

For Information Only

Development Charges - Treasurer's Annual Statement

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Recommendation

For information only.

BACKGROUND

This report provides detail for the following items relating to Development Charges:

1. Background on Development Charges
2. City of Greater Sudbury Development Charges (By-Law 2014-151)
3. Proposed Legislated Amendment to Development Charges Act through Bill 73
4. Provide a financial statement relating to development charges collected during 2014 including reserve fund transactions and balances.
5. Annual update of Development Charges for rates effective July 1, 2015 to June 30, 2016 by the Construction Price Index (Non-Residential Building Construction Index) in accordance with By-Law 2014-151.

1. Background on Development Charges

1.1 What are Development Charges?

Development charges (DC's) are established by municipalities in accordance with the Development Charges Act, 1997 (DC Act). DC's are collected when new development, re-development and expansions for residential and non-residential (ie. commercial, industrial, institutional, etc) buildings or structures occur. Therefore, it is collected at the time a building permit is issued and is based on the development charges schedule in force on that date.

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Most municipalities in Ontario use development charges to ensure that the cost of providing infrastructure to service new development is not borne by existing residents and businesses in the form of higher property taxes.

Growth related capital costs are costs that result from the expansion of services to meet the needs of new development. These capital costs are reduced by an allowance for provincial and/or federal grants and other sources of funding as well as other deductions required by the DC Act such as an amount for non-growth (ie. benefit to existing development) as well as statutory 10% deduction for specific areas to determine the net capital cost for DC recovery.

The principle behind development charges is that “growth pays for growth”, meaning development pays a portion of capital costs associated with new growth and development while taxpayers/ratepayers fund capital infrastructure that benefits the existing population. However, in reality, development charges cannot fully fund growth due to statutory limitations, exemptions and revenue losses when rates are approved lower than the calculated rates from the background study.

1.2 Eligible and Ineligible Services

The DC Act allows full 100% recovery of net growth related capital costs from “hard” and “protection” services and 90% recovery from “soft” services. The maximum planning period for capital growth related projects is 10 years for “soft” services and up to 2036 for “hard” services.

2. City of Greater Sudbury Development Charges By-Law 2014-151

2.1 Development Charges By-Law 2014-151

Development charges in the City are established through By-Law 2014-151 which was approved by City Council during 2014. This By-Law is valid for five years from date of passage and will expire on June 30, 2019.

A new background study is required to be completed in accordance with the DC Act in order to pass a new by-law with revised rates. The 2014 background study includes the capital growth programs with the forecasted net municipal cost. The projects do not include any portion of costs that may be funded by external funding sources and do not include any projects that would be funded 100% by local services provided in accordance with the Development Cost Sharing Policy.

The DC’s collected by the City are levied on the following municipal services: roads, water, wastewater, drains, general government, library, fire, police, public safety, parks and recreation, cemetery, ambulance, transit and emergency preparedness. It applies to residential, industrial and non-industrial construction uniformly across the entire geographic area of the City.

When development takes place in the City, new infrastructure (ie. roads, sewers, watermains, traffic signals, etc), both internal and external to the development typically has to be constructed. In some cases, this infrastructure will solely benefit the developer, in other cases the City and/or third parties may benefit from the new infrastructure. The Development Cost Sharing Policy standardizes how development costs not covered in the DC by-law are shared between the developer, the City and third party land owners.

The DC Act includes legislative exemptions as identified below:

- First 50% of an industrial building expansion is exempt.
- Enlargement of an existing dwelling unit.

- Intensification of residential use buildings by the addition of one (or in some instances two) additional dwelling units within the existing building unit.
- Any land that is owned by or used for the purposes of:
 - A board of education
 - Any municipality or local board thereof
 - A consent under Section 53 of the Planning Act where no new building lot is created.

In addition, City Council resolution #2014-186, authorized changes to By-Law 2014-151 for development charges such as:

- Redevelopment credits within 5 years from the date of the demolition permit.
- Exemptions for Designated Exempt Areas in Capreol, Chelmsford, Dowling, Garson, Hanmer, Sudbury, Val Caron, Walden and the Flour Mill.
- Exemption for Affordable Housing Development that meet specific criteria and a service agreement with the City.

2.2 Growth Related Projects

The development charges collected are used to fund the growth related portion of capital projects by service area as listed in the 2014 DC Background Study. The following are examples of growth related projects included in the 2014 DC Background Study:

- Addition and expansion to City's road network: for example – Maley Drive, Lasalle Notre Dame intersection, Four Corners intersection, network expansions in accordance with Transportation master plans and official plan, active transportation expansions, various 2 to 4 lane expansions, turning lanes.
- Expansions to municipal facilities such as South Branch library, Transit garage, Fire/EMS stations, Police headquarters.
- Additional leisure and recreational spaces and facilities – such as soccer fields, second ice pad at Gerry McCrory Countryside Complex, splash parks, Bell Park Expansion.
- Water and Wastewater expansions such as Wanapitei Alternative Trunk Main, New Valley Wells, BioSolids, various plant expansions, various system expansions to accommodate growth.
- Studies that have a growth component: such as water/wastewater master plan, official plan, zoning by-law, development charges study, transportation master plan, development guidelines document.

2.3 Existing DC Rates to June 30, 2015

The chart below reflects DC rates in effect until June 30, 2015.

Servicing	Single Family Dwellings (per unit)	Semi detached Dwellings (per unit)	Multiples and Apartments (per unit)	Industrial (per sq ft)	Commercial / Institutional (per sq ft)
All Services	\$14,785	\$9,258	\$9,258	\$4.33	\$8.83
Excluding Water	\$14,010	\$8,772	\$8,772	\$3.87	\$8.33
Excluding Wastewater	\$12,287	\$7,694	\$7,694	\$2.86	\$7.22
Excluding Water and Wastewater	\$11,512	\$7,208	\$7,208	\$2.40	\$6.72

City Council approved By-Law 2014-151 with the existing DC rates as of January 1, 2014 to be frozen for years 1 and 2 (ie. until June 30, 2016), with phased in increases in years 3 to 5 based on the calculated rates in the 2014 DC Background Study. The phased-in rate increases will be effective for rates from July 1, 2016 through to June 30, 2019.

Also, the DC rates are indexed in accordance with By-Law 2014-151 based on the Non-Residential Building Construction Price Index each year, with the first index adjustment for July 1, 2015 as explained later in this report.

2.4 How are Development Charges Recorded

Development charges collected are included in an obligatory reserve fund by each service area as outlined in the 2014 DC background study. At the end of each year, staff reviews the spending on growth related projects as identified in the background study and transfers the DC's collected that can be earned during the year. The funds are transferred to fund the respective growth related projects, which creates a project surplus and is transferred to the respective Capital Financing Reserve Fund. These reserve funds can then be used towards future capital projects.

DC's are not shown as a funding source in the annual Capital Budget as the funding amount is unknown until collected as dependent on the development activity which varies year to year, as well as exemptions from the DC Act and By-Law 2014-151.

3. Proposed Legislative Amendments to Development Charges Act through Bill 73

On October 23, 2013, the Province of Ontario launched the Land Use Planning and Appeal and Development Charges Systems Review. On March 5, 2015, the Government of Ontario announced proposed legislative amendments for the Development Charges Act as outlined in Bill 73 – Smart Growth for Our Communities Act. Staff will continue to monitor legislative changes and its impact to the City.

4. Treasurer's Annual Statement

The Development Charges Act, section 43(1) states that "The treasurer of a municipality shall each year on or before such date as the council of the municipality may direct, give the Council a financial statement relating to development charge by-laws and reserve funds established under section 33." In addition, Paragraphs 12 and 13 of Ontario Regulation 82/98 indicate the information to be included in the report.

Schedule "A" provides a summary of the development charges collected during 2014 as per this By-Law

including reserve fund transactions and balances. Schedule “B” provides a list of growth related capital projects that have received contributions from the development charges reserve funds in 2014. The City prefunds the growth related portion of capital projects until development charges are collected in future years. Therefore, the funding of the growth related portion of capital projects resulted in unspent dollars in the capital cost centres which was transferred to the respective capital financing reserve fund for the affected departments.

A summary of the Development Charges activities and obligatory reserve funds relating to by-law 2014-151 is detailed below:

January 1, 2014 – opening balance	\$727,257
Development Charges received	4,739,867
Interest earned	55,496
Transfers to capital projects	<u>(4,369,360)</u>
December 31, 2014 – closing balance	\$1,153,260

The balance in the obligatory reserve funds is made up of the following major categories:

General services	\$1,153,260
Engineered services	<u>0</u>
Total Development Charge reserve funds	\$1,153,260

Funds remaining in the Development Charges Reserve Funds are considered to be committed for projects as identified in the 2014 Development Charges Background Study. The funds will be transferred to the capital projects when costs are incurred.

No amounts have been borrowed from the funds during the year or in any previous years. Therefore, no amounts have been repaid for any previous borrowings as there have been no previous borrowings.

5. Annual Indexing of Development Charges

Development Charges are to be indexed per the Statistics Canada Quarterly Construction Price Statistics (Non-Residential Building Construction Price Index) in accordance with the Development Charges Act and By-Law 2014-151. This was identified within news releases, newspaper advertisements and Council reports when City Council passed By-Law 2014-151 indicating that the rates would be indexed starting on July 1, 2015.

Since no statistics are released for Sudbury, the inflationary change for Ottawa is used and in accordance with By-Law 2014-151. The increase for the period of December 2013 to December 2014 which was released in February 2015 is 1.7%.

Therefore, the Development Charges outlined Schedule “C” are effective from July 1, 2015 to June 30, 2016 and includes an inflation increase of 1.7%.

Conclusion

Pursuant to Section 43 of the Development Charges Act, the Treasurer shall furnish to Council a financial statement (Schedule A and B) relating to the Development Charges By-Law and reserve funds.

A copy of this statement shall be forwarded to the Ministry of Municipal Affairs and Housing. This is also a

requirement under the DC Act.

Also, Development Charges will be increased in accordance with By-Law 2014-151 by 1.7% and the revised rates will be effective from July 1, 2015 to June 30, 2016.

Schedule A
Development Charges Obligatory Reserve Funds
Annual Continuity Statement by Service Category
For the Year Ended December 31, 2014

	Balance at January 1, 2014	Development charges collected <i>(note 1)</i>	Interest	Subtotal	Transfers to capital	Balance at December 31, 2014
General Services						
General Government	\$ -	\$ (25,990)	\$ (194)	\$ (26,184)	\$ 25,348	\$ (836)
Library (Buildings)	-	(140,849)	(125)	(140,974)	136,422	(4,552)
Fire (Buildings and Equipment)	(620,178)	(133,292)	(15,872)	(769,342)	-	(769,342)
Police (Buildings and Equipment)	-	(108,033)	(1,100)	(109,133)	-	(109,133)
Public Safety	-	(14,103)	(68)	(14,171)	14,171	-
Parks and Recreation (Facilities & Parkland Development)	-	(609,128)	(4,255)	(613,383)	613,383	-
Cemetery	-	(1,444)	(8)	(1,452)	1,452	-
Public Works (Equipment)	-	(51,661)	(637)	(52,298)	-	(52,298)
Ambulance (Buildings)	(107,079)	(31,142)	(2,779)	(141,000)	-	(141,000)
Transit (Buildings)	-	(150,485)	(614)	(151,099)	75,000	(76,099)
Emergency Preparedness (Buildings and Equipment)	-	(67,955)	(569)	(68,524)	68,524	-
Total General Services	\$ (727,257)	\$ (1,334,082)	\$ (26,221)	\$ (2,087,560)	\$ 934,300	\$ (1,153,260)
Engineered Services						
Roads and related	\$ -	\$ (2,654,567)	\$ (24,104)	\$ (2,678,671)	\$ 2,678,671	\$ -
Water	-	(205,880)	(1,712)	(207,592)	207,592	-
Waste Water	-	(402,179)	(2,463)	(404,642)	404,642	-
Drains	-	(143,159)	(996)	(144,155)	144,155	-
Total Engineered Services	\$ -	\$ (3,405,785)	\$ (29,275)	\$ (3,435,060)	\$ 3,435,060	\$ -
Totals (January 1, 2014 to December 31, 2014)	\$ (727,257)	\$ (4,739,867)	\$ (55,496)	\$ (5,522,620)	\$ 4,369,360	\$ (1,153,260)
Comparative Balances from January 1, 2013 to December 31, 2013:	\$ (538,633)	\$ (5,517,219)	\$ (60,776)	\$ (6,116,628)	\$ 5,389,371	\$ (727,257)

Note 1 The development charges collected as per by-law 2009-200F and 2014-151 during the 12 months ended December 31, 2014, net of refunds.

Schedule B							
Annual Capital Fund Transfers by Project for Growth Related Projects Identified in 2014 Development Charges Background Study							
For the Year Ended December 31, 2014							
Project Description	Cost to December 31, 2014	Net Growth Related Share (Development Charges)				Municipal Contribution (Benefit to Existing / 10% Statutory Deduction) (Note 2)	Total Funding to December 31, 2014
		Amount funded by development charges collected during 2014	Amount funded by development charges collected up to December 2013	Municipal Contribution to be repaid by development charges collected in the future (Note 1)	Grants / Subsidies / Other		
General Services							
General Government							
Development Charges Study	44,851	25,348	7,578	7,440		4,485	44,851
Official Plan Update	177,958	-	11,512	43,485		122,961	177,958
Downtown Master Plan	270,942	-	-	5,275	185,325	80,342	270,942
Housing Background Study	73,612	-	-	4,535		69,077	73,612
Subtotal	567,363	25,348	19,090	60,735	185,325	276,865	567,363
Library (Buildings)							
South Branch Library Expansion	5,713,686	110,000	340,377	2,810,880	138,888	2,313,541	5,713,686
Azilida Library Branch Expansion	558,222	26,422	134,703	245,819		151,278	558,222
Archive Project	584,187	-	72,780	153,917	110,000	247,490	584,187
Mackenzie Library Study	35,489	-	-	31,940	-	3,549	35,489
Circulation Materials	713,323	-	-	43,945		669,378	713,323
Subtotal	7,604,907	136,422	547,860	3,286,501	248,888	3,385,236	7,604,907
Public Safety							
Communications Infrastructure	11,705,366	14,171	381,458	426,909	304,000	10,578,828	11,705,366
Parks and Recreation (Facilities & Parkland Development)							
Gerry McCrory Countryside Sports Complex - 2nd Ice Pad	10,375,315	115,000	2,145,753	5,876,232	11,200	2,227,130	10,375,315
Upgrade water lines - Lively Ski Hill	65,275	28,693	30,055	-		6,527	65,275
New Accessible Playstructures (HARC, JJSC, Ridgecrest)	583,998	86,322	261,566	-	197,457	38,653	583,998
Howard Armstrong - 3 New Soccer Fields	586,813	367,841	160,291	-		58,681	586,813
Three Outdoor Rink Development	116,571	11,487	93,427	-		11,657	116,571
Northern Water Sports Centre	2,398,572	4,040	-	119,710	2,148,572	126,250	2,398,572
Splash Parks (Rayside Balfour, Walden and Valley East)	456,891	-	366,178	45,024		45,689	456,891
Rick McDonald Sports Complex Enhancements	123,080	-	48,087	11,430	56,950	6,613	123,080
New Mini Soccer Field Development: Rotary/Adanac Park/LELC	762,584	-	101,863	323,463	290,000	47,258	762,584
Chelmsford Passive Park	55,041	-	40,073	9,464		5,504	55,041
Rotary / Adanac Park BMX Track	598,335	-	-	8,042	470,684	119,609	598,335
Outdoor Rink - Azilda	67,084	-	-	60,376		6,708	67,084
Westmount Splash Park	157,859	-	-	142,073		15,786	157,859
Adanac BMX Track	91,849	-	-	82,664		9,185	91,849
Moonlight Beach Volleyball Court	61,165	-	-	55,049		6,116	61,165
Adanac Ski Hill Garage Expansion	128,950	-	-	112,905	3,500	12,545	128,950
Ash Street - Water Tank Site Park Development	1,629	-	-	1,466		163	1,629
Marguerite / Gerry Loughed Park	107,302	-	-	96,572		10,730	107,302
Bell Park (relating to the purchase of 322 McNaughton Terrace)	57,452	-	-	51,707		5,745	57,452
Rick MacDonald Complex Seniors Park	85,716	-	-	77,144		8,572	85,716
Minnow Lake Off Leash Dog Park	77,406	-	-	67,505	2,400	7,501	77,406
Hanmer Skateboard Park	115,008	-	-	103,507		11,501	115,008
James Jerome Sports Complex Renewal Program	3,584,492	-	-	291,301	2,505,598	787,593	3,584,492
Bell Park Development (new accessible washroom)	212,781	-	-	95,751		117,030	212,781
Subtotal	20,871,168	613,383	3,247,293	7,631,385	5,686,361	3,692,746	20,871,168
Cemetery							
Civic Cemetery - Columbarium	95,902	1,452	-	1,390		93,060	95,902
Columbaria Niche Walls (Civic, Valley East and St. Joseph Cemeteries)	91,754	-	-	2,720		89,034	91,754
Subtotal	187,656	1,452	-	4,110	-	182,094	187,656
Transit							
Transit Garage	17,881,929	75,000	512,806	2,803,588	8,550,347	5,940,188	17,881,929
Emergency Preparedness (Buildings and Equipment)							
CLELC Emergency Roadway Access	332,313	-	144,427	-		187,886	332,313
CLELC Phase II	2,284,795	68,524	120,738	938,805	1,000,000	156,728	2,284,795
Garage for Mobile Command Unit	354,042	-	-	318,638		35,404	354,042
Subtotal	2,971,150	68,524	265,165	1,257,443	1,000,000	380,018	2,971,150
Total General Services	61,789,539	934,300	4,973,672	15,470,671	15,974,921	24,435,975	61,789,539

Project Description	Cost to December 31, 2014	Amount funded by development charges collected during 2014	Amount funded by development charges collected up to December 2013	Municipal Contribution to be repaid by development charges collected in the future (Note 1)	Grants / Subsidies / Other	Municipal Contribution (Benefit to Existing / 10% Statutory Deduction) (Note 2)	Total Funding to December 31, 2014
Engineered Services							
Roads and related							
Property Acquisition (before 2014)	2,828,465	983,866	911,206	933,393	-	-	2,828,465
Property Acquisition (2014 and after)	604,922	405,298	-	199,624	-	-	604,922
Lasalle Notre Dame Intersection Improvements	7,928,277	-	141,473	1,830,939	38,630	5,917,235	7,928,277
Lasalle Notre Dame Intersection - Engineering / Property Acquisition / Utilities	2,273,907	496,009	1,027,509	750,389	-	-	2,273,907
MR80 - Valleyview to Donaldson	10,745,020	-	1,467,924	3,708,309	3,350,401	2,218,386	10,745,020
Maley Drive	4,944,313	-	815,547	3,041,017	-	1,087,749	4,944,313
New Streetlights (2009)	25,000	7,874	17,126	-	-	-	25,000
Barry Downe Extension - Route Planning Study	108,185	34,077	74,108	-	-	-	108,185
New Streetlights (2010)	77,922	60,797	17,125	-	-	-	77,922
Consulting Services - Future Projects (2010)	300,000	47,249	102,751	-	-	150,000	300,000
Design, Engineering, Property Acquisition	110,000	17,324	37,676	-	-	55,000	110,000
New Streetlights (2011)	31,169	14,044	17,125	-	-	-	31,169
Consulting Services - Future Projects (2011)	128,463	29,981	34,251	-	-	64,231	128,463
MR 15 MR80 Intersection Improvements	1,948,998	-	-	487,249	-	1,461,749	1,948,998
Regent Street from Bouchard to Caswell	3,376,932	439,625	513,755	-	199,000	2,224,552	3,376,932
New Streetlights (2012)	49,043	49,043	-	-	-	-	49,043
MR4 from Highway 17 to C. Johnson Road	19,204,429	-	-	939,181	14,508,522	3,756,726	19,204,429
Bancroft Drive from Levesque Street to Moonlight Avenue	1,890,760	-	-	614,616	354,220	921,924	1,890,760
New Signals - Kelly Lake Road at Copper Street	161,644	-	-	161,644	-	-	161,644
Lasalle Barry Downe Intersection Improvements	374,027	-	-	374,027	-	-	374,027
Four Lining MR 80 - Frost to Glenn	6,965,587	-	-	3,287,849	1,485,838	2,191,900	6,965,587
New Signals - MR24 at Sixth Ave	172,731	-	-	172,731	-	-	172,731
New Signals - Regent at Mallards Landing	176,298	-	-	176,298	-	-	176,298
New Sidewalks on Falconbridge Hwy	277,477	92,511	-	-	184,966	-	277,477
New Traffic Signals - Third Avenue and Kingsway	122,494	973	-	121,521	-	-	122,494
Elgin Street Greenway - design	182,913	-	-	47,165	65,000	70,748	182,913
MR8 from Highway 144 to Bridge	1,765,373	-	-	353,075	-	1,412,298	1,765,373
Radar Road from Hydro Road to 4 km East	2,379,942	-	-	475,988	-	1,903,954	2,379,942
Regent Street from Ida to Loachs Road	2,078,872	-	-	415,774	-	1,663,098	2,078,872
Champlain Street from Notre Dame to St. Agnes	408,748	-	-	81,750	-	326,998	408,748
Official Plan Review - Transportation Study Update	233,569	-	-	116,784	-	116,785	233,569
Consulting Services - Future Projects	97,221	-	-	96,679	-	542	97,221
Maple Street Combined Sewer Separation	22,591	-	-	-	-	22,591	22,591
New Traffic Signals - St. Anne Road at Radisson	266,311	-	-	134,556	-	131,755	266,311
Pedestrian Crossing	266,311	-	-	134,556	-	131,755	266,311
Second Avenue (Sudbury) Donna Drive to Kenwood Drive	153,149	-	-	107,204	-	45,945	153,149
Crean Hill Road from MR4 to Victoria Mine	127,739	-	-	7,154	91,967	28,618	127,739
Subtotal	72,542,491	2,678,671	5,177,576	18,634,916	20,278,544	25,772,784	72,542,491
Water							
New Valley Wells	7,195,171	-	-	3,445,579	-	3,749,592	7,195,171
Wanapitei Alternate Trunk - Preliminary Design	240,390	7,079	10,703	6,782	-	215,826	240,390
Geotechnical Study	240,390	7,079	10,703	6,782	-	215,826	240,390
Regent Street - Bouchard to Walford and Bouchard - Regent to Southview	2,169,715	124,273	-	61,209	-	1,984,233	2,169,715
Kelly Lake Road - WWTP to Copper Street	909,358	52,084	-	25,654	-	831,620	909,358
Robinson Drive - Southview Drive to Kelly Lake Road	872,692	24,156	-	50,448	-	798,088	872,692
Subtotal	11,387,326	207,592	10,703	3,589,672	-	7,579,359	11,387,326
Waste Water							
BioSolids Management Facility	43,961,179	-	-	4,547,975	11,475,646	27,937,558	43,961,179
Infrastructure master plan ww	386,101	-	25,141	4,274	-	356,686	386,101
WWTP Upgrades for Azilda/Chelmsford Areas	61,048	-	-	4,299	-	56,749	61,048
Sudbury WWTP	23,175,237	326,738	380,908	8,355,428	-	14,112,163	23,175,237
Lively / Walden Environmental Assessment	378,116	77,904	26,715	39,065	-	234,432	378,116
Subtotal	67,961,681	404,642	432,764	12,951,041	11,475,646	42,697,588	67,961,681
Drains							
Tributary 8A	1,266,901	98,624	44,526	48,576	500,000	575,175	1,266,901
Lake Nepawhin Stormwater Treatment Station	4,816,000	45,531	155,139	1,003,330	-	3,612,000	4,816,000
Minnow Lake Stormwater Treatment Station	5,805	-	-	581	-	5,224	5,805
Miscellaneous Storm Sewer Improvements	3,613	-	-	361	-	3,252	3,613
Miscellaneous Consulting Fees	181,201	-	-	18,120	-	163,081	181,201
Still Lake Storm Water Management Improvement	101	-	-	10	-	91	101
Jacobsen - Cavarzan Storm Sewer	181	-	-	18	-	163	181
Mountain Street Storm Outlet	237,649	-	-	45,332	-	192,317	237,649
Subtotal	6,511,451	144,155	199,665	1,116,328	500,000	4,551,303	6,511,451
Total Engineered Services	158,402,949	3,435,060	5,820,708	36,291,957	32,254,190	80,601,034	158,402,949
Total	220,192,488	4,369,360	10,794,380	51,762,628	48,229,111	105,037,009	220,192,488

Note - The projects identified above are for projects with development charges collected and transferred during 2014.

Note 1 - The amount to be repaid by development charges collected in the future may vary based upon limitations under DC Act, actual growth forecast, exemptions, final costs, growth related portion of these projects and timelines (will be collected from 2014 to 2023 and post 2023).

Note 2 - Total Municipal Contribution includes lost revenue of approximately \$11 million as the result of the phase in of the calculated DC rates in the 2009 DC Background Study.

Schedule C**Development Charge Rates from July 1, 2015 to June 30, 2016**

	Residential			Non-Residential	
	Single Family Dwelling	Semi-Detached	Multiples & Apartments	Industrial	Non-Industrial
All Services	\$ 15,036	\$ 9,415	\$ 9,415	\$ 4.40	\$ 8.98
Excluding Water Service	\$ 14,248	\$ 8,921	\$ 8,921	\$ 3.93	\$ 8.47
Excluding Wastewater Service	\$ 12,496	\$ 7,824	\$ 7,824	\$ 2.90	\$ 7.34
Excluding Water & Wastewater Service	\$ 11,708	\$ 7,330	\$ 7,330	\$ 2.43	\$ 6.83