 1,212,300	\$ -
Subtotal Equipment		\$ 34,153,591	\$ -	\$ 34,153,591	\$ 16,785,000	\$ 1,736,859	\$ 15,631,732	\$ 15,631,732	\$ -
<b>8.3 Collection Materials</b>									
8.3.1 Library materials	2013 - 2022	\$ 26,000,000	\$ -	\$ 26,000,000	\$ -	\$ 2,600,000	\$ 23,400,000	\$ 23,400,000	\$ -
8.3.2 Library materials	2013 - 2022	\$ 148,654,540	\$ -	\$ 148,654,540	\$ 133,789,000	\$ 1,486,554	\$ 13,378,986	\$ 13,378,986	\$ -
Subtotal Collection Materials		\$ 174,654,540	\$ -	\$ 174,654,540	\$ 133,789,000	\$ 4,086,554	\$ 36,778,986	\$ 36,778,986	\$ -
<b>8.4 Already Constructed - Developer Credits</b>									
8.4.1 Concord Adex (Canadian Tire Subdivision Agreement)	2013 - 2013	\$ 1,150,202	\$ -	\$ 1,150,202	\$ -	\$ 115,020	\$ 1,035,182	\$ 1,035,182	\$ -
8.4.2 Concord Adex (Canadian Tire Subdivision)	2013 - 2013	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 50,000	\$ 450,000	\$ 450,000	\$ -
Subtotal Already Constructed - Developer Credits		\$ 1,650,202	\$ -	\$ 1,650,202	\$ -	\$ 165,020	\$ 1,485,182	\$ 1,485,182	\$ -
<b>TOTAL LIBRARY</b>		<b>\$ 398,219,506</b>	<b>\$ 320,000</b>	<b>\$ 397,899,506</b>	<b>\$ 277,269,157</b>	<b>\$ 12,063,035</b>	<b>\$ 108,567,314</b>	<b>\$ 108,567,314</b>	<b>\$ -</b>

<b>Residential Development Charge Calculation</b>	
Residential Share of 2013 - 2022 DC Eligible Costs	95%
10-Year Growth in Population in New Units	\$103,138,948
Unadjusted Development Charge Per Capita	241,762
	<b>\$426.61</b>
<b>Non-Residential Development Charge Calculation</b>	
Non-Residential Share of 2013 - 2022 DC Eligible Costs	5%
10-Year Growth in Square Metres	\$5,428,366
Unadjusted Development Charge Per Square Metre	5,200,000
	<b>\$1.04</b>

2013 - 2022 Net Funding Envelope  
\$120,926,581



APPENDIX B.8  
TABLE 3 - PAGE 1

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
LIBRARY  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$'000)

LIBRARY	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
OPENING CASH BALANCE	\$0.0	(\$2,049.2)	(\$1,228.2)	\$3,140.2	\$3,700.9	\$1,712.0	(\$84.2)	(\$496.9)	(\$4,069.8)	(\$3,399.1)	
2013 - 2022 RESIDENTIAL FUNDING REQUIREMENTS											
- Library: Non Inflated	\$18,326.2	\$14,193.8	\$6,391.6	\$9,224.9	\$10,347.7	\$10,115.2	\$9,052.7	\$11,706.1	\$7,963.7	\$5,817.1	\$103,138.9
- Library: Inflated	\$18,326.2	\$14,477.6	\$6,649.8	\$9,789.5	\$11,200.7	\$11,167.9	\$10,194.8	\$13,446.6	\$9,330.8	\$6,952.0	\$111,536.0
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	38,166	35,271	24,729	22,533	19,730	19,814	20,331	20,336	20,364	20,488	241,762
REVENUE											
- DC Receipts: Inflated	\$16,331.9	\$15,395.2	\$11,009.5	\$10,232.5	\$9,139.0	\$9,361.5	\$9,797.7	\$9,996.0	\$10,209.9	\$10,477.5	\$111,950.7
INTEREST											
- Interest on Opening Balance	\$0.0	(\$112.7)	(\$67.6)	\$109.9	\$129.5	\$59.9	(\$4.6)	(\$27.3)	(\$223.8)	(\$187.0)	(\$323.7)
- Interest on In-year Transactions	(\$54.8)	\$16.1	\$76.3	\$7.8	(\$56.7)	(\$49.7)	(\$10.9)	(\$94.9)	\$15.4	\$61.7	(\$89.8)
TOTAL REVENUE	\$16,277.1	\$15,298.6	\$11,018.2	\$10,350.2	\$9,211.8	\$9,371.7	\$9,782.1	\$9,873.8	\$10,001.4	\$10,352.2	\$111,537.2
CLOSING CASH BALANCE	(\$2,049.2)	(\$1,228.2)	\$3,140.2	\$3,700.9	\$1,712.0	(\$84.2)	(\$496.9)	(\$4,069.8)	(\$3,399.1)	\$1.2	

2013 Adjusted Charge Per Capita  
**\$427.92**

Allocation of Capital Program		
Residential Sector		95.0%
Non-Residential Sector		5.0%
Rates for 2013		
Inflation Rate		2.0%
Interest Rate on Positive Balances		3.5%
Interest Rate on Negative Balances		5.5%



CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
LIBRARY  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

LIBRARY	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
OPENING CASH BALANCE	\$0.00	(\$419.36)	(\$642.26)	(\$444.66)	(\$392.54)	(\$401.12)	(\$396.20)	(\$326.39)	(\$414.84)	(\$274.04)	
2013 - 2022 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Library: Non Inflated	\$964.5	\$747.0	\$336.4	\$485.5	\$544.6	\$532.4	\$476.5	\$616.1	\$419.1	\$306.2	\$5,428.4
- Library: Inflated	\$964.5	\$762.0	\$350.0	\$515.2	\$589.5	\$587.8	\$536.6	\$707.7	\$491.1	\$365.9	\$5,870.3
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	5,200,000
REVENUE											
- DC Receipts: Inflated	\$556.4	\$567.5	\$578.9	\$590.5	\$602.3	\$614.3	\$626.6	\$639.1	\$651.9	\$664.9	\$6,092.4
INTEREST											
- Interest on Opening Balance	\$0.0	(\$23.1)	(\$35.3)	(\$24.5)	(\$21.6)	(\$22.1)	(\$21.8)	(\$18.0)	(\$22.8)	(\$15.1)	(\$204.1)
- Interest on In-year Transactions	(\$11.2)	(\$5.3)	\$4.0	\$1.3	\$0.2	\$0.5	\$1.6	(\$1.9)	\$2.8	\$5.2	(\$2.6)
TOTAL REVENUE	\$545.2	\$539.1	\$547.6	\$567.4	\$580.9	\$592.7	\$606.4	\$619.3	\$631.9	\$655.1	\$5,885.4
CLOSING CASH BALANCE	(\$419.4)	(\$642.3)	(\$444.7)	(\$392.5)	(\$401.1)	(\$396.2)	(\$326.4)	(\$414.8)	(\$274.0)	\$15.1	

2013 Adjusted Charge Per Square Metre **\$1.07**

Allocation of Capital Program		
Residential Sector		95.0%
Non-Residential Sector		5.0%
Rates for 2013		
Inflation Rate		2.0%
Interest Rate on Positive Balances		3.5%
Interest Rate on Negative Balances		5.5%

**APPENDIX B.9**  
***SUBSIDIZED HOUSING***  
***APPENDIX***

## APPENDIX B.9

### SUBSIDIZED HOUSING TECHNICAL APPENDIX

The City's Social Housing Unit is responsible for the funding and administration of social housing programs which include the Toronto Community Housing Corporation (TCHC), private non-profit housing, co-operative housing, private rent supplement programs and housing allowance programs.

This appendix provides a brief outline of historic service levels for Subsidized Housing Services, the 2013–2022 development-related capital program, the calculation of the "unadjusted" dc, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the program have been provided by City staff and are based on the previous DC Background Studies, and other long-range planning documents. The portion of the development-related capital program included in the calculation of the development charge is the lesser of that identified in the capital program and that which would be generated by the application of the average level of service provided over the past 10 years. Consistent with s. 5 (1) 7 of the *DCA*, the eligible development-related net capital cost for the provision of subsidized housing services is reduced by 10% in calculating the development charges.

The following discusses the individual components included in the Subsidized Housing service category. The analysis is set out in the tables which follow. The tables include:

Table 1	Historic Service Levels and Calculation of 10-Year Average Service Level
Table 2	2013–2022 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs
Table 3	Cash Flow Analysis

#### **A. HISTORIC SERVICE LEVELS AND CALCULATION OF 10-YEAR AVERAGE SERVICE LEVELS AND MAXIMUM ALLOWABLE CHARGES**

Subsidized housing services are currently providing 106,380 units of varying unit types. These unit types include TCHC, community non-profits, community non-profit co-ops, federal non-profit co-ops, private market housing allowance units, affordable rental housing, and affordable ownership housing.

The average cost to the City to provide these units is \$22,288. The remaining costs are provided through Federal and Provincial grants.

The last page of Table 1 provides a summary of the level of service and the calculation of the 10-year historic service level. Also shown on this page is the calculation of the maximum allowable funding envelope, which is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10-Year Average Service Level (2003 – 2012)	\$909.03
Net Population Growth (2013 – 2022)	241,599
Maximum Allowable Funding Envelope	\$219,620,739
Less: 10% Legislated Reduction	\$21,962,074
<b>Discounted Maximum Allowable Funding Envelope</b>	<b>\$197,658,665</b>

The existing facilities have been examined and consideration has been made with regard to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the City’s subsidized housing infrastructure, and as such, no adjustments have been made to the service level calculations.

#### **B. DEVELOPMENT-RELATED CAPITAL PROGRAM**

The 2013–2022 development-related capital program includes a provision for an annual commitment of 1,000 subsidized housing units for the next 10 years. This

target is sourced from Council's endorsement of the "Streets to Homes Report in 2005, and carried forward from the previous DC Background Study.

The capital program also provides for an annual commitment of 200 affordable ownership units for the next 10 years. This commitment is sourced from the City's Housing Plan.

In total, the capital program amounts to \$266.8 million. This is solely the City's share of the cost of the projects.

Paragraph 5 of s.s.5(1) of the *DCA* requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City's "excess capacity," other than excess capacity which is "committed". "Excess capacity" is undefined in the *DCA*, but in this case must be able to meet some or all of the increase in need for service, in order to potentially represent a deduction. The deduction of uncommitted excess capacity from the future increase in the need for service would normally occur as part of the conceptual planning and feasibility work associated with justifying and sizing new facilities. It is proposed that no actual "surplus" exists within subsidized housing.

## **C. CALCULATION OF DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Grants, Subsidies and Other Recoveries**

No additional subsidies or other recoveries are anticipated for subsidized housing. The City receives Federal and Provincial grants to fund these programs; however, the costs included in the DC Study are net of these upper-level grants.

### **2. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares for subsidized housing have been carried forward from the previous DC Study. A 65% benefit to existing share has been applied to all of the project costs. This is partly in recognition of the current number of total households on the wait list.

In total, \$173.4 million is identified as the replacement and benefit to existing share.

### **3. Legislated 10% Cent Reduction**

As this service is not identified in Section 5 (5) of the *DCA*, a 10% cent reduction to the net municipal costs, less the replacement/benefit to existing shares, is made to each project.

In total, \$9.3 million is identified as the 10% reduction share.

### **4. Post-2022 Benefit**

The total development-related costs of the subsidized housing capital program - \$84.0 million - is within the net funding envelope of \$197.7 million. As such, the entire development-related costs are eligible for recovery in the 10-year planning period from 2013 to 2022. No costs are deemed to be of post-period benefit.

## **D. CALCULATION OF RESIDENTIAL AND NON-RESIDENTIAL DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Residential and Non-Residential Allocation**

The discounted development-related costs have been entirely allocated 100% to residential development, as these facilities are provided for and planned for use solely by the residential community.

Table 2 displays the 100% allocation to the residential sector, or \$84.2 million. This page also displays the calculation of the unadjusted per capita residential charge. The \$84.0 million in discounted development-related net capital costs is allocated to the 241,762 population forecast from new housing units, yielding a per capita charge of \$347.60 before cash flow adjustments.

## **E. CASH FLOW ANALYSIS**

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

In order to determine appropriate development charges rates reflecting borrowing and earnings necessary to support the discounted development-related funding requirement, assumptions are used for the inflation rate and interest rate. An inflation rate of 2.0% is used for the funding requirements, an interest rate of 3.0% is used for positive opening balances, and a rate of 5.5% is used for negative opening balances.

Table 3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential development charges. After cash flow consideration, the residential calculated charge decreases slightly to \$344.90 per capita.

The following table summarizes the calculation of the Subsidized Housing Services development charge.

<b>SUBSIDIZED HOUSING SUMMARY</b>						
10-year Hist. Service Level per pop & emp	2013 - 2022 Development-Related Capital Program		Unadjusted Development Charge		Adjusted Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$909.03	\$266,784,000	\$84,036,960	\$347.60	\$0.00	<b>\$344.90</b>	<b>\$0.00</b>

APPENDIX B.9  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
SUBSIDIZED HOUSING

UNIT TYPE <sup>1</sup> Description	# of Affordable Housing Units												UNIT COST (\$/unit)
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012			
All Unit Types	100,214	101,272	101,610	101,720	102,081	104,404	104,573	105,798	106,380	106,380			\$22,288
<b>Total (#)</b>	<b>100,214</b>	<b>101,272</b>	<b>101,610</b>	<b>101,720</b>	<b>102,081</b>	<b>104,404</b>	<b>104,573</b>	<b>105,798</b>	<b>106,380</b>	<b>106,380</b>			
<b>Total (\$000)</b>	<b>\$2,233,569.6</b>	<b>\$2,257,150.3</b>	<b>\$2,264,683.7</b>	<b>\$2,267,135.4</b>	<b>\$2,275,181.3</b>	<b>\$2,326,956.4</b>	<b>\$2,330,723.0</b>	<b>\$2,358,025.8</b>	<b>\$2,370,997.4</b>	<b>\$2,370,997.4</b>			

1) Unit types include: TCHC, Community non-profits, Community non-profit co-ops, Federal non-profit co-ops, Private market housing allowance units, Private market housing allowance units, Affordable rental housing, and Affordable ownership housing.



APPENDIX B.9  
TABLE 1

CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
SUBSIDIZED HOUSING

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Historic Population	2,482,995	2,483,327	2,484,821	2,503,281	2,513,804	2,525,352	2,543,177	2,560,371	2,615,060	2,651,628

INVENTORY SUMMARY (\$000)

Affordable Housing Units	\$2,233,569.6	\$2,257,150.3	\$2,264,683.7	\$2,267,135.4	\$2,275,181.3	\$2,326,956.4	\$2,330,723.0	\$2,358,025.8	\$2,370,997.4	\$2,370,997.4
<b>Total (\$000)</b>	<b>\$2,233,569.6</b>	<b>\$2,257,150.3</b>	<b>\$2,264,683.7</b>	<b>\$2,267,135.4</b>	<b>\$2,275,181.3</b>	<b>\$2,326,956.4</b>	<b>\$2,330,723.0</b>	<b>\$2,358,025.8</b>	<b>\$2,370,997.4</b>	<b>\$2,370,997.4</b>

SERVICE LEVEL (\$/capita)

Affordable Housing Units	\$899.55	\$908.92	\$911.41	\$905.67	\$905.08	\$921.44	\$916.46	\$920.97	\$906.67	\$894.17	
<b>Total (\$/capita)</b>	<b>\$899.55</b>	<b>\$908.92</b>	<b>\$911.41</b>	<b>\$905.67</b>	<b>\$905.08</b>	<b>\$921.44</b>	<b>\$916.46</b>	<b>\$920.97</b>	<b>\$906.67</b>	<b>\$894.17</b>	
										<b>Average Service Level</b>	
											<b>\$909.03</b>
											<b>\$909.03</b>

CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
SUBSIDIZED HOUSING

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2003 - 2012	\$909.03
Net Population Growth 2013 - 2022	241,599
Maximum Allowable Funding Envelope	\$219,620,739
Less: 10% Legislated Reduction	\$21,962,074
<b>Discounted Maximum Allowable Funding Envelope</b>	<b>\$197,658,665</b>

APPENDIX B.9  
TABLE 2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
SUBSIDIZED HOUSING

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs	
					Replacement & BTE Shares	10% Reduction		2013-2022	Post 2022
<b>9.0 SUBSIDIZED HOUSING</b>									
<b>9.1 Units</b>									
9.1.1 Annual Commitment of 1,000 units	2013 - 2013	\$ 24,190,000	\$ -	\$ 24,190,000	\$ 15,723,500	\$ 846,650	\$ 7,619,850	\$ 7,619,850	\$ -
9.1.2 Annual Commitment of 1,000 units	2014 - 2014	\$ 24,190,000	\$ -	\$ 24,190,000	\$ 15,723,500	\$ 846,650	\$ 7,619,850	\$ 7,619,850	\$ -
9.1.3 Annual Commitment of 1,000 units	2015 - 2015	\$ 24,190,000	\$ -	\$ 24,190,000	\$ 15,723,500	\$ 846,650	\$ 7,619,850	\$ 7,619,850	\$ -
9.1.4 Annual Commitment of 1,000 units	2016 - 2016	\$ 24,190,000	\$ -	\$ 24,190,000	\$ 15,723,500	\$ 846,650	\$ 7,619,850	\$ 7,619,850	\$ -
9.1.5 Annual Commitment of 1,000 units	2017 - 2017	\$ 24,190,000	\$ -	\$ 24,190,000	\$ 15,723,500	\$ 846,650	\$ 7,619,850	\$ 7,619,850	\$ -
9.1.6 Annual Commitment of 1,000 units	2018 - 2018	\$ 24,190,000	\$ -	\$ 24,190,000	\$ 15,723,500	\$ 846,650	\$ 7,619,850	\$ 7,619,850	\$ -
9.1.7 Annual Commitment of 1,000 units	2019 - 2019	\$ 24,190,000	\$ -	\$ 24,190,000	\$ 15,723,500	\$ 846,650	\$ 7,619,850	\$ 7,619,850	\$ -
9.1.8 Annual Commitment of 1,000 units	2020 - 2020	\$ 24,190,000	\$ -	\$ 24,190,000	\$ 15,723,500	\$ 846,650	\$ 7,619,850	\$ 7,619,850	\$ -
9.1.9 Annual Commitment of 1,000 units	2021 - 2021	\$ 24,190,000	\$ -	\$ 24,190,000	\$ 15,723,500	\$ 846,650	\$ 7,619,850	\$ 7,619,850	\$ -
9.1.10 Annual Commitment of 1,000 units	2022 - 2022	\$ 24,190,000	\$ -	\$ 24,190,000	\$ 15,723,500	\$ 846,650	\$ 7,619,850	\$ 7,619,850	\$ -
Subtotal Units		\$ 241,900,000	\$ -	\$ 241,900,000	\$ 157,235,000	\$ 8,466,500	\$ 76,198,500	\$ 76,198,500	\$ -
<b>9.2 Affordable Ownership</b>									
9.2.1 Annual Commitment of 200 Units	2013 - 2013	\$ 2,488,400	\$ -	\$ 2,488,400	\$ 1,617,460	\$ 87,094	\$ 783,846	\$ 783,846	\$ -
9.2.2 Annual Commitment of 200 Units	2014 - 2014	\$ 2,488,400	\$ -	\$ 2,488,400	\$ 1,617,460	\$ 87,094	\$ 783,846	\$ 783,846	\$ -
9.2.3 Annual Commitment of 200 Units	2015 - 2015	\$ 2,488,400	\$ -	\$ 2,488,400	\$ 1,617,460	\$ 87,094	\$ 783,846	\$ 783,846	\$ -
9.2.4 Annual Commitment of 200 Units	2016 - 2016	\$ 2,488,400	\$ -	\$ 2,488,400	\$ 1,617,460	\$ 87,094	\$ 783,846	\$ 783,846	\$ -
9.2.5 Annual Commitment of 200 Units	2017 - 2017	\$ 2,488,400	\$ -	\$ 2,488,400	\$ 1,617,460	\$ 87,094	\$ 783,846	\$ 783,846	\$ -
9.2.6 Annual Commitment of 200 Units	2018 - 2018	\$ 2,488,400	\$ -	\$ 2,488,400	\$ 1,617,460	\$ 87,094	\$ 783,846	\$ 783,846	\$ -
9.2.7 Annual Commitment of 200 Units	2019 - 2019	\$ 2,488,400	\$ -	\$ 2,488,400	\$ 1,617,460	\$ 87,094	\$ 783,846	\$ 783,846	\$ -
9.2.8 Annual Commitment of 200 Units	2020 - 2020	\$ 2,488,400	\$ -	\$ 2,488,400	\$ 1,617,460	\$ 87,094	\$ 783,846	\$ 783,846	\$ -
9.2.9 Annual Commitment of 200 Units	2021 - 2021	\$ 2,488,400	\$ -	\$ 2,488,400	\$ 1,617,460	\$ 87,094	\$ 783,846	\$ 783,846	\$ -
9.2.10 Annual Commitment of 200 Units	2022 - 2022	\$ 2,488,400	\$ -	\$ 2,488,400	\$ 1,617,460	\$ 87,094	\$ 783,846	\$ 783,846	\$ -
Subtotal Affordable Ownership		\$ 24,884,000	\$ -	\$ 24,884,000	\$ 16,174,600	\$ 870,940	\$ 7,838,460	\$ 7,838,460	\$ -
<b>TOTAL SUBSIDIZED HOUSING</b>		<b>\$ 266,784,000</b>	<b>\$ -</b>	<b>\$ 266,784,000</b>	<b>\$ 173,409,600</b>	<b>\$ 9,337,440</b>	<b>\$ 84,036,960</b>	<b>\$ 84,036,960</b>	<b>\$ -</b>

<b>Residential Development Charge Calculation</b>	100%	\$64,036,960
Residential Share of 2013 - 2022 DC Eligible Costs		241,762
10-Year Growth in Population in New Units		<b>\$347.60</b>
Unadjusted Development Charge Per Capita		
<b>Non-Residential Development Charge Calculation</b>	0%	\$0
Non-Residential Share of 2013 - 2022 DC Eligible Costs		5,200,000
10-Year Growth in Square Metres		<b>\$0.00</b>
Unadjusted Development Charge Per Square Metre		

2013 - 2022 Net Funding Envelope	\$197,658,665
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APPENDIX B.9  
TABLE 3

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
SUBSIDIZED HOUSING  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>SUBSIDIZED HOUSING</b>											
OPENING CASH BALANCE	\$0.0	\$4,843.0	\$8,916.3	\$9,361.0	\$8,999.4	\$7,536.3	\$6,019.4	\$4,619.8	\$3,141.1	\$1,589.4	
<b>2013 - 2022 RESIDENTIAL FUNDING REQUIREMENTS</b>											
- Subsidized Housing: Non Inflated	\$8,403.7	\$8,403.7	\$8,403.7	\$8,403.7	\$8,403.7	\$8,403.7	\$8,403.7	\$8,403.7	\$8,403.7	\$8,403.7	\$84,037.0
- Subsidized Housing: Inflated	\$8,403.7	\$8,571.8	\$8,743.2	\$8,918.1	\$9,096.4	\$9,278.4	\$9,463.9	\$9,653.2	\$9,846.3	\$10,043.2	\$92,018.1
<b>NEW RESIDENTIAL DEVELOPMENT</b>											
- Population Growth in New Units	38,166	35,271	24,729	22,533	19,730	19,814	20,331	20,336	20,364	20,488	241,762
<b>REVENUE</b>											
- DC Receipts: Inflated	\$13,163.4	\$12,408.4	\$8,873.6	\$8,247.3	\$7,365.9	\$7,545.3	\$7,896.8	\$8,056.7	\$8,229.1	\$8,444.8	\$90,231.3
<b>INTEREST</b>											
- Interest on Opening Balance	\$0.0	\$169.5	\$312.1	\$327.6	\$315.0	\$263.8	\$210.7	\$161.7	\$109.9	\$55.6	\$1,925.9
- Interest on In-year Transactions	\$83.3	\$67.1	\$2.3	(\$18.4)	(\$47.6)	(\$47.7)	(\$43.1)	(\$43.9)	(\$44.5)	(\$44.0)	(\$136.4)
<b>TOTAL REVENUE</b>	\$13,246.7	\$12,645.0	\$9,188.0	\$8,556.5	\$7,633.3	\$7,761.4	\$8,064.4	\$8,174.5	\$8,294.6	\$8,456.5	\$92,020.8
<b>CLOSING CASH BALANCE</b>	\$4,843.0	\$8,916.3	\$9,361.0	\$8,999.4	\$7,536.3	\$6,019.4	\$4,619.8	\$3,141.1	\$1,589.4	\$2.7	

**2013 Adjusted Charge Per Capita**  
**\$344.90**

<b>Allocation of Capital Program</b>	
Residential Sector	100.0%
Non-Residential Sector	0.0%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX B.10**

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***POLICE***

***APPENDIX***

## APPENDIX B.10

### POLICE TECHNICAL APPENDIX

This appendix provides a brief outline of historic service levels for police services, the 2013–2022 development-related capital program, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the program have been provided by City staff and are based upon the Council-approved capital budget, previous DC Background Studies, and other long-range planning documents. The portion of the development-related capital program included in the calculation of the development charge is the lesser of that identified in the capital program and that which would be generated by the application of the average level of service provided over the past 10 years.

The following discusses the individual components included in the police service category. The analysis is set out in the tables which follow. The tables include:

Table 1	Historic Service Levels and Calculation of 10-Year Average Service Level
Table 2	2013–2022 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs
Table 3	Cash Flow Analysis

#### A. HISTORIC SERVICE LEVELS AND CALCULATION OF 10-YEAR AVERAGE SERVICE LEVELS AND MAXIMUM ALLOWABLE CHARGES

police services are currently provided through 2.6 million square feet of building space associated with Toronto Police Services. The building space in 2012 is valued at \$1.13 billion and is derived by applying a unit cost of \$430/square foot to the building space. The replacement value used for police buildings is based upon the construction cost of 11 Division, which is the most recent build that is considered to be a 'standard' police building.

The land associated with each police building is also included in Table 1. The replacement value for the lands associated with the police facilities were taken from a database containing all City-owned real estate assets and was provided by the City's Facilities and Real Estate Division. In total, the replacement cost of the land associated with police buildings amounts to \$347.9 million.

Vehicles and all police equipment were also included in the level of service calculation. The vehicles add \$53.7 million to the inventory and the equipment adds another \$243.2 million.

The last page of Table 1 provides a summary of the level of service and the calculation of the 10-year historic service level. Also shown on this page is the calculation of the maximum allowable funding envelope, which is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10-Year Average Service Level (2003 – 2012)	\$369.20
Net Population & Employment Growth (2013 – 2022)	336,284
<b>Maximum Allowable Funding Envelope</b>	<b>\$124,145,053</b>

The existing facilities have been examined and consideration has been made with regard to whether or not “excess capacity” exists within the City's infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the City's police infrastructure, and as such, no adjustments have been made to the service level calculations.

## **B. DEVELOPMENT-RELATED CAPITAL PROGRAM**

The City has reviewed its 10-year capital budget to identify which projects that will result, in whole or in part, in increased capacity to meet the servicing needs of new development. The 2013–2022 development-related capital program includes the replacement and expansion of three divisions, a disaster recovery site, and the relocation and expansion of the PSU and FSI. The new fibre optics network and the

integrated records and information systems are also recovered through this capital program. The total gross cost of this capital program is \$167.8 million.

Paragraph 5 of s.s.5(1) of the *DCA* requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City's "excess capacity," other than excess capacity which is "committed". "Excess capacity" is not defined in the *DCA*, but in this case must be able to meet some or all of the increase in need for service, in order to potentially represent a deduction. The deduction of uncommitted excess capacity from the future increase in the need for service would normally occur as part of the conceptual planning and feasibility work associated with justifying and sizing new facilities. It is proposed that there is no actual "surplus" that exists within police services.

### **C. CALCULATION OF DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

#### **1. Grants, Subsidies and Other Recoveries**

No grants, subsidies or other recoveries have been identified to fund any of the development-related projects to be recovered through development charges. As such, no deductions have been made in this regard.

#### **2. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. Generally speaking, shares have been deducted from the net cost of projects that account for portions of the project that relate to state of good repair or the replacement or reconstruction of existing facilities.

For the buildings that have a replacement and an expansion component to them, the net increment gain in building space is deemed to be the development-related portion of the project, and the remaining is deemed to be the growth-related share. This percentage varies from project to project.

As for the equipment acquisitions, the portion related to the cost of the "current" system or asset that will be replaced is deemed to be the benefit to existing share.

In total, \$94.9 million is identified as the replacement and benefit to existing share.

### **3. Legislated 10% Reduction**

As this service is identified in Section 5 (5) of the *DCA*, a 10% reduction to the net municipal costs is not required. No shares are identified as the legislated 10% reduction share.

### **4. Post-2022 Benefit**

The total development-related costs of the police capital program - \$72.9 million - is within the net funding envelope of \$124.2 million. As such, the entire development-related costs are eligible for recovery in the 10-year planning period of 2013 to 2022 of the new DC by-law. No costs are deemed to be of post-period benefit.

## **D. CALCULATION OF RESIDENTIAL AND NON-RESIDENTIAL DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Residential and Non-Residential Allocation**

The discounted development-related costs have been allocated 66% to residential development, and 34% to the non-residential sector. This sector allocation is based on future shares of population growth in new units (241,762) and employment growth in new space (123,800).

Table 2 displays the 66% allocation to the residential sector, or \$48.2 million, and 34 % to the non-residential sector, or \$24.7 million.

This page also displays the calculation of the unadjusted per capita residential charge for police. The \$48.2 million in discounted development-related net capital costs are allocated to the 241,762 population forecast from new housing units, yielding a per capita charge of \$199.30 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$24.7 million allocated to the non-residential sector and dividing it by 5.2 million square metres of new non-residential floor space. This yields an unadjusted charge of \$4.74 per square metre of GFA.

## **E. CASH FLOW ANALYSIS**

A cash flow analysis is also undertaken to account for the timing of projects and receipt of development charges. Interest earnings or borrowing costs are, therefore, accounted for in the calculation as allowed under the *DCA*. Based on the



development forecast, the analysis calculates the development charges rate that is required to finance the discounted development-related capital spending plan including provisions for any borrowing costs or interest earnings on the reserve funds. The cash flow analysis is designed so that the closing cash balance at the end of the planning period is as close to nil as possible.

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

Page 1 of Table 3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential development charges. After cash flow consideration, the residential calculated charge increases slightly to \$198.54 per capita. The non-residential charge after cash flow increases slightly to \$4.80, per square metre of GFA.

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

<b>POLICE SUMMARY</b>						
10-year Hist. Service Level per pop & emp	2013 - 2022 Development-Related Capital Program		Unadjusted Development Charge		Adjusted Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$369.20	\$167,805,000	\$72,855,600	\$199.30	\$4.74	<b>\$198.54</b>	<b>\$4.80</b>

APPENDIX B.10  
TABLE 12013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO POLICE SERVICES

BUILDINGS Building Name	# of Square Feet										UNIT COST (\$/sq. ft.)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Toronto Police Services Headquarters, 40 College St.	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	\$430
<b>Central Field Command</b>												
11 Division (previous location)	21,140	21,140	21,140	21,140	21,140	21,140	21,140	21,140	21,140	21,140	21,140	\$430
11 Division, 2054 Davenport Rd.	-	-	-	-	-	-	-	-	-	-	67,000	\$430
12 Division, 200 Trethewey Dr.	31,600	31,600	31,600	31,600	31,600	31,600	31,600	31,600	31,600	31,600	31,600	\$430
13 Division, 1435 Eglinton Av. W	20,355	20,355	20,355	20,355	20,355	20,355	20,355	20,355	20,355	20,355	20,355	\$430
14 Division, 150 Harrison St.	24,200	24,200	24,200	24,200	24,200	24,200	24,200	24,200	24,200	24,200	24,200	\$430
14 Division, 350 Dovercourt Road	-	-	-	-	-	-	-	-	-	-	54,863	\$430
14 Sub-Station - CNE, 275 Manitoba Street	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$430
51 Division (previous location)	24,469	-	-	-	-	-	-	-	-	-	-	\$430
51 Division, 51 Parliament St.	-	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	\$430
52 Division, 255 Dundas St. W.	71,677	71,677	71,677	71,677	71,677	71,677	71,677	71,677	71,677	71,677	71,677	\$430
53 Division, 75 Eglinton Av. W.	52,194	52,194	52,194	52,194	52,194	52,194	52,194	52,194	52,194	52,194	52,194	\$430
54 Division, 41 Cranfield Rd.	23,530	23,530	23,530	23,530	23,530	23,530	23,530	23,530	23,530	23,530	23,530	\$430
55 Division, 101 Coxwell Avenue.	23,530	23,530	23,530	23,530	23,530	23,530	23,530	23,530	23,530	23,530	23,530	\$430
<b>Area Field Command</b>												
22 Division, 3699 Bloor St. W.	32,274	32,274	32,274	32,274	32,274	32,274	32,274	32,274	32,274	32,274	32,274	\$430
23 Division (previous location)	13,627	13,627	13,627	13,627	13,627	13,627	13,627	13,627	13,627	13,627	13,627	\$430
23 Division, 5230 Finch Ave. West	-	-	-	-	57,264	57,264	57,264	57,264	57,264	57,264	57,264	\$430
31 Division, 40 Norfinch Dr.	35,500	35,500	35,500	35,500	35,500	35,500	35,500	35,500	35,500	35,500	35,500	\$430
32 Division, 30 Eglinton Av.	47,622	47,622	47,622	47,622	47,622	47,622	47,622	47,622	47,622	47,622	47,622	\$430
33 Division, 50 Upjohn Rd.	27,900	27,900	27,900	27,900	27,900	27,900	27,900	27,900	27,900	27,900	27,900	\$430
41 Division, 2222 Eglinton Av. E.	51,080	51,080	51,080	51,080	51,080	51,080	51,080	51,080	51,080	51,080	51,080	\$430
42 Division, 242 Milner Av. E.	36,620	36,620	36,620	36,620	36,620	36,620	36,620	36,620	36,620	36,620	36,620	\$430
43 Division (previous location)	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,710	\$430
43 Division, 4331 Lawrence Ave. E	-	-	-	-	55,450	55,450	55,450	55,450	55,450	55,450	55,450	\$430
<b>Detective Services</b>												
Forensic Investigation Services, 2050 Jane St. Bldg A	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	\$430
Integrated Guns and Gangs Task Force, Don Mills	70,560	70,560	70,560	70,560	70,560	70,560	70,560	70,560	70,560	70,560	70,560	\$430
Toronto Drug Squad, 160 Duncan Mills Road	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	\$430
<b>Operational Services</b>												
Communications Services, 703 Don Mills Rd.	44,530	44,530	44,530	44,530	44,530	44,530	44,530	44,530	44,530	44,530	44,530	\$430
911 Operations Centre, 703 Don Mills Rd.	19,828	19,828	19,828	19,828	19,828	19,828	19,828	19,828	19,828	19,828	19,828	\$430
Traffic Services, 45 Strachan	-	-	-	-	-	-	-	-	-	-	-	\$430
Prisoner Transportation Unit, 9 Hanna Avenue	-	-	-	-	-	-	-	-	-	-	-	\$430
Traffic Services, 9 Hanna Avenue	-	-	-	-	-	-	-	-	-	-	-	\$430
Transit Unit, 9 Hanna Avenue	-	-	-	-	-	-	-	-	-	-	-	\$430
Emergency Task Force, 300 Lesmill Rd.	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	\$430

APPENDIX B.10  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO POLICE SERVICES

BUILDINGS Building Name	# of Square Feet												UNIT COST (\$/sq. ft.)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012				
Marine, 259 Queen's Quay W.	23,035	23,035	23,035	23,035	23,035	23,035	23,035	23,035	23,035	23,035	23,035	23,035	23,035	\$430
Mounted and Police Dog Services, 44 Beechwood Dr.	9,440	9,440	9,440	9,440	9,440	9,440	9,440	9,440	9,440	9,440	9,440	9,440	9,440	\$430
Parking Enforcement East, 1500 Don Mills Rd.	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	\$430
Parking Enforcement West, 970 Lawrence Ave West	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	\$430
Public Safety and Emergency Management, 4610 Finch Ave E.	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	\$430
C.O. Bick Police College, 4620 Finch Ave. E.	92,860	92,860	92,860	92,860	92,860	92,860	-	-	-	-	-	-	-	\$430
Toronto Police College, 70 Birmingham St.	-	-	-	-	-	-	267,000	267,000	267,000	267,000	267,000	267,000	267,000	\$430
Bail & Parole Enforcement, 2440 Lawrence Avenue East	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	8,600	\$430
Fleet & Materials Mgt, 18 Cranfield Road	77,260	77,260	77,260	77,260	77,260	77,260	77,260	77,260	77,260	77,260	77,260	77,260	77,260	\$430
Fleet & Materials Mgt, 2050 Jane Street - Bldg B	62,490	62,490	62,490	62,490	62,490	62,490	62,490	62,490	62,490	62,490	62,490	62,490	62,490	\$430
Divisional Support Unit, 2126 Kipling Avenue	13,630	13,630	13,630	13,630	13,630	13,630	13,630	13,630	13,630	13,630	13,630	13,630	13,630	\$430
Property Evidence Mgt Unit, 799 Islington Avenue	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	\$430
Property Evidence Mgt Unit, 330 Progress Avenue	-	-	-	-	-	-	287,752	287,752	287,752	287,752	287,752	287,752	287,752	\$430
Network Operations, 951 Wilson Avenue Units 5&6	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	\$430
Mounted Unit, CNE Horse Palace	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	\$430
Marine Headquarters, 259 Queens Quay West	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	\$430
Marine Sub-Station Bluffers Park, 7 Brimley Road	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	\$430
Marine Sub-station Humber Bay Marina, 223 Lakeshore Blvd. W.	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	\$430
Police Vehicle Operations, 40 Toyork	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	\$430
Professional Standards, 791 Islington Avenue	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	9,200	\$430
Cherry Beach Lifeguard Station, Cherry Street Beach	625	625	625	625	625	625	625	625	625	625	625	625	625	\$430
Leuty Beach Station, Leuty Avenue	625	625	625	625	625	625	625	625	625	625	625	625	625	\$430
<b>Total (sq.ft.)</b>	<b>1,672,731</b>	<b>1,704,262</b>	<b>1,704,262</b>	<b>2,030,174</b>	<b>2,073,811</b>	<b>2,073,811</b>	<b>2,073,811</b>	<b>2,535,703</b>	<b>2,535,693</b>	<b>2,581,563</b>	<b>2,636,426</b>			
<b>Total (\$000)</b>	<b>\$719,274.3</b>	<b>\$732,832.7</b>	<b>\$732,832.7</b>	<b>\$872,974.8</b>	<b>\$891,738.7</b>	<b>\$891,738.7</b>	<b>\$891,738.7</b>	<b>\$1,090,352.3</b>	<b>\$1,090,348.0</b>	<b>\$1,110,072.1</b>	<b>\$1,133,663.2</b>			

APPENDIX B.10  
TABLE 12013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO POLICE SERVICES

LAND Building Name	# of Hectares											UNIT COST (\$/ha)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012			
Toronto Police Services Headquarters, 40 College St.	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	\$18,533,100
<b>Central Field Command</b>													
11 Division, 209 Mavety St.	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$2,396,837
11 Division, 2054 Davenport Rd.	-	-	-	-	-	-	-	-	-	-	-	-	\$6,706,934
12 Division, 200 Trethewey Dr.	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	\$2,396,837
13 Division, 1435 Eglinton Av. W	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	\$18,533,100
14 Division, 150 Harrison St.	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	\$18,533,100
14 Division, 350 Dovercourt St.	-	-	-	-	-	-	-	-	-	-	-	-	\$8,769,231
51 Division (previous location)	0.43	-	-	-	-	-	-	-	-	-	-	-	\$18,533,100
51 Division, 51 Parliament St.	-	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	\$18,533,100
52 Division, 255 Dundas St. W.	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	\$18,533,100
53 Division, 75 Eglinton Av. W.	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$18,533,100
54 Division, 41 Cranfield Rd.	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	\$18,533,100
55 Division, 101 Coxwell Avenue.	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	\$18,533,100
<b>Area Field Command</b>													
22 Division, 3699 Bloor St. W.	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	\$2,392,498
23 Division (previous location)	0.59	0.59	0.59	0.59	-	-	-	-	-	-	-	-	\$2,396,837
23 Division, 5230 Finch Ave. West	-	-	-	-	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	\$2,396,837
31 Division, 40 Norfinch Dr.	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	\$12,354,831
32 Division, 30 Ellerslie Av.	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	\$12,354,831
33 Division, 50 Upjohn Rd.	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	\$12,354,831
41 Division, 2222 Eglinton Av. E.	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	1.44	\$2,471,100
42 Division, 242 Milner Av. E.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$2,471,100
43 Division (previous location)	0.36	0.36	0.36	-	-	-	-	-	-	-	-	-	\$2,471,100
43 Division, 4331 Lawrence Ave. E	-	-	-	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	\$2,471,100
<b>Detective Services</b>													
Forensic Investigation Service, 2050 Jane St.	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	\$2,396,837
Toronto Drug Squad, 160 Duncan Mills Rd.	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	\$12,354,831
<b>Operational Services</b>													
Communications Services, 703 Don Mills Rd.	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	\$8,648,382
911 Operation Centre, 703 Don Mills Rd.													
Prisoner Transportation Unit, 9 Hanna Avenue.	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	\$18,533,100
Traffic Services, 9 Hanna Avenue	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	\$12,354,831
Transit Unit, 9 Hanna Avenue	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	\$18,533,100
Emergency Task Force, 300 Lesmill Rd.	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	\$18,533,100
Marine, 259 Queen's Quay W.	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	\$5,737,361
Mounted and Police Dog Services, 44 Beechwood Dr.													
Public Safety and Emergency Management, 4610 Finch Ave E.													

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO POLICE SERVICES

LAND Building Name	# of Hectares										UNIT COST (\$/ha)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
C.O. Bick Police College, 4620 Finch Ave. E.	0.95	0.95	0.95	0.95	0.95	0.95	-	-	-	-	-	\$10,347,642
Toronto Police College, 70 Birmingham St.	-	-	-	-	-	-	6.48	6.48	6.48	6.48	6.48	\$2,396,837
Fleet & Materials Mgt, 18 Cranfield Road	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	\$18,533,100
Fleet & Materials Mgt, 2050 Jane Street - Bldg B	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	1.84	\$2,396,837
Divisional Support Unit, 2126 Kipling Avenue	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	\$2,488,596
Property Evidence Mgt Unit, 799 Islington Ave.	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	\$2,396,837
Property Evidence Mgt Unit, 330 Progress Ave.	-	-	-	-	-	-	-	9.70	9.70	9.70	9.70	\$2,866,568
Marine Headquarters, 259 Queens Quay West	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	\$18,533,100
Police Vehicle Operations, 40 Toryork	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	\$1,544,354
Professional Standards - 791 Islington Avenue	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	0.59	\$2,396,837
<b>Total (ha)</b>	<b>28.57</b>	<b>29.08</b>	<b>29.08</b>	<b>30.57</b>	<b>31.40</b>	<b>31.40</b>	<b>46.63</b>	<b>46.63</b>	<b>47.82</b>	<b>48.50</b>		
<b>Total (\$000)</b>	<b>\$284,335.0</b>	<b>\$293,789.2</b>	<b>\$293,789.2</b>	<b>\$297,470.8</b>	<b>\$299,460.1</b>	<b>\$299,460.1</b>	<b>\$332,991.1</b>	<b>\$332,991.1</b>	<b>\$341,941.8</b>	<b>\$347,941.8</b>		

APPENDIX B.10  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO POLICE SERVICES

VEHICLES Type of Vehicle	# of Vehicles											UNIT COST (\$/unit)
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Cars	1,315	1,316	1,331	1,344	1,349	1,385	1,421	1,470	1,440	1,574		\$30,000
Motorcycles	108	113	104	97	92	75	73	69	69	55		\$25,000
Other	92	106	113	119	120	127	123	125	125	68		\$75,000
<b>Total (#)</b>	<b>1,515</b>	<b>1,535</b>	<b>1,548</b>	<b>1,560</b>	<b>1,561</b>	<b>1,587</b>	<b>1,617</b>	<b>1,664</b>	<b>1,634</b>	<b>1,697</b>		
<b>Total (\$000)</b>	<b>\$49,050.0</b>	<b>\$50,255.0</b>	<b>\$51,005.0</b>	<b>\$51,670.0</b>	<b>\$51,770.0</b>	<b>\$52,950.0</b>	<b>\$53,680.0</b>	<b>\$55,200.0</b>	<b>\$54,300.0</b>	<b>\$53,695.0</b>		

APPENDIX B.10  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO POLICE SERVICES

EQUIPMENT Description	Total Value of Furniture and Equipment (\$)											
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Machinery and Equipment	\$3,370,223	\$3,539,774	\$3,712,257	\$3,875,818	\$4,006,086	\$4,263,561	\$4,533,907	\$5,164,402	\$5,511,164	\$5,511,164		
Furniture and Fixtures	\$19,967,515	\$20,972,051	\$21,993,959	\$22,963,003	\$23,734,802	\$22,875,170	\$26,093,778	\$31,106,678	\$35,295,999	\$35,295,999		
Specialized Police Units	\$12,127,403	\$12,737,515	\$13,358,178	\$13,946,733	\$14,415,490	\$14,159,546	\$15,795,018	\$18,621,690	\$21,495,473	\$21,495,473		
Computer Equipment	\$34,072,960	\$35,787,119	\$37,530,924	\$39,184,520	\$40,501,532	\$44,815,879	\$49,913,779	\$51,399,620	\$50,743,129	\$50,743,129		
Fire Arms	\$3,096,553	\$3,252,336	\$3,410,813	\$3,561,092	\$3,680,782	\$4,242,118	\$4,438,818	\$4,577,791	\$4,633,052	\$4,633,052		
Radio and Electronics	\$30,800,409	\$32,349,932	\$33,926,252	\$35,421,028	\$36,611,547	\$39,697,439	\$42,767,523	\$44,961,251	\$50,537,506	\$50,537,506		
Radio Infrastructure	\$21,298,518	\$22,370,014	\$23,460,042	\$24,493,681	\$25,316,926	\$30,092,313	\$30,677,833	\$31,030,683	\$31,261,286	\$31,261,286		
Specialized Police Equipment	\$17,176,949	\$18,041,096	\$18,920,187	\$19,753,802	\$20,417,738	\$18,097,172	\$28,060,683	\$25,994,929	\$27,095,047	\$27,095,047		
Security System	\$10,112,133	\$10,620,859	\$11,138,384	\$11,629,136	\$12,019,997	\$12,799,739	\$15,056,613	\$15,252,151	\$15,319,061	\$15,319,061		
Cabling	\$752,309	\$790,157	\$828,659	\$865,169	\$894,248	\$877,905	\$877,905	\$1,295,503	\$1,295,503	\$1,295,503		
<b>Total (\$000)</b>	<b>\$152,775.0</b>	<b>\$160,460.9</b>	<b>\$168,279.7</b>	<b>\$175,694.0</b>	<b>\$181,599.2</b>	<b>\$191,920.8</b>	<b>\$218,215.9</b>	<b>\$229,404.7</b>	<b>\$243,187.2</b>	<b>\$243,187.2</b>		

APPENDIX B.10  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
TORONTO POLICE SERVICES

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Historic Population	2,482,995	2,483,327	2,484,821	2,503,281	2,513,804	2,525,352	2,543,177	2,560,371	2,615,060	2,651,628
Historic Employment	1,448,421	1,455,094	1,461,797	1,468,531	1,477,814	1,487,156	1,496,557	1,506,018	1,515,538	1,526,879
Total Historic Population & Employment	3,931,417	3,938,421	3,946,618	3,971,812	3,991,619	4,012,508	4,039,734	4,066,389	4,130,598	4,178,508

INVENTORY SUMMARY (\$000)

Buildings	\$719,274.3	\$732,832.7	\$732,832.7	\$872,974.8	\$891,738.7	\$891,738.7	\$1,090,352.3	\$1,090,348.0	\$1,110,072.1	\$1,133,663.2
Land	\$284,335.0	\$293,789.2	\$293,789.2	\$297,470.8	\$299,460.1	\$299,460.1	\$332,991.1	\$332,991.1	\$341,941.8	\$347,941.8
Vehicles	\$49,050.0	\$50,255.0	\$51,005.0	\$51,670.0	\$51,770.0	\$52,950.0	\$53,680.0	\$55,200.0	\$54,300.0	\$53,695.0
Equipment	\$152,775.0	\$160,460.9	\$168,279.7	\$175,694.0	\$181,599.2	\$191,920.8	\$218,215.9	\$229,404.7	\$243,187.2	\$243,187.2
<b>Total (\$000)</b>	<b>\$1,205,434.3</b>	<b>\$1,237,337.7</b>	<b>\$1,245,906.5</b>	<b>\$1,397,809.6</b>	<b>\$1,424,568.0</b>	<b>\$1,436,069.7</b>	<b>\$1,695,239.3</b>	<b>\$1,707,943.8</b>	<b>\$1,749,501.1</b>	<b>\$1,778,487.2</b>

SERVICE LEVEL (\$/capita & employment)

	Average Service Level									
Buildings	\$182.96	\$186.07	\$185.69	\$219.79	\$223.40	\$222.24	\$269.91	\$268.14	\$268.74	\$271.31
Land	\$72.32	\$74.60	\$74.44	\$74.90	\$75.02	\$74.63	\$82.43	\$81.89	\$82.78	\$83.27
Vehicles	\$12.48	\$12.76	\$12.92	\$13.01	\$12.97	\$13.20	\$13.29	\$13.57	\$13.15	\$12.85
Equipment	\$38.86	\$40.74	\$42.64	\$44.24	\$45.50	\$47.83	\$54.02	\$56.41	\$58.87	\$58.20
<b>Total (\$/capita &amp; employment)</b>	<b>\$306.62</b>	<b>\$314.17</b>	<b>\$315.69</b>	<b>\$351.93</b>	<b>\$356.89</b>	<b>\$357.90</b>	<b>\$419.64</b>	<b>\$420.01</b>	<b>\$423.55</b>	<b>\$425.63</b>

CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
TORONTO POLICE SERVICES

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2003 - 2012	\$369.20
Net Population & Employment Growth 2013 - 2022	336,284
<b>Maximum Allowable Funding Envelope</b>	<b>\$124,156,053</b>





APPENDIX B.10  
TABLE 2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
POLICE

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs	
					Replacement & BTE Shares	0% Reduction		Available DC Reserves	2013-2022
<b>10 POLICE</b>									
<b>10.1 Buildings, Land &amp; Furnishings</b>									
10.1.1 Replacement of 41 Division	2016 - 2019	\$ 38,929,000	\$ -	\$ 38,929,000	\$ 36,154,000	\$ -	\$ 2,775,000	\$ -	\$ 2,775,000
10.1.2 Replacement of 54 Division	2014 - 2016	\$ 36,296,000	\$ -	\$ 36,296,000	\$ 15,528,000	\$ -	\$ 20,768,000	\$ -	\$ 20,768,000
10.1.3 Replacement of 13 Division	2018 - 2021	\$ 38,928,000	\$ -	\$ 38,928,000	\$ 15,848,000	\$ -	\$ 23,080,000	\$ -	\$ 23,080,000
10.1.5 Disaster Recovery Site	2014 - 2018	\$ 18,750,000	\$ -	\$ 18,750,000	\$ 13,819,000	\$ -	\$ 4,931,000	\$ -	\$ 4,931,000
10.1.6 Relocation and Expansion of PSU	2021 - 2022	\$ 7,900,000	\$ -	\$ 7,900,000	\$ 1,462,000	\$ -	\$ 6,438,000	\$ -	\$ 6,438,000
10.1.7 Relocation and Expansion of FSI	2022 - 2022	\$ 578,000	\$ -	\$ 578,000	\$ -	\$ -	\$ 578,000	\$ -	\$ 578,000
Subtotal Buildings, Land & Furnishings		\$ 141,381,000	\$ -	\$ 141,381,000	\$ 82,811,000	\$ -	\$ 58,570,000	\$ -	\$ 58,570,000
<b>10.1 Equipment</b>									
10.2.1 Fibre Optics Network	2015 - 2017	\$ 12,051,000	\$ -	\$ 12,051,000	\$ 640,000	\$ -	\$ 11,411,000	\$ -	\$ 11,411,000
10.2.2 Integrated Records and Information Systems	2013 - 2014	\$ 14,373,000	\$ -	\$ 14,373,000	\$ 11,498,400	\$ -	\$ 2,874,600	\$ -	\$ 2,874,600
Subtotal Equipment		\$ 26,424,000	\$ -	\$ 26,424,000	\$ 12,138,400	\$ -	\$ 14,285,600	\$ -	\$ 14,285,600
<b>TOTAL POLICE</b>		<b>\$ 167,805,000</b>	<b>\$ -</b>	<b>\$ 167,805,000</b>	<b>\$ 94,949,400</b>	<b>\$ -</b>	<b>\$ 72,855,600</b>	<b>\$ -</b>	<b>\$ 72,855,600</b>

<b>Residential Development Charge Calculation</b>	
Residential Share of 2013 - 2022 DC Eligible Costs	\$48,182,577
10-Year Growth in Population in New Units	241,762
Unadjusted Development Charge Per Capita	<b>\$199.30</b>
<b>Non-Residential Development Charge Calculation</b>	
Non-Residential Share of 2013 - 2022 DC Eligible Costs	\$24,673,023
10-Year Growth in Square Metres	5,200,000
Unadjusted Development Charge Per Square Metre	<b>\$4.74</b>

2013 - 2022 Net Funding Envelope  
\$124,156,053

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
POLICE  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

POLICE	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
OPENING CASH BALANCE	\$0.0	\$6,742.8	\$7,831.6	\$5,073.7	\$1,182.8	\$1,544.4	\$472.0	\$212.8	\$479.2	(\$1,793.6)	
2013 - 2022 RESIDENTIAL FUNDING REQUIREMENTS											
- Police: Non Inflated	\$950.5	\$6,181.0	\$7,746.0	\$8,204.8	\$3,626.6	\$4,927.0	\$4,274.8	\$3,816.0	\$5,944.8	\$2,511.1	\$48,182.6
- Police: Inflated	\$950.5	\$6,304.6	\$8,068.9	\$8,707.0	\$3,925.5	\$5,439.8	\$4,814.1	\$4,383.3	\$6,965.3	\$3,001.0	\$52,550.2
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	38,166	35,271	24,729	22,533	19,730	19,814	20,331	20,336	20,364	20,488	241,762
REVENUE											
- DC Receipts: Inflated	\$7,577.4	\$7,142.8	\$5,108.0	\$4,747.5	\$4,240.2	\$4,343.4	\$4,545.8	\$4,637.8	\$4,737.0	\$4,861.2	\$51,941.1
INTEREST											
- Interest on Opening Balance	\$0.0	\$236.0	\$274.1	\$177.6	\$41.4	\$54.1	\$16.5	\$7.4	\$16.8	(\$98.6)	\$725.2
- Interest on In-year Transactions	\$116.0	\$14.7	(\$81.2)	(\$108.9)	\$5.5	(\$30.2)	(\$7.4)	\$4.5	(\$61.3)	\$32.6	(\$115.7)
TOTAL REVENUE	\$7,693.4	\$7,393.5	\$5,301.0	\$4,816.2	\$4,287.1	\$4,367.3	\$4,554.9	\$4,649.7	\$4,692.5	\$4,795.1	\$52,550.6
CLOSING CASH BALANCE	\$6,742.8	\$7,831.6	\$5,073.7	\$1,182.8	\$1,544.4	\$472.0	\$212.8	\$479.2	(\$1,793.6)	\$0.5	

**2013 Adjusted Charge Per Capita**  
**\$198.54**

Allocation of Capital Program		
Residential Sector		66.1%
Non-Residential Sector		33.9%
Rates for 2013		
Inflation Rate		2.0%
Interest Rate on Positive Balances		3.5%
Interest Rate on Negative Balances		5.5%

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
POLICE  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

POLICE	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
OPENING CASH BALANCE	\$0.00	\$2,044.41	\$1,414.65	(\$107.86)	(\$1,973.42)	(\$1,378.20)	(\$1,484.58)	(\$1,214.44)	(\$647.83)	(\$1,343.37)	
2013 - 2022 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Police: Non Inflated	\$486.8	\$3,165.1	\$3,966.5	\$4,201.5	\$1,857.1	\$2,523.0	\$2,189.0	\$1,954.0	\$3,044.2	\$1,285.9	\$24,673.0
- Police: Inflated	\$486.8	\$3,228.4	\$4,126.8	\$4,458.6	\$2,010.1	\$2,785.6	\$2,465.2	\$2,244.6	\$3,566.7	\$1,536.7	\$26,909.5
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	5,200,000
REVENUE											
- DC Receipts: Inflated	\$2,496.0	\$2,545.9	\$2,596.8	\$2,648.8	\$2,701.8	\$2,755.8	\$2,810.9	\$2,867.1	\$2,924.5	\$2,983.0	\$27,330.6
INTEREST											
- Interest on Opening Balance	\$0.0	\$71.6	\$49.5	(\$5.9)	(\$108.5)	(\$75.8)	(\$81.7)	(\$66.8)	(\$35.6)	(\$73.9)	(\$327.2)
- Interest on In-year Transactions	\$35.2	(\$18.8)	(\$42.1)	(\$49.8)	\$12.1	(\$0.8)	\$6.1	\$10.9	(\$17.7)	\$25.3	(\$39.6)
TOTAL REVENUE	\$2,531.2	\$2,598.7	\$2,604.2	\$2,593.1	\$2,605.4	\$2,679.2	\$2,735.3	\$2,811.2	\$2,871.2	\$2,934.4	\$26,963.9
CLOSING CASH BALANCE	\$2,044.4	\$1,414.7	(\$107.9)	(\$1,973.4)	(\$1,378.2)	(\$1,484.6)	(\$1,214.4)	(\$647.8)	(\$1,343.4)	\$54.3	

**2013 Adjusted Charge Per Square Metre \$4.80**

<b>Allocation of Capital Program</b>	
Residential Sector	66.1%
Non-Residential Sector	33.9%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX B.11**

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***FIRE***

***APPENDIX***

## APPENDIX B.11

### FIRE TECHNICAL APPENDIX

This appendix provides a brief outline of historic service levels for Toronto Fire Services, the 2013–2022 development-related capital program, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the program have been provided by City staff and are based upon the Council-approved capital budget, previous DC Background Studies, and other long-range planning documents. The portion of the development-related capital program included in the calculation of the development charge is the lesser of that identified in the capital program and that which would be generated by the application of the average level of service provided over the past 10 years.

The following discusses the individual components included in the Fire service category. The analysis is set out in the tables which follow. The tables include:

Table 1	Historic Service Levels and Calculation of 10-Year Average Service Level
Table 2	2013–2022 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs
Table 3	Cash Flow Analysis

#### **A. HISTORIC SERVICE LEVELS AND CALCULATION OF 10-YEAR AVERAGE SERVICE LEVELS AND MAXIMUM ALLOWABLE CHARGES**

Fire services are currently provided through 763,300 square feet of station space and ancillary buildings. The building space in 2012 is valued at \$343.5 million and is derived by applying a unit cost of \$450/square foot to the building space. The replacement value used for fire stations is based upon the construction cost of a station that was recently constructed.

The land associated with each Fire building is also included in Table 1. The replacement value for the lands associated with the Fire facilities were taken from a database containing all City-owned real estate assets and was provided by the City's Facilities and Real Estate Division. In total, the replacement cost of the land associated with Fire buildings amounts to \$303.6 million.

There are currently 348 fire vehicles in the TFS fleet. Each vehicle unit cost includes the cost of acquiring the vehicle itself, in addition to equipment that is purchased and kept on board each vehicle. In total, the value of the vehicles in 2012 was \$92.4 million.

The last page of Table 1 provides a summary of the level of service and the calculation of the 10-year historic service level. Also shown on this page is the calculation of the maximum allowable funding envelope, which is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10-Year Average Service Level (2003 – 2012)	\$179.90
Net Population & Employment Growth (2013 – 2022)	336,284
<b>Maximum Allowable Funding Envelope</b>	<b>\$60,497,492</b>

The existing facilities have been examined and consideration has been made with regard to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the City’s Fire infrastructure, and as such, no adjustments have been made to the service level calculations.

## **B. DEVELOPMENT-RELATED CAPITAL PROGRAM**

The City has reviewed its 10-year capital budget to identify which projects will result, in whole or in part, in increased capacity to meet the servicing needs of new development. The 2013–2022 development-related capital program includes the construction of four new fire stations and two fire master plans.

The construction cost of the brand new stations amounts to \$32.9 million and the fire master plans cost \$250,000 each. The total cost of the Fire Services DC capital program is \$33.5 million.

Paragraph 5 of s.s.5(1) of the *DCA* requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City's "excess capacity," other than excess capacity which is "committed". "Excess capacity" is undefined in the *DCA*, but in this case must be able to meet some or all of the increase in need for service, in order to potentially represent a deduction. The deduction of uncommitted excess capacity from the future increase in the need for service, would normally occur as part of the conceptual planning and feasibility work associated with justifying and sizing new facilities. It is proposed that there is no actual "surplus" that exists within Fire.

## **C. CALCULATION OF DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Grants, Subsidies and Other Recoveries**

No grants, subsidies or other recoveries have been identified to fund any of the development-related projects to be recovered through development charges. As such, no deductions have been made in this regard.

### **2. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions.

The four stations that are planned to be constructed are completely new stations, and will be in addition to the current number of stations. No fire stations will be decommissioned as a result of these four stations opening. As such, no replacement share has been allocated to the cost of the stations.

A component of the fire master plan will address current operations and the deployment of TFS facilities, apparatus and staffing. While a fire master plan will certainly address how to service new growth, a large portion of the study is to addresses current operations. The share of future population and employment growth, in relation to the City's current population and employment has been used as the benefit to existing share.

In total, \$450,000 is identified as the replacement and benefit to existing share.

### **3. Legislated 10% Reduction**

As this service is identified in Section 5 (5) of the DCA, a 10% reduction to the net municipal costs is not required. No shares are identified as the legislated 10% reduction share.

### **4. Post-2022 Benefit**

The total development-related costs of the Fire capital program - \$33.0 million - is within the net funding envelope of \$60.5 million. As such, the entire development related costs are eligible for recovery in the 10-year planning period of 2013 to 2022 of the new DC by-law. No costs are deemed to be of post-period benefit.

## **D. CALCULATION OF RESIDENTIAL AND NON-RESIDENTIAL DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Residential and Non-Residential Allocation**

The discounted development-related costs have been allocated 66% to residential development, and 34% to the non-residential sector. This sector allocation is based upon future shares population growth in new units (241,762) and employment growth in new space (123,800).

Table 2 displays the 66% allocation to the residential sector, or \$21.8 million, and 34% to the non-residential sector, or \$11.2 million.

This page also displays the calculation of the unadjusted per capita residential charge for Fire. The \$21.8 million in discounted development-related net capital costs are allocated to the 241,762 population forecast from new housing units, yielding a per capita charge of \$90.37 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$11.2 million allocated to the non-residential sector and dividing it by 5.2 million square metres of new non-residential floor space. This yields an unadjusted charge of \$2.15 per square metre of GFA.

## **E. CASH FLOW ANALYSIS**

A cash flow analysis is also undertaken to account for the timing of projects and receipt of development charges. Interest earnings or borrowing costs are, therefore,



accounted for in the calculation as allowed under the *DCA*. Based on the development forecast, the analysis calculates the development charges rate that is required to finance the discounted development-related capital spending plan including provisions for any borrowing costs or interest earnings on the reserve funds. The cash flow analysis is designed so that the closing cash balance at the end of the planning period is as close to nil as possible.

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

Page 1 of Table 3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential development charges. After cash flow consideration, the residential calculated charge increases slightly to \$92.72 per capita. The non-residential charge after cash flow increases slightly to \$2.26, per square metre of GFA.

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

<b>FIRE SUMMARY</b>						
10-year Hist.	2013 - 2022		Unadjusted		Adjusted	
Service Level per pop & emp	Development-Related Capital Program		Development Charge		Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$179.90	\$33,484,925	\$33,034,925	\$90.37	\$2.15	<b>\$92.72</b>	<b>\$2.26</b>

APPENDIX B.11  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO FIRE SERVICES

BUILDINGS Station Name	# of Square Feet											UNIT COST (\$/sq. ft.)		
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2012			
East Command - #1 (former), 351 Birchmount Rd.	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	\$450
Fire Training Academy, 895 Eastern Ave.	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	\$450
Mechanical Division, 893 Eastern Ave.	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	\$450
Quartermaster (Warehouse/Mechanical), 15 Rotherham Ave.	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	\$450
Station #111, 3300 Bayview Ave.	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	\$450
Station #112, 5700 Bathurst St.	7,020	7,020	7,020	7,020	7,020	7,020	7,020	7,020	7,020	7,020	7,020	7,020	7,020	\$450
Station #113, 700 Seneca Hill	4,820	4,820	4,820	4,820	4,820	4,820	4,820	4,820	4,820	4,820	4,820	4,820	4,820	\$450
Station #114, 12 Canterbury Pl.	8,634	8,634	8,634	8,634	8,634	8,634	8,634	8,634	8,634	8,634	8,634	8,634	8,634	\$450
Station #115, 115 Parkway Forest Dr.	5,986	5,986	5,986	5,986	5,986	5,986	5,986	5,986	5,986	5,986	5,986	5,986	5,986	\$450
Station #116, 1 Esther Shiner Boulevard	-	-	-	-	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	\$450
Station #121, 10 William Carson Cres.	4,216	4,216	4,216	4,216	4,216	4,216	4,216	4,216	4,216	4,216	4,216	4,216	4,216	\$450
Station #122, 2545 Bayview Ave.	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	\$450
Station #123, 143 Bond Avenue	2,496	2,496	2,496	2,496	2,496	2,496	2,496	2,496	2,496	2,496	2,496	2,496	2,496	\$450
Station #125, 1109 Leslie St.	5,810	5,810	5,810	5,810	5,810	5,810	5,810	5,810	5,810	5,810	5,810	5,810	5,810	\$450
Station #131, 3135 Yonge St.	5,850	5,850	5,850	5,850	5,850	5,850	5,850	5,850	5,850	5,850	5,850	5,850	5,850	\$450
Station #132, 476 Lawrence Ave. W.	7,704	7,704	7,704	7,704	7,704	7,704	7,704	7,704	7,704	7,704	7,704	7,704	7,704	\$450
Station #133, 1505 Lawrence Ave. E.	8,064	8,064	8,064	8,064	8,064	8,064	8,064	8,064	8,064	8,064	8,064	8,064	8,064	\$450
Station #134, 16 Montgomery Ave.	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	\$450
Station #135, 641 Eglinton Ave.	5,401	5,401	5,401	5,401	5,401	5,401	5,401	5,401	5,401	5,401	5,401	5,401	5,401	\$450
Station #141, 3965 Keele St.	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	\$450
Station #141, 4100 Keele St.	-	-	-	-	-	-	-	-	-	-	-	-	-	\$450
Station #142, 2753 Jane St.	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	5,589	\$450
Station #143, 1009 Sheppard Ave. W.	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	2,891	\$450
Station #145, 20 Belfort Rd.	5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	\$450
Station #146, 2220 Jane St.	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	\$450
Station #211, 900 Tapscott Rd.	3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	\$450
Station #212, 8500 Sheppard Ave. E.	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	\$450
Station #213, 7 Lapsley Dr.	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	\$450
Station #214, 745 Meadowvale Rd.	4,986	4,986	4,986	4,986	4,986	4,986	4,986	4,986	4,986	4,986	4,986	4,986	4,986	\$450
Station #215, 5318 Lawrence Ave. E.	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	4,223	\$450
Station #222, 751 Warden Ave.	6,912	6,912	6,912	6,912	6,912	6,912	6,912	6,912	6,912	6,912	6,912	6,912	6,912	\$450
Station #223, 116 Dorset Rd.	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	\$450
Station #224, 1313 Woodbine Ave.	7,646	7,646	7,646	7,646	7,646	7,646	7,646	7,646	7,646	7,646	7,646	7,646	7,646	\$450
Station #225, 3600 Danforth Ave.	9,085	9,085	9,085	9,085	9,085	9,085	9,085	9,085	9,085	9,085	9,085	9,085	9,085	\$450

APPENDIX B.11  
TABLE 12013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO FIRE SERVICES

BUILDINGS Station Name	# of Square Feet												UNIT COST (\$/sq. ft.)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2012	2012		
Station #226, 87 Main St.	11,800	11,800	11,800	11,800	11,800	11,800	11,800	11,800	11,800	11,800	11,800	11,800	11,800	\$450
Station #227, 1904 Queen St. W.	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	\$450
Station #231, 740 Markham Rd.	13,225	13,225	13,225	13,225	13,225	13,225	13,225	13,225	13,225	13,225	13,225	13,225	13,225	\$450
Station #232, 1550 Midland Ave.	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	\$450
Station #233, 59 Curlew Dr.	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	\$450
Station #234, 40 Coronation Rd.	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	\$450
Station #235&Training, 200 Bermondsey Road	8,898	8,898	8,898	8,898	8,898	8,898	8,898	8,898	8,898	8,898	8,898	8,898	8,898	\$450
Station #241, 3325 Warden Ave.	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	\$450
Station #242, 2733 Brimley Rd.	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	\$450
Station #243, 4560 Sheppard Ave.	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	\$450
Station #244, 2340 Birchmount Rd.	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	5,048	\$450
Station #245, 1600 Birchmount Rd.	6,148	6,148	6,148	6,148	6,148	6,148	6,148	6,148	6,148	6,148	6,148	6,148	6,148	\$450
Station #311, 20 Balmoral Ave.	12,750	12,750	12,750	12,750	12,750	12,750	12,750	12,750	12,750	12,750	12,750	12,750	12,750	\$450
Station #312, 34 Yorkville Ave.	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	\$450
Station #313, 441 Bloor St. E.	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100	12,100	\$450
Station #314, 12 Grosvenor St.	11,940	11,940	11,940	11,940	11,940	11,940	11,940	11,940	11,940	11,940	11,940	11,940	11,940	\$450
Station #315, 132 Bellevue Ave.	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	\$450
Station #321, 231 McRae Drive	8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	\$450
Station #322, 256 Cosburn Ave.	7,848	7,848	7,848	7,848	7,848	7,848	7,848	7,848	7,848	7,848	7,848	7,848	7,848	\$450
Station #323, 153 Chatham Ave.	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	\$450
Station #324, 840 Gerrard St. E.	13,150	13,150	13,150	13,150	13,150	13,150	13,150	13,150	13,150	13,150	13,150	13,150	13,150	\$450
Station #325, 475 Dundas St. E.	10,130	10,130	10,130	10,130	10,130	10,130	10,130	10,130	10,130	10,130	10,130	10,130	10,130	\$450
Station #326, 30 Knox Ave.	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	\$450
Station #331, 33 Claremont St.	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	\$450
Station #332, 260 Adelaide St.	20,850	20,850	20,850	20,850	20,850	20,850	20,850	20,850	20,850	20,850	20,850	20,850	20,850	\$450
Station #333, 207 Front St. E.	12,720	12,720	12,720	12,720	12,720	12,720	12,720	12,720	12,720	12,720	12,720	12,720	12,720	\$450
Station #334, 339 Queens Quay W.	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	\$450
Station #335, 235 Cibola Ave.	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	\$450
Station #341, 555 Oakwood Ave.	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	\$450
Station #342, 106 Ascot Ave.	3,060	3,060	3,060	3,060	3,060	3,060	3,060	3,060	3,060	3,060	3,060	3,060	3,060	\$450
Station #343, 65 Hendrick Ave.	9,830	9,830	9,830	9,830	9,830	9,830	9,830	9,830	9,830	9,830	9,830	9,830	9,830	\$450
Station #344, 240 Howland Ave.	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	11,240	\$450
Station #345, 1285 Dufferin St.	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	\$450
Station #411, 75 Tonyork Dr.	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	\$450

APPENDIX B.11  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO FIRE SERVICES

BUILDINGS Station Name	# of Square Feet											UNIT COST (\$/sq. ft.)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2012		
Station #412, 267 Humberline Dr.	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	\$450
Station #413, 1549 Albion Rd.	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	\$450
Station #415, 2120 Kipling Ave.	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	\$450
Station #421, 6 Lambton Avenue	9,464	9,464	9,464	9,464	9,464	9,464	9,464	9,464	9,464	9,464	9,464	9,464	\$450
Station #422, 590 Jane St.	7,946	7,946	7,946	7,946	7,946	7,946	7,946	7,946	7,946	7,946	7,946	7,946	\$450
Station #423, 358 Keele St.	12,340	12,340	12,340	12,340	12,340	12,340	12,340	12,340	12,340	12,340	12,340	12,340	\$450
Station #424, 462 Runnymede Rd.	5,870	5,870	5,870	5,870	5,870	5,870	5,870	5,870	5,870	5,870	5,870	5,870	\$450
Station #425, 83 DeForest Rd.	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	\$450
Station #426, 140 Lansdowne Ave.	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	\$450
Station #431, 308 Prince Edward Dr.	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	\$450
Station #432, 155 The East Mall	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	\$450
Station #433, 615 Royal York Rd.	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	\$450
Station #434, 3 Lunniss Ave.	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	\$450
Station #435, 130 Eighth St.	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	\$450
Station #441 & Training, 947 Martingrove Rd.	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	\$450
Station #442, 2015 Lawrence Ave. W.	15,481	15,481	15,481	15,481	15,481	15,481	15,481	15,481	15,481	15,481	15,481	15,481	\$450
Station #443, 1724 Islington Ave.	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	\$450
Station #444, 666 Renforth Dr.	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	\$450
Station #445, 280 Burnhamthorpe Rd.	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	\$450
Training Division, 4562 Sheppard Ave.	5,925	5,925	5,925	5,925	5,925	5,925	5,925	5,925	5,925	5,925	5,925	5,925	\$450
Fire Service Repair Facility, 40 Tonyork	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	\$450
HUSAR Facility, 21 Old Eglinton Avenue	-	-	-	-	-	11,700	11,700	11,700	11,700	11,700	11,700	11,700	\$450
<b>Total (sq.ft.)</b>	<b>730,017</b>	<b>730,017</b>	<b>730,017</b>	<b>730,017</b>	<b>742,017</b>	<b>753,717</b>	<b>753,717</b>	<b>753,717</b>	<b>753,717</b>	<b>763,326</b>	<b>763,326</b>	<b>763,326</b>	
<b>Total (\$000)</b>	<b>\$328,507.7</b>	<b>\$328,507.7</b>	<b>\$328,507.7</b>	<b>\$328,507.7</b>	<b>\$333,907.7</b>	<b>\$339,172.7</b>	<b>\$339,172.7</b>	<b>\$339,172.7</b>	<b>\$339,172.7</b>	<b>\$343,496.7</b>	<b>\$343,496.7</b>	<b>\$343,496.7</b>	

APPENDIX B.11  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO FIRE SERVICES

LAND Station Name	# of Hectares												UNIT COST (\$/ha)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012				
East Command - #1 (former), 351 Birchmount Rd.	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$3,706,600
Fire Training Academy & Mechanical Division, 893 & 895 Eastern Ave.	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	\$18,568,630
Quartermaster (Warehouse/Mechanical), 15 Rotherham Ave.	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	\$5,782,061
Station #111, 3300 Bayview Ave.	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$7,783,543
Station #112, 5700 Bathurst St.	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$7,783,543
Station #113, 700 Seneca Hill	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$7,783,543
Station #114, 12 Canterbury Pl.	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	\$7,783,543
Station #115, 115 Parkway Forest Dr.	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	\$7,783,543
Station #116, 1 Esther Shiner Boulevard	-	-	-	-	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	\$7,783,543
Station #121, 10 William Carson Cres.	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$2,347,563
Station #122, 2545 Bayview Ave.	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	\$7,783,543
Station #123, 143 Bond Avenue	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$7,783,543
Station #125, 1109 Leslie St.	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$7,783,543
Station #131, 3135 Yonge St.	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$7,783,543
Station #132, 476 Lawrence Ave. W.	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$7,783,543
Station #133, 1505 Lawrence Ave. E.	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$7,783,543
Station #134, 16 Montgomery Ave.	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$7,783,543
Station #135, 641 Eglinton Ave.	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$18,533,100
Station #141, 3965 Keele St.	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$7,783,543
Station #141, 4100 Keele St.	-	-	-	-	-	-	-	-	-	-	-	-	-	\$7,783,543
Station #142, 2753 Jane St.	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$7,783,543
Station #143, 1009 Sheppard Ave. W.	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$7,783,543
Station #145, 20 Bellfort Rd.	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	\$7,783,543
Station #146, 2220 Jane St.	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$5,782,061
Station #211, 900 Tapscott Rd.	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	\$3,706,600
Station #212, 8500 Sheppard Ave. E.	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	\$3,706,600
Station #213, 7 Lapsley Dr.	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$3,706,600
Station #214, 745 Meadowvale Rd.	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	\$3,706,600
Station #215, 5318 Lawrence Ave. E.	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$3,706,600
Station #222, 751 Warden Ave.	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$3,706,600
Station #223, 116 Dorset Rd.	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$3,706,600
Station #224, 1313 Woodbine Ave.	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$18,533,100
Station #225, 3600 Danforth Ave.	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	\$3,706,600
Station #226, 87 Main St.	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$18,533,100
Station #227, 1904 Queen St. W.	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$18,533,100
Station #231, 740 Markham Rd.	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	\$3,706,600

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TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO FIRE SERVICES

LAND Station Name	# of Hectares										UNIT COST (\$/ha)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Station #232, 1550 Midland Ave.	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$3,706,600
Station #233, 59 Curlew Dr.	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$7,783,543
Station #234, 40 Coronation Rd.	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$3,706,600
Station #235&Training, 200 Bermondsey Road	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$7,783,543
Station #241, 3325 Warden Ave.	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	\$3,706,600
Station #242, 2733 Brimley Rd.	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	\$3,706,600
Station #243 & Training Division, 4560 & 4562 Sheppard Ave.	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	\$3,706,600
Station #244, 2340 Birchmount Rd.	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$3,706,600
Station #245, 1600 Birchmount Rd.	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	\$3,706,600
Station #311, 20 Balmoral Ave.	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$18,533,100
Station #312, 34 Yorkville Ave.	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$18,533,100
Station #313, 441 Bloor St. E.	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$18,533,100
Station #314, 12 Grosvenor St.	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$18,533,100
Station #315, 132 Bellevue Ave.	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$18,533,100
Station #321, 231 McRae Drive	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$7,783,543
Station #322, 256 Cosburn Ave.	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$18,533,100
Station #323, 153 Chatham Ave.	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$18,533,100
Station #324, 840 Gerrard St. E.	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$18,533,100
Station #325, 475 Dundas St. E.	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$18,533,100
Station #326, 30 Knox Ave.	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	2.05	\$18,533,100
Station #331, 33 Claremont St.	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$18,533,100
Station #332, 260 Adelaide St.	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$18,533,100
Station #333, 207 Front St. E.	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$18,533,100
Station #334, 339 Queens Quay W.	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	\$18,533,100
Station #335, 235 Cibola Ave.	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$18,533,100
Station #341, 555 Oakwood Ave.	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$7,783,543
Station #342, 106 Ascot Ave.	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$5,782,061
Station #343, 65 Hendrick Ave.	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$18,533,100
Station #344, 240 Howland Ave.	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$18,533,100
Station #345, 1285 Dufferin St.	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$18,533,100
Station #411, 75 Tonyork Dr.	18.11	18.11	18.11	18.11	18.11	18.11	18.11	18.11	18.11	18.11	18.11	\$1,543,987
Station #412, 267 Humberline Dr.	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	\$5,782,061
Station #413, 1549 Albion Rd.	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$5,782,061
Station #415, 2120 Kipling Ave.	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$5,782,061
Station #421, 6 Lambton Avenue	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$5,782,061
Station #422, 590 Jane St.	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$5,782,061

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2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO FIRE SERVICES

LAND Station Name	# of Hectares										UNIT COST (\$/ha)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Station #423, 358 Keele St.	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$5,782,061
Station #424, 462 Runnymede Rd.	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$5,782,061
Station #425, 83 Deforest Rd.	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$5,782,061
Station #426, 140 Lansdowne Ave.	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$18,533,100
Station #431, 308 Prince Edward Dr.	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$5,782,061
Station #432, 155 The East Mall	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	\$5,782,061
Station #433, 615 Royal York Rd.	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$5,782,061
Station #434, 3 Lunniss Ave.	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$5,782,061
Station #435, 130 Eighth St.	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	\$5,782,061
Station #441 & Training, 947 Martingrove Rd.	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	\$5,782,061
Station #442, 2015 Lawrence Ave. W.	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	\$5,782,061
Station #443, 1724 Islington Ave.	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	\$5,782,061
Station #444, 666 Renforth Dr.	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$5,782,061
Station #445, 280 Burnhamthorpe Rd.	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	\$5,782,061
Fire Service Repair Facility, 40 TorYork	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	\$1,108,666
HUSAR Facility, 21 Old Eglinton Avenue	-	-	-	-	-	-	-	-	-	-	-	\$775,177
<b>Total (ha)</b>	<b>47.75</b>	<b>47.75</b>	<b>47.75</b>	<b>47.75</b>	<b>49.06</b>	<b>55.12</b>	<b>55.12</b>	<b>55.12</b>	<b>56.29</b>	<b>56.29</b>	<b>56.29</b>	
<b>Total (\$000)</b>	<b>\$279,474.4</b>	<b>\$279,474.4</b>	<b>\$279,474.4</b>	<b>\$279,474.4</b>	<b>\$289,715.9</b>	<b>\$294,410.9</b>	<b>\$294,410.9</b>	<b>\$294,410.9</b>	<b>\$303,550.2</b>	<b>\$303,550.2</b>	<b>\$303,550.2</b>	

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO FIRE SERVICES

VEHICLES Type of Vehicle	# of Vehicles											UNIT COST (\$/unit)
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Pumpers	78	78	78	78	76	77	79	79	79	79	71	\$439,500
Rescues	28	28	28	28	28	28	28	28	28	28	28	\$527,500
Aerials	25	19	18	18	10	9	7	7	7	7	5	\$848,500
Quint Aerials	19	20	23	23	28	30	30	30	31	30	30	\$858,500
Squads	10	10	10	10	9	8	6	7	7	6	6	\$504,000
Support Vehicles (incl Training & Mech trucks)	18	21	25	25	25	26	26	26	28	28	29	\$340,000
Various Light Units	179	190	180	180	177	180	182	176	180	179	179	\$20,000
<b>Total (#)</b>	<b>357</b>	<b>366</b>	<b>362</b>	<b>362</b>	<b>353</b>	<b>358</b>	<b>358</b>	<b>353</b>	<b>360</b>	<b>348</b>		
<b>Total (\$000)</b>	<b>\$101,315.0</b>	<b>\$98,322.5</b>	<b>\$101,209.5</b>	<b>\$101,209.5</b>	<b>\$97,271.0</b>	<b>\$98,475.0</b>	<b>\$96,689.0</b>	<b>\$97,073.0</b>	<b>\$98,691.5</b>	<b>\$92,436.0</b>		



2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
TORONTO FIRE SERVICES

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Historic Population	2,482,995	2,483,327	2,484,821	2,503,281	2,513,804	2,525,352	2,543,177	2,560,371	2,615,060	2,651,628
Historic Employment	1,448,421	1,455,094	1,461,797	1,468,531	1,477,814	1,487,156	1,496,557	1,506,018	1,515,538	1,526,879
Total Historic Population & Employment	3,931,417	3,938,421	3,946,618	3,971,812	3,991,619	4,012,508	4,039,734	4,066,389	4,130,598	4,178,508

INVENTORY SUMMARY (\$000)

Buildings	\$328,507.7	\$328,507.7	\$328,507.7	\$328,507.7	\$333,907.7	\$339,172.7	\$339,172.7	\$339,172.7	\$343,496.7	\$343,496.7
Land	\$279,474.4	\$279,474.4	\$279,474.4	\$279,474.4	\$289,715.9	\$294,410.9	\$294,410.9	\$294,410.9	\$303,550.2	\$303,550.2
Vehicles	\$101,315.0	\$98,322.5	\$101,209.5	\$101,209.5	\$97,271.0	\$98,475.0	\$96,689.0	\$97,073.0	\$98,691.5	\$92,436.0
<b>Total (\$000)</b>	<b>\$709,297.0</b>	<b>\$706,304.5</b>	<b>\$709,191.5</b>	<b>\$709,191.5</b>	<b>\$720,894.5</b>	<b>\$732,058.5</b>	<b>\$730,272.5</b>	<b>\$730,656.5</b>	<b>\$745,738.4</b>	<b>\$739,482.9</b>

Average  
Service  
Level

SERVICE LEVEL (\$/capita & employment)

Buildings	\$83.56	\$83.41	\$83.24	\$82.71	\$83.65	\$84.53	\$83.96	\$83.41	\$83.16	\$82.21
Land	\$71.09	\$70.96	\$70.81	\$70.36	\$72.58	\$73.37	\$72.88	\$72.40	\$73.49	\$72.65
Vehicles	\$25.77	\$24.96	\$25.64	\$25.48	\$24.37	\$24.54	\$23.93	\$23.87	\$23.89	\$22.12
<b>Total (\$/capita &amp; employment)</b>	<b>\$180.42</b>	<b>\$179.34</b>	<b>\$179.70</b>	<b>\$178.56</b>	<b>\$180.60</b>	<b>\$182.44</b>	<b>\$180.77</b>	<b>\$179.68</b>	<b>\$180.54</b>	<b>\$176.97</b>
										<b>\$179.90</b>

CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
TORONTO FIRE SERVICES

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2003 - 2012	\$179.90
Net Population & Employment Growth 2013 - 2022	336,284
<b>Maximum Allowable Funding Envelope</b>	<b>\$60,497,492</b>

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
FIRE

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs	
					Replacement & BTE Shares	0% Reduction		2013-2022	Post 2022
<b>11 FIRE</b>									
<b>11.1 Buildings, Land &amp; Furnishings</b>									
11.1.1 Station B (Sin 144)-Keele St betw Sheppard/Wilson	2013 - 2014	\$ 9,746,117	\$ -	\$ 9,746,117	\$ -	\$ -	\$ 9,746,117	\$ 9,746,117	\$ -
11.1.2 Station A (Sin 414)- Hwy 27 and Rexdale Blvd	2014 - 2016	\$ 7,044,747	\$ -	\$ 7,044,747	\$ -	\$ -	\$ 7,044,747	\$ 7,044,747	\$ -
11.1.3 Station G (New Stn 124)-Sunnybrook	2020 - 2022	\$ 11,499,027	\$ -	\$ 11,499,027	\$ -	\$ -	\$ 11,499,027	\$ 11,499,027	\$ -
11.1.4 Station D (New Stn 221)-Eglinton and Midland	2013 - 2013	\$ 4,695,034	\$ -	\$ 4,695,034	\$ -	\$ -	\$ 4,695,034	\$ 4,695,034	\$ -
Subtotal Buildings, Land & Furnishings		\$ 32,984,925	\$ -	\$ 32,984,925	\$ -	\$ -	\$ 32,984,925	\$ 32,984,925	\$ -
<b>11.2 Fire Master Plan</b>									
11.2.1 Fire Master Plan	2013 - 2013	\$ 250,000	\$ -	\$ 250,000	\$ 225,000	\$ -	\$ 25,000	\$ 25,000	\$ -
11.2.2 Fire Master Plan	2018 - 2018	\$ 250,000	\$ -	\$ 250,000	\$ 225,000	\$ -	\$ 25,000	\$ 25,000	\$ -
Subtotal Fire Master Plan		\$ 500,000	\$ -	\$ 500,000	\$ 450,000	\$ -	\$ 50,000	\$ 50,000	\$ -
<b>TOTAL FIRE</b>		<b>\$ 33,484,925</b>	<b>\$ -</b>	<b>\$ 33,484,925</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ 33,034,925</b>	<b>\$ 33,034,925</b>	<b>\$ -</b>

<b>Residential Development Charge Calculation</b>	
Residential Share of 2013 - 2022 DC Eligible Costs	66%
10-Year Growth in Population in New Units	\$21,847,433
Unadjusted Development Charge Per Capita	241,762
	<b>\$90.37</b>
<b>Non-Residential Development Charge Calculation</b>	
Non-Residential Share of 2013 - 2022 DC Eligible Costs	34%
10-Year Growth in Square Metres	\$11,187,492
Unadjusted Development Charge Per Square Metre	5,200,000
	<b>\$2.15</b>

2013 - 2022 Net Funding Envelope \$60,497,492

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
FIRE  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>FIRE</b>											
OPENING CASH BALANCE	\$0.0	(\$2,882.8)	(\$4,619.0)	(\$4,089.9)	(\$3,735.8)	(\$1,926.4)	\$13.0	\$2,173.5	\$1,483.1	\$756.3	
2013 - 2022 RESIDENTIAL FUNDING REQUIREMENTS											
- Fire: Non Inflated	\$6,344.3	\$4,775.8	\$1,553.0	\$1,553.0	\$0.0	\$16.5	\$0.0	\$2,534.9	\$2,534.9	\$2,534.9	\$21,847.4
- Fire: Inflated	\$6,344.3	\$4,871.3	\$1,615.7	\$1,648.1	\$0.0	\$18.3	\$0.0	\$2,911.8	\$2,970.1	\$3,029.5	\$23,409.1
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	38,166	35,271	24,729	22,533	19,730	19,814	20,331	20,336	20,364	20,488	241,762
REVENUE											
- DC Receipts: Inflated	\$3,538.7	\$3,335.8	\$2,385.5	\$2,217.1	\$1,980.2	\$2,028.4	\$2,122.9	\$2,165.9	\$2,212.2	\$2,270.2	\$24,256.9
INTEREST											
- Interest on Opening Balance	\$0.0	(\$158.6)	(\$254.0)	(\$224.9)	(\$205.5)	(\$106.0)	\$0.5	\$76.1	\$51.9	\$26.5	(\$794.1)
- Interest on In-year Transactions	(\$77.2)	(\$42.2)	\$13.5	\$10.0	\$34.7	\$35.2	\$37.2	(\$20.5)	(\$20.8)	(\$20.9)	(\$51.2)
TOTAL REVENUE	\$3,461.5	\$3,135.0	\$2,144.9	\$2,002.1	\$1,809.4	\$1,957.6	\$2,160.5	\$2,221.5	\$2,243.3	\$2,275.8	\$23,411.6
CLOSING CASH BALANCE	(\$2,882.8)	(\$4,619.0)	(\$4,089.9)	(\$3,735.8)	(\$1,926.4)	\$13.0	\$2,173.5	\$1,483.1	\$756.3	\$2.6	

**2013 Adjusted Charge Per Capita**  
**\$92.72**

<b>Allocation of Capital Program</b>	
Residential Sector	66.1%
Non-Residential Sector	33.9%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>FIRE</b>											
OPENING CASH BALANCE	\$0.00	(\$2,130.59)	(\$3,579.16)	(\$3,373.77)	(\$3,149.10)	(\$2,027.93)	(\$828.78)	\$472.30	\$343.77	\$207.85	
2013 - 2022 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Fire: Non Inflated	\$3,248.8	\$2,445.5	\$795.2	\$795.2	\$0.0	\$8.5	\$0.0	\$1,298.1	\$1,298.1	\$1,298.1	\$11,187.5
- Fire: Inflated	\$3,248.8	\$2,494.5	\$827.4	\$843.9	\$0.0	\$9.3	\$0.0	\$1,491.1	\$1,520.9	\$1,551.3	\$11,987.2
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	5,200,000
REVENUE											
- DC Receipts: Inflated	\$1,175.2	\$1,198.7	\$1,222.7	\$1,247.1	\$1,272.1	\$1,297.5	\$1,323.5	\$1,349.9	\$1,376.9	\$1,404.5	\$12,868.1
INTEREST											
- Interest on Opening Balance	\$0.0	(\$117.2)	(\$196.9)	(\$185.6)	(\$173.2)	(\$111.5)	(\$45.6)	\$16.5	\$12.0	\$7.3	(\$794.1)
- Interest on In-year Transactions	(\$57.0)	(\$35.6)	\$6.9	\$7.1	\$22.3	\$22.5	\$23.2	(\$3.9)	(\$4.0)	(\$4.0)	(\$22.6)
TOTAL REVENUE	\$1,118.2	\$1,045.9	\$1,032.8	\$1,068.6	\$1,121.2	\$1,208.5	\$1,301.1	\$1,362.5	\$1,385.0	\$1,407.7	\$12,051.4
CLOSING CASH BALANCE	(\$2,130.6)	(\$3,579.2)	(\$3,373.8)	(\$3,149.1)	(\$2,027.9)	(\$828.8)	\$472.3	\$343.8	\$207.8	\$64.3	

**2013 Adjusted Charge Per Square Metre \$2.26**

<b>Allocation of Capital Program</b>	
Residential Sector	66.1%
Non-Residential Sector	33.9%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX B.12**

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***EMS***

***APPENDIX***

## APPENDIX B.12

### EMS TECHNICAL APPENDIX

This appendix provides a brief outline of historic service levels for Emergency Medical Services (EMS), the 2013–2022 development-related capital program, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the program have been provided by City staff and are based upon the Council-approved capital budget, previous DC Background Studies, and other long-range planning documents. The portion of the development-related capital program included in the calculation of the development charge is the lesser of that identified in the capital program and that which would be generated by the application of the average level of service provided over the past 10 years. Consistent with s. 5 (1) 7 of the DCA, the eligible development-related net capital cost for the provision of EMS Services is reduced by 10% in calculating the development charges.

The following discusses the individual components included in the EMS service category. The analysis is set out in the tables which follow. The tables include:

Table 1	Historic Service Levels and Calculation of 10-Year Average Service Level
Table 2	2013–2022 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs
Table 3	Cash Flow Analysis

#### **A. HISTORIC SERVICE LEVELS AND CALCULATION OF 10-YEAR AVERAGE SERVICE LEVELS AND MAXIMUM ALLOWABLE CHARGES**

EMS currently operates out of 42 stations, and several other related buildings and facilities that amount to over 260,000 square feet of building space. The buildings have a value of \$121.4 million. The average unit cost per square foot to replace EMS

buildings was derived by the average cost of constructing three of the most recent stations.

The land associated with each EMS building is also included in Table 1. The size of the land parcels were provided by EMS staff. The replacement value for the lands associated with the EMS facilities were taken from a database containing all City-owned real estate assets and was provided by the City's Facilities and Real Estate Division. In total, the replacement cost of the land associated with EMS buildings amounts to \$79.6 million.

There are currently 296 fire vehicles in the EMS fleet. Each vehicle unit cost includes the cost of acquiring the vehicle itself, in addition to equipment that is purchased and kept on board each vehicle. In total, the value of the vehicles in 2012 was \$43.0 million. Finally, EMS equipment is also included in the level of service analysis and adds another \$11.2 million to the inventory.

The last page of Table 1 provides a summary of the level of service and the calculation of the 10-year historic service level. Also shown on this page is the calculation of the maximum allowable funding envelope, which is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10-Year Average Service Level (2003 – 2012)	\$59.98
Net Population & Employment Growth (2013 – 2022)	336,284
Maximum Allowable Funding Envelope	\$20,170,314
Less: 10% Legislated Reduction	\$2,017,031
<b>Discounted Maximum Allowable Funding Envelope</b>	<b>\$18,153,283</b>

The existing facilities have been examined and consideration has been made with regard to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the City’s EMS infrastructure, and as such, no adjustments have been made to the service level calculations.

## **B. DEVELOPMENT-RELATED CAPITAL PROGRAM**

The City has reviewed its 10-year capital budget to identify which projects that will result, in whole or in part, in increased capacity to meet the servicing needs of new development. The 2013–2022 development-related capital program includes the replacement of Station 51 and at Plewes Road, the reconstruction of two stations, and the addition of two new stations.

New equipment purchases related to the communications network and also defibrillators are also included in the capital program. The total gross cost of this capital program is \$42.7 million.

Paragraph 5 of s.s.5(1) of the *DCA* requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City’s “excess capacity,” other than excess capacity which is “committed”. “Excess capacity” is undefined in the *DCA*, but in this case must be able to meet some or all of the increase in need for service, in order to potentially represent a deduction. The deduction of uncommitted excess capacity from the future increase in the need for service, would normally occur as part of the conceptual planning and feasibility work associated with justifying and sizing new facilities. It is proposed that there is no actual “surplus” that exists within EMS.

## **C. CALCULATION OF DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Grants, Subsidies and Other Recoveries**

No grants, subsidies or other recoveries have been identified to fund any of the development-related projects to be recovered through development charges. As such, no deductions have been made in this regard.

### **2. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. Generally speaking, shares have been deducted from the net cost of projects that account for portions of the project that relate to state-of-good-repair or the replacement or reconstruction of existing facilities.



For the buildings that have a replacement and expansion component to them, the net increment gain in building space is deemed to be the development-related portion of the project, and the remaining is deemed to be the growth-related share. This percentage varies from project to project.

As for the Equipment acquisitions, the portion related to the cost of the “current” system or asset that will be replaced, is deemed to be the benefit to existing share.

In total, \$8.7 million is identified as the replacement and benefit to existing share.

### **3. Legislated 10% Reduction**

As this service is not identified in Section 5 (5) of the *DCA*, a 10% reduction to the net municipal costs, less the replacement/benefit to existing shares, is made to each project.

In total, \$3.4 million is identified as the 10% reduction share.

### **4. Post-2022 Benefit**

\$12.4 million has been attributed to post period benefit of the total development-related cost of \$30.6 million. This relates to the development-related capital program being in excess of the 10-year service level and maximum funding envelope of \$18.2 million. The post-period benefit shares are still deemed to be development-related, however, not eligible for recovery in this by-law period. These shares will be examined for recovery through subsequent reviews of the DC by-law.

## **D. CALCULATION OF RESIDENTIAL AND NON-RESIDENTIAL DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Residential and Non-Residential Allocation**

The discounted development-related costs have been allocated 66% to residential development, and 34% to the non-residential sector. This sector allocation is based upon future shares population growth in new units (241,762) and employment growth in new space (123,800).

Table 2 displays the 66% allocation to the residential sector, or \$12.0 million, and 34% to the non-residential sector, or \$6.1 million.

This page also displays the calculation of the unadjusted per capita residential charge for EMS. The \$12.0 million in discounted development-related net capital costs are

allocated to the 241,762 population forecast from new housing units, yielding a per capita charge of \$49.66 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$6.1 million allocated to the non-residential sector and dividing it by 5.2 million square metres of new non-residential floor space. This yields an unadjusted charge of \$1.18 per square metre of GFA.

## **E. CASH FLOW ANALYSIS**

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

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

Table 3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential development charges. After cash flow consideration, the residential calculated charge increases slightly to \$52.26 per capita. The non-residential charge after cash flow increases slightly to \$1.28 per square metre of GFA.

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

<b>EMERGENCY MEDICAL SERVICES SUMMARY</b>						
10-year Hist.	2013 - 2022		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$59.98	\$42,710,000	\$18,153,283	\$49.66	\$1.18	<b>\$52.26</b>	<b>\$1.28</b>

APPENDIX B.12  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO EMERGENCY MEDICAL SERVICES

BUILDINGS Station Name	# of Square Feet												UNIT COST (\$/sq. ft.)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2012	2012		
Station 10 - 2015 Lawrence Avenue W.	5,005	5,005	5,005	5,005	5,005	5,005	5,005	5,005	5,005	5,005	5,005	5,005	5,005	\$460
Station 11 - 1135 Caledonia Rd.	3,574	3,574	3,574	3,574	3,574	3,574	3,574	3,574	3,574	3,574	3,574	3,574	3,574	\$460
Station 12 - 1535 Albion Rd.	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	\$460
Station 13 - 555 Martin Grove Rd.	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	\$460
Station 14 - 321 Rexdale Blvd. Unit 3	4,252	4,252	4,252	4,252	4,252	4,252	4,252	4,252	4,252	4,252	4,252	4,252	4,252	\$460
Station 15 - 2753 Jane St.	1,701	1,701	1,701	1,701	1,701	1,701	1,701	1,701	1,701	1,701	1,701	1,701	1,701	\$460
Station 18 - 643 Eglinton Ave. W.	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	\$460
Station 19 - 2660 Eglinton Ave. W.	1,367	1,367	1,367	1,367	1,367	1,367	1,367	1,367	1,367	1,367	1,367	1,367	1,367	\$460
Station 20 - 2430 Lawrence Ave. East	7,782	7,782	7,782	7,782	7,782	7,782	7,782	7,782	7,782	7,782	7,782	7,782	7,782	\$460
Station 21 - 887 Pharmacy Ave.	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	\$460
Station 22 - 3100 Eglinton Ave. E.	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	2,583	\$460
Station 23 - 115 Parkway Forest Dr.	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	\$460
Station 24 - 3061 Birchmount Rd.	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659	\$460
Station 25 - 8500 Sheppard Avenue East	-	-	-	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	\$460
Station 26 - 4331 Lawrence Ave E	850	850	850	850	850	850	850	850	850	850	850	850	850	\$460
Station 27 - 900 Tapscott Rd.	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	\$460
Station 28 - 2900 Lawrence Ave. E.	1,905	1,905	1,905	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	\$460
Station 29 - 4560 Sheppard Ave. E.	-	-	-	-	-	-	-	-	-	-	-	-	-	\$460
Station 30 - 100 Turnberry Ave.	-	-	-	5,360	5,360	5,360	5,360	5,360	5,360	5,360	5,360	5,360	5,360	\$460
Station 31 - 4219 Dundas St. West	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	\$460
Station 32 - 9 Clendenan Ave.	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	\$460
Station 33 - 760 Dovercourt Rd.	3,132	3,132	3,132	3,132	3,132	3,132	3,132	3,132	3,132	3,132	3,132	3,132	3,132	\$460
Station 34 - 674 Markham St.	19,934	19,934	19,934	19,934	19,934	19,934	19,934	19,934	19,934	19,934	19,934	19,934	19,934	\$460
Station 35 - 256 Manitoba Dr.	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	\$460
Station 36 - 339 Queen's Quay	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	\$460
Station 37 - 1288 Queen St. W.	4,413	4,413	4,413	4,413	4,413	4,413	4,413	4,413	4,413	4,413	4,413	4,413	4,413	\$460
Station 38 - 259 Horner Ave.	5,102	5,102	5,102	5,102	5,102	5,102	5,102	5,102	5,102	5,102	5,102	5,102	5,102	\$460
Station 39 - 155 The East Mall	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	1,927	\$460
Station 40 - 58 Richmond St. E.	12,799	12,799	12,799	12,799	12,799	12,799	12,799	12,799	12,799	12,799	12,799	12,799	12,799	\$460
Station 41 - 1300 Pape Ave.	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	\$460
Station 42 - 1535 Kingston Rd.	6,997	6,997	6,997	6,997	6,997	6,997	6,997	6,997	6,997	6,997	6,997	6,997	6,997	\$460
Station 43 - 126 Pape Ave.	3,790	3,790	4,790	4,790	4,790	4,790	4,790	4,790	4,790	4,790	4,790	4,790	4,790	\$460
Station 45 - 135 Davenport Rd.	11,496	11,496	11,496	11,496	11,496	11,496	11,496	11,496	11,496	11,496	11,496	11,496	11,496	\$460
Station 46 - 105 Cedarvale Ave.	1,572	1,572	1,572	1,572	1,572	1,572	1,572	1,572	1,572	1,572	1,572	1,572	1,572	\$460
Station 47 - 3600 St. Clair Ave. E.	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	\$460
Station 51 - 61 Toronyk Drive	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	\$460
Station 52 - 170 Plewes Rd	-	-	-	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	\$460
Station 54 - 4135 Bathurst St.	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	\$460
Station 55 - 5700 Bathurst Street	-	-	-	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	\$460
Station 56 - 3300 Bayview Ave.	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	\$460



2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO EMERGENCY MEDICAL SERVICES

BUILDINGS Station Name	# of Square Feet											UNIT COST (\$/sq. ft.)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012			
Station 57 - 2075 Bayview Ave.	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142	2,142	\$460
Station 58 - 12 Canterbury Place	3,820	3,820	3,820	3,820	3,820	3,820	3,820	3,820	3,820	3,820	3,820	3,820	\$460
Marine Unit - 259 Queens Quay W													\$460
Station D1 - NW - 50 TorYork Ave.	-	-	-	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	\$460
Station D2 - NE - 2430 Lawrence Ave. East	1,561	1,561	1,561	1,561	1,561	1,561	1,561	1,561	1,561	1,561	1,561	1,561	\$460
Station D3 - SW - 100 Turnberry Ave.													\$460
Station D4 - SE - 1535 Kingston Rd.													\$460
Station D5 - 5700 Bathurst Street													\$460
HQ - 4330 Dufferin St	52,812	52,812	52,812	52,812	52,812	52,812	52,812	52,812	52,812	52,812	52,812	52,812	\$460
East Facilities - 5316 Lawrence Ave. E.	850	850	5,500	850	850	850	850	850	850	850	850	850	\$460
West Facilities - 866 Richmond Street W.	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	\$460
895 Eastern Ave	-	-	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	\$460
4800 Sheppard Ave E	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	\$460
35 Avenue of the Islands	-	-	-	-	-	-	-	-	500	500	500	500	\$460
3325 Warden Ave (Temporary site)	800	800	800	800	800	800	800	800	800	800	800	800	\$460
590 Jane St (Temporary site)	500	500	500	500	500	500	500	500	500	500	500	500	\$460
3 Lunness Rd (Temporary site)	500	500	500	500	500	500	500	500	500	500	500	500	\$460
<b>Total (sq.ft.)</b>	<b>205,306</b>	<b>205,306</b>	<b>216,716</b>	<b>239,361</b>	<b>239,361</b>	<b>239,361</b>	<b>239,361</b>	<b>241,361</b>	<b>266,424</b>	<b>263,924</b>	<b>263,924</b>	<b>263,924</b>	
<b>Total (\$000)</b>	<b>\$94,440.8</b>	<b>\$94,440.8</b>	<b>\$99,689.4</b>	<b>\$110,106.1</b>	<b>\$110,106.1</b>	<b>\$110,106.1</b>	<b>\$110,336.1</b>	<b>\$111,026.1</b>	<b>\$122,555.0</b>	<b>\$121,405.0</b>	<b>\$121,405.0</b>	<b>\$121,405.0</b>	

APPENDIX B.12  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO EMERGENCY MEDICAL SERVICES

LAND Station Name	# of Hectares											
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Station 10 - 2015 Lawrence Avenue W.	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	
Station 11 - 1135 Caledonia Rd.	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	
Station 12 - 1535 Albion Rd.	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	
Station 13 - 555 Martin Grove Rd.	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	
Station 15 - 2753 Jane St.	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	
Station 18 - 643 Eglinton Ave. W.	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	
Station 19 - 2660 Eglinton Ave. W.	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	
Station 20 - 2430 Lawrence Ave. East	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	
Station 21 - 887 Pharmacy Ave.	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	
Station 22 - 3100 Eglinton Ave. E.	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	
Station 24 - 3061 Birchmount Rd.	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	
Station 25 - 8500 Sheppard Avenue East	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	
Station 27 - 900 Tapscott Rd.	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	
Station 28 - 2900 Lawrence Ave. E.	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	
Station 29 - 4560 Sheppard Ave. E.	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	
Station 30 - 100 Turnberry Ave.	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	
Station 31 - 4219 Dundas St. West	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	
Station 32 - 9 Clendenan Ave.	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	
Station 33 - 760 Dovercourt Rd.	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	
Station 34 - 674 Markham St.	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	
Station 35 - 256 Manitoba Dr.	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	
Station 36 - 339 Queen's Quay	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	1.32	
Station 37 - 1288 Queen St. W.	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	
Station 38 - 259 Horner Ave.	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	
Station 39 - 155 The East Mall	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	
Station 40 - 58 Richmond St. E.	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	
Station 41 - 1300 Pape Ave.	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	
Station 42 - 1535 Kingston Rd.	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	
Station 43 - 126 Pape Ave.	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	
Station 45 - 135 Davenport Rd.	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	
Station 46 - 105 Cedarvale Ave.	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	
Station 47 - 3600 St. Clair Ave. E.	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	
Station 51 - 61 TorYork Drive	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	
Station 52 - 170 Plewes Rd	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	
Station 54 - 4135 Bathurst St.	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	
Station 55 - 5700 Bathurst Street	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	
Station 56 - 3300 Bayview Ave.	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	
Station 58 - 12 Canterbury Place	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	

APPENDIX B.12  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO EMERGENCY MEDICAL SERVICES

LAND Station Name	# of Hectares										
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	
Station D1 - NW - 50 Tornyork Ave.	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23
HQ - 4330 Dufferin St	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
East Facilities - 5316 Lawrence Ave. E.	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26
West Facilities - 866 Richmond Street W.	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
<b>Total (ha)</b>	<b>23.65</b>	<b>23.65</b>	<b>23.65</b>	<b>23.65</b>	<b>23.65</b>	<b>23.65</b>	<b>23.65</b>	<b>23.65</b>	<b>23.65</b>	<b>23.65</b>	<b>23.65</b>
<b>Total (\$000)</b>	<b>\$79,604.0</b>	<b>\$79,604.0</b>	<b>\$79,604.0</b>	<b>\$79,604.0</b>	<b>\$79,604.0</b>	<b>\$79,604.0</b>	<b>\$79,604.0</b>	<b>\$79,604.0</b>	<b>\$79,604.0</b>	<b>\$79,604.0</b>	<b>\$79,604.0</b>

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO EMERGENCY MEDICAL SERVICES

VEHICLES Type of Vehicle	# of Vehicles											UNIT COST (\$/unit)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012			
Ambulance Type II	1	1	1	1	1	1	1	1	1	1	1	1	\$181,520
Ambulance Type III	155	155	155	155	155	155	155	155	155	155	155	155	\$183,339
BUS	2	2	2	2	2	2	2	2	2	2	2	2	\$718,050
CART / GATORS	9	9	9	9	9	9	9	9	9	9	9	9	\$15,762
DECOMMISSIONED AMBULANCE	10	10	10	10	10	10	10	10	10	10	10	10	\$163,248
DISPLAY ANTIQUES VEHICLES	3	3	3	3	3	3	3	3	3	3	3	3	\$20,917
HEAVY TRUCK	9	9	9	9	9	9	9	9	9	9	9	9	\$163,242
LIGHT TRUCK	11	11	11	11	11	11	11	11	11	11	11	11	\$103,367
PRIVATE PASSENGER VEHICLE	14	14	14	14	14	14	14	14	14	14	14	14	\$80,324
EMERGENCY RESPONSE VEHICLE	76	76	76	76	76	76	76	76	76	76	76	76	\$94,977
TRACTOR	1	1	1	1	1	1	1	1	1	1	1	1	\$17,159
TRAILER	3	3	3	3	3	3	3	3	3	3	3	3	\$5,237
VAN	2	2	2	2	2	2	2	2	2	2	2	2	\$86,490
<b>Total (#)</b>	<b>296</b>	<b>296</b>	<b>296</b>	<b>296</b>	<b>296</b>	<b>296</b>	<b>296</b>	<b>296</b>	<b>296</b>	<b>296</b>	<b>296</b>	<b>296</b>	
<b>Total (\$000)</b>	<b>\$43,027.1</b>	<b>\$43,027.1</b>	<b>\$43,027.1</b>	<b>\$43,027.1</b>	<b>\$43,027.1</b>	<b>\$43,027.1</b>	<b>\$43,027.1</b>	<b>\$43,027.1</b>	<b>\$43,027.1</b>	<b>\$43,027.1</b>	<b>\$43,027.1</b>	<b>\$43,027.1</b>	<b>\$43,027.1</b>



APPENDIX B.12  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO EMERGENCY MEDICAL SERVICES

EMS EQUIPMENT Description	# of Pieces of Equipment											UNIT COST (\$/unit)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012			
Analog/ Digital TDM electronics	1	1	1	1	1	1	1	1	1	1	1	1	\$20,000
Crown 35RRTT Forklift	1	1	1	1	1	1	1	1	1	1	1	1	\$29,596
Diesel generator	5	5	5	5	5	5	5	5	5	5	5	5	\$250,000
UPS at HQ - Power System	2	2	2	2	2	2	2	2	2	2	2	2	\$1,968,800
Fuel Storage Tank-4330 Dufferin St.	2	2	2	2	2	2	2	2	2	2	2	2	\$11,734
Repeater - 800 MHZ (Subway)	2	2	2	2	2	2	2	2	2	2	2	2	\$15,000
Radio system (EMS share only)			1	1	1	1	1	1	1	1	1	1	\$2,000,000
Plotter	1	1	1	1	1	1	1	1	1	1	1	1	\$25,000
Radio consoles	20	20	20	20	20	20	20	20	20	20	20	20	\$20,000
Radio repeaters	5	5	5	5	5	5	5	5	5	5	5	5	\$15,000
Radio/Telephone dispatch	2	2	2	2	2	2	2	2	2	2	2	2	\$1,000,000
STRATUS FT SERVER	1	1	1	1	1	1	1	1	1	1	1	1	\$86,863
CACC Systems Servers	59	59	59	59	59	59	59	59	59	59	59	59	\$5,000
TSI Portaccount & N95	4	4	4	4	4	4	4	4	4	4	4	4	\$13,313
Voice Loggers	5	5	5	5	5	5	5	5	5	5	5	5	\$48,600
<b>Total (#)</b>	<b>110</b>	<b>110</b>	<b>111</b>	<b>111</b>	<b>111</b>	<b>111</b>	<b>111</b>	<b>111</b>	<b>111</b>	<b>111</b>	<b>111</b>	<b>113</b>	
<b>Total (\$000)</b>	<b>\$8,468.8</b>	<b>\$8,468.8</b>	<b>\$10,468.8</b>	<b>\$10,468.8</b>	<b>\$10,468.8</b>	<b>\$10,468.8</b>	<b>\$10,468.8</b>	<b>\$10,468.8</b>	<b>\$10,468.8</b>	<b>\$10,468.8</b>	<b>\$10,468.8</b>	<b>\$11,207.0</b>	<b>\$11,207.0</b>

APPENDIX B.12  
TABLE 1

2013 DEVELOPMENT CHARGES BACKGROUND STUDY  
CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
TORONTO EMERGENCY MEDICAL SERVICES

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Historic Population	2,482,995	2,483,327	2,484,821	2,503,281	2,513,804	2,525,352	2,543,177	2,560,371	2,615,060	2,651,628
Historic Employment	1,448,421	1,455,094	1,461,797	1,468,531	1,477,814	1,487,156	1,496,557	1,506,018	1,515,538	1,526,879
Total Historic Population & Employment	3,931,417	3,938,421	3,946,618	3,971,812	3,991,619	4,012,508	4,039,734	4,066,389	4,130,598	4,178,508

INVENTORY SUMMARY (\$000)

Buildings	\$94,440.8	\$94,440.8	\$99,689.4	\$110,106.1	\$110,106.1	\$110,106.1	\$110,336.1	\$111,026.1	\$122,555.0	\$121,405.0
Land	\$79,604.0	\$79,604.0	\$79,604.0	\$79,604.0	\$79,604.0	\$79,604.0	\$79,604.0	\$79,604.0	\$79,604.0	\$79,604.0
Vehicles	\$43,027.1	\$43,027.1	\$43,027.1	\$43,027.1	\$43,027.1	\$43,027.1	\$43,027.1	\$43,027.1	\$43,027.1	\$43,027.1
Ems Equipment	\$8,468.8	\$8,468.8	\$10,468.8	\$10,468.8	\$10,468.8	\$10,468.8	\$10,468.8	\$10,468.8	\$11,207.0	\$11,207.0
<b>Total (\$000)</b>	<b>\$225,540.7</b>	<b>\$225,540.7</b>	<b>\$232,789.3</b>	<b>\$243,206.0</b>	<b>\$243,206.0</b>	<b>\$243,206.0</b>	<b>\$243,436.0</b>	<b>\$244,126.0</b>	<b>\$256,393.2</b>	<b>\$255,243.2</b>

SERVICE LEVEL (\$/capita & employment)

Buildings	\$24.02	\$23.98	\$25.26	\$27.72	\$27.58	\$27.44	\$27.31	\$27.30	\$29.67	\$29.05	Average Service Level \$26.93
Land	\$20.25	\$20.21	\$20.17	\$20.04	\$19.94	\$19.84	\$19.71	\$19.58	\$19.27	\$19.05	\$19.81
Vehicles	\$10.94	\$10.92	\$10.90	\$10.83	\$10.78	\$10.72	\$10.65	\$10.58	\$10.42	\$10.30	\$10.71
Ems Equipment	\$2.15	\$2.15	\$2.65	\$2.64	\$2.62	\$2.61	\$2.59	\$2.57	\$2.71	\$2.68	\$2.54
<b>Total (\$/capita &amp; employment)</b>	<b>\$57.37</b>	<b>\$57.27</b>	<b>\$58.98</b>	<b>\$61.23</b>	<b>\$60.93</b>	<b>\$60.61</b>	<b>\$60.26</b>	<b>\$60.04</b>	<b>\$62.07</b>	<b>\$61.08</b>	<b>\$59.98</b>

CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
TORONTO EMERGENCY MEDICAL SERVICES

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2003 - 2012	\$59.98
Net Population & Employment Growth 2013 - 2022	336,284
Maximum Allowable Funding Envelope	\$20,170,314
Less: 10% Legislated Reduction	\$2,017,031
<b>Maximum Allowable Funding Envelope</b>	<b>\$18,153,283</b>

APPENDIX B.12  
TABLE 2

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
EMERGENCY MEDICAL SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs	
					Replacement & BTE Shares	10% Reduction		2013-2022	Post 2022
<b>12.0 EMERGENCY MEDICAL SERVICES</b>									
<b>12.1 Buildings, Land &amp; Furnishings</b>									
12.1.1 Construction of New Station 51	2016 - 2018	\$ 3,260,000	\$ -	\$ 3,260,000	\$ 1,164,000	\$ 209,600	\$ 1,886,400	\$ 1,886,400	\$ -
12.1.2 Reconstruction of Station 43	2022 - 2022	\$ 1,596,000	\$ -	\$ 1,596,000	\$ 1,274,000	\$ 32,200	\$ 289,800	\$ -	\$ 289,800
12.1.3 New Queensway & Royal York Station	2019 - 2021	\$ 3,660,000	\$ -	\$ 3,660,000	\$ -	\$ 366,000	\$ 3,294,000	\$ -	\$ 3,294,000
12.1.4 District 5 Service District Centre - Land	2018 - 2019	\$ 2,200,000	\$ -	\$ 2,200,000	\$ -	\$ 220,000	\$ 1,980,000	\$ -	\$ 1,980,000
12.1.5 District 5 Service District Centre - Facility	2019 - 2021	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	\$ 500,000	\$ 4,500,000	\$ -	\$ 4,500,000
12.1.6 Reconstruction of Station 39	2020 - 2022	\$ 3,260,000	\$ -	\$ 3,260,000	\$ 1,047,000	\$ 221,300	\$ 1,991,700	\$ -	\$ 1,991,700
12.1.7 Large Station at Plewes Rd	2013 - 2015	\$ 11,200,000	\$ -	\$ 11,200,000	\$ 2,688,000	\$ 851,200	\$ 7,660,800	\$ 7,660,800	\$ -
Subtotal Buildings, Land & Furnishings		\$ 30,176,000	\$ -	\$ 30,176,000	\$ 6,173,000	\$ 2,400,300	\$ 21,602,700	\$ 9,547,200	\$ 12,055,500
<b>12.2 Equipment</b>									
12.2.1 Backup Communications Centre Upgrades	2014 - 2015	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 150,000	\$ 135,000	\$ 1,215,000	\$ 1,215,000	\$ -
12.2.2 Mobile Data Communications	2013 - 2022	\$ 3,959,000	\$ -	\$ 3,959,000	\$ 395,900	\$ 356,310	\$ 3,206,790	\$ 2,823,583	\$ 383,207
12.2.3 Public Access Defibrillator Program	2013 - 2013	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 7,500	\$ 67,500	\$ 67,500	\$ -
12.2.4 Defibrillator Purchases	2015 - 2017	\$ 7,000,000	\$ -	\$ 7,000,000	\$ 2,000,000	\$ 500,000	\$ 4,500,000	\$ 4,500,000	\$ -
Subtotal Equipment		\$ 12,534,000	\$ -	\$ 12,534,000	\$ 2,545,900	\$ 998,810	\$ 8,989,290	\$ 8,606,083	\$ 383,207
<b>TOTAL EMERGENCY MEDICAL SERVICES</b>		<b>\$ 42,710,000</b>	<b>\$ -</b>	<b>\$ 42,710,000</b>	<b>\$ 8,718,900</b>	<b>\$ 3,399,110</b>	<b>\$ 30,591,990</b>	<b>\$ 18,153,283</b>	<b>\$ 12,438,707</b>

<b>Residential Development Charge Calculation</b>	
Residential Share of 2013 - 2022 DC Eligible Costs	\$12,005,556
10-Year Growth in Population in New Units	241,762
Unadjusted Development Charge Per Capita	<b>\$49.66</b>
<b>Non-Residential Development Charge Calculation</b>	
Non-Residential Share of 2013 - 2022 DC Eligible Costs	\$6,147,727
10-Year Growth in Square Metres	5,200,000
Unadjusted Development Charge Per Square Metre	<b>\$1.18</b>

2013 - 2022 Net Funding Envelope \$18,153,283



CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
EMERGENCY MEDICAL SERVICES  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>EMERGENCY MEDICAL SERVICES</b>											
OPENING CASH BALANCE	\$0.0	\$75.6	(\$376.6)	(\$2,510.7)	(\$3,103.5)	(\$3,900.9)	(\$3,629.1)	(\$2,825.3)	(\$1,956.7)	(\$1,018.3)	
<b>2013 - 2022 RESIDENTIAL FUNDING REQUIREMENTS</b>											
- Emergency Medical Services: Non Inflated	\$1,920.2	\$2,277.3	\$3,269.3	\$1,594.6	\$1,594.6	\$602.6	\$186.7	\$186.7	\$186.7	\$186.7	\$12,005.6
- Emergency Medical Services: Inflated	\$1,920.2	\$2,322.9	\$3,401.4	\$1,692.2	\$1,726.1	\$665.3	\$210.3	\$214.5	\$218.8	\$223.2	\$12,594.8
<b>NEW RESIDENTIAL DEVELOPMENT</b>											
- Population Growth in New Units	38,166	35,271	24,729	22,533	19,730	19,814	20,331	20,336	20,364	20,488	241,762
<b>REVENUE</b>											
- DC Receipts: Inflated	\$1,994.5	\$1,880.2	\$1,344.5	\$1,249.7	\$1,116.1	\$1,143.3	\$1,196.5	\$1,220.8	\$1,246.9	\$1,279.6	\$13,672.1
<b>INTEREST</b>											
- Interest on Opening Balance	\$0.0	\$2.6	(\$20.7)	(\$138.1)	(\$170.7)	(\$214.6)	(\$199.6)	(\$155.4)	(\$107.6)	(\$56.0)	(\$1,060.0)
- Interest on In-year Transactions	\$1.3	(\$12.2)	(\$56.6)	(\$12.2)	(\$16.8)	\$8.4	\$17.3	\$17.6	\$18.0	\$18.5	(\$16.7)
<b>TOTAL REVENUE</b>	\$1,995.8	\$1,870.7	\$1,267.2	\$1,099.4	\$928.6	\$937.1	\$1,014.2	\$1,083.0	\$1,157.3	\$1,242.1	\$12,595.4
<b>CLOSING CASH BALANCE</b>	\$75.6	(\$376.6)	(\$2,510.7)	(\$3,103.5)	(\$3,900.9)	(\$3,629.1)	(\$2,825.3)	(\$1,956.7)	(\$1,018.3)	\$0.7	

**2013 Adjusted Charge Per Capita**  
\$52.26

<b>Allocation of Capital Program</b>	
Residential Sector	66.1%
Non-Residential Sector	33.9%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
EMERGENCY MEDICAL SERVICES  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>EMERGENCY MEDICAL SERVICES</b>											
OPENING CASH BALANCE	\$0.00	(\$326.41)	(\$668.98)	(\$1,994.89)	(\$2,269.25)	(\$2,561.92)	(\$2,301.71)	(\$1,775.16)	(\$1,206.58)	(\$593.39)	
<b>2013 - 2022 NON-RESIDENTIAL FUNDING REQUIREMENTS</b>											
- Emergency Medical Services: Non Inflated	\$983.3	\$1,166.1	\$1,674.1	\$816.6	\$816.6	\$308.6	\$95.6	\$95.6	\$95.6	\$95.6	\$6,147.7
- Emergency Medical Services: Inflated	\$983.3	\$1,189.5	\$1,741.8	\$866.5	\$883.9	\$340.7	\$107.7	\$109.8	\$112.0	\$114.3	\$6,449.4
<b>NEW NON-RESIDENTIAL DEVELOPMENT</b>											
- Growth in Square Metres	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	5,200,000
<b>REVENUE</b>											
- DC Receipts: Inflated	\$665.6	\$678.9	\$692.5	\$706.3	\$720.5	\$734.9	\$749.6	\$764.6	\$779.9	\$795.5	\$7,288.3
<b>INTEREST</b>											
- Interest on Opening Balance	\$0.0	(\$18.0)	(\$47.8)	(\$109.7)	(\$124.8)	(\$140.9)	(\$126.6)	(\$97.6)	(\$66.4)	(\$32.6)	(\$764.4)
- Interest on In-year Transactions	(\$8.7)	(\$14.0)	(\$28.9)	(\$4.4)	(\$4.5)	\$6.9	\$11.2	\$11.5	\$11.7	\$11.9	(\$7.3)
<b>TOTAL REVENUE</b>	\$656.9	\$646.9	\$615.9	\$592.2	\$591.2	\$600.9	\$634.2	\$678.4	\$725.2	\$774.8	\$6,516.6
<b>CLOSING CASH BALANCE</b>	(\$326.4)	(\$869.0)	(\$1,994.9)	(\$2,269.3)	(\$2,561.9)	(\$2,301.7)	(\$1,775.2)	(\$1,206.6)	(\$593.4)	\$67.1	

**2013 Adjusted Charge Per Square Metre**      **\$1.28**

<b>Allocation of Capital Program</b>	
Residential Sector	66.1%
Non-Residential Sector	33.9%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX B.13**  
***DEVELOPMENT-RELATED***  
***APPENDIX***

## APPENDIX B.13

### DEVELOPMENT-RELATED STUDIES TECHNICAL APPENDIX

This appendix provides a brief outline of historic service levels for Development-Related Studies, the 2013–2022 development-related capital program, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the program have been provided by City staff and are based upon the Council approved capital budget, previous DC Background Studies, and other long range planning documents. Consistent with s.5(1).7 of the *DCA*, the eligible development-related net capital cost for the provision of Development-Related Studies is reduced by 10% in calculating the development charges.

The following discusses the individual components included in the Development-Related Studies category. The analysis is set out in the tables which follow. The tables include:

Table 1            2013–2022 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs

Table 2            Cash Flow Analysis

#### A. THE DEVELOPMENT-RELATED CAPITAL PROGRAM

The City has reviewed its 10-year capital budget to identify which studies will result, in whole or in part, in increased capacity to meet the servicing needs of new development. The 2013–2022 development-related capital program includes studies for the Planning, Transportation, and Finance departments. Also included are studies directly related to planning in the Waterfront Toronto and Port Lands area of the City.

The City programming studies amount to \$22.5 million and they include studies such as the new Official Plan (OP), Zoning By-law, OP Compliance Review,

Transportation and Transit Planning Studies, Avenue Studies, Growth Studies, and finally Finance-related studies.

The Waterfront Toronto Studies are mainly related to the Lower Don Lands and Port Lands Planning areas and Environmental Assessments. One Lower Yonge planning study is also included in this section. The total amount of studies in the Waterfront Toronto area is \$26.5 million.

Finally, two studies in the Port Lands planning area have been included for recovery. This includes a Port Lands Planning Framework, and a Film Studio District Precinct Plan. These amount to \$205,000.

## **B. CALCULATION OF DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Grants, Subsidies and Other Recoveries**

The reductions to development-related studies under section 13.2 all come from upper-tier grants; both from the Province and the Federal Government.

In total, \$18.0 million in grants have been identified and applied to the DC capital program.

### **2. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. Generally speaking, shares have been deducted from the net cost of studies that account for portions of the study that benefits the existing population of Toronto.

Most of the studies are driven largely by new development, including the Waterfront Toronto and Port Lands area studies. There are some studies, however, that the City would undertake even in the absence of development (i.e. – Official Plan). The OP recognizes the existing planning framework, but also addresses future development-related challenges.

For studies that confer some benefit to the existing development, a one-third deduction has been made to the net cost of the study. Waterfront Toronto Studies are deemed to be fully growth-related, Port Lands studies have been allocated a 50% benefit to existing share.



In total, \$3.8 million is identified as the replacement and benefit to existing share.

### **3. Legislated 10% Reduction**

As this service is not identified in Section 5 (5) of the DCA, a ten% reduction to the net costs, less the replacement/benefit to existing shares, is made to each project.

In total, \$2.8 million is identified as the 10% reduction share.

### **4. Post-2022 Benefit**

No post-period benefit allocation has been made to the development-related costs. The total development-related costs have been brought forward to the development-charge calculation.

## **C. CALCULATION OF RESIDENTIAL AND NON-RESIDENTIAL DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Residential and Non-Residential Allocation**

The discounted development-related costs have been allocated 66% to residential development, and 34% to the non-residential sector. This sector allocation is based upon future shares population growth in new units (241,762) and employment growth in new space (123,800).

Table 1 displays the 66% allocation to the residential sector, or \$16.4 million, and 34% to the non-residential sector, or \$8.4 million.

This page also displays the calculation of the unadjusted per capita residential charge for Development-Related Studies. The \$16.4 million in discounted development-related net capital costs are allocated to the 241,762 population forecast from new housing units, yielding a per capita charge of \$67.72 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$8.4 million allocated to the non-residential sector and dividing it by 5.2 million square metres of new non-residential floor space. This yields an unadjusted charge of \$1.61 per square metre of GFA.

## **D. CASH FLOW ANALYSIS**

A cash flow analysis is also undertaken to account for the timing of projects and receipt of development charges. Interest earnings or borrowing costs are, therefore,

accounted for in the calculation as allowed under the *DCA*. Based on the development forecast, the analysis calculates the development charges rate that is required to finance the discounted development-related capital spending plan including provisions for any borrowing costs or interest earnings on the reserve funds. The cash flow analysis is designed so that the closing cash balance at the end of the planning period is as close to nil as possible.

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

Table 2 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential development charges. After cash flow consideration, the residential calculated charge increases slightly to \$71.16 per capita. The non-residential charge after cash flow increases slightly to \$1.74 per square metre of GFA.

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

<b>DEVELOPMENT-RELATED STUDIES SUMMARY</b>					
2013 - 2022		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$49,241,963	\$24,757,553	\$67.72	\$1.61	<b>\$71.16</b>	<b>\$1.74</b>

APPENDIX B.13  
TABLE 1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
DEVELOPMENT-RELATED STUDIES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs	
					Replacement & BTE Shares	10% Reduction		2013-2022	Post 2022
<b>13 DEVELOPMENT-RELATED STUDIES</b>									
<b>13.1 Studies</b>									
13.1.1 New Official Plan	2013 - 2020	\$ 2,700,000	\$ -	\$ 2,700,000	\$ 900,000	\$ 180,000	\$ 1,620,000	\$ 1,620,000	\$ -
13.1.2 New Zoning By-law	2013 - 2014	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 500,000	\$ 100,000	\$ 900,000	\$ 900,000	\$ -
13.1.3 OP Compliance Review	2021 - 2022	\$ 630,000	\$ -	\$ 630,000	\$ 210,000	\$ 42,000	\$ 378,000	\$ 378,000	\$ -
13.1.4 Transportation & Transit Planning Studies (2014-2022)	2014 - 2022	\$ 2,030,000	\$ -	\$ 2,030,000	\$ 676,667	\$ 135,333	\$ 1,218,000	\$ 1,218,000	\$ -
13.1.5 Avenue Studies (2014-2022)	2014 - 2022	\$ 3,600,000	\$ -	\$ 3,600,000	\$ 1,200,000	\$ 240,000	\$ 2,160,000	\$ 2,160,000	\$ -
13.1.6 Growth Studies (2014-2022)	2014 - 2022	\$ 4,375,000	\$ -	\$ 4,375,000	\$ -	\$ 437,500	\$ 3,937,500	\$ 3,937,500	\$ -
13.1.7 Additional Growth Studies (2014-2016)	2014 - 2016	\$ 5,250,000	\$ -	\$ 5,250,000	\$ -	\$ 525,000	\$ 4,725,000	\$ 4,725,000	\$ -
13.1.8 Avenue Studies (2013)	2013 - 2013	\$ 350,000	\$ -	\$ 350,000	\$ 116,667	\$ 23,333	\$ 210,000	\$ 210,000	\$ -
13.1.9 Transportation & Transit Planning Studies (2013)	2013 - 2013	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 20,000	\$ 180,000	\$ 180,000	\$ -
13.1.1(Growth Studies (2013)	2013 - 2013	\$ 375,000	\$ -	\$ 375,000	\$ 125,000	\$ 25,000	\$ 225,000	\$ 225,000	\$ -
13.1.1(Finance Studies - Growth Related	2013 - 2022	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ 150,000	\$ 1,350,000	\$ 1,350,000	\$ -
Subtotal Studies		\$ 22,510,000	\$ -	\$ 22,510,000	\$ 3,728,333	\$ 1,878,167	\$ 16,903,500	\$ 16,903,500	\$ -
<b>13.2 Waterfront Toronto Studies</b>									
13.2.1 LDL & Port Lands Planning & EAs	2013 - 2013	\$ 25,926,963	\$ 17,910,358	\$ 8,016,605	\$ -	\$ 801,661	\$ 7,214,945	\$ 7,214,945	\$ -
13.2.2 Lower Yonge Planning Studies	2013 - 2013	\$ 600,000	\$ 94,879	\$ 505,121	\$ -	\$ 50,512	\$ 454,609	\$ 454,609	\$ -
Subtotal Waterfront Toronto Studies		\$ 26,526,963	\$ 18,005,237	\$ 8,521,726	\$ -	\$ 852,173	\$ 7,669,553	\$ 7,669,553	\$ -
<b>13.3 Port Lands Studies</b>									
13.3.1 Port Lands Planning Framework	2013 - 2013	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 4,000	\$ 36,000	\$ 36,000	\$ -
13.3.2 Film Studio District Precinct Plan	2013 - 2013	\$ 165,000	\$ -	\$ 165,000	\$ -	\$ 16,500	\$ 148,500	\$ 148,500	\$ -
Subtotal Waterfront Toronto Studies		\$ 205,000	\$ -	\$ 205,000	\$ -	\$ 20,500	\$ 184,500	\$ 184,500	\$ -
<b>TOTAL DEVELOPMENT-RELATED STUDIES</b>									
		\$ 49,241,963	\$ 18,005,237	\$ 31,236,726	\$ 3,728,333	\$ 2,750,839	\$ 24,757,553	\$ 24,757,553	\$ -

<b>Residential Development Charge Calculation</b>	
Residential Share of 2013 - 2022 DC Eligible Costs	\$16,373,247
10-Year Growth in Population in New Units	241,762
Unadjusted Development Charge Per Capita	\$67.72
<b>Non-Residential Development Charge Calculation</b>	
Non-Residential Share of 2013 - 2022 DC Eligible Costs	\$8,384,306
10-Year Growth in Square Metres	5,200,000
Unadjusted Development Charge Per Square Metre	\$1.61



CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
DEVELOPMENT-RELATED STUDIES  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>DEVELOPMENT-RELATED STUDIES</b>											
OPENING CASH BALANCE	\$0.0	(\$3,499.5)	(\$3,266.6)	(\$3,491.8)	(\$3,900.8)	(\$3,406.9)	(\$2,864.9)	(\$2,236.4)	(\$1,557.2)	(\$811.7)	
<b>2013 - 2022 RESIDENTIAL FUNDING REQUIREMENTS</b>											
- Development-Related Studies: Non Inflated	\$6,121.8	\$2,100.0	\$1,802.4	\$1,802.4	\$760.8	\$760.8	\$760.8	\$760.8	\$751.8	\$751.8	\$16,373.2
- Development-Related Studies: Inflated	\$6,121.8	\$2,142.0	\$1,875.2	\$1,912.7	\$823.5	\$839.9	\$856.7	\$873.9	\$880.9	\$898.5	\$17,225.1
<b>NEW RESIDENTIAL DEVELOPMENT</b>											
- Population Growth in New Units	38,166	35,271	24,729	22,533	19,730	19,814	20,331	20,336	20,364	20,488	241,762
<b>REVENUE</b>											
- DC Receipts: Inflated	\$2,715.9	\$2,560.1	\$1,830.8	\$1,701.6	\$1,519.7	\$1,556.8	\$1,629.3	\$1,662.3	\$1,697.8	\$1,742.3	\$18,616.6
<b>INTEREST</b>											
- Interest on Opening Balance	\$0.0	(\$192.5)	(\$179.7)	(\$192.1)	(\$214.5)	(\$187.4)	(\$157.6)	(\$123.0)	(\$85.6)	(\$44.6)	(\$1,377.0)
- Interest on In-year Transactions	(\$93.7)	\$7.3	(\$1.2)	(\$5.8)	\$12.2	\$12.5	\$13.5	\$13.8	\$14.3	\$14.8	(\$12.3)
<b>TOTAL REVENUE</b>	\$2,622.2	\$2,374.9	\$1,649.9	\$1,503.7	\$1,317.3	\$1,382.0	\$1,485.2	\$1,553.1	\$1,626.4	\$1,712.4	\$17,227.4
<b>CLOSING CASH BALANCE</b>	(\$3,499.5)	(\$3,266.6)	(\$3,491.8)	(\$3,900.8)	(\$3,406.9)	(\$2,864.9)	(\$2,236.4)	(\$1,557.2)	(\$811.7)	\$2.3	

**2013 Adjusted Charge Per Capita**  
\$71.16

<b>Allocation of Capital Program</b>	
Residential Sector	66.1%
Non-Residential Sector	33.9%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
DEVELOPMENT-RELATED STUDIES  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>DEVELOPMENT-RELATED STUDIES</b>											
OPENING CASH BALANCE	\$0.00	(\$2,291.32)	(\$2,596.08)	(\$2,758.22)	(\$2,929.69)	(\$2,523.35)	(\$2,083.29)	(\$1,607.43)	(\$1,093.68)	(\$534.16)	
<b>2013 - 2022 NON-RESIDENTIAL FUNDING REQUIREMENTS</b>											
- Development-Related Studies: Non Inflated	\$3,134.8	\$1,075.3	\$923.0	\$923.0	\$389.6	\$389.6	\$389.6	\$389.6	\$385.0	\$385.0	\$8,384.3
- Development-Related Studies: Inflated	\$3,134.8	\$1,096.9	\$960.2	\$979.4	\$421.7	\$430.1	\$438.7	\$447.5	\$451.1	\$460.1	\$8,820.5
<b>NEW NON-RESIDENTIAL DEVELOPMENT</b>											
- Growth in Square Metres	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	5,200,000
<b>REVENUE</b>											
- DC Receipts: Inflated	\$904.8	\$922.9	\$941.4	\$960.2	\$979.4	\$999.0	\$1,019.0	\$1,039.3	\$1,060.1	\$1,081.3	\$9,907.4
<b>INTEREST</b>											
- Interest on Opening Balance	\$0.0	(\$126.0)	(\$142.8)	(\$151.7)	(\$161.1)	(\$138.8)	(\$114.6)	(\$88.4)	(\$60.2)	(\$29.4)	(\$1,012.9)
- Interest on In-year Transactions	(\$61.3)	(\$4.8)	(\$0.5)	(\$0.5)	\$9.8	\$10.0	\$10.2	\$10.4	\$10.7	\$10.9	(\$5.4)
<b>TOTAL REVENUE</b>	\$843.5	\$792.1	\$798.1	\$808.0	\$828.0	\$870.2	\$914.6	\$961.2	\$1,010.6	\$1,062.8	\$8,889.1
<b>CLOSING CASH BALANCE</b>	(\$2,291.3)	(\$2,596.1)	(\$2,758.2)	(\$2,929.7)	(\$2,523.3)	(\$2,083.3)	(\$1,607.4)	(\$1,093.7)	(\$534.2)	\$68.5	

**2013 Adjusted Charge Per Square Metre**      **\$1.74**

<b>Allocation of Capital Program</b>	
Residential Sector	66.1%
Non-Residential Sector	33.9%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX B.14**  
***CIVIC IMPROVEMENTS***  
***APPENDIX***

## APPENDIX B.14

### CIVIC IMPROVEMENTS TECHNICAL APPENDIX

This appendix for Civic Improvements provides a brief outline of the 2013–2022 development-related capital program, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the program have been provided by City staff and are based upon the Council-approved capital budget, and previous DC Background Studies. Consistent with s. 5 (1) 7 of the *DCA*, the eligible development-related net capital cost for the provision of Development-Related Studies is reduced by 10% in calculating the development charges.

The following discusses the individual components included in the Development-Related Studies category. The analysis is set out in the tables which follow. The tables include:

Table 1        2013–2022 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs

Table 2        Cash Flow Analysis

#### **A. HISTORIC SERVICE LEVELS AND CALCULATION OF 10-YEAR AVERAGE SERVICE LEVELS AND MAXIMUM ALLOWABLE CHARGES**

The City's capital budget has included a provision for Civic Improvements for longer than ten years. From 2003 to 2012, the average amount the City has investment in this program was roughly \$3.4 million per year.

The proposed capital program is below this 10-year average and as such, is within the City's historical service levels for Civic Improvements.

## **B. DEVELOPMENT-RELATED CAPITAL PROGRAM**

The City has reviewed its 10-year capital budget to identify which projects will result, in whole or in part, in increased capacity to meet the servicing needs of new development. The 2013–2022 development-related capital program includes an annual expenditure on “Places”, which involves the creation of special features such as plazas, fountains, gardens and interpretive displays. The timing of “Places” projects are closely linked with the Transportation Services’ road improvements, however the capital costs do not overlapped.

In the 2013 Council-approved capital budget, there is an average expenditure of roughly \$2.8 million annually on these types of projects for a 10-year total of \$27.8 million.

## **C. CALCULATION OF DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Grants, Subsidies and Other Recoveries**

No grants, subsidies or other recoveries have been identified to fund any of the development-related projects to be recovered through development charges. As such, no deductions have been made in this regard.

### **2. Replacement and Benefit to Existing Shares**

The Civic Improvement projects are done on a City-wide basis and will confer some benefit to existing residents. A reduction of 15%, a share which has been carried forward from the previous DC Background Study, has been made to the net costs of the projects.

In total, \$4.2 million is identified as the replacement and benefit to existing share.

### **3. Legislated 10% Reduction**

As this service is not identified in Section 5 (5) of the DCA, a ten% reduction to the net costs, less the replacement/benefit to existing shares, is made to each project.

In total, \$2.4 million is identified as the 10% reduction share.



#### **4. Post-2022 Benefit**

No post-period benefit allocation has been made to the development-related costs. The total development-related costs have been brought forward to the development-charge calculation.

### **D. CALCULATION OF RESIDENTIAL AND NON-RESIDENTIAL DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

#### **1. Residential and Non-Residential Allocation**

The discounted development-related costs have been allocated 66% to residential development, and 34% to the non-residential sector. This sector allocation is based upon future shares population growth in new units (241,762) and employment growth in new space (123,800).

Table 1 displays the 66% allocation to the residential sector, or \$14.1 million, and 34% to the non-residential sector, or \$7.2 million.

This page also displays the calculation of the unadjusted per capita residential charge for Civic Improvements. The \$14.1 million in discounted development-related net capital costs are allocated to the 241,762 population forecast from new housing units, yielding a per capita charge of \$58.23 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$7.2 million allocated to the non-residential sector and dividing it by 5.2 million square metres of new non-residential floor space. This yields an unadjusted charge of \$1.39 per square metre of GFA.

### **E. CASH FLOW ANALYSIS**

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

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

Table 2 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential development charges. After cash flow consideration, the residential calculated charge decreases slightly to \$57.65 per capita. The non-residential charge after cash flow remains at \$1.39 per square metre of GFA.

The following table summarizes the calculation of the Civic Improvements development charge.

<b>CIVIC IMPROVEMENTS SUMMARY</b>					
2013 - 2022		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$27,826,000	\$21,286,890	\$58.23	\$1.39	<b>\$57.65</b>	<b>\$1.39</b>

APPENDIX B.14  
TABLE 1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
CIVIC IMPROVEMENTS

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs	
					Replacement & BTE Shares	10% Reduction		2013-2022	Post 2022
<b>14 CIVIC IMPROVEMENTS</b>									
<b>14.1 Places</b>									
14.1.1 Places 2013	2013 - 2013	\$ 2,170,000	\$ -	\$ 2,170,000	\$ 325,500	\$ 184,450	\$ 1,660,050	\$ 1,660,050	\$ -
14.1.2 Places 2014	2014 - 2014	\$ 2,726,000	\$ -	\$ 2,726,000	\$ 408,900	\$ 231,710	\$ 2,085,390	\$ 2,085,390	\$ -
14.1.3 Places 2015	2015 - 2015	\$ 2,771,000	\$ -	\$ 2,771,000	\$ 415,650	\$ 235,535	\$ 2,119,815	\$ 2,119,815	\$ -
14.1.4 Places 2016	2016 - 2016	\$ 2,807,000	\$ -	\$ 2,807,000	\$ 421,050	\$ 238,595	\$ 2,147,355	\$ 2,147,355	\$ -
14.1.5 Places 2017	2017 - 2017	\$ 2,830,000	\$ -	\$ 2,830,000	\$ 424,500	\$ 240,550	\$ 2,164,950	\$ 2,164,950	\$ -
14.1.6 Places 2018	2018 - 2018	\$ 2,860,000	\$ -	\$ 2,860,000	\$ 429,000	\$ 243,100	\$ 2,187,900	\$ 2,187,900	\$ -
14.1.7 Places 2019	2019 - 2019	\$ 2,893,000	\$ -	\$ 2,893,000	\$ 433,950	\$ 245,905	\$ 2,213,145	\$ 2,213,145	\$ -
14.1.8 Places 2020	2020 - 2020	\$ 2,923,000	\$ -	\$ 2,923,000	\$ 438,450	\$ 248,455	\$ 2,236,095	\$ 2,236,095	\$ -
14.1.9 Places 2021	2021 - 2021	\$ 2,923,000	\$ -	\$ 2,923,000	\$ 438,450	\$ 248,455	\$ 2,236,095	\$ 2,236,095	\$ -
14.1.10 Places 2022	2022 - 2022	\$ 2,923,000	\$ -	\$ 2,923,000	\$ 438,450	\$ 248,455	\$ 2,236,095	\$ 2,236,095	\$ -
Subtotal Places		\$ 27,826,000	\$ -	\$ 27,826,000	\$ 4,173,900	\$ 2,365,210	\$ 21,286,890	\$ 21,286,890	\$ -
<b>TOTAL CIVIC IMPROVEMENTS</b>		<b>\$ 27,826,000</b>	<b>\$ -</b>	<b>\$ 27,826,000</b>	<b>\$ 4,173,900</b>	<b>\$ 2,365,210</b>	<b>\$ 21,286,890</b>	<b>\$ 21,286,890</b>	<b>\$ -</b>

Residential Development Charge Calculation	
Residential Share of 2013 - 2022 DC Eligible Costs	66% \$14,077,946
10-Year Growth in Population in New Units	241,762
Unadjusted Development Charge Per Capita	<b>\$58.23</b>
Non-Residential Development Charge Calculation	
Non-Residential Share of 2013 - 2022 DC Eligible Costs	34% \$7,208,944
10-Year Growth in Square Metres	5,200,000
Unadjusted Development Charge Per Square Metre	<b>\$1.39</b>

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
CIVIC IMPROVEMENTS  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>CIVIC IMPROVEMENTS</b>											
OPENING CASH BALANCE	\$0.0	\$1,121.7	\$1,840.0	\$1,929.5	\$1,864.9	\$1,602.8	\$1,313.3	\$1,022.0	\$696.0	\$353.4	
2013 - 2022 RESIDENTIAL FUNDING REQUIREMENTS											
- Civic Improvements: Non Inflated	\$1,097.9	\$1,379.2	\$1,401.9	\$1,420.1	\$1,431.8	\$1,447.0	\$1,463.6	\$1,478.8	\$1,478.8	\$1,478.8	\$14,077.9
- Civic Improvements: Inflated	\$1,097.9	\$1,406.7	\$1,458.6	\$1,507.1	\$1,549.8	\$1,597.6	\$1,648.3	\$1,698.7	\$1,732.7	\$1,767.3	\$15,464.6
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	38,166	35,271	24,729	22,533	19,730	19,814	20,331	20,336	20,364	20,488	241,762
REVENUE											
- DC Receipts: Inflated	\$2,200.3	\$2,074.1	\$1,483.2	\$1,378.5	\$1,231.2	\$1,261.2	\$1,320.0	\$1,346.7	\$1,375.5	\$1,411.5	\$15,082.2
INTEREST											
- Interest on Opening Balance	\$0.0	\$39.3	\$64.4	\$67.5	\$65.3	\$56.1	\$46.0	\$35.8	\$24.4	\$12.4	\$411.0
- Interest on In-year Transactions	\$19.3	\$11.7	\$0.4	(\$3.5)	(\$8.8)	(\$9.2)	(\$9.0)	(\$9.7)	(\$9.8)	(\$9.8)	(\$28.5)
TOTAL REVENUE	\$2,219.6	\$2,125.0	\$1,548.0	\$1,442.5	\$1,287.7	\$1,308.0	\$1,356.9	\$1,372.8	\$1,390.0	\$1,414.1	\$15,464.8
CLOSING CASH BALANCE	\$1,121.7	\$1,840.0	\$1,929.5	\$1,864.9	\$1,602.8	\$1,313.3	\$1,022.0	\$696.0	\$353.4	\$0.2	

**2013 Adjusted Charge Per Capita**  
**\$57.65**

<b>Allocation of Capital Program</b>	
Residential Sector	66.1%
Non-Residential Sector	33.9%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
CIVIC IMPROVEMENTS  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>CIVIC IMPROVEMENTS</b>											
OPENING CASH BALANCE	\$0.00	\$163.42	\$186.38	\$198.11	\$200.18	\$195.67	\$181.90	\$157.39	\$122.24	\$85.05	
2013 - 2022 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Civic Improvements: Non Inflated	\$562.2	\$706.2	\$717.9	\$727.2	\$733.2	\$740.9	\$749.5	\$757.3	\$757.3	\$757.3	\$7,208.9
- Civic Improvements: Inflated	\$562.2	\$720.4	\$746.9	\$771.7	\$793.6	\$818.1	\$844.1	\$869.9	\$887.3	\$905.0	\$7,919.0
<b>NEW NON-RESIDENTIAL DEVELOPMENT</b>											
- Growth in Square Metres	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	5,200,000
<b>REVENUE</b>											
- DC Receipts: Inflated	\$722.8	\$737.3	\$752.0	\$767.0	\$782.4	\$798.0	\$814.0	\$830.3	\$846.9	\$863.8	\$7,914.5
<b>INTEREST</b>											
- Interest on Opening Balance	\$0.0	\$5.7	\$6.5	\$6.9	\$7.0	\$6.8	\$6.4	\$5.5	\$4.3	\$3.0	\$52.2
- Interest on In-year Transactions	\$2.8	\$0.3	\$0.1	(\$0.1)	(\$0.3)	(\$0.6)	(\$0.8)	(\$1.1)	(\$1.1)	(\$1.1)	(\$2.0)
<b>TOTAL REVENUE</b>	\$725.6	\$743.3	\$758.6	\$773.8	\$789.1	\$804.3	\$819.5	\$834.7	\$850.1	\$865.6	\$7,964.7
<b>CLOSING CASH BALANCE</b>	\$163.4	\$186.4	\$198.1	\$200.2	\$195.7	\$181.9	\$157.4	\$122.2	\$85.1	\$45.7	

**2013 Adjusted Charge Per Square Metre \$1.39**

<b>Allocation of Capital Program</b>		
Residential Sector		66.1%
Non-Residential Sector		33.9%
<b>Rates for 2013</b>		
Inflation Rate		2.0%
Interest Rate on Positive Balances		3.5%
Interest Rate on Negative Balances		5.5%

**APPENDIX B.15**

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***CHILD CARE***

***APPENDIX***

## APPENDIX B.15

### CHILD CARE TECHNICAL APPENDIX

This appendix provides a brief outline of historic service levels for Child Care Services, the 2013–2022 development-related capital program, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the program have been provided by City staff and are based upon the previous DC Background Studies, and other long-range planning documents. The portion of the development-related capital program included in the calculation of the development charge is the lesser of that identified in the capital program and that which would be generated by the application of the average level of service provided over the past 10 years. Consistent with s. 5 (1) 7 of the *DCA*, the eligible development-related net capital cost for the provision of Child Care Services is reduced by 10% in calculating the development charges.

The following discusses the individual components included in the Child Care service category. The analysis is set out in the tables which follow. The tables include:

Table 1	Historic Service Levels and Calculation of 10-Year Average Service Level
Table 2	2013–2022 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs
Table 3	Cash Flow Analysis

#### **A. HISTORIC SERVICE LEVELS AND CALCULATION OF 10-YEAR AVERAGE SERVICE LEVELS AND MAXIMUM ALLOWABLE CHARGES**

Child Care services are provided through three types of facilities: directly operated (group), directly operated (home), and purchased space. In total, the City offered 24,000 Child Care spaces valued at \$1.55 billion. The replacement value used for a

child care space is based upon the average cost of building a child care centre in 2012.

The last page of Table 1 provides a summary of the level of service and the calculation of the ten-year historic service level. Also shown on this page is the calculation of the maximum allowable funding envelope, which is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10-Year Average Service Level (2003 – 2012)	\$379.71
Net Population & Employment Growth (2013 – 2022)	336,284
Maximum Allowable Funding Envelope	\$238,690,398
Less: 10% Legislated Reduction	\$12,769,040
<b>Discounted Maximum Allowable Funding Envelope</b>	<b>\$114,921,358</b>

The existing facilities have been examined and consideration has been made with regard to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the City’s Child Care infrastructure, and as such, no adjustments have been made to the service level calculations.

## **B. THE DEVELOPMENT-RELATED CAPITAL PROGRAM**

The 2013–2022 development-related capital program includes a provision for eleven new child care centres across the City. The first four child care centres are contained in the City’s capital budget, but their specific locations are yet to be determined. There are plans for 2 new child care centres in the West Don Lands area as mentioned in the Precinct Plan, one in East Bay Front as per the Port Lands Acceleration Initiative, two in the York University area as outlined in the Implementation Strategy, and finally two in the Lawrence-Allen neighbourhood as noted in the Secondary Plan.



In total, the capital program amounts to \$43.4 million. This is solely the City's share of the cost of the projects.

Paragraph 5 of s.s.5(1) of the *DCA* requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City's "excess capacity," other than excess capacity which is "committed". "Excess capacity" is undefined in the *DCA*, but in this case must be able to meet some or all of the increase in need for service, in order to potentially represent a deduction. The deduction of uncommitted excess capacity from the future increase in the need for service, would normally occur as part of the conceptual planning and feasibility work associated with justifying and sizing new facilities. It is proposed that no actual "surplus" that exists within Child Care Services.

## **C. CALCULATION OF DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Grants, Subsidies and Other Recoveries**

No additional subsidies or other recoveries are anticipated for Child Care. The City receives Federal and Provincial grants to fund these programs, however the costs included in the DC Study are net of these upper-level grants.

### **2. Replacement and Benefit to Existing Shares**

The proposed new child care centres included in the DC capital program will not be replacing any existing facility, and will create additional child care spaces. As such, no replacement or benefit to existing shares have been identified in this service.

### **3. Legislated 10% Reduction**

As this service is not identified in Section 5 (5) of the *DCA*, a 10% reduction to the net municipal costs, less the replacement/benefit to existing shares, is made to each project.

In total, \$4.3 million is identified as the 10% reduction share.

### **4. Post-2022 Benefit**

The total development related costs of the Child Care capital program - \$39.1 million - is within the net funding envelope of \$114.9 million. As such, the entire

development related costs are eligible for recovery in the 10-year planning period of 2013 to 2022. No costs are deemed to be of post-period benefit.

#### **D. CALCULATION OF RESIDENTIAL AND NON-RESIDENTIAL DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

##### **1. Residential and Non-Residential Allocation**

The discounted development-related costs have been allocated 66% to residential development, and 34% to the non-residential sector. This sector allocation is based upon future shares population growth in new units (241,762) and employment growth in new space (123,800).

Table 1 displays the 66% allocation to the residential sector, or \$25.8 million, and 34% to the non-residential sector, or \$13.2 million.

This page also displays the calculation of the unadjusted per capita residential charge for Child Care. The \$25.8 million in discounted development-related net capital costs are allocated to the 241,762 population forecast from new housing units, yielding a per capita charge of \$106.85 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$13.2 million allocated to the non-residential sector and dividing it by 5.2 million square metres of new non-residential floor space. This yields an unadjusted charge of \$2.54 per square metre of GFA.

#### **E. CASH FLOW ANALYSIS**

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

In order to determine appropriate development charges rates reflecting borrowing and earnings necessary to support the discounted development-related funding

requirement, assumptions are used for the inflation rate and interest rate. An inflation rate of 2.0% is used for the funding requirements, an interest rate of 3.5% is used for positive opening balances, and a rate of 5.5% is used for negative opening balances.

Table 3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential development charges. After cash flow consideration, the residential calculated charge decreases slightly to \$101.59 per capita. The non-residential charge after cash flow increases slightly to \$2.44 per square metre of GFA.

The following table summarizes the calculation of the Child Care Services development charge.

<b>CHILD CARE SUMMARY</b>						
10-year Hist. Service Level per pop & emp	2013 - 2022 Development-Related Capital Program		Unadjusted Development Charge		Adjusted Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$379.71	\$43,400,000	\$39,060,000	\$106.85	\$2.54	<b>\$101.59</b>	<b>\$2.44</b>

APPENDIX B.15  
TABLE 1

CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
CHILD CARE

FACILITY Description	# of Subsidized Child Care Spaces											UNIT COST (\$/space)
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Directly Operated - Group	2,926	2,926	2,926	2,804	2,695	2,686	2,446	2,571	2,490	2,417		\$64,516
Directly Operated - Home	1,225	1,168	1,168	1,065	927	895	878	832	762	803		\$64,516
Purchased Space	20,345	18,651	18,651	18,876	20,222	20,402	20,796	20,608	20,664	20,780		\$64,516
<b>Total (#)</b>	<b>24,496</b>	<b>22,745</b>	<b>22,745</b>	<b>22,745</b>	<b>23,844</b>	<b>23,983</b>	<b>24,120</b>	<b>24,011</b>	<b>23,916</b>	<b>24,000</b>		
<b>Total (\$000)</b>	<b>\$1,580,383.9</b>	<b>\$1,467,416.4</b>	<b>\$1,467,416.4</b>	<b>\$1,467,416.4</b>	<b>\$1,538,319.5</b>	<b>\$1,547,287.2</b>	<b>\$1,556,125.9</b>	<b>\$1,549,093.7</b>	<b>\$1,542,964.7</b>	<b>\$1,548,384.0</b>		

APPENDIX B.15  
TABLE 1

CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
CHILD CARE

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Historic Population	2,482,995	2,483,327	2,484,821	2,503,281	2,513,804	2,525,352	2,543,177	2,560,371	2,615,060	2,651,628
Historic Employment	1,448,421	1,455,094	1,461,797	1,468,531	1,477,814	1,487,156	1,496,557	1,506,018	1,515,538	1,526,879
Total Historic Population & Employment	3,931,417	3,938,421	3,946,618	3,971,812	3,991,619	4,012,508	4,039,734	4,066,389	4,130,598	4,178,508

INVENTORY SUMMARY (\$000)

Facility	\$1,580,383.9	\$1,467,416.4	\$1,467,416.4	\$1,467,416.4	\$1,538,319.5	\$1,547,287.2	\$1,556,125.9	\$1,549,093.7	\$1,542,964.7	\$1,548,384.0
<b>Total (\$000)</b>	<b>\$1,580,383.9</b>	<b>\$1,467,416.4</b>	<b>\$1,467,416.4</b>	<b>\$1,467,416.4</b>	<b>\$1,538,319.5</b>	<b>\$1,547,287.2</b>	<b>\$1,556,125.9</b>	<b>\$1,549,093.7</b>	<b>\$1,542,964.7</b>	<b>\$1,548,384.0</b>

SERVICE LEVEL (\$/capita & employment)

Facility	\$401.99	\$372.59	\$371.82	\$369.46	\$385.39	\$385.62	\$385.20	\$380.95	\$373.55	\$370.56	
<b>Total (\$/capita &amp; employment)</b>	<b>\$401.99</b>	<b>\$372.59</b>	<b>\$371.82</b>	<b>\$369.46</b>	<b>\$385.39</b>	<b>\$385.62</b>	<b>\$385.20</b>	<b>\$380.95</b>	<b>\$373.55</b>	<b>\$370.56</b>	
										<b>Average Service Level</b>	
											<b>\$379.71</b>
											<b>\$379.71</b>

CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
CHILD CARE

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2003 - 2012	\$379.71
Net Population & Employment Growth 2013 - 2022	336,284
Maximum Allowable Funding Envelope	\$127,690,398
Less: 10% Legislated Reduction	\$12,769,040
<b>Discounted Maximum Allowable Funding Envelope</b>	<b>\$114,921,358</b>

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
CHILD CARE

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs	
					Replacement & BTE Shares	10% Reduction		2013-2022	Post 2022
<b>15 CHILD CARE</b>									
<b>15.1 City Facilities</b>									
15.1.1 New Child Care Centre No. 5	2014 - 2018	\$ 3,900,000	-	\$ 3,900,000	\$ -	\$ 390,000	\$ 3,510,000	\$ 3,510,000	\$ -
15.1.2 New Child Care Centre No. 6	2017 - 2019	\$ 3,900,000	-	\$ 3,900,000	\$ -	\$ 390,000	\$ 3,510,000	\$ 3,510,000	\$ -
15.1.3 New Child Care Centre No. 7	2019 - 2021	\$ 3,900,000	-	\$ 3,900,000	\$ -	\$ 390,000	\$ 3,510,000	\$ 3,510,000	\$ -
15.1.4 New Child Care Centre No. 8	2020 - 2022	\$ 3,900,000	-	\$ 3,900,000	\$ -	\$ 390,000	\$ 3,510,000	\$ 3,510,000	\$ -
15.1.5 New Child Care Centres - York University (2)	2018 - 2022	\$ 7,800,000	-	\$ 7,800,000	\$ -	\$ 780,000	\$ 7,020,000	\$ 7,020,000	\$ -
15.1.6 New Child Care Centre - Lawrence-Allen	2015 - 2017	\$ 3,900,000	-	\$ 3,900,000	\$ -	\$ 390,000	\$ 3,510,000	\$ 3,510,000	\$ -
15.1.7 New Child Care Centre - Lawrence-Allen	2019 - 2024	\$ 3,900,000	-	\$ 3,900,000	\$ -	\$ 390,000	\$ 3,510,000	\$ 3,510,000	\$ -
<b>Subtotal City Facilities</b>		\$ 31,200,000	-	\$ 31,200,000	\$ -	\$ 3,120,000	\$ 28,080,000	\$ 28,080,000	\$ -
<b>15.2 Waterfront Toronto Facilities</b>									
15.2.1 New Child Care Centres - West Don Lands (2)	2016 - 2020	\$ 7,800,000	-	\$ 7,800,000	\$ -	\$ 780,000	\$ 7,020,000	\$ 7,020,000	\$ -
15.2.2 New Child Care Centre - East Bay Front	2015 - 2018	\$ 4,400,000	-	\$ 4,400,000	\$ -	\$ 440,000	\$ 3,960,000	\$ 3,960,000	\$ -
<b>Subtotal Waterfront Toronto Facilities</b>		\$ 12,200,000	-	\$ 12,200,000	\$ -	\$ 1,220,000	\$ 10,980,000	\$ 10,980,000	\$ -
<b>TOTAL CHILD CARE</b>		\$ 43,400,000	-	\$ 43,400,000	\$ -	\$ 4,340,000	\$ 39,060,000	\$ 39,060,000	\$ -

<b>Residential Development Charge Calculation</b>	
Residential Share of 2013 - 2022 DC Eligible Costs	66% \$25,632,077
10-Year Growth in Population in New Units	241,762
Unadjusted Development Charge Per Capita	<b>\$106.85</b>
<b>Non-Residential Development Charge Calculation</b>	
Non-Residential Share of 2013 - 2022 DC Eligible Costs	34% \$13,227,923
10-Year Growth in Square Metres	5,200,000
Unadjusted Development Charge Per Square Metre	<b>\$2.54</b>

2013 - 2022 Net Funding Envelope \$114,921,358

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
CHILD CARE  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

CHILD CARE	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
OPENING CASH BALANCE	\$0.0	\$3,945.2	\$7,320.3	\$8,232.2	\$7,940.0	\$6,448.8	\$4,704.1	\$2,871.5	\$935.4	\$12.0	
2013 - 2022 RESIDENTIAL FUNDING REQUIREMENTS											
- Child Care: Non Inflated	\$0.0	\$464.3	\$1,892.8	\$2,821.3	\$3,595.1	\$3,749.8	\$3,791.5	\$3,791.5	\$2,863.0	\$2,089.2	\$25,058.3
- Child Care: Inflated	\$0.0	\$473.5	\$1,969.2	\$2,994.0	\$3,891.4	\$4,140.1	\$4,269.8	\$4,355.2	\$3,354.4	\$2,496.8	\$27,944.5
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	38,166	35,271	24,729	22,533	19,730	19,814	20,331	20,336	20,364	20,488	241,762
REVENUE											
- DC Receipts: Inflated	\$3,877.3	\$3,654.9	\$2,613.7	\$2,429.2	\$2,169.6	\$2,222.5	\$2,326.0	\$2,373.1	\$2,423.9	\$2,487.4	\$26,577.6
INTEREST											
- Interest on Opening Balance	\$0.0	\$138.1	\$256.2	\$288.1	\$277.9	\$225.7	\$164.6	\$100.5	\$32.7	\$0.4	\$1,484.3
- Interest on In-year Transactions	\$67.9	\$55.7	\$11.3	(\$15.5)	(\$47.3)	(\$52.7)	(\$53.5)	(\$54.5)	(\$25.6)	(\$0.3)	(\$114.6)
TOTAL REVENUE	\$3,945.2	\$3,848.7	\$2,881.2	\$2,701.8	\$2,400.2	\$2,395.5	\$2,437.2	\$2,419.1	\$2,431.0	\$2,487.6	\$27,947.3
CLOSING CASH BALANCE	\$3,945.2	\$7,320.3	\$8,232.2	\$7,940.0	\$6,448.8	\$4,704.1	\$2,871.5	\$935.4	\$12.0	\$2.8	

**2013 Adjusted Charge Per Capita**  
**\$101.59**

Allocation of Capital Program		
Residential Sector		66.1%
Non-Residential Sector		33.9%
<b>Rates for 2013</b>		
Inflation Rate		2.0%
Interest Rate on Positive Balances		3.5%
Interest Rate on Negative Balances		5.5%

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
CHILD CARE  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>CHILD CARE</b>											
OPENING CASH BALANCE	\$0.00	\$1,291.00	\$2,406.30	\$2,807.69	\$2,714.19	\$2,172.86	\$1,510.00	\$784.45	\$17.97	(\$218.86)	
2013 - 2022 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Child Care: Non Inflated	\$0.0	\$237.7	\$969.2	\$1,444.7	\$1,840.9	\$1,920.2	\$1,941.5	\$1,941.5	\$1,466.0	\$1,069.8	\$12,831.7
- Child Care: Inflated	\$0.0	\$242.5	\$1,008.4	\$1,533.1	\$1,992.7	\$2,120.0	\$2,186.5	\$2,230.2	\$1,717.7	\$1,278.5	\$14,309.6
<b>NEW NON-RESIDENTIAL DEVELOPMENT</b>											
- Growth in Square Metres	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	5,200,000
<b>REVENUE</b>											
- DC Receipts: Inflated	\$1,268.8	\$1,294.2	\$1,320.1	\$1,346.5	\$1,373.4	\$1,400.9	\$1,428.9	\$1,457.5	\$1,486.6	\$1,516.3	\$13,893.2
<b>INTEREST</b>											
- Interest on Opening Balance	\$0.0	\$45.2	\$84.2	\$98.3	\$95.0	\$76.1	\$52.9	\$27.5	\$0.6	(\$12.0)	\$467.6
- Interest on In-year Transactions	\$22.2	\$18.4	\$5.5	(\$5.1)	(\$17.0)	(\$19.8)	(\$20.8)	(\$21.2)	(\$6.4)	\$4.2	(\$40.2)
<b>TOTAL REVENUE</b>	\$1,291.0	\$1,357.8	\$1,409.8	\$1,439.6	\$1,451.4	\$1,457.2	\$1,460.9	\$1,463.7	\$1,480.9	\$1,508.4	\$14,320.7
<b>CLOSING CASH BALANCE</b>	\$1,291.0	\$2,406.3	\$2,807.7	\$2,714.2	\$2,172.9	\$1,510.0	\$784.5	\$18.0	(\$218.9)	\$11.0	

**2013 Adjusted Charge Per Square Metre**      **\$2.44**

<b>Allocation of Capital Program</b>	
Residential Sector	66.1%
Non-Residential Sector	33.9%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



**APPENDIX B.16**

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***HEALTH***

***APPENDIX***

## APPENDIX B.16

### HEALTH TECHNICAL APPENDIX

This appendix provides a brief outline of historic service levels for Toronto Public Health (TPH), the 2013–2022 development-related capital program, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the program have been provided by City staff and are based upon the Council-approved capital budget, previous DC Background Studies, and other long-range planning documents. The portion of the development-related capital program included in the calculation of the development charge is the lesser of that identified in the capital program and that which would be generated by the application of the average level of service provided over the past 10 years. Consistent with s. 5 (1) 7 of the *DCA*, the eligible development-related net capital cost for the provision of Health Services is reduced by 10% in calculating the development charges.

The following discusses the individual components included in the Health service category. The analysis is set out in the tables which follow. The tables include:

Table 1	Historic Service Levels and Calculation of 10-Year Average Service Level
Table 2	2013–2022 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs
Table 3	Cash Flow Analysis

#### **A. HISTORIC SERVICE LEVELS AND CALCULATION OF 10-YEAR AVERAGE SERVICE LEVELS AND MAXIMUM ALLOWABLE CHARGES**

Toronto Public Health offers an array of services that include dental clinics, sexual health clinics, and other types of clinics (i.e. - methadone, breastfeeding clinics). In total, the buildings that are used by TPH amount to 379,088 square feet and is

valued at \$109.9 million. The replacement cost of \$290 per square foot includes the building itself, associated land, and fixtures, furniture and equipment.

The last page of Table 1 provides a summary of the level of service and the calculation of the ten-year historic service level. Also shown on this page is the calculation of the maximum allowable funding envelope, which is summarized as follows:

<b>10-Year Funding Envelope Calculation</b>	
10-Year Average Service Level (2003 – 2012)	\$26.37
Net Population & Employment Growth (2013 – 2022)	336,284
Maximum Allowable Funding Envelope	\$8,867,809
Less: 10% Legislated Reduction	\$886,781
<b>Discounted Maximum Allowable Funding Envelope</b>	<b>\$7,981,028</b>

The existing facilities have been examined and consideration has been made with regard to whether or not “excess capacity” exists within the City’s infrastructure that may be available to partially meet the future servicing requirements. It has been determined that no “uncommitted excess capacity” exists within the TPH infrastructure, and as such, no adjustments have been made to the service level calculations.

## **B. DEVELOPMENT-RELATED CAPITAL PROGRAM**

The City has reviewed its ten-year capital budget and other long range planning documents to identify which projects that will result, in whole or in part, in increased capacity to meet the servicing needs of new development. The 2013–2022 development-related capital program includes the construction of one new sexual health clinic, and two equipment items. The Healthy Families/Healthy Living Systems Integration project will create a single record that contains a complete history of client information, and will increase the servicing capacity of TPH staff members. The HF/HL Point of Care System will expand program capacity and allow TPH to better meet Provincial standards by enabling staff to spend a greater proportion of each work day engaged in professional program and service delivery.

In total, the TPH DC capital program amounts to \$11.8 million.

Paragraph 5 of s.s.5(1) of the *DCA* requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City's "excess capacity," other than excess capacity which is "committed". "Excess capacity" is undefined in the *DCA*, but in this case must be able to meet some or all of the increase in need for service, in order to potentially represent a deduction. The deduction of uncommitted excess capacity from the future increase in the need for service, would normally occur as part of the conceptual planning and feasibility work associated with justifying and sizing new facilities. It is proposed that there is no actual "surplus" that exists within Health Services.

### **C. CALCULATION OF DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

#### **1. Grants, Subsidies and Other Recoveries**

No grants, subsidies or other recoveries have been identified to fund any of the development-related projects to be recovered through development charges. As such, no deductions have been made in this regard.

#### **2. Replacement and Benefit to Existing Shares**

The replacement and benefit to existing shares have been examined on a project-by-project basis and the nature of each project determined the rationale for the reductions. Generally speaking, shares have been deducted from the net cost of projects that account for portions of the project that relate to state of good repair or the replacement or reconstruction of existing facilities.

The new sexual health clinic will not be replacing any portion of an existing clinic, but will be an addition to the current number of clinics in the City. As such, no deduction has been made to this project to account for a replacement or benefit to existing share.

As for the Equipment acquisitions, the portion related to the cost of the "current" system or asset that will be replaced, is deemed to be the benefit to existing share.

In total, \$5.7 million is identified as the replacement and benefit to existing share.

### **3. Legislated 10% Reduction**

As this service is not identified in Section 5 (5) of the DCA, a 10% reduction to the net municipal costs, less the replacement/benefit to existing shares, is made to each project.

In total, \$613,200 is identified as the 10% reduction share.

### **4. Post-2022 Benefit**

The total development related costs of the Health Services capital program, \$5.5 million, is within the net funding envelope of \$8.0 million. As such, the entire development related costs are eligible for recovery in the ten-year planning period of 2013 to 2022 of the new DC by-law. No costs are deemed to be of post period benefit.

## **D. CALCULATION OF RESIDENTIAL AND NON-RESIDENTIAL DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

### **1. Residential and Non-Residential Allocation**

The discounted development-related costs have been allocated 66% to residential development, and 34% to the non-residential sector. This sector allocation is based upon future shares population growth in new units (241,762) and employment growth in new space (123,800).

Table 2 displays the 66% allocation to the residential sector, or \$3.6 million, and 34% to the non-residential sector, or \$1.9 million.

This page also displays the calculation of the unadjusted per capita residential charge for Health Services. The \$3.6 million in discounted development-related net capital costs are allocated to the 241,762 population forecast from new housing units, yielding a per capita charge of \$15.10 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$1.9 million allocated to the non-residential sector and dividing it by 5.2 million square metres of new non-residential floor space. This yields an unadjusted charge of \$0.36 per square metre of GFA.

## E. CASH FLOW ANALYSIS

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

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

Table 3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential development charges. After cash flow consideration, the residential calculated charge increases slightly to \$15.98 per capita. The non-residential charge after cash flow increases slightly to \$0.39 per square metre of GFA.

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

<b>HEALTH SUMMARY</b>						
10-year Hist. Service Level per pop & emp	2013 - 2022 Development-Related Capital Program		Unadjusted Development Charge		Adjusted Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$26.37	\$11,793,000	\$5,518,970	\$15.10	\$0.36	<b>\$15.98</b>	<b>\$0.39</b>

APPENDIX B.16  
TABLE 1CITY OF TORONTO  
INVENTORY OF CAPITAL ASSETS  
TORONTO PUBLIC HEALTH

BUILDINGS Location	# of Square Feet												UNIT COST (\$/sq. ft.)	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2012	2012		
1115 Queen Street West	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	9,272	\$290
12 Fleming Avenue	-	-	-	-	-	-	-	650	650	650	650	650	650	\$290
1229 Queen Street West	-	-	-	-	-	-	-	-	-	-	-	800	800	\$290
1530 Markham Road	-	-	-	20,000	29,793	29,793	29,793	29,793	29,793	29,793	29,793	29,793	29,793	\$290
1541 Jane Street	-	-	-	-	-	-	-	-	-	-	750	750	750	\$290
160 Borough Drive	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	\$290
1651 Keele Street	-	-	-	-	-	-	-	-	-	-	900	900	900	\$290
175 Memorial Park Drive	6,390	6,390	6,390	6,390	6,390	6,390	6,390	6,390	6,390	6,390	6,390	6,390	6,390	\$290
179 Gerrard Street East	-	-	-	-	-	-	-	-	-	-	390	390	390	\$290
185 Fifth Street	-	-	-	-	-	-	400	400	400	400	400	400	400	\$290
225 Duncan Mill Road	12,107	12,107	12,107	12,107	12,107	12,107	12,107	16,142	16,142	16,142	16,142	16,142	16,142	\$290
2300 Sheppard Avenue West	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	\$290
2340 Dundas Street West	33,900	33,900	33,900	33,900	33,900	33,900	33,900	33,900	33,900	33,900	33,900	33,900	33,900	\$290
235 Danforth Avenue	17,737	17,737	17,737	17,737	17,737	19,168	19,168	19,168	19,168	19,168	19,168	19,168	19,168	\$290
2398 Yonge Street	3,180	3,180	3,180	3,180	3,180	3,180	3,180	3,180	3,180	3,180	3,180	3,180	3,180	\$290
2660 Eglinton Avenue East	-	-	-	-	-	-	-	-	-	-	700	700	700	\$290
27 Tapscott Road	-	-	-	-	-	-	-	-	-	-	450	450	450	\$290
277 Victoria Street	110,536	110,536	110,536	110,536	110,536	110,536	110,536	110,536	110,536	110,536	110,536	110,536	110,536	\$290
340 College Street	1,690	1,690	1,690	1,690	1,690	1,690	1,690	1,690	1,690	1,690	1,690	1,690	1,690	\$290
399 The West Mall	47,454	47,454	47,454	47,454	47,454	47,454	47,454	47,454	47,454	47,454	47,454	47,454	47,454	\$290
40 St. Clair Avenue East	4,812	4,812	4,812	4,812	4,812	4,812	4,812	4,812	4,812	4,812	4,812	4,812	4,812	\$290
44 Victoria Street	-	-	-	-	7,415	7,415	7,415	7,415	7,415	7,415	7,415	7,415	7,415	\$290
5 Fairview Mall Drive	-	-	-	-	-	-	-	-	-	-	550	550	550	\$290
5100 Yonge Street	23,848	23,848	23,848	23,848	23,848	23,848	23,848	23,848	23,848	23,848	23,848	23,848	23,848	\$290
5110 Yonge Street	1,971	1,971	1,971	1,971	1,971	1,971	1,971	1,971	1,971	1,971	1,971	1,971	1,971	\$290
524 Oakwood Avenue	14,139	14,139	14,139	14,139	14,139	14,139	14,139	14,139	14,139	14,139	14,139	14,139	14,139	\$290
55 Town Centre	13,115	13,115	13,115	13,115	13,115	13,115	13,115	13,115	13,115	13,115	13,115	13,115	13,115	\$290
662 Jane Street	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	\$290
666 Eglinton Ave	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	\$290
791 Queen Street East	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	\$290
8 Taber Road	-	-	-	-	-	300	300	300	300	300	300	300	300	\$290
80 Bond Street	-	-	-	-	-	-	-	-	-	-	500	500	500	\$290
850 Coxwell Avenue	13,508	13,508	13,508	13,508	13,508	13,508	13,508	13,508	13,508	13,508	13,508	13,508	13,508	\$290
95 Lavina Street	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	\$290
<b>Total (sq.ft.)</b>	<b>346,339</b>	<b>346,339</b>	<b>346,339</b>	<b>366,339</b>	<b>370,432</b>	<b>372,563</b>	<b>374,048</b>	<b>375,648</b>	<b>379,088</b>	<b>379,088</b>	<b>379,088</b>	<b>379,088</b>	<b>379,088</b>	
<b>Total (\$000)</b>	<b>\$100,438.2</b>	<b>\$100,438.2</b>	<b>\$100,438.2</b>	<b>\$106,238.2</b>	<b>\$107,425.1</b>	<b>\$108,043.1</b>	<b>\$108,473.9</b>	<b>\$108,937.9</b>	<b>\$109,935.5</b>	<b>\$109,935.5</b>	<b>\$109,935.5</b>	<b>\$109,935.5</b>	<b>\$109,935.5</b>	

APPENDIX B.16  
TABLE 1

CITY OF TORONTO  
CALCULATION OF SERVICE LEVELS  
TORONTO PUBLIC HEALTH

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Historic Population	2,482,995	2,483,327	2,484,821	2,503,281	2,513,804	2,525,352	2,543,177	2,560,371	2,615,060	2,651,628
Historic Employment	1,448,421	1,455,094	1,461,797	1,469,531	1,477,814	1,487,156	1,496,557	1,506,018	1,515,538	1,526,879
Total Historic Population & Employment	3,931,417	3,938,421	3,946,618	3,971,812	3,991,619	4,012,508	4,039,734	4,066,389	4,130,598	4,178,508

INVENTORY SUMMARY (\$000)

Buildings, Land & Equipment	\$100,438.2	\$100,438.2	\$100,438.2	\$106,238.2	\$107,425.1	\$108,043.1	\$108,473.9	\$108,937.9	\$109,935.5	\$109,935.5
<b>Total (\$000)</b>	<b>\$100,438.2</b>	<b>\$100,438.2</b>	<b>\$100,438.2</b>	<b>\$106,238.2</b>	<b>\$107,425.1</b>	<b>\$108,043.1</b>	<b>\$108,473.9</b>	<b>\$108,937.9</b>	<b>\$109,935.5</b>	<b>\$109,935.5</b>

SERVICE LEVEL (\$/capita & employment)

Buildings, Land & Equipment	\$25.55	\$25.50	\$25.45	\$26.75	\$26.91	\$26.93	\$26.85	\$26.79	\$26.61	\$26.37
<b>Total (\$/capita &amp; employment)</b>	<b>\$25.55</b>	<b>\$25.50</b>	<b>\$25.45</b>	<b>\$26.75</b>	<b>\$26.91</b>	<b>\$26.93</b>	<b>\$26.85</b>	<b>\$26.79</b>	<b>\$26.61</b>	<b>\$26.37</b>

Average  
Service  
Level

CITY OF TORONTO  
CALCULATION OF MAXIMUM ALLOWABLE  
TORONTO PUBLIC HEALTH

<b>10-Year Funding Envelope Calculation</b>	
10 Year Average Service Level 2003 - 2012	\$26.37
Net Population & Employment Growth 2013 - 2022	336,284
Maximum Allowable Funding Envelope	\$8,867,809
Less: 10% Legislated Reduction	\$886,781
<b>Maximum Allowable Funding Envelope</b>	<b>\$7,981,028</b>



CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
PUBLIC HEALTH

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs	
					Replacement & BTE Shares	10% Reduction		2013-2022	Post 2022
<b>16 PUBLIC HEALTH</b>									
<b>16.1 Buildings</b>									
16.1.1 New Sexual Health Clinic	2016 - 2016	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	\$ 500,000	\$ 4,500,000	\$ 4,500,000	\$ -
Subtotal Buildings		\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	\$ 500,000	\$ 4,500,000	\$ 4,500,000	\$ -
<b>16.2 Equipment</b>									
16.16.1 HF/HL Systems Integration	2013 - 2013	\$ 1,933,000	\$ -	\$ 1,933,000	\$ 1,610,827	\$ 32,217	\$ 289,956	\$ 289,956	\$ -
16.16.2 HF/HL Point of Care	2013 - 2015	\$ 4,860,000	\$ -	\$ 4,860,000	\$ 4,049,984	\$ 81,002	\$ 729,015	\$ 729,015	\$ -
Subtotal Equipment		\$ 6,793,000	\$ -	\$ 6,793,000	\$ 5,660,811	\$ 113,219	\$ 1,018,970	\$ 1,018,970	\$ -
<b>TOTAL PUBLIC HEALTH</b>		<b>\$ 11,793,000</b>	<b>\$ -</b>	<b>\$ 11,793,000</b>	<b>\$ 5,660,811</b>	<b>\$ 613,219</b>	<b>\$ 5,518,970</b>	<b>\$ 5,518,970</b>	<b>\$ -</b>

<b>Residential Development Charge Calculation</b>		
Residential Share of 2013 - 2022 DC Eligible Costs	66%	\$3,649,935
10-Year Growth in Population in New Units		241,762
Unadjusted Development Charge Per Capita		<b>\$15.10</b>
<b>Non-Residential Development Charge Calculation</b>		
Non-Residential Share of 2013 - 2022 DC Eligible Costs	34%	\$1,869,035
10-Year Growth in Square Metres		5,200,000
Unadjusted Development Charge Per Square Metre		<b>\$0.36</b>

2013 - 2022 Net Funding Envelope \$7,981,028

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
PUBLIC HEALTH  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>PUBLIC HEALTH</b>											
OPENING CASH BALANCE	\$0.0	\$261.9	\$689.3	\$961.6	(\$1,857.2)	(\$1,612.1)	(\$1,345.1)	(\$1,046.7)	(\$724.5)	(\$376.3)	
2013 - 2022 RESIDENTIAL FUNDING REQUIREMENTS											
- Public Health: Non Inflated	\$352.5	\$160.7	\$160.7	\$2,976.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3,649.9
- Public Health: Inflated	\$352.5	\$163.9	\$167.2	\$3,158.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3,841.8
<b>NEW RESIDENTIAL DEVELOPMENT</b>											
- Population Growth in New Units	38,166	35,271	24,729	22,533	19,730	19,814	20,331	20,336	20,364	20,488	241,762
<b>REVENUE</b>											
- DC Receipts: Inflated	\$609.9	\$574.9	\$411.1	\$382.1	\$341.3	\$349.6	\$365.9	\$373.3	\$381.3	\$391.3	\$4,180.7
<b>INTEREST</b>											
- Interest on Opening Balance	\$0.0	\$9.2	\$24.1	\$33.7	(\$102.1)	(\$88.7)	(\$74.0)	(\$57.6)	(\$39.8)	(\$20.7)	(\$316.0)
- Interest on In-year Transactions	\$4.5	\$7.2	\$4.3	(\$76.3)	\$6.0	\$6.1	\$6.4	\$6.5	\$6.7	\$6.8	(\$21.8)
<b>TOTAL REVENUE</b>	\$614.4	\$591.3	\$439.5	\$339.4	\$245.1	\$267.1	\$298.3	\$322.3	\$348.1	\$377.4	\$3,842.9
<b>CLOSING CASH BALANCE</b>	\$261.9	\$689.3	\$961.6	(\$1,857.2)	(\$1,612.1)	(\$1,345.1)	(\$1,046.7)	(\$724.5)	(\$376.3)	\$1.1	

**2013 Adjusted Charge Per Capita**  
**\$15.98**

<b>Allocation of Capital Program</b>	
Residential Sector	66.1%
Non-Residential Sector	33.9%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
PUBLIC HEALTH  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>PUBLIC HEALTH</b>											
OPENING CASH BALANCE	\$0.00	\$22.70	\$148.61	\$281.38	(\$1,149.36)	(\$989.23)	(\$815.82)	(\$628.30)	(\$425.77)	(\$207.43)	
2013 - 2022 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Public Health: Non Inflated	\$180.5	\$82.3	\$82.3	\$1,524.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,869.0
- Public Health: Inflated	\$180.5	\$83.9	\$85.6	\$1,617.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,967.3
<b>NEW NON-RESIDENTIAL DEVELOPMENT</b>											
- Growth in Square Metres	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	5,200,000
<b>REVENUE</b>											
- DC Receipts: Inflated	\$202.8	\$206.9	\$211.0	\$215.2	\$219.5	\$223.9	\$228.4	\$233.0	\$237.6	\$242.4	\$2,220.7
<b>INTEREST</b>											
- Interest on Opening Balance	\$0.0	\$0.8	\$5.2	\$9.8	(\$63.2)	(\$54.4)	(\$44.9)	(\$34.6)	(\$23.4)	(\$11.4)	(\$216.0)
- Interest on In-year Transactions	\$0.4	\$2.2	\$2.2	(\$38.6)	\$3.8	\$3.9	\$4.0	\$4.1	\$4.2	\$4.2	(\$9.6)
<b>TOTAL REVENUE</b>	\$203.2	\$209.8	\$218.4	\$186.5	\$160.1	\$173.4	\$187.5	\$202.5	\$218.3	\$235.2	\$1,995.1
<b>CLOSING CASH BALANCE</b>	\$22.7	\$148.6	\$281.4	(\$1,149.4)	(\$989.2)	(\$815.8)	(\$628.3)	(\$425.8)	(\$207.4)	\$27.8	

**2013 Adjusted Charge Per Square Metre \$0.39**

<b>Allocation of Capital Program</b>	
Residential Sector	66.1%
Non-Residential Sector	33.9%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX B.17**  
***PEDESTRIAN INFRASTRUCTURE***  
***APPENDIX***

## APPENDIX B.17

### PEDESTRIAN INFRASTRUCTURE TECHNICAL APPENDIX

This appendix for Pedestrian Infrastructure provides a brief outline of the 2013–2022 development-related capital program, the calculation of the "unadjusted" development charge, and the calculated charge after cash flow considerations. The cost, quantum and timing of the projects identified in the program have been provided by City staff and are based upon the Council-approved capital budget, and previous DC Background Studies. Consistent with s. 5 (1) 7 of the *DCA*, the eligible development-related net capital cost for the provision of Pedestrian Infrastructure is reduced by 10% in calculating the development charges.

The following discusses the individual components included in the Pedestrian Infrastructure category. The analysis is set out in the tables which follow. The tables include:

Table 1        2013–2022 Development-Related Capital Program and Calculation of the Discounted Growth-Related Net Capital Costs

Table 2        Cash Flow Analysis

#### **A. HISTORIC SERVICE LEVELS AND CALCULATION OF 10-YEAR AVERAGE SERVICE LEVELS AND MAXIMUM ALLOWABLE CHARGES**

The City has previously coordinated the provision of approximately 27 km of PATH links in the downtown core. The City had 26.6 km in 1998 and has added approx. 0.37 km in the intervening decade. The subject connection is approximately 230 m in length (a PATH expansion of approximately 1 %) and is therefore well within the City's 10-year level of service for such pedestrian connections.

#### **B. DEVELOPMENT-RELATED CAPITAL PROGRAM**

The City has reviewed its 10-year capital budget to identify which projects will result, in whole or in part, in increased capacity to meet the servicing needs of new

development. The 2013–2022 development-related capital program solely recovers for the Northwest PATH project. Union Station's revitalization will result in new pedestrian connections, including a new underground Northwest PATH tunnel that will connect Union Station to the existing PATH system in the Wellington Street area. The Northwest PATH is expected to relieve pedestrian congestion in the PATH system, while supporting future downtown growth and pedestrian activities.

The cost of the Northwest PATH has increased since the release of the previous DC Background Study. The total gross cost of the project is \$105.0 million.

### **C. CALCULATION OF DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

#### **1. Grants, Subsidies and Other Recoveries**

The reduction to the total gross cost of the Northwest PATH all come from upper-tier grants; both from the Provincial and the Federal Government.

In total, \$33.05 million in grants have been identified and applied to the DC capital program.

#### **2. Replacement and Benefit to Existing Shares**

A reduction of 55%, a share which has been carried forward from the previous DC Background Study, has been made to the net cost of the project.

In total, \$39.6 million is identified as the replacement and benefit to existing share.

#### **3. Legislated 10% Reduction**

As this service is not identified in Section 5 (5) of the *DCA*, a ten% reduction to the net costs, less the replacement/benefit to existing shares, is made to each project.

In total, \$3.2 million is identified as the 10% reduction share.

#### **4. Post-2022 Benefit**

A post-period benefit allocation has been made to recognize that this project is in part, pre-built to service future population and employment growth. A deduction of 29%, a share which has been carried forward from the previous DC Background Study, has been made to the total development-related cost of the project.

In total, \$8.5 million is identified as the post-period benefit share.

#### **D. CALCULATION OF RESIDENTIAL AND NON-RESIDENTIAL DISCOUNTED DEVELOPMENT-RELATED CAPITAL COSTS**

##### **1. Residential and Non-Residential Allocation**

The discounted development-related costs have been allocated 20% to residential development, and 80% to the non-residential sector. This sector allocation is based upon the residential to non-residential split used in the previous DC Study.

Table 1 displays the 20% allocation to the residential sector, or \$4.1 million, and 80% to the non-residential sector, or \$16.5 million.

This page also displays the calculation of the unadjusted per capita residential charge for Northwest PATH. The \$4.1 million in discounted development-related net capital costs are allocated to the 241,762 population forecast from new housing units, yielding a per capita charge of \$17.07 before cash flow adjustments.

The non-residential unadjusted charge per square metre is calculated by taking the \$16.5 million allocated to the non-residential sector and dividing it by 5.2 million square metres of new non-residential floor space. This yields an unadjusted charge of \$3.17 per square metre of GFA.

#### **E. CASH FLOW ANALYSIS**

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

In order to determine appropriate development charges rates reflecting borrowing and earnings necessary to support the discounted development-related funding requirement, assumptions are used for the inflation rate and interest rate. An inflation rate of 2.0% is used for the funding requirements, an interest rate of 3.5% is

used for positive opening balances, and a rate of 5.5% is used for negative opening balances.

Table 2 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential development charges. After cash flow consideration, the residential calculated charge increases slightly to \$18.84 per capita. The non-residential charge after cash flow increases to \$3.58 per square metre of GFA.

The following table summarizes the calculation of the Pedestrian Infrastructure development charge.

<b>PEDESTRIAN INFRASTRUCTURE SUMMARY</b>					
2013 - 2022		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$105,000,000	\$20,630,943	\$17.07	\$3.17	<b>\$18.84</b>	<b>\$3.58</b>



APPENDIX B.17  
TABLE 1

CITY OF TORONTO  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
PEDESTRIAN INFRASTRUCTURE

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Cost	Ineligible Costs		Total Development Related Costs	Development Related Costs	
					Replacement & BTE Shares	10% Reduction		2013-2022	Post 2022
<b>17 PEDESTRIAN INFRASTRUCTURE</b>									
<b>17.1 PATH</b>									
17.1.1 North West PATH	2013 - 2015	\$ 105,000,000	\$ 33,050,000	\$ 71,950,000	\$ 39,572,500	\$ 3,237,750	\$ 29,139,750	\$ 20,630,943	\$ 8,508,807
Subtotal PATH		\$ 105,000,000	\$ 33,050,000	\$ 71,950,000	\$ 39,572,500	\$ 3,237,750	\$ 29,139,750	\$ 20,630,943	\$ 8,508,807
<b>TOTAL PEDESTRIAN INFRASTRUCTURE</b>		<b>\$ 105,000,000</b>	<b>\$ 33,050,000</b>	<b>\$ 71,950,000</b>	<b>\$ 39,572,500</b>	<b>\$ 3,237,750</b>	<b>\$ 29,139,750</b>	<b>\$ 20,630,943</b>	<b>\$ 8,508,807</b>

<b>Residential Development Charge Calculation</b>	
Residential Share of 2013 - 2022 DC Eligible Costs	20% \$4,126,189
10-Year Growth in Population in New Units	241,762
Unadjusted Development Charge Per Capita	<b>\$17.07</b>
<b>Non-Residential Development Charge Calculation</b>	
Non-Residential Share of 2013 - 2022 DC Eligible Costs	80% \$16,504,754
10-Year Growth in Square Metres	5,200,000
Unadjusted Development Charge Per Square Metre	<b>\$3.17</b>

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
PEDESTRIAN INFRASTRUCTURE  
RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
<b>PEDESTRIAN INFRASTRUCTURE</b>											
OPENING CASH BALANCE	\$0.0	(\$674.4)	(\$1,456.6)	(\$2,509.0)	(\$2,188.6)	(\$1,899.5)	(\$1,584.6)	(\$1,232.8)	(\$852.8)	(\$442.3)	
<b>2013 - 2022 RESIDENTIAL FUNDING REQUIREMENTS</b>											
- Pedestrian Infrastructure: Non Inflated	\$1,375.4	\$1,375.4	\$1,375.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$4,126.2
- Pedestrian Infrastructure: Inflated	\$1,375.4	\$1,402.9	\$1,431.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$4,209.3
<b>NEW RESIDENTIAL DEVELOPMENT</b>											
- Population Growth in New Units	38,166	35,271	24,729	22,533	19,730	19,814	20,331	20,336	20,364	20,488	241,762
<b>REVENUE</b>											
- DC Receipts: Inflated	\$719.0	\$677.8	\$484.7	\$450.5	\$402.4	\$412.2	\$431.4	\$440.1	\$449.5	\$461.3	\$4,928.9
<b>INTEREST</b>											
- Interest on Opening Balance	\$0.0	(\$37.1)	(\$80.1)	(\$138.0)	(\$120.4)	(\$104.5)	(\$87.2)	(\$67.8)	(\$46.9)	(\$24.3)	(\$706.2)
- Interest on In-year Transactions	(\$18.1)	(\$19.9)	(\$26.0)	\$7.9	\$7.0	\$7.2	\$7.5	\$7.7	\$7.9	\$8.1	(\$10.7)
<b>TOTAL REVENUE</b>	\$700.9	\$620.8	\$378.6	\$320.4	\$289.1	\$314.9	\$351.8	\$380.0	\$410.5	\$445.0	\$4,212.0
<b>CLOSING CASH BALANCE</b>	(\$674.4)	(\$1,456.6)	(\$2,509.0)	(\$2,188.6)	(\$1,899.5)	(\$1,584.6)	(\$1,232.8)	(\$852.8)	(\$442.3)	\$2.7	

**2013 Adjusted Charge Per Capita**  
**\$18.84**

<b>Allocation of Capital Program</b>	
Residential Sector	20.0%
Non-Residential Sector	80.0%
<b>Rates for 2013</b>	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

CITY OF TORONTO  
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE  
PEDESTRIAN INFRASTRUCTURE  
NON-RESIDENTIAL DEVELOPMENT CHARGE  
(in \$000)

PEDESTRIAN INFRASTRUCTURE	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
OPENING CASH BALANCE	\$0.00	(\$3,740.08)	(\$7,760.71)	(\$12,078.74)	(\$10,733.00)	(\$9,272.95)	(\$7,691.59)	(\$5,981.44)	(\$4,134.60)	(\$2,142.63)	
2013 - 2022 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Pedestrian Infrastructure: Non Inflated	\$5,501.6	\$5,501.6	\$5,501.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$16,504.8
- Pedestrian Infrastructure: Inflated	\$5,501.6	\$5,611.6	\$5,723.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$16,837.1
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	5,200,000
REVENUE											
- DC Receipts: Inflated	\$1,861.6	\$1,898.8	\$1,936.8	\$1,975.5	\$2,015.1	\$2,055.4	\$2,096.5	\$2,138.4	\$2,181.2	\$2,224.8	\$20,384.1
INTEREST											
- Interest on Opening Balance	\$0.0	(\$205.7)	(\$426.8)	(\$664.3)	(\$590.3)	(\$510.0)	(\$423.0)	(\$329.0)	(\$227.4)	(\$117.8)	(\$3,494.5)
- Interest on In-year Transactions	(\$100.1)	(\$102.1)	(\$104.1)	\$34.6	\$35.3	\$36.0	\$36.7	\$37.4	\$38.2	\$38.9	(\$49.3)
TOTAL REVENUE	\$1,761.5	\$1,591.0	\$1,405.8	\$1,345.7	\$1,460.0	\$1,581.4	\$1,710.2	\$1,846.8	\$1,992.0	\$2,145.9	\$16,840.3
CLOSING CASH BALANCE	(\$3,740.1)	(\$7,760.7)	(\$12,078.7)	(\$10,733.0)	(\$9,272.9)	(\$7,691.6)	(\$5,981.4)	(\$4,134.6)	(\$2,142.6)	\$3.3	

2013 Adjusted Charge Per Square Metre **\$3.58**

Allocation of Capital Program	
Residential Sector	20.0%
Non-Residential Sector	80.0%
Rates for 2013	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



**APPENDIX C**  

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***RESERVE FUNDS***



## APPENDIX C

### RESERVE FUNDS TECHNICAL APPENDIX

There is no explicit requirement under Section 5 of the *DCA* to net the outstanding reserve fund balance as part of setting the DC rates; however, Section 35 states the following:

“The money in a reserve fund established for a service may be spent only for the capital costs determined under paragraphs 2 to 8 of subsection 5(1).”

The City’s existing DC reserve fund balances have been considered in this background study, in a manner similar to the City’s past practices, as follows.

For engineered services, the December 31, 2012 cash balances are applied to the future capital programs. The reserve fund balances are also notionally doubled to account for the non-statutory exemptions and phase-in provisions of the City’s current in-force DC by-law. The engineered services DC reserve fund balances are noted in Table 1.

As related to the general services, which are subject to a per capita historic service level “cap”, the City’s existing DC reserve funds will be used to create new facilities and servicing capacity to maintain service levels related to prior growth. The City’s 2013 DC Background Study quantifies maximum permissible funding envelopes and servicing needs of development over the 2013–2022 planning timeframe. For the purposes of the DC study calculations, the existing reserve funds are assumed to be paying for space, and/or servicing capacity, which is in addition to this requirement and relates to development that occurred prior to the passage of the 2013 DC by-law (“prior growth”) which has paid DCs but has yet to receive new facilities. This includes a share of the monies in the existing City DC reserve funds, including collections from 2013, related to applications that have been approved and permits issued but for which construction has yet to be completed, or in some cases started. The population, household, employment and non-residential space that will arise from these applications is part of the 2013–2022 planning horizon, and hence development, that has been used in this study to establish new proposed DC rates.

**TABLE 1**

<b>Service</b>	<b>Dec. 31, 2012 Cash Balance</b>	<b>2013 Capital Budget Draws</b>	<b>Total Available Reserve Funds</b>
Roads	\$47,438,411	\$0	\$47,438,411
Water	\$31,927,520	\$0	\$31,927,520
Sanitary Sewer	\$50,013,718	\$11,600,000	\$38,413,718
Storm Water	\$12,860,440	\$5,400,000	\$7,460,440



**APPENDIX D**

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***LONG-TERM CAPITAL AND  
OPERATING IMPACTS***



APPENDIX D  
TABLE 1

CITY OF TORONTO  
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM  
10-YEAR CAPITAL PROGRAM  
(in \$000s)

Service	Development-Related Capital Program 2013 -2022										Total DC Eligible Costs for Recovery	
	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Replacement & BTE Shares	Required Service Discount	Available DC Reserves	Post-2022 Benefit	Available DC Reserves	Required Service Discount	Replacement & BTE Shares	Gross Project Cost		
1 Spadina Subway extension	\$1,123,975.8	\$0.0	\$430,896.7	\$0.0	\$159,163.9	\$201,726.4	\$0.0	\$430,896.7	\$0.0	\$159,163.9	\$201,726.4	\$332,188.8
2 Transit (balance)	\$2,064,252.3	\$592,966.1	\$265,696.9	\$120,558.9	\$0.0	\$188,671.0	\$120,558.9	\$265,696.9	\$0.0	\$0.0	\$188,671.0	\$896,359.3
3 Roads and related	\$1,215,009.7	\$52,433.8	\$235,981.8	\$0.0	\$94,876.8	\$364,789.3	\$0.0	\$235,981.8	\$0.0	\$94,876.8	\$364,789.3	\$466,927.9
4 Water	\$1,620,020.9	\$207,343.5	\$734,128.7	\$0.0	\$63,855.0	\$217,374.7	\$0.0	\$734,128.7	\$0.0	\$63,855.0	\$217,374.7	\$397,319.0
5 Sanitary sewer	\$2,483,844.0	\$20,676.2	\$1,954,927.1	\$0.0	\$76,827.4	\$145,104.4	\$0.0	\$1,954,927.1	\$0.0	\$76,827.4	\$145,104.4	\$286,308.9
6 Storm water management	\$1,162,257.3	\$162,800.3	\$624,875.9	\$0.0	\$14,920.9	\$250,914.3	\$0.0	\$624,875.9	\$0.0	\$14,920.9	\$250,914.3	\$108,746.0
7 Parks and recreation	\$934,342.7	\$198,633.9	\$25,656.5	\$71,005.2	\$0.0	\$168,443.7	\$71,005.2	\$25,656.5	\$0.0	\$0.0	\$168,443.7	\$470,603.4
8 Library	\$398,219.5	\$320.0	\$277,269.2	\$12,063.0	\$0.0	\$0.0	\$12,063.0	\$277,269.2	\$0.0	\$0.0	\$0.0	\$108,567.3
9 Subsidized housing	\$266,784.0	\$0.0	\$173,409.6	\$9,337.4	\$0.0	\$0.0	\$9,337.4	\$173,409.6	\$0.0	\$0.0	\$0.0	\$84,037.0
10 Police	\$167,805.0	\$0.0	\$94,949.4	\$0.0	\$0.0	\$0.0	\$0.0	\$94,949.4	\$0.0	\$0.0	\$0.0	\$72,855.6
11 Fire	\$33,484.9	\$0.0	\$450.0	\$0.0	\$0.0	\$0.0	\$0.0	\$450.0	\$0.0	\$0.0	\$0.0	\$33,034.9
12 Emergency Medical Services	\$42,710.0	\$0.0	\$8,718.9	\$3,399.1	\$0.0	\$12,438.7	\$3,399.1	\$8,718.9	\$0.0	\$0.0	\$12,438.7	\$18,153.3
13 Development-related studies	\$49,242.0	\$18,005.2	\$3,728.3	\$2,750.8	\$0.0	\$0.0	\$2,750.8	\$3,728.3	\$0.0	\$0.0	\$0.0	\$24,757.6
14 Civic improvements	\$27,826.0	\$0.0	\$4,173.9	\$2,365.2	\$0.0	\$0.0	\$2,365.2	\$4,173.9	\$0.0	\$0.0	\$0.0	\$21,286.9
15 Child care	\$43,400.0	\$0.0	\$0.0	\$4,340.0	\$0.0	\$0.0	\$4,340.0	\$0.0	\$0.0	\$0.0	\$0.0	\$39,060.0
16 Health	\$11,793.0	\$0.0	\$5,660.8	\$613.2	\$0.0	\$0.0	\$613.2	\$5,660.8	\$0.0	\$0.0	\$0.0	\$5,519.0
17 Pedestrian infrastructure	\$105,000.0	\$33,050.0	\$39,572.5	\$3,237.8	\$0.0	\$8,508.8	\$3,237.8	\$39,572.5	\$0.0	\$0.0	\$8,508.8	\$20,630.9
<b>TOTAL</b>	<b>\$11,749,967.0</b>	<b>\$1,286,229.0</b>	<b>\$4,880,096.2</b>	<b>\$229,670.8</b>	<b>\$409,644.1</b>	<b>\$1,557,971.2</b>	<b>\$229,670.8</b>	<b>\$4,880,096.2</b>	<b>\$409,644.1</b>	<b>\$1,557,971.2</b>	<b>\$1,557,971.2</b>	<b>\$3,386,355.7</b>
<b>% Shares</b>	<b>100%</b>	<b>11%</b>	<b>42%</b>	<b>2%</b>	<b>3%</b>	<b>13%</b>	<b>2%</b>	<b>42%</b>	<b>3%</b>	<b>13%</b>	<b>13%</b>	<b>29%</b>

APPENDIX D  
TABLE 2  
CITY OF TORONTO  
ESTIMATED NET OPERATING COST OF THE PROPOSED  
DEVELOPMENT-RELATED CAPITAL PROGRAM M  
(in constant 2013 dollars)

General Services (Property Tax Supported)

Category	Description of Operating Costs	Service	Cost	Unit Measurement	Source
Childcare	10-Year program provides for 55,858 licenced child care spaces, 254,264 child care fee subsidy spaces, 711 wage subsidy programs and 22 agencies for children with special needs, 46 Family Resource Centre programs, 34 summer programs (5,175 children), funding for 2 cc centres, health & safety renovations, & transition to full day kindergarten.	2013 Gross Operating Budget	\$401,174,000	Total Gross Op Budget	Childcare 2013 Operating Budget, p. 5
		2013 Net Operating Budget	\$76,215,600	Total Net Op Budget	Childcare 2013 Operating Budget, p. 5
			\$1,548,384,000	Total Asset Value	2013 DC Background Study
			\$0.05	Net Op Budget/\$ of Asset Value	
			\$43,400,000	Added Capital 2013-2022	2013 DC Background Study
			\$2,136,264	Additional Net Op Budget at 2022	
EMS	10-Year program provides for 24-hour emergency medical response, 45 ambulance stations, 902 paramedics, 108 emergency medical dispatchers, training for 400 students, and Maintenance for 1,500 Automated External Defibrillators in 2013	2013 Gross Operating Budget	\$179,525,100	Total Gross Op Budget	EMS 2013 Operating Budget, p. 2
		2013 Net Operating Budget	\$68,368,100	Total Net Op Budget	EMS 2013 Operating Budget, p. 2
			\$255,243,200	Total Asset Value	2013 DC Background Study
			\$0.27	Net Op Budget/\$ of Asset Value	
			\$42,710,000	Added Capital 2013-2022	2013 DC Background Study
			\$11,440,076	Additional Net Op Budget at 2022	
Fire	10 Year program provides for 24 emergency response, 84 fire stations, 354 heavy and light emergency support and training vehicles, 11 HUSAR/CBRN dedicated vehicles, 2 fire boats, 3,083 firefighters, 87 management and admin staff, replacing 9-10 emergency response vehicles in 2013	2013 Gross Operating Budget	\$357,364,100	Total Gross Op Budget	Fire 2013 Operating Budget, p. 2
		2013 Net Operating Budget	\$961,040,500	Total Net Op Budget	Fire 2013 Operating Budget, p. 2
			\$741,822,500	Total Asset Value	2013 DC Background Study
			\$0.49	Net Op Budget/\$ of Asset Value	
			\$33,484,925	Added Capital 2013-2022	2013 DC Background Study
			\$16,296,909	Additional Net Op Budget at 2022	
Library	2013 Gross Operating Budget	2013 Gross Operating Budget	\$180,793,900	Total Gross Op Budget	Library 2013 Operating Budget, p. 2
		2013 Net Operating Budget	\$165,359,600	Total Net Op Budget	Library 2013 Operating Budget, p. 2
			\$1,429,188,100	Total Asset Value	2013 DC Background Study
			\$0.12	Net Op Budget/\$ of Asset Value	
			\$33,484,925	Added Capital 2013-2022	2013 DC Background Study
			\$3,874,265	Additional Net Op Budget at 2022	
Parks and Recreation	10 Year program provides for the maintenance of over 1,600 named parks, 4,300 ha of maintained parkland, 4+ million trees, plants approximately 75,000 trees, providing more than 86,000 rec programs for 8.55 million participants, developing reaction and care services through the ARC Program	2013 Gross Operating Budget	\$392,026,700	Total Gross Op Budget	Parks, Forest & Rec 2013 Operating Budget, p. 2
		2013 Net Operating Budget	\$272,053,500	Total Net Op Budget	Parks, Forest & Rec 2013 Operating Budget, p. 2
			\$10,533,045,900	Total Asset Value	2013 DC Background Study
			\$0.03	Net Op Budget/\$ of Asset Value	
			\$934,342,732	Added Capital 2013-2022	2013 DC Background Study
			\$24,132,735	Additional Net Op Budget at 2022	
Roads	10 Year program provides for the consolidation of the Front Yard Parking function, implementing contracting out of roadway sweeping and redevelopment, updating the Program's Snow Disposal Strategy, installing additional Changeable Message Signs on the Gardiner Expressway, completing the Downtown Toronto Transportation Study, continuing roll-out of \$1 billion/25,000-unit coordinated street furniture program, continue implementation of the Toronto Walking Strategy, and Implementing the Graffiti Management Plan	2013 Gross Operating Budget	\$329,511,000	Total Gross Op Budget	Transportation 2013 Operating Budget, p. 2
		2013 Net Operating Budget	\$205,025,200	Total Net Op Budget	Transportation 2013 Operating Budget, p. 2
			\$9,448,870,000	Total Asset Value	2013 DC Background Study
			\$0.02	Net Op Budget/\$ of Asset Value	
			\$1,215,009,682	Added Capital 2013-2022	
			\$26,363,745	Additional Net Op Budget at 2022	

**APPENDIX D  
TABLE 2**  
**CITY OF TORONTO**  
**ESTIMATED NET OPERATING COST OF THE PROPOSED**  
**DEVELOPMENT-RELATED CAPITAL PROGRAM M**  
(in constant 2013 dollars)

**General Services (Property Tax Supported)**

Category	Description of Operating Costs	Service	Cost	Unit Measurement	Source
<b>Social Housing</b>	10 Year plan provides for the creation of 285 new affordable rental homes in 4 developments, funding of \$6.6 million to assist 200 residents in purchasing new homes, continuing support for the Province on 2015 PanAm/Parapan Games, and administering the disbursement of funds for modification/renovation of more than 332 apartments and 325 private low-income homes	2013 Gross Operating Budget	\$2,639,500	Total Gross Op Budget	Affordable Housing 2013 Operating Budget, p. 2
		2013 Net Operating Budget	\$1,166,100	Total Net Op Budget	Affordable Housing Operating Budget, p. 2
			\$2,370,997,400	Total Asset Value	2013 DC Background Study
			\$0,0005	Net Op Budget/\$ of Asset Value	
			\$266,784,000	Added Capital 2013-2022	2013 DC Background Study
<b>Transit Services</b>	10 Year program provides for the provision of transit service to 328 million riders; providing maintaining the Next Vehicle Arrival System, managing a fleet of 201 new accessible Wheel-trans buses in 2013, carrying 267,200 fewer passengers, managing a registrant base that will grow to 51,200, and maintaining an unaccommodated rate of 2%	2013 Gross Operating Budget	\$1,643,317,700	Total Gross Op Budget (Conventional and Wheel Trans Costs)	TTC 2013 Operating Budget, p. 2
		2013 Net Operating Budget	\$597,774,100	Total Net Op Budget (Conventional and Wheel Trans Costs)	TTC 2013 Operating Budget, p. 2
			\$32,345,900,000	Total Asset Value	2013 Background Study
			\$0.02	Added Capital 2013-2022	2013 DC Background Study
			\$40,670,141	Additional Net Op Budget at 2022	2013 DC Background Study
<b>Police</b>	10 Year program provides for 5,318 officers, 1,447 cars, 55 motorcycles, 24 boats, 27 horses, and 459 other transportation equipment pieces.	2013 Gross Operating Budget	\$1,018,876,100	Total Gross Op Budget	2013 Police Operating Budget, p. 2
		2013 Net Operating Budget	\$927,740,500	Total Net Op Budget	2013 Police Operating Budget, p. 2
			\$2,000,008,400	Total Asset Value	2013 DC Background Study
			\$0.46	Net Op Budget/\$ of Asset Value	
			\$167,805,000	Added Capital 2013-2022	2013 DC Background Study
	\$77,639,420	Additional Net Op Budget at 2022			
<b>Public Health</b>	10 Year program provides for responding to 80,000 reports of suspected communicable disease cases, inspect 3,000 critical and semi-critical personal services settings, providing infection prevention and control services, providing over 55,000 clinic visits at sexual health clinics, providing support for 25,600 callers through the AIDS and Sexual Health Info Line, providing 30 vaccine clinics for children without access to OHIP, inspecting 17,000 food premises and offering training and identification for 9,000 food handlers, training 180 health professionals from 25 agencies, reaching 60% of youth in schools with Chronic Disease/Injury Prevention Initiatives, reaching 100 schools with the Playground Activity Leaders in Schools program, providing counselling for 5,000 prenatal women at risk for poor birth outcomes, providing 19,500 mothers with breastfeeding education, conduct 33,000 home visits, and providing speech and language therapy to 7,800	2013 Gross Operating Budget	\$240,462,900	Total Gross Op Budget	2013 Public Health Operating Budget, p.2
		2013 Net Operating Budget	\$49,996,900	Total Net Op Budget	2013 Public Health Operating Budget, p.2
			\$109,935,500	Total Asset Value	2013 DC Background Study
			\$0.45	Net Op Budget/\$ of Asset Value	
			\$11,793,000	Added Capital 2013-2022	2013 DC Background Study
	\$5,363,267	Additional Net Op Budget at 2022			

**Toronto Water (Utility Rate Funded)**

<b>Toronto Water</b>	2013 Gross Operating Budget	\$1,006,990,000	Total Gross Op Budget	2013 Water and Wastewater Rates and Service Fees, p. 19
	2013 Net Operating Budget	\$940,640,000	Total Net Op Budget	2013 Water and Wastewater Rates and Service Fees, p. 19
	2022 Gross Operating Budget	\$1,358,580,000	Total Gross Op Budget	2013 Water and Wastewater Rates and Service Fees, p. 19
	2022 Net Operating Budget	\$1,273,630,000	Total Net Op Budget	2013 Water and Wastewater Rates and Service Fees, p. 19
	2013-2022 Change in Gross Operating Budget	\$351,590,000	Gross Increase in Budget (Growth and Non-Growth Related)	
	2013-2022 Change in Net Operating Budget	\$332,990,000	Net Increase in Budget (Growth and Non-Growth Related)	



**APPENDIX E**

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***CITY OF TORONTO***

***LOCAL SERVICE POLICY & GUIDELINES***

***(DEVELOPMENT CHARGES FUNDING CRITERIA)***





## **E GENERAL POLICY GUIDELINES ON DEVELOPMENT CHARGE AND LOCAL SERVICE FUNDING FOR CITY-RELATED WORKS**

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The following guidelines describe, in general terms, the size and nature of municipal infrastructure that is included in the City of Toronto Development Charges Background Study (DC Study), as a project to be eligible for funding, in whole, or in part by development charges (DCs). The following will apply:

1. The project must be listed in the most current City of Toronto DC Study.
  - a. The City, at its sole discretion, may deem a project not listed in the most current DC Study to be development-related and potentially fundable, in whole or in part, from DCs. Inclusion of the “new” project may require the substitution (removal) of a similar project or projects from the related service project list, as contained in the most current DC Study, or require consideration for future DC funding pending a DC Background Study update or amendment.
  - b. The City, at its sole discretion, may deem a project not specifically listed in the most current DC Study to be part of the “unallocated improvements” referenced in the most current DC Study. As such, the project may be considered development-related and potentially fundable, in whole or in part, from DCs.
2. If the proposed infrastructure does not add any additional capacity over and above the capacity requirement for a specific development, these projects are assumed to be the sole responsibility of the developer as they serve only the associated development site.
  - a. The City may require larger infrastructure than what may be necessitated by a given development in order to conform to standard infrastructure sizes and capacities (for example, to the next standard pipe size) as per the City’s design criteria. This is not considered “excess” capacity and will be required at the direct expense of the developer and no share of the cost will be eligible for DC credits.

The following policy guidelines are general principles by which staff will be guided in considering development application's eligibility for full or partial funding from DCs. Each application will be considered on its own merits having regard to, among other factors:

- the nature, type and location of the development within any existing plan and proposed development in its surrounding area;
- these policy guidelines;
- the location and type of services required and their relationship to the proposed development; and
- the existing and proposed development in the area, and subsection 59(2) of the *Development Charges Act, 1997* (the DCA).

These local service policy guidelines are subject to review and amendment by the City either in conjunction with or independent of any amendments or updates to the City's DC by-laws.

The detailed engineering requirements for all work and/or development applications are governed by the *City of Toronto Official Plan*, or, if not specified in the Official Plan, by the secondary or site-specific planning and associated servicing analysis, or in accordance with the *City's Design Criteria for Sewers and Watermains*.

## **A. WATER**

### **1. Water Supply, Storage and Booster Pumping Stations**

All projects related to upgrading, expanding or constructing water supply and treatment facilities (plants and water conservation), storage facilities (reservoirs, etc.), and booster pumping stations, considered to be in whole or in part related to development, are considered to be a DC project.

Land acquisitions, conveyance or dedication to the City for booster pumping stations and reservoirs, where required to provide servicing needs greater than that of a specific development, and to a size required by the design of the facility, are to be provided by the developers as part of the development approval process.

## **2. Watermains**

- Watermains that are required to service a specific development, either internal or external to the site, are considered to be the developer's responsibility.
- In a situation where the City requests that a developer oversize a watermain to provide servicing capacity greater than the needs of a specific development, a portion of the project costs may be eligible for DC credits or reimbursement from other City funding sources. The value of the oversized portion of the project cost for watermains shall be calculated using lowest tendered unit prices that are established in accordance with the City's requirements and standards. If a tendered price is not available then the City's annual cost estimate used for budgeting construction will be used as an interim value, adjusted when actual costs are known. The portion that may be eligible for DC credit or reimbursement from other City funding sources shall be the difference between the cost of the watermain pipe size requested by the City and the estimated cost to install a standard size required for the development, and an additional 10% investigations, testing and engineering fee. Only material (not labour) cost of the watermain and related valve/chamber appurtenances will be included in the calculation. Any costs related to the installation of pipe are the responsibility of the developer.
- Connections to trunk mains and pumping stations to service specific areas are considered to be a direct developer responsibility.
- Transmission watermains (generally outside the development area) identified by a Class Environmental Assessment, Servicing Study or by Toronto Water staff or listed in the City's most current DC Study are considered to be a DC project.

## **B. WASTEWATER**

### **1. Wastewater Treatment**

- All projects providing for the upgrading, improvement and/or expansion of wastewater treatment facilities considered in whole or in part to be related to development are considered to be a DC project.
- Land acquisitions, conveyance or dedication to the City for booster pumping stations and reservoirs, where required to provide servicing needs greater than that of a specific development, and to a size required by the design of the facility, is to be provided by the developers as part of the development approval process.

## 2. Sanitary Sewers

- Sanitary Sewers that are required to service a specific development, either internal or external, are considered to be the developer's responsibility.
- In a situation where the City requests that a developer oversize a sanitary sewer to provide servicing capacity greater than the needs of a specific development, a portion of the project costs may be eligible for DC credits or reimbursement from other City funding sources. The value of the oversized portion of the project cost, for a sanitary sewer shall be calculated using tendered unit prices. If a tendered price is not available then the annual cost estimate used for budgeting construction will be used as an interim value, adjusted when actual costs are known. The portion that may be eligible for DC credit or reimbursement from other City funding sources shall be the difference between the cost of the pipe diameter requested by the City and the standard pipe size required for the development, and an additional 10% investigations, testing and engineering fee if such investigations are required by the City. Only sewers and maintenance holes will be included in the calculation. Any costs related to the depth of installation of the pipe are the responsibility of the developer.
- A sanitary sewer, of any size, required to connect a major pumping station or major treatment plant to service specific areas is considered a direct developer responsibility.

## 3. Pumping Stations

- New pumping stations or expansions of the existing major pumping stations are considered to be a DC project. Major pumping stations are those required by Toronto Water, and are identified through the Class Environmental Assessment process or a Master Servicing Study. Such improvements will be listed in the City's most current DC Study.
- New or expanded local pumping stations servicing a localized area and needs (potentially one or more developments) are a local service and a direct developer responsibility under s.59 of the DCA. If a local pumping station serves multiple developments, the costs are to be shared, as a local service, on a population and population equivalent (non-residential land uses).
- Land conveyance or dedication to the City for pumping stations, where required to provide servicing needs greater than that of a specific development, and to a size required by the design of the facility, is to be provided by the developers as part of the development approval process.

## **C. STORMWATER MANAGEMENT**

### **1. Storm Sewers**

- Storm sewers that are required for a development, either internal or external, are considered to be the developer's responsibility.
- In a situation where the City requests that a developer oversize a storm sewer to provide servicing capacity greater than the needs of a specific development, a portion of the project costs may be eligible for DC credits or reimbursement from other City funding sources. The value of the oversized portion of the project cost for a storm sewer within a development shall be calculated using tendered unit prices. If a tendered price is not available, the annual cost estimate used for budgeting construction will be used as an interim value, adjusted when actual costs are known. The amount shall be the difference between the cost of the actual storm sewer requested by the City and the estimated cost to install a storm sewer of a standard size to meet the servicing requirements of the development, and an additional 10% investigations, testing and engineering fee if such investigations and testing are required by the City. Only sewers and related appurtenances will be included in the calculation. Any costs related to the installation of the pipe are the responsibility of the developer.

### **2. Stormwater Management Facilities**

- Stormwater quality and quantity works required to service a specific development, either internal or external, are a direct developer responsibility.
- Stormwater quality and quantity works outlined in the Wet Weather Flow Management Master Plan, including works recommended from subsequent Environmental Assessment for projects identified in the Wet Weather Flow Master Plan, are DC projects.

## **D. ROAD-RELATED**

### **1. Expressways, Arterial and Collector Roads (including Structures)**

- New, widened, extended or upgraded, roads internal to a development are a direct developer responsibility.
- New, widened, extended or upgraded, expressway, arterial and collector roads external to a development are considered to be DC projects, except for new roads

external to a development, but primarily acting as a connection serving a development, as they are considered a direct developer responsibility.

- All other roads are considered to be a direct developer responsibility.

## **2. Traffic Signals and Intersection Improvements**

- Traffic signals required on arterial or collector roads external to a development that are necessitated by a specific development are considered a direct developer responsibility. Other traffic signals required on arterial or collector roads due to general development growth from increasing traffic are considered to be DC projects.
- Intersection improvements and/or traffic signals required on collector roads, local roads, private site entrances or entrances related to a specific development are considered a direct developer responsibility.
- Intersection improvements and/or traffic signals on other roads due to general development growth resulting from increasing traffic are considered to be DC projects.

## **3. Boulevard Improvements**

- Boulevard improvements on all internal roads are considered to be a direct developer responsibility.
- Boulevard improvements, including sidewalks, external to a development considered necessary to connect the development to public spaces and existing sidewalks are considered to be a direct developer responsibility.
- Boulevard improvements will be considered a local service or DC project based on the categorization of the adjacent road described in D.1 above.
- Boulevard improvements proposed as part of a development project are a direct developer responsibility.

## **4. Strategic Transportation Initiatives (e.g. Congestion Management Initiatives, Signal Modifications, Bike Lanes, HOV, Bus Lanes, RESCU, ATSC)**

- Strategic transportation initiatives on arterial or collector roads external to a development that are necessitated by a specific development are considered a direct developer responsibility. Strategic transportation initiatives on

expressways, arterial or collector roads external to a development that are required due to general development growth from increasing traffic are considered to be DC projects.

- Strategic transportation initiatives internal to a development are a direct developer responsibility.

## 5. Land Acquisition for Road Works

### a. Road Allowances

- Land acquisition for expressways, arterial or collector roads, to the widths required according to the approved Official Plan or engineering standards, is primarily provided by dedications under the *Planning Act*. In areas where limited or no development is anticipated, and direct dedication is unlikely, the land acquisition is considered to be part of the capital cost of the related DC project.

### b. Grade Separations

- Land acquisition for grade separations (beyond normal dedication requirements) is considered to be part of the capital cost of the related DC project. The detailed engineering requirements of the above items are governed by the approved detailed engineering standards and specifications for the City.

## E. PARKLAND DEVELOPMENT

Developers dedicating parkland as a condition of development are required to undertake, at their sole expense, the base construction and installation of the parkland improvements (the Base Park Improvements) on lands to be conveyed to the City for park purposes. This work shall include:

- a. grading inclusive of topsoil supply and placement, minimum of 150 mm depth;
- b. sodding #1 nursery grade or equivalent value of other approved park development;
- c. fencing, where deemed necessary to the satisfaction of Parks, Forestry and Recreation;

- d. drainage systems, including connections to the municipal services as required;
- e. electrical and water connections minimum 50 mm to street line including backflow preventers, shut off valves, water and hydro chambers;
- f. street trees along all public road allowances abutting City-owned parkland;
- g. standard park sign (separate certified cheque required); and
- h. demolition, removal and disposal of all existing materials, buildings and foundations.



**APPENDIX F**

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***DRAFT DC BY-LAW***

***(AVAILABLE UNDER***

***SEPARATE COVER)***