

2026

# Staff Proposed Budget



Township of Georgian Bay

Cultivating Creativity, Harbours History





We acknowledge that we are working on the lands traditionally occupied by the indigenous peoples. Indigenous people continue to care for this land and continue to shape our Township. We show our respect, and will continually honour the treaties that were signed as we consider our decisions and actions.



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# Letter from the CAO

On behalf of the Township of Georgian Bay, I am pleased to present the 2026 Budget. This budget reflects our ongoing commitment to responsible financial stewardship and the priorities set out in our Strategic Plan. Guided by our six strategic pillars - Environmental Protection, Fiscal Responsibility and Technology Efficiencies, Streamlined Planning, Customer Experience and Community Engagement, District Collaboration, and Indigenous Engagement; we continue to build a resilient and vibrant community.

## Strategic Pillars and Achievements

Over the past year, we have made significant progress across all pillars:

- **Environmental Protection:** We helped advance the Eastern Georgian Bay Corridor project together with the Georgian Bay Land Trust and expanded water quality monitoring by developing a Township wide program. Our Turtle Nest Protection Program and wildlife coexistence initiatives have also contributed to local conservation efforts.
- **Fiscal Responsibility & Technology Efficiencies:** We implemented a new procurement policy, modernized our financial audit process, and launched the innovative TownSuite e-permitting system. Asset management planning and a 10-year infrastructure investment plan are guiding sustainable investments in roads, facilities, and public spaces. Staff have modernized the budget process, ensuring it is inclusive, informative, and open to input from all stakeholders. The professionally prepared budget “book” reflects this commitment, providing clear and accessible information to support meaningful engagement and decision-making.
- **Streamlined Planning Policies:** Updates to zoning by-laws and the Official Plan have made planning more user-friendly. Delegation of authority and automation of applications have reduced backlogs and improved service delivery.
- **Customer Experience & Community Engagement:** We have started to enhance our website, have launched a new customer satisfaction survey, and improved communications. The Customer Experience Team continues to track and improve service standards, and our annual staff engagement survey has helped foster a positive workplace culture.
- **District & Township Relationship:** The District of Muskoka continues to support local initiatives through the Muskoka Community Grant Program. In 2025, several Georgian Bay organizations received funding for projects that benefit residents. While solid waste management remains a challenge, Township staff continue to collaborate with District staff by supporting clear communication and directing resident inquiries to the appropriate District contacts.
- **Engagement with Indigenous Communities:** We deepened relationships with Indigenous neighbours through joint projects and cultural initiatives, including reconciliation efforts and collaborative stewardship.

## Award-Winning Sustainability

We are proud to announce that the Township received the Canadian Association of Municipal Administrators (CAMA) Award for Excellence in Environmental Leadership & Sustainability for communities under 20,000 population. This national recognition celebrates the landmark environmental corridor project and our commitment to sustainability and reconciliation.

## Community Engagement

This year we invited residents to participate in a budget survey, “Your Voice, Our Bay: Shaping the Future Together.” The feedback received has been invaluable and will help Council prioritize investments and service levels that reflect the needs and aspirations of our community.

## Looking Forward

As we move into 2026, we will continue to expand digital engagement, pursue innovative partnerships, and seek ongoing input from residents to ensure our community thrives. Key priorities include advancing affordable housing, continuing environmental stewardship, and investing in infrastructure renewal.

Thank you for your continued support and dedication to making this Township a vibrant, sustainable, and thriving community.



Yours Truly,

**Dr. Greg Mariotti**  
Chief Administrative Officer  
Township of Georgian Bay



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November 3, 2025

Mayor Koetsier and Members of Council,

Staff are pleased to present the 2026 Proposed Budget and Financial Plan. The process of building the budget requires significant effort and coordination across the organization and involves balancing service requirements, growth, and strategic priorities with community values. We strive to put forward a budget that meets the best practices for transparency in municipal budgeting.

In preparing this year's budget, staff were mindful of the financial implications posed by the current economic climate and competing priorities. These pressures impact financing costs and put stressors on existing and upcoming contracts. While these economic pressures are beyond the Township's control, staff have worked diligently to focus on the essentials and deliver a budget that meets the needs of the community while maintaining sustainability. Our priority is to maintain service and infrastructure excellence that residents and businesses expect while controlling new spending.

The 2026 Proposed Budget and Financial Plan aligns with Council's Strategic Plan 2022-2026, with continued focus protecting and preserving our natural environment, enhancing financial viability and operational excellence, streamlining planning processes and procedures, and better serving our residents.

### **Financial Plan Overview**

The budget is broken out into operating and capital costs. The Township faces many pressures in developing a fiscally responsible budget. To understand how these various pressures impact the proposed budget and financial plan, staff have separated the increases between Township operations and Agencies, Boards and Committees.

The operating budget (tax-based) is for ongoing programs and services that are delivered by the municipality and funded primarily through a combination of property taxes, user fees and reserves. These expenditures are typically consumed within the year and may include salaries/benefits, utilities, supplies, service contracts, insurance, repairs and maintenance, among other costs.

The annual capital budget and 10-year capital plan is for projects designed to create, enhance or restore the Township's network of assets, including roads/building infrastructure, land, equipment, and vehicles. Capital expenditures have a lasting benefit that goes beyond a year. The capital budget is funded from a combination of property taxes, development charges, grants, and reserves.



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Agencies, Boards and Committee budgets are for services delivered by the Township's partners such as the Library Board and Severn Sound Environmental Association that are primarily funded by property taxes.

The municipality is required under the Municipal Act, S. 291, to balance its operating budget each year. To balance the budget, the municipality can either increase its revenue through raising property taxes and fees or manage expenses through adapting or reducing the cost of programs and services resulting in a decreased service level.

### **2026 Staff Proposed Base Operating Budget**

The 2026 Proposed Base Budget includes gross expenditures of \$14.7 million and revenues of \$13.9 million, resulting in a net tax levy requirement of \$749,426. This represents an overall Base Budget increase of 7.36% over 2025, comprised of a **3.74% increase in the Operating Base Budget** and a **3.62% increase in the Capital Base Budget**.

The 2026 Base Budget reflects necessary adjustments to maintain the Township's existing service levels and fulfill ongoing operational commitments. These increases include provisions for merit progressions, legislated benefit adjustments, collective agreement obligations, service contract renewals, and economic factors influencing the cost of operations.

The Budget includes items that have been re-aligned to ensure increases in the tax levy do not fluctuate year to year as a result of one-time items or the reliance on reserves. Realignment of the budget consists of reducing the Township's reliance on reserve transfers to balance the budget as well as a reduction in the attrition rate from previous years.

### **Service Enhancements**

Service Enhancements are new initiatives or resources requested to increase the level of service provided by the municipality; each Service Enhancement prepared by staff includes a brief business case to identify the net impact to the 2026 Budget; Council will have the opportunity to vote on each request individually during the budget deliberation process.

The proposed operating budget includes seven (7) service enhancements; the net impact is an additional \$308,379 or 3.44% for Township-related requests.

Increases to Agencies, Boards & Committees (ABC's) have been included as service enhancements regardless of the increase, impact or initiative. These increases represent an additional \$30,894 or 0.34% made by the Library Board and SSEA.

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## **Asset Management / Infrastructure Gap**

The Asset Management Plan was presented to Council on February 14, 2022. A financial strategy was developed to address the annual capital funding gap. The Asset Management Plan recommendation adopted by Council recommended an option to reduce the infrastructure deficit of \$1,169,000 by increasing tax revenue by 3.8% each year for the next 5 years for the purpose of phasing in full funding to all asset categories; this is resulting in an increase of \$324,846 or 3.62% capital contribution from the tax levy.

## **2026 Annual Capital Budget and 10-Year Capital Plan**

The Annual Capital Budget is comprised of carry forward projects from 2025 as well as capital requests for 2026. Capital requests are accompanied by Project Justification forms, which further detail the capital and infrastructure needs and requirements for Council consideration. The total Annual Capital Budget is comprised of \$5.2 M in capital investment projects, funded through taxation, development charges, grants and reserves.

The 10-Year Capital Plan forecasts the costs of managing, maintaining and renewing the Township's physical assets. This plan, integrated with the Asset Management Plan, allows the municipality to make the best decisions regarding the construction, operation, maintenance, renewal, replacement, expansion, and disposal of infrastructure assets while minimizing risk and cost to taxpayers and maximizing service delivery.

## **Review and Adoption Process**

Staff are scheduled to table the 2026 Staff Proposed Budget on November 3, 2025, at the regular meeting of Council. Furthermore, staff have scheduled Council information sessions for the week of November 12 to 14, 2025. Budget deliberation meetings are scheduled for November 25 and 26, 2025 with adoption scheduled for December 1, 2025.

O.Reg. 530/22 under Strong Mayors Powers, defines the process to approve budgets; the head of council is required to propose the budget each year by February 1; once proposed, council can amend the proposed budget by passing a resolution within a 30-day review period.

Sincerely,

On behalf of the Township of Georgian Bay Senior Management Team

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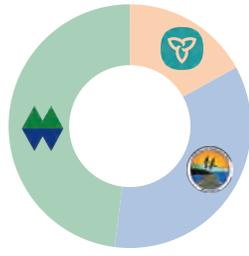
# Base Budget and Capital Levy Increase

**2026 Tax Bill: \$4,856.11**

 District of Muskoka  
\$2,323.35 or 48%

 Township of Georgian Bay  
\$1,709.62 or 35%

 Ministry of Education  
\$823.14 or 17%



**2026 Tax Increase: \$205.10**

District of Muskoka  
\$87.85 or 3.93%

Township of Georgian Bay  
\$117.25 or 7.36%

Ministry of Education  
\$0.00 or 0.00%

  
\$538,000  
Based on the average cost of a water detached property

A residential property with an assessment value of \$538,000 will pay \$4,856.11 in taxes resulting in an increase of \$205.10 or 4.41% over 2025.

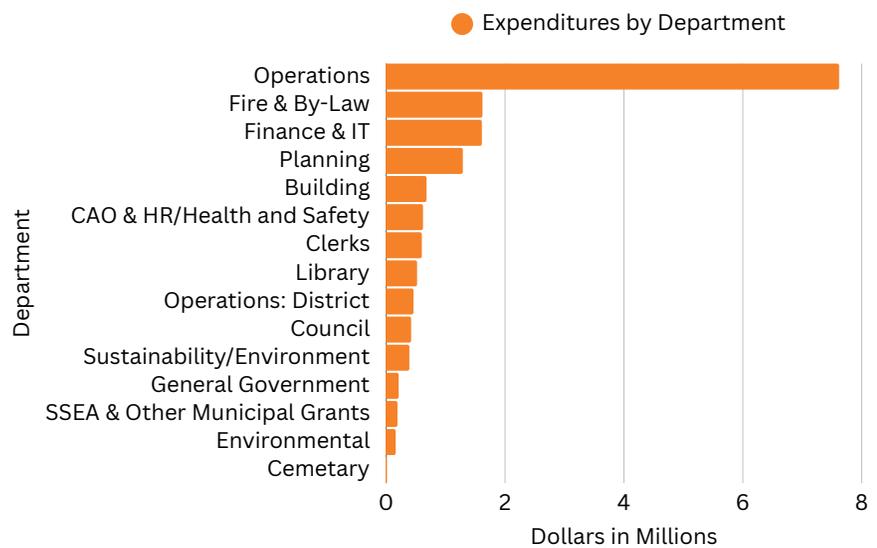
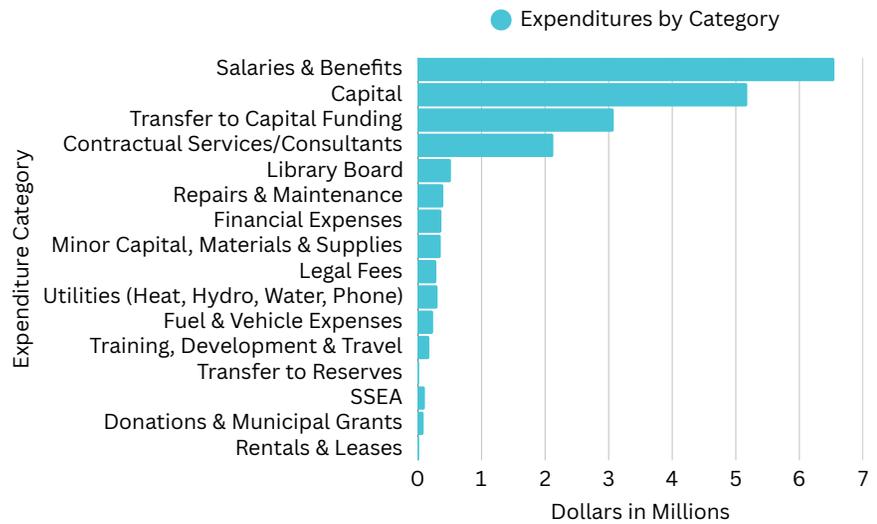
## Township of Georgian Bay Tax Breakdown of \$1,709.62



## Budget Expense Summary

The Township's 2026 staff proposed consolidated budget totals \$19.9 million:

- \$14.7 million in operating expenditures
- \$ 1.3 million in carry forward capital projects
- \$ 3.5 million in new capital requests
- \$0.4 million in contributions to capital reserves



## Base Budget and Capital Levy Increase + Service Enhancements & Board Increases

**2026 Tax Bill: \$4,916.26**



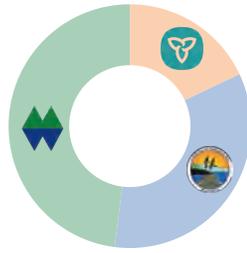
District of Muskoka  
\$2,323.35 or 47%



Township of Georgian Bay  
\$1,769.77 or 36%



Ministry of Education  
\$823.14 or 17%



**2026 Tax Increase: \$265.25**

District of Muskoka  
\$87.85 or 3.93%

Township of Georgian Bay  
\$177.40 or 11.14%

Ministry of Education  
\$0.00 or 0.00%



Based on the average cost of a water detached property

A residential property with an assessment value of \$538,000 will pay \$4,916.26 in taxes resulting in an increase of \$265.25 or 5.70% over 2025.

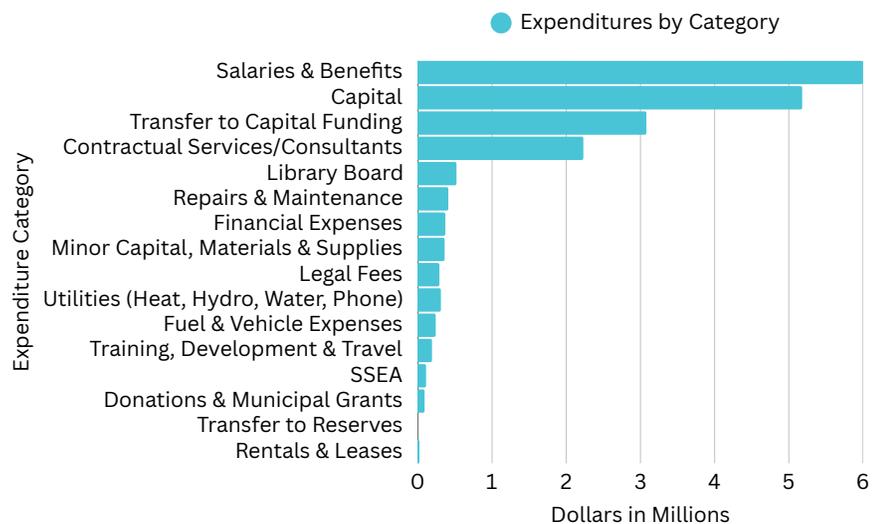
### Township of Georgian Bay Tax Breakdown of \$1,769.77



### Budget Expense Summary

The Township's 2026 staff proposed consolidated budget totals \$20.3 million:

- \$15.1 million in operating expenditures
- \$ 1.3 million in carry forward capital projects
- \$ 3.5 million in new capital requests
- \$0.4 million in contributions to capital reserves



# The story behind,

## The Township of Georgian Bay

The Township of Georgian Bay is a rural waterfront community with over 2,500km of shoreline in Central Ontario, about 30 minutes northwest of Barrie. It offers southern access to the UNESCO-designated Georgian Bay Biosphere, home to the world's largest freshwater archipelago. Part of Lake Huron, Georgian Bay is often called the "Sixth Great Lake." Roughly 35% of the Township's surface area is water.

Founded in 1971, the Township also became part of the District Municipality of Muskoka. Highway 400 runs through the Township, with inland lakes to the east and the Biosphere to the west. The Township made conservation history in 2024 by granting environmental protection to the Georgian Bay Land Trust, preserving much of the southern region from encroaching development.

The southern boundary features the Trent-Severn Waterway and Lock 45, the final lock before Georgian Bay itself. The Township has around 5,500 dwellings, with 3,500 permanent residents and 18,600 seasonal homeowners. About half of these seasonal homes are water-access-only, offering a distinct experience compared to road access inland lakes, and the Township's waters are serviced with a marine capable and water rescue trained Fire & Emergency Services Department.

The Township borders Moose Deer Point First Nation and Wahta Mohawk Territory and maintains strong relations with its neighbours by being committed towards real truth and reconciliation as part of its 2022-26 Strategic Plan.

Historically, the area's economy was centered on lumber, commercial fishing, and the railway hub of MacTier. Tourism followed but limited by poor road access, with steamer ships bringing early visitors from Midland, Penetanguishene, and Collingwood. Inland lakes were developed between 1950-1970 after Highway 169 (now Highway 400) was expanded. Large natural areas, including Beausoleil Island National Park and Six Mile Lake Provincial Park, remain preserved. Today, the economy centers around marinas and tourism and the Township seeks year-round jobs to reduce youth outmigration. Growth is expected to remain low.



The Township's main communities are MacTier, Port Severn, and Honey Harbour, the latter serving as a major water access hub, housing 19 of the Township's 23 marinas. Waterfront communities along inland lakes and the coast, such as Go Home Lake, Six Mile Lake, Twelve Mile Bay, and Cognashene, account for 80% of the population.

Despite its size, the Township boasts 3 library locations, MacTier Arena, Baxter Ward Community Centre, some District water/sewer services, many public boat launches, parks, maintained green spaces and is rich in natural resources, with diverse species and significant wetlands—the largest in Canada. Environmental protection is a top priority of this beautiful Township, for today and future generations to come.

Visit us to learn more at [gbtownship.ca](http://gbtownship.ca)



# About Georgian Bay

Georgian Bay is a committed community of people from all walks of life whose environment and otherworldly atmosphere can be enjoyed by anyone. With a permanent resident population of 3,441 and a seasonal population of 15,958 it is easy to imagine the prosperity and tranquility that is shared among its returning cottagers. Since 2016, the Townships population has experienced growth of nearly 37%, highlighting its appealing qualities. While its seasonal population does boast a substantially larger percentage than the permanent residents, the area is well-equipped with schools, libraries, and small businesses to support year-round living.

Regardless of where you are in Georgian Bay, whether you are hiking one of the enchanting trails, visiting a historical sight, or visiting friends and family, the Township has highway access in close proximity, so you're never far from where you need to be.

## Boundaries

The 44 kilometers of highway encompassing the three settlements of Honey Harbour, Port Severn, and Mactier runs along the Eastern shore of Georgian Bay and borders the Wahta Mohawk Territories. Also contained within its limits are the first nations lands of Moose Point and Chippewa Island.

## Facilities and Services

4 Health Hubs

Fire and Emergency Services

Mactier Memorial Arena

Baxter Ward Community Centre

Two Outdoor Rinks

## Special Initiatives

Endangered Species Protection | Green Vehicle Charging | Biosphere Preservation



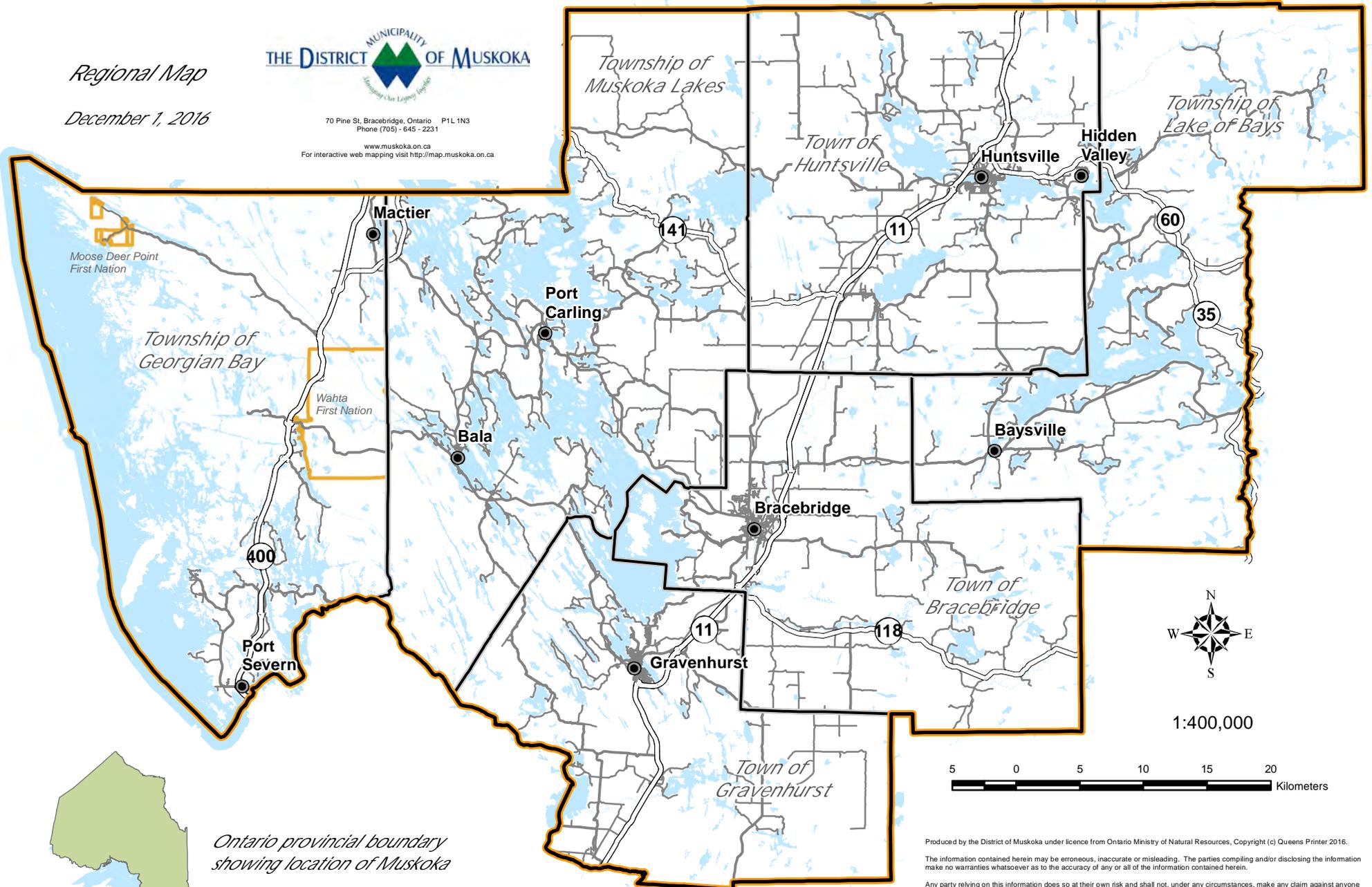
*The District Municipality of Muskoka*

*Regional Map*

*December 1, 2016*



70 Pine St, Bracebridge, Ontario P1L 1N3  
 Phone (705) • 645 • 2231  
[www.muskoka.on.ca](http://www.muskoka.on.ca)  
 For interactive web mapping visit <http://map.muskoka.on.ca>



*Ontario provincial boundary showing location of Muskoka*

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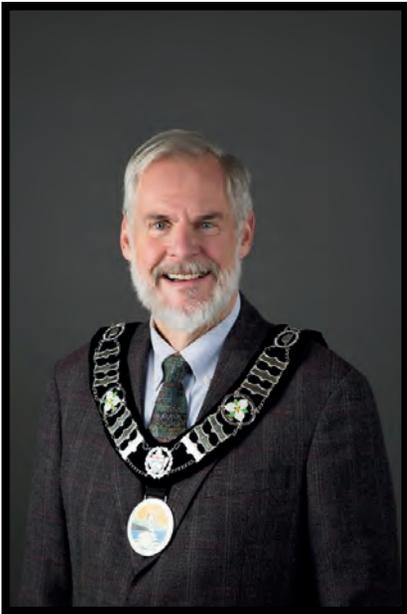
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Any party relying on this information does so at their own risk and shall not, under any circumstances, make any claim against anyone on the grounds that the information was erroneous, inaccurate or misleading.

This road network information has been generated or adapted from Ontario Road Network Database, a database built from source data provided by the Municipalities of Ontario to the Government of Ontario under licence.

The Ontario Road Network Database is the property of the Government of Ontario and is used under licence from the Government of Ontario.

# Township Council Members



**Mayor**  
Peter Koetsier



**District Councillor Wards 1 & 3**  
Brian Bochek



**District Councillor Wards 2 & 4**  
Peter Cooper



**Councillor Ward 1**  
Steven Predko



**Councillor Ward 2**  
Stephen Jarvis



**Councillor Ward 3**  
Kristian Graziano



**Councillor Ward 4**  
Allan Hazelton

# Township of Georgian Bay Council



Township of Georgian Bay Council is comprised of seven elected members. The Mayor is elected at large; two District Councillors for Wards 1 & 3 and Wards 2 & 4; and one Councillor per Ward. Members are elected by citizens of Georgian Bay which hold office for a four-year term.

Council meets as a whole once a month (with some exceptions) at the Township Administration Centre. It is during these meetings that Council sets policy and directs staff to address existing and future community needs. These meetings are open to the public and are livestreamed on the Township's website.

Georgian Bay's Mayor and District Council also sit on the District of Muskoka Council, along with Heads of Council and District Council from all six (6) of the area municipalities in the District of Muskoka.

MEET OUR TEAM

# TOWNSHIP ORGANIZATIONAL CHART

“  
"Coming together is a beginning;  
keeping together is progress;  
working together is success."  
— Henry Ford  
”

The Township is comprised of several departments that contribute to the effective distribution of municipal services. The Chief Administrative Officer (CAO) is responsible for directing staff based on Council's objective and approved plans. Each service area/department has a Director who oversees the operation of that department. These Director's make up the Township's Senior Management Team.

The following organizational chart illustrates the Township's corporate structure:



**GREG MARIOTTI**  
CAO



**CAELY NICHOLSON**  
Chief Building  
Official



**KAREN WAY**  
Director of  
Corporate Services



**JASVINDER RATTIGAN**  
Director of  
Finance/Treasurer



**TONY VANDAM**  
Director of Fire and  
Emergency  
Services



**AMY BUCHANAN**  
Director of Human  
Resources



**MARA ENGEL**  
Director of  
Operations



**DEREK WITLIB**  
Director of  
Planning



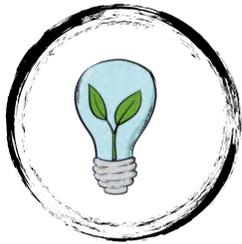
**JENNIFER SCHNIER**  
Director of  
Sustainability

# Strategic Plan 2022–2026

## Summary

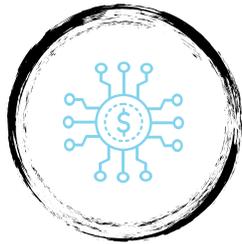
The Township of Georgian Bay's Strategic Plan (2022–2026) is a roadmap for decision-making and policy. Our Strategic Plan is a living document, allowing Council and staff to reassess goals and action plans to meet community needs and balance them with available resources. The plan's strategic directions focus on:

Environmental Protection



GOAL: Protect and preserve our natural environment

Fiscal Responsibilities and Technology Efficiencies



GOAL: Enhance financial viability and operational excellence

Streamline Planning Policies and Procedures



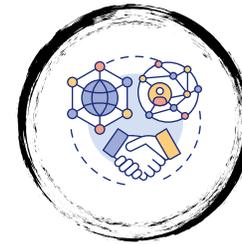
GOAL: Make it more user-friendly, effective, and efficient for both staff and residents

Customer Experience and Community Engagement



GOAL: Better serve our residents

District and Township Relationship



GOAL: Better ROI & value for tax dollars

Engage with Indigenous Communities



GOAL: Build stronger relations with and a safe environment for Indigenous residents & neighbours

# Mission and Vision

## Mission



To demonstrate leadership in protecting our natural environment while providing sustainable services in an efficient and equitable manner.



## Vision

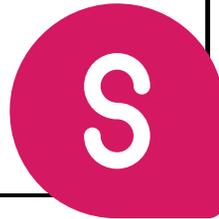


The Township of Georgian Bay is at the forefront of providing a safe, healthy, sustainable and welcoming community showcasing and preserving our historical natural beauty.

# SWOT Analysis

## Strengths

1. Potential growth from city residents moving North, permanently
2. Staff are doing more with less due to government downloading
3. Expansion of existing home to accommodate job growth



## Weaknesses

1. Climate and environment implications on our region
2. Inability to meet zoning by-law
3. Supporting our business community, connectivity



## Opportunities

1. Make Georgian Bay a wonderful place to work
2. Attainable housing
3. Indigenous engagement
4. Community Improvement plans to be more active
5. Communities culture and connectivity



## Threats

1. Succession planning
2. Changing demographics: young families, aging seasonal residents = diverse needs
3. District vs. lower tier priorities
4. Stakeholder engagement, secondary home residents
5. Provincial downloading and regulatory pressures



To learn more about the Strategic Plan 2022-2026, please see the Appendices section

# 2026 Budget Synopsis

## Legislative Requirements

Section 290(1) of the *Municipal Act, 2001* stipulates:

“for each year, a local municipality shall, in the year or the immediately preceding year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality, including:

- Amounts sufficient to pay all debts of the municipality falling due within a year;
- Amounts required to be raised for sinking funds or retirement funds; and,
- Amounts required for any board, commissions or other body.”

Township Council is required to approve a balanced budget each fiscal year that must be finalized and approved prior to the issuance of final property tax bills.

The operating and capital budgets includes annual expenditures and financing sources to acquire, construct, maintain and facilitate Township capital assets such as: roads, bridges/structures, facilities and administrative facilities.

## Basis of Accounting

All financial information is prepared in accordance with the accounting standards and established by the Public Sector Accounting Principles under the Accounting Standards Oversight Council. Preparation of financial information and evaluation of financial issues also follows the Chartered Professional Accountants of Canada (CPA Canada) Public Sector Accounting Handbook.

The Township of Georgian Bay follows the accrual basis of accounting, which recognizes revenues and expenditures when they occur, even if cash receipts and payments occur in different periods.

Effective January, 1, 2009, the Township adopted CPA Canada Public Sector Handbook section 1200 “Financial Statement Presentation” and section 3150 “Tangible Capital Assets, namely: their historical cost, accumulated amortization and an amount charged to operations that represents the value of the assets that have been used up, amortization expense.

The Township’s 2026 Budget does not include a charge for amortization. This effectively understates the reported cost of the programs and services described in the budget.

## Council Budget Direction

On July 7, 2025 Council was presented with the “Budget Preparation 2026” Report, outlining the budget process, key financial highlights, service level adjustments, key priorities, and high-level budget assumptions.

The 2026 Proposed Budget was prepared with the focus on refining operating and capital budget needs and priorities as outlined in the Strategic Plan. The Budget considers:

- The cost of maintaining existing programs/services at current levels;
- A reasonable estimate of assessment growth;
- Contractual agreements including union negotiations;
- The Township’s Asset Management Plan and lifecycle management requirements of the Township’s assets;
- Township’s Strategic Pillars/goals;
- Anticipated 2026 workloads;
- The costs associated with infrastructure that is operated and maintained by the Township; and,
- The financial viability/affordability for the Township.

Any service enhancements, reductions, or new service proposals will be presented as service enhancements to allow Council to evaluate each on its own merit.

## Annual Budget Process

The Township’s annual budget process is aimed at providing Members of Council, with information (qualitative and quantitative) to ensure that an informed decision regarding the budget can be made. The diagram below illustrates the process that is followed in completing the Township’s annual budget:

- Budget Preparation 2026 - Report to Council  
July 7, 2025
- Departmental Business Plans, Base Budgets & Capital Plan  
September - October 2025
- Service Enhancement Proposals  
August - October 2025
- Draft Budget and Senior Management Review  
September - October 2025
- Draft Budget Tabled  
November 3, 2025
- Staff/Council Information Sessions  
November 12 - 14, 2025
- Agencies, Boards & Committees Presentations  
November 25, 2025
- Budget Deliberation Meetings  
November 26, 2025
- Budget Approved  
December 1, 2025

## Budget Process Continued

Staff followed a collaborative and consultative process in developing the 2026 Budget. The major steps include:

- Department Business Plans: Each department will develop a business plan that details its responsibilities, planned activities, and projected outcomes for 2026.
- Base Operating Budgets: The Base Operating Budget is the annual spending and financing plan for the Township's recurring expenses. The base operating budget is the primary means by which most of the financing acquisitions, operational spending, and service delivery activities of the Township are controlled.

The 2026 Base Operating Budgets reflect the costs that are required to maintain existing programs and services, based on anticipated workloads for the year.

- Service Enhancements: Service Enhancements provide detailed justifications regarding the need for a change in program direction or staff resources. Departments requesting a change in program direction or new staffing in 2026 will be required to complete a Service Enhancement Request detailing the needs and justification for Council approval.
- Capital Plan: The Capital Plan outlines the annual expenditures for the acquisition, repair, or replacement of tangible capital assets (TCA) for the Township. Capital justification requests will form part of the 2026 capital budget; these capital justification sheets will be provided for all capital requests to ensure transparency and a better understanding of capital plans/needs.

The 10-Year Capital Plan will also be provided for Council review. The long-range capital plan will be revised based on the Asset Management Plan as well as immediate capital requirements. The 10-Year Capital Plan is guided by the direction set by the Asset Management Plan; however, will be updated annually to be responsive and practical. The Annual Capital Plan is, in turn, directed by the 10-Year Capital Plan and capital projects are prioritized through a multiple bottom-line analysis that considers economic, social and environmental factors.

- Budget Tabled: The tabling of the budget refers to the commencement of budget deliberations. The 2026 Budget is proposed to be tabled on Monday, November 3, 2025.

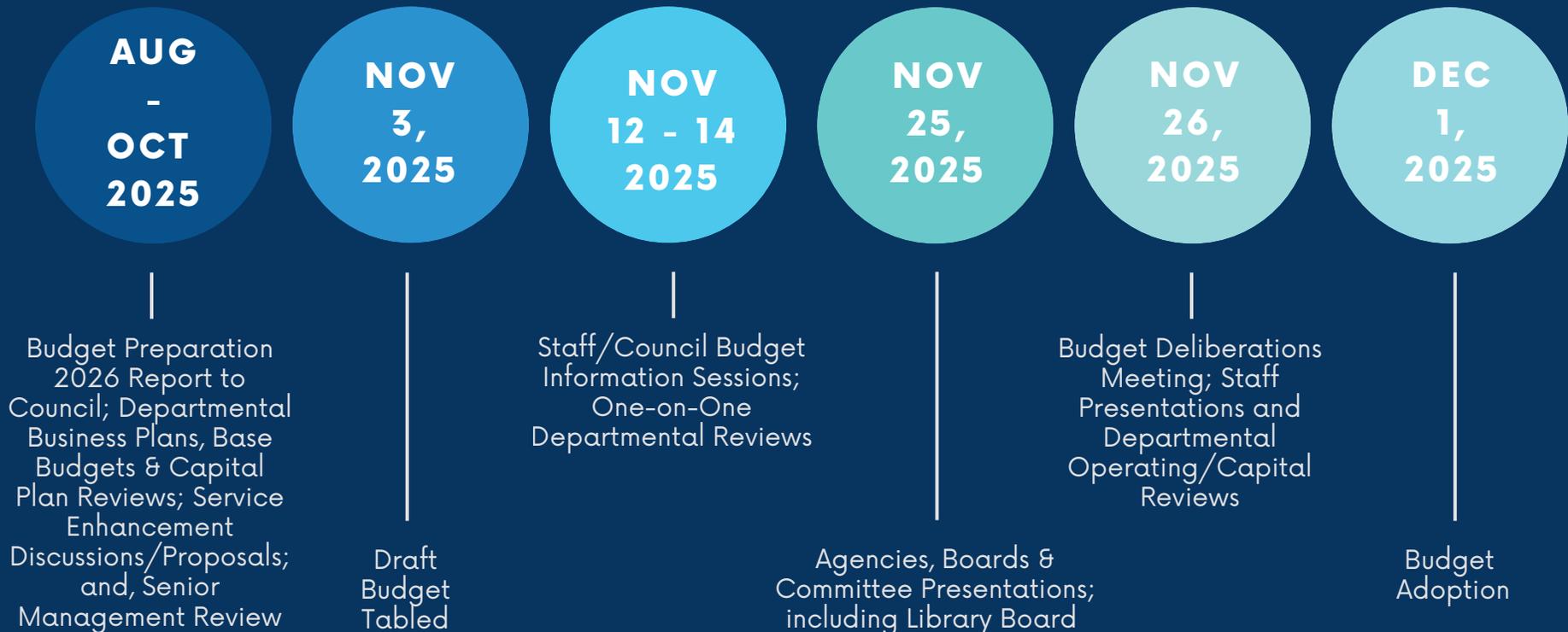
## Budget Process Continued

- Staff/Council Information Sessions and Public Deliberations: Staff are proposing to hold information sessions and public deliberation sessions in November 2025. Staff/Council Information Sessions are for the benefit of individual Members of Council, whereby Council will have the opportunity to discuss/review in greater detail the draft budget with individual members of the Senior Management Team. During the Public Deliberation meetings, staff will present draft budget details to Members of Council and the public for their consideration and comment.
- Boards and Agency Presentations are scheduled for November 25, 2025. This date has been provided as an option for Members of Council to provide direction. This special budget meeting of Council will be solely set aside for Boards, such as the Public Library, the Severn Sound Environmental Association, as well as for various agencies requesting grants from the Township that will form part of the 2026 Budget.
- Budget Approval: O.Reg. 530/22 under Strong Mayors Powers, defines the process to approve budgets; the head of council is required to propose the budget each year by February 1; once proposed, council can amend the proposed budget by passing a resolution within a 30-day review period.





# BUDGET TIMELINE



# Asset Management Plan (AMP)

As part of the Infrastructure for Jobs and Prosperity Act, 2015, the Ontario government introduced Regulation 588/17 - Asset Management Planning for Municipal Infrastructure (O. Reg 588/17). Along with creating better performing organizations, more liveable and sustainable communities, the regulation is a key, mandated driver of asset management planning and reporting. It places substantial emphasis on current and proposed levels of service and the lifecycle costs incurred in delivering them.

Municipalities are responsible for managing and maintaining a broad portfolio of infrastructure assets to deliver services to the community. The goal of asset management is to minimize the lifecycle costs of delivering infrastructure services, manage the associated risks, while maximizing the value ratepayers receive from the asset portfolio.

These costs can span decades, requiring planning and foresight to ensure financial responsibility is spread equitably across generations. An asset management plan is critical to this planning, and an essential element of broader asset management program. The industry-standard approach and sequence to developing a practical asset management program begins with a Strategic Plan, followed by an Asset Management Policy and an Asset Management Strategy, concluding with an Asset Management Plan.

This industry standard, defined by the Institute of Asset Management (IAM), emphasizes the alignment between the corporate strategic plan and various asset management documents. The strategic plan has a direct, and cascading impact on asset management planning and reporting.

The Township is taking a proactive approach to asset management by considering the capital, operational, maintenance and replacement costs of assets as part of the development review process. The Township adopted Policy No. FN-2019-01 “Strategic Asset Management Policy” in May, 2019 in accordance with Ontario Regulation 588/17. The Township’s Asset Management Policy contains many of the key components of an asset management strategy and may be expanded on in future revisions or as part of a separate strategic document.

The AMP is a living document that should be updated regularly as additional asset and financial data becomes available. This will allow the municipality to re-evaluate the state of infrastructure and identify how the organization’s asset management and financial strategies are progressing.

# AMP KEY STATISTICS

**\$57**

**\$57 MILLION**  
Replacement cost of  
asset portfolio

**5**

**5 - 10 YEARS**  
Recommended  
timeframe for  
eliminating deficit

**\$1.2**

**\$1,169,000 Annual**  
capital  
infrastructure  
debt

● **53.87%**

Percentage of assets in fair or better condition

● **27.21%**

Percentage of assets with assessed condition data

● **\$10,969**

Replacement cost of infrastructure per household

● **5.28%**

Target reinvestment rate

● **3.27%**

Actual reinvestment rate

● **AGING**  
**INFRASTRUCTURE**



Annual Capital  
Requirements  
per Household



# AMP 2020 Highlights

The overall replacement cost of the asset categories included in the 2020 AMP totals \$57 million. 53.87% of all assets analyzed in this AMP are in fair or better condition and assessed condition data was available for 27.21% of assets. For the remaining 72.79% of assets, assessed condition data was unavailable, and asset age was used to approximate condition.

To meet capital replacement and rehabilitation needs for existing infrastructure, prevent infrastructure backlogs, and achieve long-term sustainability, the Township's average annual capital requirement totals \$ 3,014,000. Based on a historical analysis of sustainable capital funding sources, the Township is committing approximately \$1,847,000 towards capital projects or reserves per year. As a result, there is currently an annual funding gap of \$1,169,000.



# 2026 FINANCIAL STRATEGY

The Township must allocate approximately \$3,014,000 annually to address capital requirements for the assets included in the 2020 AMP. The Township of Georgian Bay took a proactive approach to reduce the infrastructure gap by committing to achieve full funding levels within five (5) years and to eventually reach a break-even point as seen below within 9 years to fully close the accumulated infrastructure gap.

Year	Yearly Deficit	Yearly Tax Increase (% of Total Taxes)	Yearly Tax Increase (% of Capital Contribution from Tax Levy)	Yearly Tax Increase	Accumulated Tax Increase	Remaining Yearly Deficit	Accumulated Deficit
1	\$1,169,000	3.8%	14.87%	\$234,042	\$234,042.00	\$934,958.00	\$934,958.00
2	\$1,169,000	3.8%	14.87%	\$234,042	\$468,084.00	\$700,916.00	\$1,635,874.00
3	\$1,169,000	3.8%	14.87%	\$234,042	\$702,126.00	\$466,874.00	\$2,102,748.00
4	\$1,169,000	3.8%	14.87%	\$234,042	\$936,168.00	\$232,832.00	\$2,335,580.00
5	\$1,169,000	3.8%	14.87%	\$234,042	\$1,170,210.00	\$(1,210.00)	\$2,334,370.00
6	\$1,169,000	3.8%	14.87%	\$234,042	\$1,404,252.00	\$(235,252.00)	\$2,099,118.00
7	\$1,169,000	3.8%	14.87%	\$234,042	\$1,638,294.00	\$(469,294.00)	\$1,629,824.00
8	\$1,169,000	3.8%	14.87%	\$234,042	\$1,872,336.00	\$(703,336.00)	\$926,488.00
9	\$1,169,000	3.8%	14.87%	\$234,042	\$2,106,378.00	\$(937,378.00)	\$(10,890.00)

The Asset Management Plan was presented to Council on February 14, 2022. A financial strategy was developed to address the annual capital funding gap. The Asset Management Plan recommendation adopted by Council recommended an option to reduce the infrastructure deficit of \$1,169,000 by increasing tax revenue by 3.8% each year for the next 5 years for the purpose of phasing in full funding to all asset categories; this resulted in a yearly tax increase of \$234,042 or 14.87% of capital contribution from the tax levy.

**The annual increase in capital contributions was temporarily paused in 2025 due to affordability pressures. As of 2026, the scheduled compounding of contributions has resumed.**

**At its regular meeting on June 2, 2025, Council approved the postponement of the Asset Management Plan update to ensure compliance with Ontario Regulation 588/17, strengthen financial and infrastructure planning, and enhance the Township's eligibility for future funding opportunities. Staff anticipate project completion by end of May 2026.**

# Reserve and Reserve Funds

How Reserves and Reserve Funds Work

## Established by Council/Province

Reserve and reserve funds are established by municipal councils through by-laws.

Provincial legislation can require municipalities to establish reserves for specific types of revenue.



## Funding Strategy

Reserves are typically part of an overall strategy for funding operating programs and projects.

These funds help offset unexpected expenses or revenue shortfalls.

Funds in reserves can come from budget surpluses, property tax levies or other revenue.



## Flexible or Committed Funds

Reserve funds are either obligatory or discretionary.

Discretionary reserve funds are set by municipal councils for specific purposes. Councils can have flexibility to decide how the money is used.

Obligatory reserve funds are required by provincial statutes or contractual agreements and can only be used for their intended purpose.



## Financial Stability

Reserves and reserve funds are an important tool for a municipality's long-term financial sustainability.

Setting money aside for unavoidable events and for capital projects, reduces the need for long-term borrowing or imposing sudden tax increases on current or future taxpayers.



A **reserve** or **reserve fund** is money set aside by municipalities for specific purposes. While Ontario law requires certain reserve funds, municipal councils can create additional reserves at their discretion. These funds help smooth out financial demands for large purchases, reduce reliance on debt, and provide a safety net against unexpected expenses or revenue shortfalls, ensuring municipalities can meet their service commitments.

Reserves are vital for achieving financial sustainability and flexibility, supporting municipalities in several key areas:

- Maintaining capital assets: Ensuring public infrastructure is well-kept.
- Financing growth: Supporting sustainable funding for capital assets that accommodate community expansion.
- Stabilizing tax rates: Helping maintain affordable tax rates during financial fluctuations.
- Ensuring service continuity: Allowing for uninterrupted service delivery despite changing financial conditions.
- Demonstrating liquidity: Signaling sound financial planning to third parties, enhancing access to affordable financing.

Reserves also mitigate various risks, such as economic downturns, natural disasters, and unforeseen expenses. Municipalities regularly review their reserves during the budget process, assessing their purpose and relevance, and may amend or consolidate them to align with future needs.

In Ontario, aside from mandatory reserve funds, there are few legislative restrictions governing reserves, leading to diverse management practices across the province’s municipalities. Ultimately, municipalities must navigate various decisions regarding the types, purposes, and levels of reserves to best fit their unique circumstances and goals. In summary, reserves play a crucial role in enabling municipalities to manage both operating and capital expenditures while promoting long-term financial sustainability and flexibility. They serve as a risk management tool, helping municipalities respond effectively to unexpected challenges.

### Reserves and Reserve Funds: Strategic Management Tools

 <p>Funds can be set aside for uncontrollable but often predictable events like floods, forest fires and pandemics.</p>	 <p>Funds provide one-time or short-term funding for special purposes.</p>
 <p>Funds give municipalities the flexibility to deal with fluctuating cash flows.</p>	 <p>Funds align with long-term asset management plans to ensure municipalities can invest in important infrastructure projects for the community.</p>
 <p>Reserves integrate with and facilitate long-term debt financing strategies.</p>	 <p>Municipalities are responsible for 2/3 of Canada's infrastructure but only receive 10% of the tax bill. Municipalities must plan ahead for repairs and upgrades.</p>
 <p>Reserves and reserve funds may be used to maintain/control property tax rates if the economy suddenly takes a downturn.</p>	 <p>A properly balanced approach to reserves is good financial management and is a key consideration for credit rating agencies.</p>

## Types of Reserves and Reserve Funds Maintained by Municipalities

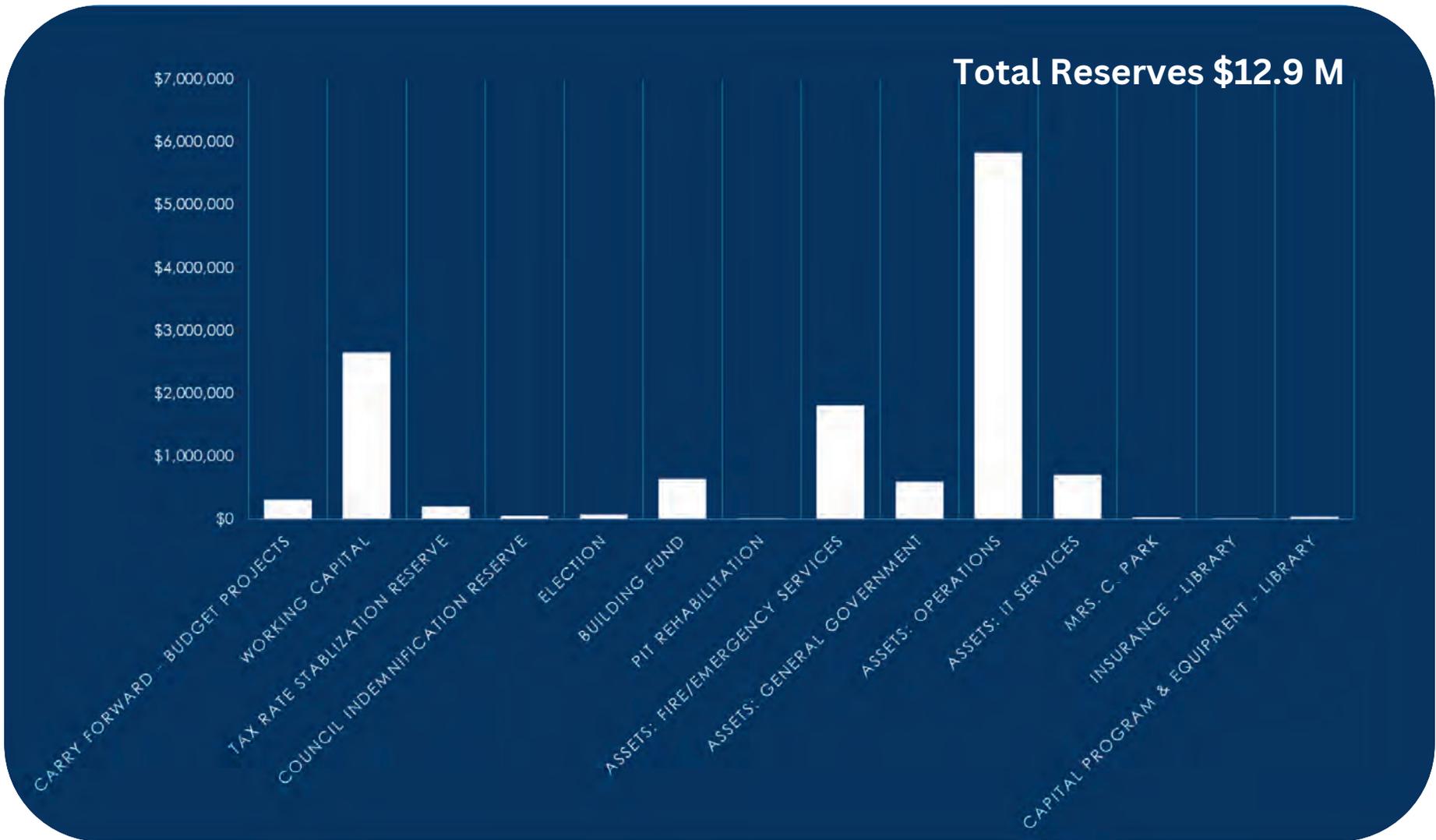
Ontario municipalities categorize reserves and reserve funds into three main types, as reported in their annual Financial Information Returns (FIR's):

1. **Obligatory Reserve Funds:** These are mandated by provincial statutes or agreements with other levels of government. Municipalities must collect and segregate specified revenues for these funds, which can only be used for purposes defined by law or agreement.
2. **Discretionary Reserve Funds:** Established by municipal councils through by-law, these funds are set aside for specific purposes determined by the council. While councils have discretion in their creation, the funds must be used strictly according to the by-law's stipulations.
3. **Reserves:** These funds are allocated by council resolution without the restrictions imposed by provincial or municipal legislation. Municipalities have greater flexibility with reserves, as there is no need for physical segregation of money or formal legislation for reallocation.

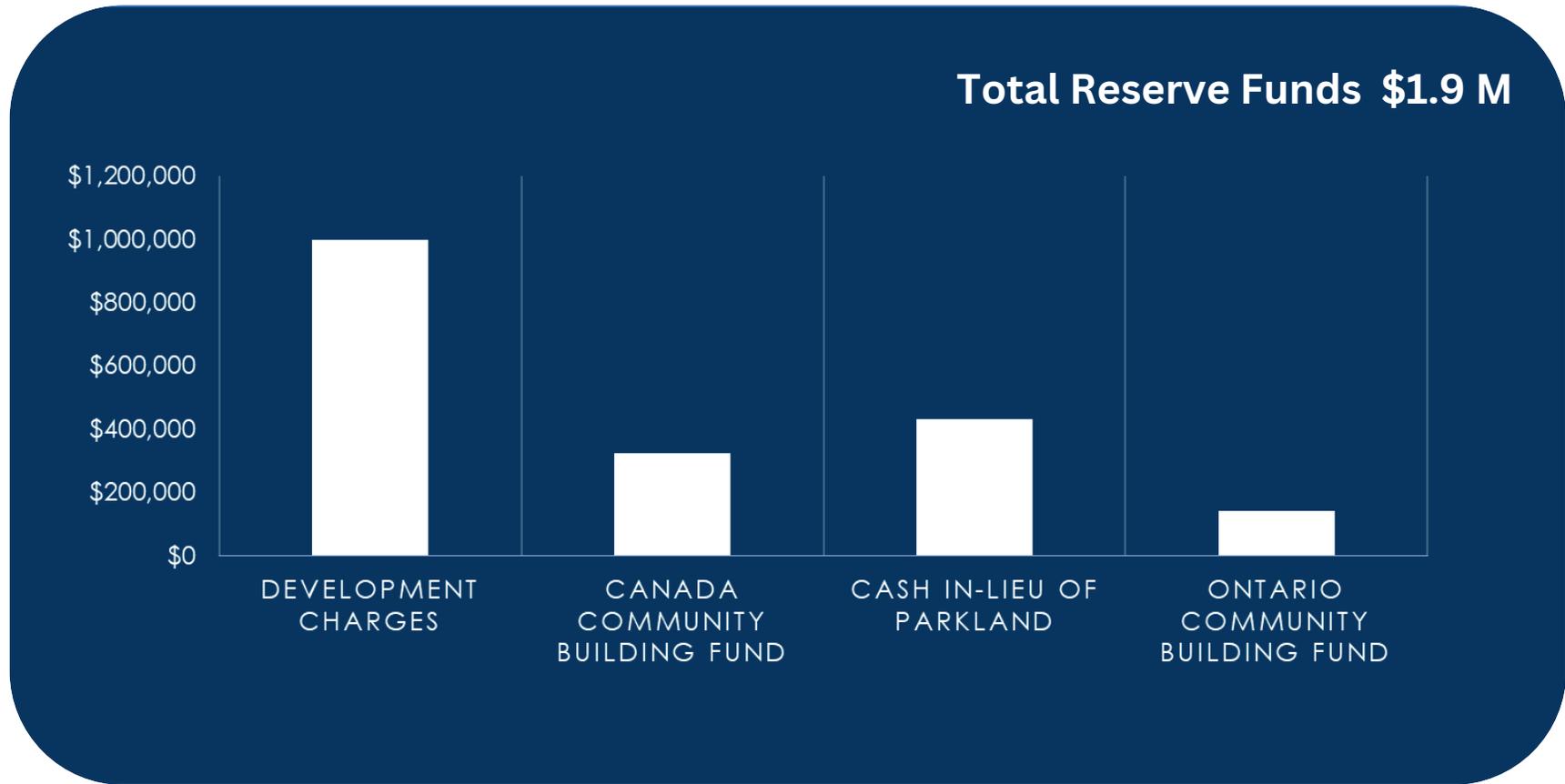
### Key Management Distinctions

- **Funding Sources:** Both reserves and discretionary reserve funds are funded through budget allocations approved by council. In contrast, obligatory reserve funds come from specific revenue sources that must be segregated, such as development charges.
- **Flexibility:** Reserves offer municipalities the most flexibility in fund usage, while discretionary reserve funds are limited to their designated purposes. Obligatory reserve funds are strictly regulated and can only be used for legally defined purposes.

# Township of Georgian Bay Reserves



# Township of Georgian Bay Reserve Funds



# Capital Reserve Funding Forecast

The Capital Funding Forecast outlines the Township's projected contributions to and spending from reserves from 2026 through 2035. The forecast reflects a strategic effort to balance necessary infrastructure investment with long-term financial sustainability.

As of December 31, 2024, the Township's reserve balance is \$13.6 M with a projected closing balance of \$10.3 M at the end of 2025. Over the next several years, continued infrastructure investment, including major capital works in 2028 will further reduce reserve levels. In particular, 2028 is forecasted to see reserve spending of over \$8.8 M, resulting in a negative reserve balance from 2028 through 2033.

This pattern demonstrates that large-scale capital projects will nearly deplete reserve balances, placing pressure on the Township to rebuild reserves in future years. Annual contributions are projected to gradually rebuild reserves, with a forecasted balance recovery starting in 2034 and reaching \$5.4 million by the end of 2035.

## Reserve Contribution Forecast

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Transfer from Operating	\$2,845,667	\$3,268,818	\$3,754,891	\$4,313,243	\$4,313,243	\$4,313,243	\$4,313,243	\$4,313,243	\$4,313,243	\$4,313,243
Tax Supported Project Expenditures	(2,465,956)	(2,850,652)	(3,154,056)	(3,190,305)	(3,341,169)	(3,014,737)	(3,706,955)	(3,632,423)	(2,388,656)	(1,963,887)
<b>Net: Contribution to Reserves for Future Infrastructure Spending</b>	<b>\$379,711</b>	<b>\$418,166</b>	<b>\$600,835</b>	<b>\$1,122,938</b>	<b>\$972,074</b>	<b>\$1,298,506</b>	<b>\$606,288</b>	<b>\$680,820</b>	<b>\$1,924,587</b>	<b>\$2,349,356</b>

## Reserve Balance Forecast

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Reserve Balance Opening	\$13,621,498	\$10,337,238	\$10,027,619	\$7,198,505	\$(1,016,739)	\$(1,073,792)	\$(3,299,319)	\$(2,000,813)	\$(1,394,524)	\$(713,704)	\$1,210,883
Contributions to Reserves	-	379,711	418,166	600,835	1,122,938	972,074	1,298,506	606,288	680,820	1,924,587	2,349,356
Capital Spending	(3,284,260)	(689,330)	(3,247,280)	*(8,816,079)	(1,179,991)	(3,197,600)	-	-	-	-	-
<b>Forecasted Closing Reserve Balance</b>	<b>\$10,337,238</b>	<b>\$10,027,619</b>	<b>\$7,198,505</b>	<b>\$(1,016,739)</b>	<b>\$(1,073,792)</b>	<b>\$(3,299,319)</b>	<b>\$(2,000,813)</b>	<b>\$(1,394,524)</b>	<b>\$(713,704)</b>	<b>\$1,210,883</b>	<b>\$3,560,239</b>

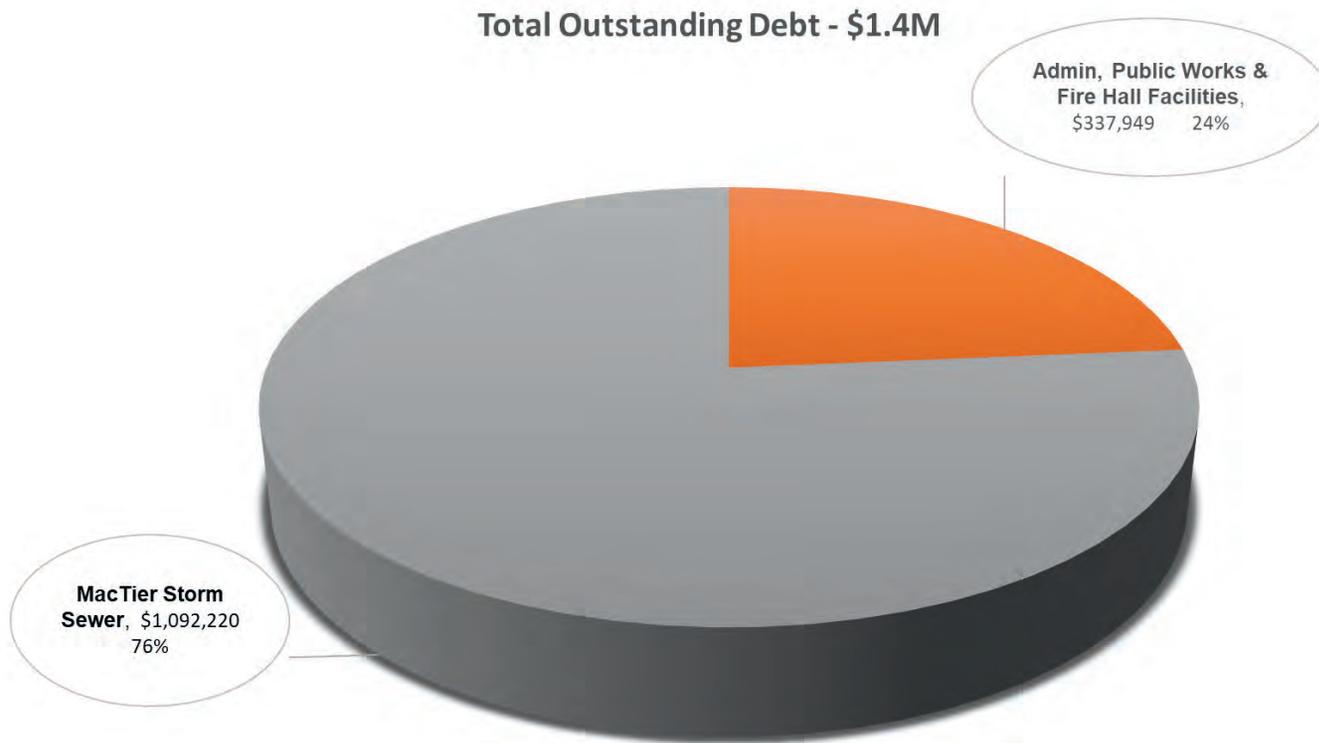
\* Major 2028 Initiatives funded by reserves:

Project	Project Description	Project Cost
Fire Station 2 - MacTier	Fire Hall Expansion	\$3,979,800
Fire Station 3 - Port Severn	Fire Hall Expansion	\$3,979,800
Road Network	Roads Rehabilitation	\$856,479
		<b>\$8,816,079</b>

# Debt

## Debt Management

In 2026, the Township of Georgian Bay is projected to have outstanding debt of approximately \$1.4 million. According to the Municipal Act, municipalities are permitted to incur debt specifically for significant capital expenditures, such as the purchase of infrastructure, land, or facilities that contribute to long-term community development. However, any debt incurred must be carefully managed, as the day-to-day operational expenses of the municipality must be fully funded through regular revenue sources, such as taxes and user fees. This ensures the municipality remains financially stable while still being able to invest in essential capital projects that enhance the quality of life for its residents.



## 2026 Annual Debt Servicing Costs

Annual debt servicing costs encompass both principal and interest payments on the municipality's outstanding debt. These costs represent the financial obligations the Township must meet each year to manage its debt effectively. Importantly, these expenditures are classified as annual operating expenses within the Township's operating budget. This means that they are accounted for alongside other essential expenses, such as salaries, maintenance, and services, ensuring that the municipality allocates sufficient resources to meet its debt obligations while maintaining the overall financial health of the community. By including debt servicing costs in the operating budget, the Township can plan more effectively for its financial commitments and ensure that funds are available for both day-to-day operations and capital projects.

### Annual Debt Charges (Principal and Interest)

Item	Amount	Funding Source
Municipal Administration, Public Works, and Fire Hall Facilities	\$ 237,855	Taxation
MacTier Storm Sewer	\$ 106,140	Taxation
<b>2026 Debt Servicing Costs</b>	<b>\$ 343,995</b>	

## Annual Repayment Limit (ARL)

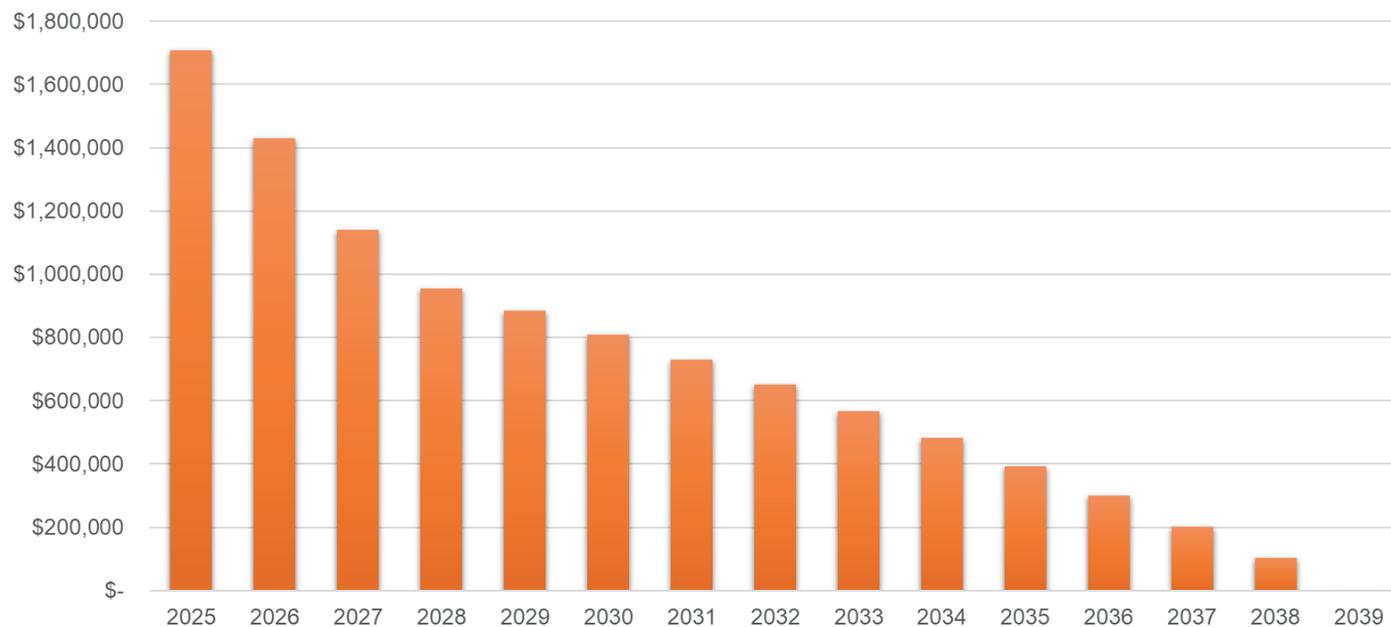
The Annual Repayment Limit (ARL) calculation is prescribed by Ontario Regulation 403/02 (Debt and Financial Obligation Limits) under the *Municipal Act, 2001*. The Province determines a municipality's ARL as 25% of its net revenues. Net revenues are calculated as a municipality's "own source" revenues, which includes property taxes, user fees, and investment income, less its annual long-term debt servicing costs and annual payments for other long-term financial obligations. This calculation is based on the municipality's Financial Information Return (FIR) from two years prior (e.g. 2025's ARL is based on the 2023 FIR). Debt capacity refers to the Township's ability to borrow and/or the amount of funding up to which the Township can borrow.

Item	Amount
A) 2023 Net Revenues less Grants	\$ 11,934,599
B) 25% of Net Revenues	\$ 2,983,650
C) 2023 Debt Servicing Costs	\$ 341,086
D) 2025 Estimated Annual Repayment Limit (B-C)	\$ 2,642,564
Available Debt Capacity (D / B)	89%
Used Debt Capacity (C / B)	11%

## Forecast Debt

This strategic approach reflects a commitment to fiscal responsibility and sustainable financial management. Consequently, the following chart illustrates a planned trajectory that aims to eliminate debt financing entirely by the end of 2038. By carefully managing its capital projects and prioritizing funding from existing revenues, the Township intends to reduce its reliance on borrowed funds, thereby enhancing its financial stability and allowing for greater flexibility in future budgeting decisions. This proactive stance not only supports the long-term economic health of the municipality but also aims to minimize future debt servicing costs, ultimately benefiting the residents of the Township.

### Annual Debt Forecast



# Property Tax Assessment

## MPAC Assessment

Historically, property assessments in Ontario were updated every four years. An increase in current value assessment (CVA) indicates that a property's market value has risen from one assessment cycle to the next, which is typical in a growing economy. However, a rise in assessment does not automatically lead to higher taxes for residents or increased property tax revenue for municipalities.

When property values increase significantly, it can ease the pressure on municipal tax rates, while smaller assessment increases may place greater pressure on those rates. It's important to understand that assessment increases arise from two main factors: changes in the values of existing properties and new construction activity.

In 2016, the Municipal Property Assessment Corporation (MPAC) updated the assessed values of over five million properties in Ontario to reflect the legislated valuation date of January 1, 2016. These updated assessments were applicable for the 2017-2020 property tax years. Since then, MPAC has not conducted another assessment update, meaning that the phased-in values from January 1, 2016, have remained in effect for the 2021-2026 property tax years.



The infographic is divided into two panels. The left panel features four house icons: the first is orange with a single dollar sign in a circle below it, and the other three are white with two dollar signs in a circle below them. The right panel features four house icons: the first is orange with two dollar signs in a circle below it, and the other three are white with one dollar sign in a circle below them.

If your assessed value percentage increase is **lower than the average** for your property class, your **taxes will likely decrease**.

If your assessed value percentage increase is **higher than the average** for your property class, your **taxes will likely increase**.

# Property Tax Assessment

## Reassessment

As previously noted, reassessment of existing buildings and properties has historically occurred every four years. When assessments decrease, the reduction is applied 100% in the first year of the assessment cycle. Conversely, any increases in assessments are phased in at 25% per year over four years. While this gradual increase can alleviate pressure on municipal tax rates, it does not guarantee that the total municipal tax burden for taxpayers will rise each year.

Reassessment aims to accurately reflect changes in the local real estate market since the last valuation date. However, shifts in assessed values do not automatically affect overall municipal revenue, as tax rates must be adjusted accordingly. These changes will redistribute the tax burden among taxpayers, depending on the varying rates of change.

By phasing in assessment increases, taxpayers are somewhat shielded from market volatility, helping to mitigate the impact of significant assessment changes during reassessment years.

For the 2021 to 2026 taxation years, property assessment values have remained unchanged. The Government of Ontario has opted to maintain the January 1, 2016 valuation date to provide stability for both property taxpayers and municipalities. Consequently, these assessed market values will serve as the benchmark for distributing the municipal property tax burden for the 2026 tax year. This means the tax base will be at least nine years old before any updates occur.

Historically, such long delays in updating assessments have led to inequities in taxation, and the current decision to postpone reassessment is likely to result in significant tax shifts once new assessments are implemented. There is concern that the widening gap between valuation dates could lead to substantial tax fluctuations, similar to those experienced when Ontario transitioned to Current Value Assessment in 1998.

Moreover, the continued delay in reassessment presents significant risks to both the municipality and taxpayers, particularly in terms of increased appeals and challenges related to property assessments.

# Corporation of the Township of Georgian Bay

## 2026 Consolidated Budget

The 2026 Consolidated Budget is comprised of the 2026 Tax Supported Operating Budget including proposed Service Enhancements, and the 2026 Capital Budget which includes 2025 Carry Forward Capital Projects.

	2024 Approved Budget	2025 Approved Budget	2026 Base Budget	2026 Service Enhancements	2026 Proposed Budget	Inc/(Dec) over 2025	Inc/(Dec) over 2025
	\$	\$	\$	\$	\$	\$	%
<b>Gross Revenues</b>							
Tax Supported Operating Budget and Capital Levy	12,894,616	14,254,248	13,917,864	55,245	13,973,109	(281,139)	-2%
Annual Capital and Carry Forward Projects	4,369,207	6,478,125	5,184,238	-	5,184,238	(1,293,887)	-20%
<b>Total Gross Revenues</b>	<b>17,263,823</b>	<b>20,732,373</b>	<b>19,102,102</b>	<b>55,245</b>	<b>19,157,347</b>	<b>(1,575,026)</b>	
<b>Gross Expenditures</b>							
Tax Supported Operating Budget	12,894,616	14,254,248	14,667,290	363,624	15,030,914	776,666	5%
Annual Capital and Carry Forward Projects	4,369,207	6,478,125	5,184,238	-	5,184,238	(1,293,887)	-20%
<b>Total Gross Expenditures</b>	<b>17,263,823</b>	<b>20,732,373</b>	<b>19,851,528</b>	<b>363,624</b>	<b>20,215,152</b>	<b>(517,221)</b>	
<b>Net Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>(749,426)</b>	<b>(308,379)</b>	<b>(1,057,805)</b>		
<b>Operating Tax Levy Increase</b>			<b>3.74%</b>	<b>3.44%</b>	<b>7.18%</b>		
<b>Capital Tax Levy Increase</b>			<b>3.62%</b>	<b>-</b>	<b>3.62%</b>		
<b>Total Tax Levy Increase</b>	<b>10.85%</b>	<b>8.44%</b>	<b>7.36%</b>	<b>3.44%</b>	<b>10.80%</b>		

*Excludes Library and SSEA Program Increases - represented as Service Enhancements*

# Corporation of the Township of Georgian Bay

## Allocation of Property Taxes

### Base Budget Levy Increase

The following provides a breakdown of the 2026 property tax increase over 2025 on a home assessed at \$538,000. The breakdown takes into consideration the Base Budget. The calculation assumes the same assessment for both years in order to facilitate comparison.

#### Property Assessed at \$538,000

	2025	2026	Change (\$)	Change (%)
Township of Georgian Bay	1,592.37	1,709.62	117.25	7.36%
District of Muskoka <sup>1</sup>	2,235.50	2,323.35	87.85	3.93%
Education <sup>2</sup>	823.14	823.14	-	0.00%
<b>Total</b>	<b>\$ 4,651.01</b>	<b>\$ 4,856.11</b>	<b>\$ 205.10</b>	<b>4.41%</b>

The following provides a breakdown of the 2026 property tax increase over 2025 on a per \$100,000 of assessment. The calculation assumes the same assessment for both years in order to facilitate comparison.

#### Per \$100,000 of Assessment

	2025	2026	Change (\$)	Change (%)
Township of Georgian Bay	295.98	317.77	21.79	7.36%
District of Muskoka <sup>1</sup>	415.52	431.85	16.33	3.93%
Education <sup>2</sup>	153.00	153.00	-	0.00%
<b>Total</b>	<b>\$ 864.50</b>	<b>\$ 902.62</b>	<b>\$ 38.12</b>	<b>4.41%</b>

#### Notes:

1 Upper Tier Levy - Assuming 3.93% Tax Levy Increase over 2025

2 Education Levy - Assuming to remain neutral

### Base Budget Levy Increase

# Corporation of the Township of Georgian Bay

## Allocation of Property Taxes

### Base Budget + Service Enhancements Levy Increase

The following provides a breakdown of the 2026 property tax increase over 2025 on a home assessed at \$538,000. The breakdown takes into consideration the Base Budget plus Township Service Enhancements. The calculation assumes the same assessment for both years in order to facilitate comparison.

#### Property Assessed at \$538,000

	2025	2026	Change (\$)	Change (%)
Township of Georgian Bay	1,592.37	1,764.30	171.93	10.80%
District of Muskoka <sup>1</sup>	2,235.50	2,323.35	87.85	3.93%
Education <sup>2</sup>	823.14	823.14	-	0.00%
<b>Total</b>	<b>\$ 4,651.01</b>	<b>\$ 4,910.79</b>	<b>\$ 259.78</b>	<b>5.59%</b>

The following provides a breakdown of the 2026 property tax increase over 2025 on a per \$100,000 of assessment. The calculation assumes the same assessment for both years in order to facilitate comparison.

#### Per \$100,000 of Assessment

	2025	2026	Change (\$)	Change (%)
Township of Georgian Bay	295.98	327.94	31.96	10.80%
District of Muskoka <sup>1</sup>	415.52	431.85	16.33	3.93%
Education <sup>2</sup>	153.00	153.00	-	0.00%
<b>Total</b>	<b>\$ 864.50</b>	<b>\$ 912.79</b>	<b>\$ 48.29</b>	<b>5.59%</b>

#### Notes:

1 Upper Tier Levy - Assuming 3.93% Tax Levy Increase over 2025

2 Education Levy - Assuming to remain neutral

### Base Budget + Service Enhancements Levy Increase

# Corporation of the Township of Georgian Bay

## Allocation of Property Taxes on Average Assessed Home

### Base Budget + Service Enhancements + Library Board & SSEA Levy Increase

The following provides a breakdown of the 2026 property tax increase over 2025 on a home assessed at \$538,000. The breakdown takes into consideration the Base Budget plus Township Service Enhancements and increases requested by the Library and SSEA Boards. The calculation assumes the same assessment for both years in order to facilitate comparison.

#### Property Assessed at \$538,000

	2025	2026	Change (\$)	Change (%)
Township of Georgian Bay	1,592.37	1,769.77	177.40	11.14%
District of Muskoka <sup>1</sup>	2,235.50	2,323.35	87.85	3.93%
Education <sup>2</sup>	823.14	823.14	-	0.00%
<b>Total</b>	<b>\$ 4,651.01</b>	<b>\$ 4,916.26</b>	<b>\$ 265.25</b>	<b>5.70%</b>

The following provides a breakdown of the 2026 property tax increase over 2025 on a per \$100,000 of assessment. The calculation assumes the same assessment for both years in order to facilitate comparison.

#### Per \$100,000 of Assessment

	2025	2026	Change (\$)	Change (%)
Township of Georgian Bay	295.98	328.95	32.97	11.14%
District of Muskoka <sup>1</sup>	415.52	431.85	16.33	3.93%
Education <sup>2</sup>	153.00	153.00	-	0.00%
<b>Total</b>	<b>\$ 864.50</b>	<b>\$ 913.80</b>	<b>\$ 49.30</b>	<b>5.70%</b>

#### Notes:

1 Upper Tier Levy - Assuming 3.93% Tax Levy Increase over 2025

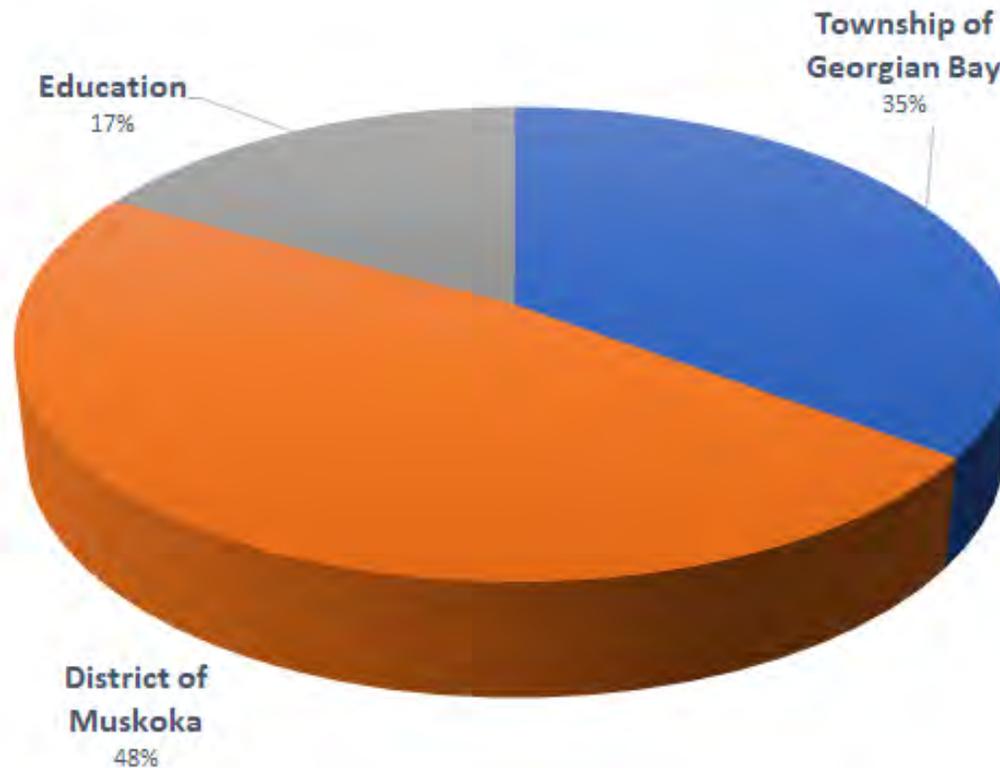
2 Education Levy - Assuming to remain neutral

### Base Budget + Service Enhancements + Library Board & SSEA Levy Increase

# Corporation of the Township of Georgian Bay

## Breakdown of Residential Property Tax Bill

The residential property tax bill in the Township of Georgian Bay is comprised of three main areas: Georgian Bay Township, District of Muskoka, and Education/School Boards. The Township of Georgian Bay collects property taxes from its residents on behalf of these parties. For every dollar the Township collects in property taxes, \$0.35 is retained by the Township to provide services to its residents; \$0.48 is remitted to the District of Muskoka and \$0.17 supports education/school boards. In 2026, the breakdown among these areas is as follows:



# Corporation of the Township of Georgian Bay

## 2026 Tax Supported Operating Budget

The 2026 Tax Supported Operating Base Budget provides for the same level and type of resources that are required to deliver the Township's existing programs and services at 2025 levels. The 2026 Base Budget described within, represents an operating increase of 3.74% and a capital increase of 3.62% to the Township's portion of the property tax bill. This represents an increase of 7.36%, or an increase of \$21.79 per \$100,000 household assessment.

The 2026 Proposed Budget also includes Service Enhancements or new initiatives or resources requested to increase the level of service provided by the municipality. The proposed operating budget includes a total of seven (7) municipal service enhancements. The net impact is an additional \$308,379 or 3.44% for Township related requests (excludes Library and SSEA requests).

The Township's projected Assessment Growth, which is additional tax assessment/revenue from new construction within the Township, is estimated at \$88,183 for 2026 as provided by the Municipal Property Assessment Corporation (MPAC), and this has been included in gross revenues.

# Corporation of the Township of Georgian Bay

## 2026 Tax Supported Operating Budget

### Total Revenues

	2024 Audited Year-End	2024 Approved Budget	2025 Approved Budget	2026 Base Budget	2026 Service Enhancements	2026 Proposed Budget	Inc/(Dec) over 2025 \$	Inc/(Dec) over 2025 %
<b>Revenues:</b>								
Taxation: Operating Levy	5,965,898	5,743,607	6,576,813	6,586,813	-	6,586,813	10,000	0%
Taxation: Capital Levy	2,466,829	2,520,821	2,520,821	2,520,821	-	2,520,821	-	0%
User Fees/Charges	2,614,758	2,398,552	2,310,187	2,120,702	-	2,120,702	(189,485)	-8%
Licenses, Permits, & Rental	63,407	46,400	46,400	55,000	-	55,000	8,600	19%
Grants & Contributions	1,429,752	1,208,836	1,382,644	1,466,593	-	1,466,593	83,949	6%
Investment & Interest Income	1,360,060	350,000	654,000	654,000	-	654,000	-	0%
Fines & Penalties	113,964	73,400	84,200	55,000	-	55,000	(29,200)	-35%
Proceeds of Disposition	182,776	-	40,000	-	-	-	(40,000)	100%
Donations	29,001	13,000	30,000	30,000	-	30,000	-	0%
Transfers From Reserves	3,369,457	540,000	609,183	428,935	55,245	484,180	(125,003)	-21%
<b>Total Revenues</b>	<b>17,595,903</b>	<b>12,894,616</b>	<b>14,254,248</b>	<b>13,917,864</b>	<b>55,245</b>	<b>13,973,109</b>	<b>(281,139)</b>	<b>-2%</b>

# Corporation of the Township of Georgian Bay

## 2026 Tax Supported Operating Budget

### Total Expenditures

	2024 Audited Year-End	2024 Approved Budget	2025 Approved Budget	2026 Base Budget	2026 Service Enhancements	2026 Proposed Budget	Inc/(Dec) over 2025 \$	Inc/(Dec) over 2025 %
<b>Expenses:</b>								
Salaries & Benefits	5,937,467	5,381,818	6,278,904	6,546,257	252,274	6,798,531	519,627	8%
Legal Fees	1,078,859	296,000	305,000	287,000	-	287,000	(18,000)	-6%
Contractual Services/Consultants	2,216,181	2,205,663	2,252,235	2,131,013	100,000	2,231,013	(21,222)	-1%
Minor Capital, Materials & Supplies	340,693	349,384	339,633	357,918	5,000	362,918	23,285	7%
Fuel & Vehicle Expenses	253,824	233,200	227,300	239,700	-	239,700	12,400	5%
Training, Development & Travel	143,407	181,247	187,723	182,078	6,350	188,428	705	0%
Utilities (Heat, Hydro, Water,	297,954	284,625	295,400	307,400	-	307,400	12,000	4%
Repairs & Maintenance	273,242	265,900	402,600	405,001	-	405,001	2,401	1%
Rentals & Leases	19,541	21,900	21,600	19,700	-	19,700	(1,900)	-9%
Financial Expenses	371,327	365,995	363,995	368,995	-	368,995	5,000	1%
Donations, Municipal Grants	86,035	95,000	90,000	90,000	-	90,000	-	0%
Library Board	433,146	496,000	521,501	521,501	-	521,501	-	0%
Severn Sound Environmental	106,266	106,042	110,366	110,366	-	110,366	-	0%
Cost Recovery/Interdepartmental	42,681	-	-	-	-	-	-	-
Transfers To	6,723,679	2,611,841	2,857,991	3,100,361	-	3,100,361	242,370	-
<b>Total Expenses</b>	<b>18,324,301</b>	<b>12,894,616</b>	<b>14,254,248</b>	<b>14,667,290</b>	<b>363,624</b>	<b>15,030,914</b>	<b>776,666</b>	<b>5%</b>
<b>Net Tax Levy Surplus / (Deficit)</b>	<b>(728,398)</b>	<b>0</b>	<b>-</b>	<b>(749,426)</b>	<b>(308,379)</b>	<b>(1,057,805)</b>	<b>(1,057,805)</b>	<b>-7%</b>

Operating Levy Increase %				3.74%	3.44%	7.18%
Capital Levy Increase %				3.62%	-	3.62%

Total Municipal Levy Increase %	10.85%	8.44%	7.36%	3.44%	10.80%
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# Budget Pressures/Drivers

There are many factors influencing or driving the 2026 Budget. The following highlights the key budget pressures/drivers impacting the 2026 Proposed Base Budget excluding Service Enhancements.

	Impact \$	Impact %
<b>Changes in Revenue:</b>		
Increase in Penalty & Interest Revenue	(10,000)	(0.11)
Increase in Shore Road and Road Allowance Sales	(50,000)	(0.56)
Increase in Ontario Municipal Partnership Fund (OMPF) Grant	(60,000)	(0.67)
Increase in Ontario Community Infrastructure Fund (OCIF)	23,649	0.26
Removal of Municipal Accommodation Tax Program (Council Direction)	80,000	0.89
Reduction in Clerk's User Fees/Charges - Cemetery	41,350	0.46
Reduction in Planning User Fees/Charges	26,650	0.30
Reduction in By-law Fines/Penalties	22,200	0.25
<b>Changes in Expenditures:</b>		
Salary & Benefits base increases including merit adjustments, cost of living adjustment, changes in statutory deductions and increases in benefit packages (Excluding Building Department)	187,683	2.09
Attrition Rate Reduction (3-4 Year Phase-In)	100,000	1.11
Contractual Services/Consultants - Municipal Accommodation Tax Program (Council Direction)	(40,000)	(0.45)

# Budget Pressures/Drivers - Continued

Budget Pressures/Drivers	Impact \$	Impact %
Contractual Services/Consultants - MacTier Arena Roller Skating Days reduction	(10,000)	(0.11)
Contractual Services/Consultants - Ditching/Brushing Services	(35,000)	(0.39)
Increase in Minor Capital, Materials & Supplies	18,185	0.20
Increase in Gasoline and Diesel Fuel	12,400	0.14
Increase in Utilities - Facilities Water	12,000	0.13
Miscellaneous Operating	5,462	0.06
<b>Changes in Transfers To/From Reserves and Capital:</b>		
Reduce Reliance on Reserves (3-4 Year Phase-In)	100,000	1.11
Increase Capital Levy to Fund Infrastructure Projects and Reserves	324,846	3.62
<b>2026 Budget Pressures/Drivers</b>	<b>\$749,425</b>	<b>8.34%</b>
<b>2026 Growth %</b>		<b>(0.98)</b>
<b>2026 Base Budget Increase %</b>		<b>7.36%</b>

# Service Enhancements

Where new indicatives or resources are requested, Service Enhancements have been prepared to identify the net impact to the 2026 Proposed Budget and staff have prepared business cases to support each request for Council consideration.

The 2026 Proposed Budget includes seven (7) Service Enhancements/new initiative requests. The impact of these new initiatives is reflected in the below.

Township Service Enhancements	Department	Service Enhancement Request			Reserves \$	Existing Budget \$	Tax Levy Impact \$	Tax Levy Impact %
		FTE Request \$	Other Request \$	Total Request \$				
Council Remuneration Update	Council	-	31,011	31,011	-	-	31,011	0.35
Clerk's Administrative Assistant 1 - Year Contract	Clerk's	78,665	-	78,665	-	-	78,665	0.88
Food Bank Coordinator 0.20 FTE	Food Bank	9,911	-	9,911	-	-	9,911	0.11
Volunteer Firefighters Clothing Allowance	Emergency Services	-	9,000	9,000	-	4,000	5,000	0.06
Deputy Chief Building Official Increase FTE (0.6 to 1.0)	Building Services	55,245	-	55,245	55,245	-	-	-
Recreation Coordinator 1.0 FTE	Operational Services	83,792	-	83,792	-	-	83,792	0.93
Water Quality Program Increase	Building Services	-	200,000	200,000	-	100,000	100,000	1.12
2026 Township Service Enhancements		\$ 227,613	\$ 240,011	\$ 467,624	\$ 55,245	\$ 104,000	\$ 308,379	3.44%
					Funding Sources			

# Service Enhancements

Increases to Agencies, Boards & Committees (ABC's) have been included as Service Enhancements regardless of the increase, impact or initiative. Below is a summary of requests made by the Library Board and SSEA.

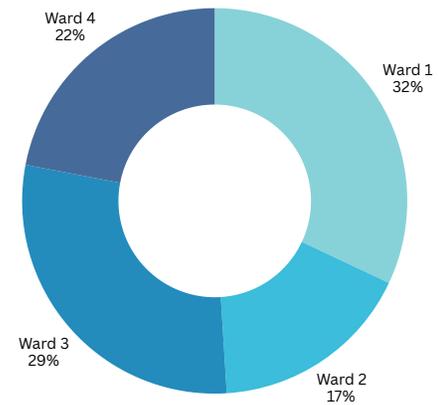
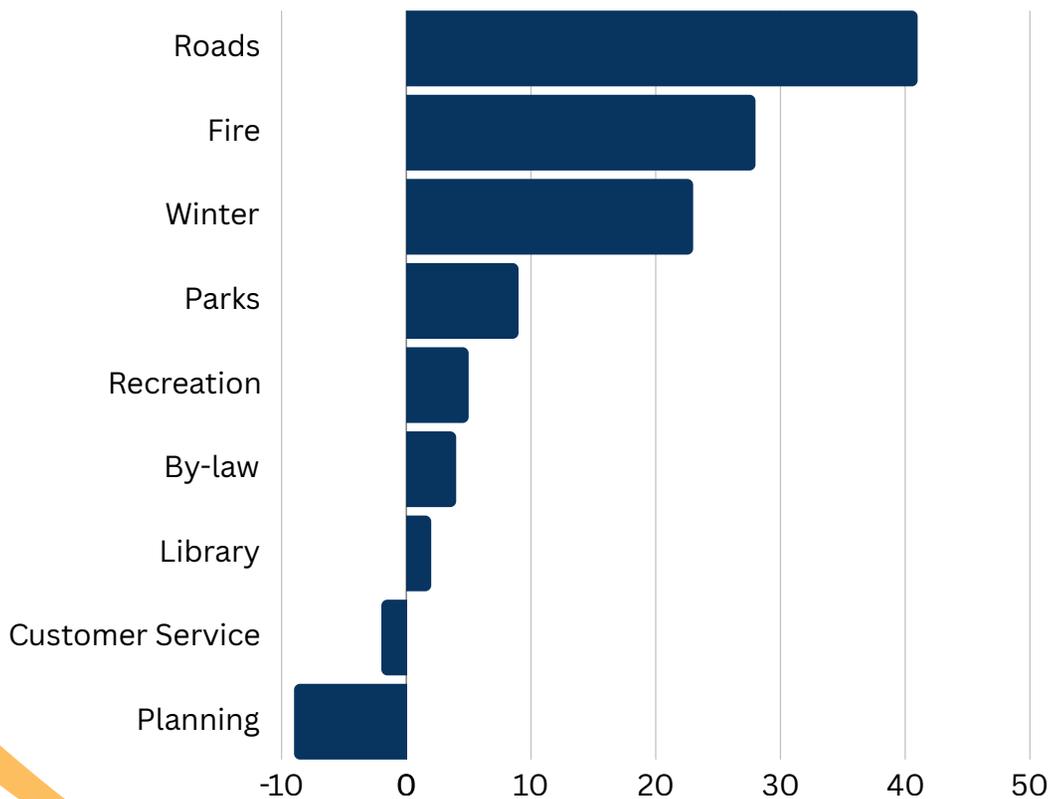
Township Service Enhancements	Department	Service Enhancement Request			Reserves \$	Existing Budget \$	Tax Levy Impact \$	Tax Levy Impact %
		FTE Request \$	Other Request \$	Total Request \$				
Increases: Salaries/Benefits and General Operating	Library Board	-	28,299	28,299	-	-	28,299	0.31
Core Operations & Sustainable Severn Sound	SSEA	-	2,595	2,595	-	-	2,595	0.03
2026 ABC's Service Enhancements		\$ -	\$ 30,894	\$ 30,894	\$ -	\$ -	\$ 30,894	0.34%
Funding Sources								

# 2026 Budget Survey Results

Your Voice, Our Bay: Shaping the Future Together

In July 2025, the Township of Georgian Bay launched a public budget survey to allow residents an opportunity to share their priorities and preferences to plan for services and investments that reflect the needs of Georgian Bay residents.

The Township of Georgian Bay received a total of 149 responses. Below are the results based on the responses received:



## Summary of Public Comments

The Township of Georgian Bay received a wide range of comments from residents through the recent budget survey. These comments provide valuable insights into community priorities, frustrations, and areas where residents would like to see more focused investment or improvements.

### **Road and Pedestrian Safety Concerns**

A significant number of responses highlighted deteriorating road conditions across the township. Twelve Mile Bay Road was mentioned multiple times, with residents describing it as outdated and unsafe, in need of widening, resurfacing, and better maintenance of overgrown shoulders. South Gibson Lake Road, South Bay Road, and Baxter Loop Road were also cited as long neglected and in poor condition. Respondents called for safer infrastructure for pedestrians and cyclists, with requests for sidewalks or walkways along Port Severn, Honey Harbour Road, and to Baxter Loop. Speed control and pedestrian safety were common themes, especially near town centres and along high-traffic cottage routes.

### **Waste Management and Seasonal Resident Services**

Waste management was another dominant concern. Many residents – particularly water-access-only and island property owners – expressed frustration over the removal of garbage bins at marinas, reduced service schedules, and the burden of transporting waste to distant locations. The lack of regular garbage pickup and diminishing transfer station services were viewed as unacceptable given the high taxes paid. Calls for the reinstatement of marina bin services, improved organic waste handling, and expanded dump site access were frequent and passionate. Some residents tied this issue to environmental concerns, fearing increased roadside dumping and long-term ecological impact.

### **Children's Programs and Community Services**

There was a clear demand for increased recreational programming for children and families, especially in Port Severn. Respondents advocated for after-school care, summer and March Break camps, daycare services, and more recreational outlets for youth to promote health and well-being. Some noted the lack of investment in these programs despite previous efforts to keep local schools open. A few residents also requested senior skating programs and hiking trails accessible to all age groups.

## Summary of Public Comments - Cont'd

### **Taxation and Township Spending**

Numerous comments reflected concern over high property taxes, especially from seasonal residents who feel they receive minimal services in return. Specific frustrations included the reduction or elimination of services without corresponding tax relief. Some residents called for budget restraint, cuts to administrative costs, and a reduction in what they viewed as unnecessary expenditures, such as new office furniture or expanding staff positions. Others asked for better transparency and accountability regarding how budget decisions are made, spending priorities should be well managed.

### **Planning, Bylaws, and Governance**

Several residents expressed concerns about planning and by-law enforcement, with feedback highlighting the need for greater consistency, transparency, and communication in these areas. Specific issues raised included the management of developments such as Oak Bay, unpermitted construction activity, and a desire for clearer enforcement practices. Some respondents suggested improvements such as increased staff presence in the office, more timely responses to inquiries, and enhanced communication with the community. A few also noted the importance of ensuring that the perspectives of both seasonal and year-round residents are reflected in local governance.

### **Environmental and Long-Term Vision**

Though less frequently mentioned, some comments raised environmental issues. These included concerns about overdevelopment, water quality, and the need for more sustainable waste practices. Others noted that infrastructure and population growth should be managed carefully to preserve the community's character and avoid unintended consequences.

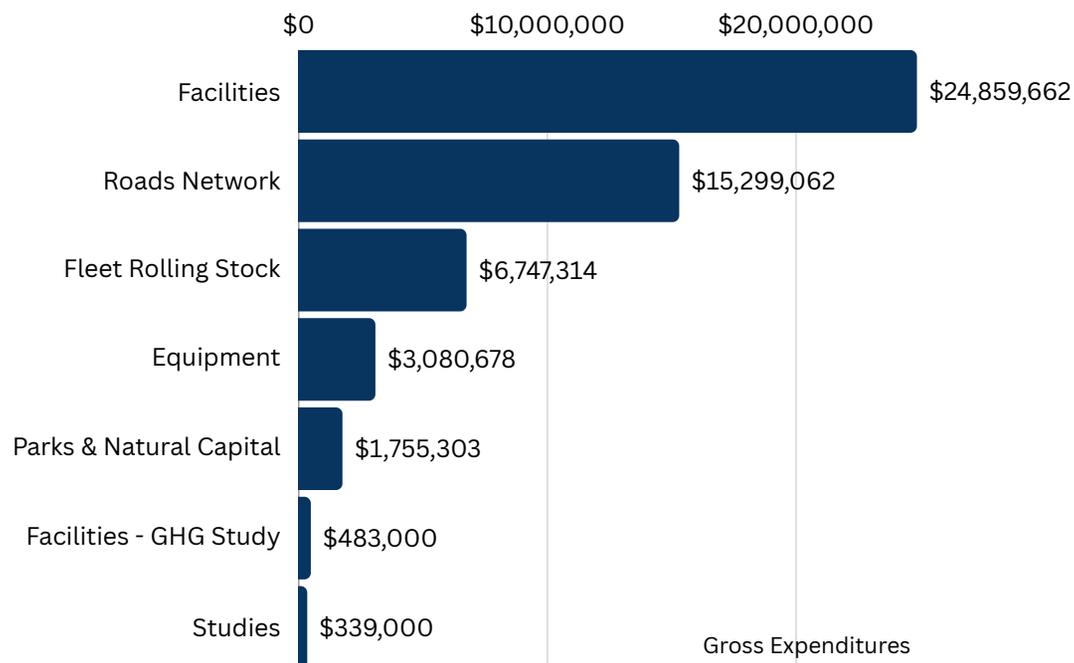
# Ten-Year Capital Plan (2026-2035)

The Township of Georgian Bay's 10-Year Capital Plan (2026-2035) is comprised of expenditures for the acquisition, repair, or replacement of tangible capital assets (TCA) for the municipality. Tangible capital assets are defined as non-financial physical assets that are:

- Used in the production of goods and services;
- Have a useful life extending beyond one year; and,
- are not intended for resale.

The Township's 10-Year Capital Plan (2026-2035) outlines \$52.6 M in gross expenditures.

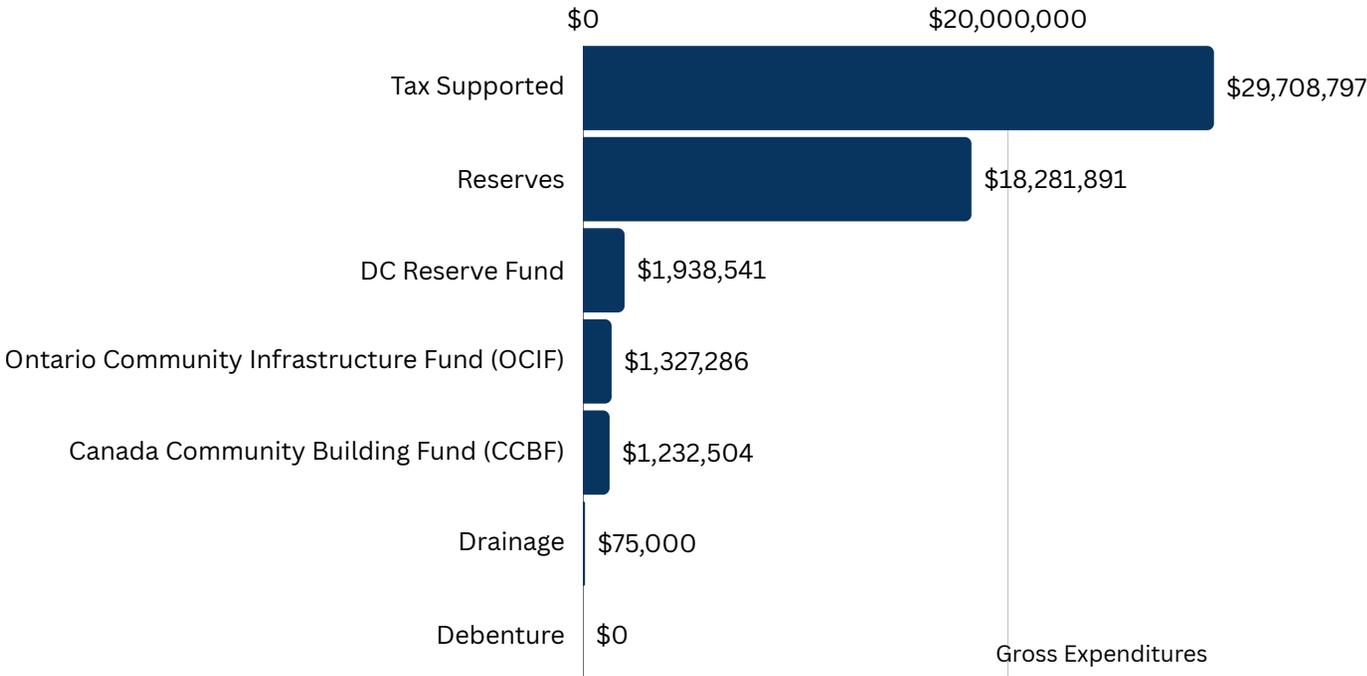
### Capital Expenditures - \$52.6 M



As shown in the graph to the left, Facilities projects comprise 47% of the total capital investments identified over the next ten (10) years.

Funding for the 10-Year Capital Plan is proposed to be drawn from the following sources:

### Sources of Funding - \$52.6M



As shown in the graph above, the Township will rely significantly on Property Taxation, Reserves, Development Charges (DCs), Canada Community Building Fund (CCBF), and Ontario Community Infrastructure Fund (OCIF) in order to fund the 10-Year Capital Plan.

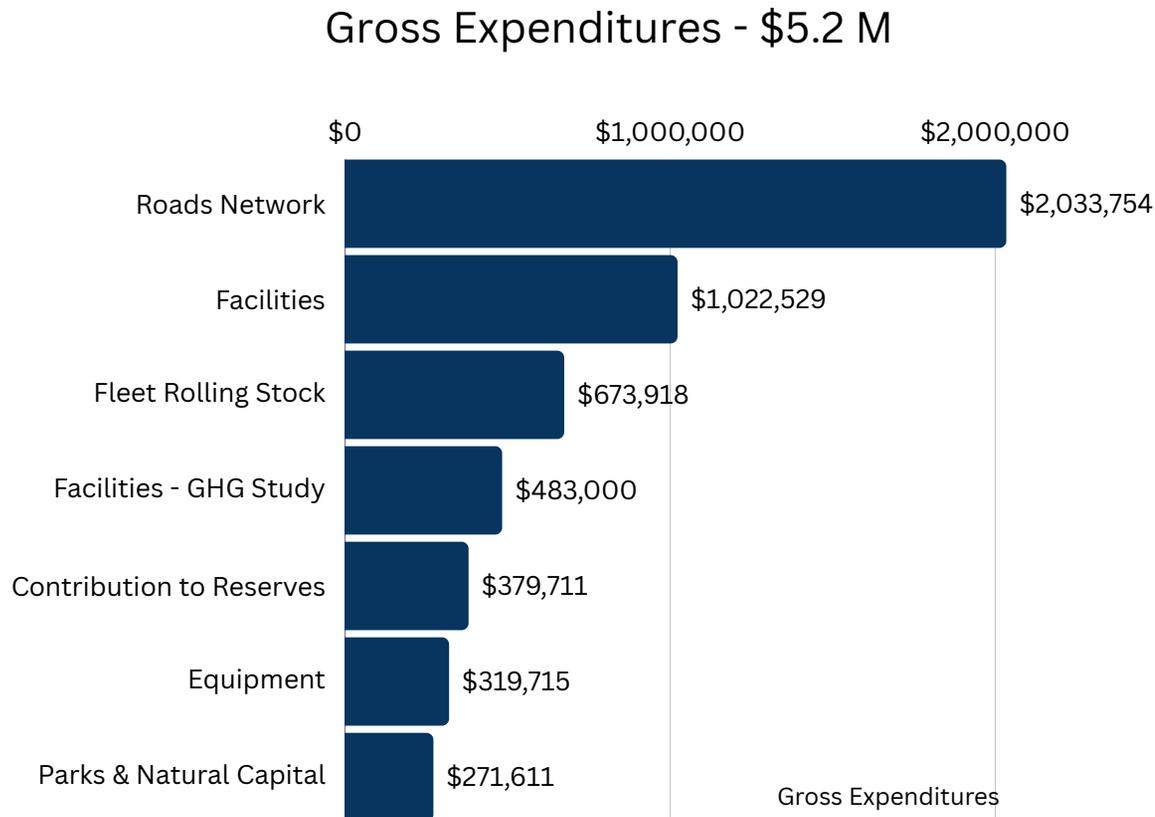
Further details regarding the specific capital projects that are planned over the next ten (10) years can be found under the **“2026-2035 - Ten-Year Capital Plan Details”** section in the 2026 budget book.

\*- Canada Community Building Fund (CCBF), formerly known as Federal Gas Tax Funding and Ontario Community Infrastructure Fund (OCIF)

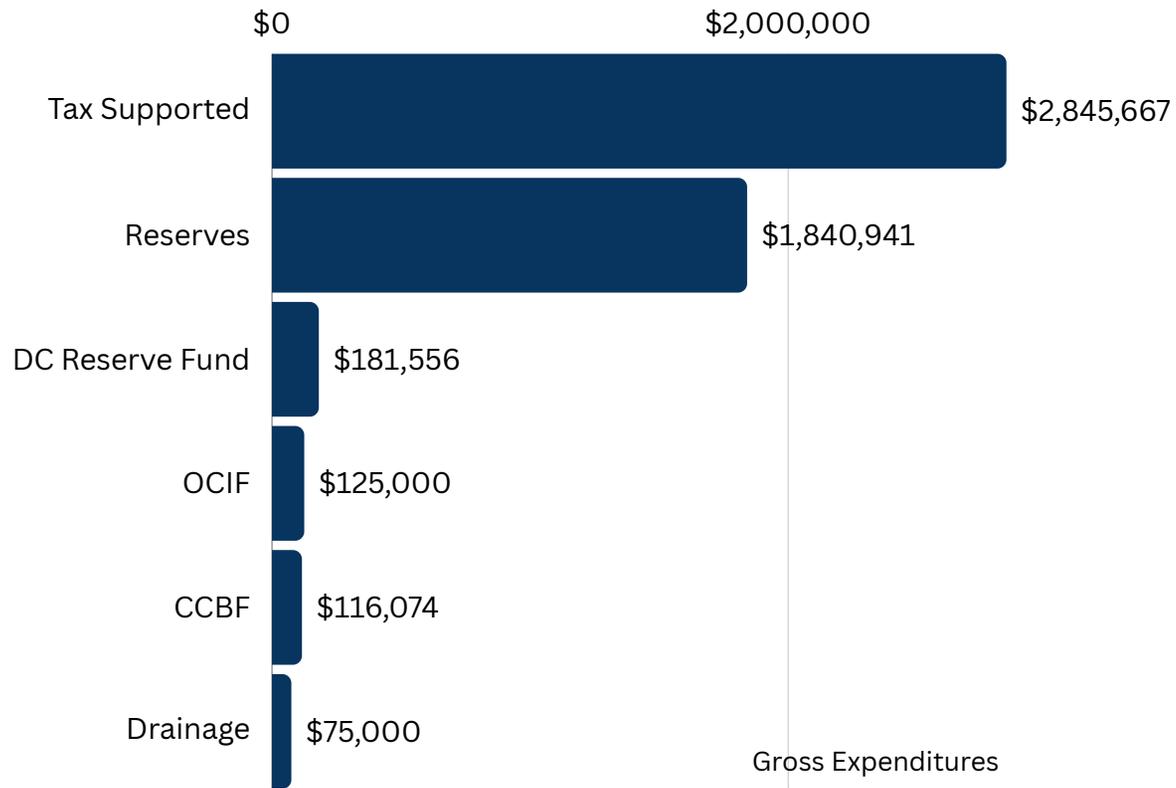
# 2026 Capital Budget/Requests

The Township of Georgian Bay has a Ten-Year Capital Plan, however only the current year, 2026, is being requested to be approved, along with the carry-forward projects from 2025. As a result, only the projects requested for 2026 will proceed. Capital Spending Authority is the authority from Council to commit funding to a capital project. It is a multi-year authority for multi-year projects. Therefore, if Council commits to funding a project in the current year and it is a multi-year project, Council is authorizing staff to proceed with the full capital project.

The Township of Georgian Bay's 2026 Capital Budget is comprised of gross expenditures in the amount of \$5.2 M; \$3.5 M of new requests, \$1.3 M of carry-forward from 2025, and \$379,711 contribution to reserves. The planned expenditures for 2026 and their corresponding funding sources are depicted in the graphs below:



## Sources of Funding - \$5.2 M



Further details regarding the specific capital projects that are planned for 2026 can be found under the “**2026 Capital Budget Details**” section in the 2026 budget book.

\*- Canada Community Building Fund (CCBF), formerly known as Federal Gas Tax Funding and Ontario Community Infrastructure Fund (OCIF)

# Major Capital Initiatives

The major capital initiatives that are planned include but are not limited to:

Asset Description	Project Cost
Roads Reconstruction and Rehabilitation Program	\$1,468,754
Placeholder: Facility Condition Assessments - Identified Capital Needs	\$471,258
MacTier - Interlocking Sidewalk Replacement and Mainstreet Lighting	\$305,000
Port Severn Park - Parking Lot	\$146,000
Port Severn (South Yard) - Concrete Pad for Storage and Coverall Structure	\$145,000
New sidewalk in Honey Harbour from LCBO to Port of Honey Harbour	\$120,000
Depots - Fencing and Lighting	\$100,000
MacTier Memorial Arena - Refrigerant Plant (Ice Maker System)	\$95,000
Haskett's Drive - Drainage	\$75,000
Honey Harbour - Public Launch Ramp	\$71,611
Baxter Ward Community Centre - Capital Upgrades from GHG Study	\$73,000
MacTier Union Cemetery - Capital Upgrades	\$30,000
MacTier & Honey Harbour - Dog Park(s)	\$40,000
Multi-Functional Printers - Replacement	\$30,000
Laptop Replacement Program	\$20,000

# Council



Township of Georgian Bay  
**2026 Staff Proposed  
Budget**



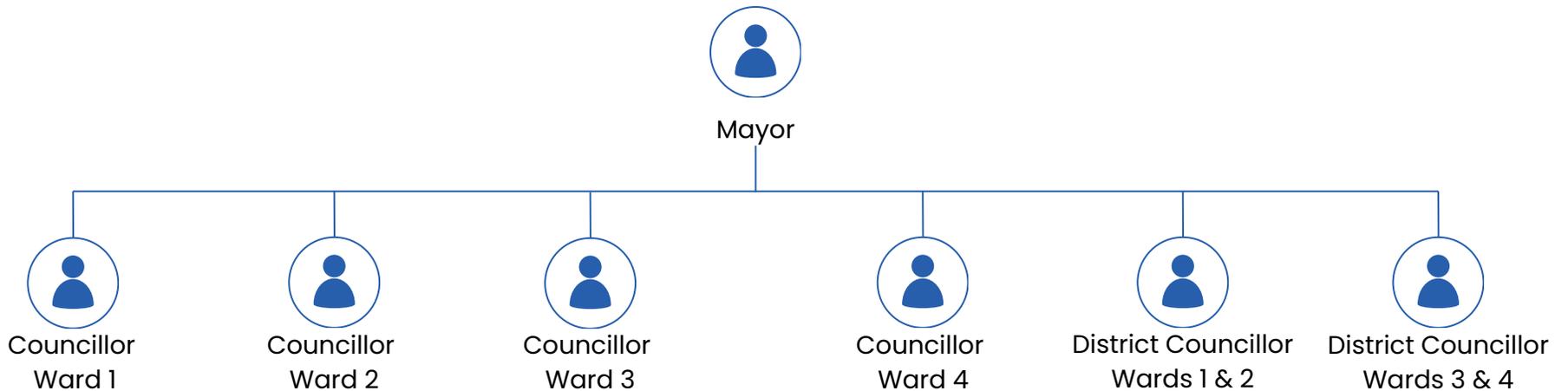
# Council



## Department Overview

The Township of Georgian Bay Council is the governing body responsible for setting strategic priorities and making key decisions that shape local policies and community development. Composed of elected officials, the Council provides leadership and oversight, focusing on enhancing the quality of life for residents through effective governance, fiscal responsibility, and community engagement. It reviews and approves budgets, policies, and by-laws, while addressing public concerns and fostering collaboration with stakeholders. The Council's role is crucial in guiding the township's growth, ensuring sustainable development, and representing the interests and needs of the Georgian Bay community.

## Organizational Structure



Departmental Strategic Plan		
Strategic Pillar	Goal	Department Plan
Environmental Plan	Protect & preserve our natural environment	<ul style="list-style-type: none"> <li>• Environmental protection remains the township's highest priority. However, assessing expenditures in this area is essential to ensure optimal return on taxpayers' investments. A comprehensive evaluation of all environmental services is necessary.</li> <li>• Aligning the township's environmental goals with the practices of the planning department should be pursued, potentially through targeted training and orientation.</li> <li>• Continued efforts to establish water quality testing standards and develop necessary action plans are vital for safeguarding water resources.</li> <li>• Enhancing the septic inspection program will ensure improved oversight and responsiveness.</li> <li>• Reducing greenhouse gas emissions is crucial during infrastructure upgrades.</li> <li>• Incorporating considerations for extreme weather events into design and planning criteria is essential.</li> </ul>
Fiscal Responsibilities and Technology Efficiencies	Enhance financial viability and operational excellence	<ul style="list-style-type: none"> <li>• Effective outreach to the resident demographic relies heavily on robust online services and targeted outbound communications via email. These channels are essential for keeping residents informed and engaged with township initiatives and services.</li> <li>• While prioritizing operational excellence and financial sustainability is critical, it is equally important to acknowledge the financial burden faced by taxpayers. Therefore, transparency in fiscal reporting is paramount, accompanied by relevant comparators to provide context and clarity regarding spending decisions and resource allocation.</li> <li>• Completion of a comprehensive asset management plan is necessary, allowing for informed adjustments to budgets based on the township's infrastructure needs and long-term financial health. This plan should identify key assets, assess their conditions, and establish prioritization for maintenance and upgrades.</li> </ul>

Departmental Strategic Plan

Strategic Pillar	Goal	Department Plan
<p>Fiscal Responsibilities and Technology Efficiencies</p>	<p>Enhance financial viability and operational excellence</p>	<ul style="list-style-type: none"> <li>• Ongoing evaluation of value for money for all expenditures is crucial to ensure that taxpayer funds are being utilized effectively and efficiently. Implementing a systematic approach to review spending against outcomes will support accountability and enhance public trust.</li> <li>• Adequate funding for social support programs and all other essential pillars of the community must be guaranteed to ensure the well-being of residents and promote overall community resilience.</li> <li>• To further enhance fiscal transparency, it is recommended that monthly or quarterly budget-to-actual reporting be instituted. This practice will provide stakeholders with a clear view of financial performance throughout the year, enabling timely adjustments as needed.</li> <li>• Moreover, the creation of additional online forms for planning and building applications will streamline the application process. This will not only improve efficiency but also enhance the user experience for residents seeking to navigate these processes, ultimately fostering greater participation and satisfaction within the community</li> </ul>
<p>Streamline Planning Policies and Procedures</p>	<p>Make it more user-friendly, effective and efficient for both staff and residents</p>	<ul style="list-style-type: none"> <li>• Engaging with our diverse communities is essential for gathering informed opinions and expert advice from local stakeholders, who offer valuable insights into our unique context. Continuous improvement in communication is a priority, and the forthcoming Official Plan (OP) review will be instrumental in this effort. It is vital for taxpayers to understand the rationale behind planning decisions and processes to foster trust and transparency.</li> <li>• The comprehensive review of the Official Plan and Zoning By-Laws should focus on maximizing effectiveness and efficiency. Policies must be designed to withstand scrutiny and be resilient against appeals.</li> <li>• Furthermore, advancing planning and zoning reviews is crucial to meet the evolving needs of the community. Implementing streamlined online application processes will enhance accessibility and efficiency, ultimately improving the user experience for residents engaging with these systems.</li> </ul>

Departmental Strategic Plan

Strategic Pillar	Goal	Department Plan
<p>Customer Experience and Community Engagement</p>	<p>Better serve our residents</p>	<ul style="list-style-type: none"> <li>• Enhancing communication with constituents is crucial. A strategic plan should be developed to establish an email list that encompasses all cottage associations, ratepayer groups, and other community organizations. This initiative will facilitate more professional and effective engagement with residents.</li> <li>• The Township must improve its tracking and reporting of interactions with residents. Regular updates on these metrics, as the saying goes, "What gets measured gets managed," should be presented to the Council to promote accountability and transparency.</li> <li>• To improve the livability of our communities for full-time residents, the Township should consider the introduction of a Community and Recreation Coordinator. This role would be dedicated to engaging youth and senior populations, thereby fostering greater community involvement.</li> <li>• The Township should actively seek grants and funding opportunities for recreational equipment and programming. Potential initiatives could include the development of dog parks and recreational trails, both of which would enhance community engagement and contribute to the overall quality of life for residents.</li> </ul>
<p>District &amp; Township Relationship</p>	<p>District &amp; Township Relationship</p>	<ul style="list-style-type: none"> <li>• There is a need to demand a greater return on investment. Every opportunity should be taken to scrutinize where tax dollars are being allocated.</li> <li>• The Township should explore mechanisms to charge specific properties for the services they directly receive. For example, roadside waste collection could be made available only to those properties that opt in, rather than applying a uniform mill rate. Similarly, if a waste depot is established at Go Home Lake, the associated costs should be allocated solely to properties within that area, rather than being distributed across all taxpayers.</li> <li>• Efforts should continue to secure a fairer value for the tax dollars contributed to the District. Key expenses, including roads, OPP services, hospitals, and solid waste management, represent some of the highest costs to the Township.</li> <li>• It is imperative to work towards resolving issues related to the Emergency Services Master Plan, waste management, and road maintenance by negotiating better terms within the Muskoka District arrangement.</li> </ul>

Departmental Strategic Plan

Strategic Pillar	Goal	Department Plan
Engage with Indigenous Communities	Build stronger relations with and a safe environment for our Indigenous residents & neighbours	<ul style="list-style-type: none"> <li>• It is crucial to identify Indigenous partners who are willing to collaborate and guide us in building strong relationships. We should arrange regular bi-monthly sessions to engage with these partners, allowing us to listen and learn from their experiences.</li> <li>• The Indigenous community possesses a deep and historical understanding of the lands we inhabit. History shows that they effectively managed these lands long before our arrival. It is essential to leverage this knowledge and actively engage with Indigenous perspectives.</li> <li>• We should work to increase recognition of the Indigenous ancestry among many residents in our community.</li> <li>• Collaboration with Moose Deer Point, Wahta, Métis, and local groups is vital in identifying mutually beneficial projects that enhance both environmental sustainability and quality of life. Discussions with Moose Deer Point regarding their interest in expanding recreational programming in the MacTier community are important. Exploring potential funding opportunities for a multi-use sports pad—encompassing facilities for pickleball, tennis, basketball, and ice skating—through provincial programs should also be a priority.</li> </ul>

# Corporation of the Township of Georgian Bay

## Council

	2024 Actual	2024 Approved	2025 Approved	2026 Base Budget	2026 Service Enhancements	2026 Total Proposed Budget
<b>Revenues:</b>						
User Fees/Charges	38,863	40,000	30,000	30,000	-	30,000
<b>Total Revenues</b>	<b>38,863</b>	<b>40,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>
<b>Expenses:</b>						
Salaries & Benefits	297,779	289,882	294,339	302,324	31,011	333,335
Legal Fees	23,921	30,000	30,000	30,000	-	30,000
Contractual Services/Consultants	92,662	144,490	91,128	38,623	-	38,623
Minor Capital, Materials & Supplies	680	13,000	-	-	-	-
Training, Development & Travel	25,247	35,850	40,700	35,700	-	35,700
Donations	15,653	20,000	15,000	15,000	-	15,000
<b>Total Expenses</b>	<b>455,942</b>	<b>533,222</b>	<b>471,167</b>	<b>421,647</b>	<b>31,011</b>	<b>452,658</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(417,079)</b>	<b>(493,222)</b>	<b>(441,167)</b>	<b>(391,647)</b>	<b>(31,011)</b>	<b>(422,658)</b>
<b>Transfers To/Frm Reserves/Capital:</b>						
Transfers From	-	50,000	50,000	-	-	-
Transfers To	-	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(417,079)</b>	<b>(443,222)</b>	<b>(391,167)</b>	<b>(391,647)</b>	<b>(31,011)</b>	<b>(422,658)</b>

### Explanation in Changes:

- ∞ Salaries & Benefits increase as per By-law 2018-38;
- ∞ Decrease in Contractual Services/Consultants due to the removal of Phase 3 Davis Centre \$50,000 per C-2023-519 and C2023-455; offset by a reduction to Transfers From Reserves.
- ∞ Minor decrease to Training, Development & Travel, based on actual spending trends.

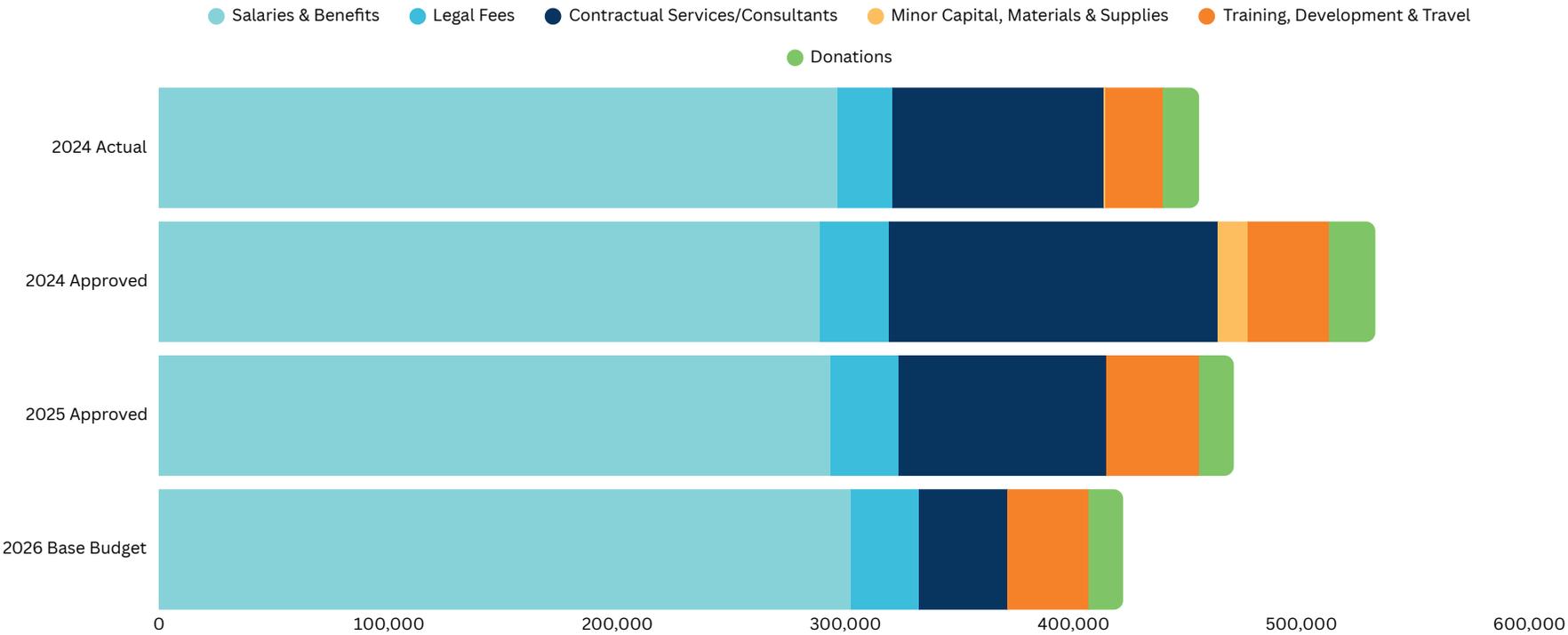
### Service Enhancements:

- ∞ Council Remuneration Update \$31,011

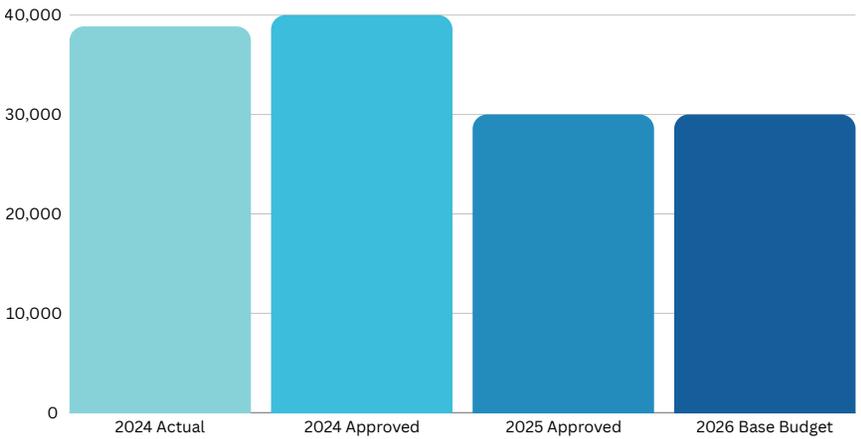
# Corporation of the Township of Georgian Bay

## Council Analysis

Expenditures by Category



Revenue: User Fees



# Service Enhancement



## Overview

	Expense	Revenue	Existing Budget	Tax Impact
Council Remuneration Update	\$31,011	-	-	\$31,011

## Justification

At the August 2025 Committee of the Whole meeting, Committee adopted Resolution COW-2025-031 which included the following budget increases for 2026:

1. Mayor meeting honorarium be set at \$10,000 annually;
2. Councillor meeting honorarium be set at \$6,500 annually;
3. Public members of the Committee of Adjustment meeting honorarium be set at \$200 per meeting;
4. Public member of the Committee of Adjustment who serves as Chair be set at \$300 per meeting;
5. Staff report on options for the once per term IT stipend;
6. Mayor and Councillor health spending account annual amount be set at \$4,000 with an annual carry-over; and
7. Staff report on options to encompass vessel mileage or equivalent within the meeting honorarium.

# Service Enhancement Continued



**Mayor Honorarium:** The current annual honorarium is \$9119 which is an increase of \$881.

**Councillor Honorarium:** The current annual honorarium for six (6) members is \$32,820.00 which is an increase of \$6,180 or \$1,030 each.

**Committee of Adjustment Honorarium:** Public members current honorarium is \$150 per meeting per member for an annual total of \$1,800 per member for a total of \$5,400 annually for three (3) members which is an increase of \$1,800 total annually.

**Committee of Adjustment Honorarium for Chair:** Public member who serves as Chair current honorarium is \$150 per meeting for an annual total of \$1,800 which is an increase of \$1,800.

**IT Stipend per Term:** Non-District Councillors receive a per term IT stipend of \$1,692 at total of \$6,768 for four (4) Members. Plus all seven (7) Members are given laptops which is funded from the election budget at \$1,000 per device for a total of \$7,000. If all of Council receive an increase to the IT stipend it is recommended a \$1,000 each for a total of \$7,000 in lieu of a Township device (laptop).

**Health Care Spending Account:** Members receive \$3,000 annually for a total of \$21,000 which is an increase of \$7,000.

# Service Enhancement Continued



**Vessel Mileage:** No vessel mileage is provided currently, for compensation. It is recommended to be included within the meeting honorarium in which Members currently receive \$3,000 each annually. Monthly per Member the current mileage is paid at \$250, with an increase of \$1,000 annually that equates to approximately \$333 monthly which is a total increase of \$7,000.

The total increase for the seven items above is \$31,011.

Remuneration Items	Current	New	Increase
Mayor Honorarium	9,119	10,000	881
Councillor Honorarium	32,820	39,000	6,180
Public CoA Honorarium	54,00	7,200	1,800
Public CoA Chair	1,800	3,600	1,800
Once per term IT Stipend*	6,768	13,768	7,000
Health Care Spending Account	21,000	28,000	7,000
Vessel Mileage/Meeting Honorarium	0	6,350	6,350
<b>Total Increase</b>	<b>76,907</b>	<b>107,918</b>	<b>31,011</b>



# CAO's Office and Human Resources



Township of Georgian Bay  
**2026 Staff Proposed  
Budget**



## CAO's Office



### Department Overview

The CAO's office oversees the administration and strategic direction of municipal services, ensuring alignment with community goals and efficient operations. This office coordinates with various departments to implement policies, manage budgets, and address public concerns. The CAO plays a critical role in translating Council's vision into operational reality and ensuring effective governance.

### Organizational Structure



Chief Administrative  
Officer  
(CAO)

CAO's Office: Departmental Strategic Plan

Strategic Pillar	Goal	Department Plan
Environmental Plan	Protect & preserve our natural environment	<ul style="list-style-type: none"> <li>• Marina Bin Site Transition Solution</li> <li>• Water quality program implementation</li> <li>• Floating Accommodations</li> </ul>
Fiscal Responsibilities and Technology Efficiencies	Enhance financial viability and operational excellence	<ul style="list-style-type: none"> <li>• Revenue optimization and fees review</li> <li>• Review of SSEA Contracted Services</li> </ul>
Streamline Planning Policies and Procedures	Make it more user-friendly, effective and efficient for both staff and residents	<ul style="list-style-type: none"> <li>• Attract and retain a strong and stable Planning Department</li> <li>• OP &amp; ZBL review</li> <li>• University of Toronto Engineering Students</li> </ul>
Customer Experience and Community Engagement	Better serve our residents	<ul style="list-style-type: none"> <li>• Large item waste pick-up</li> <li>• "Place Making" in MacTier</li> <li>• Review Nurse Practitioner needs in the Township</li> <li>• OPP Community Offices</li> <li>• Creation of a Customer Experience Team</li> </ul>
District & Township Relationship	Better ROI & value for tax dollars	<ul style="list-style-type: none"> <li>• Created space at the Fire and Operations Building in Port Severn to accommodate a District of Muskoka Ambulance</li> <li>• Assisted the District of Muskoka to re-purpose the ambulance station in MacTier into a primary care office in partnership with a local health team</li> </ul>
Engage with Indigenous Communities	Build stronger relations with and a safe environment for our Indigenous residents & neighbours	<ul style="list-style-type: none"> <li>• Supported Moose Deer Point First Nation during ice storm and for fire protection</li> </ul>

### CAO's Office: 2025 Accomplishments and Key Performance Indicators (KPI's)

- U of T Engineering Students - Staff have created a good working relationship with the Faculty of Engineering at the University of Toronto. Students of the University have been asked to contribute to the "Place Making" project for MacTier.
- Marina Bin Site Transition Solution - Working in partnership with the Mayor and Council to achieve tailor based solutions for the different communities within the Township.
- Water quality monitoring program - A Township wide program has been finalized with extensive stakeholder input.
- Floating Accommodations - A Zoning By-law controlling the ability to use floating accommodations Township wide has been adopted by Council and has been put to use.
- OPP community offices have been set up at the MacTier Fire Station and the Fire and Operations Building in Port Severn.
- Revenue Optimization and Fees Review - Consulting firm Strategy Corp has provided Council with options to boost revenue in line with what similar municipalities charge, in order to mitigate general taxation increases.
- Large item waste pick-up - Staff have brought large item pick up fully in house, generating cost savings.
- "Place Making" in MacTier - Staff have initiated the process of creating additional prosperity within the community.
- Review of Nurse Practitioner needs in the Township - Staff have summarized the various options for primary care available to the residents of the Township and a communications campaign took place during the summer of 2025.
- Creation of a Customer Experience Team - Staff have created an employee led Customer Service Experience Team, developing ways to better engage with, and receive feedback from, the community as to how Township staff engage with residents. A customer feedback station has been set up by the front counter of the Administration Building.
- Created space at the Fire and Operations Building in Port Severn to accommodate a District of Muskoka Ambulance.
- Assisted the District of Muskoka to re-purpose the ambulance station in MacTier into a primary care office in partnership with a local health team



## HR Department Overview

The Human Resources (HR) Department supports organizational effectiveness by overseeing key functions such as recruitment, employee relations, compensation and benefits, health and safety, training, and adherence to employment legislation. HR ensures the accurate and timely processing of payroll, maintains HR/Payroll systems and records, and fosters a respectful, inclusive, and productive work environment. Additionally, the department drives strategic initiatives focused on staff development, operational efficiency, and legislative compliance.

## Organizational Structure



Human Resources: Departmental Strategic Plan

Strategic Pillar	Goal	Department Plan
Environmental Plan	Protect & preserve our natural environment	<ul style="list-style-type: none"> <li>• Species at Risk training for outdoor staff, hosted by Georgian Bay Biosphere.</li> <li>• Strengthen the staff onboarding program by adding additional information about the Township's history, and emphasizing the importance of environmental protection as a core value.</li> </ul>
Fiscal Responsibilities and Technology Efficiencies	Enhance financial viability and operational excellence	<ul style="list-style-type: none"> <li>• Utilization of the TownSuite Employee Portal, Work Orders, and Payroll Module.</li> <li>• Move safety data sheets from paper binders to an electronic SDS storage solution to ensure we remain compliant (with up-to-date safety data sheets) and improve staff access to these documents.</li> <li>• Review and update the Township's Accessibility Plan as per O.Reg. 191/11.</li> <li>• Human Resources and Health and Safety policy review.</li> <li>• Collective bargaining preparation Q4 2026 (Collective Agreement expires July 2027).</li> </ul>
Streamline Planning Policies and Procedures	Make it more user-friendly, effective and efficient for both staff and residents	<ul style="list-style-type: none"> <li>• Foster a work environment/culture that attracts and retains skilled staff, including Planners.</li> </ul>
Customer Experience and Community Engagement	Better serve our residents	<ul style="list-style-type: none"> <li>• Enhanced Customer Service training for front-line staff.</li> <li>• Communications Review Team was formed in 2025 and will continue to work towards improving the customer experience in 2026.</li> </ul>
District & Township Relationship	Better ROI & value for tax dollars	<ul style="list-style-type: none"> <li>• Investigate opportunities to partner with the upper tier and lower tier municipalities for staff training opportunities.</li> <li>• Quarterly attendance at the Area HR Meeting with the District of Muskoka and all lower tier municipalities.</li> </ul>
Engage with Indigenous Communities	Build stronger relations with and a safe environment for our Indigenous residents & neighbours	<ul style="list-style-type: none"> <li>• Indigenous cultural competency training for current and future employees.</li> <li>• Continue to build relationships with local Indigenous communities. Attendance at the annual Wahta Mohawk job fair.</li> </ul>

### Human Resources: 2025 Accomplishments and Key Performance Indicators (KPI's)

- Transferred to the TownSuite Payroll Module from the previous payroll system. Moved all staff onto the TownSuite employee portal for time sheet entry.
- Implemented an updated Annual Check-In Program for all staff.
- Personnel and health & safety policy review.
- Partnered with the YMCA Employment Services to provide job search support to our residents out of Baxter Ward Community Centre.
- Organized Health and Safety Awareness Training for the Leadership Team to lay the foundation for a Health and Safety Gap Analysis.
- Developed a staff training matrix and organized several staff training sessions to maintain legislative compliance.
- As of August 2025, successfully filled 15 vacancies and the Township currently has a full staff complement.
- Created a Customer Service Review Team to review and update the Township's Communication Plan, brainstormed ways to better serve our residents and visitors, and created a customer satisfaction survey.

# Corporation of the Township of Georgian Bay

## CAO's Office and Human Resources

	2024 Actual	2024 Approved	2025 Approved	2026 Base Budget	2026 Service Enhancements	2026 Total Proposed Budget
<b>Expenses:</b>						
Salaries & Benefits	444,283	467,872	503,817	527,471	-	527,471
Legal Fees	24,871	25,000	10,000	5,000	-	5,000
Contractual Services/Consultants	60,145	67,332	36,831	33,390	-	33,390
Minor Capital, Materials & Supplies	19,395	22,086	21,850	23,750	-	23,750
Training, Development & Travel	21,555	38,211	34,711	31,990	-	31,990
Financial Expenses	1,445	-	-	-	-	-
<b>Total Expenses</b>	<b>571,694</b>	<b>620,501</b>	<b>607,209</b>	<b>621,601</b>	<b>-</b>	<b>621,601</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(571,694)</b>	<b>(620,501)</b>	<b>(607,209)</b>	<b>(621,601)</b>	<b>-</b>	<b>(621,601)</b>
<b>Transfers To/Frm Reserves/Capital:</b>						
Transfers From	-	-	5,000	-	-	-
Transfers To	-	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(571,694)</b>	<b>(620,501)</b>	<b>(602,209)</b>	<b>(621,601)</b>	<b>-</b>	<b>(621,601)</b>

### Explanation in Changes:

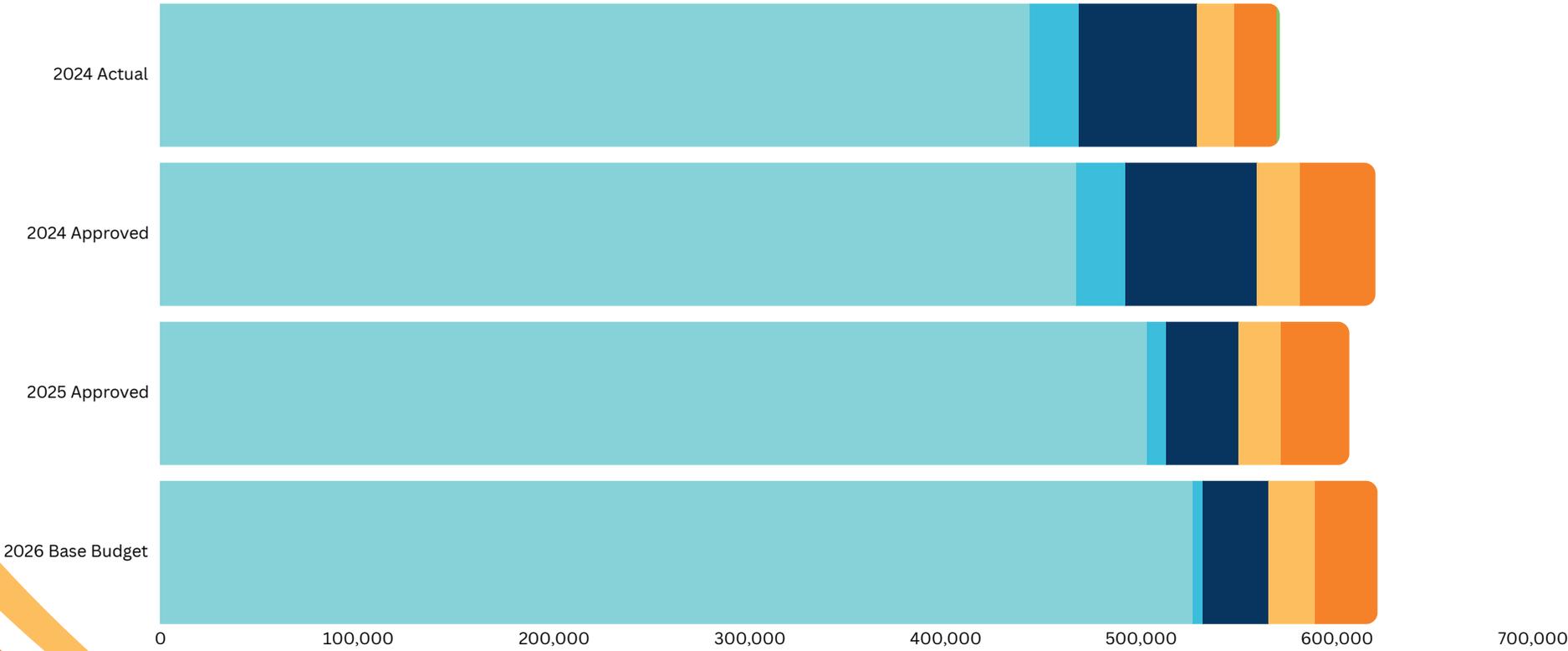
- ∞ Salaries & Benefits increase due to merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS), and increases/decreases in benefit packages provided through the District of Muskoka including Health, Dental, Life, AD&D, STD, LTD, and EAP.
- ∞ Reduction of Legal Fees due to completion of Collective Bargaining; offset by Transfers From Reserves.
- ∞ Decreases in Contractual Services/Consultants and Training, Development and Travel of \$6,162.

# Corporation of the Township of Georgian Bay

## CAO's Office and Human Resources Analysis

Expenditures by Category

- Salaries & Benefits
- Legal Fees
- Contractual Services/Consultants
- Minor Capital, Materials & Supplies
- Training, Development & Travel
- Financial Expenses



# Taxation and General Government



Township of Georgian Bay  
**2026 Staff Proposed  
Budget**

# Corporation of the Township of Georgian Bay

## Taxation & General Government

	2024 Actual	2024 Approved	2025 Approved	2026 Base Budget	2026 Service Enhancements	2026 Total Proposed Budget
<b>Revenues:</b>						
Taxation: Operating Levy	5,965,898	5,743,607	6,576,813	6,586,813	-	6,586,813
Taxation: Capital Levy	2,466,829	2,520,821	2,520,821	2,520,821	-	2,520,821
User Fees/Charges	54,933	200,000	95,000	20,000	-	20,000
Grants & Contributions	1,365,128	1,208,836	1,382,644	1,466,593	-	1,466,593
Investment & Interest Income	1,356,770	350,000	650,000	650,000	-	650,000
<b>Total Revenues</b>	<b>11,209,558</b>	<b>10,023,264</b>	<b>11,225,278</b>	<b>11,244,227</b>	<b>-</b>	<b>11,244,227</b>
<b>Expenses:</b>						
Salaries & Benefits	-	(495,000)	(320,000)	(220,000)	-	(220,000)
Contractual Services/Consultants	17,209	64,346	169,356	85,239	-	85,239
Financial Expenses	364,893	363,995	363,995	368,995	-	368,995
Interdepartmental Transfers	-	-	(46,000)	(20,118)	-	(20,118)
<b>Total Expenses</b>	<b>382,102</b>	<b>(66,659)</b>	<b>167,351</b>	<b>214,116</b>	<b>-</b>	<b>214,116</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>10,827,456</b>	<b>10,089,923</b>	<b>11,057,927</b>	<b>11,030,111</b>	<b>-</b>	<b>11,030,111</b>
<b>Transfers To/Frm Reserves/Capital:</b>						
Transfers From	2,917,945	400,000	300,000	150,000	-	150,000
Transfers To	6,064,659	2,520,821	2,734,866	3,083,361	-	3,083,361
<b>Surplus/(Deficit) After Transfers</b>	<b>7,680,743</b>	<b>7,969,102</b>	<b>8,623,061</b>	<b>8,096,750</b>	<b>-</b>	<b>8,096,750</b>

### Explanation in Changes:

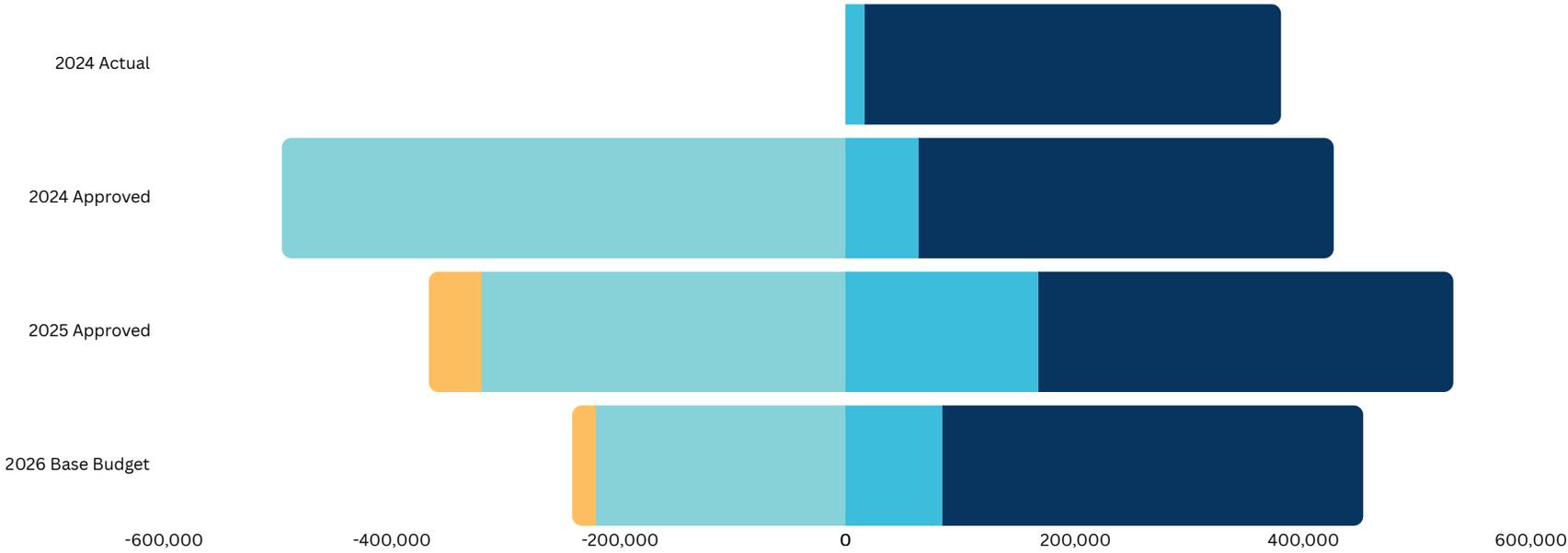
- ∞ Increase in Capital Tax Levy as per Asset Management Plan and the continuation of funding the Township's Infrastructure Program.
- ∞ Decrease in User Fees/Charges due to the removal of the Municipal Accommodation Tax (MAT) Program, as per Council direction.
- ∞ Increase in Grants & Contributions pertaining to Ontario Community Infrastructure Fund (OCIF) and the Ontario Municipal Partnership Fund (OMPF).
- ∞ Reduction to Salaries & Benefits due to the phased reduction of the attrition rate by \$100K.
- ∞ Decrease in Contractual Services/Consultants due to the removal of the Municipal Accommodation Tax (MAT) Program \$40,000, as per Council direction and the completion of the Waste Management Study funded from Reserves \$50,000.
- ∞ Transfer From Reserves: decrease of \$100,000 in reliance on reserves to balance the budget; phasing the amount of reliance over a 3-4 year period.
- ∞ Transfer From Reserves: increase transfer to reserves and capital as per the Asset Management Plan.

# Corporation of the Township of Georgian Bay

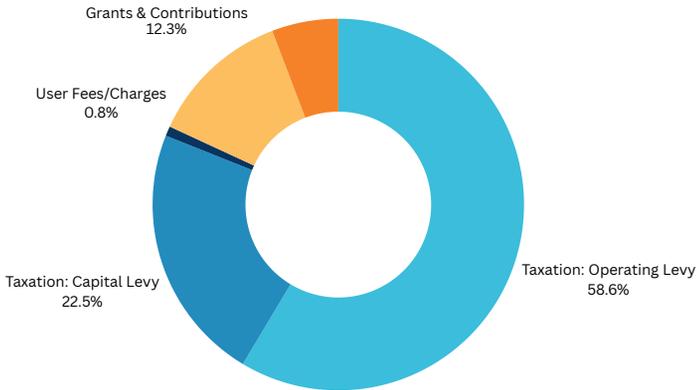
## Taxation & General Government Analysis

Expenditures by Category

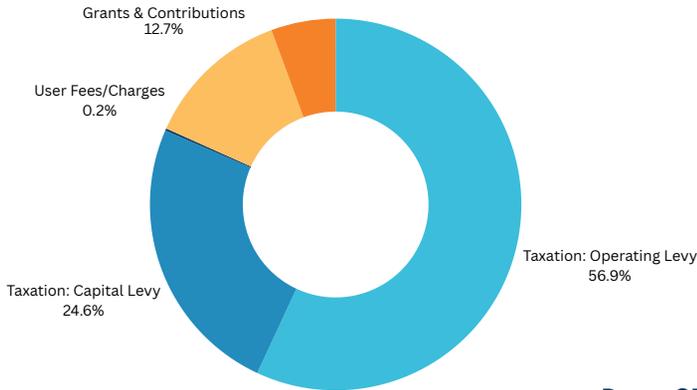
Salaries & Benefits Contractual Services/Consultants Financial Expenses Interdepartmental Transfers



2025 Budget: Revenues



2026 Proposed Budget: Revenues



# Corporate Services and Clerk's



Township of Georgian Bay  
**2026 Staff Proposed  
Budget**



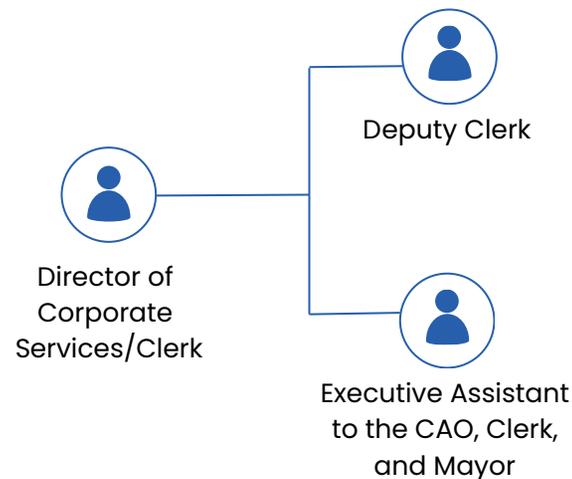
## Corporate Services & Clerk's



### Department Overview

The Clerk's Department of the Township of Georgian Bay is responsible for Council support, managing municipal records, overseeing elections, managing the Township's real estate portfolio, licensing, and ensuring transparency and legal and legislative compliance. The Clerk's Department maintains accurate documentation of Council and Committee meetings, by-laws, policies, and public records, while facilitating public access to essential information. It coordinates and administers election processes, ensuring fair and orderly elections. The Clerk's role is crucial in maintaining the municipality's legal and procedural integrity, supporting effective governance and public engagement.

### Organizational Structure



Departmental Strategic Plan		
Strategic Pillar	Goal	Department Plan
Environmental Plan	Protect & preserve our natural environment	<ul style="list-style-type: none"> <li>• Georgian Bay Land Trust conservation agreements for Phase 2 of the Corridor Project.</li> <li>• Special event permits</li> </ul>
Fiscal Responsibilities and Technology Efficiencies	Enhance financial viability and operational excellence	<ul style="list-style-type: none"> <li>• Increased workflows with Laserfiche for efficiencies – ie Connection with TownSuite</li> <li>• Surplus land review</li> </ul>
Streamline Planning Policies and Procedures	Make it more user-friendly, effective and efficient for both staff and residents	<ul style="list-style-type: none"> <li>• Support the Planning Department through Planning Council and Committee of Adjustment with public engagement and meeting practices</li> </ul>
Customer Experience and Community Engagement	Better serve our residents	<ul style="list-style-type: none"> <li>• Municipal and school board elections</li> <li>• Complete implementation of new website platform</li> <li>• MacTier Union Cemetery enhancements to grounds and burial options</li> </ul>
District & Township Relationship	Better ROI & value for tax dollars	<ul style="list-style-type: none"> <li>• Enhanced communication between District and Township Council</li> <li>• Transition of District Councillors at start of the new term</li> </ul>
Engage with Indigenous Communities	Build stronger relations with and a safe environment for our Indigenous residents & neighbours	<ul style="list-style-type: none"> <li>• Continue supporting requests for land reclamation</li> <li>• Ensure meaningful consultation practices</li> </ul>

## 2025 Accomplishments and Key Performance Indicators (KPI's)

- Moose Deer Point First Nation reclamation of land of road allowances transferred
- Implementation of Electronic Documents Records Management System (EDRMS) – Laserfiche
- Alignment of notice periods for SRA and RA's to align with planning standards
- Administrative Monetary Penalty System (AMPS) hearings for zoning infractions
- Return road allowance to Wahta Mohawks Territory at McCrae Lake
- Review and negotiation of new website platform
- Improved communication practices for when Council Connect is issued
- Secured vendor for internet and telephone voting for the 2026 municipal and school board elections

# Corporation of the Township of Georgian Bay

## Corporate Services & Clerk's

	2024 Actual	2024 Approved	2025 Approved	2026 Base Budget	2026 Service Enhancements	2026 Total Proposed Budget
<b>Revenues:</b>						
User Fees/Charges	806,169	183,300	98,650	107,300	-	107,300
<b>Total Revenues</b>	<b>806,169</b>	<b>183,300</b>	<b>98,650</b>	<b>107,300</b>	<b>-</b>	<b>107,300</b>
<b>Expenses:</b>						
Salaries & Benefits	408,629	394,021	404,988	423,634	78,665	502,299
Legal Fees	22,384	50,000	25,000	25,000	-	25,000
Contractual Services/Consultants	17,538	14,113	14,506	113,081	-	113,081
Minor Capital, Materials & Supplies	14,353	10,000	10,000	10,000	-	10,000
Training, Development & Travel	10,066	14,300	11,300	11,300	-	11,300
Cost Recovery/Interdepartmental Adj	13,578	-	-	-	-	-
<b>Total Expenses</b>	<b>486,548</b>	<b>482,433</b>	<b>465,794</b>	<b>583,015</b>	<b>78,665</b>	<b>661,680</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>319,620</b>	<b>(299,133)</b>	<b>(367,144)</b>	<b>(475,715)</b>	<b>(78,665)</b>	<b>(554,380)</b>
<b>Transfers To/Frm Reserves/Capital:</b>						
Transfers From	-	-	2,050	100,000	-	100,000
Transfers To	517,000	17,000	17,000	17,000	-	17,000
<b>Surplus/(Deficit) After Transfers</b>	<b>(197,380)</b>	<b>(316,133)</b>	<b>(382,094)</b>	<b>(392,715)</b>	<b>(78,665)</b>	<b>(471,380)</b>

### Explanation in Changes:

- ∞ User Fees/Charges increase due to increased Shore Road and Road Allowance sales trending.
- ∞ Salaries & Benefits increase due to merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS), and increases/decreases in benefit packages provided through the District of Muskoka including Health, Dental, Life, AD&D, STD, LTD, and EAP.
- ∞ Election Expenditures of \$100K captured under Contractual Services/Consultants; this is funded from the Election Reserve once every four years.

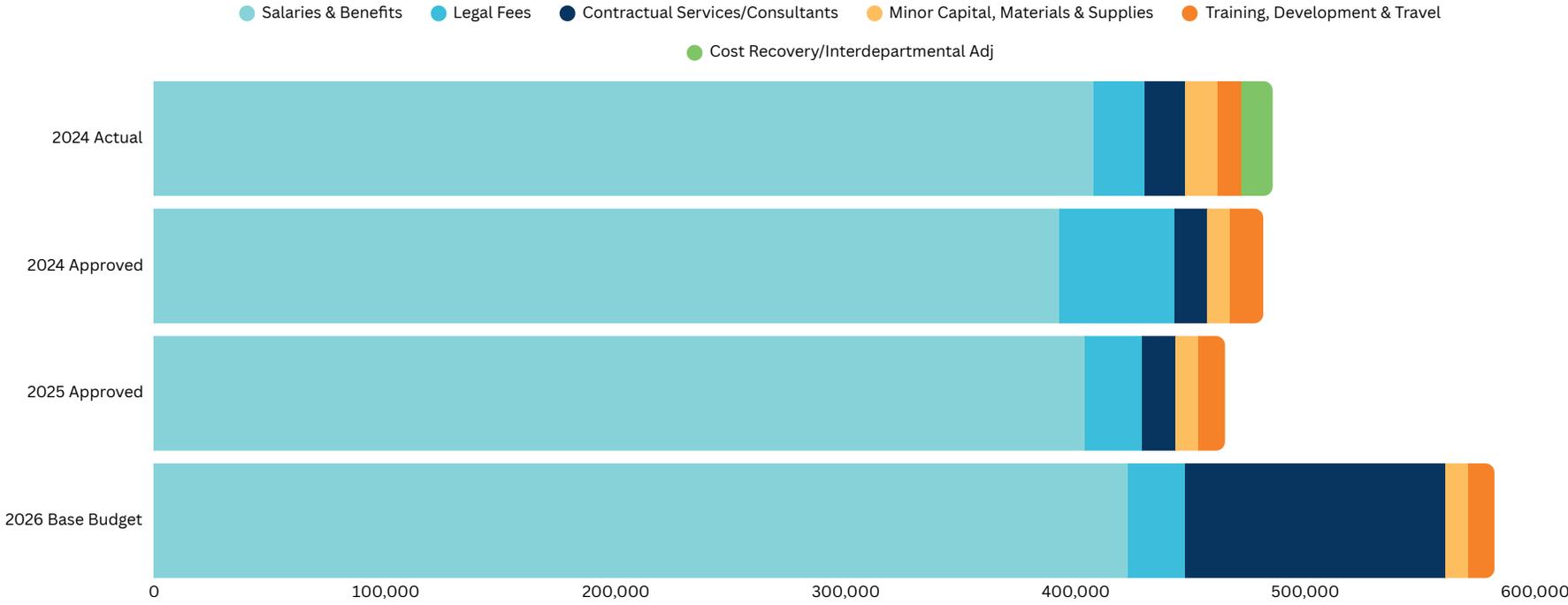
### Service Enhancements:

- ∞ Clerk's Administrative Assistant 1-Year Contract \$78,665 Salaries/Benefits

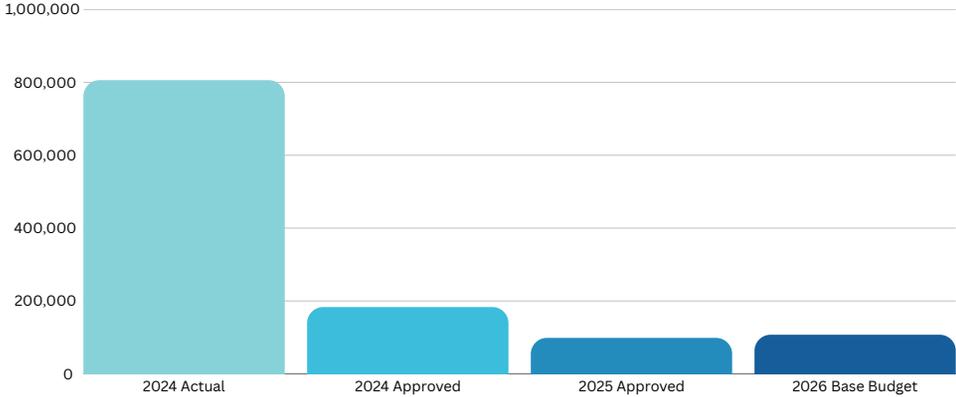
# Corporation of the Township of Georgian Bay

## Corporate Services & Clerk's Analysis

Expenditures by Category



Revenue: User Fees



# Service Enhancement



## Overview

	Expense	Revenue	Existing Budget	Tax Impact
Clerks Administrative Assistant 1-Year Contract	\$78,665	-	-	\$78,665

## Justification

The Clerks Department has several key priorities for 2026 that require additional support to effectively meet our demands. In addition to the regular workload and responsibilities, additional priorities include implementation of a new Electronic Document and Records Management System (EDRMS) Laserfiche, update to multiple policies, procedures, and by-laws, and preparation for the upcoming municipal and school board elections.

The next municipal and school board elections are on October 26, 2026; an election year always includes increased workload for the Clerks Office with many municipalities obtaining contract staff to support the increased work.

To meet these demands, we are requesting approval to add a Clerks Administrative Assistant to our team on a temporary one-year contract. This position will not be eligible for health benefits or paid leave, helping to minimize the overall salaries and benefits cost.

# Service Enhancement Continued



Additionally, this position can support the Township's Food Bank per Council's Resolution C-2025-200 which recommended a part time contract position be included within the 2026 budget to support the function and operational needs of the Port Severn/Honey Harbour Food Bank.

## Key Responsibilities:

- Support the maintenance of corporate documents and the EDRMS, ensuring legislative compliance and alignment with related policies and procedures.
- Provide clerical assistance to the Clerks Department and manage updates to the municipal website by uploading electronic files and content.
- Assist with election-related tasks, ensuring compliance with the Municipal Elections Act.
- Carry out special assignments as directed by the Director of Corporate Services/Clerk.
- Assist with the coordination of the sale and management of graves at MacTier Union Cemetery, including corner markers, monument installations, buy-back of graves, fee collection, and interment scheduling in collaboration with Township parks staff.
- Enhance customer service delivery to both internal and external stakeholders during what is anticipated to be a busy year within the department.
- Assist with other legislative responsibilities of the municipal clerk per legislation (Municipal Act, Municipal Freedom of Information and Protection of Privacy Act, etc.) as directed by the Director of Corporate Services/Clerk.
- Operational needs of the Township of Georgian Bay Food Bank, including maintain data of clientele, source food, food distribution, and coordinate volunteers.

# Service Enhancement Continued



This temporary position is essential to ensuring the department can continue to meet its legislative obligations and provide high-quality service to the community.

In Ontario, a municipal clerk has statutory responsibilities in over seventy pieces of legislation, commonly known Acts are the Municipal Act, Municipal Elections Act, and the Municipal Freedom of Information and Protection of Privacy Act. In Georgian Bay, there are additional regulatory responsibilities, for example the Clerk is named as the licensed operator of the MacTier Union Cemetery per Bereavement Authority of Ontario and is required to meet the legislation per the Funeral, Burial and Cremation Services Act.

There are common core responsibilities that fall within the clerks office of a municipality, sometimes called corporate services or legislative services, which include: municipal and school board elections; clerk serves a member of senior management (leadership, budget); commissioner of oaths; records management (records software, paper/digital records, retention, destruction); MFIPPA (routine disclosure, FOI requests); council and committee meetings (agendas, minutes, resolutions); lottery and liquor licences; vital statistics.

There are other roles and responsibilities that many clerks offices have included within their portfolio, which include: cemetery management; AMPS; emergency management; IT services; by-law enforcement; admin support to Mayor and CAO; licensing (business, other); accessibility; weddings; heritage; real estate (land sales, leases, encroachments); legal (agreements, other); communications (website, marketing, social media); crossing guards; insurance; library; economic development; customer service; human resources.

# Service Enhancement Continued



One unique responsibility of the Georgian Bay clerk's office is serving as the Secretary of the Committee of Adjustment, being responsible for agendas, minutes, resolutions, and clerking.

The Township of Georgian Bay has comparator municipalities. The two charts below outline the staffing levels of these clerks offices and their portfolios. These charts showcase that municipalities of similar population and portfolios have more than three (3) full time staff within their clerks department to meet the demands of their workload.

Please see the following pages for comparable data.

# Service Enhancement Continued



Municipality	Population	Number of Positions	Position Titles
Georgian Bay, Township of	20,941	3	<ul style="list-style-type: none"> <li>• Director of Corporate Services/Clerk</li> <li>• Deputy Clerk</li> <li>• Executive Assistant to CAO, Mayor and Council</li> </ul>
Gravenhurst, Town of	40,391	6	<ul style="list-style-type: none"> <li>• Director of Corporate Services/Clerk</li> <li>• Deputy Clerk</li> <li>• Records and Information Coordinator</li> <li>• Administration Clerk x 2</li> <li>• Communications Specialist</li> <li>• Wedding Commissioner x 3 (sub-contracted)</li> </ul>
Lake of Bays, Township of	15,479	7	<ul style="list-style-type: none"> <li>• Director of Corporate Services/Clerk</li> <li>• Deputy Clerk</li> <li>• Human Resources Manager</li> <li>• Land and Agreements Coordinator</li> <li>• Communications and Digital Media Specialist</li> <li>• Communications Coordinator</li> <li>• Records Coordinator</li> </ul>
Muskoka Lakes, Township of	33,652	7	<ul style="list-style-type: none"> <li>• Director of Legislative Services/Clerk</li> <li>• Manager of Legislative Services/Deputy Clerk</li> <li>• Communications Officer</li> <li>• Land and Agreement Coordinator</li> <li>• Records Management Coordinator</li> <li>• Committee/Council Coordinator</li> <li>• Administrative Assistant</li> </ul>
Penetanguishene, Town of	10,077	4	<ul style="list-style-type: none"> <li>• Director of Legislative Services/Clerk</li> <li>• Legislative Services Coordinator</li> <li>• Communications and Technology Coordinator</li> <li>• Records Management (part-time)</li> </ul>

# Service Enhancement Continued



Municipality	Population	Number of Positions	Position Titles
Severn, Township of	15,533	7	<ul style="list-style-type: none"> <li>• Director of Corporate Services/Clerk</li> <li>• Deputy Clerk</li> <li>• Municipal Law Enforcement Officer</li> <li>• Customer Service Supervisor</li> <li>• Customer Service Assistant</li> <li>• Economic Development Officer</li> <li>• Communications Officer</li> </ul>
Springwater, Township of	19,000	8	<ul style="list-style-type: none"> <li>• Director of Corporate Services/Deputy CAO</li> <li>• Clerk</li> <li>• Deputy Clerk</li> <li>• Legislative and Records Coordinator</li> <li>• Municipal Law Enforcement Officer x 3</li> <li>• Licensing Officer</li> </ul>
Tay, Township of	11,091	3	<ul style="list-style-type: none"> <li>• Municipal Clerk/Library CEO</li> <li>• Legislative Coordinator</li> <li>• Head Librarian</li> </ul>
Tiny, Township of	39,966	8	<ul style="list-style-type: none"> <li>• Director of Corporate Services/Clerk</li> <li>• Deputy Clerk</li> <li>• Committee Coordinator</li> <li>• Records Management Coordinator</li> <li>• Chief Municipal Law Enforcement Officer</li> <li>• Municipal Law Enforcement Officer x 2</li> <li>• Licensing Coordinator</li> </ul>

# Service Enhancement Continued



## Comparable Municipalities - Clerk's Department Portfolio

	Georgian Bay	Gravenhurst	Lake of Bays	Muskoka Lakes	Penetanguishene	Severn	Springwater	Tay	Tiny
Duties									
Accessibility									
Admin Support to CAO/Mayor									
AGCO (liquor)									
AGCO (lottery)									
Agreements/Legal									
AMPS									
By-law Enforcement									
Cemetery									
Commissioner									
Communications (general, marketing)									
Communications (website)									
Corporate Customer Service									
Council/Committees									
Crossing Guards									
Economic Development									
Elections									
Emergency Management									
Heritage									
Human Resources									
Insurance Claims									
Information Technology									
Library									
Licensing									
MFIPPA									
Records Management									
Real Estate (leases, encroachments)									
Real Estate (SRA/RA sales)									
Wedding (solemnization, licences)									
Vital Statistics									



# Sustainability, Communications and Community Support



Township of Georgian Bay  
**2026 Staff Proposed  
Budget**



## Sustainability, Communications & Community Support



### Department Overview

The Sustainability, Communications & Community Support Department focuses on fostering environmental stewardship, enhancing public engagement, and supporting community well-being. It drives sustainability initiatives aimed at reducing the township's ecological footprint and promoting green practices. The department manages communication strategies, ensuring transparent and effective information dissemination to residents and stakeholders. By integrating sustainability efforts with proactive communication and community support, the department supports informed decision-making, and strengthens the township's commitment to a resilient and engaged community.

### Organizational Structure



Departmental Strategic Plan

Strategic Pillar	Goal	Department Plan
Environmental Plan	Protect & preserve our natural environment	<p>Environmental Protection</p> <ul style="list-style-type: none"> <li>• The 2025 Environmental Report Card identified the following ongoing activities for 2026:</li> <li>• Food Cycler Program: 400 units remain to be purchased.</li> <li>• Filter Sales: \$4,000 worth of water filters available for purchase at the library and municipal offices.</li> <li>• Critical Catch Program: Now operational; next steps include collection and weighing of fishing line and weights.</li> <li>• Short-Term Rental (STR) Sustainability Plan: Reviews are being received and are scheduled for audit.</li> </ul> <p>Sustainable Community Advisory Group</p> <ul style="list-style-type: none"> <li>• Supports reduction of restrictions and promotes improved community engagement.</li> </ul>
Fiscal Responsibilities and Technology Efficiencies	Enhance financial viability and operational excellence	<p>Community Support and Program Development</p> <ul style="list-style-type: none"> <li>• Review the impact of Food Bank services and assess the need for an additional support worker.</li> <li>• Improve the Short-Term Rental (STR) feedback form to enhance data collection and responsiveness.</li> <li>• Submit grant applications to support ongoing and future initiatives.</li> <li>• Partner with Explorers' Edge to align with the Township's branding program.</li> <li>• Apply to FCM (Federation of Canadian Municipalities) for funding related to building improvements following structural analysis.</li> <li>• Introduce eco-friendly staff clothing to promote sustainability.</li> <li>• Assist with Town Suites capacity planning where possible.</li> </ul>

Departmental Strategic Plan		
Strategic Pillar	Goal	Department Plan
Streamline Planning Policies and Procedures	Make it more user-friendly, effective and efficient for both staff and residents	<p>Official Plan Participation</p> <ul style="list-style-type: none"> <li>Contribute to the Official Plan update by providing input on active transportation routes and connectivity improvements.</li> </ul> <p>Shoreline Restoration Initiatives (2026)</p> <ul style="list-style-type: none"> <li>Continue enhancing shoreline restoration efforts.</li> <li>Support Indigenous plant sales and seedling sales to promote naturalized shorelines.</li> </ul> <p>Communications and Branding</p> <ul style="list-style-type: none"> <li>Finalize the Communications Plan in alignment with the Township’s branding strategy (Fall 2025–2026)</li> </ul>
Customer Experience and Community Engagement	Better serve our residents	<ul style="list-style-type: none"> <li>Complete the Photo Contest and develop an online photo bank accessible to all staff.</li> <li>Continue support for MacTier Broadband expansion in collaboration with Cogeco, Bell, and Rogers.</li> <li>Update the Communications Plan to align with current initiatives and community needs.</li> <li>Provide ongoing support to the Front Desk team to enhance customer service and public interaction.</li> <li>Implement the “Refresh MacTier” project, scheduled from September 2025 to March 2026.</li> </ul>
District & Township Relationship	Better ROI & value for tax dollars	<ul style="list-style-type: none"> <li>Community support for residents in need of community services Partnered with the District of Muskoka as part of the Muskoka Climate Change Action Plan (MCCAP).</li> </ul>

Departmental Strategic Plan

Strategic Pillar	Goal	Department Plan
Engage with Indigenous Communities	Build stronger relations with and a safe environment for our Indigenous residents & neighbours	<ul style="list-style-type: none"> <li>Continued support for new Chief Tracy Hendrick; currently no identifiable plan for 2026 yet</li> <li>Upcoming meeting for hot spots to reduce mortality of snakes and turtles on Twelve Mile Bay Road.</li> </ul>

2025 Accomplishments and Key Performance Indicators (KPI's)

- In 2024, the Township of Georgian Bay launched the Short-Term Rental (STR) Sustainability Pledge to encourage responsible hosting practices that align with the Township’s environmental goals and UNESCO Biosphere designation. This voluntary pledge is part of the Township’s commitment to sustainable tourism and offers STR operators a guidebook and best practices to reduce environmental impact, protect local ecosystems, and contribute positively to the community.
- On April 7, 2025 Council presented a cheque to the Georgian Bay Biosphere in the amount of \$25,327.00 to continue their efforts to support environmental initiatives in Georgian Bay. This was the proceeds from 2024 Honey Bee Festival.
- In a true testament to our community spirit, and dedication to building sustainability, the Township of Georgian Bay proudly funds the Honey Harbour & Port Severn Food Bank—one of the only food banks in Ontario powered entirely by municipal support, ensuring no one here goes hungry. Special thanks to a Local Family a Matching Donation of \$13,000 was given in 2024. This year they will match to \$25,000.
- The Township of Georgian Bay has been honoured with the 2025 CAMA Environmental Leadership & Sustainability Award, an accolade bestowed by the Canadian Association of Municipal Administrators (CAMA). This national award recognizes municipalities with populations under 20,000 for excellence in environmental stewardship, sustainability, and reconciliation efforts.
- In addition to the top award, Township of Georgian Bay received an Honourable Mention from the Federation of Canadian Municipalities, highlighting the Township’s outstanding contributions and leadership in environmental initiatives.

# Corporation of the Township of Georgian Bay

## Sustainability, Communications & Community Support

	2024 Actual	2024 Approved	2025 Approved	2026 Base Budget	2026 Service Enhancements	2026 Total Proposed Budget
<b>Revenues:</b>						
Donations	28,576	13,000	30,000	30,000	-	30,000
<b>Total Revenues</b>	<b>28,576</b>	<b>13,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>
<b>Expenses:</b>						
Salaries & Benefits	264,602	255,895	274,291	282,538	9,911	292,449
Contractual Services/Consultants	47,117	28,450	44,365	45,345	-	45,345
Minor Capital, Materials & Supplies	57,737	53,696	55,119	51,580	-	51,580
Training, Development & Travel	11,692	5,388	6,387	6,455	-	6,455
<b>Total Expenses</b>	<b>381,148</b>	<b>343,428</b>	<b>380,162</b>	<b>385,918</b>	<b>9,911</b>	<b>395,829</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(352,572)</b>	<b>(330,428)</b>	<b>(350,162)</b>	<b>(355,918)</b>	<b>(9,911)</b>	<b>(365,829)</b>
<b>Transfers To/Frm Reserves/Capital:</b>						
Transfers From	-	-	-	-	-	-
Transfers To	-	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(352,572)</b>	<b>(330,428)</b>	<b>(350,162)</b>	<b>(355,918)</b>	<b>(9,911)</b>	<b>(365,829)</b>

**Explanation in Changes:**

- ∞ Salaries & Benefits increase due to merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS), and increases/decreases in benefit packages provided through the District of Muskoka including Health, Dental, Life, AD&D, STD, LTD, and EAP.
- ∞ Staff have included \$6,000 under Contractual Services/Consultants as continued support for the Venture Muskoka Plan to support the engagement of the work force.

**Service Enhancements:**

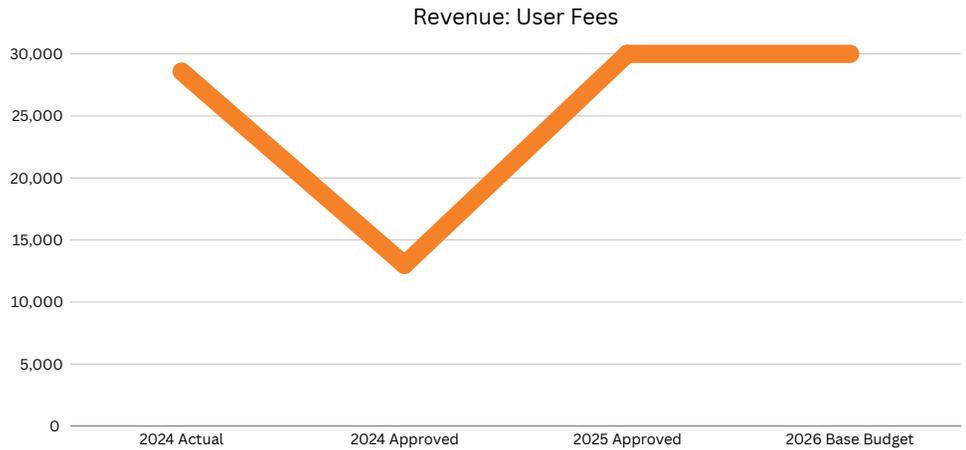
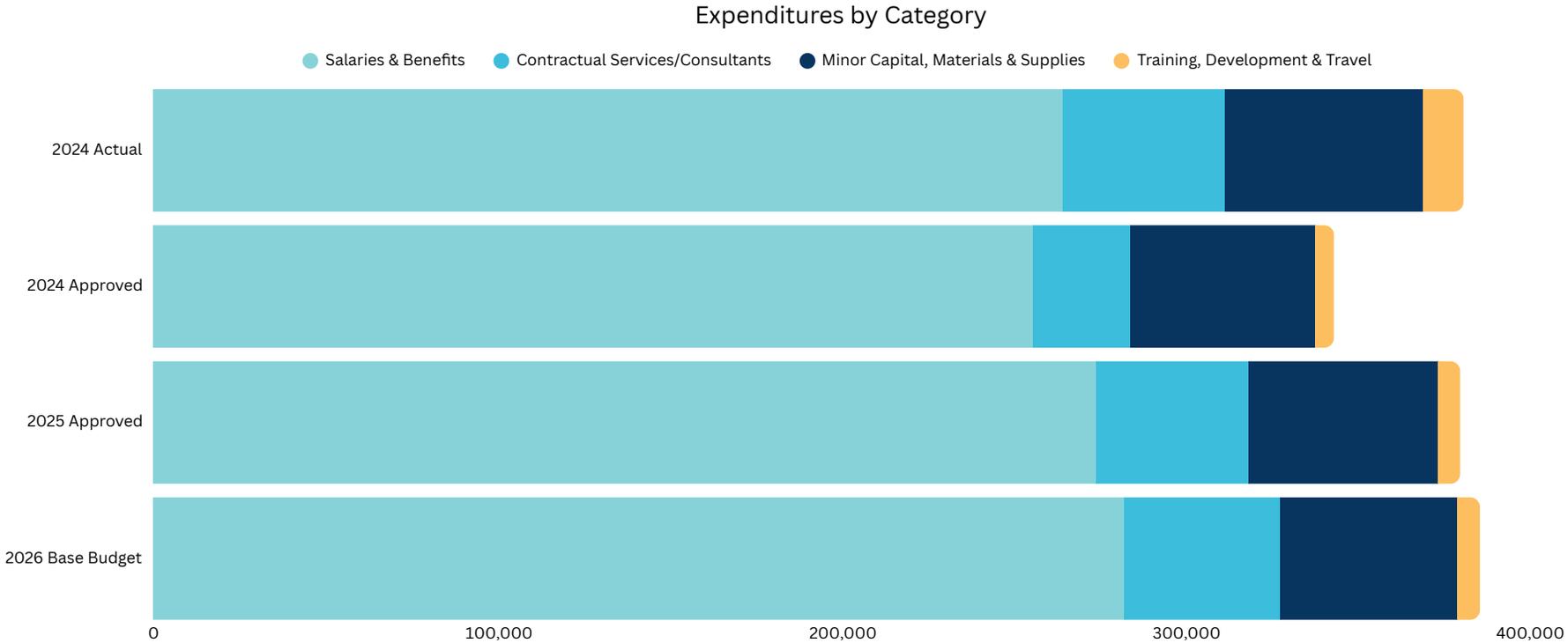
- ∞ Food Bank Coordinator 0.20 FTE, \$9,911 Salaries/Benefits  
C-2025-200

BE IT RESOLVED THAT Council recommend the approval of the service enhancement in anticipation of the 2026 budget, for a part time contract employee to support the Township of Georgian Bay Food Bank.

**Carried.**

# Corporation of the Township of Georgian Bay

## Sustainability, Communications & Community Support Analysis



# Service Enhancement



## Overview

	Expense	Revenue	Reserve	Tax Impact
Food Bank Coordinator 0.20 FTE	\$9,911	-	-	\$9,911

## Justification

The Township of Georgian Bay is experiencing a significant increase in Food Bank usage since assuming operations in 2023, with demand growing by over 130%. The Food Bank now supports 40 households and nearly 90 individuals, including children and pets. This growing need has placed considerable strain on existing staff, who are currently responsible for ordering, picking up, delivering, and stocking food bi-weekly, in addition to their regular duties. While the Baxter Ward Lions continue to assist with deliveries, they are unable to expand their involvement, leaving the Township without additional volunteer capacity.

To address these operational pressures, staff are recommending the addition of a part-time contract position in the 2026 budget to assist with Food Bank operations. The proposed position would work approximately 22 hours per month at a cost of under \$10,000 annually. Responsibilities would include grocery purchasing and pickup, shelf stocking, and coordination of deliveries to the Baxter Ward Community Centre and, when possible, to partner locations such as the MacTier Food Bank and nearby First Nation communities.

# Service Enhancement Continued



The primary objective of this service enhancement is to relieve staff burnout and ensure the continued, sustainable delivery of food services to residents in need. The proposed one-year contract would be reviewed for renewal in 2027, with the longer-term goal of transitioning the Food Bank operations to a dedicated coordinator role by 2028. This approach balances fiscal responsibility with the need to maintain critical community support services amid rising demand.

At its meeting on August 11, 2025, Township Council approved the following resolution:

C-2025-200

BE IT RESOLVED THAT Council recommend the approval of the service enhancement in anticipation of the 2026 budget, for a part time contract employee to support the Township of Georgian Bay Food Bank.

**Carried.**

# Financial Services and Information Technology



Township of Georgian Bay  
**2026 Staff Proposed  
Budget**



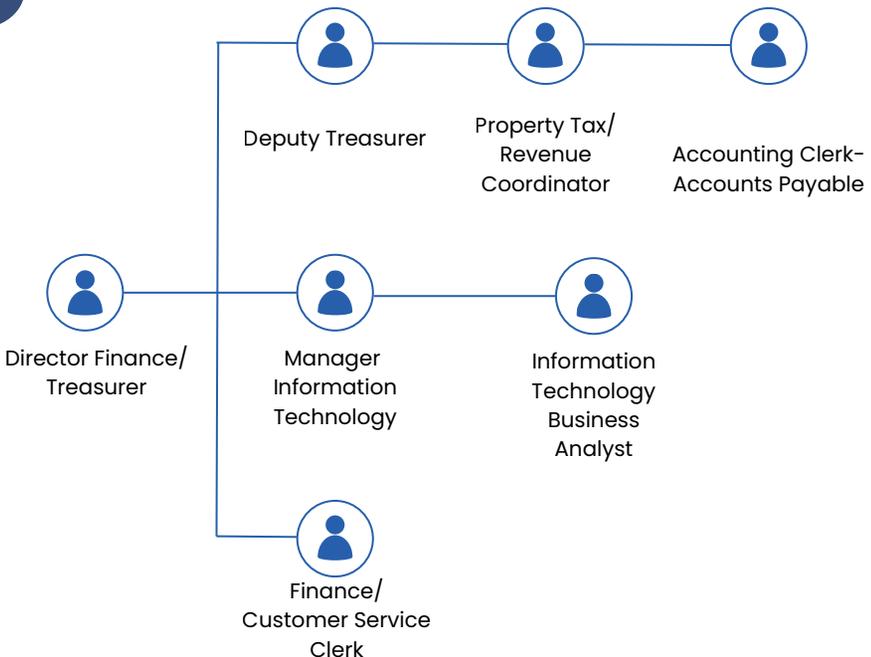
# Finance & Information Technology



## Department Overview

The Finance and IT Department of the Township of Georgian Bay manages municipal financial operations and technology systems. It oversees budget preparation, financial reporting, and revenue collection, ensuring transparent and efficient use of public funds. The department handles accounting, financial planning, and compliance with legal standards. It also manages IT infrastructure, including system maintenance, cybersecurity, and support for municipal software applications. By integrating financial management with IT solutions, the department aims to enhance operational efficiency, data accuracy, and service delivery for the township, supporting its strategic goals and ensuring effective governance.

## Organizational Structure



Departmental Strategic Plan

Strategic Pillar	Goal	Department Plan
<p>Fiscal Responsibilities and Technology Efficiencies</p>	<p>Enhance financial viability and operational excellence</p>	<ul style="list-style-type: none"> <li>• Procurement Policy Update: In compliance with Section 271 (1) of the Municipal Act, 2001, which mandates municipalities to adopt and maintain policies governing their procurement of goods and services, the Township is undertook a comprehensive update of its Procurement By-law 2013-74. This policy was initially adopted in 2013 and revised in 2015, and staff completed a thorough review to ensure its relevance and effectiveness. The objective was to finalize these updates by mid year of 2025 and continue to implement the new procedures in 2026.</li> <li>• Mobile Device Management Software: The implementation of Mobile Device Management (MDM) software is crucial for enhancing the security and control of mobile devices used within the Township. This software will provide robust support and advanced security measures, such as remote data wiping, encryption, and real-time monitoring. By centralizing control over mobile devices, the Township aims to mitigate security risks and improve operational efficiency.</li> <li>• SIEM - Covalence: The integration of Covalence's Security Information and Event Management (SIEM) system will offer comprehensive network monitoring and analytics to bolster the Township's information technology security. This system will help in identifying potential security threats in real-time, enabling proactive measures to protect sensitive data and maintain the integrity of the Township's IT infrastructure.</li> </ul>

Departmental Strategic Plan		
Strategic Pillar	Goal	Department Plan
Fiscal Responsibilities and Technology Efficiencies	Enhance financial viability and operational excellence	<ul style="list-style-type: none"> <li>• <b>Asset Management Plan (AMP):</b> The ongoing development of the Asset Management Plan (AMP) is focused on refining the Township's approach to service delivery and lifecycle management. The AMP will identify current asset conditions, project future needs, and establish service level expectations. This strategic framework will enhance decision-making processes related to asset investment, maintenance, and replacement, ensuring that resources are allocated efficiently and effectively.</li> <li>• <b>Financial Policies Framework:</b> Staff are committed to updating, creating, and defining key financial policies that are essential for sound fiscal management. This includes the Reserve/Debt Policy, Investment Policy, Revenue and Collection Policy, Surplus/Deficit Policy, Budget Policy, and Tangible Capital Assets (TCA) Policy. . These updates will ensure that financial practices align with best practices and regulatory requirements, enhancing transparency and accountability.</li> <li>• <b>Performance Monitoring and Reporting:</b> To facilitate ongoing assessment of the Township's financial performance, staff will implement quarterly reviews and detailed reports to Council. These reviews will provide insights into budget adherence, highlight areas for improvement, and track progress towards financial goals. This systematic approach will foster informed decision-making and ensure that the Township remains on target in achieving its financial and operational objectives.</li> </ul>

Departmental Strategic Plan

Strategic Pillar	Goal	Department Plan
Customer Experience and Community Engagement	Better serve our residents	<ul style="list-style-type: none"> <li>• Website Review: Conduct a comprehensive assessment of website priorities and potential enhancements in alignment with customer service standards. This review will determine whether to issue a Request for Proposal (RFP) for a new website or to continue updating the existing site, taking into account changes in ownership and increasing subscription costs.</li> <li>• Stakeholder Communication: Establish a structured process for collecting and addressing stakeholder feedback during the 2027 Budget Deliberations process. This initiative aims to ensure transparency and inclusivity in our decision-making process.</li> <li>• TownSuite Implementation: Accelerate the implementation of the Municipal Enterprise Resource Planning (MERP) system, to enhance operational efficiencies. This includes better management of 311 service requests, improvements to the payroll portal, and the expansion of e-services such as e-permitting. These enhancements will streamline processes and improve overall service delivery.</li> </ul>
District & Township Relationship	Better ROI & value for tax dollars	<ul style="list-style-type: none"> <li>• Continue to evaluate the current insurance framework and explore potential opportunities for an Insurance Consortium between the District of Muskoka and the Township.</li> </ul>

### 2025 Accomplishments and Key Performance Indicators (KPI's)

2025 marked a year of modernization, operational improvements, and strengthened financial management for the Township. Significant progress was made in enhancing transparency, efficiency, and digital readiness across multiple areas. The Finance and IT teams worked collaboratively to implement new systems, improve reporting processes, and strengthen governance practices, all while maintaining a strong commitment to fiscal responsibility and service excellence.

- Modernized Budget Book
  - Transitioned the Township's budget presentation into a modernized, easy-to-navigate digital format.
  - Incorporated enhanced visuals, graphs, and departmental summaries to improve transparency and public engagement.
  - Streamlined internal review and approval processes by improving data integration between financial systems and reporting tools.
  - Established a foundation for future inclusion of performance metrics and trend analysis.
- Procurement Policy Update
  - Completed a full review and modernization of the Township's Procurement Policy to reflect updated legislative requirements and best practices in municipal purchasing.
  - Introduced clearer thresholds, approval authorities, and competitive bidding procedures.
  - Improved consistency, accountability, and fairness in the procurement process.
  - Provided staff training to ensure organization-wide understanding and compliance.
- Successful Year-End and Audit
  - Completed the 2024 financial year-end within required timelines and achieved a clean audit opinion from the external auditors.
  - Enhanced accuracy and efficiency in reconciliations, journal entries, and financial statement preparation.
  - Strengthened collaboration between Finance and departmental teams, improving data accuracy and documentation.
  - Implemented process improvements that reduced the audit preparation timeline.

### 2025 Accomplishments and Key Performance Indicators (KPI's)

- Implementation of Payroll Module and Purchase Order (PO) Module
  - Successfully launched new payroll and purchase order modules as part of the Township's ongoing ERP system implementation.
  - Automated key functions to reduce manual data entry and the risk of errors.
  - Improved reporting capabilities for payroll, benefits tracking, and departmental spending.
  - Enhanced financial control through real-time visibility of purchase commitments and budget impacts.
- Quarterly Financial Reporting
  - Introduced standardized quarterly financial reports for Council to improve financial oversight and transparency.
  - Developed templates that provide consistent, easy-to-read summaries of budget-to-actual performance.
  - Supported evidence-based decision-making and improved financial forecasting.
  - Strengthened accountability and fiscal responsibility across departments.
- Website Maintenance
  - Conducted regular updates and technical maintenance to ensure the Township website remains secure, accurate, and accessible.
  - Improved online access to key financial documents, forms, and public notices.
  - Collaborated with Communications and IT to enhance user experience and ensure compliance with accessibility standards (AODA).
  - Supported ongoing transparency initiatives by maintaining a reliable digital information hub.
- Completion of Cyber Security Plan
  - Finalized and implemented a comprehensive Cyber Security Plan to protect Township data, systems, and digital infrastructure.
  - Conducted staff awareness training and simulated phishing exercises to strengthen internal security culture.
  - Updated network protections, implemented stronger password and access protocols, and enhanced system monitoring.
  - Established response procedures and risk mitigation strategies to ensure business continuity in the event of a cyber incident.

# Corporation of the Township of Georgian Bay

## Financial Services & Information Technology

	2024 Actual	2024 Approved	2025 Approved	2026 Base Budget	2026 Service Enhancements	2026 Total Proposed Budget
<b>Revenues:</b>						
User Fees/Charges	56,666	49,650	77,870	85,000	-	85,000
Grants & Contributions	64,124	-	-	-	-	-
<b>Total Revenues</b>	<b>120,790</b>	<b>49,650</b>	<b>77,870</b>	<b>85,000</b>	<b>-</b>	<b>85,000</b>
<b>Expenses:</b>						
Salaries & Benefits	662,707	679,636	827,233	885,070	-	885,070
Legal Fees	3,183	1,000	15,000	15,000	-	15,000
Contractual Services/Consultants	834,698	618,835	576,542	540,299	-	540,299
Minor Capital, Materials & Supplies	26,348	38,512	38,512	38,909	-	38,909
Training, Development & Travel	11,053	13,105	13,605	15,875	-	15,875
Financial Expenses	1,054	-	-	-	-	-
Cost Recovery/Interdepartmental Adj	(37,433)	(46,000)	-	-	-	-
<b>Total Expenses</b>	<b>1,501,609</b>	<b>1,305,088</b>	<b>1,470,892</b>	<b>1,495,153</b>	<b>-</b>	<b>1,495,153</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(1,380,820)</b>	<b>(1,255,438)</b>	<b>(1,393,022)</b>	<b>(1,410,153)</b>	<b>-</b>	<b>(1,410,153)</b>
<b>Transfers To/Frm Reserves/Capital:</b>						
Transfers From	54,422	15,000	50,000	15,000	-	15,000
Transfers To	-	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(1,326,398)</b>	<b>(1,240,438)</b>	<b>(1,343,022)</b>	<b>(1,395,153)</b>	<b>-</b>	<b>(1,395,153)</b>

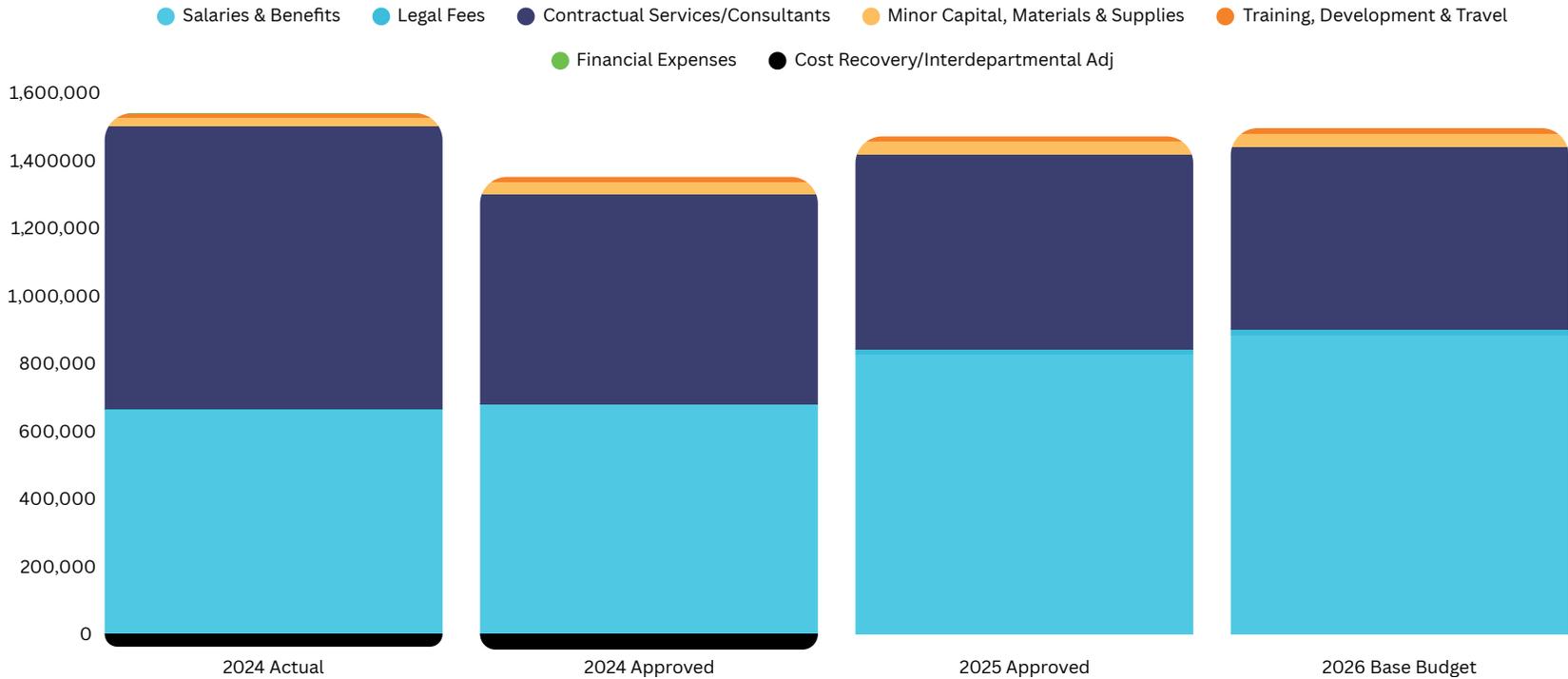
### Explanation in Changes:

- ∞ Salaries & Benefits increase due to merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS), and increases/decreases in benefit packages provided through the District of Muskoka including Health, Dental, Life, AD&D, STD, LTD, and EAP.
- ∞ Continued Legal Fees due to the 2024 Development Charges Appeal; to be funded by Transfer From Reserves \$15,000; OLT date anticipated June 2026.
- ∞ Decrease in Contractual Services/Consultants due to the anticipated completion of the IT Strategic Plan as approved in 2025 from Reserves.
- ∞ Increase in Training, Development and Travel as a result of increased FTE in Information Technology.

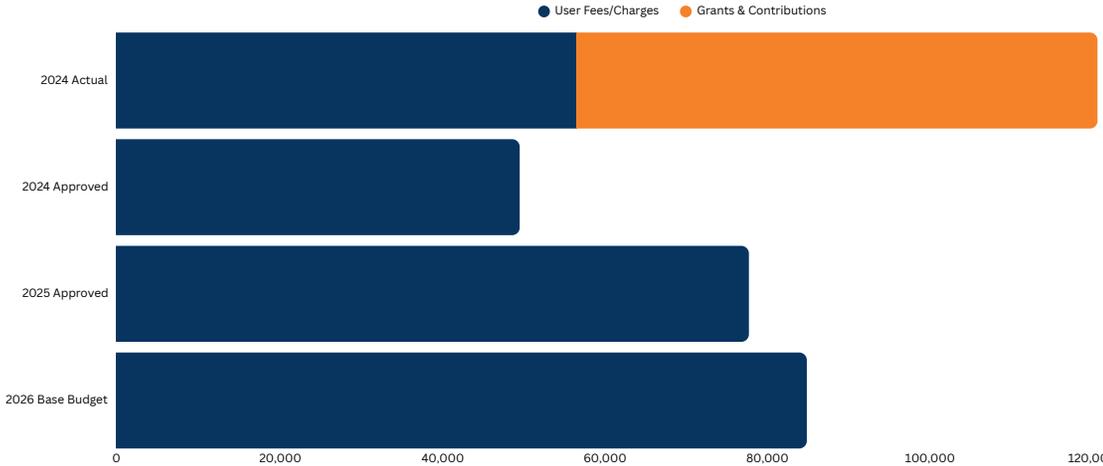
# Corporation of the Township of Georgian Bay

## Financial Services & Information Technology Analysis

Expenditures by Category



Revenues



# Fire, Emergency Services and By-Law



Township of Georgian Bay  
**2026 Staff Proposed  
Budget**



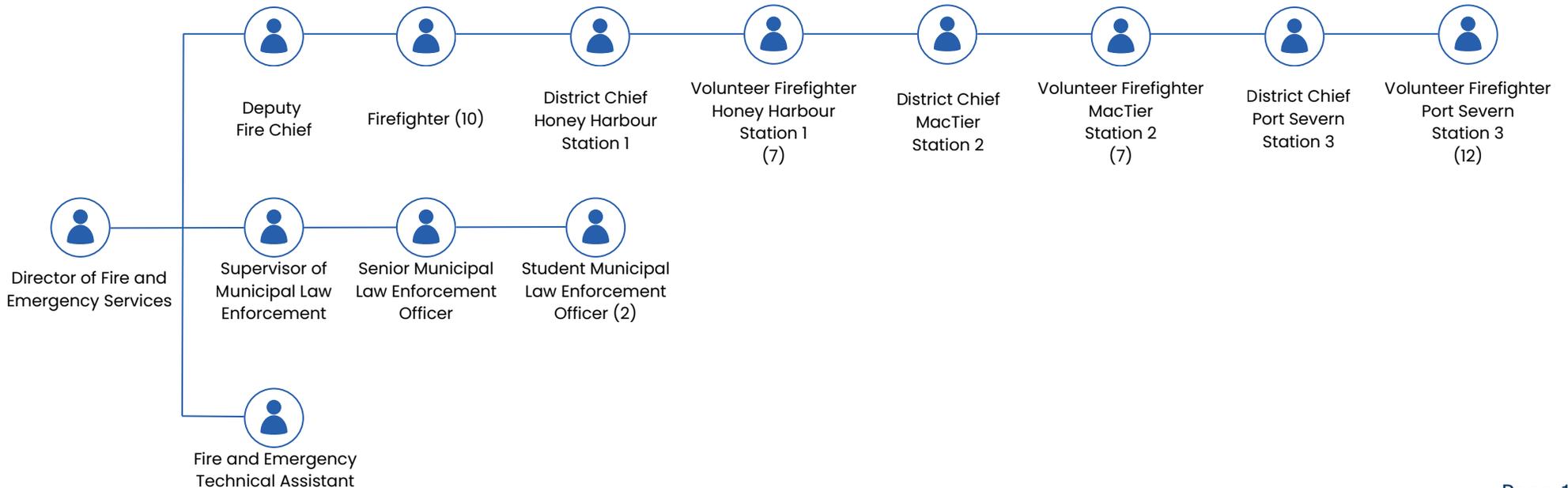
## Fire, Emergency Services & By-Law



### Department Overview

The Township of Georgian Bay Fire and Emergency Services Department delivers vital fire suppression, emergency medical, and rescue services. The department's goal is to protect lives and property while maintaining high standards of emergency response and public safety. The Township of Georgian Bay has by-laws in place to protect the natural environment, increase public safety, and maintain an orderly appearance throughout the municipality. A Municipal Law Enforcement Officers role is to provide the Municipality with education on by-laws, investigate complaints, and enforce by-laws within the Township.

### Organizational Structure



Departmental Strategic Plan		
Strategic Pillar	Goal	Department Plan
Environmental Plan	Protect & preserve our natural environment	<ul style="list-style-type: none"> <li>• Enforcement of the site alteration and tree cutting by-law, ensuring shorelines within the Township are protected and any required remediation work is complete to restore damaged shorelines to natural state for that area.</li> <li>• Conduct enforcement under the Zoning by-law for floating accommodations within the Township and continue to partner with other agencies to address these concerns.</li> <li>• Short Term Rental registration, ensuring that registered short term rentals abide by the septic capacity, ensure all applications are reviewed by the building department.</li> <li>• Assist with large item picks up at various locations throughout the Township.</li> <li>• Assist the planning department by enforcing the zoning by-law to ensure properties are abiding by proper land use policies.</li> <li>• Enforcement of the open air burning by-law as well as the property standards by-law to ensure that lands within the Township are not contaminated.</li> </ul>
Fiscal Responsibilities and Technology Efficiencies	Enhance financial viability and operational excellence	<ul style="list-style-type: none"> <li>• Master Fire Plan implementation;</li> <li>• Inter department website updates are on going. To provide a streamlined process to accept payments and applications.</li> </ul>
Streamline Planning Policies and Procedures	Make it more user-friendly, effective and efficient for both staff and residents	<ul style="list-style-type: none"> <li>• Partner with the Planning and Building department to address enforcement issues.</li> <li>• Collaborate with the Planning Department on plan review.</li> </ul>

Departmental Strategic Plan		
Strategic Pillar	Goal	Department Plan
Customer Experience and Community Engagement	Better serve our residents	<ul style="list-style-type: none"> <li>• Collaborating with property owners to achieve compliance with various by-laws through educational efforts.</li> <li>• Attending public education events and cottage association groups.</li> <li>• Seeking feedback on by-law changes and amendments.</li> <li>• Will be reviewing the Emergency preparedness plan.</li> <li>• Upcoming smoke alarm program as well as fire prevention and public education at community events.</li> </ul>
District & Township Relationship	Better ROI & value for tax dollars	<ul style="list-style-type: none"> <li>• Partnering with the District of Muskoka to address illegal dumping on Township and District properties.</li> <li>• Collaborate with the District on emergency response initiatives and explore opportunities for facility sharing.</li> </ul>
Engage with Indigenous Communities	Build stronger relations with and a safe environment for our Indigenous residents & neighbours	<ul style="list-style-type: none"> <li>• Coordinating with Moose Deer Point on emergency response initiatives and as well as fire prevention measures.</li> <li>• Partnering with Wahta First Nations for emergency response exercises.</li> </ul>

## 2025 Accomplishments and Key Performance Indicators (KPI's)

- Marine #4 has been upgraded and put into service
- Three new tankers are being put into service
- Car #5 is in service for the By-law Department
- After hours answering service is active for Fire, By-law and Operations
- Mutual assistance agreement is in place with District of Muskoka and area municipalities for emergency management.
- Office provided for OPP and Paramedics at Station # 3 and # 2
- Short Term Rental registration program is ongoing.
- Master Fire Plan has been prepared and adopted by Council.
- Public education sessions in combination with the Library doing on the water outreach, providing fire prevention as well as by-law education.
- Worked with the Planning department to implement the floating accommodations prohibition in the zoning by-law and began enforcement.
- Property standards concerns within the community have been achieving compliance with ongoing enforcement and monitoring
- Site alteration by-law has addressed several major alterations within the Township that are being resolved with the guidance of an environmental consultant as well as by-law staff.

# Corporation of the Township of Georgian Bay

## Fire, Emergency Services & By-Law

	2024 Actual	2024 Approved	2025 Approved	2026 Base Budget	2026 Service Enhancements	2026 Total Proposed Budget
<b>Revenues:</b>						
User Fees/Charges	330,539	406,235	267,351	269,155	-	269,155
Grants & Contributions	500	-	-	-	-	-
Fines & Penalties	92,756	67,900	67,200	45,000	-	45,000
Proceeds of Disposition/Donations	9,321	-	40,000	-	-	-
<b>Total Revenues</b>	<b>433,116</b>	<b>474,135</b>	<b>374,551</b>	<b>314,155</b>	<b>-</b>	<b>314,155</b>
<b>Expenses:</b>						
Salaries & Benefits	1,019,159	943,106	1,029,193	1,046,436	-	1,046,436
Legal Fees	23,045	5,000	5,000	5,000	-	5,000
Contractual Services/Consultants	173,076	165,797	139,509	138,651	-	138,651
Minor Capital, Materials & Supplies	64,686	81,790	90,902	99,679	5,000	104,679
Fuel & Vehicle Expenses	81,651	88,700	85,200	77,700	-	77,700
Training, Development & Travel	22,148	22,335	28,135	28,848	-	28,848
Repairs & Maintenance	17,925	18,000	19,700	19,601	-	19,601
Rentals & Leases	2,943	3,350	3,550	3,650	-	3,650
Cost Recovery/Interdepartmental Adj	9,283	-	-	-	-	-
<b>Total Expenses</b>	<b>1,413,916</b>	<b>1,328,078</b>	<b>1,401,189</b>	<b>1,419,565</b>	<b>5,000</b>	<b>1,424,565</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(980,800)</b>	<b>(853,943)</b>	<b>(1,026,638)</b>	<b>(1,105,410)</b>	<b>(5,000)</b>	<b>(1,110,410)</b>
<b>Transfers To/Frm Reserves/Capital:</b>						
Transfers From	45,069	-	12,000	-	-	-
Transfers To	-	-	40,000	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(935,731)</b>	<b>(853,943)</b>	<b>(1,054,638)</b>	<b>(1,105,410)</b>	<b>(5,000)</b>	<b>(1,110,410)</b>

### Explanation in Changes:

- ∞ Reduction in Fines & Penalties due to fewer Short-Term Rental Infractions and parking fines expected.
- ∞ Salaries & Benefits increase due to merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS) and increases/decreases in benefit packages provided through the District of Muskoka including Health, Dental, Life, AD&D, STD, LTD, and EAP.
- ∞ Increase in Minor Capital, Materials & Supplies due to subscription fees related to First Due software utilized by the Fire Department.
- ∞ Decreased Fuel & Vehicle Expenses due to reduction in fuel prices and change in vendor.

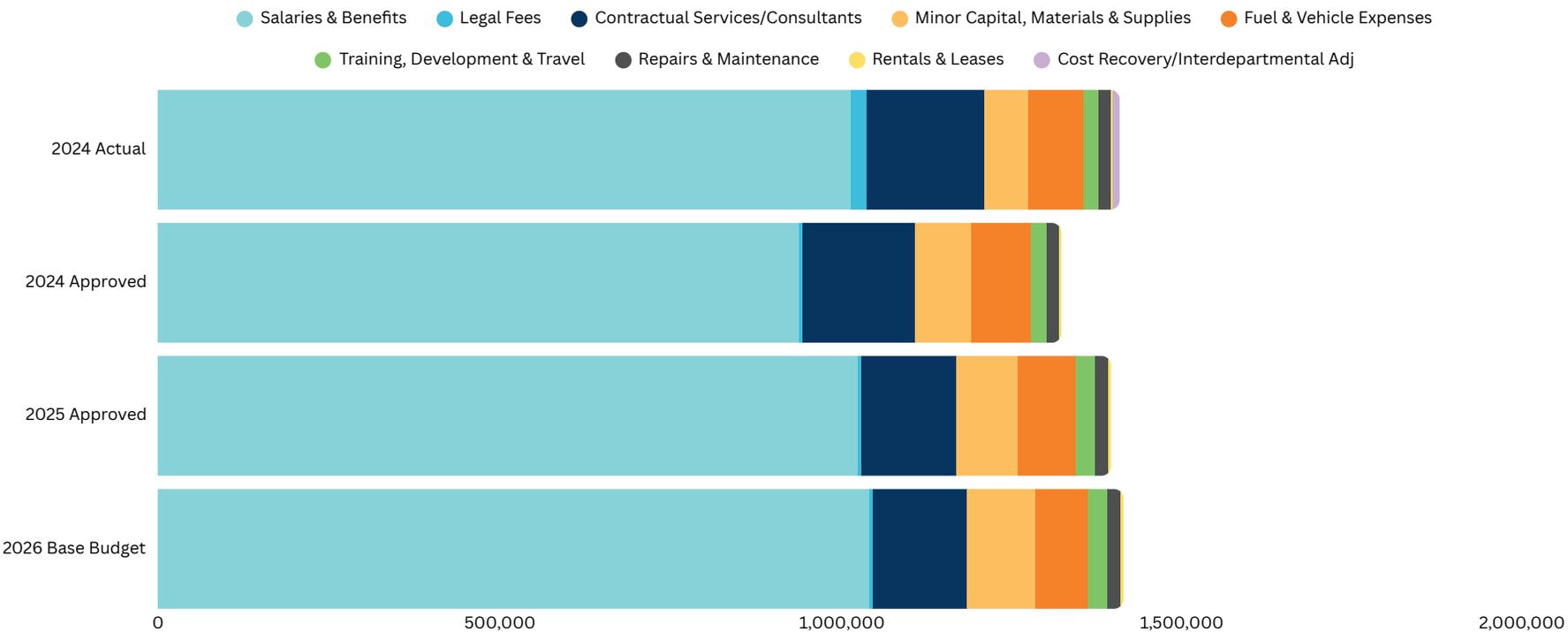
### Explanation in Changes:

- ∞ Volunteer Firefighters Clothing Allowance \$9,000 (\$4,000 included in existing Budget); net impact \$5,000

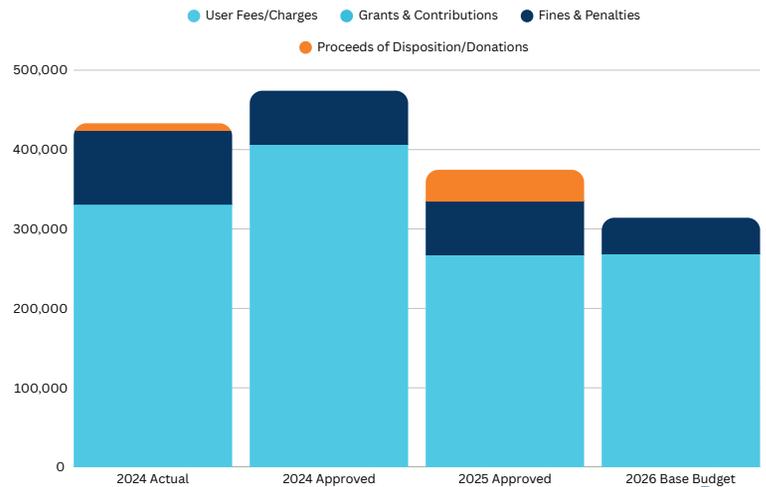
# Corporation of the Township of Georgian Bay

## Fire, Emergency Services & By-Law Analysis

Expenditures by Category



Revenues



# Service Enhancement



## Overview

	Expense	Revenue	Existing Budget	Tax Impact
Volunteer Firefighters Clothing Allowance	\$9,000	-	\$(4,000)	\$5,000

## Justification

A review of fire departments across Muskoka and neighbouring Simcoe County municipalities identified differences in how departments support their volunteers, including the provision of uniforms, workwear, and safety gear. While each department manages its system differently, many provide additional allowances or direct support for items such as work boots and station wear to ensure members have appropriate and safe clothing for their duties.

Currently, the Township allocates approximately \$4,000 annually for staff uniforms. To better align with comparable departments and ensure volunteers have the appropriate apparel for both operational and formal events, it is recommended that each firefighter be provided with a \$200 annual clothing allowance. This account would allow members to purchase necessary items such as t-shirts, pants, hats, and work boots.

This adjustment would enhance safety, comfort, and professionalism among the department's volunteers while supporting consistency in appearance and readiness across all members. The proposed enhancement would require an additional \$5,000 in the annual clothing budget.



# Building Services



Township of Georgian Bay  
**2026 Staff Proposed  
Budget**



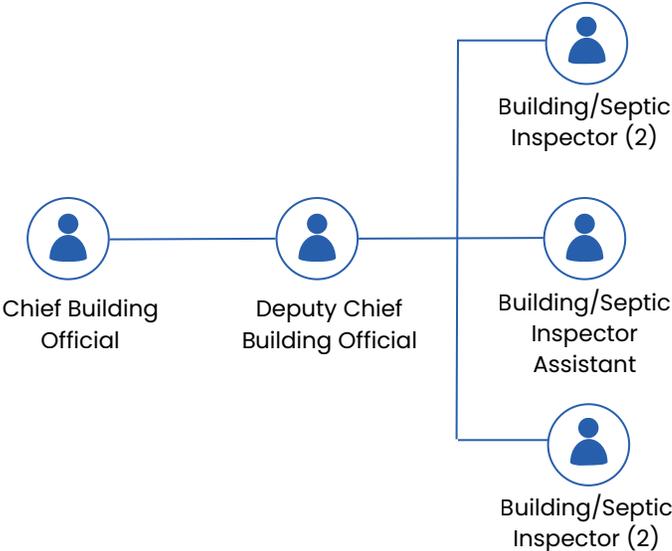
# Building Services



## Department Overview

The Building Services Department is dedicated to ensuring the safety, accessibility, and sustainability of structures within the Township of Georgian Bay. We are committed to upholding building codes, providing exceptional customer service, and supporting community growth through efficient permitting and inspection processes. Key services offered include building permits, inspection services, plan reviews, code enforcement, septic re-inspection, vessel operation regulation restrictions, water quality and technical advice.

## Organizational Structure



Departmental Strategic Plan		
Strategic Pillar	Goal	Department Plan
Environmental Plan	Protect & preserve our natural environment	<ul style="list-style-type: none"> <li>Update Septic Re-Inspection program to include regular rotating schedule and prescribed zones, more in depth inspections for older septic systems or properties containing no septic records. More in depth inspections to be completed by a qualified 3rd party (paid directly to third party by property owner). Municipality to conduct inspections on other septic systems.</li> <li>Implement new Water Quality program through use of the Water Quality Program Guidance Manual. This will be done with the help of Council, other Water Quality Monitor programs, Stakeholders, Scientists, Volunteers.</li> </ul>
Fiscal Responsibilities and Technology Efficiencies	Enhance financial viability and operational excellence	<ul style="list-style-type: none"> <li>Review building permit fees to ensure all costs are being covered - possible increase in fees required. This will cover costs without needing to take money from Building Reserve. Fees for every Municipality is dependent on services provided and service area, comparison to other municipalities is not always an option.</li> <li>Enroll in TownSuite e-Permitting.</li> </ul>
Customer Experience and Community Engagement	Better serve our residents	<ul style="list-style-type: none"> <li>Maintain ongoing social media campaigns and engage with relevant associations, along with utilizing tax inserts, to educate the public about the Building Permit Act, the Building Code, and the Septic Re-inspection Program.</li> </ul>
Engage with Indigenous Communities	Build stronger relations with and a safe environment for our Indigenous residents & neighbours	<ul style="list-style-type: none"> <li>Participate in community events and support neighboring municipalities by offering assistance and sharing information.</li> <li>Engage with residents to address their concerns and ensure their voices are heard in public consultations.</li> </ul>

2025 Accomplishments and Key Performance Indicators (KPI's)

- Completed scanning of Ministry of the Environment septic records 1970-1998
- Building without a permit -Social media campaign (with communication dept)
- Water Quality RFP
- 2024 Water Quality Program
- 2024 Septic Re-inspection Program
- Redeveloping 2025 Septic Re-inspection Program

# Corporation of the Township of Georgian Bay

## Building Services

	2024 Actual	2024 Approved	2025 Approved	2026 Base Budget	2026 Service Enhancements	2026 Total Proposed Budget
<b>Revenues:</b>						
User Fees/Charges	385,503	769,100	772,625	645,000	-	645,000
Fines & Penalties	21,208	5,500	17,000	10,000	-	10,000
<b>Total Revenues</b>	<b>406,711</b>	<b>774,600</b>	<b>789,625</b>	<b>655,000</b>	<b>-</b>	<b>655,000</b>
<b>Expenses:</b>						
Salaries & Benefits	538,955	543,760	600,203	579,873	55,245	635,118
Legal Fees	1,494	5,000	20,000	7,000	-	7,000
Contractual Services/Consultants	44,993	42,506	43,155	36,244	-	36,244
Minor Capital, Materials & Supplies	6,065	7,400	8,300	8,400	-	8,400
Fuel & Vehicle Expenses	11,999	12,000	10,000	10,000	-	10,000
Training, Development & Travel	9,937	23,415	22,975	19,300	-	19,300
Rentals & Leases	-	500	-	-	-	-
Cost Recovery/Interdepartmental Adj	19,924	66,000	46,000	20,118	-	20,118
<b>Total Expenses</b>	<b>633,368</b>	<b>700,581</b>	<b>750,633</b>	<b>680,935</b>	<b>55,245</b>	<b>736,180</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(226,656)</b>	<b>74,019</b>	<b>38,992</b>	<b>(25,935)</b>	<b>(55,245)</b>	<b>(81,180)</b>
<b>Transfers To/Frm Reserves/Capital:</b>						
Transfers From	226,617	-	27,133	25,935	55,245	81,180
Transfers To	-	74,019	66,125	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(39)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Explanation in Changes:

- ∞ User Fees/Charges and Fines/Penalties decreasing due to reduced building permit activity and trends continuing from 2025.
- ∞ Salaries & Benefits increase due to merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS), and increases/decreases in benefit packages provided through the District of Muskoka including Health, Dental, Life, AD&D, STD, LTD, and EAP.
- ∞ Decrease in Legal Fees as a result of decreased enforcement and court attendance.
- ∞ Decrease in Contractual Services/Consultants due to completion of digitization of closed building permits.

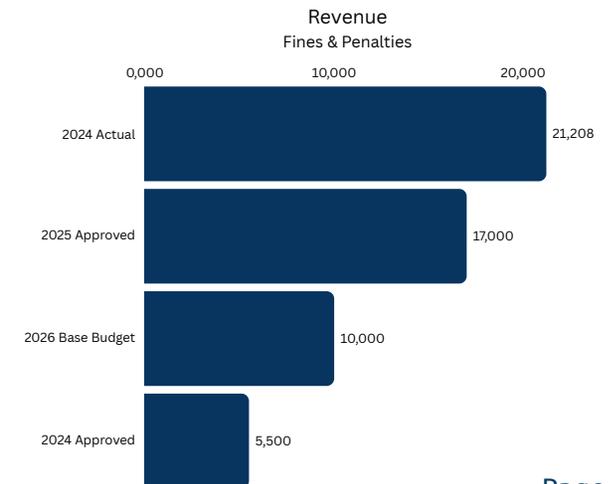
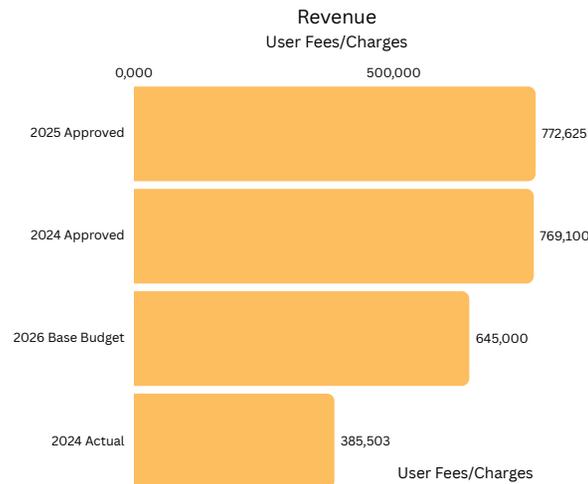
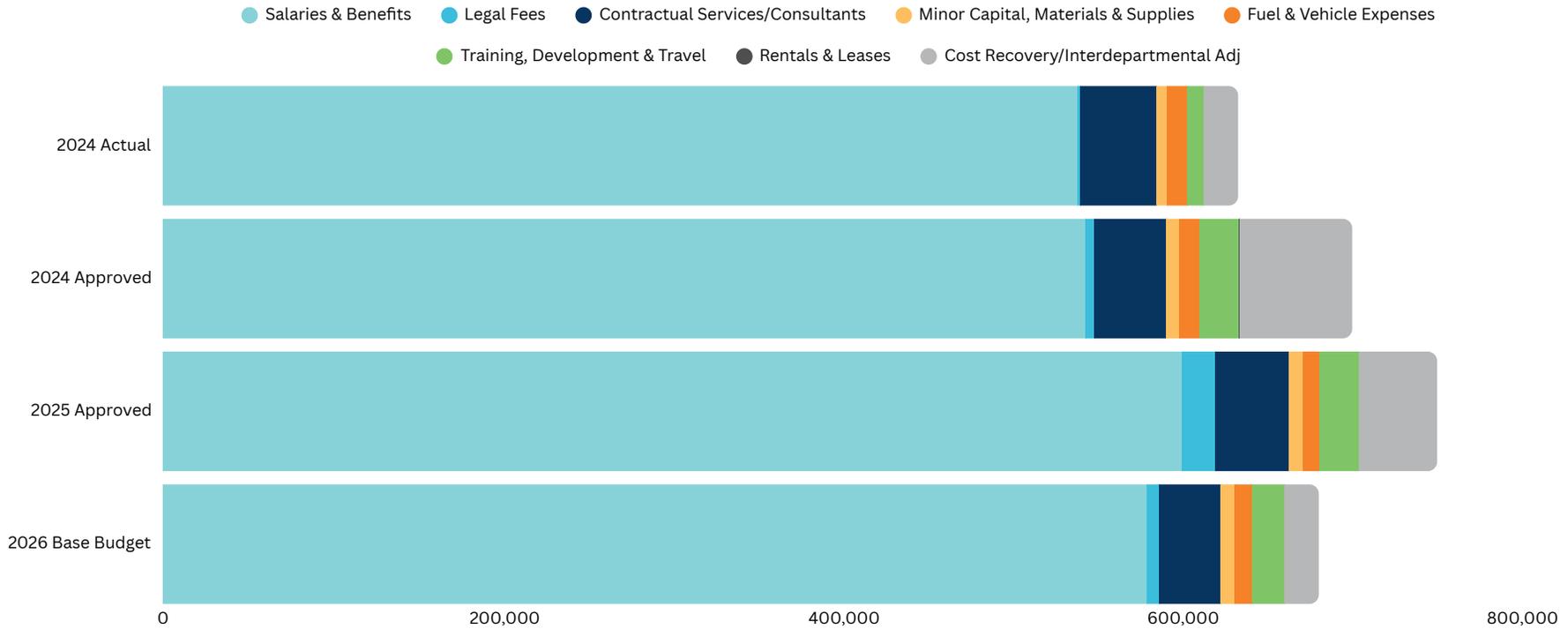
### Explanation in Changes:

- ∞ Deputy Chief Building Official increase FTE from 0.6 to 1.0, \$55,245, Salaries/Benefits

# Corporation of the Township of Georgian Bay

## Building Services Analysis

Expenditures by Category



# Service Enhancement



## Overview

	Expense	Revenue	Reserve	Tax Impact
Increase Deputy Chief Building Official FTE (0.6 to 1.0)	\$55,245	-	\$(55,245)	-

## Justification

The current eight-month contract for the Deputy Chief Building Official (DCBO) leaves a four-month period each year without dedicated deputy-level leadership within the Building Services division. During this time, the Chief Building Official (CBO) must assume all operational oversight responsibilities, resulting in significant workload strain and reduced capacity to focus on strategic initiatives, policy development, and regulatory compliance.

Expanding the DCBO position to a full-time (1.0 FTE) role will ensure continuous leadership coverage throughout the year, supporting consistent decision-making, effective risk management, and sustained operational stability. This enhancement will also provide critical coverage during absences, vacations, or emergencies, strengthening the department's overall resilience and ensuring uninterrupted service delivery to the public.

# Service Enhancement Continued



A full-time DCBO will further enhance the Township's ability to remain compliant with increasingly complex and evolving building codes, health and safety legislation, and municipal regulatory requirements, reducing potential liability exposure for the municipality. Additionally, this position plays a key role in staff mentorship, performance monitoring, and succession planning, all of which are essential to maintaining a skilled, motivated, and future-ready workforce.

While this adjustment will increase staffing costs, the investment is expected to be offset by several operational and organizational benefits, including:

- Reduced workload strain on senior leadership
- Improved operational efficiency and faster service delivery
- Enhanced compliance and reduced liability risk
- Strengthened staff development and retention

Expanding this role to full-time reflects a proactive approach to supporting sustainable service delivery, effective risk management, and long-term organizational capacity within the Building Services division. The cost for this position is covered by building permit fees.

# Planning Services



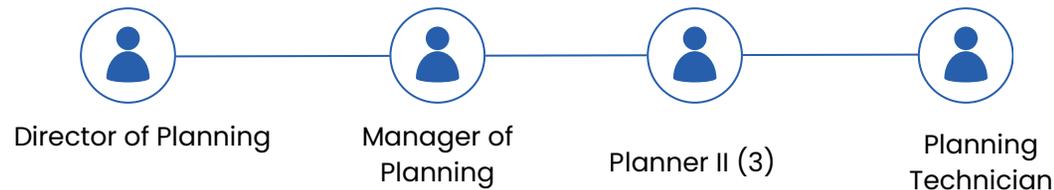
Township of Georgian Bay  
**2026 Staff Proposed  
Budget**



### Department Overview

The Township of Georgian Bay Planning Department is essential in guiding sustainable development and managing land use within the municipality. It is responsible for the development and implementation of land use policies and provisions including the Township's Official Plan and Zoning By-law, in accordance with Provincial legislation and the District of Muskoka Official Plan. The department conducts planning studies, supports community engagement, and addresses public concerns related to growth and development. By balancing developmental needs with environmental and heritage considerations, the Planning Department aims to foster orderly growth, enhance community well-being, and preserve the unique character of the township.

### Organizational Structure



Departmental Strategic Plan		
Strategic Pillar	Goal	Department Plan
Environmental Plan	Protect & preserve our natural environment	<p>In consultation with the community and other stakeholders, and utilizing the best available scientific data and current best practices, update and improve key Township land use policies and regulations, including:</p> <ul style="list-style-type: none"> <li>• Official Plan</li> <li>• Zoning By-law</li> <li>• Other By-laws (Site Alteration, Blasting, Tree Cutting)</li> <li>• Improved Environmental Impact Assessment &amp; Fish Habitat Impact Assessment Terms of Reference</li> </ul>
Fiscal Responsibilities and Technology Efficiencies	Enhance financial viability and operational excellence	<ul style="list-style-type: none"> <li>• Align land use planning policies with Council's and the community's strategic vision, to minimize appeals to planning decisions and their associated costs.</li> <li>• Optimize the utilization of the Township's Enterprise Resource Planning software through the full implementation of the TownSuite Planning Module.</li> </ul>
Streamline Planning Policies and Procedures	Make it more user-friendly, effective and efficient for both staff and residents	<ul style="list-style-type: none"> <li>• Work jointly with Council to identify opportunities for the delegation of administrative planning processes to Staff for increased efficiency.</li> <li>• Collaborate with By-law Enforcement Staff to review and update the Township's Site Alteration, Blasting and Tree Cutting By-laws so that they are mutually aligned and supportive of planning policies and regulations.</li> </ul>
Customer Experience and Community Engagement	Better serve our residents	<ul style="list-style-type: none"> <li>• Continuous improvement in the provision of timely, responsive and fulsome advice to our customers.</li> <li>• Review and update Township's Engineering &amp; Design Standards and Development Agreement Security processes in collaboration with the Operations and Finance. Departments to ensure the quality of development after approval is granted.</li> </ul>
District & Township Relationship	Better ROI & value for tax dollars	<ul style="list-style-type: none"> <li>• Collaborate with District Staff on common land use goals for greater efficiency and improved outcomes.</li> <li>• Active participation in inter-municipal staff meetings to foster knowledge exchange.</li> </ul>
Engage with Indigenous Communities	Build stronger relations with and a safe environment for our Indigenous residents & neighbours	<ul style="list-style-type: none"> <li>• Commitment to continuous improvement to processes for meaningful consultation on planning matters.</li> <li>• Actively engage with the Township's Indigenous Communities and with the District of Muskoka in the development of the District of Muskoka Archaeological Master Plan</li> <li>• Take guidance from the work and recommendations of the Muskoka Area Indigenous Leadership Table.</li> </ul>

### 2025 Accomplishments and Key Performance Indicators (KPI's)

- Implementation of a Zoning Certificate Process that has improved customer service and streamlined Building Permit turn-around times.
- Update of the Township's Site Plan Control By-law to meet legislative requirements and delegate site plan approval to staff, improving turn-around times.
- Housekeeping Update of the Township's Zoning By-law for better clarity and consistency of regulations.
- Elimination of planning application backlog.
- Overall improved quality and timeliness of customer service.

# Corporation of the Township of Georgian Bay

## Planning Services

	2024 Actual	2024 Approved	2025 Approved	2026 Base Budget	2026 Service Enhancements	2026 Total Proposed Budget
<b>Revenues:</b>						
User Fees/Charges	143,788	291,000	401,650	375,000	-	375,000
<b>Total Revenues</b>	<b>143,788</b>	<b>291,000</b>	<b>401,650</b>	<b>375,000</b>	<b>-</b>	<b>375,000</b>
<b>Expenses:</b>						
Salaries & Benefits	707,687	680,268	796,001	823,316	-	823,316
Legal Fees	978,434	180,000	200,000	200,000	-	200,000
Contractual Services/Consultants	42,124	272,462	249,893	249,698	-	249,698
Minor Capital, Materials & Supplies	2,924	5,700	4,700	3,200	-	3,200
Training, Development & Travel	10,296	9,600	10,700	10,700	-	10,700
Financial Expenses	3,935	2,000	-	-	-	-
Cost Recovery	18,335	-	-	-	-	-
<b>Total Expenses</b>	<b>1,763,734</b>	<b>1,150,030</b>	<b>1,261,294</b>	<b>1,286,914</b>	<b>-</b>	<b>1,286,914</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(1,619,947)</b>	<b>(859,030)</b>	<b>(859,644)</b>	<b>(911,914)</b>	<b>-</b>	<b>(911,914)</b>
<b>Transfers To/Frm Reserves/Capital:</b>						
Transfers From	-	75,000	128,000	128,000	-	128,000
Transfers To	-	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(1,619,947)</b>	<b>(784,030)</b>	<b>(731,644)</b>	<b>(783,914)</b>	<b>-</b>	<b>(783,914)</b>

### Explanation in Changes:

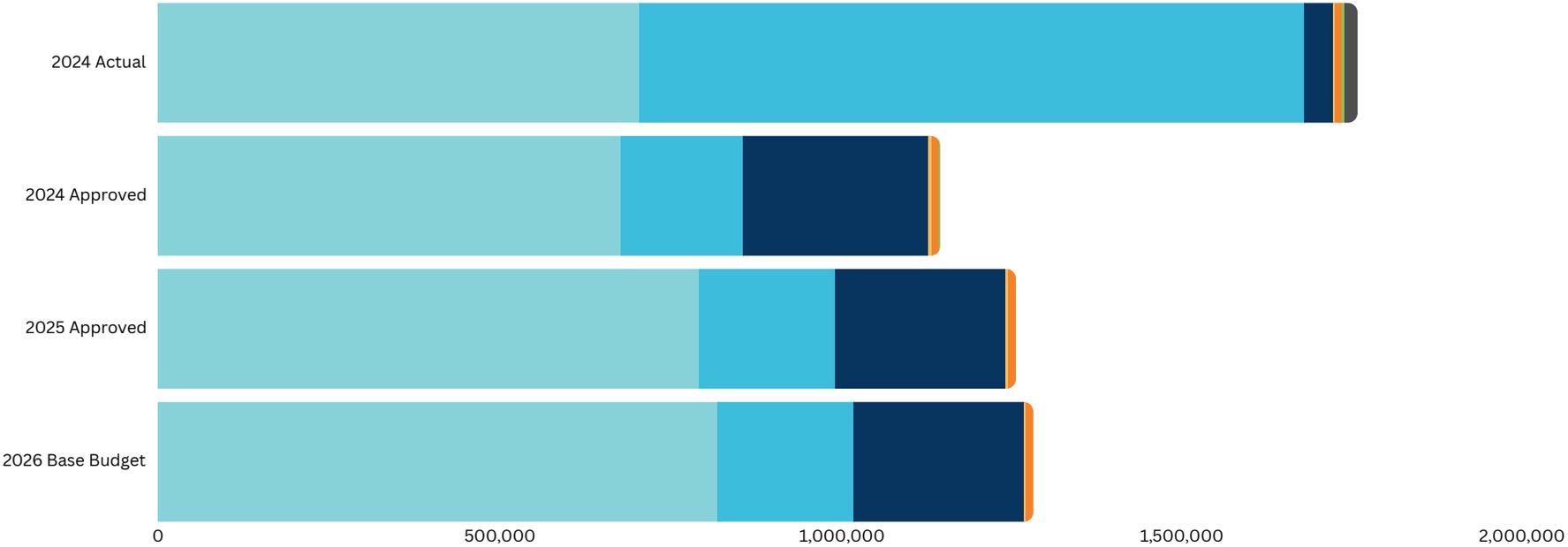
- ∞ User Fees/Charges reduced to reflect actual revenue trends.
- ∞ Salaries & Benefits increase due to merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS), and increases/decreases in benefit packages provided through the District of Muskoka including Health, Dental, Life, AD&D, STD, LTD, and EAP.
- ∞ Contractual Services/Consultants continued budget for Official Plan Amendment; portion to be funded from Reserves.

# Corporation of the Township of Georgian Bay

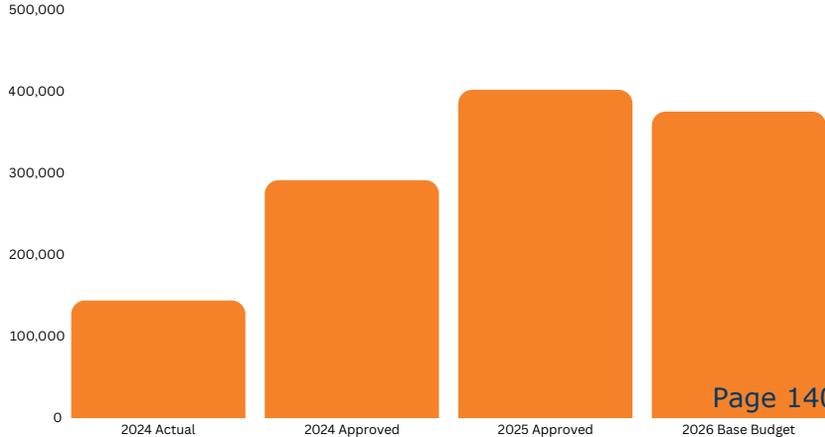
## Planning Services Analysis

Expenditures by Category

- Salaries & Benefits
- Legal Fees
- Contractual Services/Consultants
- Minor Capital, Materials & Supplies
- Training, Development & Travel
- Financial Expenses
- Cost Recovery



Revenue  
User Fees/Charges





# Operations



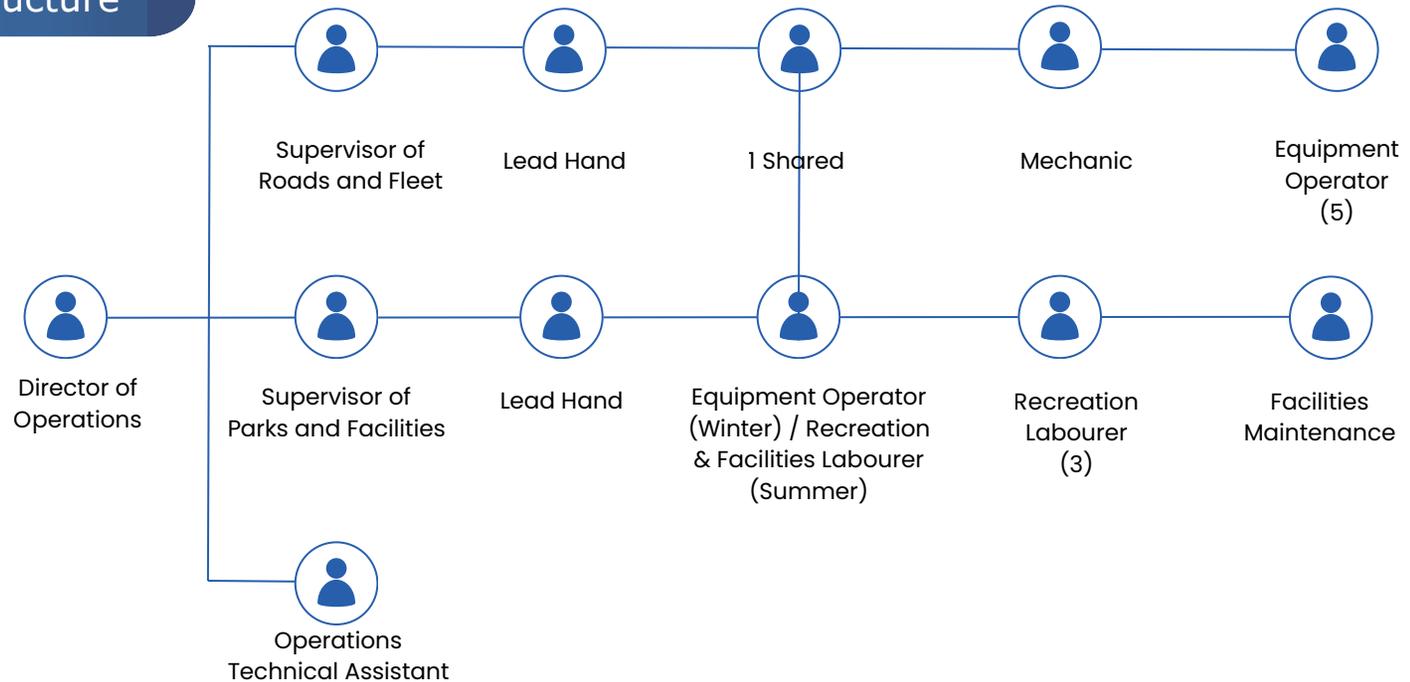
Township of Georgian Bay  
**2026 Staff Proposed  
Budget**



### Department Overview

The Township of Georgian Bay Operations Department is comprised of two branches: Parks & Facilities and Roads & Fleet. Key responsibilities include maintaining and managing essential municipal services and infrastructure. This includes the operation and maintenance of roads, bridges, buildings, parks, green spaces, and public facilities. It also handles fleet management, ensuring that municipal vehicles and equipment are well-maintained. By focusing on infrastructure and public works, the Operations Department plays a crucial role in enhancing community safety, sustainability, and quality of life for residents.

### Organizational Structure



**Departmental Strategic Plan**

<b>Strategic Pillar</b>	<b>Goal</b>	<b>Department Plan</b>
Environmental Plan	Protect & preserve our natural environment	<ul style="list-style-type: none"> <li>• The Public Works Department is committed to environmental stewardship and sustainability through the following strategic initiatives:</li> <li>• Enhance Biodiversity and Pollinator Habitats: Develop and maintain naturalized landscapes using drought-tolerant, native plant species to support biodiversity and create pollinator-friendly environments across parks and public spaces.</li> <li>• Wildlife Coexistence Initiatives: Collaborate with local wildlife and environmental organizations to create educational resources and practical tools that promote safe and sustainable coexistence with the beaver population.</li> <li>• Turtle Nest Protection Program: Continue our partnership with the Biosphere to identify, relocate, and protect turtle nests, contributing to the conservation of local species and ecosystems.</li> <li>• Staff Environmental Training: Expand internal capacity by enrolling staff in Environment and Climate Change Canada training programs, fostering a culture of environmental awareness and informed decision-making.</li> </ul>
Fiscal Responsibilities and Technology Efficiencies	Enhance financial viability and operational excellence	<ul style="list-style-type: none"> <li>• These projects focus on building comprehensive inventories, assessing asset conditions, and planning for long-term investment and maintenance.</li> <li>• Transportation Needs study including Asset Inventory &amp; Condition Assessment: Develop a GIS based inventory and condition report for all transportation-related assets, including roads, sidewalks, culverts, storm water structures, guide rails, signage, bridges, and maintenance routes.</li> <li>• Transportation Master Plan: Create a long-term strategic plan outlining the Township’s desired level of service, future goals, and infrastructure strategies over the next ten years.</li> <li>• Ten-Year Infrastructure Investment Plan: Prepare a detailed financial plan to guide investment in transportation infrastructure, ensuring sustainability and service continuity.</li> <li>• Traffic By-Law Development: Establish a comprehensive Traffic By-Law to regulate highway use, including speed limits, sign placement, sidewalk usage, and designated truck routes.</li> <li>• Facility Condition Assessment: Act on the prioritized recommendations outlined in the 2025 Facility condition assessment to improve facility functionality, safety, and efficiency. Evaluate Aging Infrastructure by conducting assessments of older municipal buildings to determine structural integrity, operational viability, and potential for repurposing or decommissioning. Recommendations will guide future investment and usage decisions.</li> <li>• Asset Management Technology: Implement GIS Field Applications to document and monitor the inventory and condition of linear assets in real time. Upgrade the Work Order Management System to track operational costs, improve maintenance planning, and support data-driven decision-making for public works assets.</li> </ul>

**Departmental Strategic Plan**

<b>Strategic Pillar</b>	<b>Goal</b>	<b>Department Plan</b>
Streamline Planning Policies and Procedures	Make it more user-friendly, effective and efficient for both staff and residents	<ul style="list-style-type: none"> <li>• To improve operational efficiency, transparency, and service delivery, the Public Works Department will implement the following strategies to streamline internal planning, policies, and procedures:</li> <li>• Standardize Departmental Procedures: Create standardized templates for reports, inspections, and work orders to reduce administrative burden and improve data consistency.</li> <li>• Policy Review and Consolidation: Consolidate and update policies to align with current legislation, industry standards, and municipal goals.</li> <li>• Integrated Planning Framework: Align divisional plans (Transportation, Fleet, Parks, Forestry, Recreation, Facilities) under a unified departmental strategy to ensure</li> <li>• Digital Transformation: Transition from paper-based systems to cloud-based platforms for document management and internal communications.</li> <li>• Performance Monitoring and Reporting: Develop key performance indicators (KPIs) and dashboards to measure efficiency, service levels, and compliance with policies.</li> </ul>
Customer Experience and Community Engagement	Better serve our residents	<ul style="list-style-type: none"> <li>• To improve operational efficiency, transparency, and service delivery, the Public Works Department will implement the following strategies to streamline internal planning, policies, and procedures:</li> <li>• Standardize Departmental Procedures: Create standardized templates for reports, inspections, and work orders to reduce administrative burden and improve data consistency.</li> <li>• Policy Review and Consolidation: Consolidate and update policies to align with current legislation, industry standards, and municipal goals.</li> <li>• Integrated Planning Framework: Align divisional plans (Transportation, Fleet, Parks, Forestry, Recreation, Facilities) under a unified departmental strategy to ensure</li> <li>• Digital Transformation: Transition from paper-based systems to cloud-based platforms for document management and internal communications.</li> <li>• Performance Monitoring and Reporting: Develop key performance indicators (KPIs) and dashboards to measure efficiency, service levels, and compliance with policies.</li> </ul>

**Departmental Strategic Plan**

<b>Strategic Pillar</b>	<b>Goal</b>	<b>Department Plan</b>
District & Township Relationship	Better ROI & value for tax dollars	<ul style="list-style-type: none"> <li>• Maintenance Agreement Renewal – 2025: Staff have reviewed the current maintenance agreement and will enter negotiations to secure:                             <ul style="list-style-type: none"> <li>◦ Improved liability protections for the Township.</li> <li>◦ Clearer definitions of service levels to ensure consistent and accountable delivery of maintenance operations.</li> </ul> </li> <li>• Muskoka Area Supervisors Group Participation: The Township has joined the Muskoka Area Supervisors Group, fostering collaboration and knowledge-sharing across municipalities. The Director of Operations has taken lead on sub-committee formed to:                             <ul style="list-style-type: none"> <li>◦ Develop new training programs tailored to Operation needs.</li> <li>◦ Coordinate shared training opportunities to improve efficiency and reduce costs across participating municipalities.</li> </ul> </li> </ul>
Engage with Indigenous Communities	Build stronger relations with and a safe environment for our Indigenous residents & neighbours	<p>The Public Works Department is committed to building respectful and collaborative partnership with Indigenous communities. Current initiatives include:</p> <ul style="list-style-type: none"> <li>• Wildlife Protection Partnership: In collaboration with Parks Canada and Moose Deer Point First Nation, the Operations team will established protective measures on Township roads to safeguard turtle and snake crossings.</li> <li>• Transportation Master Plan Collaboration: As part of the development of the Transportation Master Plan, the Township will work closely with Moose Deer Point First Nation to develop infrastructure solutions that support safe and accessible travel for all residents.</li> <li>• Recreation Program Development: The Recreation Coordinator will engage our Indigenous Communities to expand programs and share resources.</li> </ul>

### 2025 Accomplishments and Key Performance Indicators (KPI's)

In 2025 the Operations Team met a number of challenges;

- Maintained 93 km of Township roads and 62 km of District Roads with 350 cm of snow fall over 53 days which ended with a major ice storm.
- Staff maintained facilities for an average of 300 hours of bookings per month.
- The Spring clean up for roads took six weeks due to the extensive damage from the March 29 ice storm. This include brush and tree removal, over 100 tonnes of material for pothole patching and grading of all roads.
- Start of the summer season for Parks saw crews prepare 57 docks, 2 wharfs, 10 boat ramps, 3 beaches, 2 swim platforms, pickle ball courts, playgrounds and public washrooms all in time for the May long weekend.
- Our budding horticulture program kicked off with 32 planters, 18 hanging baskets and several planting beds set to flower for the summer.
- Throughout the summer capital projects were addressed; the admin building received new carpet and work stations to increase capacity, 7.2 km of roads were upgraded with chip and seal, 9.8 km of roads received slurry seal, 350 guide posts were replaced, Leduc Lane drainage was addressed, 2 trucks and a skid steer were purchased, a condition assessment of all facilities was completed, Card access control was installed on all fuel pumps and GPS monitoring was installed on all vehicles.
- The season ended with closing of all Parks facilities and fleet winterizing all equipment.

# Corporation of the Township of Georgian Bay

## Operational Services

	2024 Actual	2024 Approved	2025 Approved	2026 Base Budget	2026 Service Enhancements	2026 Total Proposed Budget
<b>Revenues:</b>						
User Fees/Charges	203,920	53,434	84,750	83,175	-	83,175
Licenses, Permits, & Rental Revenue	63,407	46,400	46,400	55,000	-	55,000
Proceeds of Disposition	173,880	-	-	-	-	-
<b>Total Revenues</b>	<b>441,207</b>	<b>99,834</b>	<b>131,150</b>	<b>138,175</b>	<b>-</b>	<b>138,175</b>
<b>Expenses:</b>						
Salaries & Benefits	1,464,681	1,622,378	1,724,104	1,749,075	83,792	1,832,867
Legal Fees	1,526	-	-	-	-	-
Contractual Services/Consultants	609,394	614,265	558,950	505,023	-	505,023
Minor Capital, Materials & Supplies	134,469	115,200	110,250	112,400	-	112,400
Fuel & Vehicle Expenses	160,174	132,500	132,100	152,000	-	152,000
Training, Development & Travel	21,414	19,044	19,210	21,910	-	21,910
Utilities (Heat, Hydro, Water, Telephone)	297,954	284,625	295,400	307,400	-	307,400
Repairs & Maintenance	254,034	245,400	378,400	380,900	-	380,900
Rentals & Leases	16,152	17,800	17,800	12,800	-	12,800
Interdepartmental Adjustments	(108,033)	(124,200)	(104,200)	(119,200)	-	(119,200)
<b>Total Expenses</b>	<b>2,851,766</b>	<b>2,927,012</b>	<b>3,132,014</b>	<b>3,122,308</b>	<b>83,792</b>	<b>3,206,100</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(2,410,558)</b>	<b>(2,827,178)</b>	<b>(3,000,864)</b>	<b>(2,984,133)</b>	<b>(83,792)</b>	<b>(3,067,925)</b>
<b>Transfers To/Frm Reserves/Capital:</b>						
Transfers From	125,403	-	35,000	-	-	-
Transfers To	140,505	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(2,425,660)</b>	<b>(2,827,178)</b>	<b>(2,965,864)</b>	<b>(2,984,133)</b>	<b>(83,792)</b>	<b>(3,067,925)</b>

### Explanation in Changes:

- ∞ Licenses, Permits & Rental revenue increase due to review of actual facility lease agreements.
- ∞ Salaries & Benefits increase due to merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS), and increases/decreases in benefit packages provided through the District of Muskoka including Health, Dental, Life, AD&D, STD, LTD, and EAP.
- ∞ Reduction to Contractual Services/Consultants: i) removal of MacTier Recreation Plan Funded by Reserves; ii) reduction of MacTier Arena Roller Skating Days; and, iii) reduction of ditching contractual services.
- ∞ Increase to Fuel & Vehicle Expenses to reflect actual expenditures for gas and diesel.
- ∞ Increase to Utilities to reflect actual expenditures for heat, hydro, and water.

### Service Enhancements:

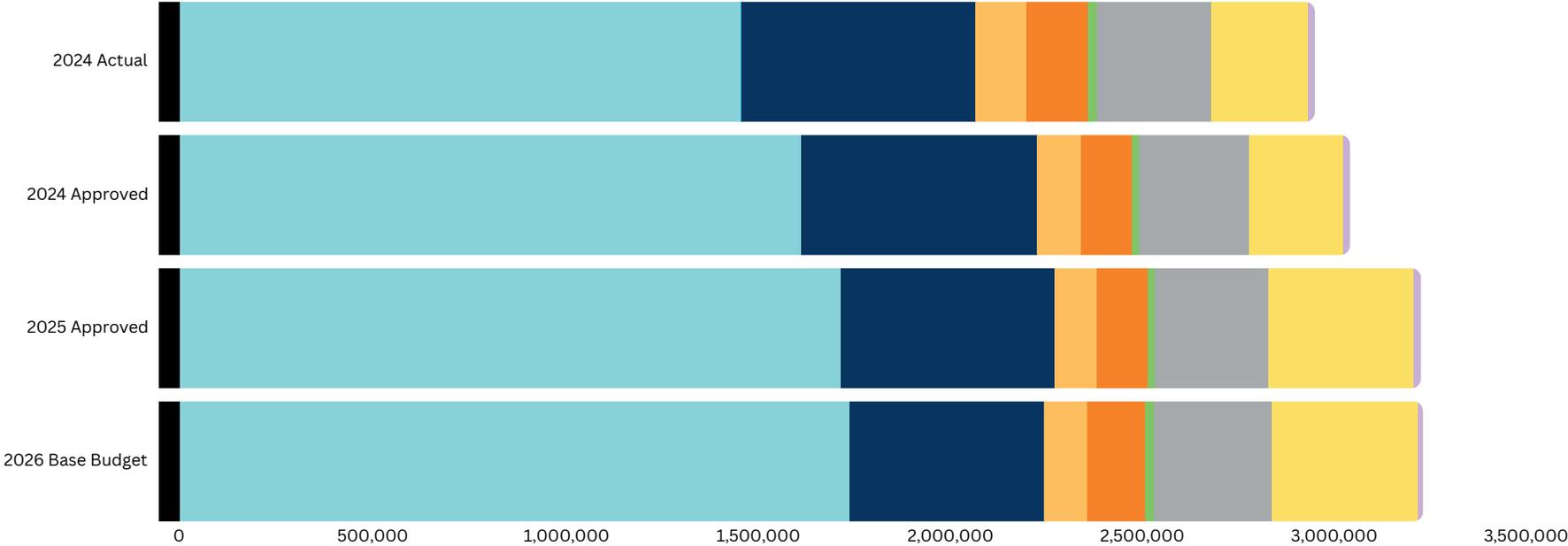
- ∞ Recreation Coordinator 1.0 FTE, \$83,792, Salaries/Benefits

# Corporation of the Township of Georgian Bay

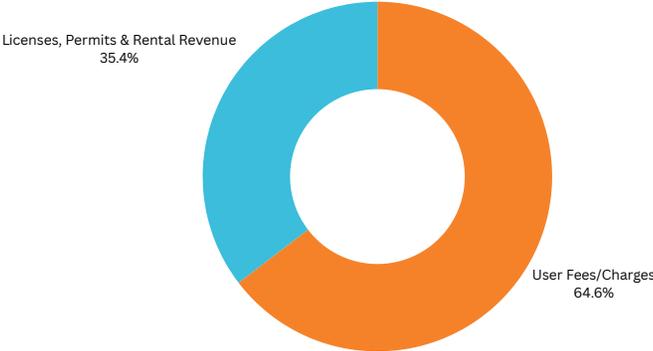
## Operational Services Analysis

Expenditures by Category

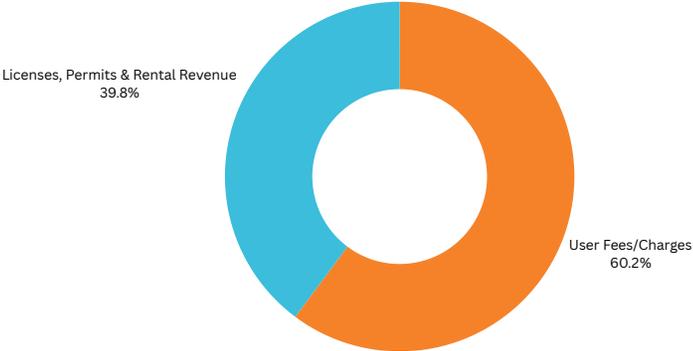
- Salaries & Benefits
- Legal Fees
- Contractual Services/Consultants
- Minor Capital, Materials & Supplies
- Fuel & Vehicle Expenses
- Training, Development & Travel
- Utilities (Heat, Hydro, Water, Telephone)
- Repairs & Maintenance
- Rentals & Leases
- Interdepartmental Adjustments



2025 Budget: Revenues



2026 Proposed Budget: Revenues



# Service Enhancement



## Overview

	Expense	Revenue	Existing Budget	Tax Impact
Recreation Coordinator 1.0 FTE	\$83,792	-	-	\$83,792

## Justification

The Minutes of the July 29, 2024, Arena Advisory Committee include Resolution MAAC-2024-13, which states:

"Be it resolved that the MacTier Arena Advisory Committee recommends to Council that a proposed position be added to the draft 2025 Operating Budget for an Activity/Program Coordinator responsible for offering recreational activities and managing events at all Township facilities."

This resolution was adopted with the approval of the Minutes in the Council consent agenda on August 12, 2024. The primary objective of this position is to enhance recreational and community offerings across the Township, ultimately aiming to increase utilization of Township facilities. The goal of this position will be to source program providers and encourage them to provide diverse recreational programs on an individual user fee basis.

# Service Enhancement Continued



Additionally, Township staff recommend that this position represent the Township on special event committees and community lead special events. This role will act as the liaison between the various departments required to support events.

To maximize the effectiveness of the Activity/Program Coordinator role, the position would also encompass a range of administrative duties to support the recreational programming including:

- Coordinating schedules and logistics for recreational programs/events.
- Assisting with budgeting and financial tracking related recreational and facility .
- Maintaining records of program participation and facility usage.
- Supporting marketing efforts to promote Township programs and events.
- Facilitating communication between departments to ensure cohesive program delivery.
- Organizing and documenting meetings, including preparing agendas and minutes for Event Committees.
- Assisting with the preparation of reports and presentations related to facility usage, program performance,
- Managing correspondence and inquiries related to events, recreational programs and facility rentals.

By considering this position Council will not only enrich the community's recreation programming and optimize facility utilization, but also support special events that foster civic pride, encourage tourism, and strengthen community engagement.

# Corporation of the Township of Georgian Bay

## Water Quality & Waste Management Services

	2024 Actual	2024 Approved	2025 Approved	2026 Base Budget	2026 Service Enhancements	2026 Total Proposed Budget
<b>Expenses:</b>						
Contractual Services/Consultants	51,838	55,000	145,000	145,000	100,000	245,000
Minor Capital, Materials & Supplies	14,026	-	-	10,000	-	10,000
<b>Total Expenses</b>	<b>65,864</b>	<b>55,000</b>	<b>145,000</b>	<b>155,000</b>	<b>100,000</b>	<b>255,000</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>65,864</b>	<b>55,000</b>	<b>145,000</b>	<b>155,000</b>	<b>100,000</b>	<b>255,000</b>
<b>Transfers To/Frm Reserves/Capital:</b>						
Transfers From	-	-	-	10,000	-	10,000
Transfers To	-	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(65,864)</b>	<b>(55,000)</b>	<b>(145,000)</b>	<b>(145,000)</b>	<b>(100,000)</b>	<b>(245,000)</b>

**Explanation in Changes:**

- ∞ Water Quality Program includes \$100,000 in Base Budget.
- ∞ 2 Large Item Pick-ups \$45,000 included in Base Budget.

**Service Enhancements:**

- ∞ Water Quality Program increase of \$100,000 (Total contribution of \$200,000)  
COW-2025-047

BE IT RESOLVED THAT the Committee of the Whole receives the report regarding Water Quality Monitoring for consideration and recommends to Council to form a Water Quality Stakeholder & Water Quality Science Advisory Committees or Working Groups to establish a Water Quality Monitoring Program using portions of the guide, to be implemented for 2026 up-to \$200,000.

**Carried.**

# Corporation of the Township of Georgian Bay

## Operations: District Roads & Waste Management

	2024 Actual	2024 Approved	2025 Approved	2026 Base Budget	2026 Service Enhancements	2026 Total Proposed Budget
<b>Revenues:</b>						
User Fees/Charges	580,690	402,108	475,766	499,047	-	499,047
<b>Total Revenues</b>	<b>580,690</b>	<b>402,108</b>	<b>475,766</b>	<b>499,047</b>	<b>-</b>	<b>499,047</b>
<b>Expenses:</b>						
Salaries & Benefits	108,396	-	144,735	146,520	-	146,520
Contractual Services/Consultants	225,834	117,068	178,000	198,000	-	198,000
Interdepartmental Adjustments	124,673	102,000	102,000	117,000	-	117,000
<b>Total Expenses</b>	<b>458,903</b>	<b>219,068</b>	<b>424,735</b>	<b>461,520</b>	<b>-</b>	<b>461,520</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>121,787</b>	<b>183,040</b>	<b>51,031</b>	<b>37,527</b>	<b>-</b>	<b>37,527</b>
<b>Transfers To/Frm Reserves/Capital:</b>						
Transfers From	-	-	-	-	-	-
Transfers To	-	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>121,787</b>	<b>183,040</b>	<b>51,031</b>	<b>37,527</b>	<b>-</b>	<b>37,527</b>

### Explanation in Changes:

- ∞ Salaries & Benefits increase due to merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS), and increases/decreases in benefit packages provided through the District of Muskoka including Health, Dental, Life, AD&D, STD, LTD, and EAP.
- ∞ Increase in Contractual Services/Consultants based on previous years actuals

# Corporation of the Township of Georgian Bay

## Operations: Cemetery

	2024 Actual	2024 Approved	2025 Approved	2026 Base Budget	2026 Service Enhancements	2026 Total Proposed Budget
<b>Revenues:</b>						
User Fees/Charges	(800)	3,725	6,525	7,025	-	7,025
Investment & Interest Income	3,290	-	4,000	4,000	-	4,000
<b>Total Revenues</b>	<b>2,490</b>	<b>3,725</b>	<b>10,525</b>	<b>11,025</b>	<b>-</b>	<b>11,025</b>
<b>Expenses:</b>						
Salaries & Benefits	6,101	-	-	-	-	-
Contractual Services/Consultants	-	1,000	5,000	5,420	-	5,420
Minor Capital, Materials & Supplies	10	2,000	-	-	-	-
Repairs & Maintenance	-	250	250	250	-	250
Rentals & Leases	1,282	2,500	4,500	4,500	-	4,500
Interdepartmental Adjustments	2,354	2,200	2,200	2,200	-	2,200
<b>Total Expenses</b>	<b>9,747</b>	<b>7,950</b>	<b>11,950</b>	<b>12,370</b>	<b>-</b>	<b>12,370</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(7,257)</b>	<b>(4,225)</b>	<b>(1,425)</b>	<b>(1,345)</b>	<b>-</b>	<b>(1,345)</b>
<b>Transfers To/Frm Reserves/Capital:</b>						
Transfers From	-	-	-	-	-	-
Transfers To	1,515	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(8,772)</b>	<b>(4,225)</b>	<b>(1,425)</b>	<b>(1,345)</b>	<b>-</b>	<b>(1,345)</b>

### Explanation in Changes:

∞ No major variances to report.

# Service Enhancement



## Overview

	Expense	Revenue	Existing Budget	Tax Impact
Water Quality Monitoring Program	\$200,000	-	\$(100,000)	\$100,000

## Justification

Following Council's 2024 approval of Greenland International/Dillon Consulting Ltd. to create the Water Quality Program, a draft Guidance Manual was developed through collaboration with the Water Quality Working Group, stakeholders, and consultants. Feedback was gathered and incorporated into the updated manual, which now presents a structured approach to monitoring water quality issues such as development impacts, septic failures, wastewater discharge, and climate change effects. The manual also outlines the need for professional oversight, volunteer training, and coordination to ensure accurate data collection and analysis.

Committee of the Whole was provided with three (3) options on October 7, 2025: (1) fully implement the Water Quality Monitoring Program in 2026 with an estimated cost of \$250,000 and two new full-time staff; (2) allocate \$100,000 for the creation of Water Quality Stakeholder and Science Advisory Committees to design a tailored program for 2026; or (3) continue the current program in 2026 with a \$25,000 budget while establishing advisory committees to prepare for a new program in 2027. All options align with the Township's Strategic Plan under Environmental Protection.

# Service Enhancement Continued



Date: October 7, 2025 COW-2025-047

**Moved by** Councillor Allan Hazelton

**Seconded by** Councillor Peter Cooper

BE IT RESOLVED THAT the Committee of the Whole receives the report regarding Water Quality Monitoring for consideration and recommends to Council to form a Water Quality Stakeholder & Water Quality Science Advisory Committees or Working Groups to establish a Water Quality Monitoring Program using portions of the guide, to be implemented for 2026 up-to \$200,000.

**Carried**



# Agencies, Boards & Committee's (ABC's)



Township of Georgian Bay  
**2026 Staff Proposed  
Budget**

# Corporation of the Township of Georgian Bay

## Agencies, Boards & Committees

	2024 Actual	2024 Approved	2025 Approved	2026 Base Budget	2026 Service Enhancements	2026 Total Proposed Budget
<b>Expenses:</b>						
Municipal Grants - Library Board	433,146	496,000	521,501	521,501	28,299	549,800
Municipal Grants - SSEA	106,266	106,042	110,366	110,366	2,595	112,961
Municipal Grants - Small Policy	14,181	10,000	10,000	10,000	-	10,000
Municipal Grants - Other	56,200	65,000	65,000	65,000	-	65,000
<b>Total Expenses</b>	<b>609,793</b>	<b>677,042</b>	<b>706,867</b>	<b>706,867</b>	<b>30,894</b>	<b>737,761</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(609,793)</b>	<b>(677,042)</b>	<b>(706,867)</b>	<b>(706,867)</b>	<b>(30,894)</b>	<b>(737,761)</b>
<b>Transfers To/Frm Reserves/Capital:</b>						
Transfers From	-	-	-	-	-	-
Transfers To	-	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(609,793)</b>	<b>(677,042)</b>	<b>(706,867)</b>	<b>(706,867)</b>	<b>(30,894)</b>	<b>(737,761)</b>

**Explanation in Changes:**

- ∞ SSEA Base Budget made up of the following:
  1. SSEA Municipal Share - Core Operations Base Budget includes \$97,225; continuation of this program is subject to Council direction;
  2. Sustainable Severn Sound Base Budget 13,141.

**Service Enhancements:**

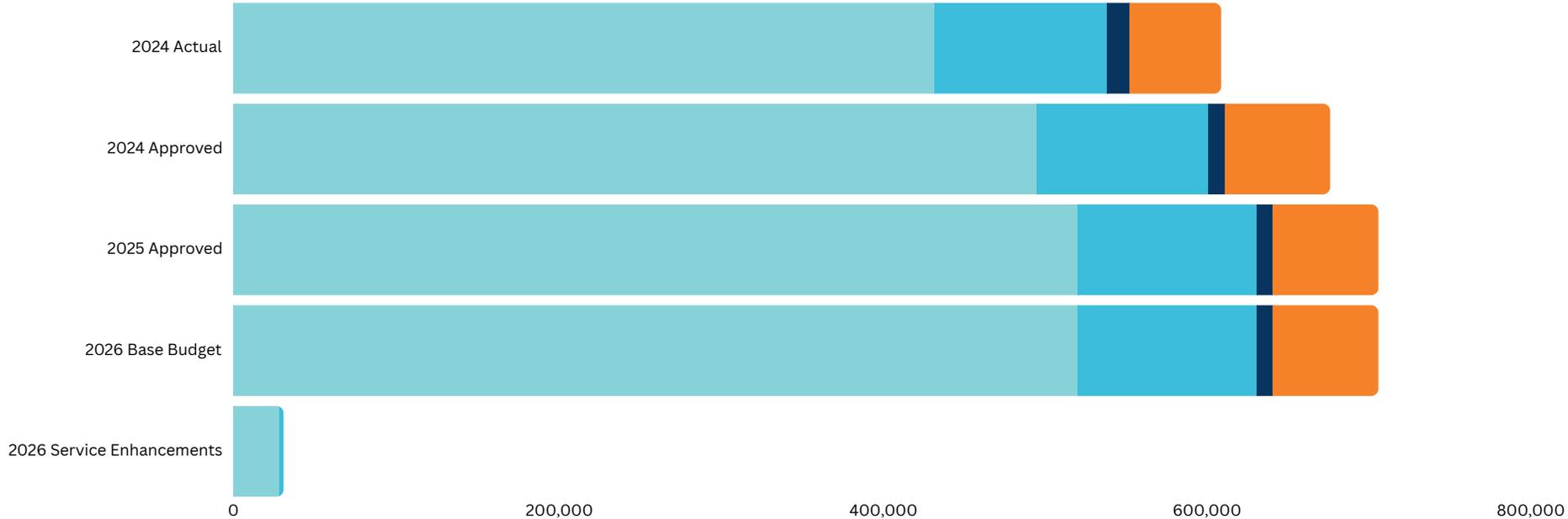
- ∞ Library Board increases have been outlined as Service Enhancements; however, are requests made by the Library Board to increase their 2026 Budget by 28,299 or 5.43%;
  1. 2025 Salaries/Benefits increase of \$23,000; 2024 Salaries/Benefits increase of \$24,219;
  2. IT Support Services increase of \$8,000.
- ∞ SSEA increases have been outlined as Service Enhancements; however, are requests made by the SSEA Joint Municipal Board to increase their 2026 Budget by \$2,595 or 2.4%; this is dependent on the Township continuing with Core Services provided by the SSEA.
  1. SSEA Municipal Share - Core Operations increase of \$2,200
  2. Sustainable Severn Sound increase of \$395

# Corporation of the Township of Georgian Bay

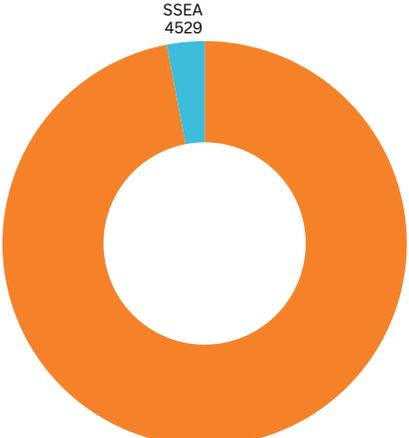
## Agencies, Boards & Committees

Expenditures by Category

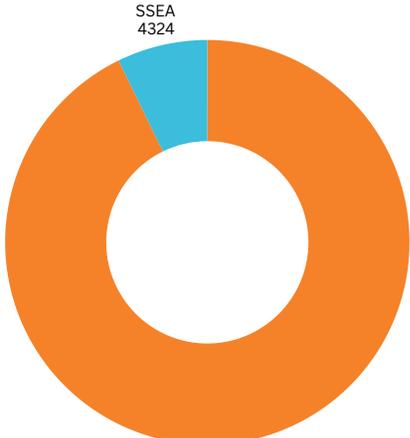
● Municipal Grants - Library Board 
 ● Municipal Grants - SSEA 
 ● Municipal Grants - Small Policy 
 ● Municipal Grants - Other



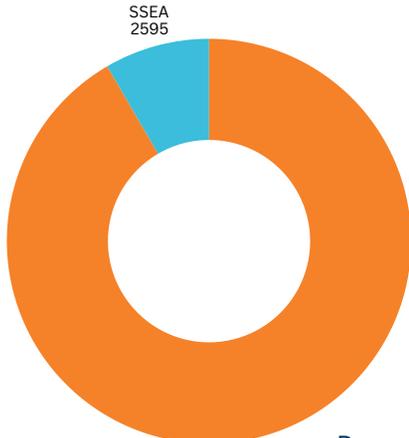
2024 Budget Increases



2025 Budget Increases



2026 Budget Increases



## Service Enhancement 2026

Overview:

### Port Severn Portable Library Building

#### Portable Building Cost Overview

Building Size (SqFt)	2880 ( 48 x 60)
Monthly Lease	\$ 5,752 (based on minimum 24 months)
Total Annual Lease	\$ 69,020
Set Up Charges - leasing	\$ 270,522 (engineered drawings, delivery, setup, return/takedown)
Purchase Cost*	\$ 518,400 * \$180 / sq ft
Set Up Charges - purchase	\$ 195,620 * Set-up Charges reduced when purchasing unit vs. leasing unit due to not needing to pay for return/takedown
Site Preparation	\$ 260,000 required for lease OR purchase option (gravel pad, utility hookup, signage, space designer, furnishings, moving)
<b><i>Plus applicable taxes</i></b>	

## Option A - Lease 5 Years

Costs	Year 1	Year 2	Year 3	Year 4	Year 5	
Set-Up Charges - leasing	270,522					
Site Preparation	260,000					
Lease	69,020	69,020	69,020	69,020	69,020	
<b>Total</b>	<b>599,542</b>	<b>69,020</b>	<b>69,020</b>	<b>69,020</b>	<b>69,020</b>	<b>875,624</b>

**Total for 60 months**

## Option B - Lease 3 Years

Costs	Year 1	Year 2	Year 3	
Set-Up Charges - leasing	270,522			
Site Preparation	260,000			
Lease	69,020	69,020	69,020	
<b>Total</b>	<b>599,542</b>	<b>69,020</b>	<b>69,020</b>	<b>737,583</b>

**Total for 36 months**

### Lease specific notes:

- Minimum lease period **flexible**.
  - o Anything less than 24 months would see an increase in monthly costs. Best to select lease period as close to accurate timelines as possible as rates become locked in.

## Option C - Purchase

Costs/Year	Year 1	Year 2	Year 3	Year 4	Year 5	
Set-Up Charges - purchasing	195,620					
Site Preparation	260,000	-	-	-	-	
Purchase Cost	518,400					
Yearly average	194,804	194,804	194,804	194,804	194,804	
<b>Total</b>	974,020					974,020

\* Set-up Charges reduced when purchasing unit vs. leasing unit due to not needing to pay for return/takedown

### General notes applicable for both lease or purchase options:

- ~ 3 month from time of order to open and operating
  - o ~ 5 – 6 weeks to prep unit from time of order
  - o ~ 1 week on site to install
  - o ~ 2 - 3 weeks to move from current space to new space
- Regular branch maintenance charges are not included in estimates as they are included in our current 2026 operating budget.
- This Service Enhancement is a separate request from the 2026 Baseline Operating Budget
- Utility costs for Port Severn not included (which would cost approximately \$7800/year).
- Estimates/costs based on pricing presented by Willscot, Williams Scotsman, Inc.

### Justification:

The Township of Georgian Bay Public Library recently completed a Strategic Branch Assessment with TCI Management Consultants and Beth Ross & Associates.

The report reviewed Georgian Bay Public Library as a whole and all three current branches. While improvements need to be made in all three branches based on Ontario Library standards, Honey Harbour and Mactier for the most part are servicing residents well.

However, the study clearly showed that the southern area of the Township, specifically Port Severn, is where Library services are in most need of addressing.

Already the most populated area within the Township, Port Severn is also anticipated to see the most growth in the future and yet it is the community with the lowest level of Library services.

The assessment found that the current Port Severn Branch, which opened fifteen years ago in 2010 as a one year pilot project, is currently insufficient in terms of meeting the Library service needs of the community based on Library standards as outlined by ARUPLO [see appendix].

In addition to the recent Branch Assessment data our 2024 survey data confirms that residents in the Port Severn area are unsatisfied with the current Library services we are able to provide within the Community Services building, including not being able to offer programs which has become a cornerstone of our offering.

Although Port Severn and Honey Harbour may be considered relatively close, once seasonal water access residents are included into the assessment it is clear both communities ideally need to be serviced by their own library branch. A large percentage of water access residents already travel 30 minutes to reach Library services in Honey Harbour and alternatively Port Severn residents are not travelling into Honey Harbour as part of their regular routines.

The Community Services building faces many challenges in terms of being a library, including but not limited to the small space allocation within the building that we have and cross over with Township administrative office space and staff.

Based on the results of our surveys, patron feedback and the Branch Assessment Study, the GBPL Board has met and reviewed and debated numerous potential future solutions for Port Severn. The Board's view is that the situation needs to be remedied sooner, not later, to ensure that the residents of Port Severn are able to have access to equitable Library services.

With that intent, the Library Board is proposing to move the Port Severn Branch to a 2880 sq ft modular/portable building located on Township property (preferred location being either the Baxter Ward Community Centre or Community Services Building property).

This would allow the Township to "test" the viability of having a proper sized, year-round Library for Port Severn residents.

If it is deemed successful, next steps might include the portable becoming the permanent home for the Library.

Note that the 2020 Township Asset Management Plan ranked the state of the Baxter Ward Centre as an asset as "very poor" with low remaining life span without investment.

Whether the proposed portable site is located on the Baxter Ward or Community Services property, investing in the Port Severn Library supports residents and promotes the new and evolving Library model of creating “community hubs”. Rural communities specifically benefit from this model of housing several different services and uses in one convenient location.

## APPENDIX

### **ARUPLO Guidelines:**

ARUPLO guidelines are based heavily on how many people are being served by branch rather than total population of a municipality. For the case of Georgian Bay, population has been divided by ward, with wards assigned to their closest branch.

Population/branch service points are divided for Georgian Bay Public Library as follows;

**Honey Harbour Branch** = 32% of Township population

- Ward 4 (21%)
- lower Ward 2 (11%)

**MacTier Branch\*** = 33% of Township population

- Ward 1 (23%)
- upper Ward 2 (10%)

**Port Severn Branch** = 34% of Township population

- Ward 3 (34%)

\* Georgian Bay Public Library has reciprocal borrowing across all of Muskoka. This means that a resident anywhere within Muskoka can get a Library card at any Library within Muskoka. As a result, the MacTier branch sees usage from neighbouring municipality Muskoka Lakes.

**Guideline ranges** included below are suggested for Library service points serving up to 5,000 people. The range allows administrators to adjust accordingly based on their size.

ARUPLO Guidelines	Guideline Range		Honey Harbour Branch Actuals	MacTier Branch Actuals	Port Severn Branch Actuals
Net Library space (s.f)	2500	5000	1,100 + ~800 = 1,900	2,700	768
Hours of operation per week*	20	25	29	28	18
Number of days per week	4	4	4	4	4*

\*Seasonal variances occur with hours and number of days/week

## PORTABLE BRANCH: OAKVILLE PUBLIC LIBRARY

A 5000 sqft version of the proposed project above was completed in 2018 by Oakville Public Library. The building has since been disassembled and moved to yet another new location as of 2021. Photos included below.



PORTABLE BRANCH: MACTIER PUBLIC LIBRARY

Prior to the current 2800sqft building, the MacTier Library was located in a school portable at the end of High St. Photos included below.

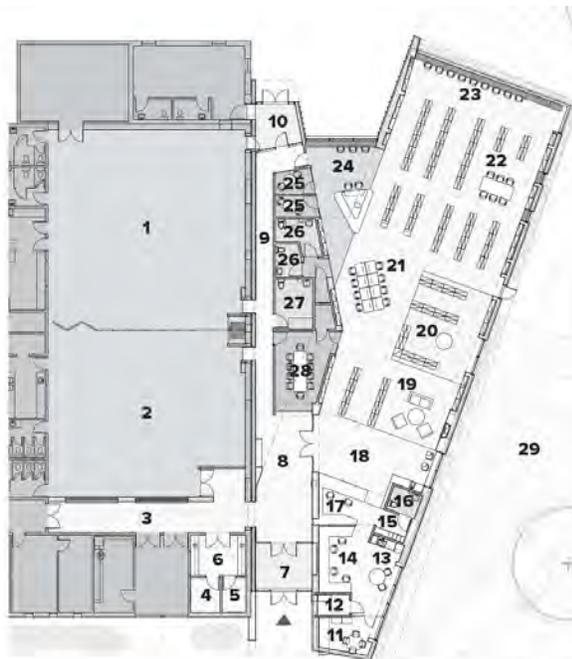


## COMMUNITY HUB EXAMPLE: CLEARVIEW PUBLIC LIBRARY – STAYNER BRANCH

An addition to an existing community centre created a new Stayner Branch for Clearview Public Library.



- COMMUNITY HALL
- 1 NORTH HALL
- 2 SOUTH HALL
- 3 SPORTS HALL OF FAME / SOUTH CORRIDOR
- 4 MECHANICAL ROOM
- 5 ELECTRICAL ROOM
- 6 COAT ROOM
- LIBRARY
- 7 ENTRANCE / VESTIBULE
- 8 COMMUNITY ATRIUM & ART GALLERY
- 9 NORTH CORRIDOR & ART GALLERY
- 10 NORTH VESTIBULE
- 11 CEO OFFICE
- 12 BOOK DROP
- 13 STAFF KITCHENETTE
- 14 STAFF WORK AREA
- 15 STAFF LOCKERS
- 16 STAFF W/C
- 17 CIRCULATION DESK
- 18 LIBRARY ENTRANCE
- 19 COMMUNITY LOUNGE
- 20 CHILDREN'S AREA
- 21 COMPUTERS
- 22 MAIN LIBRARY
- 23 QUIET STUDY
- 24 TEENS' AREA
- 25 TUTORIAL ROOM
- 26 UNISEX W/C
- 27 UNIVERSAL WC
- 28 COMMUNITY BOARDROOM
- 29 LIBRARY READING GARDEN



COMMUNITY HUB EXAMPLE: BRACEBRIDGE PUBLIC LIBRARY

The Muskoka Lumber Community Centre is a multi use community hub that houses the new Bracebridge Public Library branch, arena, multi-sport field house and more.



# Capital 2026 Annual Budget Details



Township of Georgian Bay  
**2026 Staff Proposed  
Budget**





## 2026 Proposed Capital Budget

Expenditures					
Project#	Asset Type	Asset Description	Carry Forward and Pre-Approved from 2025	2026 Request (\$)	Total Budget
Facilities - GHG Study					
2026-OP16	Administration Building	Heating and Ventilation Unit Replacement/Upgrade (Pending approval of forthcoming report from staff)	380,000	-	380,000
2026-OP17	Administration Building	Lighting	30,000	-	30,000
2026-OP18	Baxter Ward Community Centre	Lighting	53,000	-	53,000
2026-OP19	Baxter Ward Community Centre	Replace propane stove with electric	20,000	-	20,000
Facilities - GHG Study Total			\$ 483,000	\$ -	\$ 483,000

Funding Sources									
Tax Supported	Reserves				Reserve Funds	Grants and Other Contributions			
	Working Capital	Fire/Emergency Services Asset Reserve	Operations Asset Reserve	IT Asset Reserve		OCIF	Canada Community Building Fund	Drainage	Debenture
Facilities - GHG Study									
			380,000						
			30,000						
			53,000						
			20,000						
\$ -	\$ -	\$ -	\$ 483,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DC Eligible (%)	Funding Envelope
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## 2026 Proposed Capital Budget

Expenditures					
Project#	Asset Type	Asset Description	Carry Forward and Pre-Approved from 2025	2026 Request (\$)	Total Budget
Fleet Rolling Stock (Machinery and Vehicles)					
<b>Fire and Emergency Services/By-Law</b>					
2026-FR06	Mobile Equipment (Trailer)	Additional Support Trailer (2)	-	20,000	20,000
2026-FR07	Vehicle (Light Duty)	By-Law C4: 1/2 ton 4X4 Pickup	-	120,000	120,000
<b>Parks and Recreation</b>					
2026-OP20	Machinery (Light Duty)	P35: Resurfacer (Zamboni)	-	132,490	132,490
2026-OP21	Machinery (Light Duty)	P73: Lawnmower tractor	15,000	-	15,000
<b>Public Works</b>					
2026-OP22	Vehicle (Medium and Heavy Duty)	T51: 2016 Western Star Plow	-	386,428	386,428
Fleet Rolling Stock (Machinery and Vehicles) Total			\$ 15,000	\$ 658,918	\$ 673,918

Funding Sources									
Tax Supported	Reserves				Reserve Funds	Grants and Other Contributions			
	Working Capital	Fire/Emergency Services Asset Reserve	Operations Asset Reserve	IT Asset Reserve	DC Reserve Fund	OCIF	Canada Community Building Fund	Drainage	Debenture
Fleet Rolling Stock (Machinery and Vehicles)									
20,000									
120,000									
132,490									
			15,000						
386,428									
\$ 658,918	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DC Eligible (%)	Funding Envelope
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## 2026 Proposed Capital Budget

Expenditures					
Project#	Asset Type	Asset Description	Carry Forward and Pre-Approved from 2025	2026 Request (\$)	Total Budget
<b>Road Network</b>					
2026-OP30	Roads	Placeholder - Pending roads needs study results	-	1,468,754	1,468,754
<b>Sidewalks and Other</b>					
2026-OP31		New sidewalk in Honey Harbour from LCBO to Port of Honey Harbour	120,000	-	120,000
2026-OP32		MacTier - Interlocking Sidewalk Replacement	125,000	-	125,000
2026-OP32		Mainstreet Lighting	-	180,000	180,000
2026-OP33	Drainage	Hasketts	-	75,000	75,000
2026-OP34	Multiple Locations	Forestry	-	50,000	50,000
2026-OP35	Multiple Locations	Beaver Pilots	-	15,000	15,000
<b>Road Network Total</b>			<b>\$ 245,000</b>	<b>\$ 1,788,754</b>	<b>\$ 2,033,754</b>

Funding Sources									
Tax Supported	Reserves				Reserve Funds	Grants and Other Contributions			
	Working Capital	Fire/Emergency Services Asset Reserve	Operations Asset Reserve	IT Asset Reserve	DC Reserve Fund	OCIF	Canada Community Building Fund	Drainage	Debenture
<b>Road Network</b>									
588,350			639,330			125,000	116,074		
			84,000		36,000				
			125,000						
	180,000								
								75,000	
	50,000								
	15,000								
<b>\$ 833,350</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 848,330</b>	<b>\$ -</b>	<b>\$ 36,000</b>	<b>\$ 125,000</b>	<b>\$ 116,074</b>	<b>\$ 75,000</b>	<b>\$ -</b>

<b>DC Eligible (%)</b>	<b>Funding Envelope</b>
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30% 36,000

## 2026 Proposed Capital Budget

Expenditures					
Project#	Asset Type	Asset Description	Carry Forward and Pre-Approved from 2025	2026 Request (\$)	Total Budget
			Contribution to Reserves	\$	379,711
<b>2025 Capital Budget Total</b>			<b>\$ 1,327,611</b>	<b>\$ 3,476,916</b>	<b>\$ 5,184,238</b>

Funding Sources									
Tax Supported	Reserves				Reserve Funds	Grants and Other Contributions			
	Working Capital	Fire/Emergency Services Asset Reserve	Operations Asset Reserve	IT Asset Reserve	DC Reserve Fund	OCIF	Canada Community Building Fund	Drainage	Debtenture
\$	379,711								
<b>\$ 2,845,667</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,790,941</b>	<b>\$ 50,000</b>	<b>\$ 181,556</b>	<b>\$ 125,000</b>	<b>\$ 116,074</b>	<b>\$ 75,000</b>	<b>\$ -</b>

<b>DC Eligible (%)</b>	<b>Funding Envelope</b>
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# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:  Justification:	Financial Services & Information Technology Multifunction Printers Replacement Equipment 2026-FN01  The replacement of three (3) multifunction printers that have exceeded their end-of-life and are no longer cost-effective to maintain. These devices are experiencing increased downtime, with repairs becoming more frequent and costly due to the limited availability of replacement parts. Continued reliance on outdated equipment poses operational risks and inefficiencies. Replacing these units with newer, more reliable models will ensure continuity of service, reduce maintenance costs, and improve overall productivity.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 30,000						\$ 30,000
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves		\$ 30,000						\$ 30,000
Tax Supported								\$ 0
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 30,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:	Financial Services & Information Technology Accounting Software/Hardware (incl. ERP & CRM) Software / IT Systems Equipment 2026-FN02							
Justification:	This project supports the implementation of e-permitting within the TownSuite software and integrates Laserfiche for improved document management. These upgrades will streamline permitting processes, reduce manual paperwork, and enhance service delivery to residents and businesses. Integration with Laserfiche ensures secure, centralized access to records, improving efficiency, transparency, and compliance. This investment modernizes municipal operations and supports long-term digital transformation goals.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 22,500						\$ 22,500
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 0
Tax Supported		\$ 22,500						\$ 22,500
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 22,500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,500
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:	Financial Services & Information Technology Security Information and Event Management (SIEM) Software / IT Systems Equipment 2026-FN03							
Justification:	Implementing a Security Information and Event Management (SIEM) system will enhance our cybersecurity by introducing centralized monitoring, which is currently absent. With rising cyber threats targeting municipalities, a SIEM provides real-time visibility, automated threat detection, and quicker incident response. It also supports regulatory compliance and reduces overall risk. This critical investment will strengthen our digital infrastructure and better protect our systems and data against evolving security threats.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 40,000						\$ 40,000
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 0
Tax Supported		\$ 40,000						\$ 40,000
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 40,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 40,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:	Financial Services & Information Technology Laptop Replacement Program Hardware Replacement Equipment 2026-FN04							
Justification:	This capital project proposes the initiation of a Laptop Replacement Program to begin phasing out aging equipment that has been in service for over six years. Many of these devices are no longer performing reliably, lack compatibility with current software, and pose security and productivity concerns. To manage costs responsibly, we will implement a phased replacement over a three-year period, ensuring all township laptops are gradually updated without creating a significant financial burden in any single budget cycle. This <span style="float: right;">+</span>							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 20,000	\$ 20,000					\$ 40,000
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves		\$ 20,000						\$ 20,000
Tax Supported			\$ 20,000					\$ 20,000
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 20,000	\$ 20,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 40,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



<b>Department:</b> <b>Project Name:</b> <b>Project Type:</b> <b>Asset Type:</b> <b>Project Number:</b>  <b>Justification:</b>	Fire, Emergency Services, and By-Law Radio Upgrades Replacement Equipment 2026-FR01  The existing radio repeater has reached the end of its useful life, with increasing maintenance needs and risk of failure during critical operations. Reliable communication is essential for emergency response and coordination across departments. Replacing the unit will ensure continued coverage, improved signal clarity, and compatibility with modern communication systems. This investment supports public safety and operational efficiency, minimizing downtime and communication disruptions during emergencies.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 8,704						\$ 8,704
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 0
Tax Supported		\$ 8,704						\$ 8,704
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 8,704	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,704
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number: Justification:	Fire, Emergency Services, and By-Law Bunker Gear Replacement Replacement Equipment 2026-FR02 The firefighter protective clothing must be replaced every 10 years, as per Section 21 of Ministry of Labour. The personal protective gear includes the bunker gear, boots, and helmets. We replace approximately 7 sets per year. The total cost to outfit a firefighter is approximately \$4,340. This year, we are only looking to replace 5 sets because we are not at full membership.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 21,700						\$ 21,700
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 0
Tax Supported		\$ 21,700						\$ 21,700
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 21,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,700
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number: Justification:	Fire, Emergency Services, and By-Law Self Contained Breathing Apparatus (SCBA) Gear Replacement Replacement Equipment 2026-FR03 The Fire Department replaces a complete unit of SCBA every 15 years, costing approximately \$9,100. The department has 18 units and 75 air bottles in its inventory. As part of the cancer prevention program, every firefighter will have their own mask moving forward. Additional masks, along with a rapid intervention kit and several air cylinders, will be purchased this year.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 10,000						\$ 10,000
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves		\$ 5,556						\$ 5,556
Tax Supported		\$ 4,444						\$ 4,444
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:  Justification:	Fire, Emergency Services, and By-Law Cottage Pumps Replacement Equipment 2026-FR04  The Fire Department has 85 cottage pumps located throughout the township. These pumps are used by the public to assist with forest fire prevention and the control of wildfires. Each unit contains a pump, 400 feet of hose, a nozzle, a storage box, and a gas can. We have been replacing three pumps each year for the past several years as they age and parts become problematic.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 7,000						\$ 7,000
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 0
Tax Supported		\$ 7,000						\$ 7,000
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 7,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



<b>Department:</b> <b>Project Name:</b> <b>Project Type:</b> <b>Asset Type:</b> <b>Project Number:</b>  <b>Justification:</b>	Fire, Emergency Services, and By-Law Parking Meter Replacement Equipment 2026-FR05  The existing electronic parking meter has reached the end of its useful life based on industry standards. While still functional, it lacks the advanced features and efficiency of newer models. Replacing the unit will ensure compatibility with evolving technology, enhance user convenience, and support future system upgrades. This proactive replacement maintains service quality and aligns with long-term asset management planning.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 10,000						\$ 10,000
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 0
Tax Supported		\$ 10,000						\$ 10,000
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



<b>Department:</b> <b>Project Name:</b> <b>Project Type:</b> <b>Asset Type:</b> <b>Project Number:</b>  <b>Justification:</b>	Fire, Emergency Services, and By-Law Additional Support Trailer Replacement Fleet Purchase / Replacement Fleet Rolling Stock (Machinery and Vehicles) 2026-FR06  The current trailer has reached its maximum capacity and will be re-purposed for a command trailer and public education unit. Grant funding is being pursued. This project supports firefighters in responding to technical rescue calls, such as ice water rescues, by providing a dedicated unit for equipment storage, decontamination, and gear preparation in a controlled environment. It enhances health and safety during operations and allows for proper washing of gear and equipment.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 20,000						\$ 20,000
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 0
Tax Supported		\$ 20,000						\$ 20,000
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 20,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:  Justification:	Fire, Emergency Services, and By-Law By-Law C4: 1/2 ton 4X4 Pickup Fleet Purchase / Replacement Fleet Rolling Stock (Machinery and Vehicles) 2026-FR07  The 2018 Ford Super Duty XL 4WD Crew Cab has high mileage and is the department's primary patrol vehicle, also used by Fire during major events. It now requires major repairs, including a timing belt. Due to its age, heavy use, and rising maintenance costs, replacement is the most cost-effective solution to ensure reliability, reduce downtime, and support essential operational and emergency response needs.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 120,000						\$ 120,000
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 0
Tax Supported		\$ 120,000						\$ 120,000
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 120,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 120,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:  Justification:	Operations: Parks & Facilities Waterlines - Bottle Filling Stations Facility Improvements Equipment 2026-OP01  In an effort to reduce single use plastics, water bottle fill stations will be added and existing fountains will be converted to water fill stations in all Township facilities. Currently, the Township pays an average of \$3,000 per year for bottles and jugs of water for staff. Staff and facility users will be encouraged to fill reusable containers instead of purchasing single use bottles.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 30,000						\$ 30,000
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 0
Tax Supported		\$ 30,000						\$ 30,000
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 30,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:  Justification:	Operations: Parks & Facilities MacTier Memorial Arena - Security System Cameras Equipment Purchase Equipment 2026-OP02  This project is to replace the indoor and outdoor security cameras at the MacTier Arena. This project is to update the security cameras, as the existing units are outdated and fail to capture clear images at night. The current cameras exhibit low definition, compromising overall security.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 13,000							\$ 13,000
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves	\$ 13,000							\$ 13,000
Tax Supported								\$ 0
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 13,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



<b>Department:</b> <b>Project Name:</b> <b>Project Type:</b> <b>Asset Type:</b> <b>Project Number:</b>  <b>Justification:</b>	Operations: Parks & Facilities Signs and Digital Boards Health & Safety Equipment 2026-OP03  The Township, in collaboration with BFL Risk Management, has identified the need for improved signage at parks and facilities to mitigate risk. As part of the ice storm response review, solar-powered digital boards were recommended as an effective tool for public communication during emergencies. These signs will be strategically placed to share updates on Township events and emergency information.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 40,000						\$ 40,000
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 0
Tax Supported		\$ 40,000						\$ 40,000
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 40,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 40,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number: Justification:	Operations: Admin, Roads & Fleet Gas Storage Tank (North Yard) Replacement Equipment 2026-OP04 The storage tank for gasoline has reached the end of life cycle. Due to the high risk of contamination to the environment should the containment leak or fail, replacement should be completed.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 11,811						\$ 11,811
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 0
Tax Supported		\$ 11,811						\$ 11,811
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 11,811	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,811
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:  Justification:	Operations: Parks & Facilities Depots - Security Cameras (South Yard) Equipment Purchase Equipment 2026-OP05  To carry-forward project 2025-OP43. To install cameras in the Port Severn yard following a theft in 2024. Some activities occurred beyond the range of existing cameras, and limited lighting hindered the identification of the intruder. Enhanced surveillance will increase security and deter future incidents, ensuring a safer environment for our assets and personnel.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 15,000							\$ 15,000
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 15,000     \$ 15,000							\$ 0 \$ 0 \$ 0 \$ 0 \$ 15,000 \$ 0 \$ 0 \$ 15,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Operations: Parks & Facilities Project Name: Wood Chipper Project Type: Equipment Purchase Asset Type: Equipment Project Number: 2026-OP06  Justification: The March 2025 ice storm revealed risks from dead trees along Township roads. To improve efficiency and response, a chipper has been identified to help staff remove smaller trees and manage future canopy damage. This will triple truck capacity for waste, reduce transport time, and allow reuse of wood chips—resulting in cost savings.								
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 40,000						\$ 40,000
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture								\$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 40,000 \$ 0
<b>Total Project Funding</b>	\$ 0	\$ 40,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 40,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:	Operations: Parks & Facilities Placeholder: Facility Condition Assessments - Identified Capital Needs Lifecycle Maintenance / Repair Facilities 2026-OP07							
Justification:	In Q3 2025, Facility Condition Assessments (FCAs) of all Township structures commenced. A FCA identifies the physical state of a building or site and estimates the costs to maintain, repair, or upgrade it. Year 1, 2026, addresses immediate needs. This includes critical repairs such as safety hazards, code violations or systems at risk of failure as well as emergency replacements including HVAC, electrical, plumbing, structural or roofing systems needing urgent attention.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 82,000	\$ 389,258						\$ 471,258
<b>Project Funding:</b>	\$ 82,000							\$ 0
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 82,000
Tax Supported			\$ 389,258					\$ 389,258
Debenture							\$ 0	
<b>Total Project Funding</b>	\$ 82,000	\$ 389,258	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 471,258
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



<b>Department:</b> <b>Project Name:</b> <b>Project Type:</b> <b>Asset Type:</b> <b>Project Number:</b>  <b>Justification:</b>	Operations: Parks & Facilities Port Severn (South Yard) - Concrete Pad for Storage New Infrastructure / Expansion Facilities 2026-OP08  The purpose of this project is to install a concrete pad in the south yard for the storage of horticultural materials, gravel, sand, and cold patch. Currently this material is stored on a gravel surface resulting in the mixing of materials with the underlying gravel.  Carry forward project 2025-OP27.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 75,000							\$ 75,000
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 75,000  \$ 75,000							\$ 0 \$ 0 \$ 0 \$ 0 \$ 75,000 \$ 0 \$ 0 \$ 75,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



<b>Department:</b> <b>Project Name:</b> <b>Project Type:</b> <b>Asset Type:</b> <b>Project Number:</b>  <b>Justification:</b>	Operations: Parks & Facilities Port Severn (South Yard) - Coverall Structure New Infrastructure / Expansion Facilities 2026-OP09  The purpose of this project is to install a coverall structure in the south yard to improve security and reduce the outdoor storage of equipment. This structure will also improve the response time for winter operations when equipment must be parked outside as snow and ice removal from the vehicles will not be required. The need for this unit is becoming elevated with the imminent loss of one inside vehicle storage space to accommodate the relocation of the County ambulance to the Township's facility. Carry forward 2025-OP28.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 70,000							\$ 70,000
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 70,000          \$ 70,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 \$ 0 \$ 0 \$ 0 \$ 70,000 \$ 0 \$ 0 \$ 70,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:	Operations: Parks & Facilities Honey Harbour Landing - Water Treatment System Ozone Generator Lifecycle Maintenance / Repair Facilities 2026-OP10							
Justification:	The water treatment system at the Honey Harbour Landing building is at the end of its operational lifespan. It is recommended that it be replaced with a system which meets O.Reg 319/08 Small Drinking Water Systems and the Clean Water Act. Budget includes cost for consultant to design system to meet all standards, installation of new system and staff certifications under the Drinking Water Act required to maintain the system. Cost also includes relocation of external tap for public use. Carry forward project 2025-OP12.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 8,000	\$ 27,000						\$ 35,000
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves	\$ 8,000							\$ 8,000
Tax Supported		\$ 27,000						\$ 27,000
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 8,000	\$ 27,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 35,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



<b>Department:</b> <b>Project Name:</b> <b>Project Type:</b> <b>Asset Type:</b> <b>Project Number:</b>  <b>Justification:</b>	Operations: Parks & Facilities Honey Harbour Park Landing - Septic System Pumps Rehabilitation / Renewal Facilities 2026-OP11  The purpose of this project is to replace the sewage pumps for the septic system at the Park Landing (former Honey Harbour Library/Remax) building. In 2024, multiple alarms were triggered due to pump failures, indicating that the current pumps are nearing the end of their useful life and require replacement to ensure continued system reliability. Carry forward project 2025-OP21.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 10,000							\$ 10,000
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 10,000          \$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 \$ 0 \$ 0 \$ 0 \$ 10,000 \$ 0 \$ 0 \$ 10,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:  Justification:	Operations: Parks & Facilities MacTier Memorial Arena - Refridgeration Plant Rehabilitation Lifecycle Maintenance / Repair Equipment 2026-OP12  During the 2025 system start up of the arena refrigeration system, an inspection and assessment of all components was completed. A number of the components were identified as at or near end of life-cycle. To continue ice making operations in 2026 the compressors, alarm system, filtration and piping requires replacement.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 95,000						\$ 95,000
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 0
Tax Supported		\$ 95,000						\$ 95,000
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 95,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 95,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



<b>Department:</b> <b>Project Name:</b> <b>Project Type:</b> <b>Asset Type:</b> <b>Project Number:</b>  <b>Justification:</b>	Operations: Admin, Roads & Fleet Port Severn Park - Parking Lot Rehabilitation Rehabilitation / Renewal Facilities 2026-OP13  A portion of the Port Severn Park parking lot requires resurfacing, as the asphalt has deteriorated beyond patching. This is a paid, metered lot, and clearly marked lines are essential for orderly use and revenue collection. Due to the failing asphalt, repainting is no longer effective. Resurfacing will restore functionality, improve safety, and ensure continued enforcement and efficient use of the parking area.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 146,000						\$ 146,000
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 0
Tax Supported		\$ 146,000						\$ 146,000
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 146,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 146,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



<b>Department:</b> <b>Project Name:</b> <b>Project Type:</b> <b>Asset Type:</b> <b>Project Number:</b>  <b>Justification:</b>	Operations: Parks & Facilities MacTier (North Yard) - Fencing Replacement Facilities 2026-OP14  Fencing is required for the MacTier North Yard (Operations Yard) to enhance site security, protect equipment, and ensure public safety. The yard stores valuable materials and is frequently accessed by staff and contractors. Installing a secure fence will help prevent unauthorized access, reduce liability risks, and support safe, efficient operations. This investment is essential to maintaining a secure and well-managed municipal operations facility.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 20,271						\$ 20,271
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 0
Tax Supported		\$ 20,271						\$ 20,271
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 20,271	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,271
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:  Justification:	Operations: Parks & Facilities Depots - Fencing and Lighting Rehabilitation / Renewal Facilities 2026-OP15  Fencing is required around the south shop to secure Georgian Bay assets and enhance safety measures. Additionally, proper lighting is necessary in the salt and sand domes at both the north and south shops to ensure safe operations during overnight work. Implementing these improvements will significantly enhance safety and security in the area. Carry forward project 2025-OP49.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 100,000							\$ 100,000
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 100,000       \$ 100,000							\$ 0 \$ 0 \$ 0 \$ 0 \$ 100,000 \$ 0 \$ 0 \$ 100,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:  Justification:	Operations: Parks & Facilities Administration Building - Heating and Ventilation Unit Replacement/Upgrade Replacement Facilities - GHG Study 2026-OP16  The four heating and ventilation units in the Administration Building were installed when the building was constructed. The condition assessment by the Township's contractor indicates that replacing these aging units with modern equivalents will cost around \$50,000. Two units require immediate repair, estimated at \$5,000. Due to increasing maintenance needs over the past five years, replacement with Air Source Heat Pumps (ASHP) is recommended, with an estimated cost of \$380,000, as outlined in the Net Zero Retrofit Study.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 380,000							\$ 380,000
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 380,000							\$ 0 \$ 0 \$ 0 \$ 0 \$ 380,000 \$ 0 \$ 0 \$ 380,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



# Capital Project Justification



<b>Department:</b> <b>Project Name:</b> <b>Project Type:</b> <b>Asset Type:</b> <b>Project Number:</b>  <b>Justification:</b>	Operations: Parks & Facilities Baxter Ward Community Centre - Lighting Lifecycle Maintenance / Repair Facilities - GHG Study 2026-OP18  Upgrading lighting to LED fixtures and replacing T-12 ballasts in the building is essential for enhancing energy efficiency and reducing greenhouse gas emissions. LED technology consumes less energy, significantly lowering the facility's carbon footprint. Additionally, installing dimming switches where needed will further optimize energy use, contributing to sustainability goals and creating a more environmentally friendly workspace. This project also includes upgrading the lighting in the gymnasium.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 53,000							\$ 53,000
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 53,000        \$ 53,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 \$ 0 \$ 0 \$ 0 \$ 53,000 \$ 0 \$ 0 \$ 53,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



<b>Department:</b> <b>Project Name:</b> <b>Project Type:</b> <b>Asset Type:</b> <b>Project Number:</b>  <b>Justification:</b>	Operations: Parks & Facilities Baxter Ward Community Centre - Replace propane stove with electric Replacement Facilities - GHG Study 2026-OP19  The project is to replace the propane stove with an electric model which aligns with recommendations from the GHG Study. This upgrade is expected to reduce annual maintenance costs by approximately \$500, enhancing operational efficiency while also supporting sustainability initiatives.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 20,000							\$ 20,000
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 20,000          \$ 20,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 \$ 0 \$ 0 \$ 0 \$ 20,000 \$ 0 \$ 0 \$ 20,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number: Justification:	Operations: Admin, Roads & Fleet P35: Ice Resurfer (Zamboni) Fleet Purchase / Replacement Fleet Rolling Stock (Machinery and Vehicles) 2026-OP20 The current ice resurfer is 26 years old and has reached the end of its operational life. The wear and deterioration of lines and connections pose a high risk of hazardous fluid leaks onto the ice surface, potentially resulting in significant downtime for cleanup and posing safety concerns.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 132,490						\$ 132,490
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 0
Tax Supported		\$ 132,490						\$ 132,490
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 132,490	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 132,490
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number: Justification:	Operations: Admin, Roads & Fleet P73: Zero Turn Mower Replacement Fleet Purchase / Replacement Fleet Rolling Stock (Machinery and Vehicles) 2026-OP21 This project involves replacing one of the existing zero-turn mowers (P73) that has reached the end of its useful life. Upgrading this equipment will enhance operational efficiency and ensure effective maintenance of the grounds. Carry forward project 2025-OP15.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 15,000							\$ 15,000
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves	\$ 15,000							\$ 15,000
Tax Supported								\$ 0
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 15,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:	Operations: Parks & Facilities T51: 2016 Western Star Plow Fleet Purchase / Replacement Fleet Rolling Stock (Machinery and Vehicles) 2026-OP22							
Justification:	The 2016 Western Star Plow (T51) is approaching the end of its service life, with increasing maintenance costs and reduced reliability during critical winter operations. Replacing this unit is essential to ensure safe, efficient snow and ice removal, minimize service disruptions, and maintain roadway safety standards. A new plow truck will enhance operational efficiency, reduce repair downtime, and support the continued delivery of essential winter maintenance services. There is an anticipated delivery time of 2-3 years.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 386,428						\$ 386,428
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 0
Tax Supported		\$ 386,428						\$ 386,428
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 386,428	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 386,428
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:  Justification:	Operations: Parks & Facilities Honey Harbour & Mac Tier Park - Dog Parks Growth-Related Parks & Natural Capital 2026-OP23  The purpose of this project is the expand the leash free dog parks across the Township. There is currently one leash free park in Port Severn at the Baxter Ward Community Center. This project would include the construction of a dog park in Honey Harbour and one in Mac Tier. The exact locations of these parks will be decided in the future with consultation with Council. Carry forward project 2025-OP33.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 40,000							\$ 40,000
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 40,000        \$ 40,000							\$ 0 \$ 40,000 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 40,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



<b>Department:</b> <b>Project Name:</b> <b>Project Type:</b> <b>Asset Type:</b> <b>Project Number:</b>  <b>Justification:</b>	Operations: Parks & Facilities Honey Harbour Park Landing - Interlocking Stone Replacement (Boardwalk walkway) Rehabilitation / Renewal Parks & Natural Capital 2026-OP24  The purpose of this project is to replace the interlocking stone adjacent to the newly refurbished boardwalk at Honey Harbour Landing. The existing interlocking stone is experiencing differential heaving, which poses safety concerns. It is proposed that this be replaced with a concrete walkway, enhancing durability and accessibility in the area.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 50,000							\$ 50,000
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 50,000          \$ 50,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 \$ 0 \$ 0 \$ 0 \$ 50,000 \$ 0 \$ 0 \$ 50,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



<b>Department:</b> <b>Project Name:</b> <b>Project Type:</b> <b>Asset Type:</b> <b>Project Number:</b>  <b>Justification:</b>	Operations: Parks & Facilities Honey Harbour - Public Launch Ramp Rehabilitation / Renewal Parks & Natural Capital 2026-OP25  This is the most used boat launch ramp in our township. It is in serious need of repair. Requires boat launch ramp, solid surface installation (\$50k), a new, longer rolling dock ramp (\$10k), new anchors (\$15k) for independent location for use with rolling dock ramp.  Carry forward project 2025-OP28. Note from 2025 budget deliberations: Pending approval of forthcoming report from staff.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 71,611							\$ 71,611
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 71,611  \$ 71,611							\$ 0 \$ 0 \$ 0 \$ 0 \$ 71,611 \$ 0 \$ 0 \$ 71,611
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



<b>Department:</b> <b>Project Name:</b> <b>Project Type:</b> <b>Asset Type:</b> <b>Project Number:</b>  <b>Justification:</b>	Operations: Parks & Facilities MacTier Ball Park - Baseball Diamond - Backstop Fencing and Infield Material Rehabilitation / Renewal Parks & Natural Capital 2026-OP26  The purpose of this project is to upgrade the backstop fencing and infield base material at the MacTier baseball diamond. This will involve the replacement of the existing backstop and the addition of screenings or other appropriate material to upgrade the infield of the baseball diamond. Carry forward project 2025-OP29. Note: Funding was reallocated in 2025, therefore new funding will be required.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 40,000							\$ 40,000
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 40,000 \$ 40,000							\$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 40,000 \$ 0 \$ 40,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



<b>Department:</b> <b>Project Name:</b> <b>Project Type:</b> <b>Asset Type:</b> <b>Project Number:</b>  <b>Justification:</b>	Operations: Cemetery MacTier Union Cemetery Enhancements Rehabilitation / Renewal Parks & Natural Capital 2026-OP27  Public concerns about the unappealing environment are affecting burial plot sales and reducing maintenance funds. Enhancing the space through beautification efforts and adjusting pricing could improve the atmosphere, providing comfort to families and encouraging them to choose this location for their loved ones. This project includes a Columbarium, Geo-mapping, and Vinyl Fencing. Carry forward project 2025-OP54.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 30,000							\$ 30,000
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 30,000          \$ 30,000							\$ 0 \$ 0 \$ 0 \$ 0 \$ 30,000 \$ 0 \$ 0 \$ 30,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



<b>Department:</b> <b>Project Name:</b> <b>Project Type:</b> <b>Asset Type:</b> <b>Project Number:</b>  <b>Justification:</b>	Operations: Parks & Facilities Port Severn Park - Playground - Safety Surface Replacement Rehabilitation / Renewal Parks & Natural Capital 2026-OP28  The purpose of this project is to replace the existing rubber safety surface beneath the playground equipment at Port Severn Park. This maintenance is essential and typically occurs every 10 to 15 years to ensure the safety and longevity of the playground for all users. Carry forward project 2025-OP08.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 20,000							\$ 20,000
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 20,000        \$ 20,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 \$ 0 \$ 0 \$ 0 \$ 20,000 \$ 0 \$ 0 \$ 20,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



<b>Department:</b> <b>Project Name:</b> <b>Project Type:</b> <b>Asset Type:</b> <b>Project Number:</b>  <b>Justification:</b>	Operations: Parks & Facilities Port of Honey Harbour and Port Severn Park - Shoreline Rehabilitation Rehabilitation / Renewal Parks & Natural Capital 2026-OP29  The purpose of this project is to replenish the beach sand at both the Port of Honey Harbour and Port Severn beaches. Man-made beaches require periodic sand replenishment as the fabric lining under the sand becomes exposed. It has been over ten years since the last replenishment at these locations, making this update essential for ensuring safe and enjoyable beach experiences. Carry forward project 2025-OP04. Note: Funding reallocated in 2025, new funding required.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 20,000							\$ 20,000
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 20,000 \$ 20,000							\$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 20,000 \$ 0 \$ 20,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:	Operations: Admin, Roads & Fleet Roads Reconstruction and Rehabilitation Program Rehabilitation / Renewal Road Network 2026-OP30							
Justification:	The Township is conducting a Road Needs Study from 2025 through early 2026 to assess pavement condition, road usage, and infrastructure requirements. The study will result in a comprehensive report outlining reconstruction and rehabilitation priorities, service level options, and associated costs. This report will be presented to Council in early 2026 for review and approval, guiding 2026 roadwork and budgeting for the upcoming years.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 1,468,754						\$ 1,468,754
<b>Project Funding:</b>								
OCIF		\$ 125,000						\$ 125,000
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)		\$ 116,074						\$ 116,074
Contributions								\$ 0
Reserves		\$ 639,330						\$ 639,330
Tax Supported		\$ 588,350						\$ 588,350
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 1,468,754	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,468,754
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



# Capital Project Justification



<b>Department:</b> <b>Project Name:</b> <b>Project Type:</b> <b>Asset Type:</b> <b>Project Number:</b>  <b>Justification:</b>	Operations: Admin, Roads & Fleet MacTier - Interlocking Stone Replacement and Mainstreet Lighting Replacement Road Network 2026-OP32  Existing street lighting in the core of MacTier has reached end of life cycle. Bases have corroded resulting in one light standard having to be removed and others no longer functioning. Further failures will result in the Township not meeting O.Reg. 239 Minimum Maintenance Standards for street lighting. This project would be completed in conjunction with the 2025 project to replace the existing interlocking stone along North Street. Carry forward project 2025-OP37.							
	Carry Forward from 2025 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 125,000	\$ 180,000						\$ 305,000
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 125,000 \$ 125,000	\$ 180,000 \$ 180,000	\$ 0 \$ 0	\$ 0 \$ 0 \$ 0 \$ 0 \$ 125,000 \$ 180,000 \$ 0 \$ 305,000				
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number: Justification:	Operations: Parks & Facilities Haskett's Drive - Municipal Drainage Rehabilitation / Renewal Road Network 2026-OP33 Council has directed the use of the Drainage Act to address a water complaint. The total costs will be distributed among the benefiting landowners, including the Township. As the Township is initiating this work, the engineering costs will be initially covered by the Township before being allocated to the appropriate parties. Engineering in 2025 and work in 2026 - Funding Source: Drainage							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 75,000						\$ 75,000
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions		\$ 75,000						\$ 75,000
Reserves								\$ 0
Tax Supported								\$ 0
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 75,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 75,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:	Operations: Admin, Roads & Fleet Tree Canopy Maintenance Rehabilitation / Renewal Road Network 2026-OP34							
Justification:	Damaged and weakened trees have increased due to climate change but the resources to address this have not. A lack of investment in maintaining the tree canopy along roads, parks and near Township infrastructure resulted in a greater impact during the 2025 Spring ice storm. Recommendation from the March 2025 Ice Storm Review and Preparedness enhancement report include increased maintenance activities in this area to create resilience. This funding will be used to contract the larger trees.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 50,000						\$ 50,000
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 0
Tax Supported		\$ 50,000						\$ 50,000
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number:  Justification:	Operations: Admin, Roads & Fleet Beaver Deceiver Pilots Facility Improvements Road Network 2026-OP35  Road staff dedicate approximately 350 hours each year to managing beaver activity that often causes roadway and property flooding. Beavers can build dams quickly, leading to sudden infrastructure and environmental impacts. This proposal seeks funding to pilot flow control systems that prevent damming at culverts. These sustainable solutions aim to reduce manual intervention, protect infrastructure, and improve environmental outcomes in areas with frequent beaver-related flooding.							
	Carry Forward from 2025 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	2031 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 15,000						\$ 15,000
<b>Project Funding:</b>								
OCIF								\$ 0
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves								\$ 0
Tax Supported		\$ 15,000						\$ 15,000
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 15,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,000
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



# Capital 2026-2035 Ten-Year Budget Details



Township of Georgian Bay  
**2026 Staff Proposed  
Budget**

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Cost	Funding Source
<b>Equipment</b>															
<b>NEW</b>	<b>Administration</b>														
	Multiple Locations	Waterlines - Bottle Filling Stations		30,000	-	-	-	-	-	-	-	-	-	30,000	Taxation
	<b>Fire and Emergency Services</b>														
	Communication	Radio Upgrades		8,704	-	-	-	-	9,610	-	-	-	9,021	27,335	Taxation
	Communication	Radio Communication System		-	10,628	-	-	6,182	15,292	6,797	-	11,969	-	50,868	Taxation
	Protective	Annual Bunker Gear Replacement		-	21,700	21,700	21,700	21,700	21,700	21,700	21,700	21,700	21,700	217,000	Taxation
<b>DC Study</b>	Protective	SCBA Gear Replacement		10,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	307,000	DC/Taxation
	Rescue	Auto Extrication Equipment		-	-	-	14,265	-	-	-	-	-	-	14,265	Taxation
	Rescue	Auto Extrication Equipment Spreader		-	-	-	-	14,885	-	-	-	19,404	-	34,289	Taxation
	Rescue	Auto Extrication Equipment RAM		-	-	-	14,341	-	-	-	15,219	-	-	29,560	Taxation
	Rescue	Auto Extrication Equipment Air Bags		-	-	-	-	-	13,182	-	-	-	-	13,182	Taxation
<b>DC Study</b>	Rescue	Thermal Imaging Camera		-	-	-	-	13,231	15,847	13,951	-	-	-	43,029	Taxation
	Rescue	Cottage Pumps		7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	70,000	Taxation
	Specialized	Air Compressor for Air Cylinders - 5000 PSI		-	-	155,235	-	-	-	-	-	-	-	155,235	Taxation
	Specialized	Laundry Appliances		-	18,513	-	-	-	-	20,440	-	-	-	38,953	Taxation
	Specialized	Decontamination Unit		-	-	-	-	-	-	-	-	47,000	-	47,000	Taxation
<b>NEW</b>	Equipment	Parking Meter		10,000	-	-	-	-	-	-	-	-	-	10,000	Taxation
<b>NEW</b>		Defibrillators		-	22,000	-	-	-	-	-	-	-	-	22,000	Taxation
<b>NEW</b>		Placeholder - Emergency Backup Generator		-	100,000	-	-	-	-	-	-	-	-	100,000	Taxation
<b>NEW</b>	Rescue	HH T1: Tanker 1 (Retrofit Equipment)		-	-	-	-	-	-	-	-	-	50,000	50,000	Taxation
<b>NEW</b>	Rescue	MT T2: Tanker 2 (Retrofit Equipment)		-	-	-	-	-	-	-	-	-	50,000	50,000	Taxation
<b>NEW</b>	Rescue	PS T3: Tanker 3 (Retrofit Equipment)		-	-	-	-	-	-	-	-	-	50,000	50,000	Taxation
<b>NEW</b>	Rescue	HH P1: Pump 1 (Retrofit Equipment)		-	-	-	-	-	50,000	-	-	-	-	50,000	Taxation
<b>NEW</b>	Rescue	MT P2: Pump 2 (Retrofit Equipment)		-	-	-	-	-	-	-	-	-	50,000	50,000	Taxation
<b>NEW</b>	Rescue	PS P3: Pump 3 (Retrofit Equipment)		-	-	50,000	-	-	-	-	-	-	-	50,000	Taxation
										50,000				50,000	Taxation
	<b>Information Technology</b>														
	Audio and Visual	Council Room - AV Equipment		-	-	112,616	-	-	-	-	124,337	-	-	236,953	Taxation
	Computer Hardware and Software	Multifunction Printers		30,000	-	10,000	-	-	-	-	-	-	-	40,000	Taxation/Reserves
	Computer Hardware and Software	Website		-	-	-	-	38,304	-	-	-	-	-	38,304	Taxation
	Computer Hardware and Software	Accounting Software/Hardware (incl. ERP & CRM)		22,500	-	-	-	-	50,000	-	-	-	-	100,000	Taxation
	Network	IT Network Replacement		-	-	48,000	-	-	-	-	48,000	-	-	96,000	Taxation
	Computer Hardware and Software	Electronic Documents and Record Management (EDRMS)		-	-	-	-	-	-	-	-	-	100,000	100,000	Taxation
<b>NEW</b>	Computer Hardware and Software	Security Information and Event Management (SIEM)		40,000	-	-	-	-	-	-	-	-	100,000	40,000	Taxation
<b>NEW</b>	Computer Hardware and Software	Laptop Replacement Program		20,000	20,000	-	-	-	-	25,000	25,000	-	-	90,000	Taxation/Reserves
	<b>Library</b>														
	Furniture	Shelving		-	-	-	-	-	-	-	71,615	-	-	71,615	Taxation
	Furniture	Furniture (Other)		-	-	64,864	-	-	61,093	-	-	-	-	125,957	Taxation
	<b>Parks and Recreation</b>														
	Specialized	Compressor - Arena		-	-	-	-	-	-	-	-	47,673	-	47,673	Taxation
		Dehumidifier - Arena		-	-	-	17,926	-	-	-	-	19,792	-	37,718	Taxation
		Compressor - Arena		-	-	-	-	33,729	-	-	-	-	-	33,729	Taxation
		Compressor Motor 1992 - Arena		-	-	-	-	-	-	19,024	-	-	-	19,024	Taxation
		Security System - Cameras		13,000	-	-	-	-	-	-	-	-	-	13,000	Reserves
	Component Rehabilitation	Compressor Motor older than 1992		-	-	-	-	-	-	19,024	-	-	-	19,024	Taxation
		Compressor Brine Pump (2009)		-	-	-	17,926	-	-	-	-	-	-	17,926	Taxation
<b>NEW</b>		Signs and Digital Boards		40,000	-	-	-	-	-	-	-	-	-	40,000	Taxation
	<b>Public Works</b>														
	Maintenance	Thompson Model "A" Steamer		-	10,725	-	-	-	-	-	-	13,073	-	23,798	Taxation
		Steam Jenny 2005		-	17,049	-	-	-	-	-	-	20,783	-	37,832	Taxation
		Water Tank		-	7,619	-	-	-	-	-	-	-	-	7,619	Taxation
		Air Compressor (2980)		-	-	35,150	-	36,570	-	38,047	-	-	-	149,351	Taxation
		Gas Storage Tank (North Yard)		11,811	-	-	-	-	-	-	-	-	-	11,811	Taxation
		Gas Storage Tank (South Yard)		-	13,573	-	-	-	-	-	-	-	-	13,573	Taxation
		Exhaust Capture System		-	-	32,557	-	-	-	-	-	-	-	32,557	Taxation
<b>NEW</b>	Depots	Security Cameras		15,000	-	-	-	-	-	-	-	-	-	15,000	Reserves
		Wood Chipper		40,000	-	-	-	-	-	-	-	-	-	40,000	Taxation
	<b>Equipment - Total Gross Expenditures</b>		\$	28,000	\$ 291,715	\$ 281,807	\$ 570,120	\$ 132,340	\$ 213,711	\$ 268,229	\$ 212,405	\$ 412,025	\$ 249,605	\$ 420,721	\$ 3,080,678
	<b>Equipment - Funding Sources</b>														
		Tax Supported		236,159	276,251	564,564	126,784	208,155	262,673	206,849	406,469	249,605	420,721	2,958,234	
		Reserves		28,000	50,000	-	-	-	-	-	-	-	-	78,000	
		DC Reserve Fund		-	5,556	5,556	5,556	5,556	5,556	5,556	5,556	-	-	44,444	
		OCIF		-	-	-	-	-	-	-	-	-	-	-	
		Canada Community Building Fund (CCBF)		-	-	-	-	-	-	-	-	-	-	-	
		Drainage		-	-	-	-	-	-	-	-	-	-	-	
		Debtenture		-	-	-	-	-	-	-	-	-	-	-	
	<b>Equipment - Total Funding Sources</b>		\$	28,000	\$ 291,715	\$ 281,807	\$ 570,120	\$ 132,340	\$ 213,711	\$ 268,229	\$ 212,405	\$ 412,025	\$ 249,605	\$ 420,721	\$ 3,080,678

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Cost	Funding Source
<b>Facilities</b>															
NEW	Administration Building	99 Lone Pine Road Placeholder - Pending Facility Condition Assessment (FCA) results - DRAFT	-	-	16,132	-	-	53,550	385,835	33,426	371,917	-	-	860,860	Taxation
DC Study	Baxter Ward	25 Community Centre Drive Growth Related Improvements	-	-	-	-	-	16,343	-	-	-	-	-	-	DC
NEW	Outdoor Covered Sport Pad	Placeholder - Pending Facility Condition Assessment (FCA) results - DRAFT	-	50,835	-	-	-	-	-	-	-	25,876	-	93,054	Taxation
NEW	Community Centre	Placeholder - Pending Facility Condition Assessment (FCA) results - DRAFT	-	45,738	9,578	277,321	611,309	101,926	-	30,611	-	165,979	-	1,242,462	Taxation
NEW	Bresette Homestead	45 Lone Pine Road Bressette House and Homestead	-	5,310	-	50,324	-	-	-	-	-	119,735	-	175,369	Taxation
NEW	Cemetery	1 Cemetery Road Placeholder - Pending Facility Condition Assessment (FCA) results - DRAFT	-	-	-	-	-	-	-	-	-	18,483	-	18,483	Taxation
NEW	Community Services Building (CSB)	71 Lone Pine Road Placeholder - Pending Facility Condition Assessment (FCA) results - DRAFT	-	-	132,013	-	152,827	18,947	-	-	-	86,178	-	389,965	Taxation
NEW	Fire Station 1 - Honey Harbor	2507 Honey Harbour Road Carry Forward 2025 - Ventilation	41,000	39,072	43,538	-	-	228,567	11,156	-	10,819	-	24,864	399,016	Taxation
DC Study	Fire Station 2 - MacTier	16 Muskoka Road Fire Hall Expansions	-	-	-	4,200,000	-	-	-	-	-	-	-	4,200,000	DC/Reserves
NEW	Carry Forward 2025 - Ventilation	Placeholder - Pending Facility Condition Assessment (FCA) results - DRAFT	41,000	-	-	-	-	92,934	11,156	-	-	-	16,132	161,222	Taxation
DC Study	Fire Station 3 & South Shop - Port Severn	14 Bressette Road Fire Hall Expansions	-	-	-	4,200,000	-	-	-	-	-	-	-	4,200,000	DC/Reserves
NEW	Concrete Pad for Storage Operations	2025-OP27 Overall Structure	75,000	-	-	-	-	-	-	-	-	-	-	75,000	Reserves
NEW	Fire Station and Operations Building	Placeholder - Pending Facility Condition Assessment (FCA) results - DRAFT	-	-	59,709	54,896	-	160,449	293,924	-	-	-	-	568,978	Taxation
NEW	Sand Dome	Placeholder - Pending Facility Condition Assessment (FCA) results - DRAFT	-	-	-	-	-	42,448	-	543,610	-	-	-	586,058	Taxation
DC Study	Honey Harbour Library	2586 Honey Harbour Road (Leased space) Growth-related Space addition	-	-	2,294,600	-	-	-	-	-	-	-	-	2,294,600	Reserves
NEW	Honey Harbour Landing	2587 Honey Harbour Road Water Treatment System Ozone Generator	8,000	27,000	-	-	-	-	-	-	-	-	-	35,000	Taxation/Reserves
NEW	Septic System Pumps	2025-OP21 Placeholder - Pending Facility Condition Assessment (FCA) results - DRAFT	10,000	25,182	10,884	160,894	58,811	123,493	26,844	194,881	-	18,483	18,426	637,899	Taxation
NEW	MacTier Library	12 Muskoka Road MacTier Library	-	-	-	47,814	-	16,870	37,331	-	121,448	-	-	223,463	Taxation
NEW	MacTier Memorial Arena	9 Haig Street Placeholder - Pending Facility Condition Assessment (FCA) results - DRAFT	-	9,861	643,583	422,078	610,411	447,330	257,452	891,327	-	-	186,110	3,468,151	Taxation
NEW	Equipment	Refrigerant Plant (Ice Maker System)	95,000	-	-	-	-	-	-	-	-	-	-	95,000	Taxation
NEW	Old Honey Harbour School (Decommissioned School)	2810 Honey Harbour Road School	-	160,423	57,338	6,375	-	44,374	-	-	27,049	-	39,368	334,926	Taxation
NEW	Port of Honey Harbour	End of Delawana Road Pavilion	-	-	-	-	-	-	-	-	-	7,378	-	7,378	Taxation
DC Study	Port Severn Library	Growth-related Space addition	-	-	-	-	-	3,197,600	-	-	-	-	-	3,197,600	Reserves
NEW	Port Severn Park	28 Minten's Lane Building (Washroom/Splash pad control room/Snack bar)	-	-	-	-	66,816	15,322	-	-	-	152,024	-	234,162	Taxation
NEW	Pavilion	Placeholder - Pending Facility Condition Assessment (FCA) results - DRAFT	-	-	-	-	-	-	-	6,597	-	-	-	6,597	Taxation
NEW	Parking Lot	Placeholder - Pending Facility Condition Assessment (FCA) results - DRAFT	-	146,000	146,000	-	-	-	-	-	-	-	-	292,000	Taxation
NEW	North Yard - MacTier	630 High Street Fencing	-	20,271	-	-	-	-	-	-	-	-	-	20,271	Taxation
NEW	Operations Building	Placeholder - Pending Facility Condition Assessment (FCA) results - DRAFT	-	28,444	-	-	-	351,993	-	11,435	-	56,462	-	448,334	Taxation
NEW	Sand Dome	Placeholder - Pending Facility Condition Assessment (FCA) results - DRAFT	-	15,777	15,161	-	351,642	8,707	-	-	-	-	-	391,287	Taxation
NEW	Rendezvous Park	17 Blue Water Road Outdoor Covered Sport Pad	-	8,617	-	-	-	-	-	-	-	-	-	8,617	Taxation
NEW	Stewart Lake Beach House	45 Stewart Street Washrooms/Storage Room	-	-	-	6,375	-	7,535	-	-	-	-	-	13,910	Taxation
DC Study	Dapots	Fencing and Lighting	100,000	-	-	-	-	-	-	-	-	-	-	100,000	DC

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Cost	Funding Source
Facilities - Total Gross Expenditures			\$ 345,000	\$ 677,529	\$ 3,428,537	\$ 9,426,077	\$ 1,851,816	\$ 4,928,388	\$ 1,023,697	\$ 1,711,887	\$ 531,233	\$ 650,598	\$ 284,900	\$ 24,859,662	
Facilities - Funding Sources															
		Tax Supported	-	677,529	1,133,937	1,026,077	1,851,816	1,730,788	1,023,697	1,711,887	531,233	650,598	284,900	10,622,462	
		Reserves	245,000	-	2,294,600	7,959,599	-	3,197,600	-	-	-	-	-	13,696,799	
		DC Reserve Fund	100,000	-	-	440,401	-	-	-	-	-	-	-	540,401	
		OCF	-	-	-	-	-	-	-	-	-	-	-	-	
		Canada Community Building Fund (CCBF)	-	-	-	-	-	-	-	-	-	-	-	-	
		Drainage	-	-	-	-	-	-	-	-	-	-	-	-	
		Debtenture	-	-	-	-	-	-	-	-	-	-	-	-	
Facilities - Total Funding Sources			\$ 345,000	\$ 677,529	\$ 3,428,537	\$ 9,426,077	\$ 1,851,816	\$ 4,928,388	\$ 1,023,697	\$ 1,711,887	\$ 531,233	\$ 650,598	\$ 284,900	\$ 24,859,662	

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Cost	Funding Source
<b>Facilities - GHG Study</b>															
	Administration Building	Heating and Ventilation Unit Replacement/Upgrade (Pending approval of forthcoming report from staff)	380,000	-	-	-	-	-	-	-	-	-	-	380,000	Reserves
	Administration Building	Lighting	30,000	-	-	-	-	-	-	-	-	-	-	30,000	Reserves
	Baxter Ward Community Centre	Lighting	53,000	-	-	-	-	-	-	-	-	-	-	53,000	Reserves
	Baxter Ward Community Centre	Replace propane stove with electric	20,000	-	-	-	-	-	-	-	-	-	-	20,000	Reserves
<b>Facilities GHG Study - Total Gross Expenditures</b>			<b>\$ 483,000</b>	<b>\$ -</b>	<b>\$ 483,000</b>										
<b>Facilities GHG Study - Funding Sources</b>															
		Tax Supported													
		Reserves	483,000	-	-	-	-	-	-	-	-	-	-	483,000	
		DC Reserve Fund													
		OCIF													
		Canada Community Building Fund (CCBF)													
		Drainage													
		Debtenture													
<b>Facilities GHG Study - Total Funding Sources</b>			<b>\$ 483,000</b>	<b>\$ -</b>	<b>\$ 483,000</b>										

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Cost	Funding Source													
<b>Fleet Rolling Stock (Machinery and Vehicles)</b>																												
<b>General Administration</b>																												
		A5: Electric vehicle				60,843								60,843	Taxation													
<b>Building Department</b>																												
		B52: 2007 18' Boat with 90HP Engine		20,000										20,000	Taxation													
		B59: 2017 Ford Escape Vehicle (Light Duty)		40,613										40,613	Taxation													
		B60: 2020 GMC Sierra 1500 Vehicle (Light Duty)						41,000						41,000	Taxation													
		B61: 2024 Ford Escape							40,613					40,613	Taxation													
<b>Fire and Emergency Services/By-Law</b>																												
		Trailer ST1: Support Trailer (2018 RCT)													Taxation													
		Trailer M3: Trailer for Marine unit (Asset ID 1659)						30,475						30,475	Taxation													
		Trailer M4: 2022 Easy Hauler 2350BTCT (Boat Trailer)								10,000				10,000	Taxation													
		Trailer A1: ATV Trailer - 2018 Suretrax 5x10 steel trailer								12,190				12,190	Taxation													
		Mobile Equipment (Trailer)		20,000										20,000	Taxation													
		Off Road (atv, argo, boat, etc.)			53,000									53,000	Taxation													
		M1: Fire Boat - 2003 26 Ft Aluminium												53,374	Taxation													
		M3: Fire Boat - 2001 25' Aluminium Vessel							152,374					152,374	Taxation													
		M5: (By-Law BY2) - 2011 Boat (Used)				8,310								8,310	Taxation													
		A1: ATV					29,115							29,115	Taxation													
		M4: Fire Boat - 2022 Henley LC22 (aluminum 22ft)								75,000				75,000	Taxation													
		By-Law C4: 1/2 ton 4x4 Pickup		120,000							120,000			240,000	Taxation													
		C3: 2024 Chevrolet Silverado - 3/4 ton 4x4 Pickup							120,000					120,000	Taxation													
		R3: Rescue 3				180,000								180,000	Taxation													
		C1: 2021 Ford COF				120,000								120,000	Taxation													
		C2: 2022 Ford F350					120,000							120,000	Taxation													
		By-Law C5: 2025 Ford Escape								50,000				50,000	Taxation													
		PS P3: Pump 3									1,100,000			1,100,000	Taxation													
		New Pumper Truck - Equipped (Port Severn)					700,000							700,000	DC													
DC Study																												
<b>Parks and Recreation</b>																												
		Machinery (Light Duty)		132,490		14,060					15,523			132,490	Taxation													
		P35: Resurfacr (Zamboni)												29,583	Taxation													
		P68: 48' Fastrak 22 HP FR Hustler Kawi												63,388	Taxation													
		P75 John Deere 2025R							63,388					30,000	Taxation/Reserves													
		P73: Lawnmower tractor	15,000					15,000						9,624	Taxation													
		Mobile Equipment (Trailer)							9,624					8,963	Taxation													
		Low Bed Trailer												85,000	Taxation													
		P64: Loadrite Lawnmower Trailer						8,963						37,050	Taxation													
		P65: 2016 Chev Silverado (White) 4X4							37,050					65,000	Taxation													
		P72: 2021 Ford Transit Connect									65,000			75,000	Taxation													
		P81: 2025 Ford F150												75,000	Taxation													
		P82: 2025 Ford F250																										
<b>Public Works</b>																												
		Attachments (plows, winches, etc.)						20,573						20,573	Taxation													
		Machinery (Light Duty)									87,481			87,481	Taxation													
		TM4: Tractor with Backhoe												28,115	Taxation													
		TR36: 36" Roller						28,115						391,198	Taxation													
		GR6: Tractor (Grader)					391,198							243,799	Taxation													
		BH3: Backhoe Loader				243,799								209,141	Taxation													
		T6: New Holland Tractor with blower/sweeper		209,141										56,526	Taxation													
		Mobile Equipment (Trailer)								56,526				103,106	Taxation													
		F7: 2018 Loadstar Trailer												175,000	Taxation													
		T45: Ford F450 3 ton with box					103,106							333,000	Taxation													
		Vehicle (Light Duty)			158,000									68,921	Taxation													
		T54: 2019 Ford F350 Super Duty 3 ton				68,921								386,428	Taxation													
		Vehicle (Medium and Heavy Duty)		386,428										410,061	Taxation													
		T51: 2016 Western Star Plow												418,282	Taxation													
		T53: 2019 Western Star Tandem Axle				410,061								150,000	Taxation													
		T55: 2020 Western Star Tandem Axle Plow					418,282																					
		TR2: 2024 RAM 5500 Chassis SLT									150,000																	
Fleet Rolling Stock (Machinery and Vehicles) - Total Gross Expenditures			\$	15,000	\$	658,918	\$	480,754	\$	1,106,014	\$	1,761,701	\$	144,126	\$	423,049	\$	493,716	\$	1,408,005	\$	195,188	\$	60,843	\$	6,747,314		
<b>Fleet Rolling Stock (Machinery and Vehicles) - Funding Sources</b>																												
		Tax Supported																										
		Reserves		15,000																							6,032,314	
		DC Reserve Fund							700,000																		15,000	
		OCF																									700,000	
		Canada Community Building Fund (CCBF)																										
		Drainage																										
		Debtnture																										
Fleet Rolling Stock (Machinery and Vehicles) - Total Funding Sources			\$	15,000	\$	658,918	\$	480,754	\$	1,106,014	\$	1,761,701	\$	144,126	\$	423,049	\$	493,716	\$	1,408,005	\$	195,188	\$	60,843	\$	6,747,314		

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Cost	Funding Source
<b>Parks &amp; Natural Capital</b>															
	Baxter Ward	Outdoor ice rink/court, soccer pitch with overlapping baseball field & Playground (3)			196,666			45,102			66,064			307,832	Taxation
	Baxter Ward	Playground Equipment			175,000									175,000	Taxation
	Gibson Lake	Boat Launch & Ball Field (8)			36,064		32,876							68,940	Taxation
<b>NEW</b>	Go Home	Portage Trail (9)							24,380					24,380	Taxation
	Go Home Lake	Pump Replacement				70,000								70,000	Taxation
	Honey Harbour Park									72,454				72,454	Taxation
<b>DC Study</b>	Honey Harbour Park	Dog Park	20,000											20,000	DC
	Honey Harbour Park Landing								14,688			65,557		80,244	Taxation
	Honey Harbour Park Landing	Interlocking Stone Replacement (Boardwalk walkway)	50,000											50,000	Reserves
	MacTier Ball Park - Baseball Diamond	Backstop Fencing, Infield Material and Bleachers		40,000										40,000	Taxation
	MacTier Union Cemetery	Columbarium	10,000											10,000	Reserves
	MacTier Union Cemetery	Geo-Mapping	10,000											10,000	Reserves
	MacTier Union Cemetery	Vinyl Fence	10,000											10,000	Reserves
<b>DC Study</b>	MacTier Welcome Park (18)									6,217				6,217	Taxation
	MacTier	Dog Park	20,000											20,000	DC
	Minors Bay Boat Launch	Parking								10,505				10,505	Taxation
	Port of Honey Harbour (6)	Shoreline Facility Rehabilitation		10,000										10,000	Taxation
	Port Severn Park	Shoreline Facility Rehabilitation		10,000										10,000	Taxation
	Port Severn Playground	Safety Surface Replacement	20,000											20,000	Reserves
	Regatta Beach (23)					23,433			23,035					46,469	Taxation
	Six Mile Lake						792		2,746					3,537	Taxation
	Six Mile Lake	Boat Launch							3,442					3,442	Taxation
	Stewart Lake	Beach (27)			115,131									115,131	Taxation
	Trail System	Schoolhouse Trail Rehabilitation			100,000									100,000	Taxation
	Twelve Mile								8,704					8,704	Taxation
	Honey Harbour - Public Launch Ramp	Pending approval of forthcoming report from staff	71,611				30,268							101,879	Taxation/Reserves
<b>DC Study</b>	Wawautosa (30)						30,285					30,285		60,570	Taxation
		Provision for Additional Pickleball Court			300,000									300,000	DC
<b>Parks &amp; Natural Capital - Total Gross Expenditures</b>			\$ 211,611	\$ 60,000	\$ 922,861	\$ 93,433	\$ 94,220	\$ 45,102	\$ 76,994	\$ 89,176	\$ 66,064	\$ 95,842	\$ -	\$ 1,755,303	
<b>Parks and Natural Capital - Funding Sources</b>															
		Tax Supported		60,000	622,861	93,433	94,220	45,102	76,994	89,176	66,064	95,842		1,243,692	
		Reserves	171,611											171,611	
		DC Reserve Fund	40,000		300,000									340,000	
		OCIF													
		Canada Community Building Fund (CCBF)													
		Drainage													
		Debtenture													
<b>Parks &amp; Natural Capital - Total Funding Sources</b>			\$ 211,611	\$ 60,000	\$ 922,861	\$ 93,433	\$ 94,220	\$ 45,102	\$ 76,994	\$ 89,176	\$ 66,064	\$ 95,842	\$ -	\$ 1,755,303	



Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Cost	Funding Source	
<b>Road Network</b>																
	<b>Roads</b>															
		Placeholder - Pending roads needs study results		1,468,754	1,468,754	1,468,754	1,468,754	1,468,754	1,468,754	1,468,754	1,468,754	1,468,754	1,468,754	14,687,540	Taxation/Reserves/OCF/CCBF	
	<b>Sidewalks</b>															
DC Study		New sidewalk in Honey Harbour from LCBO to Port of Honey Harbour	120,000											120,000	DC/Reserves	
		MacTier - Interlocking Sidewalk Replacement	125,000											125,000	Reserves	
NEW		Dam G		180,000										180,000	Taxation	
		Mainstreet Lighting			46,522									46,522	Taxation	
	<b>Right-of-Way</b>															
NEW		Haskett's Drive - Municipal Drain		75,000										75,000	Drainage	
NEW		Forestry		50,000										50,000	Taxation	
NEW		Beaver Pilots		15,000										15,000	Taxation	
<b>Roads Network - Total Gross Expenditures</b>			\$	245,000	\$	1,788,754	\$	1,515,276	\$	1,468,754	\$	1,468,754	\$	1,468,754	\$	15,299,062
<b>Roads Network - Funding Sources</b>																
		Tax Supported		833,350	321,522	363,968	40,457	1,212,998	1,212,998	1,205,326	1,205,326	1,197,423	1,197,423	8,790,791		
		Reserves	209,000	639,330	952,680	856,480	1,179,991							3,837,481		
		DC Reserve Fund	36,000											36,000		
		OCF		125,000	125,000	128,750	128,750	132,613	132,613	136,591	136,591	140,689	140,689	1,327,286		
		Canada Community Building Fund (CCBF)		116,074	116,074	119,556	119,556	123,143	123,143	126,837	126,837	130,642	130,642	1,232,504		
		Drainage		75,000										75,000		
		Debtenture														
<b>Road Network - Total Funding Sources</b>			\$	245,000	\$	1,788,754	\$	1,515,276	\$	1,468,754	\$	1,468,754	\$	1,468,754	\$	15,299,062

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Cost	Funding Source
<b>Studies</b>															
DC Study	Studies	Parks Master Plan	-	-	50,000	-	-	-	-	-	-	-	-	50,000	DC
DC Study	Development-Related Studies	Road Needs Study	-	-	16,000	-	16,000	-	16,000	-	16,000	-	-	64,000	Taxation / DC
DC Study	Development-Related Studies	MTO Interchange Study - Township Share	-	-	40,000	-	-	-	-	-	-	-	-	40,000	DC
DC Study	Development-Related Studies	Development Charges Study	-	-	-	-	-	-	-	-	35,000	-	-	35,000	DC
DC Study	Development-Related Studies	Provision for Growth-Related Portions of Future Planning Studies	-	-	-	-	-	-	-	-	150,000	-	-	150,000	DC
<b>Studies - Total Gross Expenditures</b>			\$ -	\$ -	\$ 106,000	\$ -	\$ 16,000	\$ -	\$ 16,000	\$ -	\$ 201,000	\$ -	\$ -	\$ 339,000	
<b>Studies - Funding Sources</b>															
		Tax Supported	-	-	15,326	-	15,326	-	15,326	-	15,326	-	-	61,304	
		Reserves	-	-	-	-	-	-	-	-	-	-	-	-	
		DC Reserve Fund	-	-	90,674	-	674	-	674	-	185,674	-	-	277,696	
		OCF	-	-	-	-	-	-	-	-	-	-	-	-	
		Canada Community Building Fund (CCBF)	-	-	-	-	-	-	-	-	-	-	-	-	
		Drainage	-	-	-	-	-	-	-	-	-	-	-	-	
		Debenture	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Studies - Total Funding Sources</b>			\$ -	\$ -	\$ 106,000	\$ -	\$ 16,000	\$ -	\$ 16,000	\$ -	\$ 201,000	\$ -	\$ -	\$ 339,000	

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total Cost	Funding Source
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<b>TOTAL - GROSS EXPENDITURES</b>	<b>\$ 1,327,611</b>	<b>\$ 3,476,916</b>	<b>\$ 6,735,235</b>	<b>\$ 12,664,398</b>	<b>\$ 5,324,832</b>	<b>\$ 6,800,081</b>	<b>\$ 3,276,722</b>	<b>\$ 3,975,938</b>	<b>\$ 4,087,081</b>	<b>\$ 2,659,987</b>	<b>\$ 2,235,218</b>	<b>\$ 52,564,019</b>
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<b>TOTAL - FUNDING SOURCES</b>	<b>\$ 1,327,611</b>	<b>\$ 3,476,916</b>	<b>\$ 6,735,235</b>	<b>\$ 12,664,398</b>	<b>\$ 5,324,832</b>	<b>\$ 6,800,081</b>	<b>\$ 3,276,722</b>	<b>\$ 3,975,938</b>	<b>\$ 4,087,081</b>	<b>\$ 2,659,987</b>	<b>\$ 2,235,218</b>	<b>\$ 52,564,019</b>
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Tax Supported	2,465,956	2,850,652	3,154,056	3,190,305	3,341,169	3,014,737	3,706,955	3,632,423	2,388,656	1,963,887	-	29,708,796
Reserves	1,151,611	689,330	3,247,280	8,816,079	1,179,991	3,197,600	-	-	-	-	-	18,281,891
DC Reserve Fund	176,000	5,556	396,230	445,957	706,230	5,556	6,230	5,556	191,230	-	-	1,938,541
OCI	-	125,000	125,000	128,750	128,750	132,613	132,613	136,591	136,591	140,689	140,689	1,327,286
Canada Community Building Fund (CCBF)	-	116,074	116,074	119,556	119,556	123,143	123,143	126,837	126,837	130,642	130,642	1,232,504
Drainage	-	75,000	-	-	-	-	-	-	-	-	-	75,000
Debtenture	-	-	-	-	-	-	-	-	-	-	-	-

Capital Funding Forecast	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
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**Reserve Contribution Forecast**

Transfer from Operating	2,845,667	3,268,818	3,754,891	4,313,243	4,313,243	4,313,243	4,313,243	4,313,243	4,313,243	4,313,243	4,313,243
Tax Supported Project Expenditures	(2,465,956)	(2,850,652)	(3,154,056)	(3,190,305)	(3,341,169)	(3,014,737)	(3,706,955)	(3,632,423)	(2,388,656)	(1,963,887)	(1,963,887)
<b>Net: Contribution to Reserves for Future Infrastructure Spending</b>	<b>379,711</b>	<b>418,166</b>	<b>600,835</b>	<b>1,122,938</b>	<b>972,074</b>	<b>1,298,506</b>	<b>606,288</b>	<b>680,820</b>	<b>1,924,587</b>	<b>2,349,356</b>	

**Reserve Balance Forecast**

<b>Reserve Balance</b>											
<b>Reserve Balance Opening</b>	13,621,498	10,337,238	10,027,619	7,198,505	(1,016,739)	(1,073,792)	(3,299,319)	(2,000,813)	(1,394,524)	(713,704)	1,210,883
Contribution to Reserves	-	379,711	418,166	600,835	1,122,938	972,074	1,298,506	606,288	680,820	1,924,587	2,349,356
Capital Spending	(3,284,260)	(689,330)	(3,247,280)	(8,816,079)	(1,179,991)	(3,197,600)	-	-	-	-	-
<b>Forecasted Closing Reserve Balance Total</b>	<b>10,337,238</b>	<b>10,027,619</b>	<b>7,198,505</b>	<b>(1,016,739)</b>	<b>(1,073,792)</b>	<b>(3,299,319)</b>	<b>(2,000,813)</b>	<b>(1,394,524)</b>	<b>(713,704)</b>	<b>1,210,883</b>	<b>3,560,239</b>

# Appendices



Township of Georgian Bay  
**2026 Staff Proposed  
Budget**

Environmental Protection



GOAL: Protect & preserve our natural environment.

Fiscal Responsibilities and Technology Efficiencies



GOAL: Enhance financial viability and operational excellence.

Streamline Planning Policies and Procedures



GOAL: Make it more user-friendly, effective and efficient for both staff and residents.

Customer Experience and Community Engagement



GOAL: Better serve our residents.

District & Township Relationship



GOAL: Better ROI & value for tax dollars.

Engage with Indigenous Communities



GOAL: Build stronger relations with and a safe environment for our Indigenous residents & neighbours.

# Township of Georgian Bay

# Strategic Plan 2022-2026



# Mission and Vision



## Mission

To demonstrate leadership in protecting our natural environment while providing sustainable services in an efficient and equitable manner.



## Vision

The Township of Georgian Bay is at the forefront of providing a safe, healthy, sustainable and welcoming community showcasing and preserving our historic natural beauty.

# SWOT ANALYSIS

**S**

**Strengths**

1. Potential growth from city residents moving north, permanently.
2. Staff are doing more with less due to government downloading.
3. Expansion of existing homes to accommodate growth re: Jobs.

1. Make Georgian Bay Township a wonderful place to work.
2. Attainable housing.
3. Indigenous engagement.
4. Community improvement plans to be more active .
5. Communities culture and connectivity.
6. Highlight our environmental stewardship.

**Opportunities**

**O**

**W**

**Weaknesses**

1. Climate and environment implications on our region.
2. Inability to meet zoning by-law.
3. Supporting our business community, connectivity.

1. Succession planning.
2. Changing demographics: young families, aging seasonal residents = diverse needs.
3. District vs. lower tier priorities.
4. Stakeholder engagement, secondary home residents.
5. Provincial downloading and regulatory pressures.

**Threats**

**T**

# 1. ENVIRONMENTAL PROTECTION

GOAL: PROTECT AND PRESERVE OUR NATURAL ENVIRONMENT

2022

2026

## Objectives

- 1.1: Awareness of Septic Systems: Community involvement in septic waste and the environment.
- 1.2: Water Quality: Township wide environmental education strategy as it pertains to water.
- 1.3: General Education: Communicate that our goal of protecting and preserving the natural environment is critical.
- 1.4: Invest in a strong communication and evaluation tools: Create a measuring tool that all special interest groups would grade (evaluate) the Township services and we can use that to improve year over year. (Report card.) Use environmental calculators to ensure that we can track and enhance our decision making about carbon usage.
- 1.5: Allow flexibility to meet intent instead of strict rules - streamline waterfront/non waterfront policies.

## Timeline

GOALS	2023	2024	2025
1.1		●	●
1.2	●	●	●
1.3	●	●	●
1.4	●	●	●
1.5	●	●	●

## NOTES

## Cost Structure

2023 \$40,000  
 2024 \$60,500  
 2025 \$50,500

## Staff Time

2023 464 hours  
 2024 574 hours  
 2025 458 hours

# ENVIRONMENTAL PROTECTION

Protect and preserve our natural environment



**1.1. Awareness of Septic Systems: Community involvement in septic waste and the environment.**

- Ensure special event permits do not exceed septic limitations of the property
- Promote more in-depth septic re-inspection measures.
- Implement and monitor Short Term Rental septic occupancy (Complaint Driven)



**1.2. Water Quality: Township wide environmental education strategy as it pertains to water.**

- Create education and awareness documentation on biodegradable soaps and grey water.
- Ongoing minimal use of pesticides
- Water quality awareness campaign
- Streamline water quality testing - issue multi year RFP



**1.3. General Education: Communicate that our goal of protecting and preserving the natural environment is critical .**

- Create Pamphlets-Restoring your shoreline
- Access already existing resources from GBB, GBF, GBLT, FOCA.
- Create pamphlets for Building/Planning Department, r.e. shoreline protection and footprint information for building size and partner with organizations to distribute.
- Partner with organizations to distribute environmental information.
- Include the impact on the Environment and GHG reduction in the updated Council report templates.



**1.4. Invest in a strong communication and evaluation tools.**

- Fleet electrification in a fiscally responsible manner
- Obtain accurate carbon footprint for Township.
- Include a carbon calculator in the short term rental registration.
- Create a tree planting policy
- Have a stronger presence -ICECAP, Green Leaf LCCAP
- Create Annual report cards



**1.5. Allow flexibility to meet intent instead of strict rules - streamline waterfront/non waterfront policies.**

- Link 3.2 to Official Plan

# 2.FISCAL AND TECHNOLOGY CONNECTIVITY

2022

2026

GOAL: ENHANCE FINANCIAL VIABILITY AND OPERATIONAL EXCELLENCE

## Goals

- 2.1: Review the impacts of what services are being offered. Are they still relevant?
- 2.2: User Friendly Processes: Maximizing Town Suites Capabilities.
- 2.3: Optimize user fees.
- 2.4: Optimize our reserve funds. Minimize / eliminate use of reserve fund in annual budget,

## Timeline

GOALS	2023	2024	2025
2.1		●	●
2.2	●	●	
2.3	●	●	●
2.4	●	●	

## NOTES

2.1 may be a service delivery model - perhaps a CO initiative

## Cost Structure

2023 \$2,500  
 2024 \$44,000  
 2025 \$42,500

## Staff Time

2023 190 hours  
 2024 495 hours  
 2025 235 hours

# FISCAL RESPONSIBILITIES AND TECHNOLOGY EFFICIENCIES

Enhance financial viability and operational excellence.



2.1. Review the impacts of what services are being offered. Are they still relevant?

- Reporting from each department analyzing services and related costs, then perform a Service Delivery Review (paired with 4.5).
- Create a Master Fire Plan Service Review.



2.2. User Friendly Processes: Maximizing Environmental Resource Planning Services and Capabilities.

- Implement the following modules:
  - Building permits on line
  - Short Term Rentals
  - Facility Rentals
  - Liscence of Occupation
  - Entrance permits
  - Fire permits
  - Fire works permits
  - By-law complaints
  - 311 service requests



2.3. Optimize user fees.

- Review User fees for Cemetery, Marriage Licenses, Arena usage, STRs, Animal control and Special Events.
- Fee Recovery analysis, including Operations and Building, based on industry trends and comparables.



2.4. Optimize our reserve funds -> Minimize / eliminate use of reserve fund in annual budget.

- Council/Staff training on "Reserves" .
- Video creation regarding Reserves training topic.

# 3. STREAMLINE PLANNING PROCESS AND PROCEDURES

GOAL: MAKE PLANNING MORE USER-FRIENDLY, EFFECTIVE AND EFFICIENT FOR BOTH STAFF AND RESIDENTS

2022

2026

## Objectives

- 3.1: Update / Tweak the Official Plan: allow flexibility to meet intent instead of strict rules - fewer versions. Update / Tweak the Zoning By-Law.
- 3.2: Update our policies and procedures materials (e.g. easy visual) for constituents to better understand the planning process.
- 3.3: Update Policy and Procedure: Delegate more authority to department (once policy set by Council) with the aim of expediting planning processes e.g. Shoreline applications holding bylaw removals uncontested consents.
- 3.4: Implement TownSuite for planning module (sites, business permits etc.).
- 3.5: Guidebook and Terms of Reference templates,

## Timeline

GOALS	2023	2024	2025
3.1			●
3.2		●	
3.3	●	●	●
3.4	●	●	●
3.5		●	

## NOTES

There will be no movement on these matters in 2023. Planning Admin, and Director still to be hired.

## Cost Structure

2023 \$2,500  
 2024 \$177,000  
 2025 \$175,000

## Staff Time

2023 322 hours  
 2024 1247 hours  
 2025 910 hours

# STREAMLINE PLANNING PROCESS AND PROCEDURES

Make planning more user-friendly, effective and efficient for both staff and residents.



3.2. : Update / Tweak the Official Plan: allow flexibility to meet intent instead of strict rules - fewer versions.

- Overhaul the OP and User By-law to increase user friendliness for rate payers and staff alike.



3.1 Update / Tweak the Zoning By-Law: Update our policies and procedures materials [e.g. easy visual] for constituents to better understand the planning process.

- Overhaul the ZBA and User By-law to increase user friendliness for rate payers and staff alike.



3.3. Update Policy and Procedure: Delegate more authority to department [once policy set by Council] with the aim of expediting planning processes e.g. Shoreline applications holding bylaw removals uncontested consents.

- MNRF Comment form process.
- Delegate more authority to the Planning department heads.
- Update the delegation By-law.



3.4. Implement TownSuite for planning module [sites, business permits etc].

1. Enterprise Resource Planning (ERP) [Implement Townsutes for planning module].



3.5. Guidebook and Terms of Reference templates.

- Link 3.5 to Official Plan.
- Gross Floor Limitation clarity.
- Better clarity for the planning process and procedures matter.

# 4.CUSTOMER EXPERIENCE

GOAL: BETTER SERVE OUR RESIDENTS

2022

2026

## Objectives



4.1: Stronger Internet: Continue to champion the provinces roll out for Broadband...Update the internet Connectivity Map.

4.2: Quicker response times: Create a "red tape" reduction team who can escalate or walk through issues that are not "one size fits all" (six sigma) and are assigned through Town Suite.

4.3: More Accountability: More accountability to our communication policy, responding to constituent inquiries quicker and with more detail rather than being ambiguous.

4.4: Collect Data through CRM or 311 tickets: Have a system.

4.5: Identify the experiences the public wants or needs, depending on the service/interaction (conduct public surveys, various methods to share communications, public meetings, etc.).

## Timeline

GOALS	2023	2024	2025
4.1	●	●	●
4.2	●	●	●
4.3	●	●	●
4.4		●	●
4.5	●	●	●

## NOTES

## Cost Structure



2023 \$56,500

2024 \$64,500

2025 \$37,500

## Staff Time



2023 272 hours

2024 462 hours

2025 197 hours

# CUSTOMER EXPERIENCE AND COMMUNITY ENGAGEMENT

Better serve our residents.



**4.1. Stronger Internet:** Continue to champion the provinces roll out for Broadband...Update the internet Connectivity Map.

- Continued advocacy for Township broadband needs.
- Develop Connectivity Map is complete.. report in 2023.



**4.2. Quicker response times:** Create a "red tape" reduction team who can escalate or walk through issues that are not "one size fits all" [six sigma] and are assigned through EPS.

- Upgrading Electronic Documents Records Management System (EDRMS), potential integration with forms on websites.
- Create a baseline of time tracking related to customer projects (re building department).
- Red tape reduction links to Council approving an enhanced Staff Delegation By-law.
- Customer service training for front-line staff, as well as enhanced technology training to maximise use of our software systems.



**4.3. More Accountability:** More accountability to our communication policy, responding to constituent inquiries quicker and with more detail rather than being ambiguous.

- Council Connect and Monthly Georgian Bay Times and Tax Bill Insert.
- Voyent Alert.
- ERP service request will have timeline notifications for residents.
- After hours calling service analysis.
- Review staffing resources to effectively provide customer service to Council's standards.



**4.4. Collect Data through CRM or 311 tickets:** Have a system.

- Environmental Resource Planning System will capture this as modules get deployed. See 4.3.



**4.5. Identify the experiences the public wants or needs, depending on the service/interaction [conduct public surveys, various methods to share communications, public meetings, etc.]**

- Review appetite for marriage licenses, special events permits, bulk waste pick up.
- 2026 election prep, awareness and campaign.
- Public populated survey of what residents want feedback tool at front counter, or similar.

# 5. DISTRICT AND TOWNSHIP RELATIONS

GOAL: BETTER ROI & VALUE FOR TAX DOLLARS

2022

2026

## Objectives

5.1: Seek Clarity on Services: Seek clarity on legislated District services and flexibility (ex; waste management, water treatment).

5.2 : Assess our subsidization of services (of services we don't have available in GBT).with the aim of decision on: Subsidize (or not) services that we don't have available in GBT which are geographically closer to our hometown than in other locations in Muskoka.

5.3: Customizable Waste Management: Customizable waste management service, what can we do ourselves, shared services, where do we send our garbage, how does it get there?  
Merged items. C-2023-245-248

5.4: Addition: Trash pick-updates with awards for those who pick up the most(bags, weight, etc.).

## Timeline

GOALS	2023	2024	2025
5.1	●	●	●
5.2		●	●
5.3	●	●	●
5.4	●	●	●

## NOTES

## Cost Structure

2023 \$114,500  
2024 \$52,000  
2025 \$7,000

## Staff Time

2023 114 hours  
2024 194 hours  
2025 107 hours

# DISTRICT AND TOWNSHIP RELATIONSHIPS

Better ROI & value for tax dollars.



**5.1 Seek Clarity on Services:** Seek clarity on legislated District services and flexibility [ex; waste management, water treatment].

- Provide process for Municipal run elections for District Councilors.
- Facilitate joint training opportunities to maximize value for money and increase efficiency.
- Review the Municipal Act. Upper Tier vs Lower Tier to better understand legislation.



**5.2.: Assess our subsidization of services** [of services we don't have available in GBT].with the aim of decision on: Subsidize [or not] services that we don't have available in GBT which are geographically closer to our hometown than in other locations in Muskoka.

- Explore Township contributions to services via the District related to Hospitals, Paramedics.
- Explore OPP billing that goes to the District.
- Re-evaluate agreements made between the Township and the District re services.
- Host an information session with Council on services provided by the District.



**5.3. Assess our subsidization of services** [of services we don't have available in GBT].with the aim of decision on: Subsidize [or not] services that we don't have available in GBT which are geographically closer to our hometown than in other locations in Muskoka.

- Review Hutchinson Waste Management Report.
- Monitor Council resolutions from C2023-2045.
- Begin Food Cycler Bulk purchases for residents and staff.



**5.4. Addition: Trash pick-up** updates with awards for those who pick up the most[bags, weight, etc.].

- Deploy stronger campaigns for community clean ups for Earth Day and World Clean up Day.
- Stronger support for District of Muskoka messaging about curb side, leaf and yard waste and hazardous waste pick up information on socials media and in our publications.



# 6.ENGAGE WITH INDIGENOUS COMMUNITIES

GOAL: BUILD STRONGER RELATIONS WITH, AND SUPPORT A SAFE ENVIRONMENT FOR INDIGENOUS RESIDENTS & NEIGHBOURS

2022

2026

## Objectives

6.1: Offer Stronger Support: Ask Chiefs, Bands, Councils and Indigenous residents what is needed/wanted. Are there ways the Township can directly support their economy?

6.2: Be more engaged: Have dialogue with the Indigenous community for their involvement and/or partnerships and/or their history and culture and its view of the environment.

6.3: Leverage Indigenous Knowledge: Support indigenous community within municipality e.g., events celebrating their heritage. Sharing community centre space for Indigenous gatherings and ritual meetings.

6.4: Commit to Truth and Reconciliation (at Municipal level): Review and Implement as many of the 94 recommendations of the Truth and Reconciliation Report as possible.

## Timeline

GOALS	2023	2024	2025
6.1	●	●	●
6.2	●	●	●
6.3	●	●	●
6.4	●	●	●

## NOTES

## Cost Structure

2023 \$4,000  
2024 \$32,500  
2025 \$7,000

## Staff Time

2023 117 hours  
2024 184 hours  
2025 162 hours

# ENGAGE WITH INDIGENOUS RELATIONS

Build stronger relations with,  
and support a safe  
environment for Indigenous  
residents & neighbours.



**6.3: Leverage Indigenous Knowledge:** Support indigenous community within municipality e.g., events celebrating their heritage. Sharing community centre space for Indigenous gatherings and ritual meetings.

- Stronger supports to Land Use Planning in relation to providing comments for class Environmental Assessment work.
- Allocate funding for staff to engage in training regarding call to action T&R #57.



**6.1: Offer Stronger Support:** Ask Chiefs, Bands, Councils and Indigenous residents what is needed/wanted. Are there ways the Township can directly support their economy?

- Facilitate stronger support for Chiefs/Bands/Council with open dialogue related to grants, programs and supports that could include First Nation Communities.
- Shared services (Fire) - services that could be offered to First Nation Communities.



**6.4: Commit to Truth and Reconciliation [at Municipal level]:** Review and Implement as many of the 94 recommendations of the Truth and Reconciliation Report as possible

- Explore mandatory training for new hires with respect to Duty to Consult, Indigenous Treaties.
- Make use of aboriginal education.
- Continue to explore the return of shore road and road allowances around treaty jurisdictions.



**6.2: Be more engaged:** Have dialogue with the Indigenous community for their involvement and/or partnerships and/or their history and culture and its view of the environment.

- Commission Indigenous Art Work for Council Chambers. T&R #79.
- Facilitate a stronger summer work program. T&R #92.
- Show stronger presence at Indigenous events such as Indigenous Day.

Truth and Reconciliation (T&R)



# In 2030

## Our Township has been successful, and we realized our goals, when we have accomplished these concrete results?



### Environment is a first priority

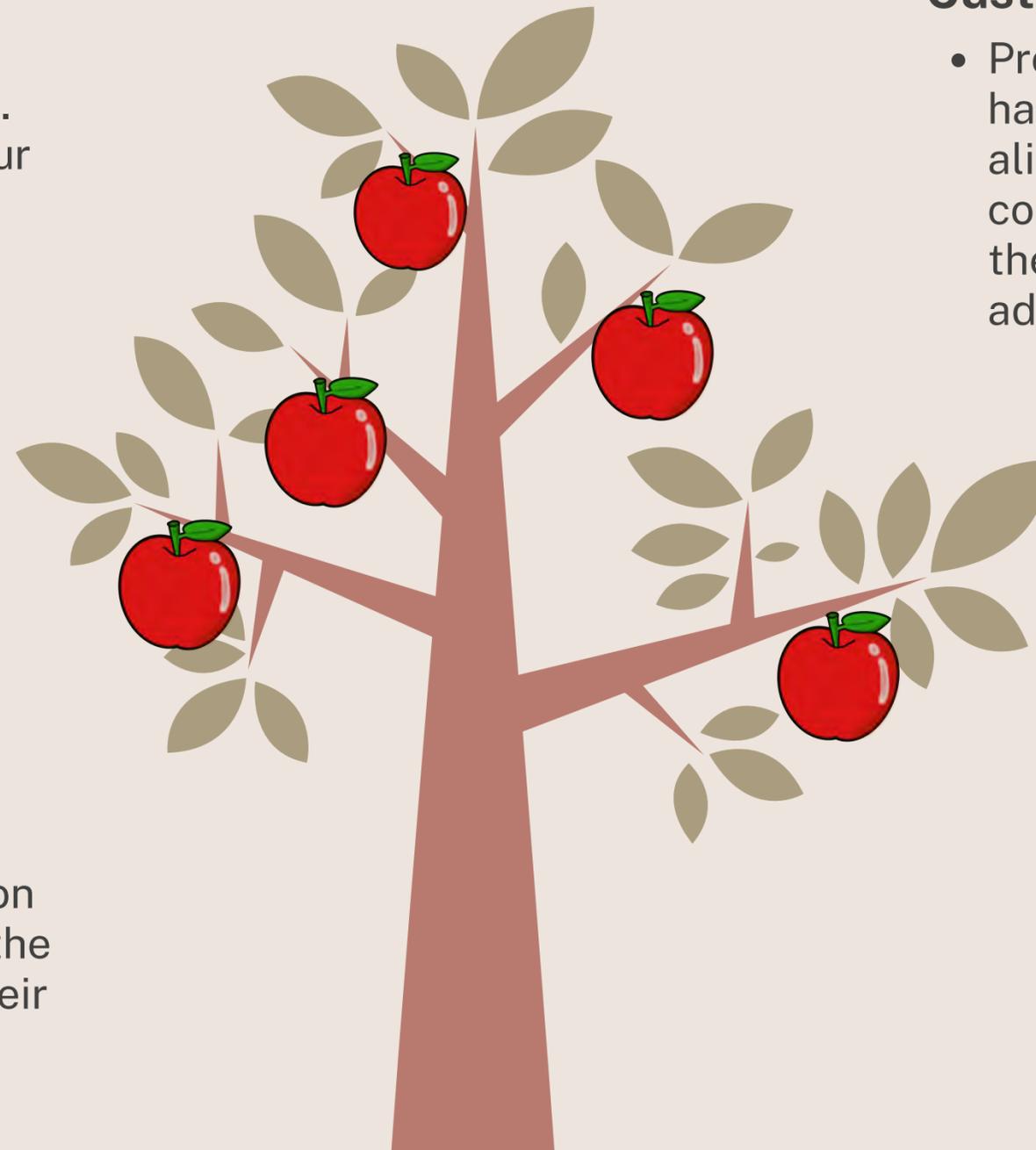
- Water quality is improving, and environmental areas are thriving.
- We have significantly reduced our carbon footprint.
- Harmony between residential growth/development and environmental sustainability.

### Safe productive workplace

- Talented, engaged, and happy workforce.
- Retain workforce and stable knowledgeable workforce.

### Truth and Reconciliation

- Indigenous relations have improved. We have representation from the native communities at the council table and we consider their input when using the land for development.



### Customer Service

- Provide great public service. We have achieved far greater alignment between our constituent and their goals and the Township of Georgian Bay administration (Council and staff).

### Planning Process

- We have up-dated our planning regime to something more effective.
- Development applications are aligned with the Official Plan and Zoning By-law and the Georgian Bay Township strategies.



# Asset Management Plan

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Township of Georgian Bay

2020

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The preparation of this project was carried out with assistance from the Government of Canada and the Federation of Canadian Municipalities. Notwithstanding this support, the views expressed are the personal views of the authors, and the Federation of Canadian Municipalities and the Government of Canada accept no responsibility for them.

This Asset Management Plan was prepared by:



# Key Statistics

Replacement cost of  
asset portfolio  
**\$57 million**

Replacement cost of  
infrastructure per household\*  
**\$10,969**

Percentage of assets in fair or  
better condition  
**53.87%**

Percentage of assets with  
assessed condition data  
**27.21%**

Annual capital  
infrastructure deficit  
**\$1,169,000**

Recommended timeframe  
for eliminating annual  
infrastructure deficit  
**10 Years**

Target reinvestment  
rate  
**5.28%**

Actual reinvestment  
rate  
**3.27%**

\* 5,200 is used as the household count based on the 2020 Municipal Property Assessment Corporation Household Count Report.

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# Executive Summary

Municipal infrastructure supports the environmental, social, and economic health and growth of a community through the delivery of critical services. The goal of asset management is to deliver an adequate level of service in the most cost-effective manner. This involves the development and implementation of asset management strategies and long-term financial planning.

## Scope

This AMP identifies the current practices and strategies that are in place to manage public infrastructure and makes recommendations where they can be further refined. Through the implementation of sound asset management strategies and wise decisions about the form and pattern of development, the Township can ensure that public infrastructure is managed to support the sustainable delivery of municipal services.

This AMP includes the following asset categories:



With the development of this AMP the municipality has achieved compliance with O. Reg. 588/17 to the extent of the requirements that must be completed by July 1, 2022. There are additional requirements concerning current levels of service for all other capital assets and also proposed levels of service and growth that must be met by July 1, 2024 and 2025.

## Findings

The overall replacement cost of the asset categories included in this AMP totals \$57 million. 53.87% of all assets analysed in this AMP are in fair or better condition and assessed condition data was available for 27.21% of assets. For the remaining 72.79% of assets, assessed condition data was unavailable, and asset age was used to approximate condition – a data gap that persists in most municipalities. Generally, age misstates the true condition of assets, making assessments essential to accurate asset management planning, and a recurring recommendation in this AMP.

The development of a long-term, sustainable financial plan requires an analysis of whole lifecycle costs. This AMP uses a combination of proactive lifecycle strategies (road network and storm sewer system) and replacement only strategies (all other assets) to determine the lowest cost option to maintain the current level of service. This AMP should be used in coordination with the Township's Official Plan when planning for new development so that efficient choices can be made for approving new infrastructure that optimize service delivery with construction, operation, maintenance and replacement costs.

To meet capital replacement and rehabilitation needs for existing infrastructure, prevent infrastructure backlogs, and achieve long-term sustainability, the Township's average annual capital requirement totals \$ 3,014,000. Based on a historical analysis of sustainable capital funding sources, the Township is committing approximately \$1,847,000 towards capital projects or reserves per year. As a result, there is currently an annual funding gap of \$1,167,000.

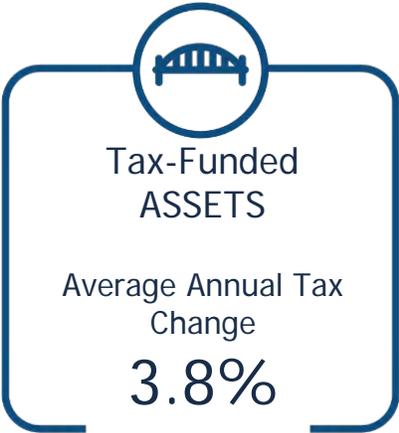
It is important to note that this AMP represents a snapshot in time and is based on the best available processes, data, and information at the Township. Strategic asset management planning is an ongoing and dynamic process that requires continuous improvement and dedicated resources.

Annual Capital Requirements per Household



## Recommendations

A financial strategy was developed to address the annual capital funding gap. The following graphics shows annual tax/rate change required to eliminate the Township's infrastructure deficit based on a 5-year plan for tax-funded assets:



Recommendations to guide continuous refinement of the Township's asset management program include the following:

- Review data to update and maintain a complete and accurate dataset
- Develop a condition assessment strategy with a regularly scheduled update and review process

- The implementation of risk-based decision-making as part of asset management planning and budgeting
- The consideration of operating, maintenance and replacement costs when considering new development approvals
- The continuous review, development, and implementation of optimal lifecycle management strategies for all asset categories
- Develop and regularly review short- and long-term plans to meet capital requirements
- The coordination of strategic asset planning across all municipal service areas
- Measure current levels of service and identify sustainable proposed levels of service for all asset categories

# 1

# Introduction & Context

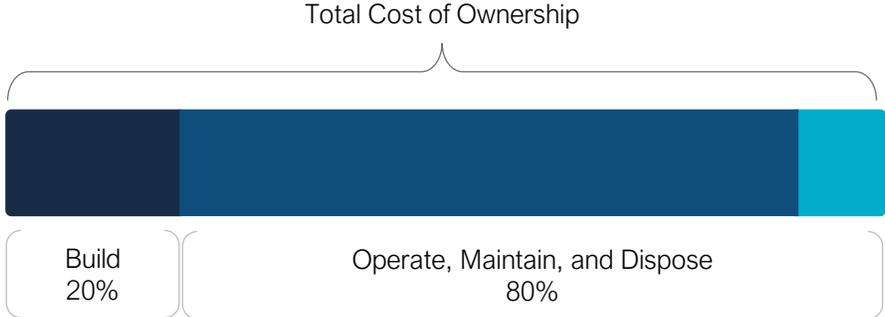
## Key Insights

- The goal of asset management is to minimize the lifecycle costs of delivering infrastructure services, manage the associated risks, while maximizing the value taxpayers receive from the asset portfolio
- The Township's asset management policy provides clear direction to staff on their roles and responsibilities regarding asset management
- An asset management plan is a living document that should be updated regularly to inform long-term planning
- Ontario Regulation 588/17 outlines several key milestones and requirements for asset management plans in Ontario between July 1, 2022 and 2025

# 1.1 An Overview of Asset Management

Municipalities are responsible for managing and maintaining a broad portfolio of infrastructure assets to deliver services to the community. The goal of asset management is to minimize the lifecycle costs of delivering infrastructure services, manage the associated risks, while maximizing the value ratepayers receive from the asset portfolio.

The acquisition of capital assets accounts for only 10-20% of their total cost of ownership. The remaining 80-90% derives from operations and maintenance. This AMP focuses its analysis on the capital costs to maintain, rehabilitate, and replace existing municipal infrastructure assets.



These costs can span decades, requiring planning and foresight to ensure financial responsibility is spread equitably across generations. An asset management plan is critical to this planning, and an essential element of broader asset management program. The industry-standard approach and sequence to developing a practical asset management program begins with a Strategic Plan, followed by an Asset Management Policy and an Asset Management Strategy, concluding with an Asset Management Plan.

This industry standard, defined by the Institute of Asset Management (IAM), emphasizes the alignment between the corporate strategic plan and various asset management documents. The strategic plan has a direct, and cascading impact on asset management planning and reporting.

The Township is taking a proactive approach to asset management by considering the capital, operational, maintenance and replacement costs of assets as part of the development review process.

### 1.1.1 Asset Management Policy

An asset management policy represents a statement of the principles guiding the municipality's approach to asset management activities. It aligns with the organizational strategic plan and provides clear direction to municipal staff on their roles and responsibilities as part of the asset management program.

The Township adopted Policy No. FN-2019-01 "Strategic Asset Management Policy" in May, 2019 in accordance with Ontario Regulation 588/17.

The purpose of the policy is to provide a framework for implementing asset management to enable strategic approach at all levels of the organization. As outlined in the policy, the Township seeks to leverage the lowest total lifecycle cost of ownership with regard to the service levels that best meet the needs of the community while being cognizant of the risk of failure that is acceptable.

### 1.1.2 Asset Management Strategy

An asset management strategy outlines the translation of organizational objectives into asset management objectives and provides a strategic overview of the activities required to meet these objectives. It provides greater detail than the policy on how the municipality plans to achieve asset management objectives through planned activities and decision-making criteria.

The Township's Asset Management Policy contains many of the key components of an asset management strategy and may be expanded on in future revisions or as part of a separate strategic document.

### 1.1.3 Asset Management Plan

The asset management plan (AMP) presents the outcomes of the municipality's asset management program and identifies the resource requirements needed to achieve a defined level of service.

The AMP is a living document that should be updated regularly as additional asset and financial data becomes available. This will allow the municipality to re-evaluate the state of infrastructure and identify how the organization's asset management and financial strategies are progressing.

## 1.1.4 Local Climate Change Action Plan

The Local Climate Change Action Plan (LCCAP) includes the development of a community-wide GHG inventory, the setting of corporate and community GHG reduction targets, and the creation of an action plan to reduce GHG emissions in order to meet the identified GHG reduction targets. GHG reduction targets and climate change actions from the LCCAP into municipal documents such as asset management plans where possible.

The LCCAP includes 18 key recommendations that fall under the following pillars:

- Understanding our carbon footprint and greening our community
- Engaging externally to support long-term climate action
- Building capacity for local climate action
- Reducing GHG emissions

The Township of Georgian Bay has declared a state of emergency (Level 4) due to climate change. This state of emergency level is the highest of all Muskoka municipalities.

As additional climate change related data becomes available, it should be integrated into future iterations of the AMP. The 2024 O. Reg 588/17 requirements include identifying the current levels of service for non-core assets such as fleet and facilities. Furthermore, the 2025 O. Reg 588/17 requirements include identifying the proposed levels of service for 10 years into the future. Therefore, it is essential to continue building the inventory for assets that are main contributors to GHG emissions in order to have more accurate estimates on the emissions related to these assets. Moreover, having a more robust inventory of assets would also help in defining the action plan required to reach the proposed levels of service that will be defined by 2025.

# 1.2 Key Concepts in Asset Management

Effective asset management integrates several key components, including lifecycle management, risk management, and levels of service. These concepts are applied throughout this asset management plan and are described below in greater detail.

## 1.2.1 Lifecycle Management Strategies

The condition or performance of most assets will deteriorate over time. This process is affected by a range of factors including an asset’s characteristics, location, utilization, maintenance history and environment. Asset deterioration has a negative effect on the ability of an asset to fulfill its intended function, and may be characterized by increased cost, risk and even service disruption.

To ensure that municipal assets are performing as expected and meeting the needs of customers, it is important to establish a lifecycle management strategy to proactively manage asset deterioration. There are several field intervention activities that are available to extend the life of an asset. These activities can generally fall within the categories of maintenance, rehabilitation, and replacement. The following table provides a description of each type of activity and the general difference in cost.

<b>Lifecycle Activity</b>	<b>Description</b>	<b>Example (Roads)</b>	<b>Cost</b>
Maintenance	Activities that prevent defects or deteriorations from occurring	Crack Seal	Low Cost
Rehabilitation/ Renewal	Activities that rectify defects or deficiencies that are already present and may be affecting asset performance	Mill & Re-surface	Moderate Cost
Replacement/ Reconstruction	Asset end-of-life activities that often involve the complete replacement of assets	Full Reconstruction	Costly

Depending on initial lifecycle management strategies, asset performance can be sustained through a combination of maintenance and rehabilitation, but at some point, replacement is required. Understanding what effect these activities will have on the lifecycle of an asset, and their cost, will enable staff to make better recommendations.

The Township’s approach to lifecycle management is described within each asset category outlined in this AMP. Developing and implementing a proactive lifecycle strategy will help staff to determine which activities to perform on an asset and when they should be performed to maximize useful life at the lowest total cost of ownership.

## 1.2.2 Risk Management Strategies

Municipalities generally take a ‘worst-first’ approach to infrastructure spending. Rather than prioritizing assets based on their importance to service delivery, assets in the worst condition are fixed first, regardless of their criticality. However, not all assets are created equal. Some are more important than others, and their failure or disrepair poses more risk to the community than that of others. For example, a road with a high volume of traffic that provides access to critical services poses a higher risk than a low volume rural road. These high-value assets should receive funding before others.

By identifying the various impacts of asset failure and the likelihood that it will fail, risk management strategies can identify critical assets, and determine where maintenance efforts, and spending, should be focused.

Additionally, the Township is factoring in life-cycle costs of assets as part of the development review process. Through the use of efficient development forms and patterns where municipal infrastructure services are provided, risk to the Township can be reduced before new or replacement infrastructure is created.

This AMP includes a high-level evaluation of asset risk and criticality. Each asset has been assigned a probability of failure score and consequence of failure score based on available asset data. These risk scores can be used to prioritize maintenance, rehabilitation, and replacement strategies for critical assets.

Additionally, it is worth noting that the following risks are impacting the whole asset portfolio.



### **Aging Infrastructure**

The condition and performance of municipal infrastructure assets directly correlates to the quality of services a municipality can deliver to its residents. Aging and deteriorating assets increasingly remain in service past their estimated service lives due to a lack of fiscal capacity to replace or rehabilitate as needed. The Township is also faced with a significant backlog of needs for all asset with no funding to support the backlog.



### **Community Expectations**

Township staff remarked that there has been a noticeable increase in service expectations in recent years. These higher expectations often are seen partially as a result of the influx of seasonal residents from larger cities. Larger cities in an urbanized setting tend to have additional revenue available to provide additional services that small and mid-size rural communities may not be able to.

Furthermore, Township staff remarked that active transportation networks that support pedestrians, cyclists, ATV's, and motor vehicles is among one of the desires from the public for service enhancements.

### **Fiscal Capacity**

Maintaining municipal infrastructure and providing desired levels of service requires the allocation of adequate financial resources. Fiscal capacity and budget constraints are a constant concern for staff across all departments attempting to manage the maintenance and rehabilitation of municipal infrastructure. Capital funding is all too often negatively impacted by increasing operating costs.



Municipalities typically have few means at their disposal to raise adequate and sustainable funding to meet operational and capital requirements. As a result, they are heavily dependent on both provincial and federal grant programs to maintain and replace municipal infrastructure. Any fluctuations in annual grant funding secured can have a dramatic impact on provided services. The Township's goal moving forward is to continue to meet regulations such as provincial maintenance standards (MMS) while continuing to deliver the current level of service.

## Organizational Knowledge & Capacity



Managing municipal assets and delivering public services requires adequate organizational capacity. The availability of staff to facilitate these projects is a concern for many municipalities. Township noted that there have been no additional positions created to support expanding responsibilities and regulatory requirements. These responsibilities and regulations include an AMP, O.Reg 588/17 compliance, AODA standards, Bill 108, regional reviews, and Fire regulations that have been becoming more rigid. While there is a general sense that there is a low capacity to adapt to change at the corporate level, asset management has been one of the few areas to gain additional staff capacity recently. In addition to existing staff capacity, succession planning is one of the key challenges that an aging municipal workforce faces as senior staff progress towards possible retirement or relocation. The loss of knowledge and experience that accompanies staff departures can have a dramatic impact on the ability of an organization to continue operations and provide services to the level that has previously been expected. Currently, 20% of the Township's workforce is eligible for retirement over the next 5 years, and 10% are eligible to retire now but are choosing to stay in the short term. Georgian Bay Township has also experienced significant staff turnover.

Both short- and long-term planning requires the regular collection of infrastructure data to support asset management decision-making. Staff find it a continuous challenge to dedicate staff resource time towards data collection to ensure that road condition and asset attribute data is regularly reviewed and updated.

### 1.2.3 Levels of Service

A level of service (LOS) is a measure of what the Township is providing to the community and the nature and quality of that service. Within each asset category in this AMP, technical metrics and qualitative descriptions that measure both technical and community levels of service have been established and measured as data is available.

These measures include a combination of those that have been outlined in O. Reg. 588/17 in addition to performance measures identified by the Township as worth measuring and evaluating. The Township measures the level of service provided at two levels: Community Levels of Service, and Technical Levels of Service.

## Community Levels of Service

Community levels of service are a simple, plain language description or measure of the service that the community receives. For core asset categories (Road Network, Bridges & Culverts, Storm Water Services, Water Services, Sanitary Sewer Services) the Province, through O. Reg. 588/17, has provided qualitative descriptions that are required to be included in this AMP.

## Technical Levels of Service

Technical levels of service are a measure of key technical attributes of the service being provided to the community. These include mostly quantitative measures and tend to reflect the impact of the municipality's asset management strategies on the physical condition of assets or the quality/capacity of the services they provide.

For core asset categories (Road Network, Bridges & Culverts, Storm Water Services, Water Services, Sanitary Sewer Services) the Province, through O. Reg. 588/17, has provided technical metrics that are required to be included in this AMP.

## Current and Proposed Levels of Service

This AMP focuses on measuring the current level of service provided to the community. Once current levels of service have been measured, the Township plans to establish proposed levels of service over a 10-year period, in accordance with O. Reg. 588/17.

Proposed levels of service should be realistic and achievable within the timeframe outlined by the Township. They should also be determined with consideration of a variety of community expectations, fiscal capacity, regulatory requirements, corporate goals and long-term sustainability. Once proposed levels of service have been established, and prior to July 2025, the Township must identify a lifecycle management and financial strategy which allows these targets to be achieved.

# 1.3 Ontario Regulation 588/17

As part of the *Infrastructure for Jobs and Prosperity Act, 2015*, the Ontario government introduced Regulation 588/17 - Asset Management Planning for Municipal Infrastructure (O. Reg 588/17). Along with creating better performing organizations, more liveable and sustainable communities, the regulation is a key, mandated driver of asset management planning and reporting. It places substantial emphasis on current and proposed levels of service and the lifecycle costs incurred in delivering them.

The diagram below outlines key reporting requirements under O. Reg 588/17 and the associated timelines.

**2019**

Strategic Asset Management Policy

**2024**

Asset Management Plan for Core and Non-Core Assets

**2022**

Asset Management Plan for Core Assets with the following components:

1. Current levels of service
2. Inventory analysis
3. Lifecycle activities to sustain LOS
4. Cost of lifecycle activities
5. Population and employment forecasts
6. Discussion of growth impacts

**2025**

Asset Management Policy Update and an Asset Management Plan for All Assets with the following additional components:

1. Proposed levels of service for next 10 years
2. Updated inventory analysis
3. Lifecycle management strategy
4. Financial strategy and addressing shortfalls
5. Discussion of how growth assumptions impacted lifecycle and financial

### 1.3.1 O. Reg. 588/17 Compliance Review

The following table identifies the requirements outlined in Ontario Regulation 588/17 for municipalities to meet by July 1, 2022 for core assets only. Next to each requirement a page or section reference is included in addition to any necessary commentary.

<b>Requirement</b>	<b>O. Reg. Section</b>	<b>AMP Section Reference</b>	<b>Status</b>
Summary of assets in each category	S.5(2), 3(i)	4.1.1 - 4.2.1	Complete
Replacement cost of assets in each category	S.5(2), 3(ii)	4.1.1 - 4.2.1	Complete
Average age of assets in each category	S.5(2), 3(iii)	4.1.3 - 4.2.3	Complete
Condition of core assets in each category	S.5(2), 3(iv)	4.1.2 - 4.2.2	Complete
Description of municipality's approach to assessing the condition of assets in each category	S.5(2), 3(v)	4.1.2 - 4.2.2	Complete
Current levels of service in each category	S.5(2), 1(i-ii)	4.1.6 - 4.2.6	Complete
Current performance measures in each category	S.5(2), 2	4.1.6 - 4.2.6	Complete
Lifecycle activities needed to maintain current levels of service for 10 years	S.5(2), 4	4.1.4 - 4.2.4	Complete
Costs of providing lifecycle activities for 10 years	S.5(2), 4	Appendix A	Complete
Growth assumptions	S.5(2), 5(i-ii) S.5(2), 6(i-vi)	5.1-5.2	Complete

# 2 Scope and Methodology

## Key Insights

- This asset management plan includes 7 asset categories belonging to the tax-funded category
- The source and recency of replacement costs impacts the accuracy and reliability of asset portfolio valuation
- Accurate and reliable condition data helps to prevent premature and costly rehabilitation or replacement and ensures that lifecycle activities occur at the right time to maximize asset value and useful life

## 2.1 Asset categories included in this AMP

This asset management plan for the Township of Georgian Bay is produced in compliance with Ontario Regulation 588/17. The July 2022 deadline under the regulation—the first of three AMP deadlines—requires analysis of only core assets (road network and storm sewer system).

The AMP summarizes the state of the infrastructure for the Township’s asset portfolio, establishes current levels of service and the associated technical and customer oriented key performance indicators (KPIs), outlines lifecycle strategies for optimal asset management and performance, and provides financial strategies to reach sustainability for the asset categories listed below.

Asset Category	Source of Funding
Roads Network	Tax Levy
Storm Sewer System	
Facilities	
Fleet – Rolling Stock	
Parks and Natural Capital	
Equipment	
Road Appurtenances	

## 2.2 Deriving Replacement Costs

There are a range of methods to determine the replacement cost of an asset, and some are more accurate and reliable than others. This AMP relies on two methodologies:

- **User-Defined Cost and Cost/Unit:** Based on costs provided by municipal staff which could include average costs from recent contracts; data from engineering reports and assessments; staff estimates based on knowledge and experience
- **Cost Inflation/CPI Tables:** Historical cost of the asset is inflated based on Consumer Price Index or Non-Residential Building Construction Price Index

User-defined costs based on reliable sources are a reasonably accurate and reliable way to determine asset replacement costs. Cost inflation is typically used in the absence of reliable replacement cost data. It is a reliable method for recently purchased and/or constructed assets where the total cost is reflective of the actual costs that the Township incurred. As assets age, and new products and technologies become available, cost inflation becomes a less reliable method.

## 2.3 Estimated Useful Life and Service Life Remaining

The estimated useful life (EUL) of an asset is the period over which the Township expects the asset to be available for use and remain in service before requiring replacement or disposal. The EUL for each asset in this AMP was assigned according to the knowledge and expertise of municipal staff and supplemented by existing industry standards when necessary.

By using an asset's in-service data and its EUL, the Township can determine the service life remaining (SLR) for each asset. Using condition data and the asset's SLR, the Township can more accurately forecast when it will require replacement. The SLR is calculated as follows:

$$\text{Service Life Remaining (SLR)} = \text{In Service Date} + \text{Estimated Useful Life (EUL)} - \text{Current Year}$$

## 2.4 Reinvestment Rate

As assets age and deteriorate they require additional investment to maintain a state of good repair. The reinvestment of capital funds, through asset renewal or replacement, is necessary to sustain an adequate level of service. The reinvestment rate is a measurement of available or required funding relative to the total replacement cost.

By comparing the actual vs. target reinvestment rate the Township can determine the extent of any existing funding gap. The reinvestment rate is calculated as follows:

$$\text{Target Reinvestment Rate} = \frac{\text{Annual Capital Requirement}}{\text{Total Replacement Cost}}$$

$$\text{Actual Reinvestment Rate} = \frac{\text{Annual Capital Funding}}{\text{Total Replacement Cost}}$$

## 2.5 Deriving Asset Condition

An incomplete or limited understanding of asset condition can mislead long-term planning and decision-making. Accurate and reliable condition data helps to prevent premature and costly rehabilitation or replacement and ensures that lifecycle activities occur at the right time to maximize asset value and useful life.

A condition assessment rating system provides a standardized descriptive framework that allows comparative benchmarking across the Township's asset portfolio. The table below outlines the condition rating system used in this AMP to determine asset condition. This rating system is aligned with the Canadian Core Public Infrastructure Survey which is used to develop the Canadian Infrastructure Report Card. When assessed condition data is not available, service life remaining is used to approximate asset condition.

Condition	Description	Criteria	Service Life Remaining (%)
Very Good	Fit for the future	Well maintained, good condition, new or recently rehabilitated	80-100
Good	Adequate for now	Acceptable, generally approaching mid-stage of expected service life	60-80
Fair	Requires attention	Signs of deterioration, some elements exhibit significant deficiencies	40-60
Poor	Increasing potential of affecting service	Approaching end of service life, condition below standard, large portion of system exhibits significant deterioration	20-40
Very Poor	Unfit for sustained service	Near or beyond expected service life, widespread signs of advanced deterioration, some assets may be unusable	0-20

The analysis in this AMP is based on assessed condition data only as available. In the absence of assessed condition data, asset age is used as a proxy to determine asset condition. Appendix D includes additional information on the role of asset condition data and provides basic guidelines for the development of a condition assessment program.

# 3

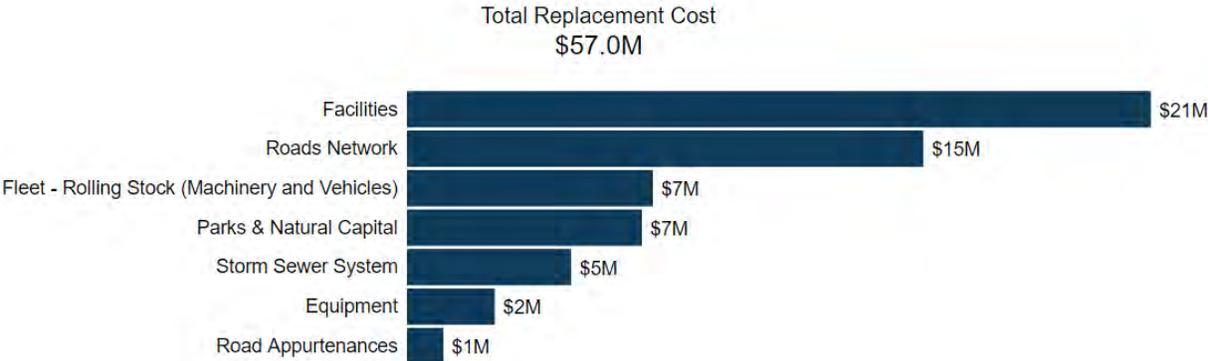
## Portfolio Overview

### Key Insights

- The total replacement cost of the Township's asset portfolio is \$57 million
- The Township's target re-investment rate is 5.28%, and the actual re-investment rate is 3.27%, contributing to an expanding infrastructure deficit
- 53.87% of all assets are in fair or better condition
- 61.36% of assets are projected to require replacement in the next 10 years
- Average annual capital requirements total \$3,014,000 per year across all assets

# 3.1 Total Replacement Cost of Asset Portfolio

The asset categories analysed in this AMP have a total replacement cost of \$57 million based on inventory data from 2020. This total was determined based on a combination of user-defined costs and historical cost inflation. This estimate reflects replacement of historical assets with similar, not necessarily identical, assets available for procurement today.

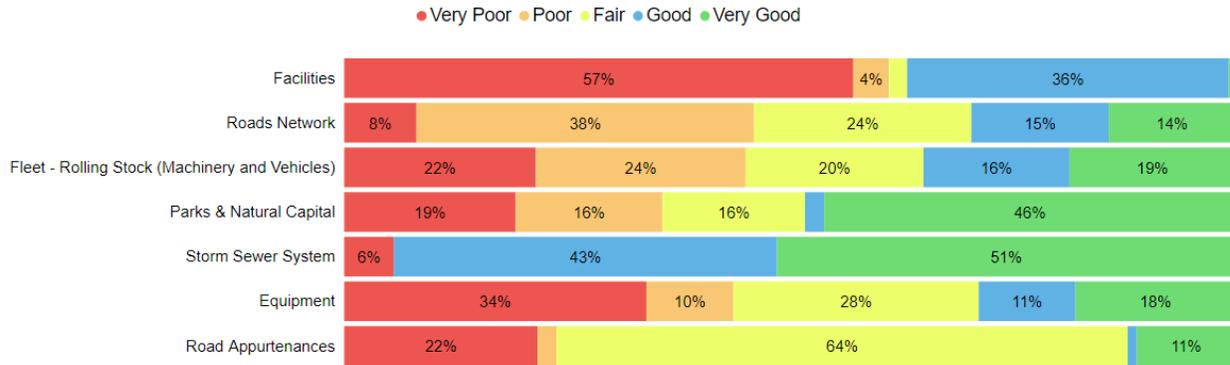


# 3.2 Target vs. Actual Reinvestment Rate

The graph below depicts funding gaps or surpluses by comparing target vs actual reinvestment rate. To meet the long-term replacement needs, the Township should be allocating approximately \$3,014,000 annually, for a target reinvestment rate of 5.28%. Actual annual spending on infrastructure totals approximately \$1,847,000, for an actual reinvestment rate of 3.27%.

# 3.3 Condition of Asset Portfolio

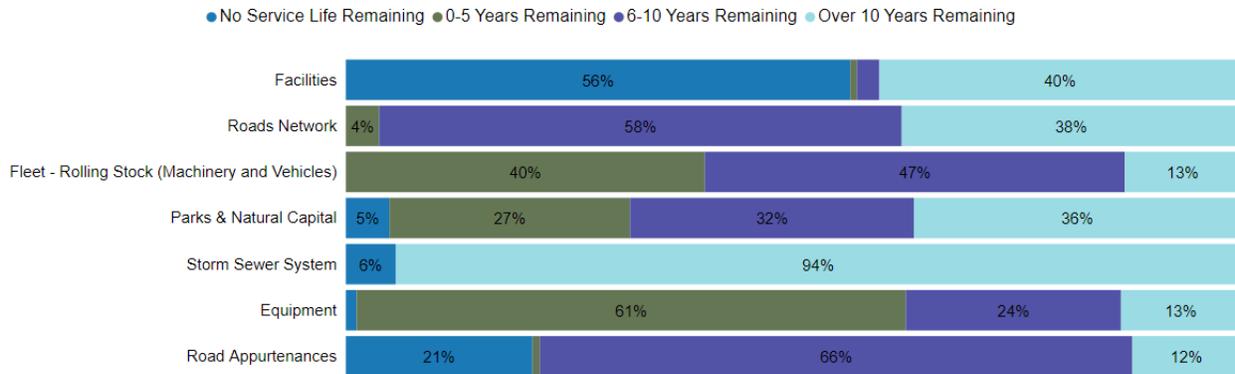
The current condition of the assets is central to all asset management planning. Collectively, 53.87% of assets in Georgian Bay are in fair or better condition. This estimate relies on both age-based and field condition data. It is worth noting that the facilities condition data is age-based. A facilities assessment is currently in the horizon.



This AMP relies on assessed condition data for 27.21% of assets; for the remaining portfolio, age is used as an approximation of condition. Assessed condition data is invaluable in asset management planning as it reflects the true condition of the asset and its ability to perform its functions.

## 3.4 Service Life Remaining

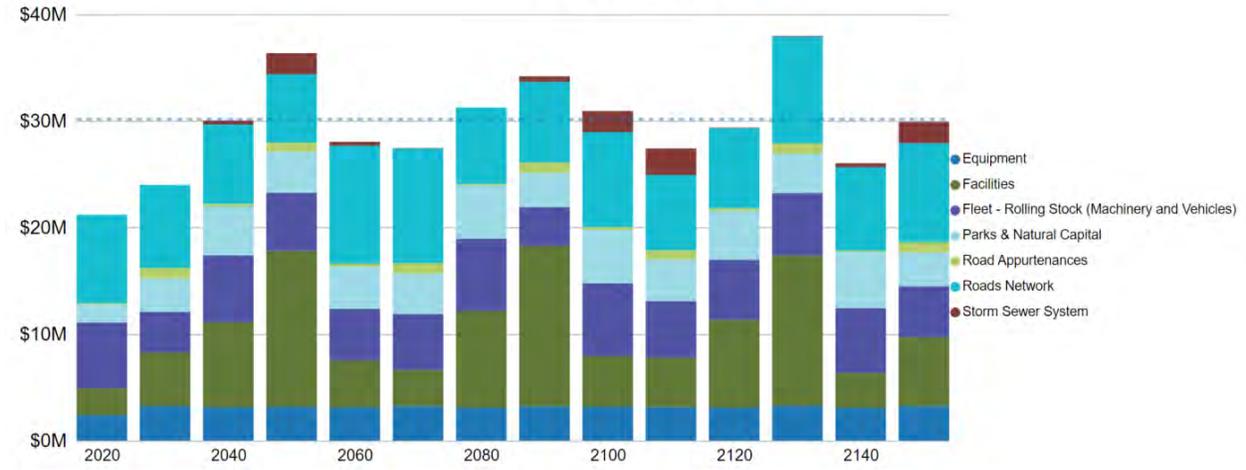
Based on asset age, available assessed condition data and estimated useful life, 61.36% of the Township's assets will require replacement within the next 10 years. Capital requirements over the next 10 years are identified in Appendix A. It is worth noting that the facilities condition data is age-based. A facilities assessment is currently in the horizon.



## 3.5 Forecasted Capital Requirements

The development of a long-term capital forecast includes both asset rehabilitation and replacement requirements. With the development of asset-specific lifecycle strategies that include the timing and cost of future capital events, the Township can produce an accurate long-term capital forecast. The following graph identifies capital requirements over the next 135 years. A 135-year projection is used as this ensures that every asset has gone through one iteration of replacement. The forecasted requirements are aggregated into 10-year bins and the trend line represents the average 10-year capital requirements.

Average Annual Capital Requirements  
\$3,014,382



# 4 Analysis of Tax-funded Assets

## Key Insights

- Tax-funded assets are valued at \$57 million
- 53.87% of tax-funded assets are in fair or better condition
- The average annual capital requirement to sustain the current level of service for tax-funded assets is approximately \$ three million
- Critical assets should be evaluated to determine appropriate risk mitigation activities and treatment options

## 4.1 Roads Network

The Township of Georgian Bay is responsible for approximately 100 kilometres of roads. Within the Township, there are roads maintained by the District of Muskoka and major highways. Highways 400 and 69 are maintained by the Ministry of Transportation. The Township's road network includes 20 km of gravel roads that were not included in this AMP since they are not planned for replacement. Furthermore, the funding for gravel roads comes from an operations budget rather than capital funding.

### 4.1.1 Asset Inventory & Replacement Cost

The table below includes the quantity, replacement cost method and total replacement cost of each asset segment in the Township's road network inventory.

Asset Segment	Quantity	Replacement Cost Method	Total Replacement Cost
Hot Mix	37	Cost/Unit - 100%	\$551,300
LCB	108	Cost/Unit - 1.30% CPI Tables - 98.70%	\$13,759,515
Sidewalks	6	Cost/Unit - 98.44% CPI Tables - 1.56%	\$203,886
			<b>\$14,514,701</b>

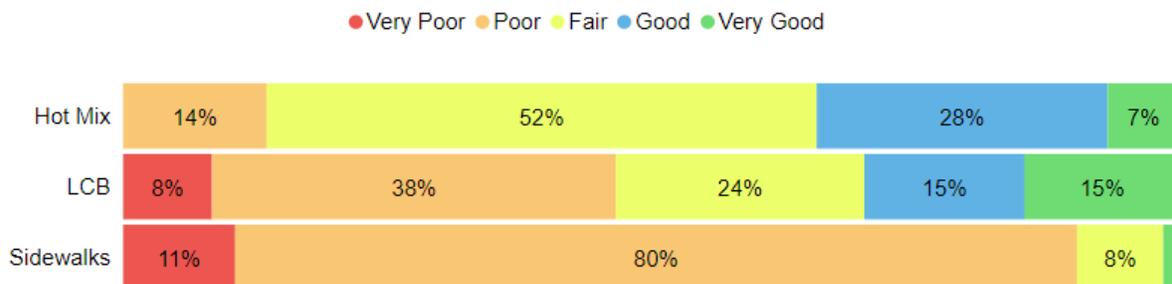
Total Replacement Cost  
**\$14.5M**



## 4.1.2 Asset Condition

The table below identifies the current average condition and source of available condition data for each asset segment. The Average Condition (%) is a weighted value based on replacement cost.

Asset Segment	Average Condition (%)	Average Condition Rating	Condition Source
Hot Mix	67%	Fair	Assessed - 100%
LCB	55%	Fair	Assessed - 98.95%
Sidewalks	28%	Poor	Age-Based - 100%
	<b>55%</b>	<b>Fair</b>	



### Current Approach to Condition Assessment

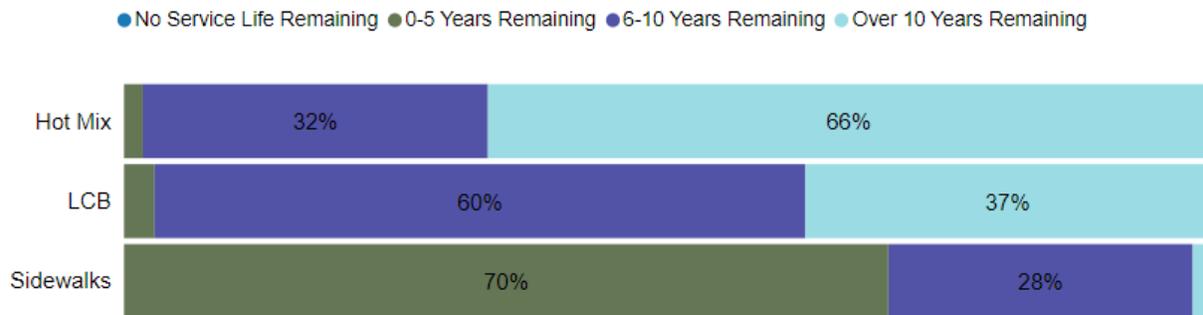
Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the municipality's current approach:

- The Township completed roads need assessments in 2016 and 2019
- Staff is working towards developing a formal maintenance and rehabilitation lifecycle framework for chip seal roads (LCB)

### 4.1.3 Estimated Useful Life & Average Age

The Estimated Useful Life for road network assets has been assigned according to a combination of established industry standards and staff knowledge. The Average Age of each asset is based on the number of years each asset has been in-service. Finally, the Average Service Life Remaining represents the difference between the Estimated Useful Life and the Average Age, except when an asset has been assigned an assessed condition rating. Assessed condition may increase or decrease the average service life remaining.

Asset Segment	Estimated Useful Life (Years)	Average Age (Years)	Average Service Life Remaining (Years)
Hot Mix	20	16.2	10.5
LCB	10-20	16.7	8.3
Sidewalks	20	12.4	6.7
		<b>16.3</b>	<b>8.8</b>



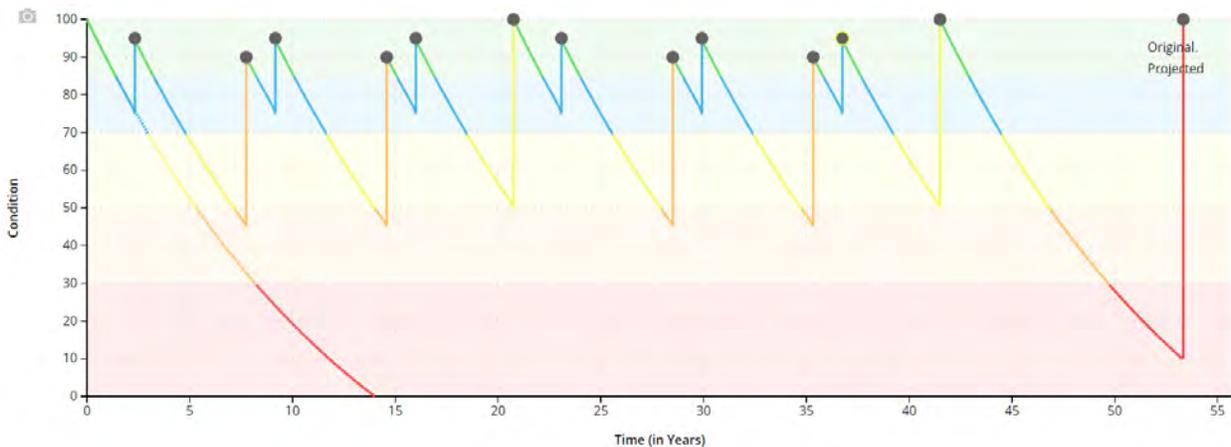
Each asset's Estimated Useful Life should be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

## 4.1.4 Lifecycle Management Strategy

The condition or performance of most assets will deteriorate over time. This process is affected by a range of factors including an asset's characteristics, location, utilization, maintenance history and environment.

The following lifecycle strategies have been developed as a proactive approach to managing the lifecycle of LCB roads. Instead of allowing the roads to deteriorate until replacement is required, strategic rehabilitation is expected to extend the service life of roads at a lower total cost.

LCB Roads		
Event Name	Event Class	Event Trigger
Slurry Seal	Preventative Maintenance	Condition: 75-80
Double Surface Treatment	Rehabilitation	Condition: 50-60
Single Surface Treatment	Rehabilitation	Condition: 45
Full Road Reconstruction	Replacement	Condition: 10-20

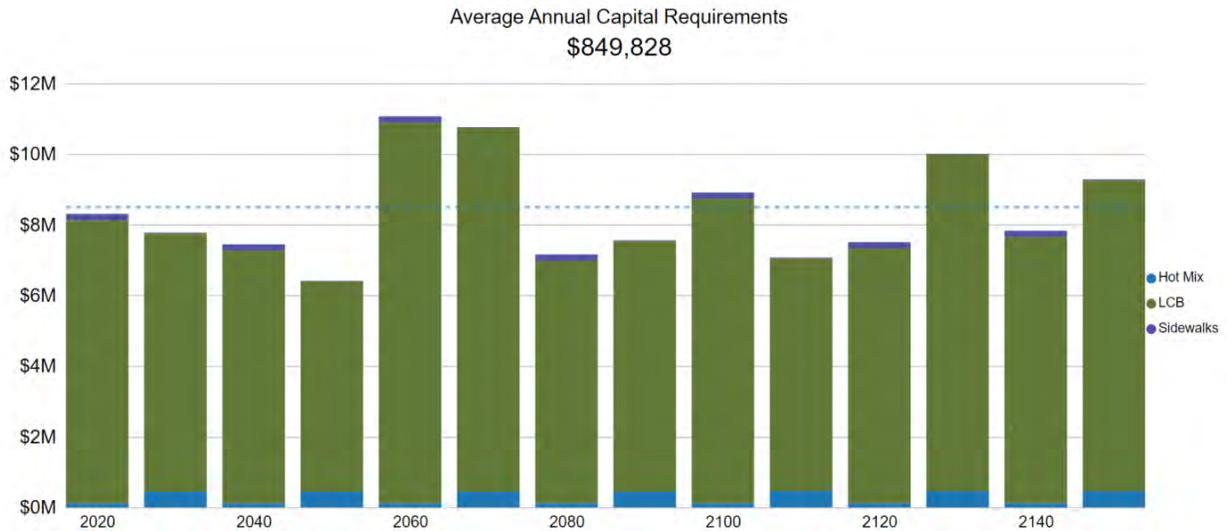


The following table further expands on the Township’s current approach to lifecycle management:

<b>Activity Type</b>	<b>Description of Current Strategy</b>
Maintenance	The Township performs usual preventative maintenance activities as according to the adopted lifecycle management strategy seen in the previous graph. Crack sealing and cold patching is performed annually based on the road patrol findings
Rehabilitation	The Township performs rehabilitation activities as according to the adopted lifecycle management strategy seen in the previous graph.
Replacement	The Township determined that paved roads are not needed. This decision is reflective of the economic, social, and geographic needs of the township. By the end of their service life, Paved roads will be converted to a chip seal surface type that is better suited to the Township’s needs. By implementing this lifecycle strategy, the municipality will be better positioned to provide a reliable road network to the community at the lowest possible cost of ownership while moving towards an increased level of service.

### Forecasted Capital Requirements

The following graph forecasts capital requirements for the Road Network. The annual capital requirement represents the average amount per year that the Township should allocate towards funding rehabilitation and replacement needs to meet future capital needs. The following graph identifies capital requirements over the next 135 years. A 135-year projection is used as this ensures that every asset has gone through one iteration of replacement. The forecasted requirements are aggregated into 10-year bins and the trend line represents the average 10-year capital requirements.



The projected cost of lifecycle activities that will need to be undertaken over the next 10 years to maintain the current level of service can be found in Appendix A.

## 4.1.5 Risk & Criticality

### Risk Matrix

The following risk matrix provides a visual representation of the level of risk exposure for this asset category. It considers both the probability of failure and consequence of failure. The metrics that have been used to determine both can be found in Appendix C.



## Risks to Current Asset Management Strategies

The following section summarizes key trends, challenges, and risks to service delivery that the Township is currently facing in addition to the stated risks in section 1.2.2:



### Climate Change & Extreme Weather Events

In recent years staff have observed an increase to the intensity and frequency of heavy rainfall events that have led to more washouts and localized flooding. While this has led to minimal impacts on service delivery or critical infrastructure failure, there is a general concern about future impacts.

## 4.1.6 Levels of Service

The following tables identify the Township’s current level of service for the Road Network. These metrics include the technical and community level of service metrics that are required as part of O. Reg. 588/17 as well as any additional performance measures that the Township has selected for this AMP.

### Community Levels of Service

The following table outlines the qualitative descriptions that determine the community levels of service provided by the Road Network.

<b>Service Attribute</b>	<b>Qualitative Description</b>	<b>Current LOS (2020)</b>
Scope	Description, which may include maps, of the road network in the municipality and its level of connectivity	See Appendix B
Quality	Description or images that illustrate the different levels of road class pavement condition	The average condition for the paved township's roads is fair.

### Technical Levels of Service

The following table outlines the quantitative metrics that determine the technical level of service provided by the Road Network.

<b>Service Attribute</b>	<b>Technical Metric</b>	<b>Current LOS (2020)</b>
Scope	Lane-km of arterial roads (MMS classes 1 and 2) per land area (km/km <sup>2</sup> )	0
	Lane-km of collector roads (MMS classes 3 and 4) per land area (km/km <sup>2</sup> )	0.001245565
	Lane-km of local roads (MMS classes 5 and 6) per land area (km/km <sup>2</sup> )	0.1643324
Quality	Average pavement condition for paved roads in the municipality	Fair
	Average surface condition for unpaved roads in the municipality (e.g. excellent, good, fair, poor)	Very Poor
Performance	Capital reinvestment rate	3.40%

## 4.1.7 Recommendations

### Asset Inventory

- Continue to review and refine the road network's asset inventory to ensure new assets and betterments are reflected and attributes are detailed.

### Condition Assessment Strategies

- Two previous Road Needs Assessments have been completed in 2011, 2016, and 2020 (completed in summer of 2021). The Township should plan to have regular network wide assessment intervals. Prioritize regular cursory inspections in between comprehensive assessments using consistent and standardized condition rating criterion.
- Develop and conduct condition assessment programs for all other transportation assets such as sidewalks

### Lifecycle Management Strategies

- Continue to implement the identified lifecycle management strategies for LCB roads to realize potential cost avoidance and maintain a high quality of road pavement condition.
- Evaluate the efficacy of the Township's lifecycle management strategies at regular intervals (recommended cycle is two years) to determine the impact cost, condition, and risk.
- Develop cursory life cycle management strategies for all other transportation assets such as sidewalks.
- Adopt ditching, clearing and cleaning activities, dust abatement applications, and reshaping crown and cross section strategies.

### Risk Management Strategies

- Implement risk-based decision-making as part of asset management planning and budgeting processes. This should include the regular review of high-risk assets to determine appropriate risk mitigation strategies.
- Review risk models on a regular basis and adjust according to the availability of additional data and also an evolving understanding of the probability and consequences of asset failure. This would include collecting data on proximity to waterways and critical services.

## Levels of Service

- Continue to measure current levels of service in accordance with the metrics identified in O. Reg. 588/17 and those metrics that the Township believes to provide meaningful and reliable inputs into asset management planning.
- Work towards identifying and capturing metrics that are related to climate change.
- Work towards identifying proposed levels of service as per O. Reg. 588/17 and identify the strategies that are required to close any gaps between current and proposed levels of service.

## 4.2 Storm Sewer System

The Township is responsible for owning and maintaining a storm sewer system of storm sewer mains and other supporting infrastructure. Staff are working towards improving the accuracy and reliability of their Stormwater Services inventory to assist with long-term asset management planning.

### 4.2.1 Asset Inventory & Replacement Cost

The table below includes the quantity, replacement cost method and total replacement cost of each asset segment in the Township's Stormwater Services inventory.

Asset Segment	Quantity	Replacement Cost Method	Total Replacement Cost
Catch Basin Lateral	5	Cost/Unit - 100%	\$9,375
Culverts (P)	252	Cost/Unit - 29.27% CPI Tables - 68.73% User-Defined Cost - 1.99%	\$363,840
Gravity Main	27	User-Defined Cost - 100%	\$4,240,612
			<b>\$4,613,827</b>

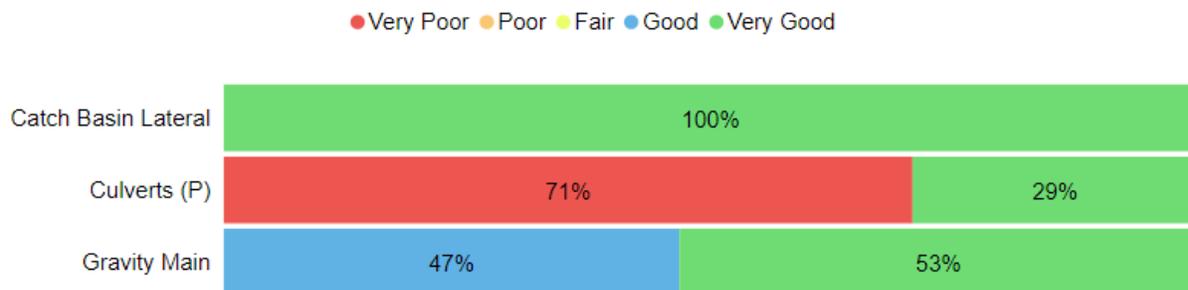
Total Replacement Cost  
**\$4.6M**



## 4.2.2 Asset Condition

The table below identifies the current average condition and source of available condition data for each asset segment. The Average Condition (%) is a weighted value based on replacement cost.

Asset Segment	Average Condition (%)	Average Condition Rating	Condition Source
Catch Basin Lateral	95%	Very Good	Age-Based - 100%
Culverts (P)	25%	Poor	Assessed - 71%
Gravity Main	89%	Very Good	Age-Based - 100%
	<b>43%</b>	<b>Fair</b>	



To ensure that the Township’s storm sewer system continues to provide an acceptable level of service, the Township should monitor the average condition of all assets. If the average condition declines, staff should re-evaluate their lifecycle management strategy to determine what combination of maintenance, rehabilitation and replacement activities is required to increase the overall condition of the Stormwater Services.

### Current Approach to Condition Assessment

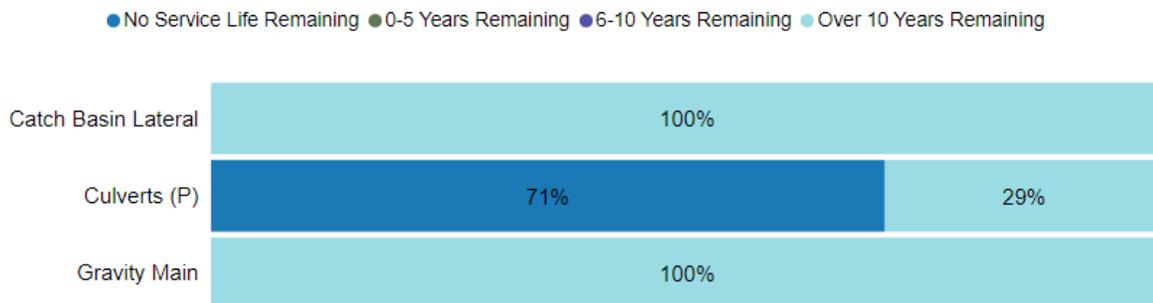
Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the municipality’s current approach:

- There is no condition assessment program in place for storm sewer infrastructure currently and CCTV inspections are not completed regularly
- Age-based estimates of condition are used to project current condition, although confidence in the accuracy of these estimates is low

### 4.2.3 Estimated Useful Life & Average Age

The Estimated Useful Life for the storm sewer system assets has been assigned according to a combination of established industry standards and staff knowledge. The Average Age of each asset is based on the number of years each asset has been in-service. Finally, the Average Service Life Remaining represents the difference between the Estimated Useful Life and the Average Age, except when an asset has been assigned an assessed condition rating. Assessed condition may increase or decrease the average service life remaining.

Asset Segment	Estimated Useful Life (Years)	Average Asset Age (Years)	Average Service Life Remaining (Years)
Catch Basin Lateral	50-80	25	24.9
Culverts (P)	25	27.4	18.6
Gravity Main	20-80	8.8	27.6
		<b>25.6</b>	<b>9.8</b>



Each asset's Estimated Useful Life should be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

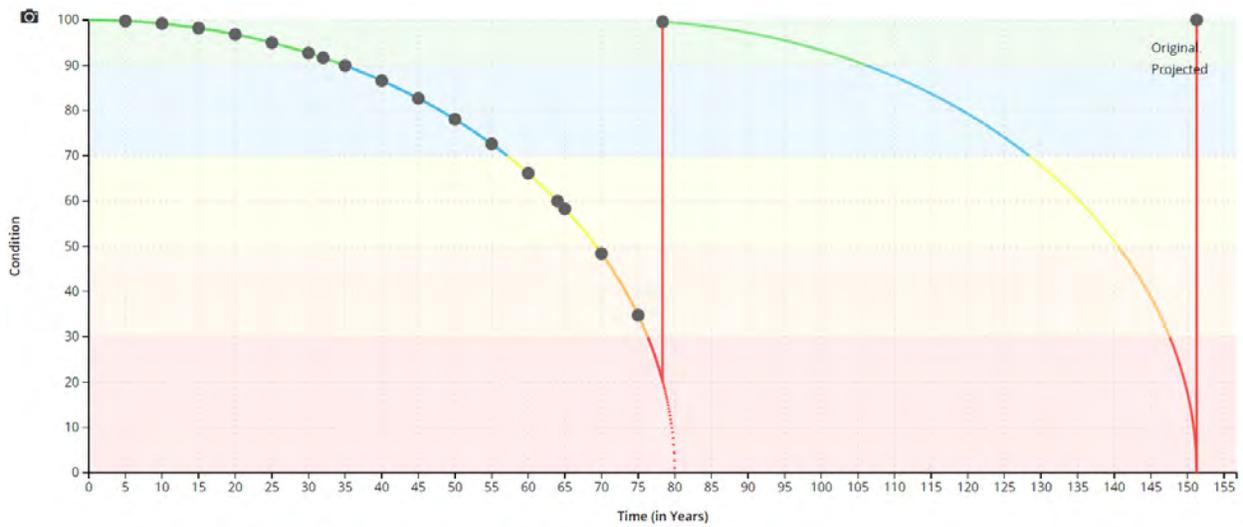
### 4.2.4 Lifecycle Management Strategy

The condition or performance of most assets will deteriorate over time. This process is affected by a range of factors including an asset's characteristics, location, utilization, maintenance history and environment.

The following lifecycle strategies have been developed as a proactive approach to managing the lifecycle storm mains (300mm). Instead of allowing the storm mains to deteriorate until replacement is required, strategic rehabilitation is expected to extend the service life of mains at a lower total cost.

### Storm Mains (300mm)

Event Name	Event Class	Event Trigger
Flushing/Cleaning	Preventative Maintenance	Every 5 years
CCTV Inspection	Preventative Maintenance	Every 15 years
Boring/Rodding	Maintenance	Every 32 years
Trench-less lining	Rehabilitation	Condition: 20-30
Asset Replacement	Replacement	Condition: 0

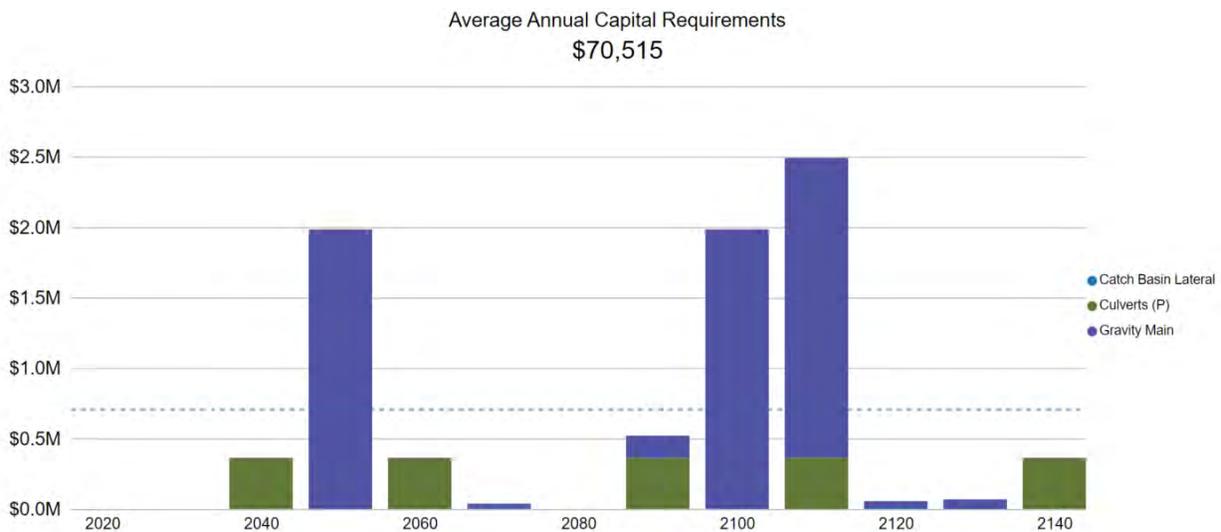


The following table further expands on the Township’s current approach to lifecycle management:

Activity Type	Description of Current Strategy
Maintenance	The Township performs unscheduled maintenance activities as needed.
Rehabilitation	The Township performs unscheduled rehabilitation as needed activities as needed.

### Forecasted Capital Requirements

The following graph forecasts long-term capital requirements. The annual capital requirement represents the average amount per year that the Township should allocate towards funding rehabilitation and replacement needs. The following graph identifies capital requirements over the next 120 years. A 120-year projection is used as this ensures that every asset has gone through one iteration of replacement. The forecasted requirements are aggregated into 10-year bins and the trend line represents the average 10-year capital requirements.



The projected cost of lifecycle activities that will need to be undertaken over the next 10 years to maintain the current level of service can be found in Appendix A.

## 4.2.5 Risk & Criticality

### Risk Matrix

The following risk matrix provides a visual representation of the level of risk exposure for this asset category. It considers both the probability of failure and consequence of failure. The metrics that have been used to determine both can be found in Appendix C.



### Risks to Current Asset Management Strategies

The following section summarizes key trends, challenges, and risks to service delivery that the Township is currently facing in addition to the stated risks in section 1.2.2:



#### Asset Data & Information

Staff plan to prioritize data refinement efforts to increase confidence in the accuracy and reliability of asset data and information. Once completed there will be greater alignment between available datasets, which would help in the development of data-driven strategies to address infrastructure needs.



### Climate Change & Extreme Weather Events

There is a concern about the impact of flooding events due to Georgian Bay's local topography and the current capacity of stormwater infrastructure.

## 4.2.6 Levels of Service

The following tables identify the Township's current level of service for Stormwater Services. These metrics include the technical and community level of service metrics that are required as part of O. Reg. 588/17 as well as any additional performance measures that the Township has selected for this AMP.

### Community Levels of Service

The following table outlines the qualitative descriptions that determine the community levels of service provided by Stormwater Services.

Service Attribute	Qualitative Description	Current LOS (2020)
Scope	Description, which may include map, of the user groups or areas of the municipality that are protected from flooding, including the extent of protection provided by the municipal stormwater system	The commercial area in Mactier is supported by approximately 1 km of storm sewer mains that was built in 2019.

### Technical Levels of Service

The following table outlines the quantitative metrics that determine the technical level of service provided by the Stormwater Services.

Service Attribute	Technical Metric	Current LOS (2020)
Scope	% of properties in municipality resilient to a 100-year storm	Not Applicable <sup>1</sup>
	% of the municipal stormwater management system resilient to a 5-year storm	Not Applicable <sup>1</sup>
Performance	Capital reinvestment rate	0.76%

---

<sup>1</sup> The system is very limited in terms of properties covered. Therefore, this key performance metric is not representative as the scope of the system is minimal.

## 4.2.7 Recommendations

### Asset Inventory

- The Township's storm sewer system inventory remains at a basic level of maturity and staff do not have a high level of confidence in its accuracy or reliability. The alignment of separate databases of the storm sewer system should be priority.

### Condition Assessment Strategies

- The development of a comprehensive inventory should be accompanied by a system-wide assessment of the condition of all assets in the Stormwater Services through CCTV or zoom camera inspections.

### Lifecycle Management Strategies

- Document and review lifecycle management strategies for the storm sewer system on a regular basis (recommended cycle is 5 years) to achieve the lowest total cost of ownership while maintaining adequate service levels.
- Consider the development of preventative maintenance programs.

### Risk Management Strategies

- Implement risk-based decision-making as part of asset management planning and budgeting processes. This should include the regular review of high-risk assets to determine appropriate risk mitigation strategies.
- Review risk models on a regular basis and adjust according to the availability of additional data and also an evolving understanding of the probability and consequences of asset failure.

### Levels of Service

- Continue to measure current levels of service in accordance with the metrics that the Township has established in this AMP. Additional metrics can be established as they are determined to provide meaningful and reliable inputs into asset management planning.
- Work towards identifying and capturing metrics that are related to climate change.

- Work towards identifying proposed levels of service as per O. Reg. 588/17 and identify the strategies that are required to close any gaps between current and proposed levels of service.

## 4.3 Facilities

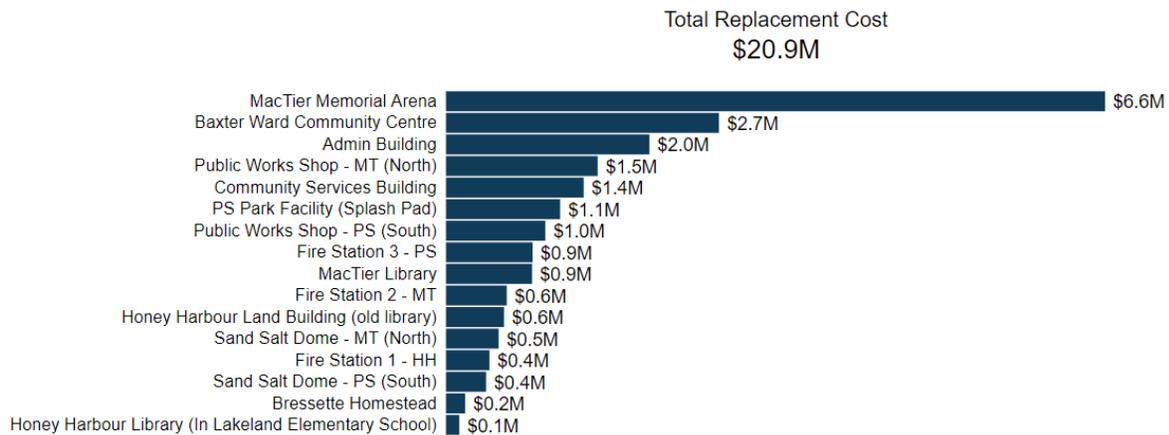
The Township of Georgian Bay maintains several facilities and sports fields around the community. The Township operates the MacTier Memorial Arena and Baxter Ward Community Centre. Many of Township's facilities are multi-purpose and offer space for a variety of services, programs, and other recreational opportunities.

### 4.3.1 Asset Inventory & Replacement Cost

The table below includes the quantity, replacement cost method and total replacement cost of each asset segment in the Township's facilities inventory.

<b>Asset Segment</b>	<b>Replacement Cost Method</b>	<b>Total Replacement Cost</b>
Admin Building	CPI Tables - 100%	\$2,025,459
Baxter Ward Community Centre	CPI Tables - 98.02% User-Defined Cost - 1.98%	\$2,717,001
Bressette Homestead	CPI Tables - 100%	\$193,271
Community Services Building	CPI Tables - 100%	\$1,371,981
Fire Station 1 - Honey Harbour	CPI Tables - 100%	\$434,807
Fire Station 2 - MacTier	CPI Tables - 100%	\$606,944
Fire Station 3 - Port Severn	CPI Tables - 100%	\$864,044
Honey Harbour Land Building (old library)	CPI Tables - 100%	\$579,353
Honey Harbour Library (In Lakeland Elementary School)	Flat-Rate Inflation - 100%	\$135,000
MacTier Library	CPI Tables - 100%	\$858,330

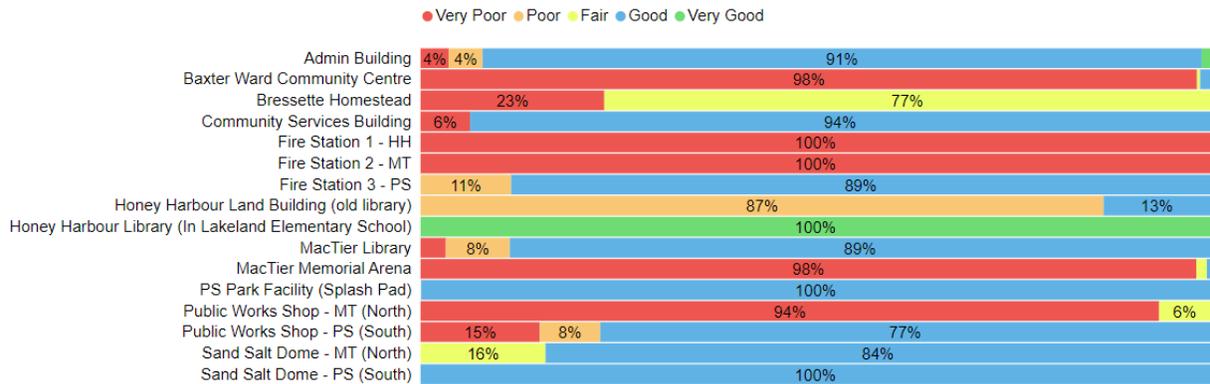
Asset Segment	Replacement Cost Method	Total Replacement Cost
MacTier Memorial Arena	CPI Tables - 98.24% User-Defined Cost - 1.76%	\$6,555,718
Port Severn Park Facility (Splash Pad)	CPI Tables - 99.93% User-Defined Cost - 0.07%	\$1,137,905
Public Works Shop - MacTier (North)	CPI Tables - 100%	\$1,511,099
Public Works Shop – Port Severn (South)	CPI Tables - 100%	\$990,285
Sand Salt Dome - MacTier (North)	CPI Tables - 100%	\$525,858
Sand Salt Dome – Port Severn (South)	CPI Tables - 100%	\$401,140
		<b>\$20,908,195</b>



## 4.3.2 Asset Condition

The table below identifies the current average condition and source of available condition data for each asset segment. The Average Condition (%) is a weighted value based on replacement cost. Currently, all facilities are using an age-based approach to estimate their current conditions. As the age-based approach may be misrepresentative of the condition of facilities, it is important to develop and adopt condition assessment practices in order to generate more precise condition data.

Asset Segment	Average Condition (%)	Average Condition Rating	Condition Source
Admin Building	60%	Good	Age-Based - 100%
Baxter Ward Community Centre	1%	Very Poor	Age-Based - 100%
Bressette Homestead	34%	Poor	Age-Based - 100%
Community Services Building	69%	Good	Age-Based - 100%
Fire Station 1 - Honey Harbour	0%	Very Poor	Age-Based - 100%
Fire Station 2 - MacTier	0%	Very Poor	Age-Based - 100%
Fire Station 3 – Port Severn	60%	Good	Age-Based - 100%
Honey Harbour Land Building (old library)	34%	Poor	Age-Based - 100%
Honey Harbour Library (In Lakeland Elementary School)	96%	Very Good	Age-Based - 100%
MacTier Library	65%	Good	Age-Based - 100%
MacTier Memorial Arena	1%	Very Poor	Age-Based - 100%
Port Severn Park Facility (Splash Pad)	74%	Good	Age-Based - 100%
Public Works Shop - MacTier (North)	3%	Very Poor	Age-Based - 100%
Public Works Shop – Port Severn (South)	52%	Fair	Age-Based - 100%
Sand Salt Dome - MacTier (North)	66%	Good	Age-Based - 100%
Sand Salt Dome – Port Severn (South)	72%	Good	Age-Based - 100%
	<b>28%</b>	<b>Poor</b>	



## Current Approach to Condition Assessment

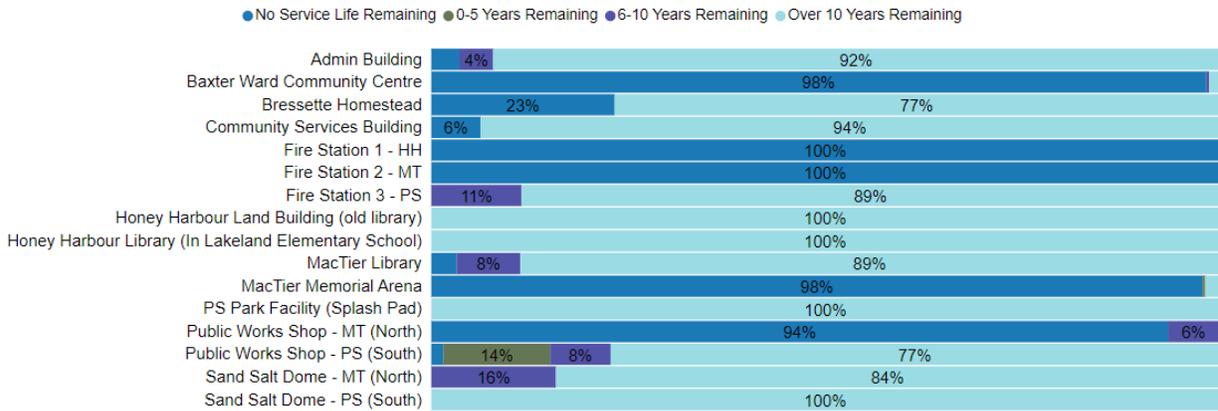
Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the municipality's current approach:

- Health & safety inspections occur regularly but are not specific to condition assessments or lifecycle planning.
- No formal condition assessment program has been adopted yet for facilities.

### 4.3.3 Estimated Useful Life & Average Age

The Estimated Useful Life for facilities assets has been assigned according to a combination of established industry standards and staff knowledge. The Average Age of each asset is based on the number of years each asset has been in-service. Finally, the Average Service Life Remaining represents the difference between the Estimated Useful Life and the Average Age, except when an asset has been assigned an assessed condition rating. Assessed condition may increase or decrease the average service life remaining.

<b>Asset Segment</b>	<b>Estimated Useful Life (Years)</b>	<b>Average Age (Years)</b>	<b>Average Service Life Remaining (Years)</b>
Admin Building	10-40	12.7	12.3
Baxter Ward Community Centre	6-40	25.3	0.2
Bressette Homestead	15-40	22.3	5.2
Community Services Building	10-40	10.5	19.5
Fire Station 1 - Honey Harbour	40	50.0	10
Fire Station 2 - MacTier	40	50.0	8.9
Fire Station 3 - Port Severn	20-40	14.3	18.7
Honey Harbour Land Building (old library)	36-40	18.4	19.6
Honey Harbour Library (In Lakeland Elementary School)	15	0.6	14.4
MacTier Library	10-40	12.1	11.2
MacTier Memorial Arena	7-40	17.4	6.3
Port Severn Park Facility (Splash Pad)	10-40	10.6	9.8
Public Works Shop - MacTier (North)	20-40	31.6	11.7
Public Works Shop – Port Severn (South)	10-40	14.3	6.9
Sand Salt Dome - MacTier (North)	40	11.6	15.1
Sand Salt Dome – Port Severn (South)	20	11.2	28.8
		<b>16.4</b>	<b>9.0</b>



Each asset’s Estimated Useful Life should be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

### 4.3.4 Lifecycle Management Strategy

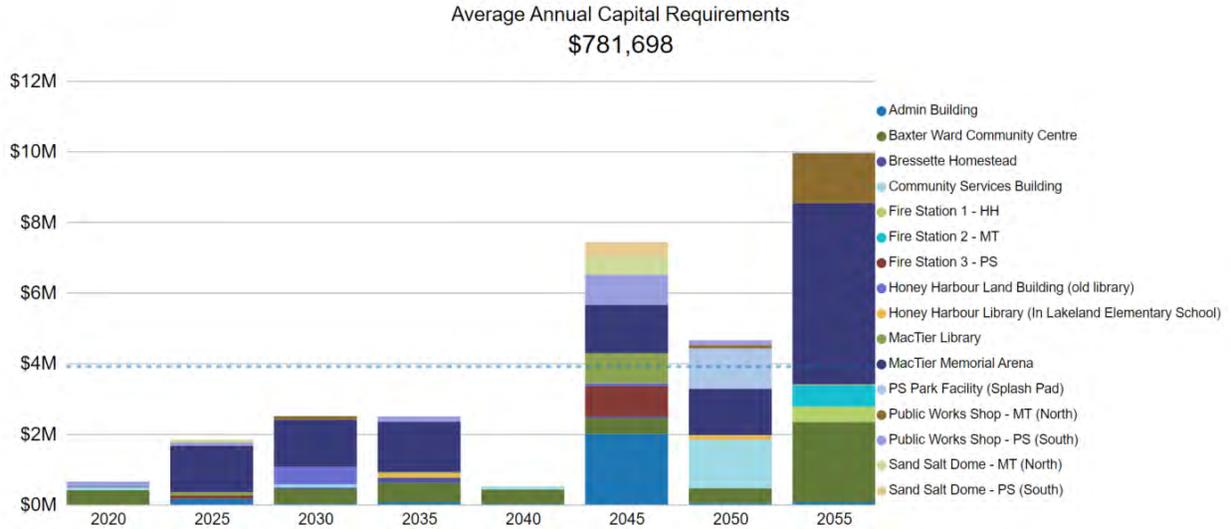
The condition or performance of most assets will deteriorate over time. This process is affected by a range of factors including an asset’s characteristics, location, utilization, maintenance history and environment.

The following table further expands on the Township’s current approach to lifecycle management:

Activity Type	Description of Current Strategy
Maintenance	Health & safety inspections occur regularly but are not specific to condition assessments or lifecycle planning.

### Forecasted Capital Requirements

The following graph forecasts capital requirements for the facilities. The annual capital requirement represents the average amount per year that the Township should allocate towards funding rehabilitation and replacement needs to meet future capital needs. The following graph identifies capital requirements over the next 35 years. A 35-year projection is used as this ensures that every asset has gone through one iteration of replacement. The forecasted requirements are aggregated into 5-year bins and the trend line represents the average 5-year capital requirements.



The projected cost of lifecycle activities that will need to be undertaken over the next 10 years to maintain the current level of service can be found in Appendix A.

### 4.3.5 Risk & Criticality

#### Risk Matrix

The following risk matrix provides a visual representation of the level of risk exposure for this asset category. It considers both the probability of failure and consequence of failure. The metrics that have been used to determine both can be found in Appendix C.

Consequence	5	0 Assets - \$0.00	1 Asset 6,888.00 sq ft \$1,844,079.00	0 Assets - \$0.00	0 Assets - \$0.00	1 Asset 27,648.00 sq ft \$5,105,290.00
	4	0 Assets - \$0.00	5 Assets 9,100.00 sq ft \$4,690,966.00	0 Assets - \$0.00	0 Assets - \$0.00	1 Asset - sq ft \$1,048,067.00
	3	0 Assets - \$0.00	2 Assets - sq ft \$843,752.00	0 Assets - \$0.00	0 Assets - \$0.00	2 Assets 7,639.00 sq ft \$2,539,619.00
	2	1 Asset 1.00 unit(s) \$135,000.00	0 Assets - \$0.00	0 Assets - \$0.00	2 Assets 12,187.00 sq ft \$1,914,639.00	1 Asset - sq ft \$225,951.00
	1	1 Asset 1.00 unit(s) \$22,228.00	4 Assets 601.00 sq ft, unit(s) \$163,819.00	16 Assets 17,494.17 sq ft, unit(s), m2 \$427,928.59	5 Assets 8,942.00 m2, sq ft \$331,608.00	12 Assets 14,196.00 sq ft, m2, unit(s) \$1,615,248.00
		1	2	3	4	5
		Probability				

## Risks to Current Asset Management Strategies

The following section summarizes key trends, challenges, and risks to service delivery that the Township is currently facing in addition to the stated risks in section 1.2.2:



### Aging Infrastructure

There are a number of aging facilities and firehalls that are in need of major component replacements such as HVAC units and roofing systems which indicates that significant investment may be required to meet regulatory standards of facilities in the near future.



### Lifecycle Management Strategies

The current lifecycle management strategy for facilities is limited to health & safety inspections that occur regularly but are not specific to condition assessments or lifecycle planning. Moving forward, the Township should begin to assess facility components on a regular schedule.

## 4.3.6 Levels of Service

The facilities category is considered a non-core asset category. As such, the Township has until July 1, 2024, to determine the qualitative descriptions and technical metrics that measure the current level of service provided.

## 4.3.7 Recommendations

### Asset Inventory

- Continue to review and refine the facilities' asset inventory to ensure new assets and betterments are reflected and attributes are detailed. Refining the asset inventory would include developing a more robust asset hierarchy using the UNIFORMAT II structure.

### Condition Assessment Strategies

- Develop and conduct condition assessment programs for all facilities.
- Perform comprehensive assessments on all facilities every 2 years.

### Lifecycle Management Strategies

- Implement lifecycle activities for facilities components as required. Such strategies may include:
  - Installing frost protection to the sub-structure components at 25 – 30 years of the asset's estimated useful life.
  - Installing drainage, and/or waterproofing to the sub-structure components between 25 and 50 years of the assets estimated useful depending on treatment type.
  - Rehabilitating or replacing roofs every 15 – 50 years based on material type and estimated useful life.
  - Rehabilitating or replacing exterior cladding every 40 – 50 years based on material type and estimated useful life.

### Risk Management Strategies

- Implement risk-based decision-making as part of asset management planning and budgeting processes. This should include the regular review of high-risk assets to determine appropriate risk mitigation strategies.
- Review risk models on a regular basis and adjust according to the availability of additional data and also an evolving understanding of the probability and consequences of asset failure.

## Levels of Service

- Work towards identifying current and proposed levels of service as per O. Reg. 588/17 and identify the strategies that are required to close any gaps between current and proposed levels of service by July 1st, 2025, while focusing on metrics that are climate change related.

## 4.4 Fleet – Rolling Stock

The township owns and operates a significant portfolio of fleet.

### 4.4.1 Asset Inventory & Replacement Cost

The table below includes the quantity, replacement cost method and total replacement cost of each asset segment in the Township's fleet and rolling stock inventory.

<b>Asset Segment</b>	<b>Quantity</b>	<b>Replacement Cost Method</b>	<b>Total Replacement Cost</b>
Admin	2	User-Defined Cost - 100%	\$50,000
Building Department	6	Flat-Rate Inflation - 16.32% User-Defined Cost - 83.68%	\$247,515
Fire and Emergency Services	17	CPI Tables - 4.77% Flat-Rate Inflation - 12.44% User-Defined Cost - 82.79%	\$3,405,490
Parks and Recreation	6	User-Defined Cost - 100%	\$270,542
Public Works	18	CPI Tables - 2.82% Flat-Rate Inflation - 1.39% User-Defined Cost - 95.79%	\$2,938,155
			<b>\$6,911,703</b>

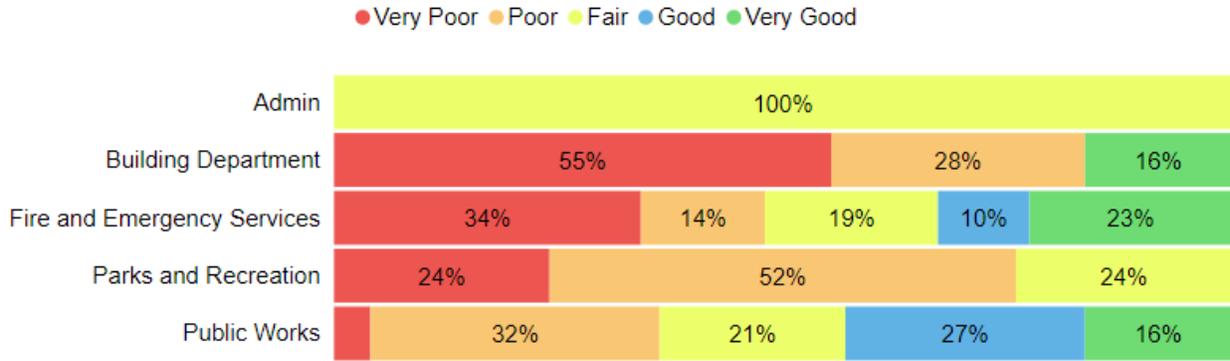
Total Replacement Cost  
\$6.9M



### 4.4.2 Asset Condition

The table below identifies the current average condition and source of available condition data for each asset segment. The Average Condition (%) is a weighted value based on replacement cost.

Asset Segment	Average Condition (%)	Average Condition Rating	Condition Source
Admin	59%	Fair	Assessed - 100%
Building Department	29%	Poor	Assessed - 45%
Fire and Emergency Services	45%	Fair	Age-Based - 100%
Parks and Recreation	31%	Poor	Assessed - 28%
Public Works	55%	Fair	Assessed - 63%
Admin	59%	Fair	Assessed - 100%
	<b>48%</b>	<b>Fair</b>	



### Current Approach to Condition Assessment

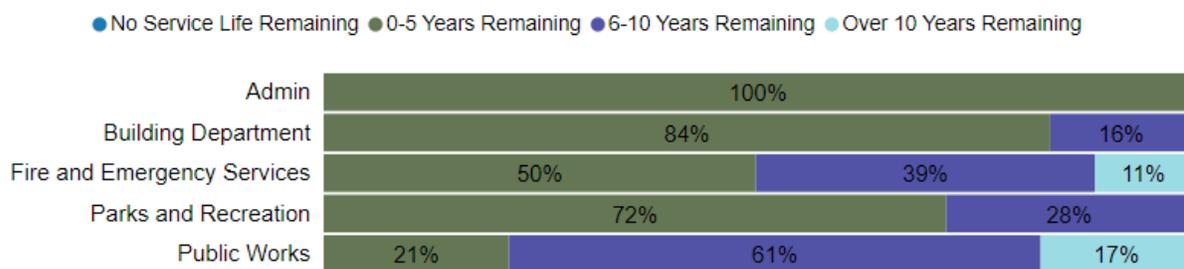
Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the municipality’s current approach:

- The Township currently does not perform any condition assessments on its fleet assets. However, there are some strategies in place, such as regular oil changes and general maintenance. Otherwise, the Municipality lacks additional systematic lifecycle planning.

### 4.4.3 Estimated Useful Life & Average Age

The Estimated Useful Life for fleet and rolling stock assets has been assigned according to a combination of established industry standards and staff knowledge. The Average Age of each asset is based on the number of years each asset has been in-service. Finally, the Average Service Life Remaining represents the difference between the Estimated Useful Life and the Average Age, except when an asset has been assigned an assessed condition rating. Assessed condition may increase or decrease the average service life remaining.

Asset Segment	Estimated Useful Life (Years)	Average Age (Years)	Average Service Life Remaining (Years)
Admin	7	8.6	1
Building Department	7-15	7.4	2.7
Fire and Emergency Services	7-20	7.6	6.5
Parks and Recreation	5-15	8.5	2
Public Works	7-20	6.6	5
		<b>7.3</b>	<b>4.8</b>



Each asset's Estimated Useful Life should be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

## 4.4.4 Lifecycle Management Strategy

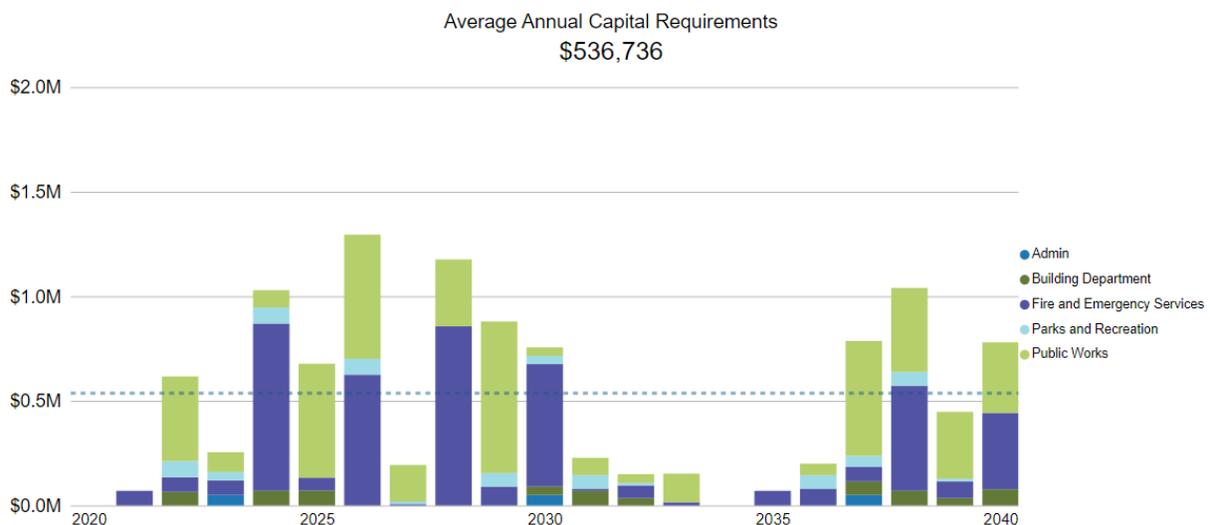
The condition or performance of most assets will deteriorate over time. This process is affected by a range of factors including an asset's characteristics, location, utilization, maintenance history and environment.

The following table further expands on the Township's current approach to lifecycle management:

Activity Type	Description of Current Strategy
Maintenance	The Township's current approach for maintenance is limited to some strategies, such as regular oil changes and general maintenance.

### Forecasted Capital Requirements

The following graph forecasts capital requirements for the fleet and rolling stock assets. The annual capital requirement represents the average amount per year that the Township should allocate towards funding rehabilitation and replacement needs to meet future capital needs. The following graph identifies capital requirements over the next 20 years. A 20-year projection is used as this ensures that every asset has gone through one iteration of replacement. The forecasted requirements are aggregated into 1-year bins and the trend line represents the average yearly capital requirements.

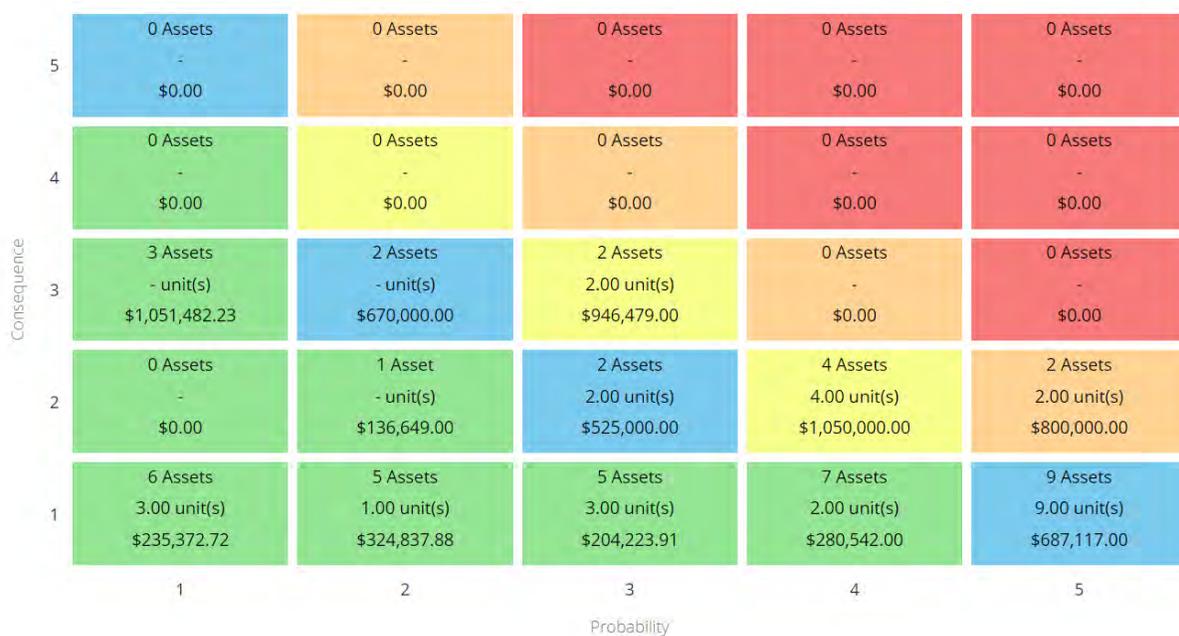


The projected cost of lifecycle activities that will need to be undertaken over the next 10 years to maintain the current level of service can be found in Appendix A.

## 4.4.5 Risk & Criticality

### Risk Matrix

The following risk matrix provides a visual representation of the level of risk exposure for this asset category. It considers both the probability of failure and consequence of failure. The metrics that have been used to determine both can be found in Appendix C.



### Risks to Current Asset Management Strategies

The following section summarizes key trends, challenges, and risks to service delivery that the Township is currently facing in addition to the stated risks in section 1.2.2:



#### Climate Change & Extreme Weather Events

According to staff, there is an increase to wildfire potential within Georgian Bay Township and this raise concerns that current aging fleet may not be able to meet future demands.



### **Lifecycle Management Strategies**

The current lifecycle management strategy for fleet and rolling stock is limited to some strategies, such as regular oil changes, general maintenance, and regular tire changes. For heavier fleet, a mid-life engine replacement is performed. Condition assessments are performed on an annual basis either internally or with the assistance of a third party.

#### **4.4.6 Levels of Service**

The fleet and rolling stock category is considered a non-core asset category. As such, the Township has until July 1, 2024, to determine the qualitative descriptions and technical metrics that measure the current level of service provided.

## 4.4.7 Recommendations

### Asset Inventory

- Continue to review and refine the fleet and rolling stock's asset inventory to ensure new assets and betterments are reflected and attributes are detailed.

### Condition Assessment Strategies

- Develop and conduct condition assessment programs for vehicle components of all fleet and rolling stock assets.

### Lifecycle Management Strategies

- Implement lifecycle activities for fleet and rolling stock asset components as required. Such strategies may include:
  - Performing engine rebuilds and mechanical refurbishments as required or prescribed by the manufacturer.
  - Recycling attachments of vehicles or heavy machinery (ex. Plow blades have a longer lifecycle than the corresponding vehicle).
  - Developing targeted lifecycle strategies to specific heavy machinery and vehicles for further optimization of the Township's asset management program.

### Risk Management Strategies

- Implement risk-based decision-making as part of asset management planning and budgeting processes. This should include the regular review of high-risk assets to determine appropriate risk mitigation strategies.
- Review risk models on a regular basis and adjust according to the availability of additional data and also an evolving understanding of the probability and consequences of asset failure.

### Levels of Service

- Work towards identifying current and proposed levels of service as per O. Reg. 588/17 and identify the strategies that are required to close any gaps between current and proposed levels of service by July 1st, 2025, while focusing on metrics that are climate change related.

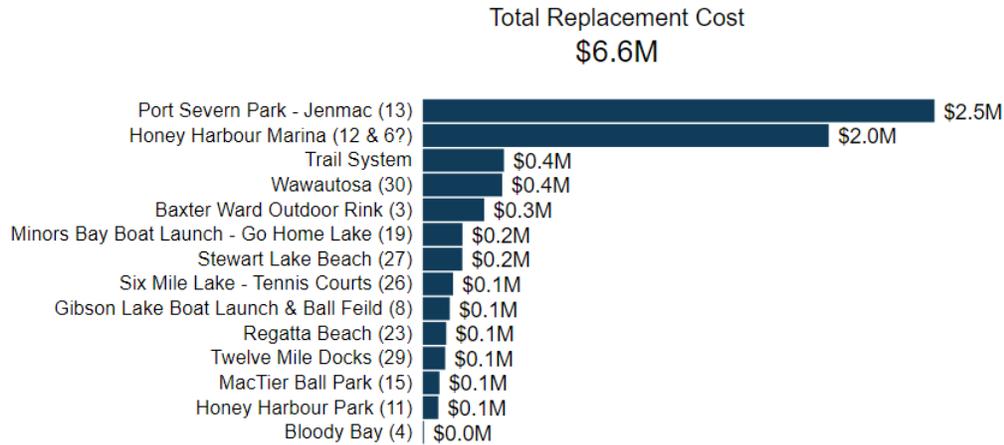
## 4.5 Parks and Natural Capital

The Township of Georgian Bay is home to many green spaces and public parks. The Township is the home to Muskoka's only national park.

### 4.5.1 Asset Inventory & Replacement Cost

The table below includes the quantity, replacement cost method and total replacement cost of each asset segment in the Township's parks and natural capital inventory.

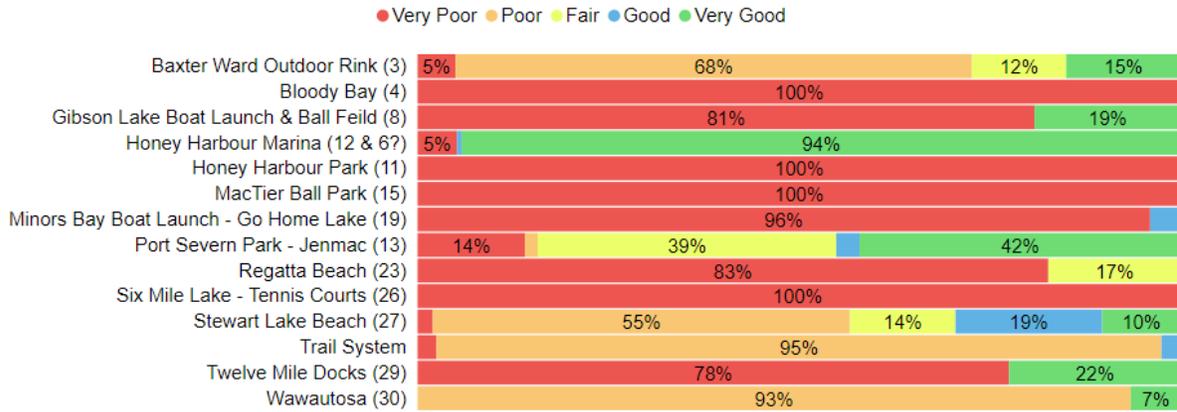
<b>Asset Segment</b>	<b>Replacement Cost Method</b>	<b>Total Replacement Cost</b>
Baxter Ward Outdoor Rink	CPI Tables - 62.63% User-Defined Cost - 37.37%	\$299,740
Bloody Bay	User-Defined Cost - 100%	\$7,000
Gibson Lake Boat Launch & Ball Field	CPI Tables - 92.55% User-Defined Cost - 7.45%	\$132,553
Honey Harbour Marina	CPI Tables - 97.72% User-Defined Cost - 2.28%	\$1,972,534
Honey Harbour Park	CPI Tables - 12.55% User-Defined Cost - 87.45%	\$76,874
MacTier Ball Park	CPI Tables - 37.19% User-Defined Cost - 62.81%	\$82,561
Minors Bay Boat Launch - Go Home Lake	CPI Tables - 74.26% User-Defined Cost - 25.74%	\$194,226
Port Severn Park – Jenmac	CPI Tables - 86.39% User-Defined Cost - 13.61%	\$2,485,978
Regatta Beach	CPI Tables - 82.65% User-Defined Cost - 17.35%	\$115,306
Six Mile Lake - Tennis Courts	Cost/Unit - 1.35% CPI Tables - 64.55% User-Defined Cost - 34.10%	\$148,380
Stewart Lake Beach	Cost/Unit - 2.05% CPI Tables - 92.26% User-Defined Cost - 5.69 %	\$193,390
Trail System	Cost/Unit - 2.05% CPI Tables - 92.26% User-Defined Cost - 5.69%	\$395,667
Twelve Mile Docks	CPI Tables - 94.94% User-Defined Cost - 5.06%	\$110,450
Wawautosa	CPI Tables - 99.59% User-Defined Cost - 0.41%	\$387,225
		<b>\$6,601,883</b>



## 4.5.2 Asset Condition

The table below identifies the current average condition and source of available condition data for each asset segment. The Average Condition (%) is a weighted value based on replacement cost.

<b>Asset Segment</b>	<b>Average Condition (%)</b>	<b>Average Condition Rating</b>	<b>Condition Source</b>
Baxter Ward Outdoor Rink	41%	Fair	Assessed - 17%
Bloody Bay	0%	Very Poor	Age-Based - 100%
Gibson Lake Boat Launch & Ball Field	17%	Very Poor	Age-Based - 100%
Honey Harbour Marina	94%	Very Good	Age-Based - 100%
Honey Harbour Park	4%	Poor	Assessed - 26%
MacTier Ball Park	0%	Very Poor	Assessed - 6%
Minors Bay Boat Launch - Go Home Lake	3%	Very Poor	Age-Based - 100%
Port Severn Park – Jenmac	61%	Very Poor	Assessed - 28%
Regatta Beach	10%	Good	Assessed - 17%
Six Mile Lake - Tennis Courts	0%	Very Poor	Age-based - 99%
Stewart Lake Beach	52%	Very Poor	Assessed - 6%
Trail System	33%	Fair	Age-Based - 100%
Twelve Mile Docks	20%	Poor	Age-Based - 100%
Wawautosa	34%	Poor	Age-Based - 100%
	<b>59%</b>	<b>Fair</b>	



## Current Approach to Condition Assessment

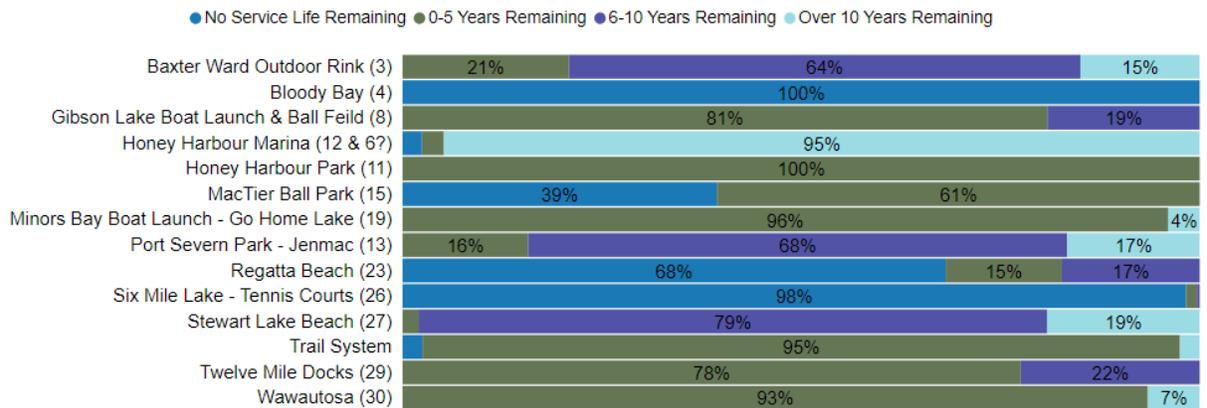
Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the municipality's current approach:

- Health & safety inspections occur regularly but are not specific to condition assessments or lifecycle planning.
- Dock inspections are performed multiple times every week in the summer season.
- Park inspections are carried out regularly.

### 4.5.3 Estimated Useful Life & Average Age

The Estimated Useful Life for parks and natural capital assets has been assigned according to a combination of established industry standards and staff knowledge. The Average Age of each asset is based on the number of years each asset has been in-service. Finally, the Average Service Life Remaining represents the difference between the Estimated Useful Life and the Average Age, except when an asset has been assigned an assessed condition rating. Assessed condition may increase or decrease the average service life remaining.

<b>Asset Segment</b>	<b>Estimated Useful Life (Years)</b>	<b>Average Age (Years)</b>	<b>Average Service Life Remaining (Years)</b>
Baxter Ward Outdoor Rink	10-20	49.4	6.8
Bloody Bay	15	121.0	-106.0
Gibson Lake Boat Launch & Ball Field	10-20	61.3	1.3
Honey Harbour Marina	5-20	31.3	5.7
Honey Harbour Park	10-20	19.3	0.8
MacTier Ball Park	20	28.6	-2.5
Minors Bay Boat Launch - Go Home Lake	15-25	51.8	3.8
Port Severn Park – Jenmac	15	9.5	13.3
Regatta Beach	10-75	79.5	3.5
Six Mile Lake - Tennis Courts	10-20	81.8	-40.1
Stewart Lake Beach	10-20	37.3	8.9
Trail System	10-20	22.3	-7.3
Twelve Mile Docks	15-20	14.9	3.8
Wawautosa	10-15	7.3	10.9
		<b>41.6</b>	<b>-0.3</b>



Each asset’s Estimated Useful Life should be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

#### 4.5.4 Lifecycle Management Strategy

The condition or performance of most assets will deteriorate over time. This process is affected by a range of factors including an asset’s characteristics, location, utilization, maintenance history and environment.

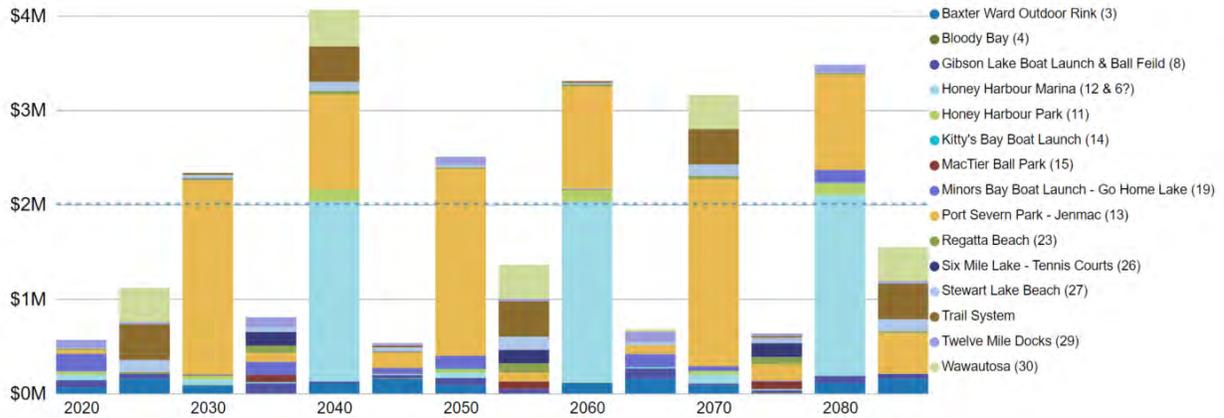
The following table further expands on the Township’s current approach to lifecycle management:

Activity Type	Description of Current Strategy
Maintenance	The Township’s current approach for maintenance health & safety inspections that occur regularly but are not specific to condition assessments or lifecycle planning.

#### Forecasted Capital Requirements

The following graph forecasts capital requirements for the parks and natural capital assets. The annual capital requirement represents the average amount per year that the Township should allocate towards funding rehabilitation and replacement needs to meet future capital needs. The following graph identifies capital requirements over the next 65 years. A 65-year projection is used as this ensures that every asset has gone through one iteration of replacement. The forecasted requirements are aggregated into 5-year bins and the trend line represents the average 5-year capital requirements.

Average Annual Capital Requirements  
\$401,610



The projected cost of lifecycle activities that will need to be undertaken over the next 10 years to maintain the current level of service can be found in Appendix A.

### 4.5.5 Risk & Criticality

#### Risk Matrix

The following risk matrix provides a visual representation of the level of risk exposure for this asset category. It considers both the probability of failure and consequence of failure. The metrics that have been used to determine both can be found in Appendix C.

	1	2	3	4	5
5	1 Asset 1.00 unit(s) \$1,857,775.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00
4	1 Asset 1.00 unit(s) \$707,681.00	0 Assets - \$0.00	1 Asset 6,227.00 m2 \$811,260.00	0 Assets - \$0.00	0 Assets - \$0.00
3	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	1 Asset 1.00 unit(s) \$333,951.00	0 Assets - \$0.00
2	0 Assets - \$0.00	0 Assets - \$0.00	1 Asset - sq ft \$160,612.00	3 Assets 20,936.20 sq ft, unit(s) \$530,737.00	1 Asset 1.00 unit(s) \$257,548.00
1	7 Assets 1.00 sq ft, unit(s) \$479,424.17	7 Assets 322.00 unit(s), sq ft \$142,553.00	5 Assets 3.00 sq ft, unit(s) \$83,736.00	7 Assets 205.00 unit(s), m \$271,257.00	28 Assets 15,394.00 sq ft, m2, unit(s) \$965,349.76
	1	2	3	4	5

Probability

## Risks to Current Asset Management Strategies

The following section summarizes key trends, challenges, and risks to service delivery that the Township is currently facing in addition to the stated risks in section 1.2.2:



### **Climate Change & Extreme Weather Events**

According to staff, there is an increase to wildfire potential within Georgian Bay Township, which may have a significant impact on parks and natural capital assets owned by the Township.



### **Lifecycle Management Strategies**

The inspection activities that are typically carried out are not in alignment with the lifecycle management strategies.

## 4.5.6 Levels of Service

The parks and natural capital category is considered a non-core asset category. As such, the Township has until July 1, 2024, to determine the qualitative descriptions and technical metrics that measure the current level of service provided.

## 4.5.7 Recommendations

### Asset Inventory

- Continue to review and refine the parks and natural asset's inventory to ensure new assets and betterments are reflected and attributes are detailed.

### Condition Assessment Strategies

- Develop and conduct condition assessment programs for parks and natural capital assets.
- Begin to assess the condition of each park's critical components

## Lifecycle Management Strategies

- Implement lifecycle activities for fleet and rolling stock asset components as required. Such strategies may include:
  - Rehabilitating or replacing playground equipment every 15 – 20 years depending on structure composition, type, condition, or estimated useful life.
  - Applying surface treatment for tennis courts every 4 – 8 years depending on condition and full replacement at 25 – 30 years .
  - Adding a new top layer to aggregate trails perpetually every 10 – 15 years and resurfacing asphalt trails every 25 – 30 years depending on condition or estimated useful life of the asset.

## Risk Management Strategies

- Implement risk-based decision-making as part of asset management planning and budgeting processes. This should include the regular review of high-risk assets to determine appropriate risk mitigation strategies.
- Review risk models on a regular basis and adjust according to the availability of additional data and also an evolving understanding of the probability and consequences of asset failure.

## Levels of Service

- Work towards identifying current and proposed levels of service as per O. Reg. 588/17 and identify the strategies that are required to close any gaps between current and proposed levels of service by July 1st, 2025, while focusing on metrics that are climate change related.

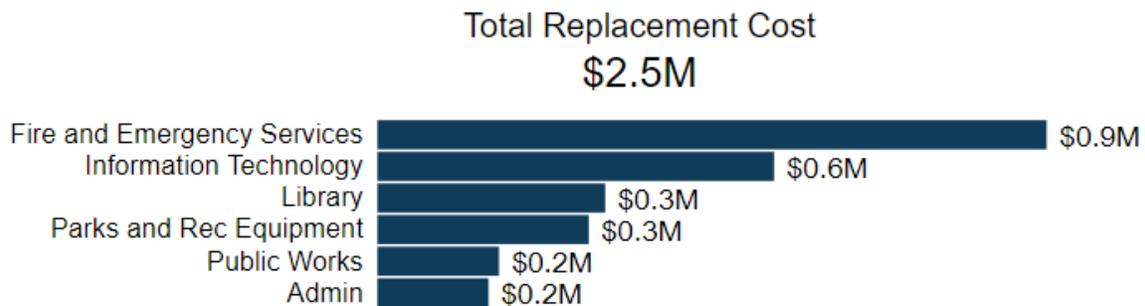
## 4.6 Equipment

The Township owns and maintains several equipment sets that provide key services to the community.

### 4.6.1 Asset Inventory & Replacement Cost

The table below includes the quantity, replacement cost method and total replacement cost of each asset segment in the Township's equipment inventory.

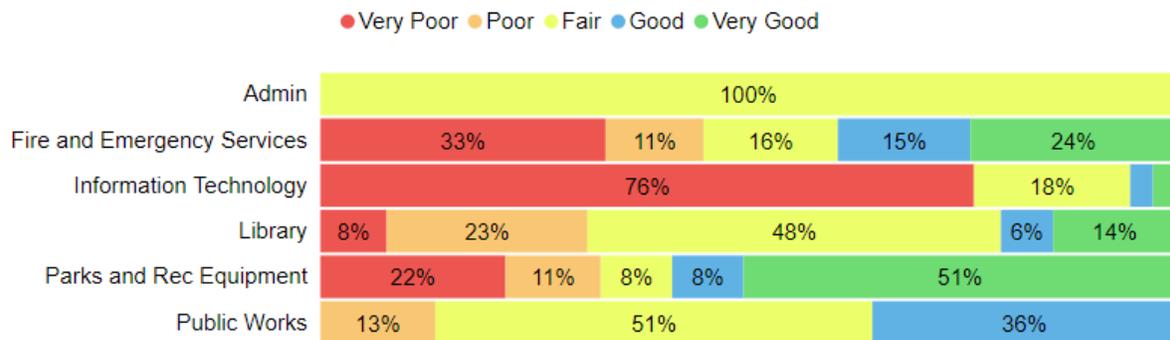
Asset Segment	Quantity	Replacement Cost Method	Total Replacement Cost
Admin	1	CPI Tables - 100%	\$157,883
Fire and Emergency Services	49	CPI Tables - 1.27% Flat-Rate Inflation - 17.11% User-Defined Cost - 81.61%	\$949,876
Information Technology	13	CPI Tables - 17.24% User-Defined Cost - 82.76%	\$563,115
Library	11	CPI Tables - 92.76% User-Defined Cost - 7.24%	\$323,505
Parks and Recreation Equipment	20	CPI Tables - 49.13% Flat-Rate Inflation - 9.22% User-Defined Cost - 41.65%	\$300,131
Public Works	12	CPI Tables - 65.25% User-Defined Cost - 34.75%	\$172,673
			<b>\$2,467,183</b>



## 4.6.2 Asset Condition

The table below identifies the current average condition and source of available condition data for each asset segment. The Average Condition (%) is a weighted value based on replacement cost.

Asset Segment	Average Condition (%)	Average Condition Rating	Condition Source
Admin	48%	Fair	Age Based - 100%
Fire and Emergency Services	48%	Fair	Assessed - 15%
Information Technology	16%	Very Poor	Assessed - 20%
Library	51%	Fair	Age Based - 100%
Parks and Rec Equipment	59%	Fair	Assessed - 21%
Public Works	61%	Good	Assessed - 52%
	<b>43%</b>	<b>Fair</b>	



### Current Approach to Condition Assessment

Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the municipality's current approach:

- The Township is currently limited to only performing inspections for its fire and emergency services, which is tracked as part of an independent system.

### 4.6.3 Estimated Useful Life & Average Age

The Estimated Useful Life for Equipment assets has been assigned according to a combination of established industry standards and staff knowledge. The Average Age of each asset is based on the number of years each asset has been in-service. Finally, the Average Service Life Remaining represents the difference between the Estimated Useful Life and the Average Age, except when an asset has been assigned an assessed condition rating. Assessed condition may increase or decrease the average service life remaining.

Asset Segment	Estimated Useful Life (Years)	Average Age (Years)	Average Service Life Remaining (Years)
Admin	5	16.0	1.4
Fire and Emergency Services	5-20	6.8	4.7
Information Technology	4-6	13.3	2.4
Library	7-25	6.1	5.5
Parks and Rec Equipment	5-20	7.8	1.7
Public Works	2-20	26.7	5.1
		9.9	4.0



Each asset's Estimated Useful Life should be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

## 4.6.4 Lifecycle Management Strategy

The condition or performance of most assets will deteriorate over time. This process is affected by a range of factors including an asset's characteristics, location, utilization, maintenance history and environment.

The following table further expands on the Township's current approach to lifecycle management:

Activity Type	Description of Current Strategy
Maintenance	Staff do perform some preventative maintenance strategies including equipment functionality testing, but again, lack additional lifecycle strategies.

## Forecasted Capital Requirements

The following graph forecasts capital requirements for the Equipment. The annual capital requirement represents the average amount per year that the Township should allocate towards funding rehabilitation and replacement needs to meet future capital needs. The following graph identifies capital requirements over the next 20 years. A 20-year projection is used as this ensures that every asset has gone through one iteration of replacement. The forecasted requirements are aggregated into 1-year bins and the trend line represents the average yearly capital requirements.



The projected cost of lifecycle activities that will need to be undertaken over the next 10 years to maintain the current level of service can be found in Appendix A.

## 4.6.5 Risk & Criticality

### Risk Matrix

The following risk matrix provides a visual representation of the level of risk exposure for this asset category. It considers both the probability of failure and consequence of failure. The metrics that have been used to determine both can be found in Appendix C.



### Risks to Current Asset Management Strategies

The following section summarizes key trends, challenges, and risks to service delivery that the Township is currently facing in addition to the stated risks in section 1.2.2:



#### Climate Change & Extreme Weather Events

According to staff, there is an increase to wildfire potential within Georgian Bay Township and this raise concerns that current aging equipment may not be able to meet future demands.



### **Lifecycle Management Strategies**

The current lifecycle management strategy for equipment is limited to some preventative maintenance strategies, including equipment functionality testing. However, there is a need to adopt a wider range of lifecycle activities once condition protocols are developed and the corresponding information is collected.

## 4.6.6 Levels of Service

The equipment category is considered a non-core asset category. As such, the Township has until July 1, 2024, to determine the qualitative descriptions and technical metrics that measure the current level of service provided.

## 4.6.7 Recommendations

### Asset Inventory

- Continue to review and refine the equipment asset inventory to ensure new assets and betterments are reflected and attributes are detailed.

### Condition Assessment Strategies

- Develop condition assessment protocols for all equipment assets
- Develop and conduct condition assessment programs for all equipment assets

### Lifecycle Management Strategies

- Develop lifecycle management strategies. Such strategies may include:
  - Adopting replacement cycles based on assessed condition or manufacturer recommendations for specialized equipment.
  - Exploring the ability to repurpose equipment to different departments or lower risk applications. E.g. (repurpose critical backup generators to noncritical applications when being replaced).
  - Rebuilding arena compressors on a cyclical basis.
  - Rebuilding mechanical pumps instead of replacing them.
  - Scheduling strategies for fire equipment as per the National Fire Protection Association (NFPA) requirements within the Township's asset management software lifecycle framework.

- Expanding lifecycle frameworks to specific assets in time to further improve optimization of equipment assets.

## Risk Management Strategies

- Implement risk-based decision-making as part of asset management planning and budgeting processes. This should include the regular review of high-risk assets to determine appropriate risk mitigation strategies.
- Review risk models on a regular basis and adjust according to the availability of additional data and also an evolving understanding of the probability and consequences of asset failure.

## Levels of Service

- Work towards identifying current and proposed levels of service as per O. Reg. 588/17 and identify the strategies that are required to close any gaps between current and proposed levels of service by July 1st, 2025, while focusing on metrics that are climate change related.

## 4.7 Road Appurtenances

The Township of Georgian Bay owns and operates road appurtenances such as guiderails, signage, and streetlights, These appurtenances are required to enhance the safety of the road network.

### 4.7.1 Asset Inventory & Replacement Cost

The table below includes the quantity, replacement cost method and total replacement cost of each asset segment in the Township's road appurtenances inventory.

Asset Segment	Replacement Cost Method	Total Replacement Cost
Guiderails	Cost/Unit - 100%	\$213,642
Signage	CPI Tables - 97.28% User-Defined Cost - 2.72%	\$47,708
Streetlights	CPI Tables - 100%	\$762,018
		<b>\$1,023,368</b>

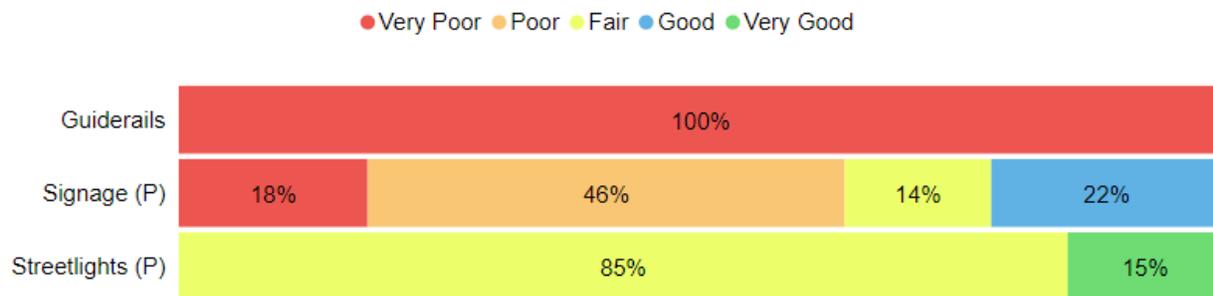
Total Replacement Cost  
**\$1.0M**



## 4.7.2 Asset Condition

The table below identifies the current average condition and source of available condition data for each asset segment. The Average Condition (%) is a weighted value based on replacement cost.

Asset Segment	Average Condition (%)	Average Condition Rating	Condition Source
Guiderails	0%	Very Poor	Age-Based - 100%
Signage	38%	Poor	Age-Based - 100%
Streetlights	54%	Fair	Age-Based - 100%
	<b>42%</b>	<b>Fair</b>	



## 4.7.3 Estimated Useful Life & Average Age

The Estimated Useful Life for road appurtenances assets has been assigned according to a combination of established industry standards and staff knowledge. The Average Age of each asset is based on the number of years each asset has been in-service. Finally, the Average Service Life Remaining represents the difference between the Estimated Useful Life and the Average Age, except when an asset has been assigned an assessed condition rating. Assessed condition may increase or decrease the average service life remaining.

Asset Segment	Estimated Useful Life (Years)	Average Age (Years)	Average Service Life Remaining (Years)
Guiderails	10-15	17.3	-6.3
Signage	20	13.2	5.8
Streetlights	20	6.3	12.7
		<b>13.9</b>	<b>3.0</b>



Each asset's Estimated Useful Life should be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

#### 4.7.4 Lifecycle Management Strategy

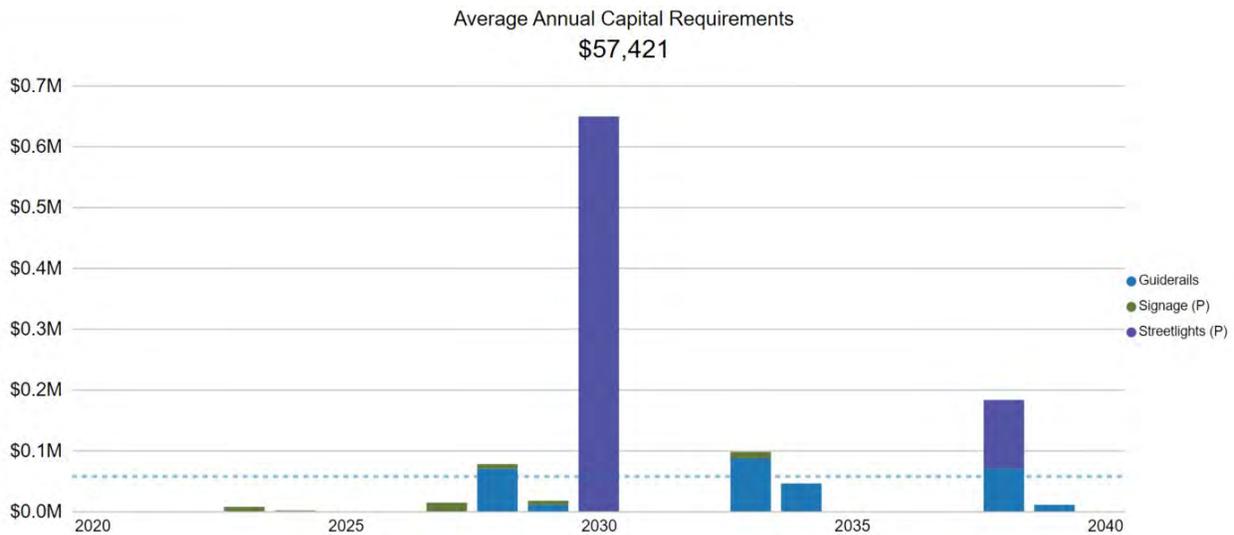
The condition or performance of most assets will deteriorate over time. This process is affected by a range of factors including an asset's characteristics, location, utilization, maintenance history and environment.

The following table further expands on the Township's current approach to lifecycle management:

Activity Type	Description of Current Strategy
Maintenance	The Township performs unscheduled maintenance activities as needed.
Rehabilitation	The Township performs unscheduled rehabilitation as needed activities as needed.

## Forecasted Capital Requirements

The following graph forecasts capital requirements for the road appurtenances assets. The annual capital requirement represents the average amount per year that the Township should allocate towards funding rehabilitation and replacement needs to meet future capital needs. The following graph identifies capital requirements over the next 20 years. A 20-year projection is used as this ensures that every asset has gone through one iteration of replacement. The forecasted requirements are aggregated into 1-year bins and the trend line represents the average yearly capital requirements.



The projected cost of lifecycle activities that will need to be undertaken over the next 10 years to maintain the current level of service can be found in Appendix A.

## 4.7.5 Risk & Criticality

### Risk Matrix

The following risk matrix provides a visual representation of the level of risk exposure for this asset category. It considers both the probability of failure and consequence of failure. The metrics that have been used to determine both can be found in Appendix C.



## Risks to Current Asset Management Strategies

The following section summarizes key trends, challenges, and risks to service delivery that the Township is currently facing in addition to the stated risks in section 1.2.2:



### Lifecycle Management Strategies

The current lifecycle management strategy for road appurtenances is reactive rather than proactive.

## 4.7.6 Levels of Service

The road appurtenances category is considered a non-core asset category. As such, the Township has until July 1, 2024, to determine the qualitative descriptions and technical metrics that measure the current level of service provided.

## 4.7.7 Recommendations

### Asset Inventory

- Continue to review and refine the road appurtenances assets inventory to ensure new assets and betterments are reflected and attributes are detailed.

### Condition Assessment Strategies

- Develop and conduct condition assessment programs for road appurtenances assets.
- Conduct a reflexivity assessment for signage

### Lifecycle Management Strategies

- Develop cursory life cycle management strategies for all road appurtenances assets.

### Risk Management Strategies

- Implement risk-based decision-making as part of asset management planning and budgeting processes. This should include the regular review of high-risk assets to determine appropriate risk mitigation strategies.
- Review risk models on a regular basis and adjust according to the availability of additional data and also an evolving understanding of the probability and consequences of asset failure.

### Levels of Service

- Work towards identifying current and proposed levels of service as per O. Reg. 588/17 and identify the strategies that are required to close any gaps between current and proposed levels of service by July 1st, 2025, while focusing on metrics that are climate change related.

# 5

## Impacts of Growth

### Key Insights

- Understanding the key drivers of growth and demand will allow the Township to more effectively plan for new infrastructure and the upgrade or disposal of existing infrastructure
- Compact development form in population centres contributes to reduced infrastructure costs
- Low-density development in population centres contributes to increased infrastructure costs
- The costs of growth should be considered in long-term funding strategies that are designed to maintain the current level of service

## 5.1 Description of Growth Assumptions

The demand for infrastructure and services will change over time based on a combination of internal and external factors. Understanding the key drivers of growth and demand will allow the Township to plan for new infrastructure more effectively, and the upgrade or disposal of existing infrastructure. Increases or decreases in demand can affect what assets are needed and what level of service meets the needs of the community.

### 5.1.1 Township of Georgian Bay Official Plan (March 2014)

In 2014, the Township of Georgian Bay adopted the Official Plan to serve as the blueprint for sustainable growth in the Township. The document was most recently consolidated in March of 2021. The plan recognizes and builds upon the various patterns of land use in the Township by accommodating compatible land uses in the Settlement Areas, Waterfront Designation, Waterfront Communities, and Rural Designation, and sustainable, compact growth within the Urban Centres. The plan encourages the majority of permanent growth within the serviced Urban Centres of Port Severn and MacTier.

According to the plan, the Township of Georgian Bay is projected to have a permanent population of 3,900 people by 2031. The seasonal population is projected to be 16,900 for a total projected population of 20,800 people by 2031. A total employment of 1,800 jobs is planned for 2031 as well.

Employment and the majority of permanent population growth will be directed to Port Severn and MacTier. To a lesser extent employment growth will also be directed to the Community of Honey Harbour. Sufficient opportunities for growth are not available through intensification, redevelopment, and designated growth areas to accommodate the projected needs over the identified planning horizon as identified in a growth management study.

Commercial and industrial growth, which does not require municipal services and is geared primarily to the resource sector of the economy, will continue to be located in the Rural Designation where site specific characteristics are justified and where the uses are or can be made compatible with existing development in the area.

### 5.1.2 District of Muskoka Official Plan

The purpose of the Muskoka Official Plan is to provide direction and a policy framework for managing growth and land use decisions over the planning period to 2038. The Muskoka Official Plan establishes a framework for the continued growth and development of a number of existing Urban Centres and several smaller Community Areas along with appropriate development in Rural and Waterfront Areas. The Latest version of the plan was adopted in June of 2019.

The plan included the following historical values and estimates for population, dwellings and employment for the Township of Georgian Bay. The values were sourced from the *2013 District of Muskoka Growth Strategy Phase 2* report.

<b>Population Type (Historical and Forecast)</b>	<b>2016</b>	<b>2021</b>	<b>2026</b>	<b>2031</b>	<b>2036</b>
Population (Year-Round)	2,700	3,000	3,400	3,800	4,100
Population (Seasonal)	16,100	16,600	16,900	17,200	17,400

<b>Dwelling Type (Historical and Forecast)</b>	<b>2016</b>	<b>2038</b>
Single/Semi	1,140	1,510
Multiple	20	170
Apartment	30	120
<b>Total</b>	<b>1,190</b>	<b>1,800</b>

<b>Employment (Historical and Forecast)</b>	<b>2016</b>	<b>2021</b>	<b>2026</b>	<b>2031</b>	<b>2036</b>
Employment	990	1,150	1,300	1,440	1,530

## 5.2 Impact of Growth on Lifecycle Activities

By July 1, 2025, the Township's asset management plan must include a discussion of how the assumptions regarding future changes in population and economic activity informed the preparation of the lifecycle management and financial strategy.

Planning for forecasted population growth may require the expansion of existing infrastructure and services. As growth-related assets are constructed or acquired, they should be integrated into the Township's AMP. While the addition of residential units will add to the existing assessment base and offset some of the costs associated with growth, the Township will need to review the lifecycle costs of growth-related infrastructure. These costs should be considered in long-term funding strategies that are designed to, at a minimum, maintain the current level of service.

# 6

## Financial Strategy

### 6.1 Financial Strategy Overview

For an AMP to be effective and meaningful, it must be integrated with a long-term financial plan (LTFP). The development of a comprehensive financial plan will allow Township of Georgian Bay to identify the financial resources required for sustainable asset management based on existing asset inventories, desired levels of service, and projected growth requirements.

This report develops such a financial plan by presenting several scenarios for consideration and culminating with final recommendations. As outlined below, the scenarios presented model different combinations of the following components:

1. The financial requirements for:
  - a. Existing assets
  - b. Existing service levels
  - c. Requirements of contemplated changes in service levels (none identified for this plan)
  - d. Requirements of anticipated growth (none identified for this plan)
2. Use of traditional sources of municipal funds:
  - a. Tax levies
  - b. User fees
  - c. Reserves
  - d. Debt
  - e. Development charges
3. Use of non-traditional sources of municipal funds:
  - a. Reallocated budgets

- b. Partnerships
  - c. Procurement methods
4. Use of Senior Government Funds:
- a. Gas tax
  - b. Annual grants

Note: Periodic grants are normally not included due to Provincial requirements for firm commitments. However, if moving a specific project forward is wholly dependent on receiving a one-time grant, the replacement cost included in the financial strategy is the net of such grant being received.

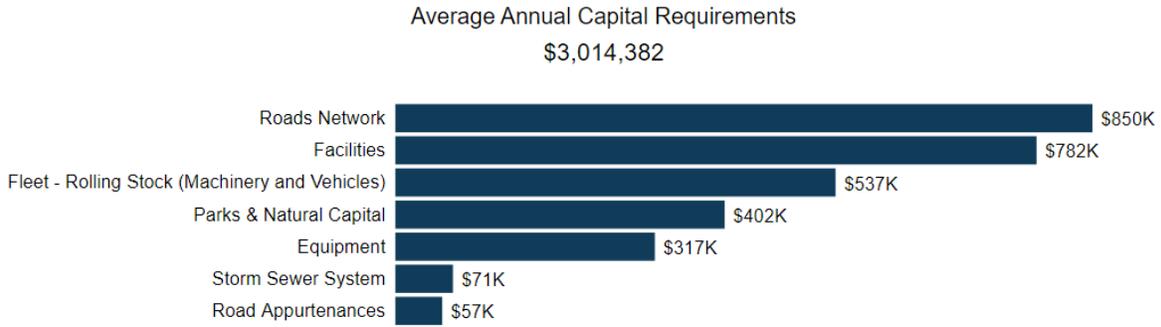
If the financial plan component results in a funding shortfall, the Province requires the inclusion of a specific plan as to how the impact of the shortfall will be managed. In determining the legitimacy of a funding shortfall, the Province may evaluate a Township's approach to the following:

1. In order to reduce financial requirements, consideration has been given to revising service levels downward.
2. All asset management and financial strategies have been considered. For example:
  - a. If a zero-debt policy is in place, is it warranted? If not the use of debt should be considered.
  - b. Do user fees reflect the cost of the applicable service? If not, increased user fees should be considered.

## 6.1.1 Annual Requirements & Capital Funding

### Annual Requirements

The annual requirements represent the amount the Township should allocate annually to each asset category to meet replacement needs as they arise, prevent infrastructure backlogs and achieve long-term sustainability. In total, the Township must allocate approximately \$3,014,000 annually to address capital requirements for the assets included in this AMP.



For most asset categories the annual requirement has been calculated based on a “replacement only” scenario, in which capital costs are only incurred at the construction and replacement of each asset.

However, for the roads network and storm sewer system, lifecycle management strategies have been developed to identify capital costs that are realized through strategic rehabilitation and renewal of the Township’s roads and storm sewer mains respectively. The development of these strategies allows for a comparison of potential cost avoidance if the strategies were to be implemented. The following table compares two scenarios for the roads network and storm sewer system:

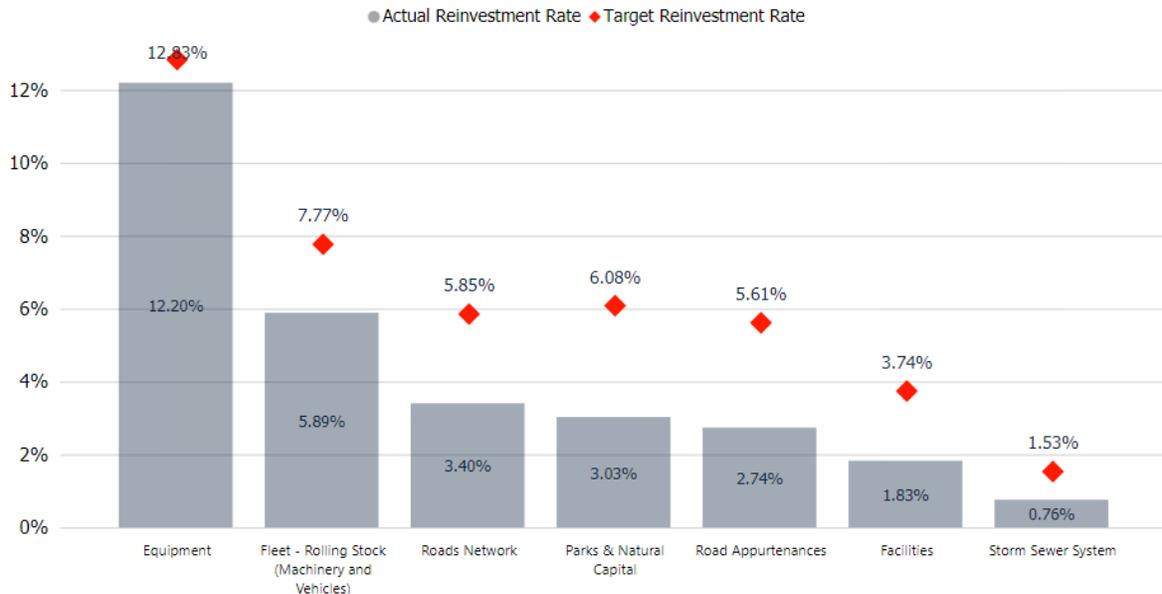
1. **Replacement Only Scenario:** Based on the assumption that assets deteriorate and – without regularly scheduled maintenance and rehabilitation – are replaced at the end of their service life.
2. **Lifecycle Strategy Scenario:** Based on the assumption that lifecycle activities are performed at strategic intervals to extend the service life of assets until replacement is required.

Asset Category	Annual Requirements (Replacement Only)	Annual Requirements (Lifecycle Strategy)	Difference
Road Network	\$1,020,000	\$850,000	\$170,000
Storm Sewer System	\$83,000	\$71,000	\$12,000

The implementation of a proactive lifecycle strategy for roads leads to a potential annual cost avoidance of \$170,000 for the roads network and \$12,000 for the storm sewer system. This represents an overall reduction of the annual requirements for each category by 16.7% and 14.5 % respectively. As the lifecycle strategy scenario represents the lowest cost option available to the Township, we have used these annual requirements in the development of the financial strategy.

## Annual Funding Available

Based on a historical analysis of sustainable capital funding sources, the Township is committing approximately \$1,847,000 towards capital projects per year. Given the annual capital requirement of \$3,014,000, there is currently a funding gap of \$1,167,000 annually.



## 6.2 Funding Objective

A scenario was developed to enable Georgian Bay to achieve full funding within 1 to 20 years for the following assets:

1. **Tax Funded Assets:** roads network, storm sewer system, facilities, fleet – rolling stock, parks & natural capital, equipment, and road appurtenances

Note: For the purposes of this AMP, we have excluded gravel roads since they are a perpetual maintenance asset and end of life replacement calculations do not normally apply. If gravel roads are maintained properly, they can theoretically have a limitless service life.

For each scenario developed we have included strategies, where applicable, regarding the use of cost containment and funding opportunities.

## 6.3 Financial Profile: Tax Funded Assets

### 6.3.1 Current Funding Position

The following tables show, by asset category, Georgian Bay's average annual capital expenditure (CapEx) requirements, current funding positions, and funding increases required to achieve full funding on assets funded by taxes.

Asset Category	Avg. Annual Requirement	Annual Funding Available			Annual Deficit
		Taxes	Gas Tax	Taxes to Reserves	
Equipment	\$317,000	\$16,000		\$285,000	\$16,000
Facilities	\$782,000	\$382,000			\$400,000
Fleet – Rolling Stock (Machinery & Vehicles)	\$537,000	\$122,000		\$285,000	\$130,000
Parks & Natural Capital	\$402,000	\$200,000			\$202,000
Road Appurtenances	\$57,000	\$28,000			\$29,000
Road Network	\$850,000	\$339,000	\$155,000		\$356,000
Storm Sewer System	\$71,000	\$35,000			\$36,000
	<b>\$3,014,000</b>	<b>\$1,122,000</b>	<b>\$155,000</b>	<b>\$570,000</b>	<b>\$1,167,000<sup>2</sup></b>

The average annual CapEx requirement for the above categories is \$3,014,000. Annual revenue currently allocated to these assets for capital purposes is \$1,847,000 leaving an annual deficit of \$1,167,000. Put differently, these infrastructure categories are currently funded at 61% of their long-term requirements.

### 6.3.2 Full Funding Requirements

In 2021, the Township of Georgian Bay has budgeted annual tax revenues of \$6,200,000. Furthermore, in 2020, the contributions from tax levy summed up to \$1,574,000. As illustrated in the following table, without consideration of any other sources of revenue or cost containment strategies, full funding would require the following tax change over time:

<sup>2</sup> The Totals may be slightly different than the sum of lines due to rounding.

<b>Asset Category</b>	<b>Tax Change Required for Full Funding</b>
Equipment	0.3%
Facilities	6.5%
Fleet – Rolling Stock (Machinery & Vehicles)	2.1%
Parks & Natural Capital	3.3%
Road Appurtenances	0.5%
Road Network	5.8%
Storm Sewer System	0.6%
	<b>19.1%</b>

The following changes in costs and/or revenues over the next number of years should also be considered in the financial strategy:

- a) Georgian Bay's debt payments for these asset categories will be decreasing by \$238,000 over the next 10 years. Although not shown in the table, debt payment decreases will be \$344,000 over the next 20 years.

Our recommendations include capturing the above changes and allocating them to the infrastructure deficit outlined above. The table below outlines this concept and presents several options:

	<b>Without Capturing Changes</b>				<b>With Capturing Changes</b>			
	<b>5 Years</b>	<b>10 Years</b>	<b>15 Years</b>	<b>20 Years</b>	<b>5 Years</b>	<b>10 Years</b>	<b>15 Years</b>	<b>20 Years</b>
Infrastructure Deficit	\$1,167,000	\$1,167,000	\$1,167,000	\$1,167,000	\$1,167,000	\$1,167,000	\$1,167,000	\$1,167,000
Change in Debt Costs	N/A	N/A	N/A	N/A	0	-\$238,000	-\$238,000	-\$344,000
Total Tax Increase Required	19.1%	19.1%	19.1%	19.1%	19.1%	15.1%	15.1%	13.4%
<b>Tax Increase Required Annually<sup>3</sup>:</b>	<b>3.8%</b>	<b>1.9%</b>	<b>1.3%</b>	<b>1.0%</b>	<b>3.8%</b>	<b>1.5%</b>	<b>1.0%</b>	<b>0.7%</b>

<sup>3</sup> The tax increase required annually is calculated as a constant portion of the taxes budgeted for 2021

### 6.3.3 Financial Strategy Recommendations

Considering all the above information, we recommend the 5-year option. This involves full CapEx funding being achieved over 5 years by:

- a) when realized, reallocating the debt cost reductions to the infrastructure deficit as outlined above.
- b) increasing tax revenue by 3.8 % each year for the next 5 years solely for the purpose of phasing in full funding to the asset categories covered in this section of the AMP.
- c) allocating the current gas tax and OCIF revenue as outlined previously.
- d) allocating the scheduled OCIF grant increases to the infrastructure deficit as they occur.
- e) reallocating appropriate revenue from categories in a surplus position to those in a deficit position.
- f) increasing existing and future infrastructure budgets by the applicable inflation index on an annual basis in addition to the deficit phase-in.

#### Notes:

1. As in the past, periodic senior government infrastructure funding will most likely be available during the phase-in period. By Provincial AMP rules, this periodic funding cannot be incorporated into an AMP unless there are firm commitments in place. We have included any applicable OCIF formula-based funding since this funding is a multi-year commitment<sup>4</sup>.
2. We realize that raising tax revenues by the amounts recommended above for infrastructure purposes will be very difficult to do. However, considering a longer phase-in window may have even greater consequences in terms of infrastructure failure.
3. We realize that the above recommendations are sufficient to achieve full funding levels. However, in order to close the accumulated deficit, the Township could maintain the tax-increase for an elongated period of time to eventually reach a break-even point as seen in the table below. Although the full funding level is reached in year 5, it would take 9 years to fully close the accumulated infrastructure gap.

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<sup>4</sup> The Township should take advantage of all available grant funding programs and transfers from other levels of government. While OCIF has historically been considered a sustainable source of funding, the program is currently undergoing review by the provincial government. This review may impact its availability.

Year	Yearly Deficit	Yearly Tax increase (% of Total Taxes)	Yearly Tax increase (% of Capital Contribution from Tax Levy)	Yearly Tax Increase	Accumulated Tax Increase	Remaining Yearly Deficit	Accumulated Deficit
1	\$1,169,000	3.8%	14.87%	\$234,042	\$234,042.00	\$934,958.00	\$934,958.00
2	\$1,169,000	3.8%	14.87%	\$234,042	\$468,084.00	\$700,916.00	\$1,635,874.00
3	\$1,169,000	3.8%	14.87%	\$234,042	\$702,126.00	\$466,874.00	\$2,102,748.00
4	\$1,169,000	3.8%	14.87%	\$234,042	\$936,168.00	\$232,832.00	\$2,335,580.00
5	\$1,169,000	3.8%	14.87%	\$234,042	\$1,170,210.00	\$(1,210.00)	\$2,334,370.00
6	\$1,169,000	3.8%	14.87%	\$234,042	\$1,404,252.00	\$(235,252.00)	\$2,099,118.00
7	\$1,169,000	3.8%	14.87%	\$234,042	\$1,638,294.00	\$(469,294.00)	\$1,629,824.00
8	\$1,169,000	3.8%	14.87%	\$234,042	\$1,872,336.00	\$(703,336.00)	\$926,488.00
9	\$1,169,000	3.8%	14.87%	\$234,042	\$2,106,378.00	\$(937,378.00)	\$(10,890.00)

Although this option achieves full CapEx funding on an annual basis in 5 years and provides financial sustainability over the period modeled, the recommendations do require prioritizing capital projects to fit the resulting annual funding available. Current data shows a pent-up investment demand of \$30,000 for Equipment, \$11,700,000 for Facilities, \$322,000 for Parks & Natural Capital, \$214,000 for Road Appurtenances, and \$257,000 for Storm Sewer System.

Prioritizing future projects will require the current data to be replaced by condition-based data. Although our recommendations include no further use of debt, the results of the condition-based analysis may require otherwise.

# 6.4 Use of Debt

For reference purposes, the following table outlines the premium paid on a project if financed by debt. For example, a \$1,000,000 project financed at 3.0%<sup>5</sup> over 15 years would result in a 26% premium or \$260,000 of increased costs due to interest payments. For simplicity, the table does not consider the time value of money or the effect of inflation on delayed projects.

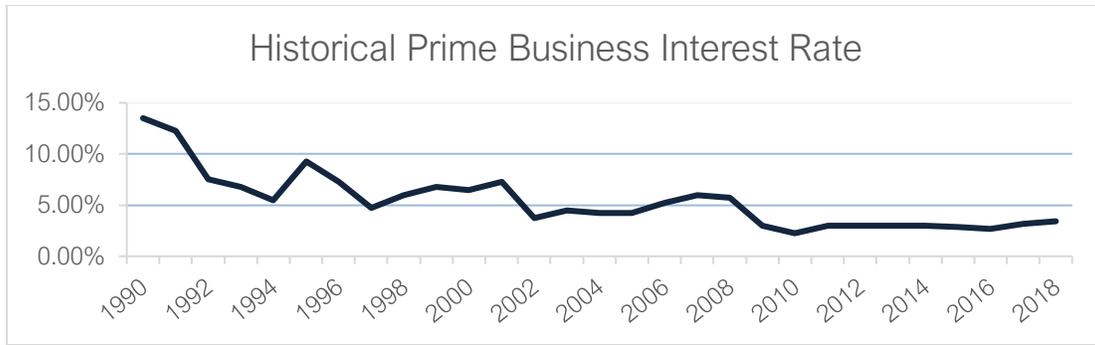
Interest Rate	Number of Years Financed					
	5	10	15	20	25	30
<b>7.0%</b>	22%	42%	65%	89%	115%	142%
<b>6.5%</b>	20%	39%	60%	82%	105%	130%
<b>6.0%</b>	19%	36%	54%	74%	96%	118%
<b>5.5%</b>	17%	33%	49%	67%	86%	106%
<b>5.0%</b>	15%	30%	45%	60%	77%	95%
<b>4.5%</b>	14%	26%	40%	54%	69%	84%
<b>4.0%</b>	12%	23%	35%	47%	60%	73%
<b>3.5%</b>	11%	20%	30%	41%	52%	63%
<b>3.0%</b>	9%	17%	26%	34%	44%	53%
<b>2.5%</b>	8%	14%	21%	28%	36%	43%
<b>2.0%</b>	6%	11%	17%	22%	28%	34%
<b>1.5%</b>	5%	8%	12%	16%	21%	25%
<b>1.0%</b>	3%	6%	8%	11%	14%	16%
<b>0.5%</b>	2%	3%	4%	5%	7%	8%
<b>0.0%</b>	0%	0%	0%	0%	0%	0%

It should be noted that current interest rates are near all-time lows. Sustainable funding models that include debt need to incorporate the risk of rising interest rates. A change in 15-year rates from 3% to 6% would change the premium from 26% to 54%. Such a change would have a significant impact on a financial plan.

The following graph shows where historical lending rates have been:

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<sup>5</sup> Current municipal Infrastructure Ontario rates for 15-year money is 3.2%.



The following tables outline how Georgian Bay has historically used debt for investing in the asset categories as listed. There is currently \$2,693,000 of debt outstanding for the assets covered by this AMP with corresponding principal and interest payments of \$344,000, well within its provincially prescribed maximum of \$1,626,000.

Asset Category	Current Debt Outstanding	Use of Debt in the Last Five Years				
		2016	2017	2018	2019	2020
Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Facilities	\$1,151,000	\$0	\$0	\$0	\$0	\$0
Fleet – Rolling Stock (Machinery & Vehicles)	\$0	\$0	\$0	\$0	\$0	\$0
Parks & Natural Capital	\$0	\$0	\$0	\$0	\$0	\$0
Road Appurtenances	\$0	\$0	\$0	\$0	\$0	\$0
Road Network	\$148,000	\$0	\$0	\$0	\$0	\$0
Storm Sewer System	\$1,394,000	\$0	\$0	\$0	\$1,500,000	\$0
<b>Total Tax Funded:</b>	<b>\$2,693,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$0</b>

Asset Category	Principal & Interest Payments in the Next Ten Years						
	2021	2022	2023	2024	2025	2026	2031
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities	\$213,000	\$213,000	\$213,000	\$213,000	\$213,000	\$213,000	\$0
Fleet – Rolling Stock (Machinery & Vehicles)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parks & Natural Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Road Appurtenances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Road Network	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0
Storm Sewer System	\$106,000	\$106,000	\$106,000	\$106,000	\$106,000	\$106,000	\$106,000
<b>Total Tax Funded:</b>	<b>\$344,000</b>	<b>\$344,000</b>	<b>\$344,000</b>	<b>\$344,000</b>	<b>\$344,000</b>	<b>\$344,000</b>	<b>\$106,000</b>

The revenue options outlined in this plan allow Georgian Bay to fully fund its long-term infrastructure requirements without further use of debt.

## 6.5 Use of Reserves

### 6.5.1 Available Reserves

Reserves play a critical role in long-term financial planning. The benefits of having reserves available for infrastructure planning include:

- a) the ability to stabilize tax rates when dealing with variable and sometimes uncontrollable factors
- b) financing one-time or short-term investments
- c) accumulating the funding for significant future infrastructure investments
- d) managing the use of debt
- e) normalizing infrastructure funding requirement

By asset category, the table below outlines the details of the reserves currently available to Georgian Bay.

<b>Asset Category</b>	<b>Balance at December 31, 2020</b>
Equipment	\$1,584,000
Facilities	\$8,000
Fleet – Rolling Stock (Machinery & Vehicles)	\$1,535,000
Parks & Natural Capital	\$8,000
Road Appurtenances	\$8,000
Road Network	\$8,000
Storm Sewer System	\$8,000
<b>Total Tax Funded:</b>	<b>\$3,159,000</b>

There is considerable debate in the municipal sector as to the appropriate level of reserves that a Township should have on hand. There is no clear guideline that has gained wide acceptance. Factors that municipalities should consider when determining their capital reserve requirements include:

- a) breadth of services provided
- b) age and condition of infrastructure
- c) use and level of debt
- d) economic conditions and outlook
- e) internal reserve and debt policies.

These reserves are available for use by applicable asset categories during the phase-in period to full funding. This coupled with Georgian Bay's judicious use of debt in the past, allows the scenarios to assume that, if required, available reserves and debt capacity can be used for high priority and emergency infrastructure investments in the short- to medium-term.

## 6.5.2 Recommendation

In 2024, Ontario Regulation 588/17 will require Georgian Bay to integrate proposed levels of service for all asset categories in its asset management plan update. We recommend that future planning should reflect adjustments to service levels and their impacts on reserve balances.

# 7 Appendices

## Key Insights

- Appendix A identifies projected 10-year capital requirements for each asset category
- Appendix B includes several maps that have been used to visualize the current level of service
- Appendix C identifies the criteria used to calculate risk for each asset category
- Appendix D provides additional guidance on the development of a condition assessment program

# Appendix A: 10-Year Capital Requirements

The following tables identify the capital cost requirements for each of the next 10 years in order to meet projected capital requirements and maintain the current level of service.

Road Network											
Segment	Backlog	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Hot Mix	\$0	\$0	\$0	\$0	\$0	\$0	\$9,700	\$15,150	\$27,600	\$46,500	\$12,800
LCB	\$0	\$95,850	\$313,546	\$419,520	\$773,997	\$1,347,481	\$3,260,982	\$1,265,270	\$483,250	\$672,130	\$390,530
Sidewalks	\$0	\$0	\$0	\$0	\$21,600	\$0	\$53,100	\$68,850	\$40,500	\$0	\$0
<b>Total:</b>	<b>\$0</b>	<b>\$220,371</b>	<b>\$322,534</b>	<b>\$284,669</b>	<b>\$156,175</b>	<b>\$466,916</b>	<b>\$368,265</b>	<b>\$530,004</b>	<b>\$1,449,525</b>	<b>\$582,309</b>	<b>\$145,914</b>

Storm Sewer System											
Segment	Backlog	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Catch Basin Lateral	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Culverts (P)	\$257,340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gravity Main	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total:</b>	<b>\$291,891</b>	<b>\$0</b>									

**Facilities**

<b>Segment</b>	<b>Backlog</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Admin Building	\$72,239	\$0	\$0	\$0	\$0	\$0	\$0	\$86,913	\$0	\$0	\$0
Baxter Ward Community Centre	\$2,671,758	\$0	\$0	\$0	\$0	\$0	\$0	\$406,687	\$0	\$0	\$0
Bressette Homestead	\$44,991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Services Building	\$0	\$85,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Station 1 - Honey Harbour	\$434,807	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Station 2 - MacTier	\$606,944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Station 3 - Port Severn	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99,148	\$0	\$0	\$0
MacTier Library	\$27,498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69,544	\$0
MacTier Memorial Arena	\$6,418,273	\$0	\$22,157	\$0	\$0	\$0	\$0	\$0	\$1,312,983	\$0	\$0
Port Severn Park Facility (Splash Pad)	\$0	\$80	\$0	\$0	\$0	\$0	\$60	\$0	\$0	\$0	\$0
Public Works Shop - MacTier (North)	\$1,413,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Works Shop - Port Severn (South)	\$14,874	\$0	\$134,572	\$0	\$0	\$0	\$0	\$75,943	\$0	\$0	\$0
Sand Salt Dome - MacTier (North)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,246
<b>Total:</b>	<b>\$11,704,874</b>	<b>\$86,062</b>	<b>\$156,729</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60</b>	<b>\$668,691</b>	<b>\$1,312,983</b>	<b>\$69,544</b>	<b>\$83,246</b>

**Fleet – Rolling Stock**

<b>Segment</b>	<b>Backlog</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Admin	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
Building Department	\$0	\$0	\$0	\$65,000	\$0	\$70,000	\$72,117	\$0	\$0	\$0	\$0
Fire and Emergency Services	\$0	\$0	\$70,000	\$70,000	\$70,000	\$800,000	\$60,774	\$625,000	\$6,552	\$856,649	\$90,033
Parks and Recreation	\$0	\$0	\$0	\$77,000	\$40,000	\$77,000	\$0	\$76,542	\$12,000	\$0	\$65,000
Public Works	\$0	\$0	\$0	\$405,000	\$95,000	\$82,672	\$545,000	\$593,543	\$175,000	\$320,000	\$725,000
<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,000</b>	<b>\$617,000</b>	<b>\$255,000</b>	<b>\$1,029,672</b>	<b>\$677,891</b>	<b>\$1,295,085</b>	<b>\$193,552</b>	<b>\$1,176,649</b>	<b>\$880,033</b>

<b>Parks and Natural Capital</b>											
<b>Segment</b>	<b>Backlog</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Baxter Ward Outdoor Rink	\$0	\$0	\$0	\$15,000	\$47,670	\$0	\$0	\$0	\$155,070	\$0	\$0
Bloody Bay	\$7,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gibson Lake Boat Launch & Ball Field	\$0	\$0	\$0	\$0	\$0	\$79,067	\$0	\$28,109	\$0	\$0	\$25,377
Honey Harbour Marina	\$48,598	\$0	\$0	\$0	\$9,348	\$45,000	\$0	\$0	\$0	\$0	\$0
Honey Harbour Park	\$0	\$0	\$0	\$36,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MacTier Ball Park	\$32,561	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Minors Bay Boat Launch - Go Home Lake	\$0	\$0	\$0	\$136,421	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
Port Severn Park – Jenmac	\$0	\$0	\$0	\$0	\$41,413	\$0	\$0	\$0	\$0	\$0	\$0
Regatta Beach	\$78,526	\$0	\$16,780	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0
Six Mile Lake - Tennis Courts	\$145,780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600
Stewart Lake Beach	\$0	\$0	\$0	\$0	\$3,960	\$0	\$0	\$92,596	\$0	\$13,047	\$19,913
Trail System	\$10,000	\$0	\$0	\$0	\$0	\$0	\$375,667	\$0	\$0	\$0	\$0
Twelve Mile Docks	\$0	\$0	\$0	\$80,034	\$5,586	\$0	\$0	\$0	\$0	\$0	\$24,830
Wawautosa	\$0	\$0	\$0	\$0	\$0	\$0	\$361,884	\$0	\$0	\$0	\$0
<b>Total:</b>	<b>\$44,991</b>	<b>\$0</b>									

<b>Equipment</b>											
<b>Segment</b>	<b>Backlog</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Fire and Emergency Services	\$0	\$0	\$9,056	\$89,519	\$206,606	\$60,040	\$71,255	\$63,929	\$65,090	\$56,090	\$88,266
Information Technology	\$0	\$0	\$415,000	\$15,000	\$15,000	\$103,115	\$15,000	\$415,000	\$15,000	\$30,400	\$0
Library	\$0	\$0	\$25,172	\$25,654	\$23,467	\$30,622	\$19,705	\$23,178	\$23,434	\$75,314	\$25,654
Parks and Rec Equipment	\$30,000	\$0	\$10,000	\$10,000	\$58,379	\$25,000	\$15,027	\$10,000	\$10,000	\$10,000	\$40,000
Public Works	\$0	\$0	\$0	\$0	\$6,316	\$23,240	\$0	\$81,808	\$11,105	\$74,447	\$6,316
<b>Total:</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$459,228</b>	<b>\$140,173</b>	<b>\$309,768</b>	<b>\$242,017</b>	<b>\$120,987</b>	<b>\$593,915</b>	<b>\$124,629</b>	<b>\$246,251</b>	<b>\$160,236</b>

Road Appurtenances											
Segment	Backlog	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Guiderails	\$213,643	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Signage (P)	\$0	\$0	\$0	\$0	\$7,346	\$1,296	\$0	\$0	\$14,170	\$7,630	\$6,697
Streetlights (P)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total:</b>	<b>\$213,643</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,346</b>	<b>\$1,296</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,170</b>	<b>\$7,630</b>	<b>\$6,697</b>

# Appendix B: Level of Service Maps

-  District of Muskoka
-  Townships
-  First Nations Communities

**Muskoka Road Network**

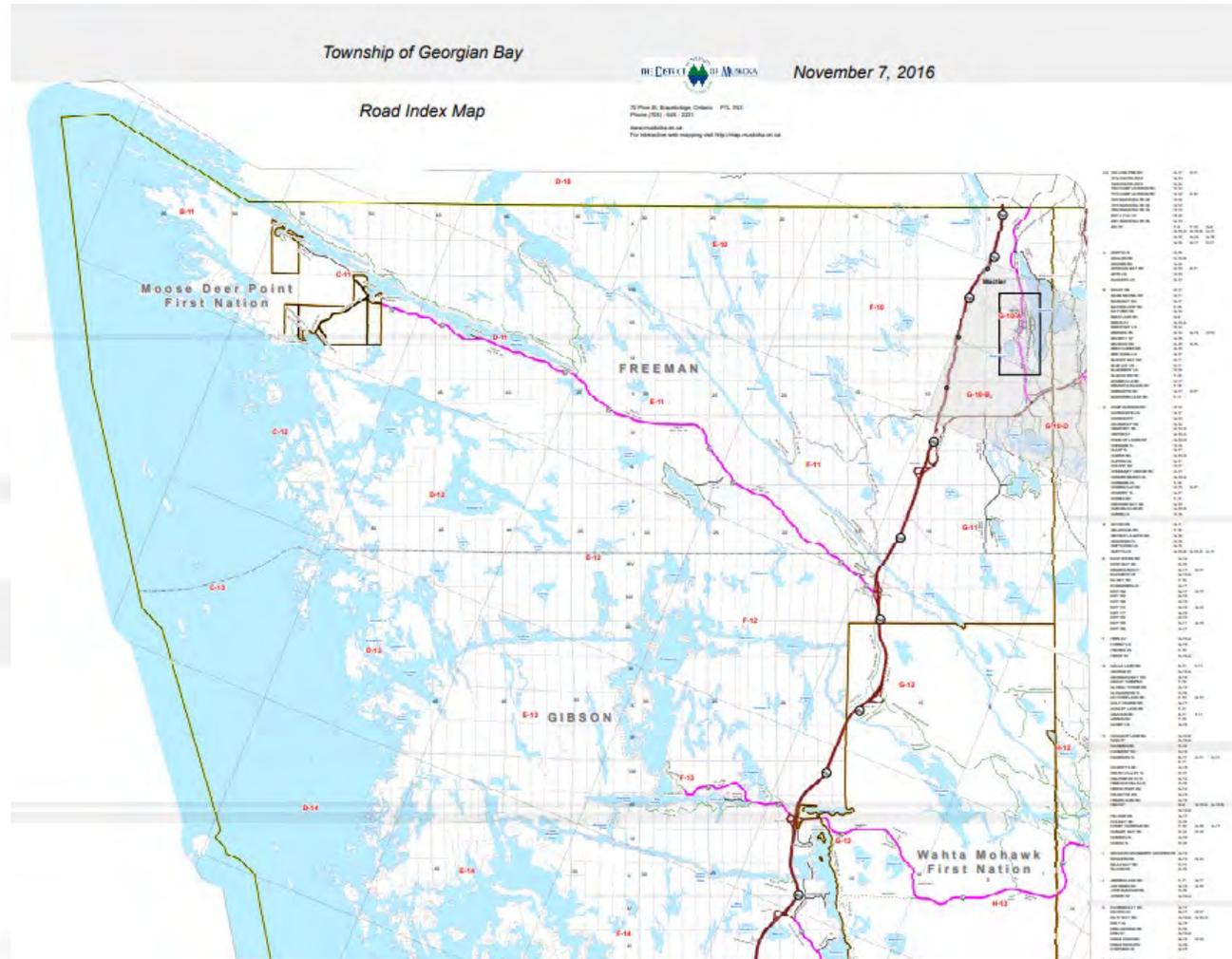
-  Provincial Roads
-  Muskoka District Roads
-  Township Roads
-  Private Roads
-  Proposed
-  Seasonal Maintenance Trail
-  Trail
-  Railways

-  Lake
-  Parcel Fabric

**XI 5 Concession & Lot**

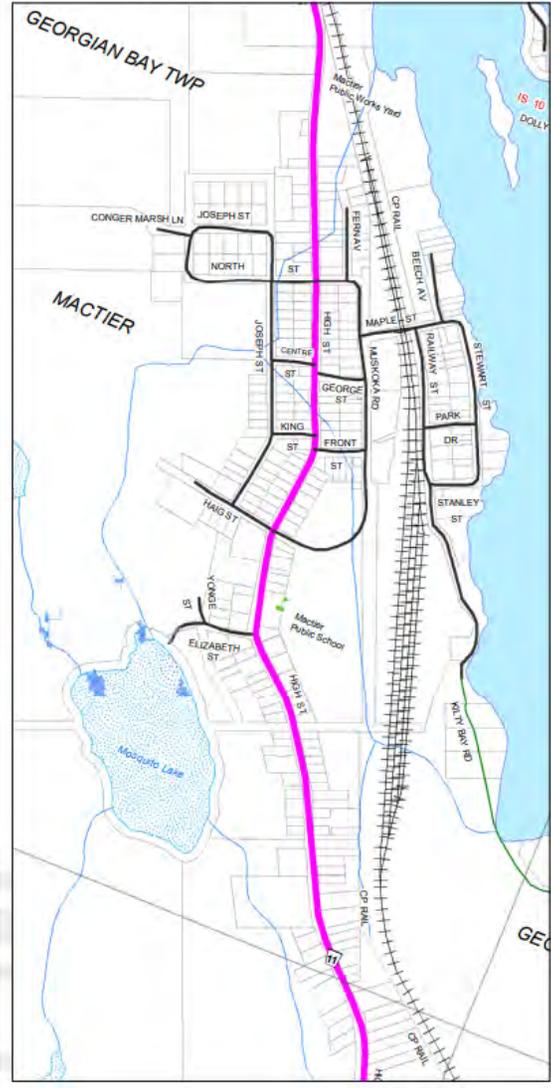
**MOH Points**

-  Hospital
-  Church
-  Marina
-  Nursing Home
-  School
-  Other

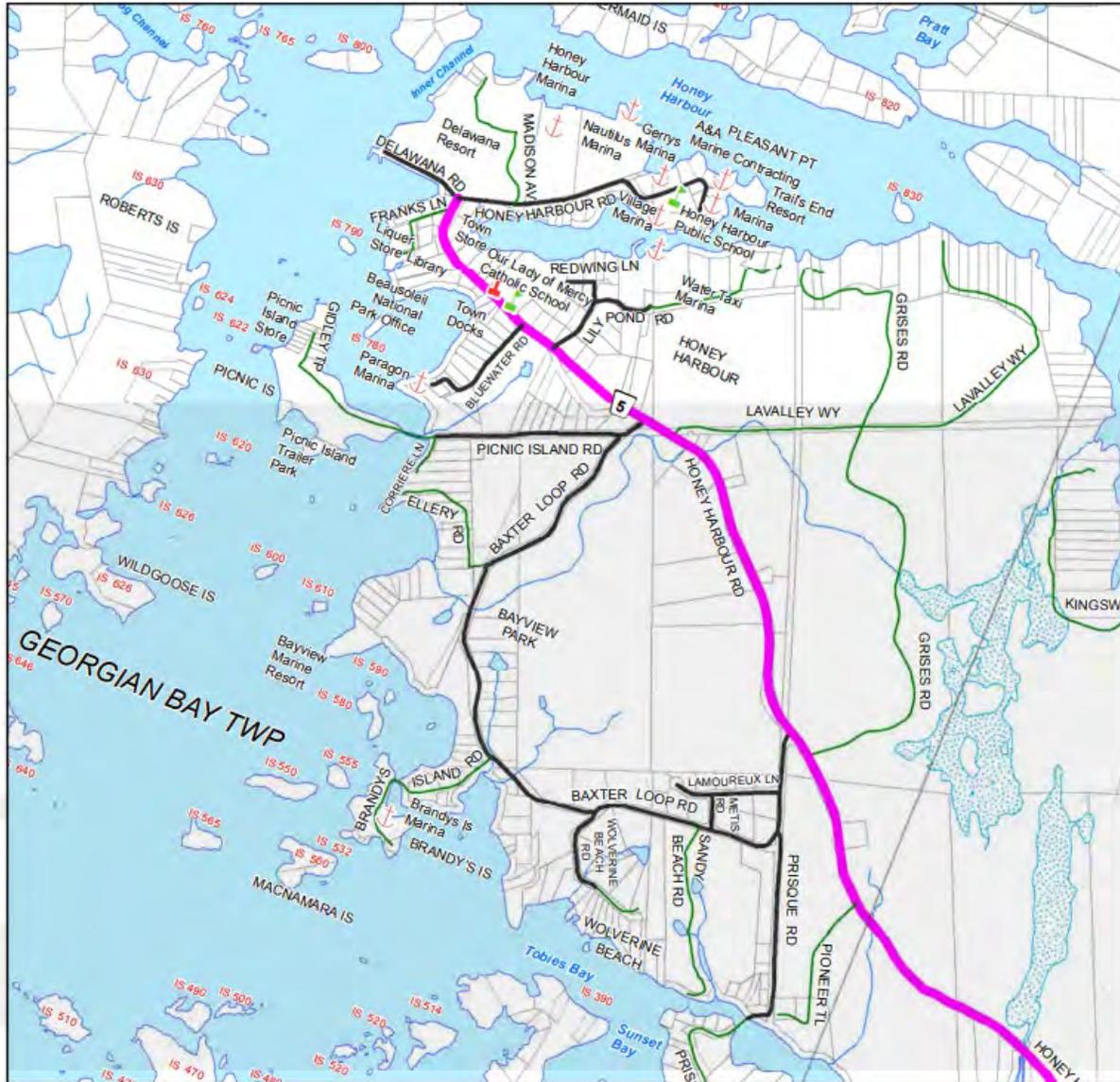




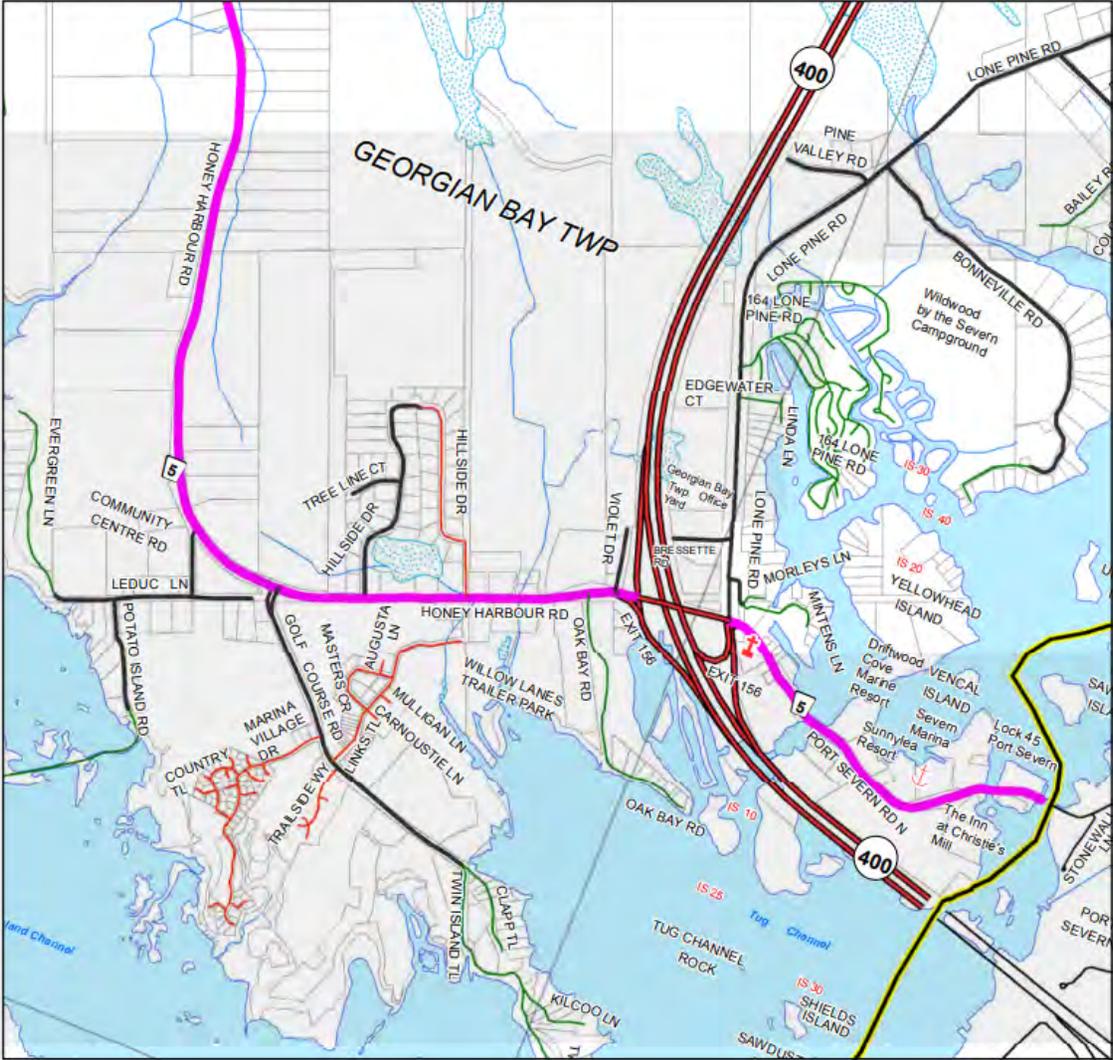
### Mactier (G-10-A)



# Honey Harbour (F-16)



# Port Severn (G-17)



# Appendix C: Risk Rating Criteria

## Probability of Failure

Asset Category	Risk Criteria	Criteria Weighting	Value/Range	Probability of Failure Score
Equipment	Condition	100%	80-100	1
			60-84	2
			40-59	3
			20-39	4
			0-19	5
Facilities	Condition	100%	80-100	1
			60-84	2
			40-59	3
			20-39	4
			0-19	5
Fleet – Rolling Stock	Condition	100%	80-100	1
			60-84	2
			40-59	3
			20-39	4
			0-19	5
Parks and Natural Capital	Condition	100%	80-100	1
			60-84	2
			40-59	3
			20-39	4
			0-19	5

Asset Category	Risk Criteria	Criteria Weighting	Value/Range	Probability of Failure Score
Road Network	Condition	60%	85-100	1
			70-84	2
			50-69	3
			30-49	4
			0-29	5
	Service Life Remaining (years)	40%	20+	1
			10-19	1
			5-9	3
			2-4	4
			0-1	5
Storm Sewer System (Culverts)	Condition	100%	80-100	1
			60-84	2
			40-59	3
			20-39	4
			0-19	5
Storm Sewer System (Storm Main 300 mm)	Condition	100%	90-100	1
			70-89	2
			50-69	3
			30-49	4
			0-29	5

## Consequence of Failure

Asset Category	Risk Classification	Risk Criteria	Value/Range	Consequence of Failure Score
Equipment	Economic (100%)	Historical Cost (100%)	\$0-\$100,000	1
			\$100,001-\$250,000	2
			\$250,001-\$500,000	3
			\$500,001-\$1,000,000	4
			\$1,000,001+	5
Facilities	Economic (100%)	Historical Cost (100%)	\$0-\$100,000	1
			\$100,001-\$250,000	2
			\$250,001-\$500,000	3
			\$500,001-\$1,000,000	4
			\$1,000,001+	5
Fleet – Rolling Stock	Economic (100%)	Historical Cost (100%)	\$0-\$100,000	1
			\$100,001-\$250,000	2
			\$250,001-\$500,000	3
			\$500,001-\$1,000,000	4
			\$1,000,001+	5
Parks and Natural Capital	Economic (100%)	Historical Cost (100%)	\$0-\$100,000	1
			\$100,001-\$250,000	2
			\$250,001-\$500,000	3
			\$500,001-\$1,000,000	4
			\$1,000,001+	5
Road Network	Economic (70%)	Replacement Cost (100%)	\$0-\$14	1
			\$15-\$29	2
			\$30-\$49	3
			\$50-\$99	4
			\$100+	5

Asset Category	Risk Classification	Risk Criteria	Value/Range	Consequence of Failure Score
Storm Sewer System (Culverts)	Economic (100%)	Replacement Cost (100%)	\$0-\$100,000	1
			\$100,001-\$250,000	2
			\$250,001-\$500,000	3
			\$500,001-\$1,000,000	4
			\$1,000,001+	5
Storm Sewer System (Storm Main 300 mm)	Economic (100%)	Replacement Cost (100%)	\$0-\$25,000	1
			\$25,001-\$50,000	2
			\$50,001-\$75,000	3
			\$75,001-\$150,000	4
			\$150,001+	5

# Appendix D: Condition Assessment Guidelines

The foundation of good asset management practice is accurate and reliable data on the current condition of infrastructure. Assessing the condition of an asset at a single point in time allows staff to have a better understanding of the probability of asset failure due to deteriorating condition.

Condition data is vital to the development of data-driven asset management strategies. Without accurate and reliable asset data, there may be little confidence in asset management decision-making which can lead to premature asset failure, service disruption and suboptimal investment strategies. To prevent these outcomes, the Township's condition assessment strategy should outline several key considerations, including:

- The role of asset condition data in decision-making
- Guidelines for the collection of asset condition data
- A schedule for how regularly asset condition data should be collected

## Role of Asset Condition Data

The goal of collecting asset condition data is to ensure that data is available to inform maintenance and renewal programs required to meet the desired level of service. Accurate and reliable condition data allows municipal staff to determine the remaining service life of assets, and identify the most cost-effective approach to deterioration, whether it involves extending the life of the asset through remedial efforts or determining that replacement is required to avoid asset failure.

In addition to the optimization of lifecycle management strategies, asset condition data also impacts the Township's risk management and financial strategies. Assessed condition is a key variable in the determination of an asset's probability of failure. With a strong understanding of the probability of failure across the entire asset portfolio, the Township can develop strategies to mitigate both the probability and consequences of asset failure and service disruption. Furthermore, with condition-based determinations of future capital expenditures, the Township can develop long-term financial strategies with higher accuracy and reliability.

## Guidelines for Condition Assessment

Whether completed by external consultants or internal staff, condition assessments should be completed in a structured and repeatable fashion, according to consistent and objective assessment criteria. Without proper guidelines for the completion of condition assessments there can be little confidence in the validity of condition data and asset management strategies based on this data.

Condition assessments must include a quantitative or qualitative assessment of the current condition of the asset, collected according to specified condition rating criteria, in a format that can be used for asset management decision-making. As a result, it is important that staff adequately define the condition rating criteria that should be used and the assets that require a discrete condition rating. When engaging with external consultants to complete condition assessments, it is critical that these details are communicated as part of the contractual terms of the project.

There are many options available to the Township to complete condition assessments. In some cases, external consultants may need to be engaged to complete detailed technical assessments of infrastructure. In other cases, internal staff may have sufficient expertise or training to complete condition assessments.

## Developing a Condition Assessment Schedule

Condition assessments and general data collection can be both time-consuming and resource intensive. It is not necessarily an effective strategy to collect assessed condition data across the entire asset inventory. Instead, the Township should prioritize the collection of assessed condition data based on the anticipated value of this data in decision-making. The International Infrastructure Management Manual (IIMM) identifies four key criteria to consider when making this determination:

1. **Relevance:** every data item must have a direct influence on the output that is required
2. **Appropriateness:** the volume of data and the frequency of updating should align with the stage in the assets life and the service being provided
3. **Reliability:** the data should be sufficiently accurate, have sufficient spatial coverage and be appropriately complete and current
4. **Affordability:** the data should be affordable to collect and maintain

**Report for Public Consultation**

Prepared by Hemson for the Township of Georgian Bay

# 2024 Development Charges Background Study

April 4, 2024



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# List of Acronyms

AMP Asset Management Plan

BTE Benefit to Existing

COG Cost of Growth

DCA Development Charges Act

DC Development Charges

GFA Gross Floor Area

PPB Post-Period Benefit

PPU Persons Per Unit

# Executive Summary

## A. Purpose of Development Charges (DC) Background Study

Hemson Consulting Ltd. was retained by the Township of Georgian Bay to complete a Development Charges (DC) Background Study (the “Background Study”). The Background Study provides the basis and background to update the Township’s development charges to reflect the servicing needs of development and redevelopment.

### i. Study Consistent with Development Charges Legislation

The Township’s Background Study is presented as part of a process to approve a new DC By-law in compliance with the *Development Charges Act (DCA)*. The study is prepared in accordance with the *DCA* and associated regulations, including amendments that came into force through the *More Homes, More Choice Act*, the *COVID-19 Economic Recovery Act*, and the *More Homes Built Faster Act (Bill 23)*.

### ii. Key Steps of the Development Charges Calculation

In accordance with the *DCA* and associated regulation, several key steps are required to calculate development charges. These include:

- Preparing a development (growth) forecast;
- Establishing historical service levels;
- Determining the increased needs for services arising from development and appropriate shares of capital costs;
- Determining how these costs are attributed to development types (i.e. residential and non-residential).

### iii. Development-Related Capital Forecast is Subject to Change

Township Council directed that this Background Study be prepared on the basis of information on development-related capital costs and associated development charges that were presented to Council on March 28, 2024. However, the Background Study is a point-in-time analysis and there may be changes to capital project timing, scope and costs through the Township’s normal annual budget process.

## B. Development Forecast

The table summarizes the residential and non-residential development forecast over the 2024-2033 planning period. The development forecast is based on the District of Muskoka’s 2024 Phase 1 Update: Background Study – Draft District-wide Scenarios and Growth Allocations (released 30 January, 2024). The forecast is discussed in more detail in Appendix A.

Development Forecast	2023 Estimate	2024 - 2033	
		Growth	Total at 2033
Total Households (Permanent and Seasonal)	6,015	310	6,325
Total Population (Permanent and Seasonal) <i>Population in New Dwellings</i>	19,492	964 <i>862</i>	20,456
Employment	1,011	262	1,273
Non-Residential Building Space (sq.m.)		11,790	

## C. Development-Related Capital Program

The development-related capital program for all services is planned over a 10-year period from 2024 to 2033. The gross cost of the program amount to

\$20.0 million, of which \$3.3 million is eligible for recovery through development charges. Details regarding the capital programs for each service are provided in Appendix B of this report.

## D. Calculated Development Charges

Development charge rates have been established under the parameters and limitations of the *DCA*. A Township-wide uniform cost recovery approach is used to calculate development charges for all services.

The table below provides the Township-wide charges for residential and non-residential development based on the aforementioned development forecasts.

### Calculated Township-wide Development Charges

Service	Residential Charge By Unit Type (1)					Non-Residential
	Singles & Semis	Rows & Other Multiples	Apartments - Large	Apartments - Small	Park Model Trailers	Charge per Square Metre
Library Services	\$751	\$493	\$422	\$328	\$422	\$0.00
Parks And Recreation	\$3,633	\$2,384	\$2,043	\$1,589	\$2,043	\$0.00
Fire Protection	\$3,261	\$2,140	\$1,834	\$1,427	\$1,834	\$22.25
Services Related To A Highway	\$2,387	\$1,566	\$1,342	\$1,044	\$1,342	\$16.28
Development-Related Studies	\$415	\$273	\$234	\$182	\$234	\$2.83
<b>TOTAL CHARGE</b>	<b>\$10,447</b>	<b>\$6,856</b>	<b>\$5,875</b>	<b>\$4,570</b>	<b>\$5,875</b>	<b>\$41.36</b>

The calculated development charges will be phased-in over a 5-year time period in accordance with the *DCA*. The legislation requires that the following phase-in be applied to the fully calculated rates:

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

## **E. Cost of Growth Analysis**

An overview of the long-term capital and operating costs, as well as the asset management-related annual provisions for capital facilities and infrastructure to be included in the DC by-law, is provided in Appendix D of the Background Study. This examination is required by the *DCA*.

## **F. Local Service Policy**

A Local Service Policy has been included in Section 8 (D) of this report.

## **G. DC By-law Included Under Separate Cover**

The Township's proposed DC By-law will be released in draft at least two weeks prior to a public meeting to be held under the DCA on May 13, 2024.

# 1. Introduction

The Township of Georgian Bay 2024 Development Charges (DC) Background Study is presented as part of the process to approve a new DC by-law in compliance with the *Development Charges Act, 1997 (DCA)*. As the Township experiences residential and non-residential development that will increase the demand on municipal services, the Township wishes to implement development charges to fund capital projects related to growth so that development continues to be serviced in a fiscally responsible manner.

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

- A forecast of the amount, type and location of population, housing, and non-residential development anticipated in the Township;
- The average capital service levels provided in the Township over the 15-year period immediately preceding the preparation of the background study;
- A review of future capital projects, including an analysis of gross expenditures, funding sources, and net expenditures incurred, or to be incurred, by the Township or its local boards to provide for the anticipated development, including the determination of the eligible and ineligible components of the capital projects;
- An asset management plan that demonstrates that all assets are financially sustainable over their full life cycle; and,
- An examination of the long-term capital and operating costs for the capital infrastructure required for each service to which the development charges by-laws would relate.

This study presents the results of the review to determine the development-related net capital costs that are attributable to development that is forecast to occur in the Township. The development-related net capital costs are then apportioned among various types of development (residential and non-residential) in a manner that reflects the increase in the need for each service attributable to each type of development. The study therefore calculates development charges for various types of development.

The *DCA* provides for a period of public review and comment regarding the proposed development charges. This process includes considering and responding to comments received by members of the public about the calculated charges. Following completion of this process, in accordance with the *DCA* and Council's review of this study, it is intended that Council will pass a new development charges by-law for the Township.

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

## **A. Legislative Context**

The study is prepared in accordance with the *DCA* and associated regulations, including the amendments that came into force most recently on November 28, 2022 as per *Bill 23: More Homes Built Faster Act, 2022*. Key legislative changes include:

- Five-year mandatory phase-in of the calculated DC rates (beginning with a 20% reduction in Year 1, decreasing by 5% annually until Year 5);
- Extension of historical service level standards from a 10 to 15-year planning period;
- DC by-laws now expire every 10 years instead of 5 years;
- The amount of interest paid on DC deferrals and freeze is capped at prime plus 1%;

- Costs associated with studies, parking, cemeteries, and housing services are now ineligible for recovery through DCs;
- Municipalities must spend or allocate 60% of available DC reserve funds every year for roads, water and wastewater services; and
- Discounts for purpose built rental housing based on the number of bedrooms.

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

## **B. Relevant Analysis**

The underlying assumptions and calculation methodologies contained in the DC Background Study have been informed by a range of inputs including the Township’s capital budget and forecasts, existing master plans, and discussions with Township staff.

## **C. Consultation and Approval Process**

The following provides a summary of the consultation and approval process undertaken to complete the Background Study. Following the release of the Background Study, consultation will continue with the public prior to the passage of the new DC By-law(s) anticipated to occur in June 2024.

### **Timeline of Consultation and Approval Process**

<b>Activity</b>	<b>Date</b>
Council Information Session	March 28, 2024
Public Release of DC Background Study	April 4, 2024
Statutory Public Meeting	May 13, 2024
Passage of 2024 DC By-law	June 2024 (targeted)

## 2. The DC Methodology Aligns Development-Related Costs and Benefits

Several key steps are required in calculating a development charge. However, specific circumstances arise in each municipality which must be reflected in the calculation. In this study, we have tailored our approach to the Township of Georgian Bay's unique circumstances. The approach to the calculated development charges is focused on providing a reasonable alignment of development-related costs with the development that necessitates them. This study calculates charges on a Township-wide basis which is consistent with the Township's 2019 Development Charges Background Study.

### A. Consideration for Area Rated Services

In accordance with the *DCA*, Council must consider the use of area rating, also known as area-specific development charges, as part of the Background Study. The Township has historically used a Township-wide approach. Based on discussions with staff and Council, this historical practice has been maintained as part of this Background Study update.

### B. Township-Wide Development Charges Are Proposed

The *DCA* requires that DC by-laws designate the areas within which DCs shall be imposed. The development charges may apply to all lands in a municipality or to other designated development areas as specified in the by-laws.

For all services, a range of capital facilities and infrastructure is available throughout the Township, and all permanent and seasonal Georgian Bay residents and employees have access to these assets. As new development occurs, new infrastructure will be needed in order to

maintain overall service levels in the Township. A widely accepted method of sharing the development-related capital costs for such Township services is to apportion them over all the anticipated growth.

The following services are included in the Township-wide development charges calculations:

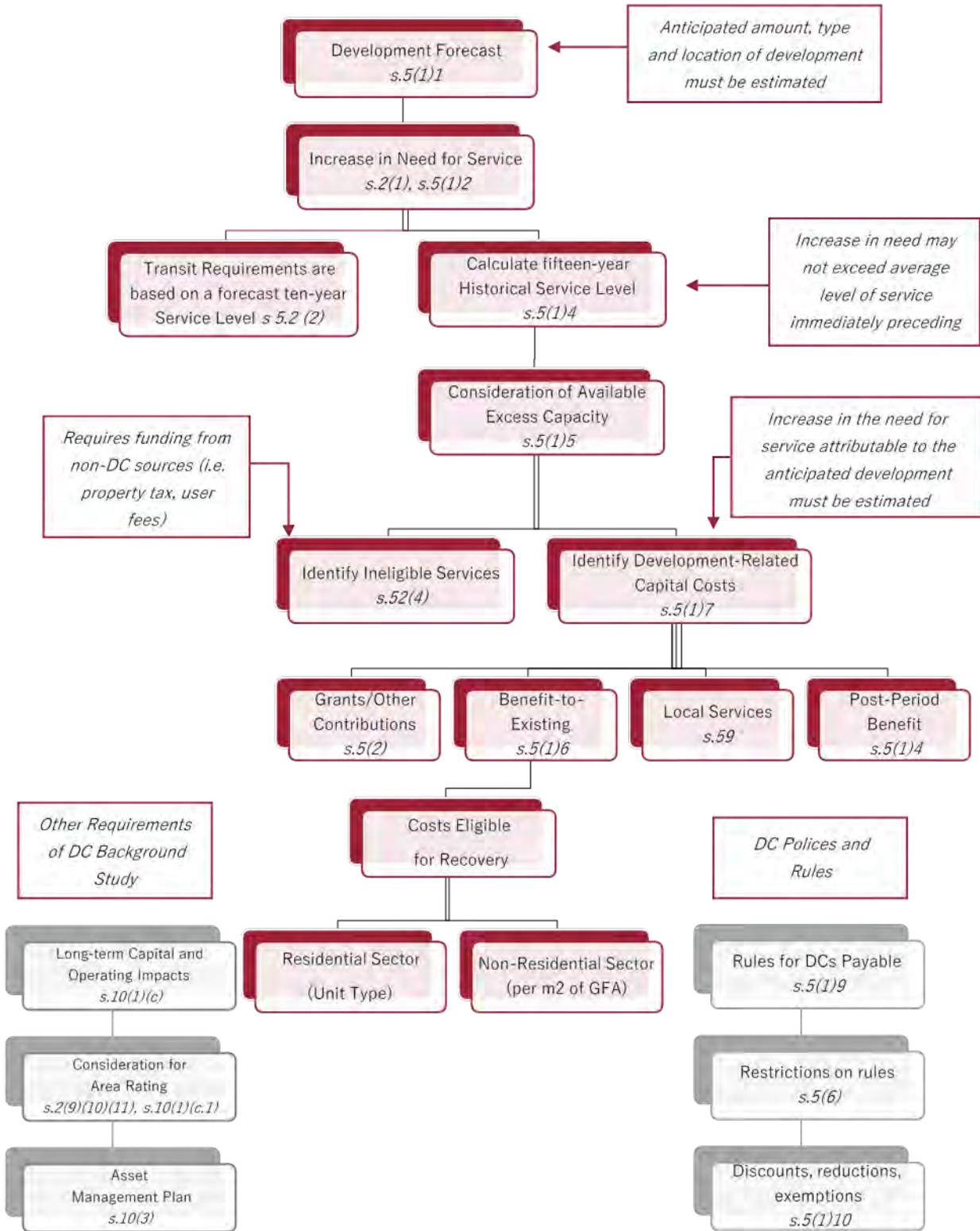
- Library Services
- Parks and Recreation
- Fire Protection
- Development-Related Studies
- Services Related to a Highway (Public Works and Roads and Related)

These services form a reasonable basis in which to plan and administer the Township-wide development charges. It is noted that the analysis of each of these services examines the individual capital facilities and equipment that constitute it. The resulting development charges for these services would be imposed against all development anywhere in the Township.

### **C. Key Steps In Determining DCs for Future Development-Related Projects**

Several key steps are required in calculating DCs for future development-related projects. These are summarized below and shown schematically in Figure 1.

**Figure 1: Statutory Requirements of Development Charge Calculation and Study Process**



## **i. Development Forecast**

The first step in the methodology requires that a development forecast be prepared for forecast study period, in this case the 10-year period 2024-2033. The 10-year planning horizon is used for all services considered in this study.

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

The non-residential portion of the forecast estimates the gross floor area (GFA) of building space to be developed over the 10-year period 2024-2033. The forecast of GFA is based on the employment forecasts for the Township. Factors for floor space per worker by category are used to convert the employment forecast into gross floor areas for the purposes of the Background Study.

## **ii. Service Categories and Historical Service Levels**

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

... must not include an increase that would result in the level of service exceeding the average level of that service provided in the municipality over the 15-year period immediately preceding the preparation of the background study...(s. 5. (1) 4.)

Historical 15-year average service levels thus form the basis for development charges. A review of the Township’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 development charge can be determined. The historical service levels used in this study have been calculated based on the period 2009-2023.

### iii. **Development-Related Capital Program and Analysis of DC Eligible Costs to be recovered through Development Charges**

A development-related capital program has been prepared by the Township's departments, in consultation with Hemson, as part of the study. The program identifies development-related projects and their gross and net municipal costs, after allowing for capital grants, subsidies or other recoveries as required by the Act (*DCA*, s. 5. (2)). The capital program provides another cornerstone upon which development charges are based. The *DCA* requires that the increase in the need for service attributable to the anticipated development may include an increase:

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

In conjunction with *DCA*, s. 5. (1) 4. referenced above, these sections have the effect of requiring that the development charge be calculated on the lesser of the historical 15-year average service levels or the service levels embodied in future plans of the Township. The development-related capital program prepared for this study ensures that development charges are only imposed to help pay for projects that have been or are intended to be purchased or built in order to accommodate future anticipated development. It is not sufficient in the calculation of development charges merely to have had the service in the past. There must also be a demonstrated commitment to continue to emplace facilities or infrastructure in the future. In this regard, O. Reg. 82/98, s. 3 states that:

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

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

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

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

The next step in the determination of development charges is the allocation of the development-related net capital costs between the residential and the non-residential sectors. In the Township of Georgian Bay, the allocation is based on projected changes in population and employment over the planning periods.

The residential component of the development charges is applied to different housing types based on average occupancy factors. The non-residential component is applied on the basis of gross building space in square metres.

#### **v. Final Adjustment**

The final determination of the development charge results from adjustments made to development-related DC eligible costs for each service and sector resulting from the application of any unallocated growth-related reserve fund balances that are available to finance the development-related capital costs in the capital program.

## **D. Operating & Capital Cost Impacts and Asset Management Plan Legislative Requirements**

Section 10 of the *DCA* identifies what must be included in a Development Charges Background Study, namely:

- s.10 (2) The development charge background study shall include,
  - (c) an examination, for each service to which the development charge by-law would relate, of the long term capital and operating costs for capital infrastructure required for the service; and
  - (c.2) an asset management plan prepared in accordance with subsection (3).

### **i. Asset Management Plan**

- (3) The asset management plan shall,
  - (a) deal with all assets whose capital costs are proposed to be funded under the development charge by-law;
  - (b) demonstrate that all the assets mentioned in clause (a) are financially sustainable over their full life cycle;
  - (c) contain any other information that is prescribed; and
  - (d) be prepared in a prescribed manner.

The requirement to include an Asset Management Plan (AMP) was part of the *DCA* amendments that came into effect on January 1, 2016. A key function of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the development charges by-law are financially sustainable over their full life cycle. The section of the DC Background Study that deals with the operating and capital cost impacts and the asset management plan can be found in Appendix D.

### 3. Development Forecast

This section provides the basis for the development forecasts used to calculate the development charges for the Township of Georgian Bay. A more detailed summary of the forecasts, including tables illustrating historical trends and forecast results is provided in Appendix A.

The forecasts are based on a range of statistical data including Statistics Canada Census and National Household Survey data, Canada Mortgage Housing Corporation (CMHC) housing market information. They are based on the District of Muskoka's 2024 Phase 1 Update: Background Study – Draft District-wide Scenarios and Growth Allocations (released 30 January, 2024). The Phase 1 Update provides details on the forecast methodology and key assumptions.

#### i. Residential Forecast

Development charges are levied on residential development as a charge per new unit. Therefore, for the residential forecast, a projection of the population growth (or net population growth) as well as the population growth in new units is required.

The population growth determines the need for additional facilities and provides the foundation for the development-related capital program.

When calculating the development charge, the development-related net capital costs are spread over the total additional population that occupy new housing units. This population in new units represents the population from which development charges will be collected.

Table 1 provides a summary of the residential forecast for a ten-year planning period, from 2024 to 2033. The 10-year planning period is applicable to all development charge services.

As shown on Table 1, the Township's total population (permanent and seasonal) is forecast to increase by 964 over the next 10 years, reaching 20,456 people by 2033. Over the 10-year planning period from 2024 to 2033, the number of

households is forecast to increase by 310, which translates to population growth in new units of 862 persons.

**ii. Non-Residential Forecast**

Development charges are levied on non-residential development as a charge per square metre of GFA. The non-residential forecast requires a projection of employment growth as well as a projection of new floor space in the Township.

The non-residential forecast projects an increase of 262 jobs by 2033, excluding work from home employment. The net employment growth will be accommodated in approximately 11,790 square metres of new non-residential building space by 2033.

A summary of the non-residential growth forecast can be found in Table 1.

**TABLE 1**

**TOWNSHIP OF GEORGIAN BAY  
SUMMARY OF RESIDENTIAL & NON-RESIDENTIAL  
DEVELOPMENT FORECAST**

Development Forecast	2023 Estimate	2024 - 2033	
		Growth	Total at 2033
Total Households (Permanent and Seasonal)	6,015	310	6,325
Total Population (Permanent and Seasonal) <i>Population in New Dwellings</i>	19,492	964 <i>862</i>	20,456
Employment	1,011	262	1,273
Non-Residential Building Space (sq.m.)		11,790	

## 4. Summary of Historical Capital Service Levels

The *DCA* and O. Reg. 82/98 require that the development charges be set at a level no higher than the average service level provided in the Township over the 15-year period immediately preceding the preparation of the background study, on a service-by-service basis.

For General Services (Library, Parks and Recreation, Fire) and Services Related to a Highway: Public Works and Roads and Related infrastructure, the legislative requirement is met by documenting historical service levels for the preceding 15 years; in this case, for the period 2009 to 2023. Typically, service levels are measured as a ratio of inputs per capita or per capita and employee.

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 dollars per 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 development reflect not only the quantity (number and size) but also the quality (value or replacement cost) of service provided historically by the Township. Both the quantitative and qualitative aspects of service levels used in the present analysis are based on information provided by Township staff based on historical records and their experience with costs to acquire or construct similar facilities, equipment and infrastructure.

Table 2 summarizes service levels for all services included in the development charges calculations. Appendix B provides detailed historical inventory data upon which the calculation of service levels is based for all services.

**TABLE 2**  
**TOWNSHIP OF GEORGIAN BAY**  
**HISTORICAL AVERAGE SERVICE LEVELS**  
**2009 - 2023**

Service	Historical Average Service Level 2009 - 2023
<b>1.0 LIBRARY SERVICES</b>	<b>\$217.06 per capita</b>
Buildings	\$159.23 per capita
Land	\$8.85 per capita
Materials	\$43.48 per capita
Furniture And Equipment	\$5.50 per capita
<b>2.0 PARKS AND RECREATION</b>	<b>\$1,537.78 per capita</b>
Recreation Facilities	\$1,476.43 per capita
Park Development	\$61.35 per capita
<b>3.0 FIRE PROTECTION</b>	<b>\$930.18 per capita &amp; employment</b>
Buildings	\$243.55 per capita & employment
Land	\$32.50 per capita & employment
Furniture & Equipment	\$419.46 per capita & employment
Vehicles	\$234.67 per capita & employment
<b>4.0 SERVICES RELATED TO A HIGHWAY</b>	<b>\$5,279.95 per capita &amp; employment</b>
Public Works And Fleet	\$447.44 per capita & employment
Roads And Related	\$4,832.51 per capita & employment

## 5. Development-Related Capital Forecast

The *DCA* requires the Council of a Municipality to express its intent to provide future capital facilities at the level incorporated in the development charges calculation. As noted above in Section 2, *O. Reg. 82/98*, s. 3 states that:

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

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

Based on the development forecasts summarized in Section 3 and detailed in Appendix A, Township staff, in collaboration with the consultants, developed a development-related capital program setting out those projects that are required to service anticipated development. For all services the capital plan covers the 10-year period from 2024-2033.

One of the recommendations contained in the Background Study is for Council to adopt the development-related capital program derived for the purposes of the development charges 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 development occurring in the Township. It is acknowledged that changes to the capital program presented here may occur through the Township's normal capital budget process.

## B. The Development-Related Capital Forecast

A summary of the development-related capital forecast for all services considered in this study is presented in Table 3. The table shows that the gross cost of the Township's capital forecast is estimated to be \$20.0 million. Approximately \$1.2 million in grants and subsidies have been identified. These include Federal and Provincial grants as well as the District of Muskoka's share of specific projects. The Township's share of the capital forecast is \$18.8 million after grants and subsidies have been accounted for.

The capital forecast incorporates those projects identified to be related to development 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 development charges. Portions of the capital forecast may relate to replacement of existing facilities, shares of projects that benefit the existing population, or growth anticipated to occur beyond the 2024–2033 planning period. After these reductions, the remaining development-related capital costs are brought forward to the development charges calculation.

Of the \$18.8 million net municipal cost 49%, or \$9.3 million, is related to capital works for **Fire Protection**. This includes a provision for the expansion of two fire halls and purchase of associated vehicles and equipment.

The next largest capital program is for **Library Services**, amounting to \$6.0 million and providing for expansions to both library branches, and the acquisition of new furniture, equipment, and materials.

The capital forecast associated with **Services Related to a Highway** includes the construction two salt domes, various new fleet and equipment, roadway capital works, studies, and active transportation projects for \$2.3 million.

The capital forecast associated with **Parks and Recreation** includes the provisions for growth-related improvements to a community centre, various new parks, and studies for \$1.1 million.

The capital forecast associated with **Development-Related Studies** includes various development studies over the planning period, amounting to \$185,000.

On December 13, 2023, the Minister of Municipal Affairs and Housing committed to consultation on potential changes to the DCA, including whether to reintroduce development-related studies as an eligible service/cost under the DCA. At the time of publishing this Background Study, this change has not come into force. However, in anticipation of the change, a Development Related Studies capital program has been included in the Background Study.

Further details on the capital forecasts for each individual service are available in Appendix B.

**TABLE 3**  
**TOWNSHIP OF GEORGIAN BAY**  
**SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM**  
**2024 - 2033**  
**(in \$000)**

<b>Service</b>	<b>Gross Cost</b>	<b>Grants/ Subsidies</b>	<b>Municipal Cost</b>
1.0 Library Services	\$5,954.1	\$0.0	\$5,954.1
2.0 Parks And Recreation	\$1,289.0	\$150.0	\$1,139.0
3.0 Fire Protection	\$9,267.8	\$0.0	\$9,267.8
4.0 Services Related To A Highway	\$3,285.3	\$1,000.0	\$2,285.3
5.0 Development-Related Studies	\$185.0	\$0.0	\$185.0
<b>TOTAL - 10 YEAR PROGRAM</b>	<b>\$19,981.2</b>	<b>\$1,150.0</b>	<b>\$18,831.2</b>

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

This section summarizes the calculation of development charges for each service and the resulting total development charge by type of development. For all services, the calculation of the per capita (residential) and per square metre (non-residential) charges is reviewed.

For residential development, the total per capita amount is applied to different housing types on the basis of average occupancy factors. For non-residential development, the calculated development charges rates are based on gross floor area (GFA) of building space.

It is noted that the calculation of the development charges does not include any provision for exemptions required under the *DCA*, for example, the exemption for enlargements of up to 50% on existing industrial buildings or for affordable/attainable housing. Such legislated exemptions, or other exemptions which Council may choose to provide, will result in a loss of development charges revenue for the affected types of development. Any such revenue loss may not be offset, however, by increasing other portions of the calculated charge.

### A. Development Charges Calculation

A summary of the residential and non-residential development charges for all services is presented in Table 4. Further details of the calculation for each individual service are available in Appendix B.

The capital forecast 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 development charges.

Table 4 shows that \$6.2 million of the capital forecast relates to replacement of existing capital facilities or to shares of projects that provide benefit to the existing community. These portions of capital costs will have to be funded from property taxes or other non-development charges revenue sources.

An additional \$1.13 million of uncommitted development charge reserve funds has been identified, and has been net out of the chargeable capital costs. Another share of the forecast, \$8.2 million, is either attributable to growth beyond the 2033 period (and can therefore only be recovered under future development charges studies) or represents a service level increase in the Township.

The remaining \$3.3 million is carried forward to the development charges calculation as a development-related cost. Of the development-related cost, \$2.8 million has been allocated to new residential development, and \$487,600 has been allocated to new non-residential development. This results in charges of \$3,264.66 per capita and \$41.36 per square metre respectively.

TABLE 4

TOWNSHIP OF GEORGIAN BAY  
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES (2024-2033)

10-Year Growth in Population in New Units	862
10-Year Growth in Square Metres	11,790

	Development-Related Capital Program (2024 - 2033)								
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Prior Growth (\$000)	Other Dev. Related (\$000)	Total DC Eligible Costs for Recovery (\$000)	Residential Share %	Residential Share \$000	Non-Residential Share %	Non-Residential Share \$000
<b>1.0 Library Services</b>	\$5,954.1	\$30.0	\$0.0	\$5,722.0	\$202.2	100%	\$202.2	0%	\$0.00
Calculated Development Charge Per Capita							\$234.63		
Calculated Development Charge Per Sq. m									\$0.00
<b>2.0 Parks And Recreation</b>	\$1,139.0	\$159.5	\$1.4	\$0.0	\$978.1	100%	\$978.1	0%	\$0.00
Calculated Development Charge Per Capita							\$1,135.26		
Calculated Development Charge Per Sq. m									\$0.00
<b>3.0 Fire Protection</b>	\$9,267.8	\$5,250.0	\$443.6	\$2,433.8	\$1,140.4	77%	\$878.1	23%	\$262.29
Calculated Development Charge Per Capita							\$1,019.16		
Calculated Development Charge Per Sq. m									\$22.25
<b>4.0 Services Related To A Highway</b>	\$2,285.3	\$804.3	\$646.4	\$0.0	\$834.5	77%	\$642.6	23%	\$191.95
Calculated Development Charge Per Capita							\$745.82		
Calculated Development Charge Per Sq. m									\$16.28
<b>5.0 Development-Related Studies</b>	\$185.0	\$0.0	\$39.8	\$0.0	\$145.2	77%	\$111.8	23%	\$33.40
Calculated Development Charge Per Capita							\$129.79		
Calculated Development Charge Per Sq. m									\$2.83
<b>TOTAL 10 YEAR PROGRAM</b>	<b>\$18,831.2</b>	<b>\$6,243.8</b>	<b>\$1,131.2</b>	<b>\$8,155.8</b>	<b>\$3,300.5</b>		<b>\$2,812.83</b>		<b>\$487.6</b>
Calculated Development Charge Per Capita							<b>\$3,264.66</b>		
Calculated Development Charge Per Sq. m									<b>\$41.36</b>

**B. Development Charge Rate Tables**

Table 5 provides the calculated development charge rates by residential unit type. The rates range from a high of \$10,447 per unit for a serviced single- and semi-detached units to a low of \$4,570 per unit for small apartments.

Table 6 displays the Township-wide non-residential charges. The fully calculated non-residential charge is \$41.36 per square metre.



TABLE 5

TOWNSHIP OF GEORGIAN BAY  
 TOWNSHIP-WIDE DEVELOPMENT CHARGES  
 RESIDENTIAL DEVELOPMENT CHARGES BY UNIT TYPE

Service	Residential Charge Per Capita	Residential Charge By Unit Type (1)					Percentage of Charge
		Singles & Semis	Rows & Other Multiples	Apartments - Large	Apartments - Small	Park Model Trailers	
Library Services	\$235	\$751	\$493	\$422	\$328	\$422	7.2%
Parks And Recreation	\$1,135	\$3,633	\$2,384	\$2,043	\$1,589	\$2,043	34.8%
Fire Protection	\$1,019	\$3,261	\$2,140	\$1,834	\$1,427	\$1,834	31.2%
Services Related To A Highway	\$746	\$2,387	\$1,566	\$1,342	\$1,044	\$1,342	22.8%
Development-Related Studies	\$130	\$415	\$273	\$234	\$182	\$234	4.0%
<b>TOTAL CHARGE</b>	<b>\$3,265</b>	<b>\$10,447</b>	<b>\$6,856</b>	<b>\$5,875</b>	<b>\$4,570</b>	<b>\$5,875</b>	<b>100.0%</b>
(1) Based on Persons Per Unit Of:		3.20	2.10	1.80	1.40	1.80	

TABLE 6

TOWNSHIP OF GEORGIAN BAY  
 TOWNSHIP-WIDE DEVELOPMENT CHARGES  
 NON-RESIDENTIAL DEVELOPMENT CHARGES PER SQUARE METRE

Service	Charge per Square Metre	Percentage of Charge
Library Services	\$0.00	0.0%
Parks And Recreation	\$0.00	0.0%
Fire Protection	\$22.25	53.8%
Services Related To A Highway	\$16.28	39.4%
Development-Related Studies	\$2.83	6.9%
<b>TOTAL CHARGE</b>	<b>\$41.36</b>	<b>100.0%</b>



### C. Statutory Phase-in of Calculated Development Charges

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

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

Table 7 provides a summary of the 5-year phase in for the calculated residential and non-residential rates in the Township.

**TABLE 7**  
**TOWNSHIP OF GEORGIAN BAY**  
**5-YEAR PHASE-IN OF CALCULATED DEVELOPMENT CHARGES**

<b>Charge Type</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
Singles & Semis \$/unit	\$8,358	\$8,880	\$9,402	\$9,925	\$10,447
Rows & Multiples \$/unit	\$5,485	\$5,828	\$6,170	\$6,513	\$6,856
Large Apartments \$/unit	\$4,700	\$4,994	\$5,288	\$5,581	\$5,875
Small Apartments \$/unit	\$3,656	\$3,885	\$4,113	\$4,342	\$4,570
Park Model Trailers \$/unit	\$4,700	\$4,994	\$5,288	\$5,581	\$5,875
Non-Residential Uniform \$/m2	\$33.09	\$35.16	\$37.22	\$39.29	\$41.36
<i>Phase-in</i>	<i>80%</i>	<i>85%</i>	<i>90%</i>	<i>95%</i>	<i>100%</i>

## D. Comparison of 2024 Newly Calculated Development Charges With Charges Currently In Force in Georgian Bay

Tables 8 and 9 compare the newly calculated residential development charges with currently imposed charges.

As shown in Table 8, the residential development charge rate for a single- or semi-detached unit is calculated to increase by \$3,532 per unit, or 51%.

Table 9 compares the newly calculated non-residential development charges with currently imposed development charges. As shown, the non-residential development charge rate is calculated to increase by \$9.74 per unit, or 31%.

TABLE 8

### TOWNSHIP OF GEORGIAN BAY COMPARISON OF CURRENT AND CALCULATED RESIDENTIAL DEVELOPMENT CHARGES

Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	
Library Services	\$300	\$751	\$451	150%
Parks And Recreation	\$47	\$3,633	\$3,586	7630%
Fire Protection	\$1,643	\$3,261	\$1,618	98%
Services Related To A Highway	\$3,554	\$2,387	(\$1,167)	-33%
Development-Related Studies	\$1,371	\$415	(\$956)	-70%
<b>TOTAL CHARGE</b>	<b>\$6,915</b>	<b>\$10,447</b>	<b>\$3,532</b>	<b>51%</b>

TABLE 9

TOWNSHIP OF GEORGIAN BAY  
 COMPARISON OF CURRENT AND CALCULATED  
 NON-RESIDENTIAL DEVELOPMENT CHARGES

Service	Non-Residential (\$/Square Metre)			
	Current Non-Residential Charge	Calculated Non-Residential Charge	Difference in Charge	
Library Services	\$0.00	\$0.00	\$0.00	N/A
Parks And Recreation	\$0.00	\$0.00	\$0.00	N/A
Fire Protection	\$10.71	\$22.25	\$11.54	108%
Services Related To A Highway	\$11.73	\$16.28	\$4.55	39%
Development-Related Studies	\$9.18	\$2.83	(\$6.35)	-69%
<b>TOTAL CHARGE</b>	<b>\$31.62</b>	<b>\$41.36</b>	<b>\$9.74</b>	<b>31%</b>

## 7. Cost of Growth Analysis

This section examines the long-term capital and operating costs as well as the asset management-related annual provisions for the capital facilities and infrastructure to be included in the DC By-law. This examination is required as one of the provisions of the *DCA*. The analysis for all services is included in Appendix D.

### A. Asset Management Plan

Table 10 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2024-2033 recoverable portion. The year 2033 has been included to calculate the annual contribution for the 2024-2033 period as the expenditures in 2033 will not trigger asset management contributions until 2033. As shown in Table 10, by 2033, the Township should fund an additional \$147,800 per annum to fund the full life cycle costs of the new assets related to the services supported under the development charges by-law.

TABLE 10

**TOWNSHIP OF GEORGIAN BAY  
ANNUAL ASSET MANAGEMENT PROVISION BY 2034**

Service	2024 - 2033 Capital Program		Calculated AMP Annual Provision by 2034	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Library Services	\$202,160	\$5,751,960	\$16,927	\$133,129
Parks And Recreation	\$978,137	\$310,863	\$42,070	\$15,782
Fire Protection	\$1,140,401	\$8,127,399	\$61,547	\$182,966
Services Related To A Highway	\$834,545	\$2,450,755	\$27,248	\$74,304
Development-Related Studies	\$145,234	\$39,766	\$0	\$0
<b>TOTAL</b>	<b>\$3,300,476</b>	<b>\$16,680,744</b>	<b>\$147,792</b>	<b>\$406,180</b>

\* Includes costs that will be recovered under future development charges studies (i.e. other development-related), ineligible shares and shares of projects funded from available reserve funds.

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

### i. Net Operating Costs for the Township’s Services Estimated to Increase over the Forecast Period

The Township will experience estimated increase in net operating costs for additions associated with the planned capital program. These estimates are based on average costs derived from a review of recent budgets and the 2022 Financial Information Return (FIR) (additional details are included in Appendix D).

As described in Appendix D, by 2033, the Township’s net operating costs are estimated to increase by \$1.02 million for property tax supported services. Increases in net operating costs will be experienced as new facilities are opened, park amenities are developed, and roads/sidewalks are constructed.

### ii. Long-Term Capital Financing from Non-Development Charge Sources Totals \$14.40 million for Tax Supported Assets

Table 11 summarizes the components of the development-related capital program that will require funding from non-development charges sources for tax supported assets. In total, \$6.2 million will need to be financed from non-DC sources over the 2024-2033 planning period. In addition, \$8.2 million in interim DC financing related to post-period shares of projects may be required or these costs may be recovered from other growth funding tools.

TABLE 11  
TOWNSHIP OF GEORGIAN BAY  
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES

General and Engineered Services	Development-Related Capital Program (2024 - 2033)				Total DC Eligible Costs for Recovery (\$000)
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-Period Benefit* (\$000)	
1 Library Services	\$5,954.1	\$30.0	\$0.0	\$5,722.0	\$202.2
2 Parks And Recreation	\$1,139.0	\$159.5	\$1.4	\$0.0	\$978.1
3 Fire Protection	\$9,267.8	\$5,250.0	\$443.6	\$2,433.8	\$1,140.4
4 Services Related To A Highway	\$2,285.3	\$804.3	\$646.4	\$0.0	\$834.5
5 Development-Related Studies	\$185.0	\$0.0	\$39.8	\$0.0	\$145.2
<b>TOTAL GENERAL &amp; ENGINEERED SERVICES</b>	<b>\$18,831.2</b>	<b>\$6,243.8</b>	<b>\$1,131.2</b>	<b>\$8,155.8</b>	<b>\$3,300.5</b>

\*Development related costs to be considered for funding from other tools and/or future DC Studies.

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

The calculated annual funding provision should be considered within the context of the Township's projected growth. Over the next 10 years (to 2033), the Township is projected to increase by 310 dwelling units and about 964 people. In addition, the Township will also add 262 new employees that will result in approximately 11,790 square metres of additional non-residential building space.

In addition, as part of the annual budget update the Township also contributes to asset replacement reserves and spends on yearly asset replacement needs as needed. Through this annual exercise, staff identify the required funding and propose mitigating measures in order to ensure there are sufficient funds in reserves over the long term. Life-cycle funding methodologies are also reviewed in order to ensure that the Township is continuing to implement financially sustainable practices for funding the eventual replacement of assets.

The calculated annual provisions identified are considered to be financially sustainable as it is expected that the increased capital asset management requirements can be absorbed by the tax and user base over the long-term.

## 8. Other Considerations and Legislative Requirements

This section sets out other considerations and legislative requirements relating to the *DCA* including administration and collection, recent legislative changes, and consideration for area rating.

### A. Development Charges Administration and Collection

The *DCA* requirements in respect of the collection of DCs, certification and remittance, as well as reserve fund management are outlined in this section.

#### i. Development Charges Amount Payable and Date of Payment

The total amount of a DC is the amount of the DC that would be determined under the by-law on the day of an application for site plan approval or the day of an application for rezoning or, if neither of these apply, the day of building permit issuance. Full details on determining the DCs payable in any particular case are provided in s.26 and s.26.2 of the *DCA*.

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

For two specific types of development, DCs must be paid according to the following plan:

- Six equal annual installments beginning at building occupancy (permit or actual occupancy) and for the following five anniversaries of that date for rental housing and institutional development.

For required instalments, the Township may charge interest from the date the DC would have been payable to the date the instalment is paid. Interest may accrue on each installment until the final payment has been made. Any

skipped or late payments can be added to the tax roll (including interest). Full details on the prescribed payment plans are provided in s.26.1 of the *DCA*. In accordance with s.26.3 of the *DCA* the maximum interest rate a municipal can charge is prime plus 1%.

## **ii. Reserve Funds**

Under the *DCA*, a municipality that has passed a development charge by-law must establish a separate reserve fund for each service to which the development charge relates and pay each development charge it collects into the respective reserve fund. While the *DCA* does permit municipalities to borrow from the reserve fund, the amount borrowed is to be repaid with interest at a rate not less than the prescribed minimum interest rate. Additionally, money in the reserve fund is to be spent only on development-related capital costs.

Annual financial statements are to be provided to Council and must include the following:

- Opening and closing balances and in-year transactions
- A description of service or category of service
- Details on credits paid by individual credit holders
- Amounts borrowed and purpose of borrowing
- Interest accrued on borrowing
- Amount and source of money used to repay borrowing
- Projects funded from DCs including amount and source of DC and non-DC funding

## B. Changes Arising From the More Homes Built Faster Act (Bill 23)

As of November 28, 2022, there are several changes to the *DCA* due to the enactment and Royal Assent of Bill 23. A list of the changes that are now in force is provided below in Table 12.

**Table 12: Bill 23 – *DCA* Changes in Force as of November 28, 2022**

Section	Description
Section 2(1)	Exemptions for existing rental residential buildings and a range of residential units in existing and new houses.
Section 2(4)	Housing services are ineligible for DC funding (repeal of paragraph 17 of ss.2(4) of the <i>DCA</i> ). Existing by-laws are deemed to be “amended” and no development charges can be collected for housing services from November 28, 2022 onward.
Section 4.2	Exemptions for non-profit housing development. This does not apply with respect to a DC payable before November 28, 2022.
Section 4.3	Exemption for inclusionary zoning residential units. This does not apply with respect to a DC payable before November 28, 2022.
Section 5(1)	Historical service level calculation period extended from 10 years to 15 years. Does not apply to by-laws in force prior to November 28, 2022.
Section 5(4)	Studies, including DC studies, are no longer a DC-eligible capital cost. Does not apply retroactively to by-laws that were in force prior to November 28, 2022.

Section	Description
Section 5(6) and Section 5(7)	DC by-laws passed on or after November 28, 2022 must be phased-in according to a prescribed schedule. The phase-in also applies retroactively to by-laws passed on or after <b>January 1, 2022</b> as well as to the DCs “frozen” under s.26.2 of the <i>DCA</i> .
Section 9(1)	Maximum life of a DC by-law extended from 5 years to 10 years. This does not apply to by-laws in-force before November 28, 2022.
Section 26.1	Deferral payments now apply to rental housing and institutional development. Interest on deferral payments is now capped at prime plus 1% in accordance with s.26.3.
Section 26.2	DCs for rental housing development are now discounted based on the number of bedrooms proposed. Interest on DC freeze now capped at prime plus 1% in accordance with section 26.3.
Section 26.3	Maximum interest rates are capped at prime plus 1%. This does not apply with respect to a DC that was payable before November 28, 2022.
Section 35	Municipalities are now required to spend or allocate at least 60% of reserve balances each year for Water Supply, Wastewater, and services related to a highway beginning in 2023.
Section 60(1)(s.4)	Additional services for which municipalities are required to spend or allocate at least 60% of reserve fund balances may be prescribed through Regulations (none are proposed as of yet).

Table 13 summarizes the *DCA* changes that will take effect at a date to be determined. It is noted that section 60(1)(l) of the *DCA* allows for future regulations to identify services for which land will be an ineligible capital cost. No regulations have been released in this regard.

**Table 13: Bill 23 – *DCA* Changes Not Currently In Force**

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

### **C. Development Charges Administration**

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

- It is recommended that the current practices regarding collection of development charges and by-law administration continue to the extent possible;

- As required under the *DCA*, the Township should codify any rules regarding application of the by-laws and any exemptions within the development charges by-laws proposed for adoption;
- It is recommended that the Township develop reporting policies consistent with the requirements of the *DCA*;
- It is recommended that the by-laws permit the payment of a development charge in cash or through services-in-lieu agreements. The municipality is not obligated to enter into services-in-lieu agreements;
- The proposed draft by-law sets out the rules to determine development charges applicable in any particular case. Rules for exemptions are also outlined in the proposed draft by-law;
- It is recommended that Council adopt the development-related capital forecast included in this background study, subject to annual review through the Township’s normal capital budget process.

## **D. Local Service Definitions**

The following provides the definition of “local service” under the *DCA* for a number of services provided by the Township. The purpose of establishing these definitions is to determine the eligible capital costs for inclusion in the development charges (DC) calculation for the Township. The functions or services deemed to be local in nature are not to be included in the determination of the development charges rates. The provision of local services is considered to be a direct responsibility under s. 59 of the *DCA* and will (or may) be recovered under other agreement(s) with the landowner or developer. The issue of “local services” is specifically considered for the services of:

- Roads and Related Services
- Parkland Development and Tree Planting

## 1. Roads:

- Local roads and the local share of roads are not included in the DC calculation;
- Where a local road is oversized to accommodate needs external to the subject lands, the oversized share is to be included in the DC (such oversizing usually relates to collector roads but could conceivably represent a share of an arterial road).
- Alternatively, a road could be defined as a "local service" if it has a road allowance of 20 m or less and a pavement width of 10 m or less. It may have sidewalks and/or streetlights on one or both sides. Its primary function is to serve local traffic, to provide access to properties that front on it and to provide connections to major collector or arterial roads.

## 2. Parkland Development:

Local Services include:

- Park plan, including design and grading plans;
- Stripping, stockpiling, levelling, top soiling, seeding and storm water servicing, plus services to the lot line;
- Parkland dedication or cash-in-lieu;
- All other components are in the DC calculation, including parking, park furniture, signage, landscaping, walkways/trails, plus necessary fields, diamonds, playground equipment, lighting, irrigation and field houses.

## 3. Street Tree Planting:

- Street tree planting is a local service and direct developer responsibility.

## **E. Area-Rating Consideration**

In accordance with the recent changes to s.10(2) of the DCA, a development charge background study must give consideration for “the use of more than one development charge by-law to reflect different needs for services in different areas”. Following consultation with Township staff and Council, it was determined that a municipal-wide approach continues to be most appropriate for the nature of the works and services provided in the Township, and as such, only a Township-wide charge has been proposed.

For all of the development charge eligible services that Georgian Bay provides, the full range of capital facilities, land, equipment and infrastructure is available throughout the Township. All residents therefore have access to all facilities. A widely accepted method for recovering the development-related capital costs for such services is to apportion them over all new development anticipated in the Township.

The needs for servicing are outlined as follows:

### **i. General and Engineering Services**

- Services such as Library and Parks & Recreation are open and accessible to all residents in the Township and are driven and planned for based on Township-wide population growth.
- Fire Services, Services Related to a Highway: Public Works: Buildings and Fleet, and Development-Related Studies are provided to all residents and employees in the Township and are driven and planned for based on Township-wide population or population and employment growth.
- All engineered services, including Roads & Related, are provided through a Township-wide network and are planned based on Township-wide population and employment growth.

# Appendix A

## Development Forecast

# Development Forecast

This appendix summarizes the development forecasts used to prepare the Development Charges Background Study for the Township of Georgian Bay.

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

The development forecasts are based on the District of Muskoka’s 2024 Phase 1 Update: Background Study – Draft District-wide Scenarios and Growth Allocations (released 30 Jan, 2024). The Phase 1 Update provides details on the forecast methodology and key assumptions.

The forecast results are presented in the following tables:

## Historical Development

- A-1 Population and Occupied Dwellings Summary
- A-2 Place of Work Employment Summary
- A-3 Households by Period of Construction Showing Household Size

## Forecast Development

- A-4 Population and Household Growth
- A-5 Population, Household and Employment Growth Summary
- A-6 Occupied Dwellings by Unit Type
- A-7 Growth in Housing by Unit Type
- A-8 Population in New Housing by Unit Type
- A-9 Place of Work Employment and Non-Residential Space

The forecasts are based on a range of statistical data including Statistics Canada Census and building permit data and Canada Mortgage Housing Corporation (CMHC) housing market information.

## **A. Key Assumptions, Definitions, and Historical Trends**

Historical population and employment set out in this appendix are used to determine the average service levels attained in the Township over the last ten years (2009-2023). Population figures shown in the development forecast represent mid-year estimates. Population figures account for:

- The population recorded in the Census (“Census population”). This definition does not include the Census net under-coverage (estimated at 3.2% of the Census population in Muskoka) which represents those who were missed or double-counted by the Census;
- Seasonal residents who typically maintain a primary place of residence outside the Township.

Similarly, the forecasts of households and housing units account for both permanently occupied households and households that are occupied only part of the year, usually the summer months.

Historical data indicates the population of Georgian Bay increased from 17,673 in 2008 to 19,492 in 2023 – an increase of 1,819 people of which the majority (67%) were permanent residents. Total private dwellings increased from 5,142 to 6,015 over the same period, of which 75% were permanently occupied dwellings (see Table 1).

“Place of Work Employment” figures in the forecasts record where people work rather than their place of residence. It includes employment with a regular or no fixed place of work. However, work-at-home employment is excluded from the figures as, for development charge purposes, this type of employment is considered not to require building floorspace for its activities.

Place of work data indicates that employment in Georgian Bay has increased by about 300 jobs over the last 15 years, from 912 jobs in 2008 to 1,196 jobs in 2023 (see Table 2).

Table 3 provides details on historical occupancy patterns for permanently occupied dwelling units in the Township. The overall average occupancy level in the Township for single and semi-detached units is 2.07 persons per housing unit (PPU). Occupancy levels for recently constructed units, built between 2011 and 2021, are higher than the overall average and have been increasing over time. Higher PPUs are therefore used in the development charges calculations since they better reflect the number of people that are likely to reside in the new development.

## **B. Development Forecast Summary**

A ten-year development forecast, from 2024 to 2033, has been used for all the development charge eligible services in the Township.

### **Residential Forecast**

Development charges are levied on residential development as a charge per new unit. Therefore, for the residential forecast, a projection of both the population growth as well as the population in new housing units is required.

- The population growth<sup>1</sup> determines the need for additional facilities and provides the foundation for the development-related capital program.
- When calculating the development charge, however, the development-related net capital costs are spread over the total additional population that occupy new housing units. This population in new units represents the population from which development charges will be collected.

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<sup>1</sup> Commonly referred to as “net population growth” in the context of development charges.

The residential development forecast incorporates anticipated growth in population and private dwellings (permanent and seasonal) by type. As shown in Table 4, the Township’s total population is forecast to grow from 19,492 in 2023 to 20,456 in 2033, with all of the growth being permanent residents. Similarly, all of the 310 private dwellings forecast for the next ten years are anticipated to be permanently occupied units.

In keeping with past trends, the majority of new housing (75%) is anticipated to be constructed as single detached dwelling units (see Tables 6 and 7). Population growth in the new units is estimated by applying the following PPU to the housing unit forecast: 3.20 for single and semi-detached units; 2.10 for rows; 1.60 for apartments. Assumptions for apartment units are based on District-wide data and assume a 1:1 ratio of new small to large apartments in the Township.

### **Non-Residential Forecast**

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

Approximately 11,790 square metres of new non-residential floor space is anticipated to be added over the 2024-2033 planning period. An assumed floor space per worker (FSW) for each employment category is applied to the new floorspace forecast in order to establish the number of associated employees. The following FSW assumptions have been used:

Place of Work Employment	45m <sup>2</sup> per employee
Work at Home Employment	0m <sup>2</sup> per employee

APPENDIX A - TABLE 1  
TOWNSHIP OF GEORGIAN BAY  
HISTORICAL POPULATION AND OCCUPIED DWELLINGS SUMMARY

Mid-Year	Year-Round Population (1)	Annual Growth	Seasonal Population	Annual Growth	Total Population	Annual Growth	Year-Round Occupied	Annual Growth	Av. Household Size (PPU)	Seasonal Dwellings	Annual Growth	Av. Household Size (PPU)	Total Private Dwellings	Annual Growth	Av. Household Size (PPU)
<b>2006</b>	<b>2,300</b>		<b>14,600</b>		<b>16,900</b>		<b>1,030</b>		<b>2.23</b>	<b>3,880</b>		<b>3.76</b>	<b>4,910</b>		<b>3.44</b>
2007	2,339	39	14,943	343	17,282	382	1,044	14	2.24	3,981	101	3.75	5,025	115	3.44
2008	2,378	39	15,295	352	17,673	391	1,058	14	2.25	4,084	103	3.75	5,142	117	3.44
2009	2,418	40	15,655	360	18,073	400	1,072	14	2.26	4,190	106	3.74	5,262	120	3.43
2010	2,459	41	16,023	368	18,482	409	1,086	14	2.26	4,299	109	3.73	5,385	123	3.43
<b>2011</b>	<b>2,500</b>	<b>41</b>	<b>16,400</b>	<b>377</b>	<b>18,900</b>	<b>418</b>	<b>1,100</b>	<b>14</b>	<b>2.27</b>	<b>4,410</b>	<b>111</b>	<b>3.72</b>	<b>5,510</b>	<b>125</b>	<b>3.43</b>
2012	2,500	0	16,380	-20	18,880	-20	1,108	8	2.26	4,438	28	3.69	5,546	36	3.40
2013	2,500	0	16,360	-20	18,860	-20	1,116	8	2.24	4,466	28	3.66	5,582	36	3.38
2014	2,500	0	16,340	-20	18,840	-20	1,124	8	2.22	4,494	28	3.64	5,618	36	3.35
2015	2,500	0	16,320	-20	18,820	-20	1,132	8	2.21	4,522	28	3.61	5,654	36	3.33
<b>2016</b>	<b>2,500</b>	<b>0</b>	<b>16,300</b>	<b>-20</b>	<b>18,800</b>	<b>-20</b>	<b>1,140</b>	<b>8</b>	<b>2.19</b>	<b>4,550</b>	<b>28</b>	<b>3.58</b>	<b>5,690</b>	<b>36</b>	<b>3.30</b>
2017	2,659	159	16,219	-81	18,878	78	1,229	89	2.16	4,499	-51	3.61	5,728	38	3.30
2018	2,828	169	16,139	-80	18,967	89	1,325	96	2.13	4,448	-51	3.63	5,773	45	3.29
2019	3,007	179	16,059	-80	19,066	99	1,428	103	2.11	4,398	-50	3.65	5,826	53	3.27
2020	3,198	191	15,979	-80	19,177	111	1,539	111	2.08	4,349	-49	3.67	5,888	62	3.26
<b>2021</b>	<b>3,400</b>	<b>202</b>	<b>15,900</b>	<b>-79</b>	<b>19,300</b>	<b>123</b>	<b>1,660</b>	<b>121</b>	<b>2.05</b>	<b>4,300</b>	<b>-49</b>	<b>3.70</b>	<b>5,960</b>	<b>72</b>	<b>3.24</b>
2022	3,495	95	15,900	0	19,395	95	1,687	27	2.07	4,300	0	3.70	5,987	27	3.24
2023	3,592	97	15,900	0	19,492	97	1,715	28	2.09	4,300	0	3.70	6,015	28	3.24
Growth 2009-2023		1,214		605		1,819		657			216			873	

Source: Statistics Canada, Census of Canada

(1) Based on permanent Census population excluding Census net undercoverage.

**APPENDIX A - TABLE 2  
TOWNSHIP OF GEORGIAN BAY  
HISTORICAL PLACE OF WORK EMPLOYMENT SUMMARY**

<b>Mid-Year</b>	<b>Place of Work Employment (1)</b>	<b>Annual Growth</b>	<b>Activity Rate (2)</b>	<b>Work at Home</b>	<b>Annual Growth</b>	<b>Total w/ Work At Home</b>	<b>Annual Growth</b>
<b>2006</b>	<b>840</b>		<b>36.5%</b>	<b>130</b>		<b>970</b>	
2007	840	0	35.9%	97	-33	937	-33
2008	840	0	35.3%	72	-25	912	-25
2009	840	0	34.7%	54	-18	894	-18
2010	840	0	34.2%	40	-14	880	-14
<b>2011</b>	<b>840</b>	<b>0</b>	<b>33.6%</b>	<b>30</b>	<b>-10</b>	<b>870</b>	<b>-10</b>
2012	842	2	33.7%	41	11	883	13
2013	844	2	33.8%	57	16	901	18
2014	846	2	33.8%	79	22	925	24
2015	848	2	33.9%	109	30	957	32
<b>2016</b>	<b>850</b>	<b>2</b>	<b>34.0%</b>	<b>150</b>	<b>41</b>	<b>1,000</b>	<b>43</b>
2017	869	19	32.7%	154	4	1,023	23
2018	889	20	31.4%	158	4	1,047	24
2019	909	20	30.2%	162	4	1,071	24
2020	929	20	29.0%	166	4	1,095	24
<b>2021</b>	<b>950</b>	<b>21</b>	<b>27.9%</b>	<b>170</b>	<b>4</b>	<b>1,120</b>	<b>25</b>
2022	980	30	28.0%	177	7	1,157	37
2023	1,011	31	28.1%	185	8	1,196	39
Growth 2009-2023		171			113		284

Source: Statistics Canada, Census of Canada

(1) Includes no fixed place of work employment, but excludes work at home employment.

APPENDIX A - TABLE 3  
TOWNSHIP OF GEORGIAN BAY  
HISTORICAL HOUSEHOLDS BY PERIOD OF CONSTRUCTION SHOWING HOUSEHOLD SIZE: TOWNSHIPS OF GEORGIAN BAY AND MUSKOKA LAKES

Dwelling Unit Type	Period of Construction											Period of Construction Summaries		
	Pre 1945	1946-1960	1961-1970	1971-1980	1981-1990	1991-1995	1996-2000	2001-2005	2006-2010	2011-2016	2016-2021	Pre 2011	2011-2021	Total
<b>Singles and Semis</b>														
Household Population	365	435	395	410	485	200	150	155	185	110	240	2,780	350	3,130
Households	185	245	180	210	225	80	70	75	90	60	95	1,360	155	1,515
Household Size	1.97	1.78	2.19	1.95	2.16	2.50	2.14	2.07	2.06	1.83	2.53	2.04	2.26	2.07
<b>Rows</b>														
Household Population	0	0	0	0	0	0	0	0	0	80	85	0	165	165
Households	0	0	0	0	0	0	0	0	0	50	35	0	85	85
Household Size	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1.60	2.43	n/a	1.94	1.94
<b>Apartments (excl. Duplexes): Less than 2 Sleeping Areas</b>														
Household Population												0	0	0
Households												0	0	0
Household Size	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Apartments (excl. Duplexes): 2 Sleeping Areas or More</b>														
Household Population												0	0	0
Households												0	0	0
Household Size	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Apartments (excl. Duplexes) - Total</b>														
Household Population	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Households	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Household Size	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>All Units</b>														
Household Population	365	435	395	410	485	200	150	155	185	190	325	2,780	515	3,295
Households	185	245	180	210	225	80	70	75	90	110	130	1,360	240	1,600
Household Size	1.97	1.78	2.19	1.95	2.16	2.50	2.14	2.07	2.06	1.73	2.50	2.04	2.15	2.06

Source: Census Special Run, Townships of Georgian Bay and Muskoka Lakes combined

**APPENDIX A - TABLE 4  
TOWNSHIP OF GEORGIAN BAY  
FORECAST POPULATION AND HOUSEHOLD GROWTH**

Mid-Year	Year-Round Population	Annual Growth	Seasonal Population	Annual Growth	Total Population	Annual Growth	Year-Round Occupied	Annual Growth	Av. Household Size (PPU)	Seasonal Dwellings	Annual Growth	Av. Household Size (PPU)	Total Private Dwellings	Annual Growth	Av. Household Size (PPU)
<b>2021</b>	<b>3,400</b>	<b>202</b>	<b>15,900</b>	<b>-79</b>	<b>19,300</b>	<b>123</b>	<b>1,660</b>	<b>121</b>	<b>2.05</b>	<b>4,300</b>	<b>-49</b>	<b>3.70</b>	<b>5,960</b>	<b>72</b>	<b>3.24</b>
2022	3,495	95	15,900	0	19,395	95	1,687	27	2.07	4,300	0	3.70	5,987	27	3.24
2023	3,592	97	15,900	0	19,492	97	1,715	28	2.09	4,300	0	3.70	6,015	28	3.24
2024	3,692	100	15,900	0	19,592	100	1,743	28	2.12	4,300	0	3.70	6,043	28	3.24
2025	3,795	103	15,900	0	19,695	103	1,771	28	2.14	4,300	0	3.70	6,071	28	3.24
<b>2026</b>	<b>3,900</b>	<b>105</b>	<b>15,900</b>	<b>0</b>	<b>19,800</b>	<b>105</b>	<b>1,800</b>	<b>29</b>	<b>2.17</b>	<b>4,300</b>	<b>0</b>	<b>3.70</b>	<b>6,100</b>	<b>29</b>	<b>3.25</b>
2027	3,995	95	15,900	0	19,895	95	1,833	33	2.18	4,300	0	3.70	6,133	33	3.24
2028	4,093	98	15,900	0	19,993	98	1,866	33	2.19	4,300	0	3.70	6,166	33	3.24
2029	4,193	100	15,900	0	20,093	100	1,900	34	2.21	4,300	0	3.70	6,200	34	3.24
2030	4,295	102	15,900	0	20,195	102	1,935	35	2.22	4,300	0	3.70	6,235	35	3.24
<b>2031</b>	<b>4,400</b>	<b>105</b>	<b>15,900</b>	<b>0</b>	<b>20,300</b>	<b>105</b>	<b>1,970</b>	<b>35</b>	<b>2.23</b>	<b>4,300</b>	<b>0</b>	<b>3.70</b>	<b>6,270</b>	<b>35</b>	<b>3.24</b>
2032	4,477	77	15,900	0	20,377	77	1,997	27	2.24	4,300	0	3.70	6,297	27	3.24
2033	4,556	79	15,900	0	20,456	79	2,025	28	2.25	4,300	0	3.70	6,325	28	3.23
Growth 2024-2033		964		0		964		310			0			310	

Source: District of Muskoka's 2024 Phase 1 Update: Background Study – Draft District-wide Scenarios and Growth Allocations (released 30 Jan, 2024)

**APPENDIX A - TABLE 5  
TOWNSHIP OF GEORGIAN BAY  
FORECAST POPULATION, HOUSEHOLD AND EMPLOYMENT GROWTH SUMMARY**

Mid-Year	Total Population	Annual Growth	Total Private Dwellings	Annual Growth	Av. Household Size (PPU)	Place of Work Employment	Annual Growth	Activity Rate
2024	19,592	100	6,043	28	3.24	1,043	32	5.3%
2025	19,695	103	6,071	28	3.24	1,076	33	5.5%
<b>2026</b>	<b>19,800</b>	<b>105</b>	<b>6,100</b>	<b>29</b>	<b>3.25</b>	<b>1,110</b>	<b>34</b>	<b>5.6%</b>
2027	19,895	95	6,133	33	3.24	1,133	23	5.7%
2028	19,993	98	6,166	33	3.24	1,157	24	5.8%
2029	20,093	100	6,200	34	3.24	1,181	24	5.9%
2030	20,195	102	6,235	35	3.24	1,205	24	6.0%
<b>2031</b>	<b>20,300</b>	<b>105</b>	<b>6,270</b>	<b>35</b>	<b>3.24</b>	<b>1,230</b>	<b>25</b>	<b>6.1%</b>
2032	20,377	77	6,297	27	3.24	1,251	21	6.1%
2033	20,456	79	6,325	28	3.23	1,273	22	6.2%
Growth 2024-2033		964		310			262	

*Source: District of Muskoka's 2024 Phase 1 Update: Background Study – Draft District-wide Scenarios and Growth Allocations (released 30 Jan, 2024)*

**APPENDIX A - TABLE 6  
TOWNSHIP OF GEORGIAN BAY  
FORECAST OF OCCUPIED DWELLINGS BY UNIT TYPE**

Mid-Year	Private Dwellings By Unit Type				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2024	5,902	102	46	6,050	98%	2%	1%	100%
2025	5,926	106	48	6,080	97%	2%	1%	100%
<b>2026</b>	<b>5,950</b>	<b>110</b>	<b>50</b>	<b>6,110</b>	<b>97%</b>	<b>2%</b>	<b>1%</b>	<b>100%</b>
2027	5,972	114	53	6,139	97%	2%	1%	100%
2028	5,994	118	57	6,169	97%	2%	1%	100%
2029	6,016	122	61	6,199	97%	2%	1%	100%
2030	6,038	126	65	6,229	97%	2%	1%	100%
<b>2031</b>	<b>6,060</b>	<b>130</b>	<b>70</b>	<b>6,260</b>	<b>97%</b>	<b>2%</b>	<b>1%</b>	<b>100%</b>
2032	6,082	134	74	6,290	97%	2%	1%	100%
2033	6,104	138	78	6,320	97%	2%	1%	100%

*Source: District of Muskoka's 2024 Phase 1 Update: Background Study – Draft District-wide Scenarios and Growth Allocations (released 30 Jan, 2024)*

**APPENDIX A - TABLE 7  
TOWNSHIP OF GEORGIAN BAY  
GROWTH IN HOUSING BY UNIT TYPE**

Mid-Year	Growth in Private Dwellings by Unit Type				Shares By Unit Type			
	Singles/Semis	Rows & Other Multiples	Apartments	Total	Singles/Semis	Rows & Other Multiples	Apartments	Total
<b>2021</b>	<b>47</b>	<b>8</b>	<b>2</b>	<b>57</b>	<b>82%</b>	<b>14%</b>	<b>4%</b>	<b>100%</b>
2022	24	4	2	30	80%	13%	7%	100%
2023	24	4	2	30	80%	13%	7%	100%
2024	24	4	2	30	80%	13%	7%	100%
2025	24	4	2	30	80%	13%	7%	100%
<b>2026</b>	<b>24</b>	<b>4</b>	<b>2</b>	<b>30</b>	<b>80%</b>	<b>13%</b>	<b>7%</b>	<b>100%</b>
2027	22	4	3	29	76%	14%	10%	100%
2028	22	4	4	30	73%	13%	13%	100%
2029	22	4	4	30	73%	13%	13%	100%
2030	22	4	4	30	73%	13%	13%	100%
<b>2031</b>	<b>22</b>	<b>4</b>	<b>5</b>	<b>31</b>	<b>71%</b>	<b>13%</b>	<b>16%</b>	<b>100%</b>
2032	22	4	4	30	73%	13%	13%	100%
2033	22	4	4	30	73%	13%	13%	100%
Growth 2024-2033	226	40	34	300	75%	13%	11%	100%

*Source: District of Muskoka's 2024 Phase 1 Update: Background Study – Draft District-wide Scenarios and Growth Allocations (released 30 Jan, 2024)*

**APPENDIX A - TABLE 8  
TOWNSHIP OF GEORGIAN BAY  
FORECAST POPULATION IN NEW HOUSING BY UNIT TYPE**

Mid-Year	Singles/Semis	Rows & Other Multiples	Apartments	Total	Singles/Semis	Rows & Other Multiples	Apartments	Population in New Dwellings
<b>2021</b>	<b>3.20</b>	<b>2.10</b>	<b>1.60</b>	<b>2.99</b>	<b>150</b>	<b>17</b>	<b>3</b>	<b>170</b>
2022	3.20	2.10	1.60	2.95	77	8	3	88
2023	3.20	2.10	1.60	2.95	77	8	3	88
2024	3.20	2.10	1.60	2.95	77	8	3	88
2025	3.20	2.10	1.60	2.95	77	8	3	88
<b>2026</b>	<b>3.20</b>	<b>2.10</b>	<b>1.60</b>	<b>2.95</b>	<b>77</b>	<b>8</b>	<b>3</b>	<b>88</b>
2027	3.20	2.10	1.60	2.88	70	8	5	84
2028	3.20	2.10	1.60	2.84	70	8	6	85
2029	3.20	2.10	1.60	2.84	70	8	6	85
2030	3.20	2.10	1.60	2.84	70	8	6	85
<b>2031</b>	<b>3.20</b>	<b>2.10</b>	<b>1.60</b>	<b>2.80</b>	<b>70</b>	<b>8</b>	<b>8</b>	<b>87</b>
2032	3.20	2.10	1.60	2.84	70	8	6	85
2033	3.20	2.10	1.60	2.84	70	8	6	85
Growth 2024-2033	3.20	2.10	1.60	2.87	723	84	54	862

**APPENDIX A - TABLE 9**  
**TOWNSHIP OF GEORGIAN BAY**  
**FORECAST PLACE OF WORK EMPLOYMENT AND NON-RESIDENTIAL SPACE**

<b>Employment Density</b>	
Place of Work Employment	45.0 m <sup>2</sup> per employee
Work at Home Employment	0.0 m <sup>2</sup> per employee

Mid-Year	Place of Work Employment	Annual Growth	Space (sq.m. GFA)	Work at Home Total Emp	Annual Growth	Space (sq.m. GFA)	Total with Work at Home	Annual Growth	Space (sq.m. GFA)
<b>2021</b>	<b>950</b>	<b>21</b>	<b>945</b>	<b>170</b>	<b>4</b>	<b>0</b>	<b>1,120</b>	<b>25</b>	<b>945</b>
2022	980	30	1,350	177	7	0	1,157	37	1,350
2023	1,011	31	1,395	185	8	0	1,196	39	1,395
2024	1,043	32	1,440	193	8	0	1,236	40	1,440
2025	1,076	33	1,485	201	8	0	1,277	41	1,485
<b>2026</b>	<b>1,110</b>	<b>34</b>	<b>1,530</b>	<b>210</b>	<b>9</b>	<b>0</b>	<b>1,320</b>	<b>43</b>	<b>1,530</b>
2027	1,133	23	1,035	216	6	0	1,349	29	1,035
2028	1,157	24	1,080	222	6	0	1,379	30	1,080
2029	1,181	24	1,080	228	6	0	1,409	30	1,080
2030	1,205	24	1,080	234	6	0	1,439	30	1,080
<b>2031</b>	<b>1,230</b>	<b>25</b>	<b>1,125</b>	<b>240</b>	<b>6</b>	<b>0</b>	<b>1,470</b>	<b>31</b>	<b>1,125</b>
2032	1,251	21	945	246	6	0	1,497	27	945
2033	1,273	22	990	252	6	0	1,525	28	990
Growth 2024-2033		262	11,790		67	0		329	11,790

Source: Hemson Consulting 2024

**Appendix B**  
**General and Engineered Services**  
**Technical Appendix**

# General and Engineered Services Technical Appendix - Introduction and Overview

The following appendix provides the detailed analysis undertaken to establish the development charge rates for each of the General and Engineered Services in the Township of Georgian Bay. Five services have been analysed as part of the Development Charges Background Study:

- Appendix B.1 Library Services
- Appendix B.2 Parks and Recreation
- Appendix B.3 Fire Protection
- Appendix B.4 Services Related to a Highway
- Appendix B.5 Development-Related Studies

Every service, with the exception of Development-Related Studies, contains a set of two tables. The tables provide the background data and analysis undertaken to arrive at the calculated development charge rates for that particular service. An overview of the content and purpose of each of the tables is given below.

## **A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope**

Table 1 presents the data used to determine the 15-year historical service level. The *DCA* and *O. Reg. 82/98* require that development charges be set at a level no higher than the average service level provided in the Township over the 15-year period immediately preceding the preparation of the background study, on a service-by-service basis. For the purpose of this study, the historical inventory period has been defined as 2009 to 2023.

*O. Reg. 82/98* requires that when defining and determining historical service levels both the 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. The qualitative aspect is introduced by considering the monetary value of the facility or service. In the case of buildings, for example, the cost would be shown in terms of cost per 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 funded by new growth reflect not only the quantity (number and size) but also the quality (replacement value or cost) of service provided by the Township in the past. Both the quantitative and qualitative aspects of service levels used in the current analysis are based on information provided by municipal staff. The information is generally based on historical records, recent tenders and experience with costs to acquire or construct similar facilities, equipment and infrastructure in comparable municipalities.

The final page of Table 1 shows the calculation of the “maximum allowable funding envelope”. This is defined as the 15-year historical service level (expressed as either \$/capita or \$/capita and employment) multiplied by the forecast increase in net population, or net population and employment, over the planning period. The resulting figure is the value of capital infrastructure that would have to be acquired for that particular service so that the 15-year historical service level is maintained.

There is also a requirement in the *DCA* to consider “excess capacity” within the Township’s existing infrastructure that may be available to partially meet the future servicing requirements. If Council has expressed its intent before or at the time the capacity was created to recoup the cost of providing the capacity from new development, it is considered “committed excess capacity” under the *DCA*, and the associated capital cost is eligible for recovery. The development of the capital programs takes into consideration any available, or useable, servicing capacity within existing infrastructure. Should uncommitted excess capacity exist, it is determined whether or not this capacity will be available to service new development, and if so, deductions to maximum allowable funding envelope are required.

## **B. Development Related Capital Program**

The *DCA* requires that Council express its intent to provide future capital facilities to support future growth. Based on the growth forecasts presented in Appendix A, Township master plans, and capital budgets, Hemson Consulting in collaboration with Township staff have developed a development-related capital program which sets out the projects required to service anticipated growth for the 10-year period from 2024 to 2033. Township Council directed that this development charges background study be prepared on the basis of information on development-related capital costs and associated development charges that were presented to Council on March 28, 2024.

To determine the share of the program that is eligible for recovery through development charges, the project costs are reduced by any anticipated grants, benefit to existing shares, or replacement shares.

Benefit to existing shares represent portions of costs that benefit existing residents of the Township. A replacement share occurs when a new facility will, at least in part, replace a facility that is demolished, redeployed or will otherwise not be available to serve its former function. The benefit to existing and replacement shares of the capital program are not deemed to be development-related and are therefore removed from the development charge calculation. The capital cost for these shares will require funding from non-development charge sources, typically property taxes or user fees.

The capital program less any replacement or benefit to existing shares, yields the net development-related capital program. Although deemed development-related, not all of the net development-related capital program may be recoverable from development charges in the period from 2024 to 2033. For some of the services, a portion of the capital program will service growth that will not occur until after 2033. This portion of the capital program is either deemed “pre-built” service capacity to be considered as committed excess capacity to be recovered under future development, or represents a service level increase. The capital costs associated with this “post-period” benefit is also removed from the development charge calculation.

The remaining portion of the net capital program represents the development-related cost that may be included in the development charge. In all cases, as required, this amount is equal to or less than the maximum allowable funding envelope as calculated on the final page of Table 1. The result is the development-related net capital cost that is eligible for recovery against growth over the period from 2024 to 2033.

### **Calculation of the Development Charge Rates**

The section below the capital program displays the calculation of the development charge rates.

The first step when determining the development charge rate is to allocate the development-related net capital cost between the residential and non-residential sectors. For the services of Fire Protection, Services Related to a Highway, and Development-Related Studies, the development-related costs have been apportioned as 77% residential and 23% non-residential. This apportionment is based on the anticipated shares of population growth in new units and employment growth over the 10-year forecast period.

The development-related costs associated with the Library Service and Parks and Recreation have been allocated 100% to the residential sector because the need for these services is generally driven by residential development.

The residential share of the 2024-2033 development charge-eligible costs are then divided by the forecast population growth in new units. This results in the residential development charge per capita. The non-residential development-related net capital costs are divided by the forecast increase in non-residential gross floor area (GFA). This yields a charge per square metre of new non-residential GFA. The DCA permits the inclusion of interest on money borrowed to pay for the development-related capital program in the development charge calculation. However, given the uncertainty of the timing of projects in the program, a cashflow analysis of interest and financing requirements has not been undertaken.

# **Appendix B.1**

## **Library Services**

# Library Services

The Georgian Bay Public Library operates three library branches located in Honey Harbour, MacTier, and Port Severn. All branches have a variety of collection materials available for the community's use. A Township-wide approach to the development charge calculation has been utilized.

## A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope

Table B.1-1 displays the Library Services 15-year historical inventory for buildings, land, materials, and furniture and equipment (excluding computer equipment).

The building space amounts to 4,754 square feet which is valued at \$3.33 million. The buildings occupy 0.66 hectares of land worth \$264,000. The collection materials are valued at \$958,100 and furniture and equipment associated with the buildings is valued at \$121,600.

The 2024 full replacement value of the inventory of capital assets for Library Services amounts to \$4.7 million and the 15-year historical average service level is \$217.07 per capita.

The historical service level multiplied by the 10-year forecast of net population growth results in a 10-year maximum allowable funding envelope of \$209,255 (964 net population growth X historical service level of \$217.07/capita). Table 1 provides a summary of the level of service and the calculation of the 10-year funding envelope for the 2024 to 2033 period. The calculation of the maximum allowable funding envelope is summarized as follows:

### 10-Year Funding Envelope Calculation

15-Year Average Service Level (2009 – 2023): per capita	\$217.07
Net Pop. Growth (2024 – 2033)	964
<b>Maximum Allowable Funding Envelope</b>	<b>\$209,255</b>
Less Negative Reserve Fund Balance	(\$7,096)
<b>Adjusted Maximum Allowable Funding Envelope</b>	<b>\$202,160</b>

### A. Development-Related Capital Program

The Library Services capital program includes \$110,000 for collection materials, a facilities needs study (\$60,000), and provision for \$5.8 million of additional facility space, leasehold improvements, and new furniture and equipment in existing branches in order to maintain historical service levels.

No grants, subsidies, or other similar recoveries are anticipated to offset the cost of the \$6.0 million program. A portion of the needs study (50% or \$30,000) is deducted as a benefit to existing share. Library Services development charge reserve funds amount to a negative balance of \$7,096, and has been deducted from the maximum allowable funding envelope. A further \$5.7 million of the total cost has been deemed a post-period benefit share and is excluded from the development charge calculation.

The remaining \$202,160, equivalent to the maximum allowable funding envelope, is related to development between 2024 and 2033. The amount is allocated entirely against future residential development in the Township. This results in a calculated development charge of \$234.63 per capita.

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

LIBRARY SERVICES SUMMARY				
15-year Hist.	2024 - 2033		Calculated	
Service Level	Development-Related Capital Program		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m
\$217.07	\$5,954,120	\$202,160	\$234.63	\$0.00

APPENDIX B.1  
TABLE 1

TOWNSHIP OF GEORGIAN BAY  
INVENTORY OF CAPITAL ASSETS  
LIBRARY SERVICES

BUILDINGS Branch Name	# of Square Feet															UNIT COST (\$/sq. ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Honey Harbour	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,722	1,722	1,722	1,722	\$700
MacTier Branch	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	\$700
Community Services Building (Port Severn)	-	-	-	216	432	432	432	432	432	432	432	432	432	432	432	\$700
<b>Total (sq.ft.)</b>	<b>3,853</b>	<b>3,853</b>	<b>3,853</b>	<b>4,069</b>	<b>4,285</b>	<b>4,754</b>	<b>4,754</b>	<b>4,754</b>	<b>4,754</b>							
<b>Total (\$000)</b>	<b>\$2,697.1</b>	<b>\$2,697.1</b>	<b>\$2,697.1</b>	<b>\$2,848.3</b>	<b>\$2,999.5</b>	<b>\$3,327.8</b>	<b>\$3,327.8</b>	<b>\$3,327.8</b>	<b>\$3,327.8</b>							

LAND Branch Name	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Honey Harbour	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	0.20	0.40	\$400,000
MacTier Branch	0.06	0.06	0.06	0.06	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	\$400,000
<b>Total (ha)</b>	<b>0.26</b>	<b>0.26</b>	<b>0.26</b>	<b>0.26</b>	<b>0.46</b>	<b>0.66</b>										
<b>Total (\$000)</b>	<b>\$105.2</b>	<b>\$105.2</b>	<b>\$105.2</b>	<b>\$105.2</b>	<b>\$183.3</b>	<b>\$183.3</b>	<b>\$183.3</b>	<b>\$183.3</b>	<b>\$183.3</b>	<b>\$183.3</b>	<b>\$184.0</b>	<b>\$184.0</b>	<b>\$184.0</b>	<b>\$184.0</b>	<b>\$264.0</b>	

MATERIALS Type of Collection	# of Collection Materials															UNIT COST (\$/item)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
All Collection Materials (Volumes)	18,382	18,347	18,723	18,466	18,821	19,221	19,621	20,005	20,423	20,823	23,342	25,861	19,994	22,010	23,853	\$40
Other E Resources	115,649	115,649	115,649	115,649	115,649	115,649	115,649	115,649	115,649	115,649	115,649	115,649	113,689	125,555	138,111	\$0.01
Subscription Research Databases	-	-	-	-	-	-	-	-	-	-	-	2	5	5	6	\$167
Overdrive	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,305
Individually Purchased Titles (Advantage)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	\$100
<b>Total (#)</b>	<b>134,032</b>	<b>133,997</b>	<b>134,373</b>	<b>134,116</b>	<b>134,471</b>	<b>134,871</b>	<b>135,271</b>	<b>135,655</b>	<b>136,073</b>	<b>136,473</b>	<b>138,992</b>	<b>141,513</b>	<b>133,689</b>	<b>147,571</b>	<b>161,974</b>	
<b>Total (\$000)</b>	<b>\$737.7</b>	<b>\$736.3</b>	<b>\$751.4</b>	<b>\$741.1</b>	<b>\$755.3</b>	<b>\$771.3</b>	<b>\$787.3</b>	<b>\$802.7</b>	<b>\$819.4</b>	<b>\$835.4</b>	<b>\$936.1</b>	<b>\$1,037.2</b>	<b>\$803.0</b>	<b>\$883.8</b>	<b>\$958.1</b>	

FURNITURE AND EQUIPMENT Branch Name	Total Value of Furniture and Equipment (\$)														
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Systems	\$11,000	\$11,000	\$490	\$490	\$490	\$490	\$490	\$490	\$490	\$490	\$490	\$490	\$11,300	\$15,300	\$15,300
Public Access Terminals	\$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	\$35,000	\$35,000
All other F&E included in Building Costs	\$57,800	\$57,800	\$57,800	\$61,000	\$64,300	\$64,300	\$64,300	\$64,300	\$64,300	\$64,300	\$64,300	\$71,300	\$71,300	\$71,300	\$71,300
<b>Total (\$000)</b>	<b>\$103.8</b>	<b>\$103.8</b>	<b>\$93.3</b>	<b>\$96.5</b>	<b>\$99.8</b>	<b>\$106.8</b>	<b>\$117.6</b>	<b>\$121.6</b>	<b>\$121.6</b>						



**APPENDIX B.1  
TABLE 1**

**TOWNSHIP OF GEORGIAN BAY  
CALCULATION OF SERVICE LEVELS  
LIBRARY SERVICES**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historical Population	18,073	18,482	18,900	18,880	18,860	18,840	18,820	18,800	18,878	18,967	19,066	19,177	19,300	19,395	19,492

**INVENTORY SUMMARY (\$000)**

Buildings	\$2,697.1	\$2,697.1	\$2,697.1	\$2,848.3	\$2,999.5	\$2,999.5	\$2,999.5	\$2,999.5	\$2,999.5	\$2,999.5	\$2,999.5	\$3,327.8	\$3,327.8	\$3,327.8	\$3,327.8
Land	\$105.2	\$105.2	\$105.2	\$105.2	\$183.3	\$183.3	\$183.3	\$183.3	\$183.3	\$183.3	\$183.3	\$184.0	\$184.0	\$184.0	\$264.0
Materials	\$737.7	\$736.3	\$751.4	\$741.1	\$755.3	\$771.3	\$787.3	\$802.7	\$819.4	\$835.4	\$936.1	\$1,037.2	\$803.0	\$883.8	\$958.1
Furniture And Equipment	\$103.8	\$103.8	\$93.3	\$96.5	\$99.8	\$99.8	\$99.8	\$99.8	\$99.8	\$99.8	\$99.8	\$106.8	\$117.6	\$121.6	\$121.6
<b>Total (\$000)</b>	<b>\$3,643.9</b>	<b>\$3,642.5</b>	<b>\$3,647.0</b>	<b>\$3,791.1</b>	<b>\$4,037.9</b>	<b>\$4,053.9</b>	<b>\$4,069.9</b>	<b>\$4,085.3</b>	<b>\$4,102.0</b>	<b>\$4,118.0</b>	<b>\$4,219.4</b>	<b>\$4,655.8</b>	<b>\$4,432.4</b>	<b>\$4,517.2</b>	<b>\$4,671.5</b>

**SERVICE LEVEL (\$/capita)**

																Average Service Level
Buildings	\$149.23	\$145.93	\$142.70	\$150.86	\$159.04	\$159.21	\$159.38	\$159.55	\$158.89	\$158.14	\$157.32	\$173.53	\$172.42	\$171.58	\$170.73	\$159.23
Land	\$5.82	\$5.69	\$5.57	\$5.57	\$9.72	\$9.73	\$9.74	\$9.75	\$9.71	\$9.67	\$9.65	\$9.59	\$9.53	\$9.49	\$13.54	\$8.85
Materials	\$40.82	\$39.84	\$39.76	\$39.25	\$40.05	\$40.94	\$41.83	\$42.69	\$43.40	\$44.04	\$49.10	\$54.09	\$41.61	\$45.57	\$49.15	\$43.48
Furniture And Equipment	\$5.74	\$5.62	\$4.94	\$5.11	\$5.29	\$5.30	\$5.30	\$5.31	\$5.29	\$5.26	\$5.23	\$5.57	\$6.09	\$6.27	\$6.24	\$5.50
<b>Total (\$/capita)</b>	<b>\$201.62</b>	<b>\$197.08</b>	<b>\$192.96</b>	<b>\$200.80</b>	<b>\$214.10</b>	<b>\$215.18</b>	<b>\$216.25</b>	<b>\$217.30</b>	<b>\$217.29</b>	<b>\$217.11</b>	<b>\$221.31</b>	<b>\$242.78</b>	<b>\$229.66</b>	<b>\$232.91</b>	<b>\$239.66</b>	<b>\$217.07</b>

**TOWNSHIP OF GEORGIAN BAY  
CALCULATION OF MAXIMUM ALLOWABLE  
LIBRARY SERVICES**

<b>10-Year Funding Envelope Calculation</b>	
15-Year Average Service Level 2009 - 2023	\$217.07
Net Population Growth 2024 - 2033	964
<b>Maximum Allowable Funding Envelope</b>	<b>\$209,255</b>
Less Negative Reserve Fund Balance	(\$7,096)
<b>Adjusted Maximum Allowable Funding Envelope</b>	<b>\$202,160</b>



APPENDIX B.1

TABLE 2

TOWNSHIP OF GEORGIAN BAY  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
LIBRARY SERVICES

Project Description	Timing	Useful Life	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total Dev-Related Costs	Development-Related Costs		
						BTE %	BTE Share		Prior Growth	2024-2033	Post 2033
<b>1.0 LIBRARY SERVICES</b>											
<b>1.1 Collection Materials</b>											
1.1.1 Needs Study - Facilities	2025 - 2025	0	\$ 60,000	\$ -	\$ 60,000	50%	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ -
1.1.2 Additional Collection Materials (Including 10 new digital acquisitions)	2024 - 2033	7	\$ 110,000	\$ -	\$ 110,000	0%	\$ -	\$ 110,000	\$ -	\$ 110,000	\$ -
Subtotal Collection Materials			\$ 170,000	\$ -	\$ 170,000		\$ 30,000	\$ 140,000	\$ -	\$ 140,000	\$ -
<b>1.2 Buildings, Land and Furnishings</b>											
1.2.1 Leasehold Improvements - Honey Harbour Branch	2024 - 2024	50	\$ 135,000	\$ -	\$ 135,000	0%	\$ -	\$ 135,000	\$ -	\$ 62,160	\$ 72,840
1.2.2 Honey Harbour - Growth-Related Space Addition	2027 - 2027	50	\$ 2,294,600	\$ -	\$ 2,294,600	0%	\$ -	\$ 2,294,600	\$ -	\$ -	\$ 2,294,600
1.2.3 Honey Harbour - Growth-Related F&E Addition	2028 - 2028	15	\$ 65,560	\$ -	\$ 65,560	0%	\$ -	\$ 65,560	\$ -	\$ -	\$ 65,560
1.2.4 Port Severn - Growth-Related Space Addition	2030 - 2030	50	\$ 3,197,600	\$ -	\$ 3,197,600	0%	\$ -	\$ 3,197,600	\$ -	\$ -	\$ 3,197,600
1.2.5 Port Severn - Growth-Related F&E Addition	2031 - 2031	15	\$ 91,360	\$ -	\$ 91,360	0%	\$ -	\$ 91,360	\$ -	\$ -	\$ 91,360
Subtotal Buildings, Land and Furnishings			\$ 5,784,120	\$ -	\$ 5,784,120		\$ -	\$ 5,784,120	\$ -	\$ 62,160	\$ 5,721,960
<b>TOTAL LIBRARY SERVICES</b>			\$ 5,954,120	\$ -	\$ 5,954,120		\$ 30,000	\$ 5,924,120	\$ -	\$ 202,160	\$ 5,721,960

Residential Development Charge Calculation		
Residential Share of 2024 - 2033 Development-Related Capital Program	100%	\$202,160
10-Year Growth in Population in New Units		862
Unadjusted Development Charge Per Capita		<b>\$234.63</b>
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2033 Development-Related Capital Program	0%	\$0
10-Year Growth in Square Metres		11,790
Unadjusted Development Charge Per Square Metre		<b>\$0.00</b>

2024 - 2033 Net Funding Envelope	\$202,160
Reserve Fund Balance	
Balance as at December 31, 2023	(\$7,096)



# **Appendix B.2**

## **Parks and Recreation**

# Parks and Recreation

The Township Recreation and Culture department operates two community centres, including an arena in MacTier, as well as over 19 hectares of developed parkland. A Township-wide approach has been used when calculating the development charge for Parks and Recreation services.

## **A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope**

Table B.2-1 displays the Parks and Recreation 15-year historical inventory for buildings, land, fleet, amenities, equipment, and parkland. The building space associated with indoor recreation facilities amounts to 45,899 square feet, valued at \$17.5 million. The land associated with the buildings amount to 3.2 hectares, and is valued at \$1.3 million. The fleet, amenities, and equipment associated with the indoor recreation facilities has a total value of \$12.9 million.

Developed parkland in the Township totals 19.4 hectares, and has a replacement value of \$1.2 million (excluding land purchase costs). The 2024 full replacement value of the inventory of capital assets for Parks and Recreation amounts to \$32.9 million, and results in a 15-year average service level of \$1,537.77 per capita.

The historical service level multiplied by the 10-year forecast of net population growth results in a 10-year maximum allowable funding envelope of \$1.5 million (964 net population growth X historical service level of \$1,537.77/capita). Table 1 provides a summary of the level of service and the calculation of the 10-year funding envelope from 2024 to 2033. The calculation of the maximum allowable funding envelope is summarized as follows:

### 10-Year Funding Envelope Calculation

15-Year Average Service Level (2009 – 2023)	\$1,537.77
Net Pop. Growth (2024 – 2033)	964
<b>Maximum Allowable Funding Envelope</b>	<b>\$1,482,410</b>

### A. Development-Related Capital Program

The 2024-2033 development-related capital program for Parks and Recreation amounts to \$1.3 million. It includes a provision for development-related improvements to the Baxter Community Centre, the construction of various parks and open space amenities including dog parks, pickleball courts, and boat launch panels, and a parks master plan.

External funding for the pickleball courts constructed in 2022 in the amount of \$150,000 has been removed from the development charge calculations, as has \$159,500 of benefit to existing shares associated with the recent construction of boat launch panels. The Township has \$1,363 of available development charge reserve funds for Parks and Recreation and has been deducted from the total.

The 2024-2033 development charge costs eligible for recovery of \$978,137, less than the maximum allowable, is allocated entirely against future residential development in the Township. This results in a development charge of \$1,135.26 per capita.

The following table summarizes the calculation of the parks and recreation development charge:

PARKS AND RECREATION SUMMARY				
15-year Hist.	2024 - 2033		Calculated	
Service Level	Development-Related Capital Program		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m
\$1,537.77	\$1,289,000	\$978,137	\$1,135.26	\$0.00

APPENDIX B.2  
TABLE 1

TOWNSHIP OF GEORGIAN BAY  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
RECREATION FACILITIES

BUILDINGS Facility Name	# of Square Feet															UNIT COST (\$/sq. ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Storage - Cemetery Rd.	384	384	384	384	384	384	384	384	384	384	384	384	384	384	384	\$87
Storage - Honey Harbour	480	480	480	480	480	480	480	480	480	480	480	480	480	480	480	\$364
Baxter Community Centre	8,052	8,052	8,052	8,052	8,052	8,052	8,052	8,052	8,052	8,052	8,052	8,052	8,052	8,052	8,052	\$437
Mactier Community Centre/Arena	28,520	28,520	28,520	28,520	28,520	28,520	28,520	28,520	28,520	28,520	28,520	28,520	28,520	28,520	28,520	\$94
Pavillion - Honey Harbour (Blue Water Rd.) (in Rendezvous Park)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,243	\$656
Port Severn Park Facilities Bldg	-	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	
<b>Total (sq.ft.)</b>	<b>37,436</b>	<b>39,656</b>	<b>45,899</b>													
<b>Total (\$000)</b>	<b>\$15,474.6</b>	<b>\$16,930.1</b>	<b>\$17,515.1</b>													

LAND Facility Name	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Storage - Cemetery Rd.	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	\$400,000
Baxter Community Centre	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	\$400,000
Mactier Community Centre/Arena	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	0.46	0.46	\$400,000
<b>Total (ha)</b>	<b>3.17</b>															
<b>Total (\$000)</b>	<b>\$1,268.5</b>															

APPENDIX B.2  
TABLE 1

TOWNSHIP OF GEORGIAN BAY  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
RECREATION FACILITIES

PARK FLEET, AMENITIES, AND EQUIPMENT Description	# of Fleet, Amenities, and Equipment														UNIT COST (\$/unit)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		2023
<b>Baxter</b>																
Playground Equipment	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
Baseball Field and Soccer Outfield	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000
Rink	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$540,000
Rink Boards	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
Lighting	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,000
BWCC Outdoor Ice Rink Canopy	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Outdoor Ice Surface Lit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$20,000
<b>Gibson Lake</b>																
Sand Volleyball Court	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$15,000
Fencing	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$30,000
Floating Docks	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,000
1 6 x 14 aluminum ramp	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$8,000
Boat Launch Panels - South Gibson	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$30,000
33 Ball Field	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$200,000
Other																
<b>Go Home Portage Trail Land - A3302</b>																
Dock (on Go home Side)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,000
Dock (on Georgian Bay Side)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,000
<b>RendezVous Park - 17 BLUEWATER RD - A0079</b>																
Playground	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
Outdoor Ice Rink/Court	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$540,000
PickleBall Courts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$300,000
Outdoor Ice Surface Lit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$20,000
<b>Honey Harbour Parkland Building - A0009</b>																
9 8x20 floating docks	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
10x 150 boardwalk w/ handrail (steel)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$150,000
<b>MacTier Ball Park (15) - A0019</b>																
Baseball Field (backstop and bleachers)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$25,000
Baseball Field (Fencing)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000

APPENDIX B.2  
TABLE 1

TOWNSHIP OF GEORGIAN BAY  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
RECREATION FACILITIES

PARK FLEET, AMENITIES, AND EQUIPMENT Description	# of Fleet, Amenities, and Equipment														UNIT COST (\$/unit)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		2023
<b>Mactier Community Centre/Arena - A0394</b>																
Ice Resurfacer - P35: Resurfacer (Zamboni) Asset 157	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$120,000
Compressor	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$40,000
Chiller	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$105,000
Dehumidifier	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$40,000
<b>Minors Bay Boat Launch - A0039</b>																
Minor's Bay Boat Launch Panels (2021)	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$10,000
Minors Bay Auxiliary Boat Launch (floating dock)	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$10,000
40 x 20 Concrete Wharf	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$500,000
<b>Mrs. "C" Activity Park - A0023</b>																
Playground	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$95,000
Volleyball Courts	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$15,000
Pavillion	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$35,000
<b>Port of Honey Harbour - A3168</b>																
Docks	-	-	-	-	-	-	-	-	-	-	-	-	2	2	2	\$800,000
Walkway	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$1,200,000
Pavillion	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$55,000
<b>Port Severn Park - A0093</b>																
Docks	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$600,000
Playground	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
Sidewalks	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$75,000
Burried infrastructure (Water)	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$500,000
Splash Pad - Port Severn Park	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$750,000
Picnic Pavillion (Shelter) - Port Severn Park	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
Port Severn Park Landscaping, Lighting and Electrical	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,000
Boat Launch Port Severn Park	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$125,000
Park and Display Unit (Parking meter)	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$15,000
<b>Regatta Beach MNR Land - A3343</b>																
Pavillion	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000
Volleyball court and beach improvement	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$15,000
Crib Dock	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$20,000
Floating Docks	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$8,000
Raft	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$5,000

APPENDIX B.2  
TABLE 1

TOWNSHIP OF GEORGIAN BAY  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
RECREATION FACILITIES

PARK FLEET, AMENITIES, AND EQUIPMENT Description	# of Fleet, Amenities, and Equipment															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
<b>Six Mile Lake - Tennis Courts and Docks</b>																
Tennis court	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000
Baseketball Courts	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,000
Privey	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$600
Dock	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$8,000
<b>Six Mile Lake Boat Launch - A0075</b>																
Vollick Launch Ramp 2021	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$25,000
Floating Docks	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$25,000
<b>Stewart Lake Beach (27) - A0016</b>																
60 x 10 crib dock	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$200,000
Stewart Lake Beach Shack	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000
Playground	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
10 x 20 floating raft	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$8,000
20 x 6 floating dock	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$8,000
Beach	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Picnic Pavillion MacTier - 2016 Stewart Lake Beach Pavillion	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$35,000
Mobi Mats	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$15,000
<b>Stewart Lake Ramp - aka Kilty's Bay Boat Launch (14) - A3346</b>																
Boat Launch Panels	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$25,000
20 x 6 floating dock	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$8,000
<b>Twelve Mile - Bloody Bay (4) - A3347</b>																
Crib Dock	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$15,000
<b>Twelve Mile Docks (29)</b>																
60 x 40 Concrete Wharf	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$500,000
Floating Dock (Twelve Mile Wharf)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$35,000
6 x 18 aluminum ramp	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$8,000
<b>Wawatosa (30) - A3348</b>																
5 -10'x20' HDPE Frames complete with Cedar	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$25,000
Wauwatosa Boat Ramp	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$25,000
Boat Launch Panels	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$25,000

APPENDIX B.2  
TABLE 1

TOWNSHIP OF GEORGIAN BAY  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
RECREATION FACILITIES

PARK FLEET, AMENITIES, AND EQUIPMENT Description	# of Fleet, Amenities, and Equipment														UNIT COST (\$/unit)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		2023
<b>Trail System - Active Transportation</b>																
Schoolhouse Trail (km's)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$300,000
Schoolhouse Trail Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
MacTier Bike Lanes (KM's)	-	-	-	-	-	-	-	-	-	-	2	2	2	2	2	\$125,000
Lone Pine Rd Multi Use Trail (KM's)	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$35,000
Sidewalks - in KM	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$350,000
<b>Fleet</b>																
P47: JDJ Landscape Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$25,000
P49: 2013 GMC Sierra Pick Up	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$85,000
P64: Loadrite Lawnmower Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$15,000
P65: 2016 Chev Silverado (White) 4X4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$85,000
P66: Lawnmower tractor - Zero Turn	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$15,000
P68: 48" Fastrak 22 HP FR Hustler Kawi	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$15,000
P71: 2017 Ford Super Duty F-350 4X4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$85,000
P72: 2021 FORD Transit Connect	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$35,000
P73: Lawnmower tractor - Gravely Pro Turn 2021	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$15,000
Low Bed Trailer- P74 3.5 Ton	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$10,000
P75 John Deere 2025R	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$60,000
P76: 2022 Chev Silverado	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$85,000
<b>Total (#)</b>	<b>61</b>	<b>68</b>	<b>68</b>	<b>69</b>	<b>69</b>	<b>70</b>	<b>72</b>	<b>73</b>	<b>75</b>	<b>75</b>	<b>82</b>	<b>84</b>	<b>93</b>	<b>95</b>	<b>95</b>	
<b>Total (\$000)</b>	<b>\$6,743.6</b>	<b>\$9,023.6</b>	<b>\$9,023.6</b>	<b>\$9,118.6</b>	<b>\$9,118.6</b>	<b>\$9,126.6</b>	<b>\$9,286.6</b>	<b>\$9,296.6</b>	<b>\$9,326.6</b>	<b>\$9,326.6</b>	<b>\$9,711.6</b>	<b>\$9,761.6</b>	<b>\$12,739.1</b>	<b>\$12,919.1</b>	<b>\$12,919.1</b>	

APPENDIX B.2  
TABLE 1

TOWNSHIP OF GEORGIAN BAY  
INVENTORY OF CAPITAL ASSETS  
PARKS AND RECREATION  
PARK DEVELOPMENT

PARKLAND Park Name	# of Hectares of Developed Area															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Developed Parkland	18.51	19.41	19.41	19.41	19.41	19.41	19.41	19.41	19.41	19.41	19.41	19.41	19.41	19.41	19.41	\$60,000
Total (ha)	18.51	19.41	19.41	19.41	19.41	19.41	19.41	19.41	19.41	19.41	19.41	19.41	19.41	19.41	19.41	
Total (\$000)	\$1,110.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	

*Note. Does not include land associated with municipal facilities.*

APPENDIX B.2  
TABLE 1

TOWNSHIP OF GEORGIAN BAY  
CALCULATION OF SERVICE LEVELS  
PARKS AND RECREATION COMBINED

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historical Population	18,073	18,482	18,900	18,880	18,860	18,840	18,820	18,800	18,878	18,967	19,066	19,177	19,300	19,395	19,492

INVENTORY SUMMARY (\$000)

Recreation Facilities	\$23,486.7	\$27,222.2	\$27,222.2	\$27,317.2	\$27,317.2	\$27,325.2	\$27,485.2	\$27,495.2	\$27,525.2	\$27,525.2	\$27,910.2	\$27,960.2	\$30,937.7	\$31,117.7	\$31,702.7
Park Development	\$1,110.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6	\$1,164.6
<b>Total (\$000)</b>	<b>\$24,597.3</b>	<b>\$28,386.8</b>	<b>\$28,386.8</b>	<b>\$28,481.8</b>	<b>\$28,481.8</b>	<b>\$28,489.8</b>	<b>\$28,649.8</b>	<b>\$28,659.8</b>	<b>\$28,689.8</b>	<b>\$28,689.8</b>	<b>\$29,074.8</b>	<b>\$29,124.8</b>	<b>\$32,102.3</b>	<b>\$32,282.3</b>	<b>\$32,867.3</b>

SERVICE LEVEL (\$/capita)

																	Average Service Level
Recreation Facilities	\$1,299.54	\$1,472.90	\$1,440.33	\$1,446.89	\$1,448.42	\$1,450.38	\$1,460.43	\$1,462.51	\$1,458.06	\$1,451.22	\$1,463.87	\$1,458.01	\$1,602.99	\$1,604.42	\$1,626.45	\$1,476.43	
Park Development	\$61.45	\$63.01	\$61.62	\$61.68	\$61.75	\$61.82	\$61.88	\$61.95	\$61.69	\$61.40	\$61.08	\$60.73	\$60.34	\$60.05	\$59.75	\$61.35	
<b>Total (\$/capita)</b>	<b>\$1,361.00</b>	<b>\$1,535.92</b>	<b>\$1,501.95</b>	<b>\$1,508.57</b>	<b>\$1,510.17</b>	<b>\$1,512.20</b>	<b>\$1,522.31</b>	<b>\$1,524.46</b>	<b>\$1,519.75</b>	<b>\$1,512.62</b>	<b>\$1,524.96</b>	<b>\$1,518.74</b>	<b>\$1,663.33</b>	<b>\$1,664.47</b>	<b>\$1,686.19</b>	<b>\$1,537.77</b>	

TOWNSHIP OF GEORGIAN BAY  
CALCULATION OF MAXIMUM ALLOWABLE  
PARKS AND RECREATION COMBINED

<b>10-Year Funding Envelope Calculation</b>	
15-Year Average Service Level 2009 - 2023	\$1,537.77
Net Population Growth 2024 - 2033	964
<b>Maximum Allowable Funding Envelope</b>	<b>\$1,482,410</b>



APPENDIX B.2

TABLE 2

TOWNSHIP OF GEORGIAN BAY  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
PARKS AND RECREATION

Project Description	Timing	Useful Life	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total Dev-Related Costs	Development-Related Costs		
						BTE %	BTE Share		Prior Growth	2024-2033	Post 2033
<b>2.0 PARKS AND RECREATION</b>											
<b>2.1 Recreation Facilities</b>											
2.1.1 Growth-Related Improvements to Baxter Community Centre	2025 - 2025	50	\$ 200,000	\$ -	\$ 200,000	0%	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
Subtotal Recreation Facilities			\$ 200,000	\$ -	\$ 200,000		\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
<b>2.2 Parks and Open Space</b>											
2.2.1 New Dog Parks (Baxter, MacTier, Honey Harbour)	2025 - 2025	20	\$ 120,000	\$ -	\$ 120,000	0%	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ -
2.2.2 2022 - New Pickleball Courts (Township Contribution)	2024 - 2024	20	\$ 300,000	\$ 150,000	\$ 150,000	0%	\$ -	\$ 150,000	\$ 1,363	\$ 148,637	\$ -
2.2.3 Provision for Additional Pickleball Courts	2027 - 2027	20	\$ 300,000	\$ -	\$ 300,000	0%	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ -
2.2.4 Boat Launch Panels (Previous Purchases Since 2019)	2024 - 2024	20	\$ 50,000	\$ -	\$ 50,000	50%	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ -
2.2.5 Boat Launch Panels (Port Severn)	2024 - 2024	20	\$ 89,000	\$ -	\$ 89,000	50%	\$ 44,500	\$ 44,500	\$ -	\$ 44,500	\$ -
2.2.6 Boat Launch Panels (New)	2024 - 2033	20	\$ 180,000	\$ -	\$ 180,000	50%	\$ 90,000	\$ 90,000	\$ -	\$ 90,000	\$ -
Subtotal Parks and Open Space			\$ 1,039,000	\$ 150,000	\$ 889,000		\$ 159,500	\$ 729,500	\$ 1,363	\$ 728,137	\$ -
<b>2.3 Studies</b>											
2.3.1 Parks Master Plan	2027 - 2027	0	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
Subtotal Studies			\$ 50,000	\$ -	\$ 50,000		\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
<b>TOTAL PARKS AND RECREATION</b>			<b>\$ 1,289,000</b>	<b>\$ 150,000</b>	<b>\$ 1,139,000</b>		<b>\$ 159,500</b>	<b>\$ 979,500</b>	<b>\$ 1,363</b>	<b>\$ 978,137</b>	<b>\$ -</b>

Residential Development Charge Calculation		
Residential Share of 2024 - 2033 Development-Related Capital Program	100%	\$978,137
10-Year Growth in Population in New Units		862
Unadjusted Development Charge Per Capita		<b>\$1,135.26</b>
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2033 Development-Related Capital Program	0%	\$0
10-Year Growth in Square Metres		11,790
Unadjusted Development Charge Per Square Metre		<b>\$0.00</b>

2024 - 2033 Net Funding Envelope	\$1,482,410
Reserve Fund Balance	
Balance as at December 31, 2023	\$1,363



# Appendix B.3

## Fire Protection

# Fire Protection

The Fire Department is responsible for the provision of fire protection services across the entire Township. The department currently operates three fire stations in MacTier, Honey Harbour, and Port Severn. A Township-wide approach to the development charge calculation has been utilized.

## A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope

The Fire Protection fifteen-year historical inventory of capital assets includes three fire stations with a combined area of 8,040 square feet and a current replacement value of \$4.8 million. The land area associated with the buildings is 1.6 hectares and is valued at \$644,000. Personal firefighter equipment, station furniture and equipment, and specialized equipment adds another \$2.2 million to the value of the inventory. Finally, the 17 fire vehicles are valued at \$5.0 million.

The 2024 full replacement value of the inventory of capital assets for Fire Protection services amounts to \$18.7 million and the 15-year historical average service level is \$930.18 per capita and employment. The historical service level multiplied by the 10-year forecast of net population and employment growth results in a 10-year maximum allowable funding envelope of \$1.1 million (1,226 net population and employment growth X historical service level of \$930.18/capita and employment). Table 1 provides a summary of the level of service and the calculation of the 10-year funding envelope from 2024 to 2033. The calculation of the maximum allowable funding envelope is summarized as follows:

### 10-Year Funding Envelope Calculation

15-Year Average Service Level (2009 – 2023)	\$930.18
Net Pop. & Employment Growth (2024 – 2033)	1,226
<b>Maximum Allowable Funding Envelope</b>	<b>\$1,140,401</b>

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

The Fire Protection development-related capital program includes costs for building and fleet expansion as well as provision for new equipment and studies:

- Expansions to the Port Severn and Mactier fire stations at a total cost of \$8.4 million;
- Purchase of a new pumper truck for the Port Severn station at a cost of \$700,000;
- \$50,000 worth of new equipment; and
- a \$50,000 fire master plan.

The total capital program has a gross cost of \$9.3 million.

No grants are identified to fund the program. However, a significant share (\$5.3 million) of the program has been removed from the development charge calculation as it represents that portion of the station expansions that will replace existing building space. A further \$443,595 of the program can be funded from the Township's current Fire development charge reserve fund.

An additional share of the cost (\$2.4 million) has been allocated as a post-2033 benefit; it represents that portion of the development-related costs that exceed the maximum allowable funding envelope. The remaining \$1.1 million can be funded through development charges over the 2024-2033 period and has been included in the rate calculations.

The costs are allocated 77%, or \$878,109, against residential development, and 23%, or \$262,292, against non-residential development. The allocation is based on shares of forecasted growth in population and employment over the planning period. The resulting development charge is \$1,019.16 per capita for residential development and \$22.25 per square metre for non-residential development.

The following table summarizes the calculation of the Fire Protection development charge:

<b>FIRE PROTECTION SUMMARY</b>				
15-year Hist.	2024 - 2033		Calculated	
Service Level	Development-Related Capital Program		Development Charge	
per capita & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m
\$930.18	\$9,267,800	\$1,140,401	\$1,019.16	\$22.25

APPENDIX B.3  
TABLE 1

TOWNSHIP OF GEORGIAN BAY  
INVENTORY OF CAPITAL ASSETS  
FIRE PROTECTION

BUILDINGS Station Name	# of Square Feet															UNIT COST (\$/sq. ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
MacTier Fire Hall	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	\$600
Honey Harbour Fire Hall	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	\$600
Port Severn Fire Hall	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	\$600
<b>Total (sq.ft.)</b>	<b>8,040</b>															
<b>Total (\$000)</b>	<b>\$4,824.0</b>															

LAND Station Name	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
MacTier Fire Hall	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	0.65	0.65	\$400,000
Honey Harbour Fire Hall	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	\$400,000
Port Severn Fire Hall	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	0.27	0.27	\$400,000
<b>Total (ha)</b>	<b>1.61</b>															
<b>Total (\$000)</b>	<b>\$643.4</b>	<b>\$643.4</b>	<b>\$643.4</b>	<b>\$643.4</b>	<b>\$643.4</b>	<b>\$644.0</b>										

FURNITURE & EQUIPMENT Description	# of Units															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Personal Firefighter Gear	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	\$3,200
SCBA Units	28	28	28	28	28	28	28	28	28	28	28	28	28	20	20	\$8,500
Spare SCBA Bottles	76	76	76	76	76	76	76	76	76	76	76	76	76	73	73	\$1,750
Compressor System	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$200,000
Specialized - Compressor	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$200,000
Other Station Furniture and Equipment	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	8,040	\$25
Specialized - Laundry Appliances	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,000
Portable Fire Pumps	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	\$10,000
Cottage Pumps	80	80	80	80	80	80	80	80	80	80	80	80	80	85	85	\$5,000
Auto Extrication Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$110,000
Thermal Imaging Camera	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$13,000
Radio Communication	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$200,000
Radio Tower	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$150,000
<b>Total (#)</b>	<b>8,309</b>	<b>8,302</b>	<b>8,302</b>													
<b>Total (\$000)</b>	<b>\$2,479.0</b>	<b>\$2,230.8</b>	<b>\$2,230.8</b>													



APPENDIX B.3  
TABLE 1

TOWNSHIP OF GEORGIAN BAY  
INVENTORY OF CAPITAL ASSETS  
FIRE PROTECTION

VEHICLES Vehicle Type	# of Vehicles															UNIT COST (\$/vehicle)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Pumper - Asset 3178, 2275, 106	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$700,000
Tanker - Asset 107, 108	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$550,000
Pumper/Tanker - Asset 109	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$550,000
Fireboat With Trailer - Asset 1659/2820	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$150,000
Fireboat - Asset 110	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Fire Truck (3/4 Ton) - Asset 113	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$130,000
1/2 ton pick up (asset 2274, 3316, 103)						1	1	1	1	1	2	2	2	2	3	\$111,000
Rescue Unit - Asset 2273	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$150,000
SUV (Asset - 1660)	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	
ATV With Trailer - Assets 3148, 3295	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$30,000
Bylaw Boat - Asset 114/3294	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$12,000
Bylaw Boat - Asset 3323/3324	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$90,000
Support Trailer	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$15,000
<b>Total (#)</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>17</b>	<b>17</b>	
<b>Total (\$000)</b>	<b>\$4,480.0</b>	<b>\$4,480.0</b>	<b>\$4,480.0</b>	<b>\$4,492.0</b>	<b>\$4,492.0</b>	<b>\$4,603.0</b>	<b>\$4,603.0</b>	<b>\$4,603.0</b>	<b>\$4,603.0</b>	<b>\$4,729.0</b>	<b>\$4,759.0</b>	<b>\$4,759.0</b>	<b>\$4,759.0</b>	<b>\$4,960.0</b>	<b>\$4,960.0</b>	

APPENDIX B.3  
TABLE 1

TOWNSHIP OF GEORGIAN BAY  
CALCULATION OF SERVICE LEVELS  
FIRE PROTECTION

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historical Population	18,073	18,482	18,900	18,880	18,860	18,840	18,820	18,800	18,878	18,967	19,066	19,177	19,300	19,395	19,492
Historical Employment	840	840	840	842	844	846	848	850	869	889	909	929	950	980	1,011
Total Historical Population & Employment	18,913	19,322	19,740	19,722	19,704	19,686	19,668	19,650	19,747	19,856	19,975	20,106	20,250	20,375	20,503

INVENTORY SUMMARY (\$000)

Buildings	\$4,824.0	\$4,824.0	\$4,824.0	\$4,824.0	\$4,824.0	\$4,824.0	\$4,824.0	\$4,824.0	\$4,824.0	\$4,824.0	\$4,824.0	\$4,824.0	\$4,824.0	\$4,824.0	\$4,824.0
Land	\$643.4	\$643.4	\$643.4	\$643.4	\$643.4	\$644.0	\$644.0	\$644.0	\$644.0	\$644.0	\$644.0	\$644.0	\$644.0	\$644.0	\$644.0
Furniture & Equipment	\$8,309.0	\$8,309.0	\$8,309.0	\$8,309.0	\$8,309.0	\$8,309.0	\$8,309.0	\$8,309.0	\$8,309.0	\$8,309.0	\$8,309.0	\$8,309.0	\$8,309.0	\$8,302.0	\$8,302.0
Vehicles	\$4,480.0	\$4,480.0	\$4,480.0	\$4,492.0	\$4,492.0	\$4,603.0	\$4,603.0	\$4,603.0	\$4,603.0	\$4,729.0	\$4,759.0	\$4,759.0	\$4,759.0	\$4,960.0	\$4,960.0
<b>Total (\$000)</b>	<b>\$18,256.4</b>	<b>\$18,256.4</b>	<b>\$18,256.4</b>	<b>\$18,268.4</b>	<b>\$18,268.4</b>	<b>\$18,380.0</b>	<b>\$18,380.0</b>	<b>\$18,380.0</b>	<b>\$18,380.0</b>	<b>\$18,506.0</b>	<b>\$18,536.0</b>	<b>\$18,536.0</b>	<b>\$18,536.0</b>	<b>\$18,730.0</b>	<b>\$18,730.0</b>

SERVICE LEVEL (\$/capita & emp)

																Average Service Level
Buildings	\$255.06	\$249.66	\$244.38	\$244.60	\$244.82	\$245.05	\$245.27	\$245.50	\$244.29	\$242.95	\$241.50	\$239.93	\$238.22	\$236.76	\$235.28	\$243.55
Land	\$34.02	\$33.30	\$32.59	\$32.62	\$32.65	\$32.71	\$32.74	\$32.77	\$32.61	\$32.43	\$32.24	\$32.03	\$31.80	\$31.61	\$31.41	\$32.50
Furniture & Equipment	\$439.33	\$430.03	\$420.92	\$421.31	\$421.69	\$422.08	\$422.46	\$422.85	\$420.77	\$418.46	\$415.97	\$413.26	\$410.32	\$407.46	\$404.92	\$419.46
Vehicles	\$236.87	\$231.86	\$226.95	\$227.77	\$227.97	\$233.82	\$234.03	\$234.25	\$233.10	\$238.16	\$238.25	\$236.70	\$235.01	\$243.44	\$241.92	\$234.67
<b>Total (\$/capita &amp; emp)</b>	<b>\$965.28</b>	<b>\$944.85</b>	<b>\$924.84</b>	<b>\$926.30</b>	<b>\$927.14</b>	<b>\$933.66</b>	<b>\$934.51</b>	<b>\$935.37</b>	<b>\$930.77</b>	<b>\$932.01</b>	<b>\$927.96</b>	<b>\$921.91</b>	<b>\$915.36</b>	<b>\$919.26</b>	<b>\$913.52</b>	<b>\$930.18</b>

TOWNSHIP OF GEORGIAN BAY  
CALCULATION OF MAXIMUM ALLOWABLE  
FIRE PROTECTION

<b>10-Year Funding Envelope Calculation</b>	
15-Year Average Service Level 2009 - 2023	\$930.18
Net Population & Employment Growth 2024 - 2033	1,226
<b>Maximum Allowable Funding Envelope</b>	<b>\$1,140,401</b>



APPENDIX B.3

TABLE 2

TOWNSHIP OF GEORGIAN BAY  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
FIRE PROTECTION

Project Description	Timing	Useful Life	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total Dev-Related Costs	Development-Related Costs		
						BTE %	BTE Share		Available DC Reserves	2024-2033	Post 2033
<b>3.0 FIRE PROTECTION</b>											
<b>3.1 Buildings, Land &amp; Furnishings</b>											
3.1.2 Port Severn & MacTier Fire Hall Expansions	2028 - 2028	50	\$ 8,400,000	\$ -	\$ 8,400,000	63%	\$ 5,250,000	\$ 3,150,000	\$ 275,795	\$ 440,401	\$ 2,433,804
Subtotal Buildings, Land & Furnishings			\$ 8,400,000	\$ -	\$ 8,400,000		\$ 5,250,000	\$ 3,150,000	\$ 275,795	\$ 440,401	\$ 2,433,804
<b>3.2 Vehicles</b>											
3.2.2 New Pumper Truck - Equipped (Port Severn)	2029 - 2029	15	\$ 700,000	\$ -	\$ 700,000	0%	\$ -	\$ 700,000	\$ -	\$ 700,000	\$ -
Subtotal Vehicles			\$ 700,000	\$ -	\$ 700,000		\$ -	\$ 700,000	\$ -	\$ 700,000	\$ -
<b>3.3 Equipment</b>											
3.3.1 Portable Radios	2024 - 2024	10	\$ 7,800	\$ -	\$ 7,800	0%	\$ -	\$ 7,800	\$ 7,800	\$ -	\$ -
3.3.2 Bunker Gear Dryer	2024 - 2024	10	\$ 15,000	\$ -	\$ 15,000	0%	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -
3.3.3 Specialized Laundry Equipment (SCBA, Helmets, etc.)	2024 - 2024	10	\$ 45,000	\$ -	\$ 45,000	0%	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ -
3.3.4 Additional Gear and Minor Equipment	2025 - 2033	10	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
Subtotal Equipment			\$ 50,000	\$ -	\$ 50,000		\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
<b>3.4 Studies</b>											
3.4.1 Fire Master Plan	2025 - 2025	0	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
Subtotal Studies			\$ 50,000	\$ -	\$ 50,000		\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
<b>TOTAL FIRE PROTECTION</b>			<b>\$ 9,267,800</b>	<b>\$ -</b>	<b>\$ 9,267,800</b>		<b>\$ 5,250,000</b>	<b>\$ 4,017,800</b>	<b>\$ 443,595</b>	<b>\$ 1,140,401</b>	<b>\$ 2,433,804</b>

Residential Development Charge Calculation		
Residential Share of 2024 - 2033 Development-Related Capital Program	77%	\$878,109
10-Year Growth in Population in New Units		862
Unadjusted Development Charge Per Capita		<b>\$1,019.16</b>
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2033 Development-Related Capital Program	23%	\$262,292
10-Year Growth in Square Metres		11,790
Unadjusted Development Charge Per Square Metre		<b>\$22.25</b>

2024 - 2033 Net Funding Envelope	\$1,140,401
Reserve Fund Balance	
Balance as at December 31, 2023	\$443,595



## **Appendix B.4**

### **Services Related to a Highway**

# Services Related to a Highway: Roads and Related, Public Works, and Fleet

The Township of Georgian Bay Public Works Department is responsible for the operation and maintenance of Township infrastructure, including Public Works buildings, fleet, and equipment, as well as roads and related infrastructure. A Township-wide approach has been used to calculate the development charges for these Services Related to a Highway.

The cost, quantum and timing of the projects identified in the development-related capital program for Services Related to a Highway have been provided by the estimates prepared by Township staff.

## **A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope**

The 15-year historical inventory of capital assets for public works services includes 21,645 square feet of building space, valued at a total of \$3.3 million. This includes two equipment depots, two storage facilities, and two salt/sand domes, and a container in Port Severn. Land associated with public works facilities, totalling 4.4 hectares, is valued at \$1.8 million. Finally, the Township's public works fleet and equipment is valued at a total of \$4.0 million.

The roads and related infrastructure 15-year historical inventory of capital assets includes 88.4 kilometres of roadway with a current replacement value of \$92.2 million.

The total inventory of capital assets for the Services Related to a Highway has a full replacement value of \$101.3 million. This results in a 15-year historical service level of \$5,279.95 per capita and employee. The resulting maximum allowable funding envelope is \$6.5 million ( $\$5,279.95 \times 1,226$  net

population and employment growth over the 10-year planning horizon). Table 1 provides a summary of the level of service and the calculation of the 10-year funding envelope from 2024 to 2033. The calculation is also summarized as follows:

**10-Year Funding Envelope Calculation**

15-Year Average Service Level (2009 – 2023)	\$5,279.95
Net Pop. & Employment Growth (2024 – 2033)	1,226
<b>Maximum Allowable Funding Envelope</b>	<b>\$6,473,219</b>

**B. Development-Related Capital Program**

Table 2 provides a summary of the development-related capital program for Services Related to a Highway. The program totals \$3.3 million and includes public works and roads and related projects that benefit development across the Township. The projects include new salt domes, various new fleet and equipment, road expansion projects, bi-annual roads needs studies and the Township’s portion of the MTO Interchange Study, and active transportation projects (bike lanes).

The District share of the Active Transportation Projects (\$1.0 million or a 50% share of the gross cost) has been deducted from the eligible costs. A further share of \$804,312 has been identified as a benefit to existing share and will need to be recovered from non-development chargefunding sources.

Of the total \$1.5 million in development-related costs, \$646,442 can be funded from existing Roads and Public Works reserve funds. The development charge recoverable share is \$834,545, less than the maximum allowable.

The development charge eligible costs are allocated 77%, or \$642,600, against residential development, and 23%, or \$191,945 against non-residential development. The allocation between residential and non-

residential development is based on shares of forecasted growth in population and employment over the planning period. The resulting development charge is \$745.82 per capita for residential development, and \$16.28 per square metre for non-residential development.

The following table summarizes the calculation of the Services Related to a Highway development charge:

<b>SERVICES RELATED TO A HIGHWAY SUMMARY</b>				
15-year Hist.	2024 - 2033		Calculated	
Service Level	Development-Related Capital Program		Development Charge	
per capita & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m
\$5,279.95	\$3,285,300	\$834,545	\$745.82	\$16.28

APPENDIX B.4  
TABLE 1

TOWNSHIP OF GEORGIAN BAY  
INVENTORY OF CAPITAL ASSETS  
PUBLIC WORKS AND FLEET

BUILDINGS Facility Name	# of Square Feet															UNIT COST (\$/sq.ft.)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Equipment Depot - MacTier	3,760	3,760	3,760	3,760	3,760	3,760	3,760	3,760	3,760	3,760	3,760	3,760	3,760	3,760	3,760	3,760	\$277
Equipment Depot - Port Severn	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	\$277
Storage - Port Severn	900	900	900	900	900	900	900	900	900	900	900	900	900	900	900	900	\$100
Storage - MacTier	900	900	900	900	900	900	900	900	900	900	900	900	900	900	900	900	\$100
Salt/Sand Dome MacTier	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	\$87
Salt/Sand Dome Port Severn	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	\$87
Container - Port Severn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$3,000
<b>Total (sq. ft.)</b>	<b>21,644</b>																
<b>Total (\$000)</b>	<b>\$3,337.2</b>	<b>\$3,340.2</b>															

LAND Facility Name	# of Hectares															UNIT COST (\$/ha)	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
Equipment Depot - MacTier	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	\$400,000
Equipment Depot - Port Severn	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	2.74	2.74	2.74	2.74	2.74	2.74	\$400,000
<b>Total (ha)</b>	<b>2.44</b>	<b>4.37</b>	<b>4.37</b>	<b>4.37</b>	<b>4.37</b>	<b>4.37</b>	<b>4.37</b>										
<b>Total (\$000)</b>	<b>\$974.6</b>	<b>\$1,748.4</b>	<b>\$1,748.4</b>	<b>\$1,748.4</b>	<b>\$1,748.4</b>	<b>\$1,748.4</b>	<b>\$1,748.4</b>	<b>\$1,748.4</b>									

APPENDIX B.4  
TABLE 1

TOWNSHIP OF GEORGIAN BAY  
INVENTORY OF CAPITAL ASSETS  
PUBLIC WORKS AND FLEET

FLEET & EQUIPMENT Description	# of Fleet of Equipment															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
<b>Fleet</b>																
Backhoe - Asset 142 BH3, 149 BH5	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$200,000
Loader - Asset 141 L10	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$288,000
Float Trailer - Asset 1708 F7	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$55,000
Grader - Asset 136 GR5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$350,000
3 Ton Pickup (No Plow) - Asset 137 T45	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$140,000
3 Ton Pickup (Plow)	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$140,000
Truck - Tandem Axle (2 Way Plow and Sander) - Asset 154 T47, 1661 T51, 2278 T53, 3154 T55	3	3	3	3	3	3	3	3	3	3	4	4	4	4	4	\$350,000
Truck - Single Axle (2 Way Sander, Plow and Wing)	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$80,000
1 Ton Pickup (Plow) - Asset 1704 T52, 3153 T54, 3319 T56	2	3	3	3	3	3	3	3	3	2	2	2	2	3	3	\$80,000
Pickup Truck (No Plow) - Asset 3319 T56	1	1	1	1	1	1	1	1	2	2	2	-	-	-	1	\$80,000
6 Ton Dump - Tandem Axle (2 Way Sander, Plow and Wing)	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$140,000
Tractor With Sweeper Attachment - Asset 153 T6 / 3219 T6M	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$190,000
Tractor with Backhoe - Asset 145 TM4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$65,000
Roller - Asset 3184 TR36	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$30,000
Off Road Vehicle - Asset 2282 T8	3	3	3	3	3	3	3	3	3	3	3	1	1	1	1	\$120,000
Riding Mower	1	1	1	1	1	3	3	3	3	3	3	3	3	3	3	\$15,000
Tractor - Lawn & Snow	4	4	4	2	2	2	2	2	2	2	2	2	2	2	2	\$22,000
Sidewalk Machine	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$87,000
<b>Equipment</b>																
Steamer	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	\$15,000
Steam Jenny - Asset 743	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$15,000
Water Tank - Asset 762	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$15,000
Power washer - Asset 1672	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$8,500
Traffic Counter - Asset 1690	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,500
Gas / Fuel Storage tanks(Asset 1691, 1712)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$15,000
Radio Equipment - Asset 1700	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$7,500
Exhaust capture system - Asset 2277	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$30,000
Loader bucket scales - Asset 2279	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$18,000
Air compressor(Assets 2980, 3003)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$30,000
Vehicle hoist - Asset 3261	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$45,000
Miscellaneous Tools and Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000
<b>Total (#)</b>	<b>39</b>	<b>40</b>	<b>40</b>	<b>38</b>	<b>38</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>39</b>	<b>41</b>	<b>35</b>	<b>36</b>	<b>37</b>	<b>39</b>	<b>39</b>	
<b>Total (\$000)</b>	<b>\$3,831.5</b>	<b>\$3,911.5</b>	<b>\$3,911.5</b>	<b>\$3,867.5</b>	<b>\$3,867.5</b>	<b>\$3,897.5</b>	<b>\$3,897.5</b>	<b>\$3,837.5</b>	<b>\$3,757.5</b>	<b>\$4,254.5</b>	<b>\$3,784.5</b>	<b>\$3,814.5</b>	<b>\$3,859.5</b>	<b>\$4,019.5</b>	<b>\$4,019.5</b>	

APPENDIX B.4  
TABLE 1

TOWNSHIP OF GEORGIAN BAY  
INVENTORY OF CAPITAL ASSETS  
ROADS AND RELATED

ROADS Type of Road	# of Kilometres															UNIT COST (\$/km)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Gravel	20.3	20.3	20.3	20.3	20.3	20.3	20.3	20.3	20.3	20.3	20.3	20.3	20.3	20.3	20.3	\$877,100
LCB	57.0	57.0	57.0	57.0	57.0	57.0	57.0	57.0	57.0	57.0	57.0	57.0	57.0	57.0	57.0	\$1,046,100
Hot Mix	9.9	9.9	9.9	9.9	9.9	9.9	9.9	9.9	9.9	9.9	9.9	10.7	10.7	10.7	10.7	\$1,333,200
Recycled Asphalt	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	\$1,333,200
<b>Total (km)</b>	<b>87.6</b>	<b>88.4</b>	<b>88.4</b>	<b>88.4</b>	<b>88.4</b>											
<b>Total (\$000)</b>	<b>\$91,164.8</b>	<b>\$92,231.4</b>	<b>\$92,231.4</b>	<b>\$92,231.4</b>	<b>\$92,231.4</b>											

APPENDIX B.4  
TABLE 1

TOWNSHIP OF GEORGIAN BAY  
CALCULATION OF SERVICE LEVELS  
SERVICES RELATED TO A HIGHWAY

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historical Population	18,073	18,482	18,900	18,880	18,860	18,840	18,820	18,800	18,878	18,967	19,066	19,177	19,300	19,395	19,492
Historical Employment	840	840	840	842	844	846	848	850	869	889	909	929	950	980	1,011
Total Historical Population & Employment	18,913	19,322	19,740	19,722	19,704	19,686	19,668	19,650	19,747	19,856	19,975	20,106	20,250	20,375	20,503

INVENTORY SUMMARY (\$000)

Public Works And Fleet	\$8,143.4	\$8,223.4	\$8,223.4	\$8,179.4	\$8,179.4	\$8,209.4	\$8,209.4	\$8,149.4	\$8,069.4	\$8,566.4	\$8,870.1	\$8,900.1	\$8,945.1	\$9,105.1	\$9,108.1
Roads And Related	\$91,164.8	\$91,164.8	\$91,164.8	\$91,164.8	\$91,164.8	\$91,164.8	\$91,164.8	\$91,164.8	\$91,164.8	\$91,164.8	\$91,164.8	\$92,231.4	\$92,231.4	\$92,231.4	\$92,231.4
<b>Total (\$000)</b>	<b>\$99,308.2</b>	<b>\$99,388.2</b>	<b>\$99,388.2</b>	<b>\$99,344.2</b>	<b>\$99,344.2</b>	<b>\$99,374.2</b>	<b>\$99,374.2</b>	<b>\$99,314.2</b>	<b>\$99,234.2</b>	<b>\$99,731.2</b>	<b>\$100,034.9</b>	<b>\$101,131.5</b>	<b>\$101,176.5</b>	<b>\$101,336.5</b>	<b>\$101,339.5</b>

SERVICE LEVEL (\$/capita)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Average Service Level
Public Works And Fleet	\$450.58	\$444.94	\$435.10	\$433.23	\$433.69	\$435.74	\$436.21	\$433.48	\$427.45	\$451.65	\$465.23	\$464.10	\$463.48	\$469.46	\$467.27	\$447.44
Roads And Related	\$5,044.25	\$4,932.63	\$4,823.53	\$4,828.64	\$4,833.76	\$4,838.90	\$4,844.04	\$4,849.19	\$4,829.16	\$4,806.49	\$4,781.54	\$4,809.48	\$4,778.83	\$4,755.42	\$4,731.75	\$4,832.51
<b>Total (\$/capita)</b>	<b>\$5,494.84</b>	<b>\$5,377.57</b>	<b>\$5,258.63</b>	<b>\$5,261.87</b>	<b>\$5,267.45</b>	<b>\$5,274.64</b>	<b>\$5,280.24</b>	<b>\$5,282.67</b>	<b>\$5,256.60</b>	<b>\$5,258.14</b>	<b>\$5,246.77</b>	<b>\$5,273.58</b>	<b>\$5,242.30</b>	<b>\$5,224.88</b>	<b>\$5,199.03</b>	<b>\$5,279.95</b>

TOWNSHIP OF GEORGIAN BAY  
CALCULATION OF MAXIMUM ALLOWABLE  
SERVICES RELATED TO A HIGHWAY

<b>10-Year Funding Envelope Calculation</b>	
15-Year Average Service Level 2009 - 2023	\$5,279.95
Net Population & Employment Growth 2024 - 2033	1,226
<b>Maximum Allowable Funding Envelope</b>	<b>\$6,473,219</b>

APPENDIX B.4

TABLE 2

TOWNSHIP OF GEORGIAN BAY  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
SERVICES RELATED TO A HIGHWAY

Project Description	Timing	Useful Life	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total Dev-Related Costs	Development-Related Costs		
						BTE %	BTE Share		Available DC Reserves	2024-2023	Post 2023
<b>4.0 SERVICES RELATED TO A HIGHWAY</b>											
<b>PUBLIC WORKS</b>											
<b>4.1 Buildings</b>											
4.1.1 2 New Salt Domes	2025 - 2025	50	\$ 500,000	\$ -	\$ 500,000	0%	\$ -	\$ 500,000	\$ 351,773	\$ 148,227	\$ -
Subtotal Buildings			\$ 500,000	\$ -	\$ 500,000		\$ -	\$ 500,000	\$ 351,773	\$ 148,227	\$ -
<b>4.2 New Fleet and Equipment</b>											
4.2.1 Asphalt Hotbox	2025 - 2025	15	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
4.2.2 Mini Excavator	2025 - 2025	15	\$ 90,000	\$ -	\$ 90,000	0%	\$ -	\$ 90,000	\$ -	\$ 90,000	\$ -
4.2.3 Fencing and Lighting for Depots (2 Sets)	2024 - 2024	15	\$ 100,000	\$ -	\$ 100,000	0%	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
4.2.4 Pressure Washer	2024 - 2024	15	\$ 5,300	\$ -	\$ 5,300	0%	\$ -	\$ 5,300	\$ 5,300	\$ -	\$ -
4.2.5 1 Ton Pickup (Plow)	2024 - 2024	15	\$ 115,000	\$ -	\$ 115,000	0%	\$ -	\$ 115,000	\$ 115,000	\$ -	\$ -
4.2.6 Vehicle Hoist - Asset 3261	2024 - 2024	15	\$ 35,000	\$ -	\$ 35,000	0%	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ -
Subtotal New Fleet and Equipment			\$ 395,300	\$ -	\$ 395,300		\$ -	\$ 395,300	\$ 255,300	\$ 140,000	\$ -
<b>ROADS AND RELATED</b>											
<b>4.3 Roadway Capital Works</b>											
4.3.1 Honey Harbour Road Improvements	2027 - 2027	50	\$ 150,000	\$ -	\$ 150,000	96%	\$ 143,682	\$ 6,318	\$ -	\$ 6,318	\$ -
Subtotal Roadway Capital Works			\$ 150,000	\$ -	\$ 150,000		\$ 143,682	\$ 6,318	\$ -	\$ 6,318	\$ -
<b>4.4 Development-Related Studies</b>											
4.4.1 Road Needs Studies (every other year)	2024 - 2033	0	\$ 80,000	\$ -	\$ 80,000	96%	\$ 76,630	\$ 3,370	\$ 3,370	\$ -	\$ -
4.4.2 MTO Interchange Study - Township Share	2024 - 2024	0	\$ 40,000	\$ -	\$ 40,000	0%	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
Subtotal Development-Related Studies			\$ 120,000	\$ -	\$ 120,000		\$ 76,630	\$ 43,370	\$ 3,370	\$ 40,000	\$ -
<b>4.5 Active Transportation</b>											
4.5.1 Sidewalk - Honey Harbour (LCBO to Port)	2024 - 2024	35	\$ 120,000	\$ -	\$ 120,000	70%	\$ 84,000	\$ 36,000	\$ 36,000	\$ -	\$ -
4.5.2 Active Transportation Projects	2024 - 2033	35	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000	50%	\$ 500,000	\$ 500,000	\$ -	\$ 500,000	\$ -
Subtotal Active Transportation			\$ 2,000,000	\$ 1,000,000	\$ 1,000,000		\$ 500,000	\$ 500,000	\$ -	\$ 500,000	\$ -
<b>TOTAL SERVICES RELATED TO A HIGHWAY</b>			<b>\$ 3,285,300</b>	<b>\$ 1,000,000</b>	<b>\$ 2,285,300</b>		<b>\$ 804,312</b>	<b>\$ 1,480,988</b>	<b>\$ 646,442</b>	<b>\$ 834,545</b>	<b>\$ -</b>

<b>Residential Development Charge Calculation</b>		
Residential Share of 2024 - 2033 Development-Related Capital Program - All Projects	77%	\$642,600
10-Year Growth in Population in New Units		862
Unadjusted Development Charge Per Capita		<b>\$745.82</b>
<b>Non-Residential Development Charge Calculation</b>		
Non-Residential Share of 2024 - 2033 Development-Related Capital Program - All Projects	23%	\$191,945
10-Year Growth in Square Metres		11,790
Unadjusted Development Charge Per Square Metre		<b>\$16.28</b>

2024 - 2033 Net Funding Envelope	\$6,473,219
Reserve Fund Balance	
Balance as at December 31, 2023	\$646,442



# Appendix B.5

## Development-Related Studies

# Development-Related Studies

On December 13, 2023 the Minister of Municipal Affairs and Housing initiated consultation on potential changes to the DCA, including the reintroduction of development-related studies as a development charge eligible cost. As such, this study calculates a development charge for Development-Related Studies in anticipation of this legislative change.

## A. Development Related Capital Program

The 2024–2033 development-related gross cost for Studies is \$185,000 and makes provision for Development Charges Studies, Official Plan updates, and a provision for growth-related portions of future planning studies such as Official Plans and Zoning By-laws.

The projects included represent the costs associated with development-related portions of the studies. Therefore no benefit to existing shares have been identified. The Township has \$39,766 in development charge reserve funds in its General Government account for Studies, which has been applied to the total.

The remaining \$145,234 is related to growth between 2024 and 2033, which is allocated against future residential and non-residential development in the Township based on shares of future population and employment growth. This results in development charges of \$129.79 per capita and \$2.83 per square metre.

The following table summarizes the calculation of the Development-Related Studies development charge:

<b>DEVELOPMENT-RELATED STUDIES SUMMARY</b>			
2024 - 2033		Calculated	
Development-Related Capital Program		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m
\$185,000	\$145,234	\$129.79	\$2.83

APPENDIX B.5

TABLE 1

TOWNSHIP OF GEORGIAN BAY  
DEVELOPMENT-RELATED CAPITAL PROGRAM  
DEVELOPMENT-RELATED STUDIES

Project Description	Timing	Useful Life	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total Dev-Related Costs	Development-Related Costs		
						BTE %	BTE Share		Available DC Reserves	2024-2033	Post 2033
<b>5.0 DEVELOPMENT-RELATED STUDIES</b>											
<b>5.1 Growth Studies</b>											
5.1.1 Development Charges Study	2033 - 2033	0	\$ 35,000	\$ -	\$ 35,000	0%	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
5.1.2 Provision for Growth-Related Portions of Future Planning Studies (OP's, Zoning, etc.)	2024 - 2033	0	\$ 150,000	\$ -	\$ 150,000	0%	\$ -	\$ 150,000	\$ 39,766	\$ 110,234	\$ -
Subtotal Growth Studies			\$ 185,000	\$ -	\$ 185,000		\$ -	\$ 185,000	\$ 39,766	\$ 145,234	\$ -
<b>TOTAL DEVELOPMENT-RELATED STUDIES</b>			<b>\$ 185,000</b>	<b>\$ -</b>	<b>\$ 185,000</b>		<b>\$ -</b>	<b>\$ 185,000</b>	<b>\$ 39,766</b>	<b>\$ 145,234</b>	<b>\$ -</b>

Residential Development Charge Calculation		
Residential Share of 2024 - 2033 Development-Related Capital Program	77%	\$111,830
10-Year Growth in Population in New Units		862
Unadjusted Development Charge Per Capita		<b>\$129.79</b>
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2033 Development-Related Capital Program	23%	\$33,404
10-Year Growth in Square Metres		11,790
Unadjusted Development Charge Per Square Metre		<b>\$2.83</b>

Reserve Fund Balance	
Balance as at December 31, 2023	\$39,766



# Appendix C

## Reserve Fund Balances

# Development Charges Reserve Fund

## Unallocated Balances

The DCA requires that a reserve fund be established for each service for which development charges are collected. Table 1 presents the uncommitted reserve fund balances that are available to fund the growth-related net capital costs identified in this study. The opening balances of the development charges reserve funds are as of December 31, 2023 since the first capital year of the study is 2024.

As shown on Table 1, the December 31, 2023 total reserve fund balance was in a positive position of \$1.12 million. The application of each of the reserve funds is discussed in the appendix section related to each service.

**TABLE 1**  
**DEVELOPMENT CHARGE RESERVE FUND BALANCE BY ACCOUNT**  
**YEAR ENDING DECEMBER 31, 2023**

Service	Reserve Fund Balance as at Dec. 31, 2022	Reserve Fund Contributions (Including Interest Earned) 2023	Reserve Fund Draws 2023	Reserve Fund Balance as at Dec. 31, 2023
Development-Related Studies	\$0.00	\$39,766.30	\$0.00	\$39,766.30
Library Services	\$543.21	\$8,701.60	-\$16,340.66	(\$7,095.86)
Parks And Recreation	\$0.00	\$1,363.25	\$0.00	\$1,363.25
Fire Protection	\$430,860.96	\$47,655.75	-\$34,921.53	\$443,595.18
Services Related To A Highway	\$548,430.05	\$103,084.92	-\$5,072.74	\$646,442.23
<b>Total Development Charge Reserve Funds</b>	<b>\$979,834.22</b>	<b>\$200,571.81</b>	<b>-\$56,334.93</b>	<b>\$1,124,071.10</b>

Note: 2023 reserve fund balances are estimates.

# Appendix D

## Cost of Growth – All Services

# Cost of Growth Analysis – All Services

## A. Asset Management Plan

The Development Charges Act requires that municipalities complete an Asset Management Plan before passing a development charges by-law. A key function of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the development charges by-law are financially sustainable over their full life-cycle.

### Asset Types

A summary of the future Township-owned assets and estimated useful life assumptions for eligible DC services considered as part of the study are outlined in Table 1. Although all capital assets considered in the study have been identified, not all assets necessitate future replacement or ongoing maintenance activities. Some projects do not relate to the emplacement of a tangible capital asset, such as the recovery of completed projects.

It should be noted that the capital cost estimates prepared for each of the projects identified in this section include grouped costs of various individual elements, which, as a stand-alone item, may have its own useful life (for example, new buildings include HVAC, structural elements, roof, etc.). Accordingly, the average useful life assumptions noted below are applicable to all project components.

**Table 1 – Summary of Municipal Assets Useful Lives**

<b>Service</b>	<b>Estimated Useful Life</b>
<b>Library Services</b>	
Buildings	50 years
Furniture & Equipment	15 years
Materials	7 years
Studies	0 years
<b>Parks and Recreation</b>	
Buildings	50 years
Parks and Open Space	20 years
Studies	0 years
<b>Fire Services</b>	
Buildings	50 years
Vehicles	15 years
Equipment	10 years
Studies	0 years
<b>Services Related to a Highway</b>	
Buildings	50 years
Fleet and Equipment	15 years
Roads	50 years
Studies	0 years
Active Transportation	35 years
<b>Development Related Studies</b>	
Growth Studies	0 years

### **Annual Provision**

When assets require rehabilitation or are due for replacement, the source of funds is limited to reserves or contributions from operating. Capital expenditures to carry out the rehabilitation and replacement of aging infrastructure are not growth-related and are therefore not eligible for funding through development charge revenues or other developer contributions.

Based on the useful life assumptions and the capital cost of acquiring and/or replacing each asset, a provision for infrastructure replacement has been calculated for both the general and engineered services. Provisions for infrastructure replacement are initially calculated for each asset based on their useful life and the anticipated cost of replacement. The aggregate of all individual provisions form the required annual capital provision. In calculating the annual provisions, a number of assumptions are made to account for inflation (2.0 per cent) and interest (3.5 per cent).

Consistent with the requirements of the DCA, assets that are proposed to be funded under the development charges by-law have been included in the analysis. As a result, the total calculated annual provision for development charge related infrastructure has been netted down to consider the replacement of existing infrastructure or benefit-to-existing development. However, for reference, the annual replacement provisions associated with the non-development charge funded costs, including costs related to the benefit-to-existing and post-period benefit have also been calculated.

Table 2 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2024 to 2034 DC recoverable portion. The year 2034 has been included to calculate the annual contribution for the planning periods 2024 to 2033 and as the expenditures in 2033 will not trigger asset management contributions until 2034. As shown, by 2034, the Township will need to fund an additional \$147,800 per annum in order to properly fund the full life cycle costs of the new assets related to all services supported under the development charges by-law.

APPENDIX D  
TABLE 2

TOWNSHIP OF GEORGIAN BAY  
ANNUAL ASSET MANAGEMENT PROVISION BY 2034

Service	2024 - 2033 Capital Program		Calculated AMP Annual Provision by 2034	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Library Services	\$202,160	\$5,751,960	\$16,927	\$133,129
Parks And Recreation	\$978,137	\$310,863	\$42,070	\$15,782
Fire Protection	\$1,140,401	\$8,127,399	\$61,547	\$182,966
Services Related To A Highway	\$834,545	\$2,450,755	\$27,248	\$74,304
Development-Related Studies	\$145,234	\$39,766	\$0	\$0
<b>TOTAL</b>	<b>\$3,300,476</b>	<b>\$16,680,744</b>	<b>\$147,792</b>	<b>\$406,180</b>

\* Includes costs that will be recovered under future development charges studies (i.e. other development-related), ineligible shares and shares of projects funded from available reserve funds.

### Future Revenue Growth

The calculated annual funding provision should be considered within the context of the Township’s projected growth. Over the next ten years, the Township’s population is projected to increase by 964 for permanent and seasonal. In addition, the Township will also add 262 employees that will result in approximately 1,790 square metres of additional non-residential building space.

This growth will have the effect of increasing the overall assessment base. This leads to additional user fee and charge revenues to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the development charges by-law. The collection of these funds is intended to be allocated to the Township’s reserves for future replacement of these assets.

### B. Long-Term Capital and Operating Impact Analysis

As shown in Table 3, by 2033 the Township’s net operating costs are estimated to increase by \$1.02 million for property tax supported services. Increases in net operating costs will be experienced as there are operational costs associated with additional capital.

APPENDIX D TABLE 3					
TOWNSHIP OF GEORGIAN BAY COST OF GROWTH ANALYSIS ALL SERVICES ESTIMATED NET OPERATING COST OF THE PROPOSED 2024-2033 DEVELOPMENT-RELATED CAPITAL PROGRAM (in constant 2024 dollars)					
Category	Cost Driver (in 2024 \$)			Additional Operating Costs at 2033	Source and Commentary
	\$	unit measure	Quantity		
<b>Development-Related Studies</b>				\$0	
No additional operating costs	\$0	No additional costs	-	\$0	N/A
<b>Library Services</b>				\$367,383	
Library Expansions	\$46	per sq.ft.	8,039	\$367,383	Based on 2022 FIR and 2024 Capital Program
<b>Parks And Recreation</b>				\$85,101	
New Space	\$22	per sq.ft.	549	\$12,101	Based on 2022 FIR and 2024 Capital Program
Parks, Parkland and Trail Development	\$0.10	per \$1.00 value of asset	\$ 730,000	\$73,000	Based on 2022 FIR and 2024 Capital Program
<b>Fire Protection</b>				\$428,459	
New Space	\$68	per sq.ft.	5,250	\$358,459	Based on 2022 FIR and 2024 Capital Program
New Pumper	\$0.10	per \$1.00 new vehicle	\$ 700,000	\$70,000	Based on 2022 FIR and 2024 Capital Program
<b>Services Related To A Highway</b>				\$141,000	
New Buildings	\$0.10	per \$1.00 value of asset	\$ 500,000	\$50,000	Based on 2022 FIR and 2024 Capital Program
Fleet and Equipment Additions	\$0.10	per \$1.00 value of asset	\$ 400,000	\$40,000	Based on 2022 FIR and 2024 Capital Program
Development-Related Roads Infrastructure	\$170	per household	300	\$51,000	Based on 2022 FIR and 2024 Capital Program
<b>TOTAL ESTIMATED OPERATING COSTS</b>				<b>\$1,021,944</b>	

Table 4 summarizes the components of the development-related capital forecast that will require funding from non-DC sources (e.g. property tax) for the planning period 2024 to 2033. In total, \$6.24 million will need to be funded from non-DC sources over the planning period and is related to facilities and infrastructure that will benefit the existing community. In addition, \$8.16 million in interim DC financing related to post-period shares of projects may be required or these costs may be recovered from other growth funding tools. 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 the study.

APPENDIX D TABLE 4						
TOWNSHIP OF GEORGIAN BAY SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES						
General and Engineered Services	Development-Related Capital Program (2024 - 2033)					Total DC Eligible Costs for Recovery (\$000)
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-Period Benefit* (\$000)		
1 Library Services	\$5,954.1	\$30.0	\$0.0	\$5,722.0		\$202.2
2 Parks And Recreation	\$1,139.0	\$159.5	\$1.4	\$0.0		\$978.1
3 Fire Protection	\$9,267.8	\$5,250.0	\$443.6	\$2,433.8		\$1,140.4
4 Services Related To A Highway	\$2,285.3	\$804.3	\$646.4	\$0.0		\$834.5
5 Development-Related Studies	\$185.0	\$0.0	\$39.8	\$0.0		\$145.2
<b>TOTAL GENERAL &amp; ENGINEERED SERVICES</b>	<b>\$18,831.2</b>	<b>\$6,243.8</b>	<b>\$1,131.2</b>	<b>\$8,155.8</b>		<b>\$3,300.5</b>

\*Development related costs to be considered for funding from other tools and/or future DC Studies.

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

In summary, the Asset Management Plan and long-term capital and operating analysis included in this appendix demonstrates that the Township can afford to invest and operate the identified general and engineered services infrastructure over the ten-year planning period.

Importantly, the Township's annual budget review allows staff to continue to monitor and implement mitigating measures should the program become less sustainable.

**Appendix E**  
**Draft By-Law**

**(Available Under Separate Cover)**

# 2025 Photo Contest

The Township of Georgian Bay would like to extend a heartfelt **thank you** to everyone who participated in the 2025 Photo Contest! Your submissions beautifully captured the spirit, scenery, and soul of our community. We are proud to showcase them in this year's Budget Book.

We gratefully acknowledge the following contributors whose images appear throughout these pages:

- Claudia McKnight
- David Zwicker
- Greg Willoughby
- Jen Russell
- Leah Penny
- Sabrina K
- Sheryl Robitaille
- Stephanie Dvorak
- Stephen Jarvis, Councillor
- Terrilyn Allen

## Photo Credits

- Cover Photo:** 'Reflection' by Stephanie Dvorak  
**Page 25:** 'Brebeuf Lighthouse' by David Zwicker  
**Page 64:** 'Burnt Island Sunrise' by Leah Penny  
**Page 75:** 'Nothing like a Georgian Bay Sunset' by Stephanie Dvorak  
**Page 85:** 'Burnt Island' by David Zwicker  
**Page 87:** by Stephen Jarvis, Councillor  
**Page 100:** 'Common Loon' by David Zwicker & 'Eudomania' by Claudia McKnight  
**Page 109:** 'Fall colours' by Terrilyn Allen  
**Page 118:** 'Islands of Georgian Bay' by David Zwicker  
**Page 126:** 'Eagle' by Stephanie Dvorak & 'Reflection' by Stephanie Dvorak  
**Page 134:** 'Buller Island' by David Zwicker  
**Page 140:** 'Sly as a Fox' by Stephanie Dvorak  
**Page 155:** 'Shadow River' by David Zwicker & 'Paradise' by David Zwicker  
**Page 168:** 'Sunset on the Water' by Sabrina K"  
**Page 222:** by Stephen Jarvis, Councillor  
**Page 233:** 'Burnt Island Sunrise 2' by Leah Penny  
**Business Plan Headers:** by Stephen Jarvis, Councillor

