



 **Watson
& Associates**
ECONOMISTS LTD.

Town of Tillsonburg Development Charge Background Study

Council Meeting
March 11, 2024

Introduction



- Watson & Associates Economists Ltd. (Watson) has been retained to prepare a Development Charges (D.C.) Background Study for the Town
- The Town's current by-laws will expire on June 13, 2024
- The purpose of this meeting is to:
 - Provide an overview of the draft D.C. calculations and municipal comparisons;
 - Review D.C. by-law policies, including D.C. exemptions
 - Provide estimated financial impacts of statutory and non-statutory D.C. by-law policies

Simplified D.C.A. Methodology/Calculation



Identify Amount, Type, and Location of Residential and Non-Residential Growth

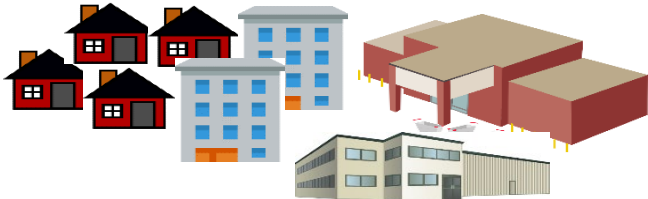
- Eligible D.C. Services
- Increase in Need for Service must not exceed average historical level of service over prior 15-year period
- Expression of Council that needs will be met

Increase in Need for Service to Accommodate Growth

Identify Capital Costs to Provide Service

- Deduct:
1. Uncommitted excess capacity
 2. Grants, subsidies and contributions
 3. Benefit to existing development

D.C. Recoverable Cost of Infrastructure to Accommodate Growth



D.C. per Residential Unit



D.C. per sq.ft. of Non-Residential Development



Growth Forecast

Mid-2024 to Mid-2033

- 10-year growth forecast has been prepared based on the County's Municipal Comprehensive Review to 2046, recent development trends, and active development applications in the approvals process

Time Horizon	Residential		Non-Residential	
	Net Population	Residential Units	Employment	Sq.m. of G.F.A.
Mid-2024	19,521	9,084	8,814	
Mid-2034	25,178	11,838	10,648	
Incremental Change				
10-year	5,657	2,754	1,834	148,366

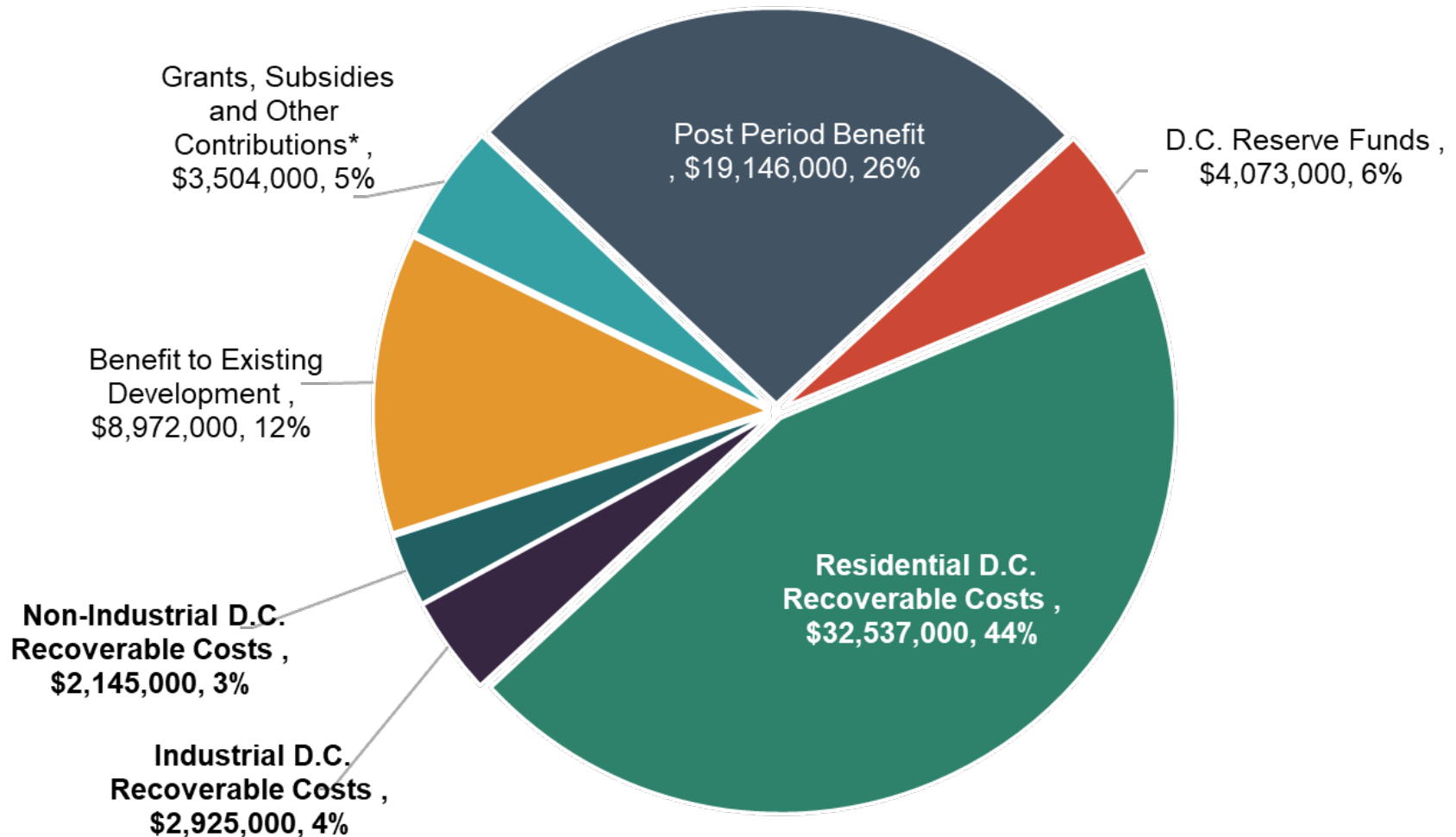


Increase in Need for Service

- 10-Year (2024-2033)
 - Services Related to a Highway
 - Police Services
 - Fire Protection Services
 - Parks and Recreation Services
- See Technical Appendix

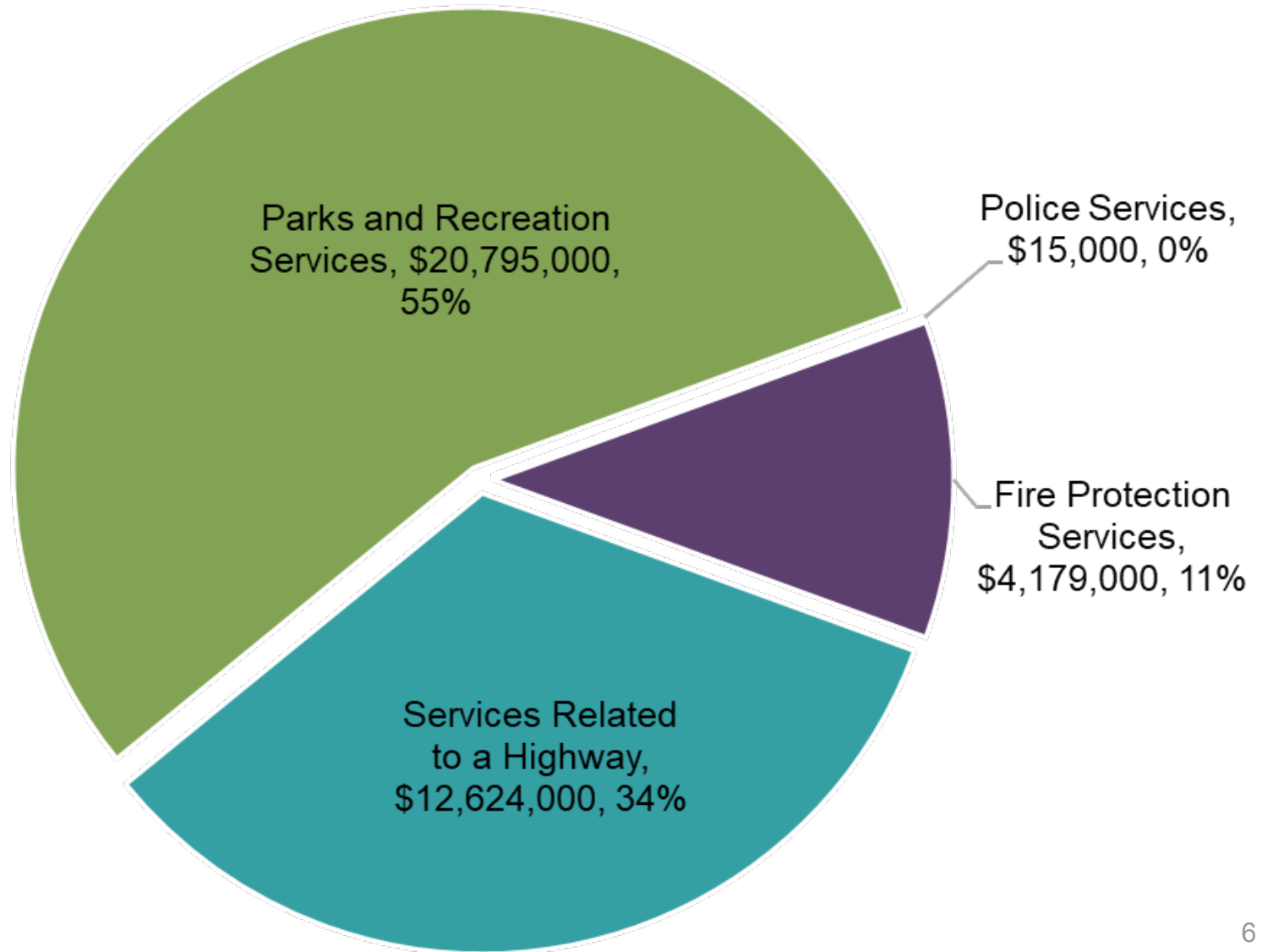
Anticipated Capital Needs

Gross Capital Costs (\$73.3 million)



D.C. Recoverable Costs

\$37.6 Million



Major Growth-Related Capital Projects



Service Area	Gross Capital Costs	D.C. Recoverable Costs
Fire Services		
Current Station Renovation and Expansion	\$5.3 M	\$3.6 M
Full Size Rescue Unit	\$1.5 M	\$1.1 M
Police Services		
Police Parking Improvements (Phase 1 and 2)	\$0.4 M	\$0.1 M
Services Related to a Highway		
New Public Works Facility	\$14 M	\$3.3 M
Public Works Fleet	\$2.7 M	\$2.7 M
Road Reconstructions	\$8.9 M	\$7 M
Signalization	\$0.5 M	\$0.5 M
Sidewalk Connectivity Plan	\$1.5 M	\$1.4 M
Parks and Recreation		
Community Complex Renovation and Expansion	\$5.3 M	\$1.3 M
Provision for additional Gymnasium and Multi-Use Space	\$6.2 M	\$4.4 M
Third Ice Pad	\$22.6 M	\$12.9 M
Provision for Additional Parkland	\$1.7 M	\$1.7 M

Calculated Schedule of D.C.s



Service	RESIDENTIAL				NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	(per sq.m. of Gross Floor Area)	(per Wind Turbine)
Municipal Wide Services:						
Services Related to a Highway	4,082	3,253	2,653	1,684	20.54	4,082
Fire Protection Services	1,347	1,074	876	556	6.78	1,347
Parks and Recreation Services	8,643	6,888	5,618	3,566	7.25	
Policing Services	6	5	4	2	0.03	6
Total Municipal Wide Services	14,078	11,220	9,151	5,808	34.59	5,435
Year 1 Charge (80% of Full Charge)	11,262	8,976	7,321	4,646	27.67	4,348

D.C. Comparison



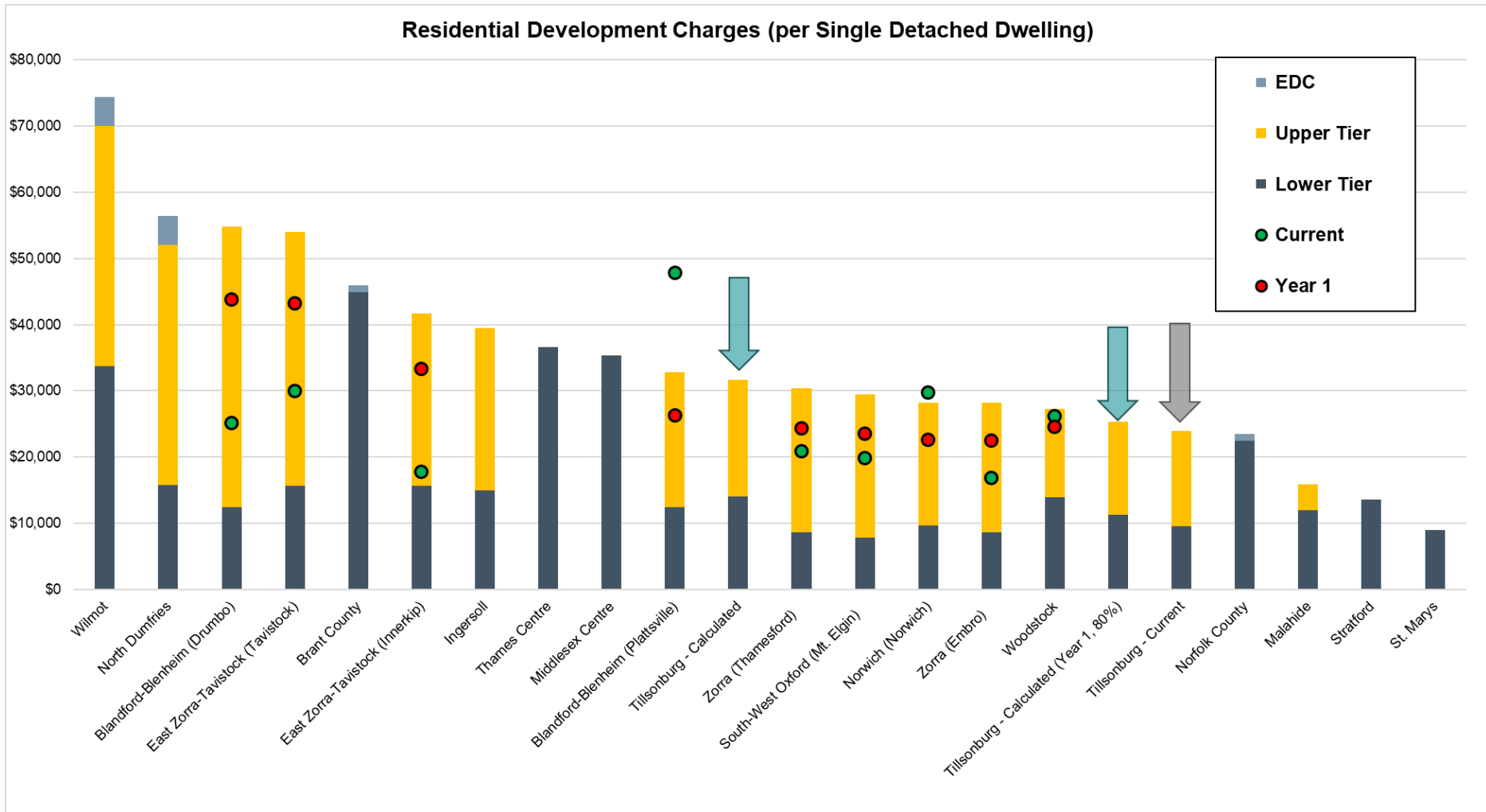
Residential (Single Detached) Comparison

Service	Current	Calculated (2024\$)	Change (\$)	Change (%)
Municipal Wide Services:				
Services Related to a Highway	6,538	4,082	(2,457)	-38%
Fire Protection Services	806	1,347	541	67%
Parks and Recreation Services	1,717	8,643	6,926	403%
Policing Services	68	6	(62)	-91%
Growth-Related Studies	435		(435)	-100%
Total Municipal Wide Services	9,565	14,078	4,513	47%
Year 1 Charge (80% of Full Charge)	9,565	11,262	1,697	18%

Non-Residential (per sq.m.) Comparison

Service	Current	Calculated (2024\$)	Change (\$)	Change (%)
Municipal Wide Services:				
Services Related to a Highway	29.09	20.54	(8.56)	-29%
Fire Protection Services	3.76	6.78	3.02	80%
Parks and Recreation Services	1.49	7.25	5.75	385%
Policing Services	0.32	0.03	(0.29)	-91%
Growth-Related Studies	1.98		(1.98)	-100%
Total Municipal Wide Services	36.65	34.59	(2.06)	-6%
Year 1 Charge (80% of Full Charge)	36.65	27.67	(8.98)	-24%

Municipal Comparison Per Single Detached Residential Dwelling Unit

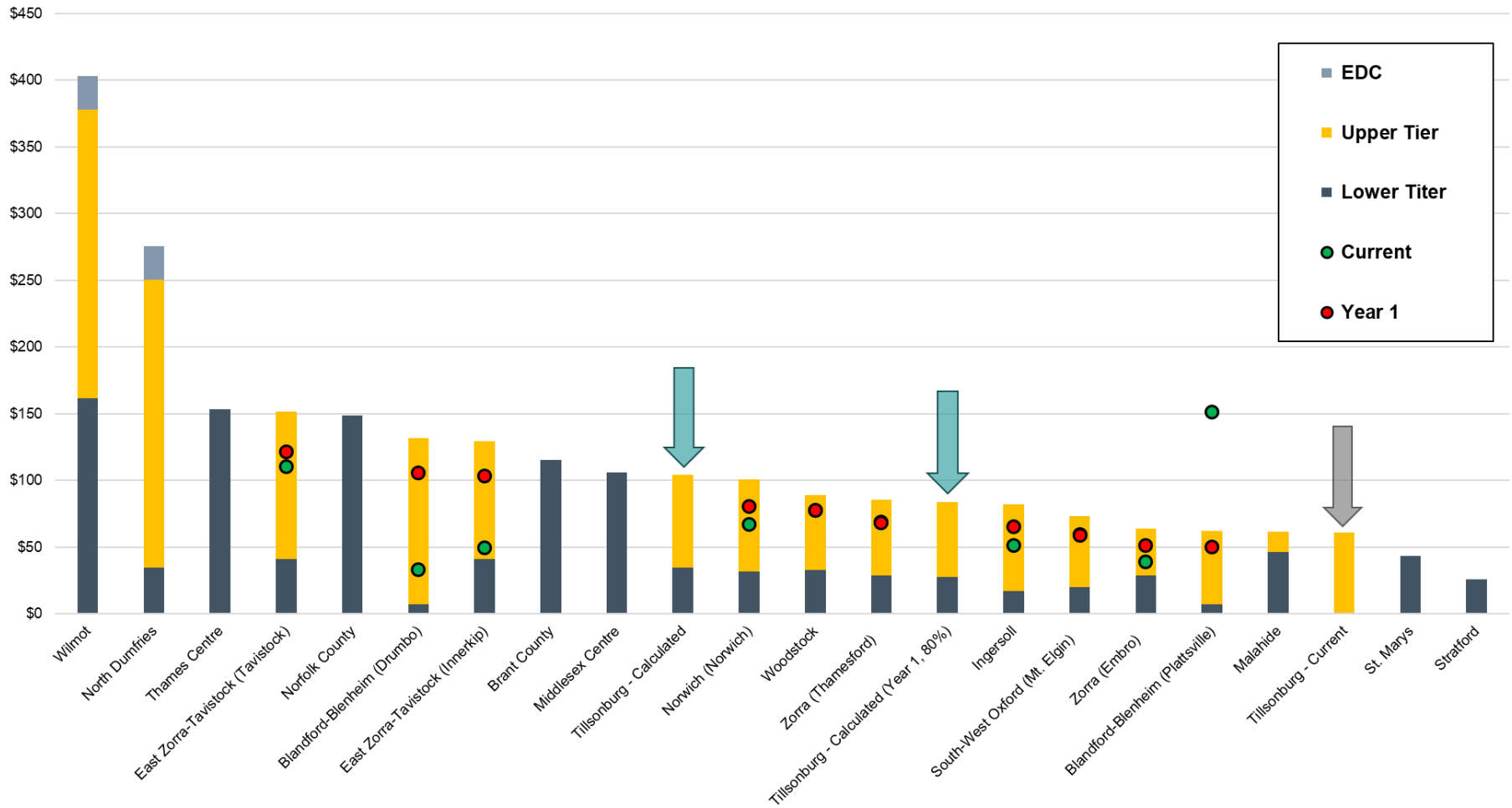


Municipal Comparison

\$ per Square Meter of Commercial Gross Floor Area

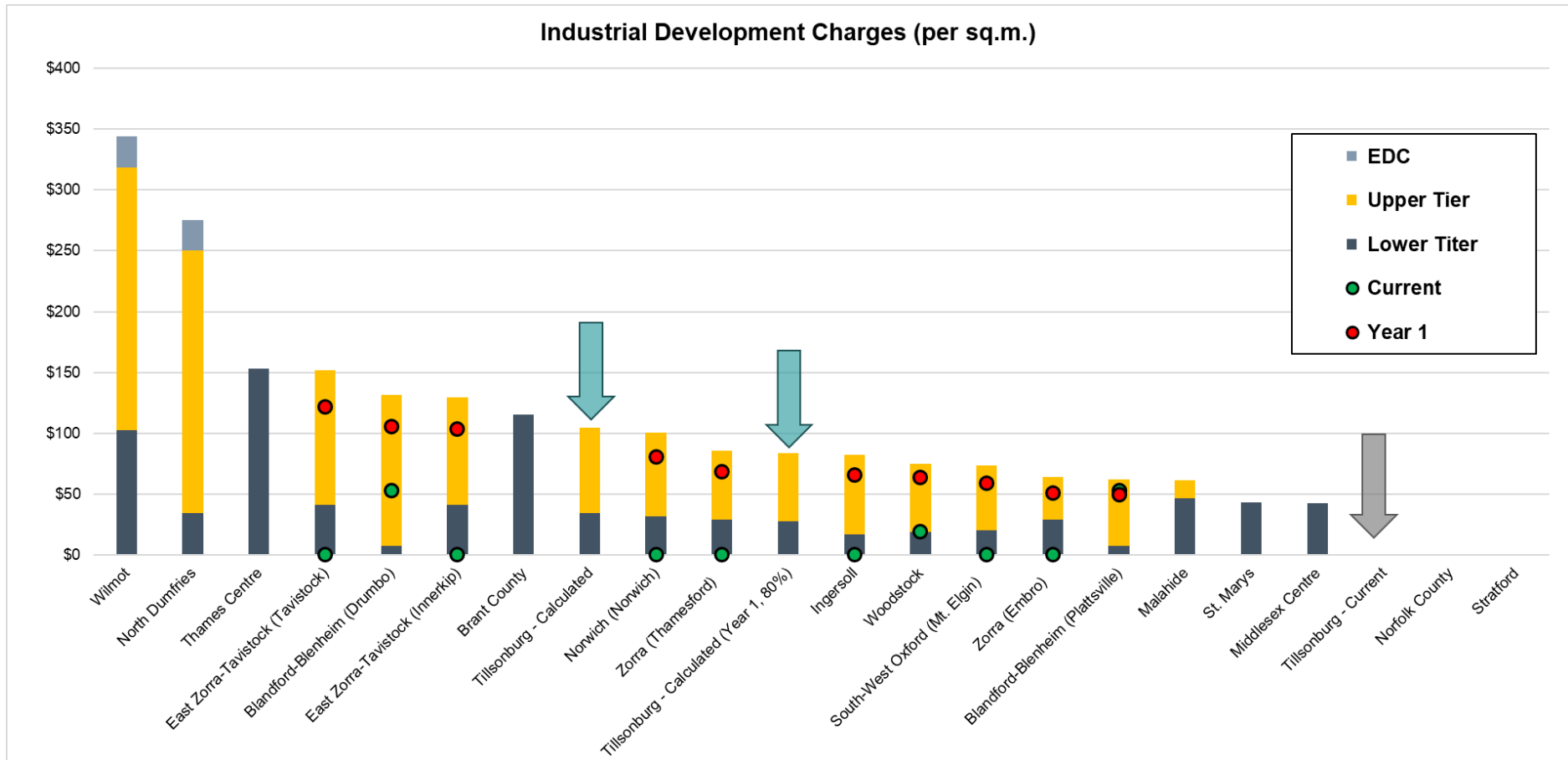


Commercial Development Charges (per sq.m.)



Municipal Comparison

\$ per Square Meter of Industrial Gross Floor Area





Development Charges

D.C. By-law Policies



D.C. By-Law Policies

Timing of Collection

- D.C.s are calculated and collected at building permit issuance
 - D.C.s may also be paid before or after they otherwise would be payable through agreement
- D.C.s for developments proceeding through Site Plan or Zoning By-law Amendment will be determined based on the charges in effect on the day of the application
- Rental housing and institutional developments would pay D.C.s in 6 equal annual payments, commencing from the date of occupancy
 - Interest to be imposed where D.C.s are calculated at time of Site Plan or Zoning By-law Amendment application and for mandatory installment payments (rental housing and institutional development)



D.C. By-Law Policies

D.C. Exemptions

- The Act provides for some mandatory exemptions but also gives municipalities the ability to provide their own exemptions
- The Act is specific in identifying that the revenue forgone may not be made up by increasing the D.C.s for other classes of development
 - In effect, it is a loss of revenue to the municipality which will have to be funded via taxes, rates, reserves or other financial resources
 - Financial impacts of D.C. exemptions and reductions have been assessed



D.C. By-Law Policies

Statutory D.C. Exemptions

- Upper/Lower Tier Governments and School Boards
- Development of lands intended for use by a university that received operating funds from the Government
- Existing industrial building expansions (may expand by 50% with no D.C.)
- Additional residential units in existing and new residential buildings (*revised through Bill 23*):
 - May add up to two apartments for a single detached, semi-detached or row house (only one unit can be in an ancillary structure)
 - One additional unit or 1% of the units in an existing rental residential building with four or more residential units



D.C. By-Law Policies

Statutory D.C. Exemptions

- Non-profit housing (*Added through Bill 23*)
- Inclusionary zoning affordable housing units (*Added through Bill 23*)
- Additional exemptions for affordable and attainable units to be exempt upon proclamation by the Lieutenant Governor units (*Added through Bill 23*)
- Discount for rental housing development:
 - >2 bedrooms - 25% discount
 - 2 bedrooms - 20% discount
 - <2 bedrooms - 15% discount
- Mandatory reduction of D.C. (Maximum charge of 80%, 85%, 90%, 95%, 100% for first 5 Years of the by-law)

Statutory and Non-Statutory Exemptions



Non-Statutory D.C. Exemptions

Exemption	County of Oxford	Blandford-Blenheim	East Zorra-Tavistock	Ingersoll	Norwich	Tillsonburg	South-West Oxford	Zorra
1. Non-residential uses		Excl. Industrial		✓	✓	✓		
2. Industrial buildings	✓		✓	✓	✓	✓	✓	✓
3. Non-residential farm building	✓	✓	✓	✓	✓	✓	✓	✓
4. Places of worship	✓	✓	✓	✓	✓	✓	✓	✓
5. Public hospitals	✓	✓	✓	✓	✓	✓	✓	✓
6. Development in Central Business District and Entrepreneurial Area	✓			✓		✓		
7. Temporary buildings and structures	✓	✓	✓	✓	✓	✓	✓	✓
8. Long-term care home	✓	✓	✓	✓	✓	✓	✓	✓
9. Affordable housing	✓	✓	✓	✓	✓	✓	✓	✓
10. Temporary dwelling units	✓	✓	✓	✓	✓	✓	✓	✓
11. Private Schools	✓							



Non-Statutory Exemptions

2024 D.C. Study Consideration

- Removal of non-residential D.C. exemptions is being considered
 - Anticipated 10-year non-residential revenue (net of revenue loss associated with statutory phase-in):
 - Industrial: **\$2.7 million**
 - Commercial/Institutional: **\$2 million**
 - Majority of municipalities in South-Western Ontario outside of Oxford County impose industrial D.C.s
- Consideration being given to charging D.C.s on farm bunk houses for seasonal workers
 - Charge would be imposed per bed based on Ministry of Health occupancies

Financial Impacts of D.C. Exemptions and Reductions

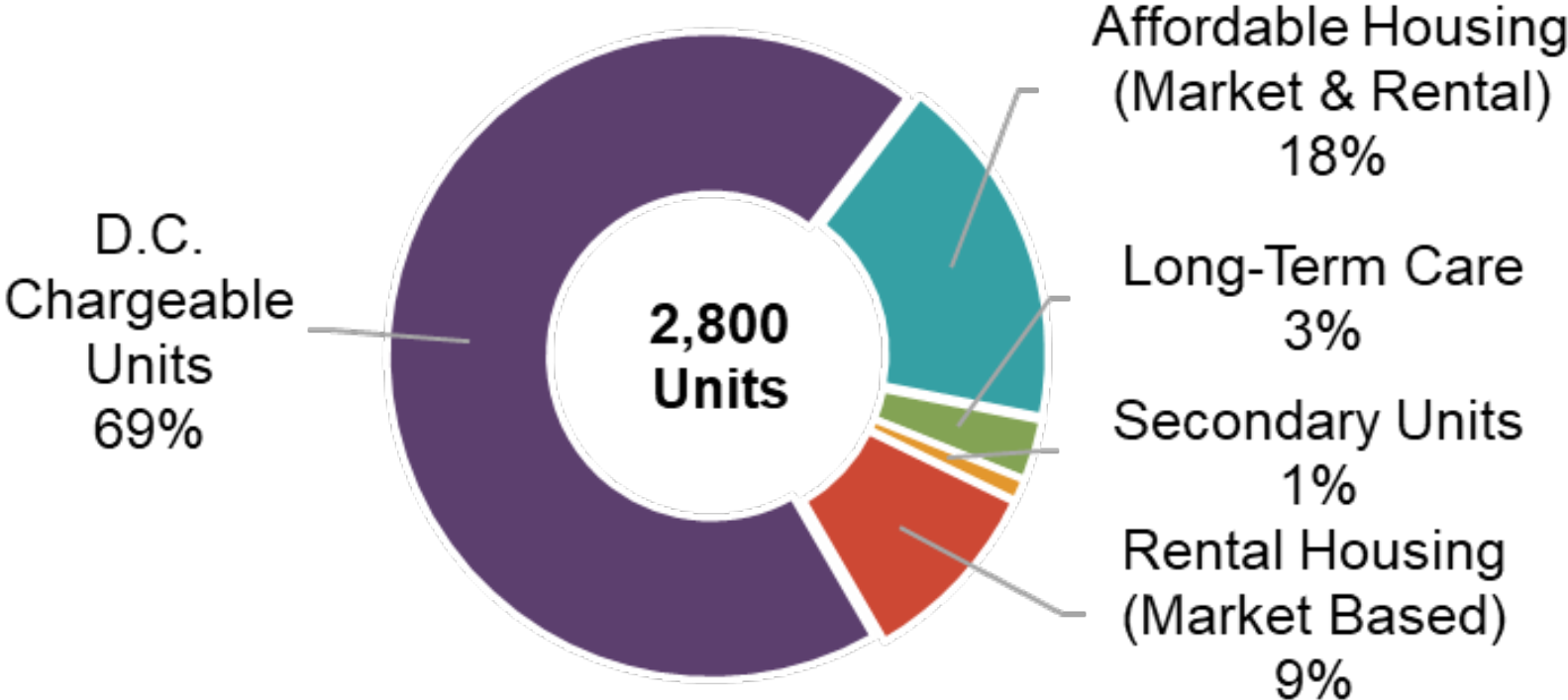


- Forecast development that would be exempt from D.C.s has been assessed for the purposes of understanding financial impacts to the Town (i.e., requirement to fund exemptions and discounts)
- Exemption analysis has been prepared by type of exemption, including exemptions not yet in effect (i.e., affordable housing)
- Analysis based on forecast development activity and historical exemptions witnessed

Financial Impacts of D.C. Exemptions and Reductions



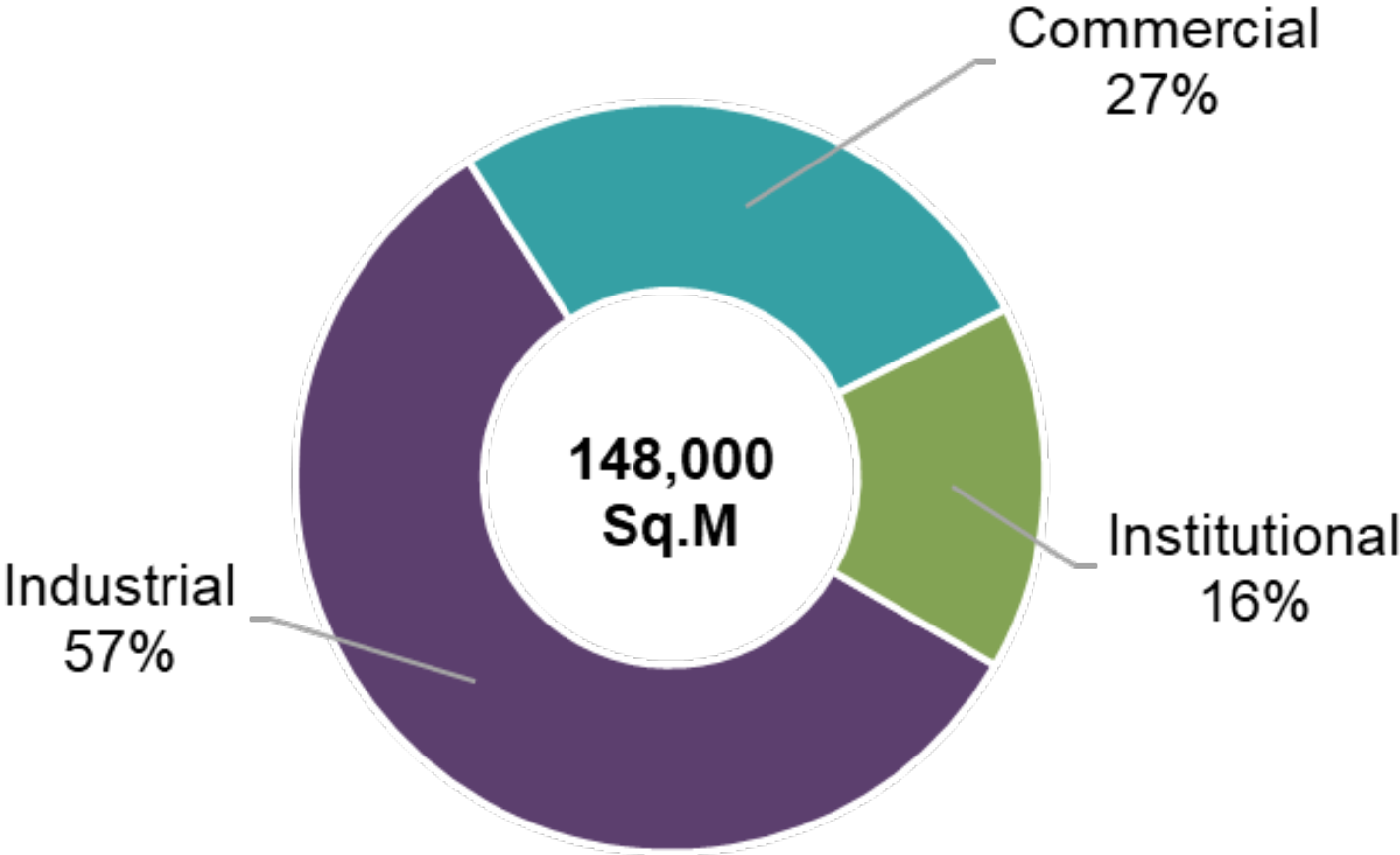
2024-2033 Residential Units (Municipal-Wide)



Financial Impacts of D.C. Exemptions and Reductions



2024-2033 Non-Residential GFA





Financial Impacts of D.C. Exemptions and Reductions

D.C. Exemption/Reduction	10-Year Cost
Industrial	\$2.7 M
Commercial/Institutional	\$2 M
Affordable Housing	\$5.2 M
D.C. Phase-In ¹	\$3.8 M
Non-Profit Housing (LTC)	\$0.6 M
Rental Reduction	\$0.4 M
Secondary Units	\$0.3 M
Other ²	\$0.3 M
Subtotal (Statutory Exemptions)	\$10.5 M
Total Exemptions	\$15.1 M

1. Assumes new by-laws still passed every 5-years.

All other impacts are net of Phase-in revenue loss

2. Other includes Municipal Facilities, Agricultural, Places of Worship



D.C. By-Law Policies

Redevelopment Credits

- Redevelopment credits on conversions or demolitions of existing buildings or structures are generally granted to recognize what is being replaced on site (not specific in the Act but provided by case law)
- Redevelopment must occur within 5 years of demolition
- The credit cannot exceed the amount of D.C.s that would otherwise be payable
- No credit is available if the use that was demolished/converted would be exempt under this by-law or was not capable of being occupied
- Refund may be available if the existing building cannot be demolished until after construction of the new building.



D.C. By-Law Policies

By-Law Administration

- Separate by-law for each service area to be imposed
- Charge to be phased in on the anniversary date of the by-laws (i.e., June 13th)
- D.C.A. allows for adjustment of charges to reflect underlying cost increases and reduces municipal cash flow impact between statutory by-law reviews
 - Mandatory indexing to occur on anniversary date of by-law (i.e., June 13th)
 - Mandatory indexing currently in each year on April 1st



Next Steps

Draft Timing

- Present to development industry stakeholders – **March 18, 2024**
- Release background study publicly – **By April 12, 2024 (60 days prior to by-law passage)**
- Public Meeting of Council – **May 27, 2024**
- By-law Passage – **June 12, 2024** (By-law effective on June 13, 2024)

Discussion

Technical Appendix

Historical Level of Service Calculations and Capital Needs

Services Related to a Highway

Infrastructure Costs Included in the Development Charges Calculation

Town of Tillsonburg
 Service: Services Related to a Highway

Prj. No	Increased Service Needs Attributable to Anticipated Development 2024-2033	Length (km)	Existing Road Surface	Surface Work	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
									Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 76%	Non-Residential Share 24%
	Project Name					-	-	-	-		-	-	-
	Public Works Buildings					-	-	-	-		-	-	-
1	New Public Works Facility				2026-2027	14,000,000	5,680,800	8,319,200	5,004,100		3,315,100	2,519,476	795,624
	Public Works Fleet					-	-	-	-		-	-	-
2	Heavy Duty Fleet				2025	463,500	-	463,500	-		463,500	352,260	111,240
3	Sidewalk Plow				2024	226,600	-	226,600	-		226,600	172,216	54,384
4	Sidewalk Plow				2027	226,600	-	226,600	-		226,600	172,216	54,384
5	Backhoe				2024-2033	231,800	-	231,800	-		231,800	176,168	55,632
6	Loader				2024-2033	363,100	-	363,100	-		363,100	275,956	87,144
7	Provision for Additional Fleet				2024-2033	1,150,641	-	1,150,641	-		1,150,641	874,487	276,154
	Road Reconstructions					-	-	-	-		-	-	-
8	Concession Street - Tillson Ave to Maple Lane	0.32	Asphalt	Asphalt	2024-2033	1,046,800	-	1,046,800	159,360		887,440	674,454	212,986
9	West Town Line - boundary road with Norwich (Simcoe to Potters)	1	Asphalt	Asphalt	2024-2033	2,057,800	-	2,057,800	498,000	547,500	1,012,300	769,348	242,952
10	Cranberry Rd. - North St. to North Town Limit	0.8	Rural	Asphalt	2024-2033	1,344,200	-	1,344,200	140,800		1,203,400	914,584	288,816
11	Concession St. East - Broadway to Tillson Ave.	0.8	Asphalt	Asphalt	2024-2033	3,405,700	-	3,405,700	398,400		3,007,300	2,285,548	721,752
12	Townline Rd and Goshen St Reconstruction	0.26	Asphalt	Asphalt	2024-2033	1,058,000	-	1,058,000	129,480		928,520	705,675	222,845
	Signalization					-	-	-	-		-	-	-
13	Town-wide Signalization				2024-2033	386,900	-	386,900	-		386,900	294,044	92,856
14	Signal Priority Control System Expansion - Phase 2				2024	54,100	-	54,100	-		54,100	41,116	12,984
15	Signal Priority Control System Expansion Phase 3				2025	24,200	-	24,200	-		24,200	18,392	5,808
16	Signal Priority Control System Expansion Phase 4				2026	24,200	-	24,200	-		24,200	18,392	5,808
						-	-	-	-		-	-	-
17	Sidewalk Connectivity Plan				2024-2033	1,529,400	-	1,529,400	152,900		1,376,500	1,046,140	330,360
						-	-	-	-		-	-	-
	Reserve Fund Adjustment					-	-	-	-		(2,258,471)	(1,716,438)	(542,033)
						-	-	-	-		-	-	-
	Total					27,593,541	5,680,800	21,912,741	6,483,040	547,500	12,623,729	9,594,034	3,029,695

Note:
 1. For newly constructed projects benefit to existing or non-growth share is considered to be nil. For road widenings or upgrades, benefit to existing or non-growth share is based on the cost to the Town of repaving the existing sections of road twice to build-out of the Town. In short the non-growth share is the capital cost the Town would incur if there was no growth over the forecast period. The calculation of the non-growth share assumes the following resurfacing costs per km:
 2-Lane Asphalt - \$246,000
 Road Surface Treatment - \$87,000

**Town of Tillsonburg
Service Standard Calculation Sheet**

Service: Services Related to a Highway - Roads
Unit Measure: km of roadways

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/km)
Arterial Roads	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	19.1	19.1	\$1,908,100
Collector Roads	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	\$1,318,800
Total	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.0023	0.0022	0.0022	0.0022	0.0022	0.0022	0.0022	0.0021	0.0021	0.0021	0.0020	0.0020	0.0019	0.0018	0.0018

15 Year Average	2009-2023
Quantity Standard	0.0021
Quality Standard	\$1,634,571
Service Standard	\$3,433

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$3,433
Eligible Amount	\$19,418,218

**Town of Tillsonburg
Service Standard Calculation Sheet**

Service: Services Related to a Highway - Bridges, Culverts & Structures
Unit Measure: Number of Bridges, Culverts & Structures

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/item)
Bridges	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	\$1,420,400
Culverts	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	\$656,100
Retaining Walls	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$1,683,000
Total	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0014	0.0014	0.0014	0.0014	0.0013	0.0013	0.0012	0.0012

15 Year Average	2009-2023
Quantity Standard	0.0014
Quality Standard	\$1,070,479
Service Standard	\$1,499

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$1,499
Eligible Amount	\$8,477,976

**Town of Tillsonburg
Service Standard Calculation Sheet**

Service: Services Related to a Highway - Sidewalks and Active Transportation
Unit Measure: km of sidewalks and active transportation

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/km)
Sidewalks	83.1	83.1	86.3	88.1	89.1	89.5	91.6	94.2	96.6	96.6	96.6	96.6	96.6	96.6	96.6	\$176,500
Total	83	83	86	88	89	90	92	94	97	97	97	97	97	97	97	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.0055	0.0055	0.0056	0.0057	0.0057	0.0057	0.0058	0.0059	0.0060	0.0059	0.0057	0.0055	0.0054	0.0051	0.0050

15 Year Average	2009-2023
Quantity Standard	0.0056
Quality Standard	\$176,607
Service Standard	\$989

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$989
Eligible Amount	\$5,594,773

**Town of Tillsonburg
Service Standard Calculation Sheet**

Service: Services Related to a Highway - Traffic Signals & Streetlights
Unit Measure: No. of Traffic Signals

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/item)
Streetlights	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	\$4,700
Signalized Intersections	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	\$309,000
Total	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.1846	0.1836	0.1826	0.1809	0.1800	0.1790	0.1773	0.1760	0.1722	0.1696	0.1653	0.1601	0.1548	0.1485	0.1438

15 Year Average	2009-2023
Quantity Standard	0.1706
Quality Standard	\$5,352
Service Standard	\$913

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$913
Eligible Amount	\$5,165,576

**Town of Tillsonburg
Service Standard Calculation Sheet**

Class of Service: Public Works - Facilities
Unit Measure: sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
Equipment Depot/Office - 20 Spruce Street	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	\$352	\$394
Salt Shed - 20 Spruce Street	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	\$89	\$104
Sign Shop - 20 Spruce Street	608	608	608	608	608	608	608	608	608	608	608	608	608	608	608	\$89	\$104
Storage Building	692	692	692	692	692	692	692	692	692	692	692	692	692	692	692	\$352	\$394
Sand Shed	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	2,096	\$89	\$104
Brine Facility (#)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$56,426	\$62,216
Total	15,352	15,352	15,352	15,352	15,352	15,352	15,352	15,352	15,352	15,352	15,352	15,352	15,352	15,352	15,352		

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	1.0142	1.0086	1.0033	0.9942	0.9891	0.9835	0.9744	0.9672	0.9464	0.9320	0.9082	0.8799	0.8507	0.8160	0.7903

15 Year Average	2009-2023
Quantity Standard	0.9372
Quality Standard	\$307
Service Standard	\$288

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$288
Eligible Amount	\$1,629,499

**Town of Tillsonburg
Service Standard Calculation Sheet**

Class of Service: Public Works - Vehicles & Equipment
Unit Measure: No. of vehicles and equipment

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/Vehicle)
Light Duty Pick-Up	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$59,200
5500 w/ Service Body	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$160,700
F250 Pickup Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$72,100
Ram 3500 w/ Alum Dump Body	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$90,600
4500 Truck w/ Service Body, Crane	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$103,000
Ram 5500	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$72,100
Heavy Duty	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	\$463,500
Trackless Sidewalk Machine	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	\$226,600
Trackless Equipment	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	\$18,500
Loader	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$363,100
Grader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$501,900
Backhoe	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$231,800
Sweeper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$412,000
Leaf Vacuum	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$71,700
Brush Chipper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$82,400
Line Stripper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$30,900
Forklift	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$59,700
Trailers	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$22,400
Generators	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$45,200
Misc. Equipment & Attachments	83	83	83	83	83	83	83	83	83	83	83	83	83	83	83	\$3,900
Total	141	141	141	141	141	141	141	141	141	141	141	142	142	142	142	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.0093	0.0093	0.0092	0.0091	0.0091	0.0090	0.0089	0.0089	0.0087	0.0086	0.0083	0.0081	0.0079	0.0075	0.0073

15 Year Average	2009-2023
Quantity Standard	0.0086
Quality Standard	\$54,722
Service Standard	\$471

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$471
Eligible Amount	\$2,662,241

Fire Protection Services

Infrastructure Costs Included in the Development Charges Calculation

Town of Tillsonburg
Service: Fire Protection Services

Prj. No	Increased Service Needs Attributable to Anticipated Development 2024-2033	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 76%	Non-Residential Share 24%
	Facilities		-	-	-	-		-	-	-
1	Current Station Renovation and Expansion	2025-2026	5,300,000	1,653,378	3,646,622	-		3,646,622	2,771,433	875,189
	Equipment		-	-	-	-		-	-	-
2	Additional Firefighter Equipment (10)	2024-2033	82,000	-	82,000	-		82,000	62,320	19,680
3	New SCBA Units and Personal Face Masks (8)	2024-2033	122,400	-	122,400	110,000		12,400	9,424	2,976
	Vehicles		-	-	-	-		-	-	-
4	Single Axel Enclosed Trailer	2024-2033	15,000	-	15,000	-		15,000	11,400	3,600
5	ATV	2025	40,000	-	40,000	-		40,000	30,400	9,600
6	Full Size Rescue Unit	2024-2033	1,500,000	-	1,500,000	381,100		1,118,900	850,364	268,536
	Reserve Fund Adjustment		-	-	-	-		(735,870)	(559,261)	(176,609)
			-	-	-	-		-	-	-
	Total		7,059,400	1,653,378	5,406,022	491,100	-	4,179,052	3,176,080	1,002,973

**Town of Tillsonburg
Service Standard Calculation Sheet**

Service: Fire Protection Services - Facilities
Unit Measure: sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bid'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
Tillsonburg Fire Station - Concession Street	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	\$462	\$536
Total	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472		

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.6258	0.6223	0.6190	0.6134	0.6103	0.6068	0.6012	0.5968	0.5839	0.5750	0.5604	0.5429	0.5249	0.5035	0.4876

15 Year Average	2009-2023
Quantity Standard	0.5783
Quality Standard	\$536
Service Standard	\$310

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$310
Eligible Amount	\$1,753,331

**Town of Tillsonburg
Service Standard Calculation Sheet**

Service: Fire Protection Services - Vehicles & Equipment
Unit Measure: No. of vehicles

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/Vehicle)
Pumper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$937,300
Pumper/Tanker	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,493,500
Rescue Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$381,100
Aerial Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$2,729,500
Medium Duty Truck	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$85,000
SUV															1	\$87,600
Total	6	6	6	6	6	6	6	6	6	6	6	6	6	6	7	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004	0.0003	0.0003	0.0003	0.0004

15 Year Average	2009-2023
Quantity Standard	0.0004
Quality Standard	\$872,425
Service Standard	\$349

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$349
Eligible Amount	\$1,974,123

**Town of Tillsonburg
Service Standard Calculation Sheet**

Service: Fire Protection Services - Small Equipment and Gear
Unit Measure: No. of equipment and gear

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/item)
Dispatch Centre Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$484,700
Hoses and Appliances (i.e. nozzles, valves)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$161,200
Pagers and Radios	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$67,000
SCBA Units (17)	17	17	17	17	17	17	17	17	17	20	20	20	20	20	20	\$15,300
SCBA Cylinder Fill Station	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$64,500
Equipment for Firefighters (bunker gear, uniforms, helmets, etc.)																
Full Time	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$8,200
Volunteers	28	28	28	30	30	30	30	30	30	30	30	30	30	34	34	\$8,200
Total	50	50	51	53	53	53	53	53	53	56	56	56	56	60	60	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.0033	0.0033	0.0033	0.0034	0.0034	0.0034	0.0034	0.0033	0.0033	0.0034	0.0033	0.0032	0.0031	0.0032	0.0031

15 Year Average	2009-2023
Quantity Standard	0.0033
Quality Standard	\$24,191
Service Standard	\$80

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$80
Eligible Amount	\$451,598

Police Services

Infrastructure Costs Included in the Development Charges Calculation

Town of Tillsonburg
 Service: Policing Services

Prj. No	Increased Service Needs Attributable to Anticipated Development 2024-2033	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 76%	Non-Residential Share 24%
1	Police Parking Improvements (Phase 1)	2024-2033	42,000	35,900	6,100	-		6,100	4,636	1,464
2	Police Parking Improvements (Phase 2)	2024-2033	348,000	297,500	50,500	-		50,500	38,380	12,120
	Reserve Fund Adjustment		-	-	-	-		(41,312)	(31,397)	(9,915)
	Total		390,000	333,400	56,600	-	-	15,288	11,619	3,669

**Town of Tillsonburg
Service Standard Calculation Sheet**

Service: Policing Services - Facilities
Unit Measure: sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
OPP Facility	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	\$385	\$448
Total	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686	12,686		

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.8381	0.8335	0.8291	0.8215	0.8173	0.8127	0.8052	0.7993	0.7821	0.7702	0.7505	0.7271	0.7029	0.6743	0.6530

15 Year Average	2009-2023
Quantity Standard	0.7745
Quality Standard	448
Service Standard	\$347

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$347
Eligible Amount	\$1,962,696

Parks and Recreation Services

Infrastructure Costs Included in the Development Charges Calculation

Town of Tillsonburg
Service Parks and Recreation Services

Prj.No	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
						Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
	2024-2033								95%	5%
	Facilities									
1	Community Complex Renovation and Expansion	2024	5,282,750	-	5,282,750	1,022,800	2,956,280	1,303,670	1,238,486	65,183
2	Provision for additional Gymnasium and Multi-Use Space	2024-2033	6,180,000	1,816,000	4,364,000	-		4,364,000	4,145,800	218,200
3	Third Ice Pad	2030-2033	22,607,200	9,662,000	12,945,200	-		12,945,200	12,297,940	647,260
	Parkland and Park Facilities		-	-	-	-		-	-	-
4	New Picnic Pavilion	2024-2033	46,900	-	46,900	36,300		10,600	10,070	530
5	Rolling Meadows Park	2024-2033	167,100	-	167,100	-		167,100	158,745	8,355
6	Kinsmen Bridge Upgrades	2024-2033	696,100	-	696,100	539,100		157,000	149,150	7,850
7	Pickleball Courts	2024	204,000	-	204,000	-		204,000	193,800	10,200
8	Victoria Woods Park	2024-2033	167,100	-	167,100	-		167,100	158,745	8,355
9	Parking Lot Expansion	2024-2025	206,000	-	206,000	159,500		46,500	44,175	2,325
10	Provision for Additional Parkland	2024-2033	1,698,162	-	1,698,162	-		1,698,162	1,613,254	84,908
11	Baseball Diamond	2024-2033	48,300	-	48,300	-		48,300	45,885	2,415
12	Softball Diamonds (4)	2024-2033	193,200	-	193,200	-		193,200	183,540	9,660
13	Tennis Courts	2024-2033	100,000	-	100,000	-		100,000	95,000	5,000

	Trail Development		-	-	-	-		-	-	-
14	New Trail Development	2024-2033	137,400	-	137,400	106,400		31,000	29,450	1,550
15	Upgrade Participark Trail	2024-2033	120,700	-	120,700	93,500		27,200	25,840	1,360
16	Trail Head Improvements	2024-2033	51,500	-	51,500	39,900		11,600	11,020	580
	Vehicles		-	-	-	-		-	-	-
17	Pick-Up Truck	2024-2033	59,200	-	59,200	-		59,200	56,240	2,960
18	Ice Resurfacer	2030-2033	103,000	-	103,000	-		103,000	97,850	5,150
19	Tractor	2024	25,800	-	25,800	-		25,800	24,510	1,290
20	Mini Excavator	2024	133,900	-	133,900	-		133,900	127,205	6,695
21	Scissor Lift	2024	36,100	-	36,100	-		36,100	34,295	1,805
			-	-	-	-		-	-	-
	Reserve Fund Adjustment		-	-	-	-		(1,037,139)	(985,282)	(51,857)
			-	-	-	-		-	-	-
	Total		38,264,412	11,478,000	26,786,412	1,997,500	2,956,280	20,795,494	19,755,719	1,039,775

**Town of Tillsonburg
Service Standard Calculation Sheet**

Service: Parkland Amenities
Unit Measure: No. of parkland amenities

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/item)
Play Structures (All Parks)	11	11	11	12	12	12	12	12	13	13	13	13	13	13	13	\$78,400
Newman Park - Gazebo	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$11,300
Kiwanis Park - Ball Diamond - Lit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$201,500
Coronation Park - Picnic Pavillion & Washroom	2	2	2	2	2	2	2									\$96,800
Annandale Park - Canteen	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$428,100
Fairgrounds	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,070,600
Memorial Park - Ball Diamond - Unlit	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$32,300
Annandale Park - Ball Diamond - Unlit	2	4	4	4	4	4	4	4	3	3	3	3	3	3	3	\$48,300
Annandale Park - Ball Diamond - Lit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$201,500
Fairgrounds - Ball Diamond/Race Track - Lit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$290,200
Fairgrounds - Ball Diamond - Unlit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$32,300
Annandale Park - Soccer Field	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$32,300
Soccer Park- Lit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$193,400
Soccer Park - Unlit	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	\$32,300
Memorial Park - Picnic Pavilion	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$298,400
Memorial Park - Beach Volleyball	-	-	-	-	1	1										\$6,500
Bridges																
Kinsmen Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$3,244,500
Van Street Pedestrian Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$649,900
Hawkins Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,194,500
Outdoor Buildings																
Kiwanis Park Lighting Building	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$9,600
Tennis Club House	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$14,500
Parks Equipment Depot	1	1	1	-	-	-	-	-	-	-	-	-	-	-	-	\$290,200
Waterpark Storage Sheds	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$24,200
Waterpark Canteen	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000
Summer Place/Rowing Club	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$441,500
Gibson House	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$344,100
Parking Lots																
Paved Parking Lots (# of spaces)	181	181	181	181	181	181	181	181	181	181	181	181	181	181	181	\$3,600
Unpaved Parking Lots 9# of spaces)	262	262	262	292	292	292	292	302	302	374	374	374	374	374	374	\$2,500

**Town of Tillsonburg
Service Standard Calculation Sheet**

Service: Parkland Amenities
Unit Measure: No. of parkland amenities

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/item)
Special Facilities																
Lake Lisgar Water Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$293,200
Horse Stables	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$483,700
Skatepark	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$241,800
Rowing Club Dock	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$189,000
Dock at Gibson House	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$189,000
Structural Steel Gazebo over Lake Lisgar	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$236,300
Fountain in Lake Lisgar	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$59,100
Grandstand	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$1,289,700
Racetrack	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$209,600
Celebration Plaza Bandshell									1	1	1	1	1	1	1	\$251,700
Pump Track								1	1	1	1	1	1	1	1	\$74,700
Dog Park									1	1	1	1	1	1	1	\$55,600
Splash Pad														1	1	\$912,000
Total	499	500	500	530	526	526	523	534	536	608	608	608	608	609	608	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.0330	0.0328	0.0327	0.0343	0.0339	0.0337	0.0332	0.0336	0.0330	0.0369	0.0360	0.0348	0.0337	0.0324	0.0313

15 Year Average	2009-2023
Quantity Standard	0.0337
Quality Standard	\$25,127
Service Standard	\$847

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$847
Eligible Amount	\$4,790,178

**Town of Tillsonburg
Service Standard Calculation Sheet**

Service: Parkland Trails
Unit Measure: Kilometres of Paths and Trails

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$ /Kilometre)
Participark (unpaved)	2.7	2.7	2.7	2.7	2.7	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	\$7,800
Participark (paved)						0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	\$3,900
Borden Crescent Walking Trail	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	\$7,800
Tillsonburg Golf Course Trail	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	\$122,800
McLaughlin Way	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	\$7,800
Veterans Memorial Walkway	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	\$70,400
Cadman Park	-	-	1.2	1.2	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$7,800
TCT 4th St - Cranberry	-	-	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	\$34,400
Celebration Plaza									2.0	2.0	2.0	2.0	2.0	2.0	2.0	\$7,800
Pedestrian Bridges >3m (# of bridges)	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	\$847,900
Total	18.1	18.1	21.7	21.7	21.5	21.5	21.5	21.5	23.5	23.5	23.5	23.5	23.5	23.5	23.5	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.0012	0.0012	0.0014	0.0014	0.0014	0.0014	0.0014	0.0014	0.0014	0.0014	0.0014	0.0013	0.0013	0.0012	0.0012

15 Year Average	2009-2023
Quantity Standard	0.0013
Quality Standard	\$315,623
Service Standard	\$410

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$410
Eligible Amount	\$2,321,124

**Town of Tillsonburg
Service Standard Calculation Sheet**

Service: Recreation Facilities
Unit Measure: sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bid'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
Community Complex	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	\$564	\$624
Tillsonburg Special Events Centre (Recreational Space)	35,000	35,000	35,000	35,000	-	-	-	-	-	-						\$274	\$303
Total	171,000	171,000	171,000	171,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000		

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	11.2968	11.2345	11.1757	11.0737	8.7623	8.7124	8.6316	8.5685	8.3842	8.2564	8.0459	7.7946	7.5359	7.2287	7.0009

15 Year Average		2009-2023
Quantity Standard		8.9135
Quality Standard		\$602
Service Standard		\$5,366

D.C. Amount (before deductions)		10 Year
Forecast Population		5,657
\$ per Capita		\$5,366
Eligible Amount		\$30,354,727

**Town of Tillsonburg
Service Standard Calculation Sheet**

Service: Parks & Recreation Vehicles and Equipment
Unit Measure: No. of vehicles and equipment

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/Vehicle)
Recreation																
Pickup Truck (#29)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$64,400
Van (#24)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$51,000
Ice Edger (#148, 149)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$4,100
Ice Resurfacer (#116)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$128,800
Parks																
Light Duty Truck (#43)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$64,400
Medium Duty Truck (#46)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$87,600
Tractor (#88, 89)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$103,000
Articulating Tractor (#107)	1	1	1	1	1	1	1	1	1	1	1					\$72,100
Gator (#200)								1	1	1						\$18,500
Mower (#204)	1	1	1	1	1	1	1	1	1	1						\$15,500
Diamond Groomer (#129)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$25,800
Turf Topper (#229)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$13,400
Trailers (#231, 232, 233)	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$20,300
Ventrac Leaf Vac (#248)													1	1	1	\$16,000
Ventrac Power Rake (#249)													1	1	1	\$16,000
Ventrac Stump Grinder (#250)													1	1	1	\$16,000
2021 Ventrac Snow Blower (#251)													1	1	1	\$16,000
Aerator/Top Dresser (#256)													1	1	1	\$8,200
Finishing Mower (#257)													1	1	1	\$8,200
Miscellaneous Equipment	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	\$3,500
Total	41	41	41	41	41	41	41	42	42	42	39	39	45	45	45	

Population	15,137	15,221	15,301	15,442	15,521	15,610	15,756	15,872	16,221	16,472	16,903	17,448	18,047	18,814	19,426
Per Capita Standard	0.0027	0.0027	0.0027	0.0027	0.0026	0.0026	0.0026	0.0026	0.0026	0.0025	0.0023	0.0022	0.0025	0.0024	0.0023

15 Year Average	2009-2023
Quantity Standard	0.0025
Quality Standard	\$21,416
Service Standard	\$54

D.C. Amount (before deductions)	10 Year
Forecast Population	5,657
\$ per Capita	\$54
Eligible Amount	\$302,876