



2025

# 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 2025 Budget. This budget represents our continued commitment to effective and responsible financial stewardship, ensuring that our resources support key initiatives and priorities identified by our residents, Council, and municipal team. This year, we focused on maintaining essential services, investing in sustainable infrastructure, and enhancing the well-being of our community.

The budget reflects strategic investments in critical areas such as public safety, infrastructure upgrades, and environmental initiatives, alongside initiatives that improve service delivery and foster community development. These decisions were made thoughtfully, balancing fiscal responsibility with the need for long-term resilience and growth. Throughout the budgeting process, Council and staff have worked diligently to address both current needs and future opportunities, adapting to evolving economic conditions and community needs.

We extend our gratitude to Council, municipal staff, and the residents of the Township of Georgian Bay for their participation and insight throughout this process. Your feedback and engagement have been essential in shaping a budget that aligns with our shared goals and values. We are confident that this financial plan will help us build on our successes and navigate the challenges ahead.

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 4, 2024

Mayor Koetsier and Members of Council,

Staff are pleased to present the 2025 Proposed Budget and Financial Plan. Georgian Bay has undertaken major revisions to the content contained within the annual budget book this year to reflect our organizational commitment to be transparent, collaborative and accountable. 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 of higher inflation and interest rates to the municipality and to our residents and businesses. 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 2025 Proposed Budget and Financial Plan align 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. Previous year budgets have been balanced by utilizing a transfer from Reserves in the amount of \$400,000. In 2025, staff are recommending reducing our reliance on reserve transfers and to accomplish this staff are reducing the transfer from reserves from \$400,000 to \$250,000. Using reserve funds to balance the operating budget is not recommended nor is it a continuous solution to balance the budget. As a result, staff are recommending moving forward by phasing out the reserve transfer entirely over a 3-year period.

### **2025 Proposed Base Operating Budget**

The 2025 Proposed Base Budget consists of gross expenditures in the amount of \$13.3 M and revenues of \$13.0 M, thus leaving a net tax deficit of \$262,618. As such, the impact of the proposed 2025 Base Budget is an increase of 1.88% over 2024. This includes base budget increases such as merit progressions, legislated benefit increases, collective agreement impacts, service contract agreements, operating commitments, and economic adjustments related to the ongoing operations of the Township.

The municipal base increase of 1.88% amounts to an approximate annual increase of \$5.12 over 2024 per \$100,000 of assessment.

### **Council Directed and Re-Aligned**

The 2025 Proposed Budget includes items that have been directed by Council for incorporation into the budget, and they include:

1. Township staff undertook a compensation review in 2024 and presented the results of the market analysis to Council at a special closed meeting held on September 17, 2024. A pay equity review was conducted, including a market analysis for union and non-union positions. Direction from Council was received and has been incorporated as a "Council directed" item in the proposed budget. As staff continue contract negotiations with unionized members of the Township, the results of the market analysis remain confidential.
2. Township staff secured the services of StrategyCorp to perform a Revenue Optimization and Fee Review, aimed at identifying ways to enhance revenue generation, boost cost recovery, and align fees with strategic goals. At its regular meeting of Council on October 7, 2024, direction from Council was received and has been incorporated as a "Council directed" item in the proposed budget. A copy of the full report is attached as an Appendix.



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3. The Township of Georgian Bay recognizes the importance of technology, as it is reflected in the Township's Strategic Plan 2022-2026, "Fiscal Responsibilities and Technology Efficiencies" and "Customer Experience and Community Engagement." At its regular meeting of Council on July 8, 2024, direction from Council to include an option to update the IT Strategic Plan for the Township of Georgian Bay as part of the 2025 budget deliberations was received. The IT strategic plan will help to outline future technology goals to enhance operational efficiency and support community needs.

The 2025 Proposed Budget includes items that have been re-aligned to ensure increases to 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 10% in previous years to 5% in 2025. As the Township works towards a full staff complement in 2025, staff recommend proceeding with eliminating the attrition rate completely for 2026. Salary gapping is a common theme throughout municipalities in Ontario, especially post pandemic; however, salary gapping can be utilized to hire contract staff or recover cost overruns to ensure the level of service provided by the municipality does not decline due to staffing levels. As a result, the practice of using an attrition rate is not sustainable in ensuring a stable tax levy from year to year.

The Council directed and re-aligned budget results in an additional tax deficit of \$400,404. As such, the impact of the proposed 2025 Base Operating Budget plus Council directed and the re-alignment impact, is an overall increase of 4.88% over 2024.

The municipal increase including Council directed and re-aligned costs, amount to an approximate annual tax levy increase of 6.76% over 2024 or \$18.45 annually per \$100,000 of assessment.

### **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 2025 Budget; Council will have the opportunity to vote on each request individually during the budget deliberation process.

The proposed operating budget includes a total of nine (9) service enhancements, which have been separated into two (2) categories: Township and Agencies, Boards and Committees. The net impact is an additional \$298,187 or 3.66% for Township related requests and \$59,825 or 0.73% for Agencies, Boards and Committee requests.



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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 resulted in a yearly tax increase of \$234,042 or 14.87% of capital contribution from the tax levy.

Staff are recommending this increase be paused for one year and compounded annually starting in 2026, given current pressures and affordability.

## **2025 Annual Capital Budget and 10-Year Capital Plan**

The Annual Capital Budget is comprised of carry forward projects from 2024 as well as capital requests for 2025. The 2025 Capital levy remains unchanged from 2024 at \$2,520,821, resulting in no additional increase to the capital levy. 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 \$6.6 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 Approval Process**

Staff are scheduled to table the 2025 Proposed Budget on November 4, 2024 at the regular meeting of Council. Furthermore, staff have scheduled Council information sessions for the week of November 12 to 15, 2024. Budget deliberation meetings are scheduled for November 19 and 26, 2024 with Council adoption anticipated for December 9, 2024.

Sincerely,

On behalf of the Township of Georgian Bay Senior Management Team

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# 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.

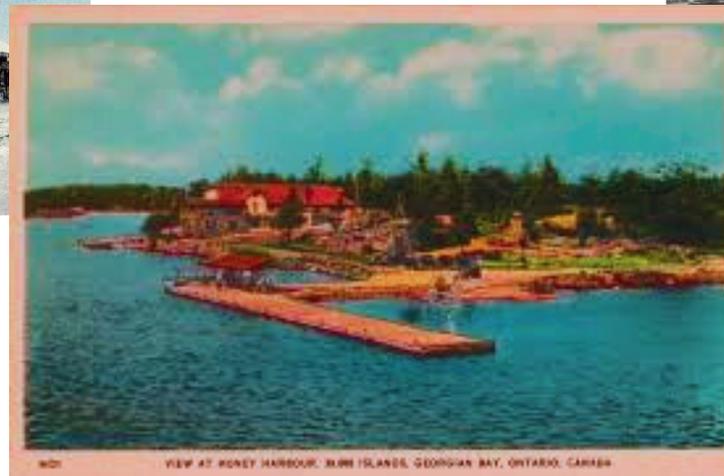
The Township borders Moose Deer Point First Nation and Wahta Mohawk Territory and maintains strong relations with its neighbours by being committed towards real truth and reconciliation as part of its 2022-26 Strategic Plan.

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

Fire and Emergency Services

Mactier Memorial Arena

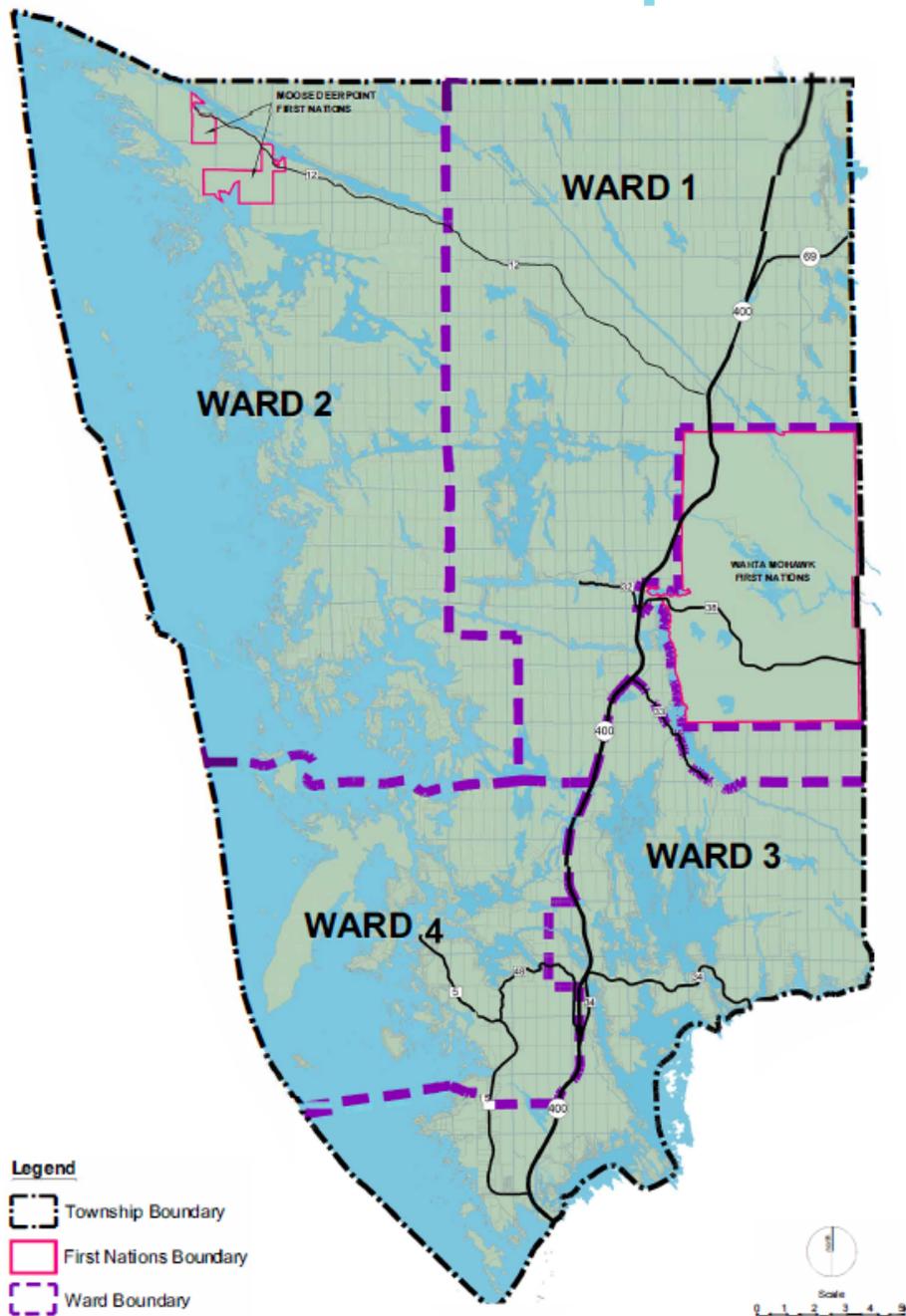
Baxter Ward Community Centre

Two Outdoor Rinks

## Special Initiatives

Endangered Species Protection | Green Vehicle Charging | Biosphere Preservation

# Ward Map



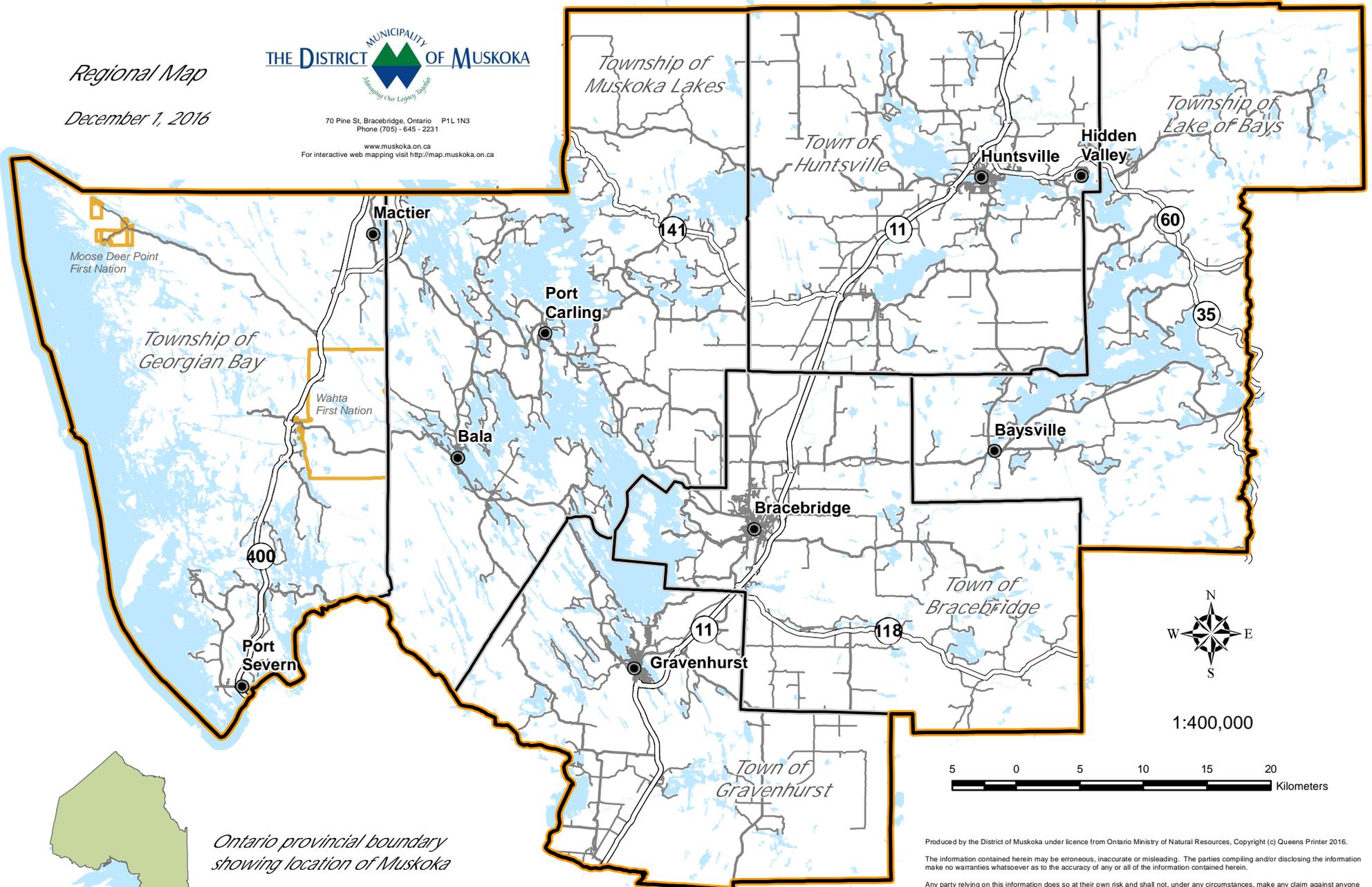
*The District Municipality of Muskoka*

*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>



Moose Deer Point  
 First Nation

Township of  
 Georgian Bay

Wahta  
 First Nation

Township of  
 Muskoka Lakes

Town of  
 Huntsville

Township of  
 Lake of Bays

Huntsville

Hidden  
 Valley

Mactier

Port  
 Carling

Bala

Baysville

Port  
 Severn

Bracebridge

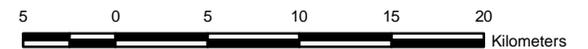
Town of  
 Bracebridge

Gravenhurst

Town of  
 Gravenhurst



1:400,000



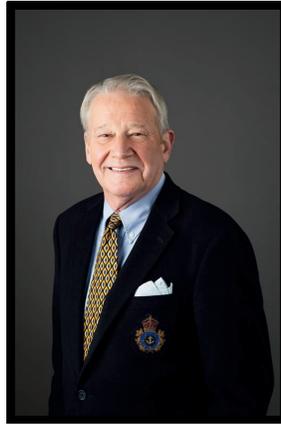
*Ontario provincial boundary  
 showing location of Muskoka*

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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



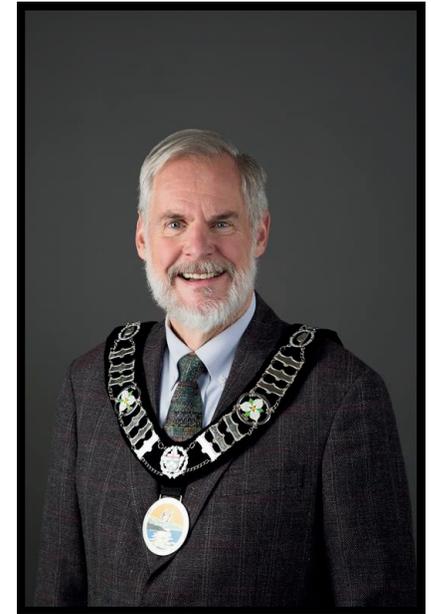
**District Councillor Wards 1 & 3**  
Brian Bocek



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



**Councillor Ward 1**  
Steven Predko



**Mayor**  
Peter Koetsier



**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 Directors 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**  
Manager of Human  
Resources



**BRAD SOKACH**  
Director of  
Operations



**DEREK WITLIB**  
Director of  
Planning



**JENNIFER SCHNIER**  
Director of  
Sustainability

# Strategic Plan 2022–2026

## Summary

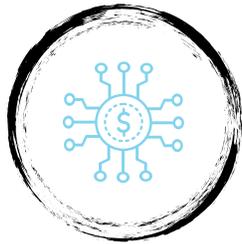
The Township of Georgian Bay's Strategic Plan (2022–2026) is a roadmap for decision-making and policy. Our Strategic Plan is a living document, allowing Council and staff to reassess goals and action plans to meet community needs and balance them with available resources. The plan's strategic directions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



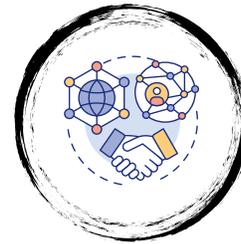
GOAL: Make it more user-friendly, effective, and efficient for both staff and residents

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

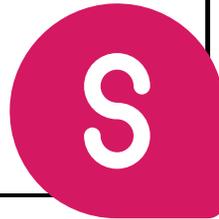


The Township of Georgian Bay is at the forefront of providing a safe, healthy, sustainable and welcoming community showcasing and preserving our historical natural beauty.

# 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

# 2025 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 2025 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 August 12, 2024 Council was presented with the “Budget Preparation 2025” Report, outlining the budget process, key financial highlights, service level adjustments, key priorities, and high-level budget assumptions.

The 2025 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 2025 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 2025 - Report to Council  
August 12, 2024
- Departmental Business Plans, Base Budgets & Capital Plan  
September - October 2024
- Service Enhancement Proposals  
August - October 2024
- Draft Budget and Senior Management Review  
September - October 2024
- Draft Budget Tabled  
November 4, 2024
- Staff/Council Information Sessions  
November 12 - 15, 2024
- Agencies, Boards & Committees Presentations  
November 19, 2024
- Budget Deliberation Meetings  
November 26, 2024
- Budget Approved  
December 9, 2024

## Budget Process Continued

Staff followed a collaborative and consultative process in developing the 2025 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 2025.
- 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 2025 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 2025 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 2025 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 2025 Budget is proposed to be tabled on Monday, November 4, 2024.

## Budget Process Continued

- Staff/Council Information Sessions and Public Deliberations: Staff are proposing to hold information sessions and public deliberation sessions in November 2024. 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 19, 2024. This date has been provided as an option for Members of Council to provide direction. In prior years, this meeting has taken place subsequent to budget approval and Council has set aside maximum funds to allocate/distribute as grants.

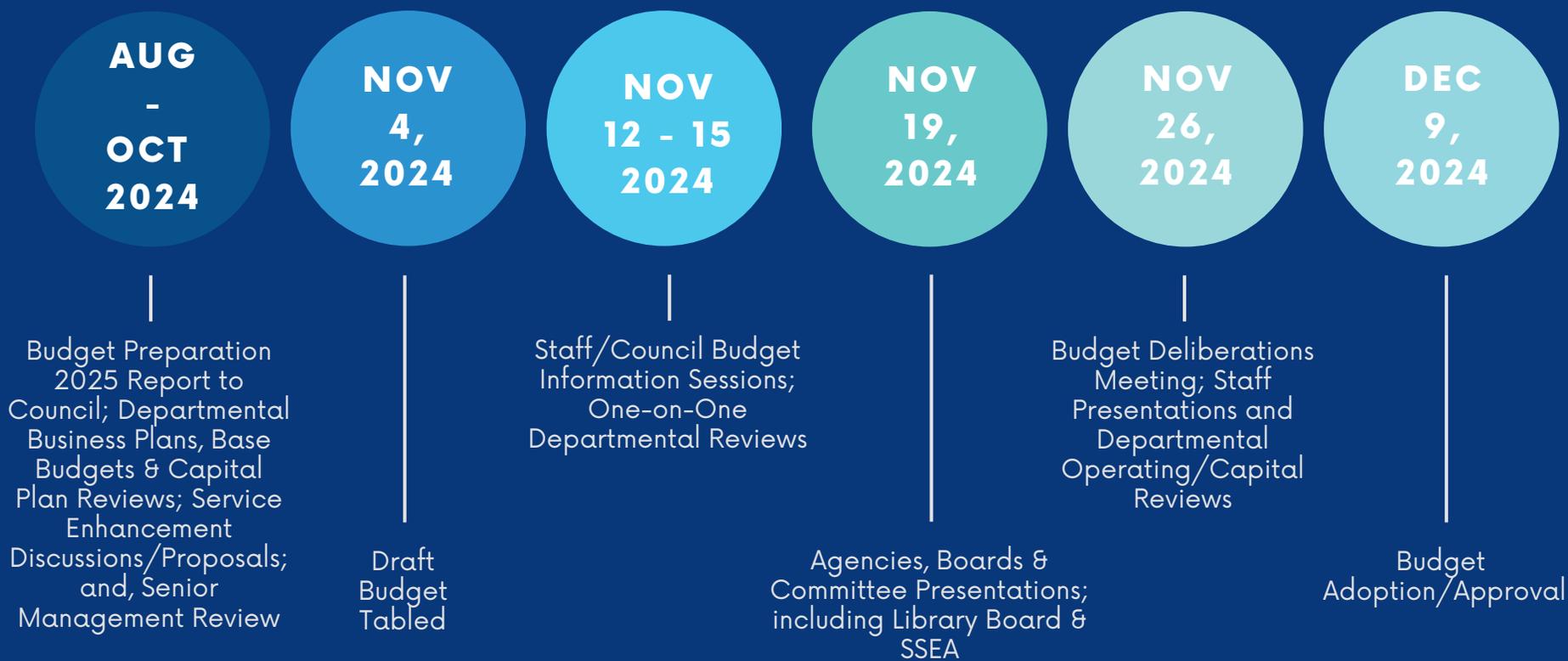
This special budget meeting of Council will be solely set aside for Boards, such as the Public Library, the Severn Sound Environmental Association, as well as for various agencies requesting grants from the Township that will form part of the 2025 Budget.

- Budget Approval: Budget approval refers to the date when Council approves the annual operating and capital budgets. The 2025 Budget is proposed for Council approval on December 9, 2024.





# 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**



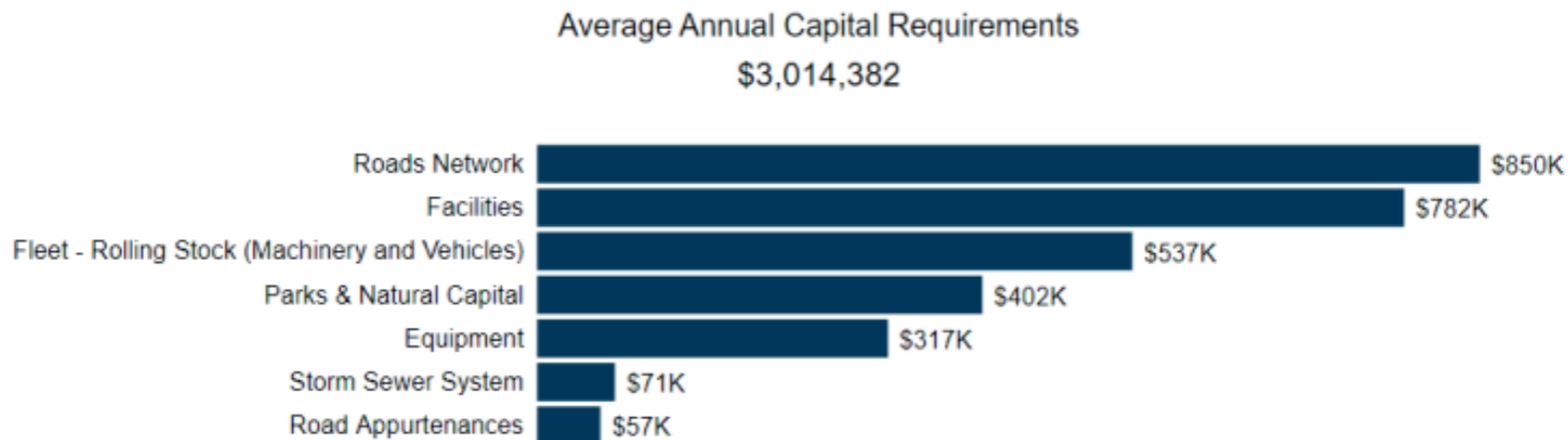
Annual Capital  
Requirements  
per Household



# 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.



# 2025 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.

**Staff are recommending this increase be paused for one year and compounded annually starting in 2026, given current pressures and affordability.**

# 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.

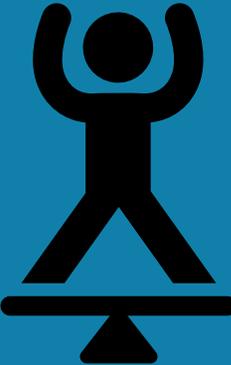
Obligatory reserve funds are required by provincial statues or contractual agreements and can only be used for their intended purpose.



## 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):

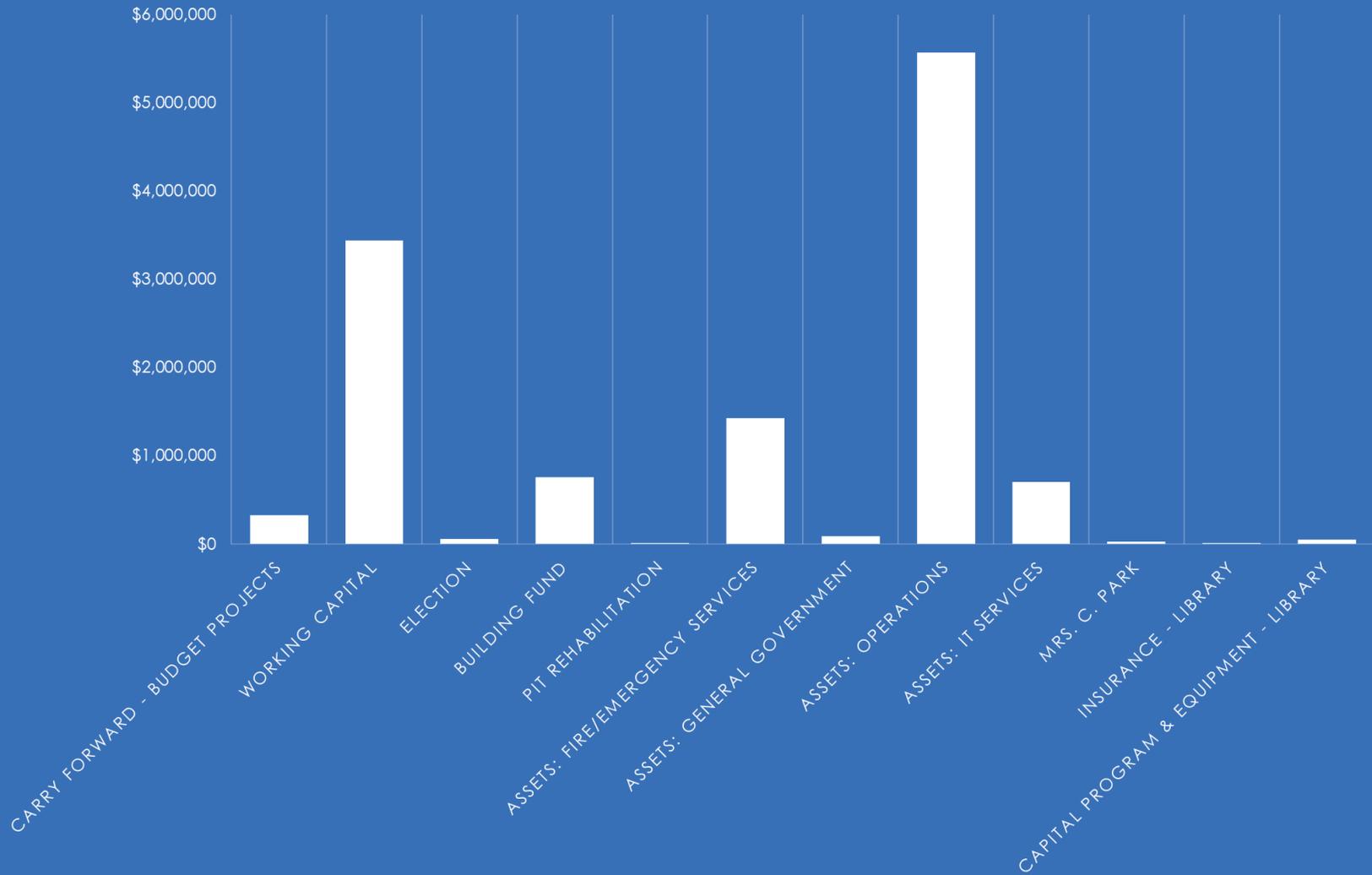
1. **Obligatory Reserve Funds:** These are mandated by provincial statutes or agreements with other levels of government. Municipalities must collect and segregate specified revenues for these funds, which can only be used for purposes defined by law or agreement.
2. **Discretionary Reserve Funds:** 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

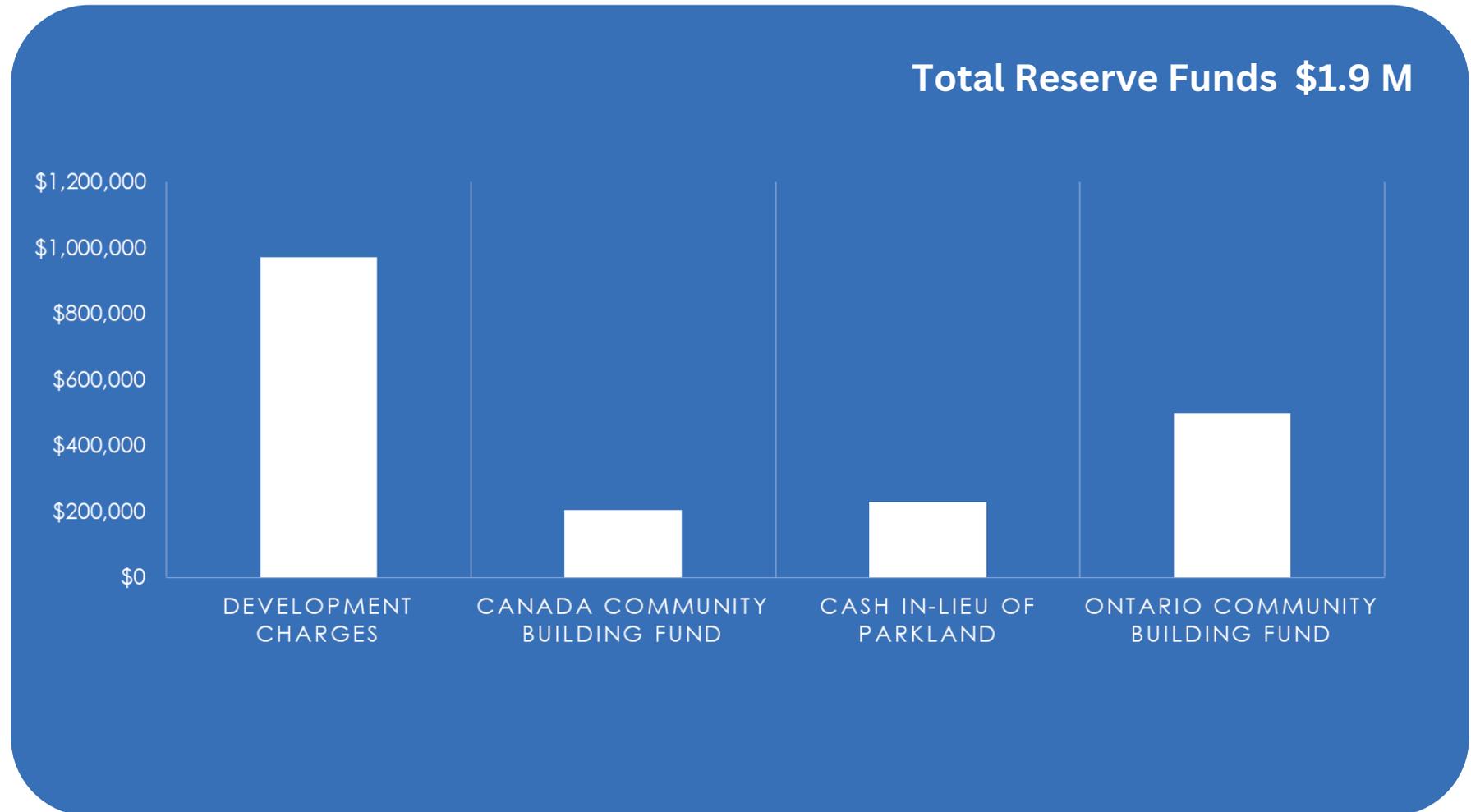
- **Funding Sources:** Both reserves and discretionary reserve funds are funded through budget allocations approved by council. In contrast, obligatory reserve funds come from specific revenue sources that must be segregated, such as development charges.
- **Flexibility:** Reserves offer municipalities 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

**Total Reserves \$12.5 M**



## Township of Georgian Bay Reserve Funds

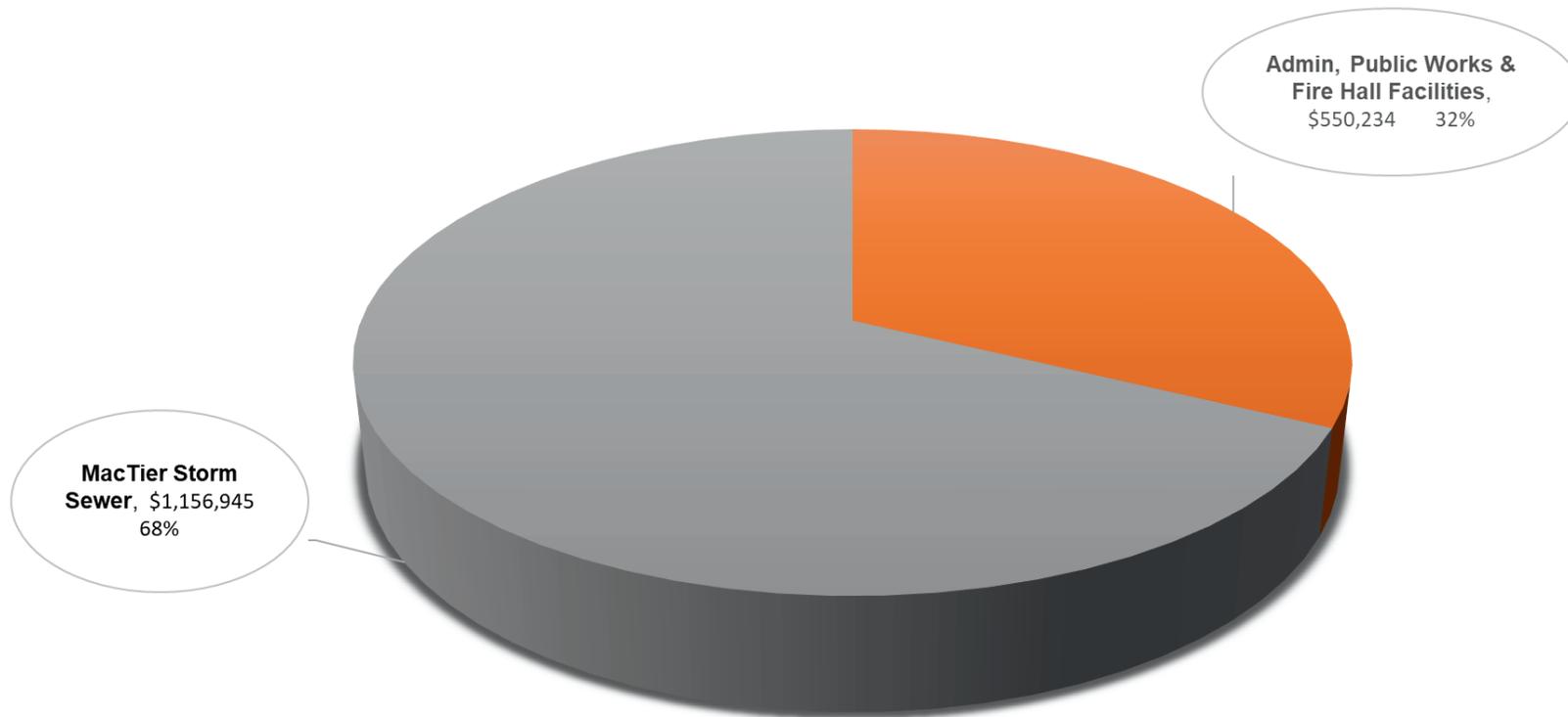


# Debt

## Debt Management

In 2025, the Township of Georgian Bay is projected to have outstanding debt of approximately \$1.7 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.

**Total Outstanding Debt - \$1.7M**



## 2025 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>2025 Debt Servicing Costs</b>	<b>\$ 343,995</b>	

## Annual Repayment Limit (ARL)

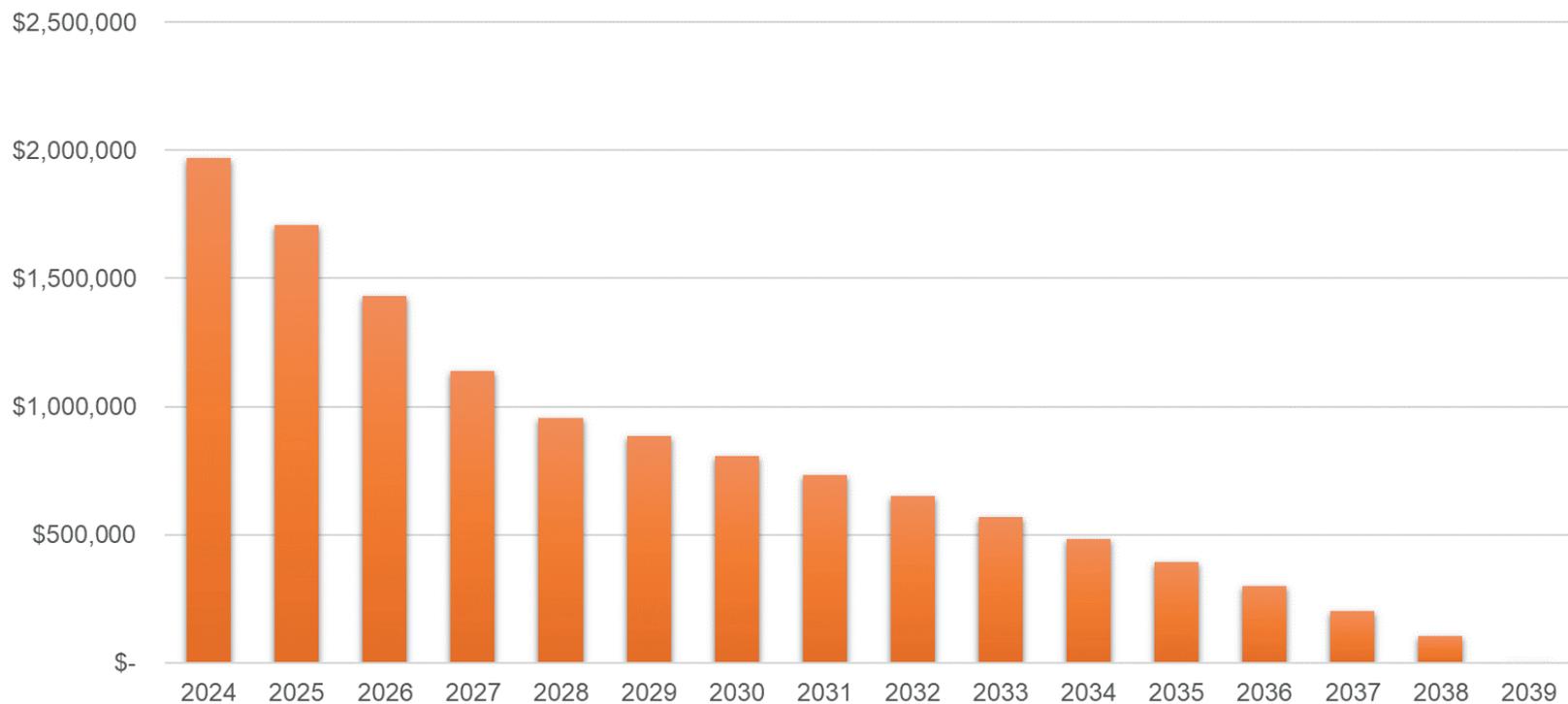
The Annual Repayment Limit (ARL) calculation is prescribed by Ontario Regulation 403/02 (Debt and Financial Obligation Limits) under the *Municipal Act, 2001*. The Province determines a municipality's ARL as 25% of its net revenues. Net revenues are calculated as a municipality's "own source" revenues, 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. 2024's ARL is based on the 2022 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) 2022 Net Revenues less Grants	\$ 9,415,870
B) 25% of Net Revenues	\$ 2,353,968
C) 2022 Debt Servicing Costs	\$ 341,362
D) 2024 Estimated Annual Repayment Limit (B-C)	\$ 2,012,606
Available Debt Capacity (D / B)	85%
Used Debt Capacity (C / B)	15%

## Forecast Debt

The Township does not foresee the need to issue new debt in the coming years, as outlined in the 10-Year Capital Plan. 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 2021-2025 property tax years.



The infographic is divided into two panels. The left panel features a yellow house icon with a single dollar sign (\$) in a circle below it, followed by three white house icons with double dollar signs (\$\$) in circles below them. The right panel features a yellow house icon with double dollar signs (\$\$) in a circle below it, followed by three white house icons with single dollar signs (\$) in circles 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 2025 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 2025 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

## 2025 Consolidated Budget



The 2025 Consolidated Budget is comprised of the 2025 Tax Supported Operating Budget including Council Directed & Re-aligned, proposed Service Enhancements, and the 2025 Capital Budget which includes 2024 Carry Forward Capital Projects.

	2023 Approved	2024 Approved	2025 Base Budget	2025 Council Directed & Re-alignment	2025 Proposed Base	2025 Service Enhancements	2025 Proposed	Inc/(Dec) over 2024	Inc/(Dec) over 2024 %
	\$	\$	\$	\$	\$	\$	\$	\$	%
<b>Gross Revenues</b>									
Tax Supported Operating Budget	11,721,303	12,894,616	13,027,553	230,364	13,257,917	146,125	13,404,042	509,426	4%
Annual Capital	2,921,264	4,369,207					6,633,125	2,263,918	52%
<b>Total Gross Revenues</b>	<b>14,642,567</b>	<b>17,263,823</b>	<b>13,027,553</b>	<b>230,364</b>	<b>13,257,917</b>	<b>146,125</b>	<b>20,037,167</b>	<b>2,773,344</b>	
<b>Gross Expenditures</b>									
Tax Supported Operating Budget	11,721,303	12,894,616	13,290,171	630,768	13,920,939	544,137	14,465,076	1,570,460	12%
Annual Capital	2,921,264	4,369,207					6,633,125	2,263,918	52%
<b>Total Gross Expenditures</b>	<b>14,642,567</b>	<b>17,263,823</b>	<b>13,290,171</b>	<b>630,768</b>	<b>13,920,939</b>	<b>544,137</b>	<b>21,098,201</b>	<b>3,834,378</b>	
<b>Net Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>(262,618)</b>	<b>(400,404)</b>	<b>(663,022)</b>	<b>(398,012)</b>	<b>(1,061,034)</b>		
<b>Increase per \$100,000 Assessment</b>	<b>-</b>	<b>-</b>	<b>\$ 5.12</b>	<b>\$ 13.33</b>	<b>\$ 18.45</b>	<b>\$ 13.25</b>	<b>\$ 31.70</b>		
<b>Tax Levy Increase</b>	<b>11.70%</b>	<b>10.85%</b>	<b>1.88%</b>	<b>4.88%</b>	<b>6.76%</b>	<b>4.85%</b>	<b>11.61%</b>		

# Corporation of the Township of Georgian Bay

## Allocation of Property Taxes on Average Assessed Home

### Base Budget

The following provides a breakdown of the 2025 property tax increase over 2024 on an average home assessed at \$180,000. The breakdown takes into consideration the Base Budget. The calculation assumes the same assessment for both years in order to facilitate comparison.

#### Average Single Detached Property Assessed at \$180,000

	2024	2025	Change (\$)	Change (%)
Township of Georgian Bay	491.28	500.50	9.22	1.88%
District of Muskoka <sup>1</sup>	570.87	599.41	28.54	5.00%
Education <sup>2</sup>	275.40	275.40	-	0.00%
<b>Total</b>	<b>\$1,337.55</b>	<b>\$1,375.31</b>	<b>\$37.76</b>	<b>2.82%</b>

The following provides a breakdown of the 2025 property tax increase over 2024 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

	2024	2025	Change (\$)	Change (%)
Township of Georgian Bay	272.93	278.05	5.12	1.88%
District of Muskoka <sup>1</sup>	317.15	333.01	15.86	5.00%
Education <sup>2</sup>	153.00	153.00	-	0.00%
<b>Total</b>	<b>\$ 743.08</b>	<b>\$ 764.06</b>	<b>\$ 20.98</b>	<b>2.82%</b>

#### Notes:

1 Upper Tier Levy - Assuming 5% Tax Levy Increase from 2024

2 Education Levy - Assuming to remain neutral

# Corporation of the Township of Georgian Bay

## Allocation of Property Taxes on Average Assessed Home

### Base Budget + Council Directed & Re-Aligned

The following provides a breakdown of the 2025 property tax increase over 2024 on an average home assessed at \$180,000. The breakdown takes into consideration the Base Budget plus Council Directed and Re-Aligned items. The calculation assumes the same assessment for both years in order to facilitate comparison.

#### Average Single Detached Property Assessed at \$180,000

	2024	2025	Change (\$)	Change (%)
Township of Georgian Bay	491.28	524.49	33.21	6.76%
District of Muskoka <sup>1</sup>	570.87	599.41	28.54	5.00%
Education <sup>2</sup>	275.40	275.40	-	0.00%
<b>Total</b>	<b>\$1,337.55</b>	<b>\$1,399.30</b>	<b>\$61.75</b>	<b>4.62%</b>

The following provides a breakdown of the 2025 property tax increase over 2024 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

	2024	2025	Change (\$)	Change (%)
Township of Georgian Bay	272.93	291.38	18.45	6.76%
District of Muskoka <sup>1</sup>	317.15	333.01	15.86	5.00%
Education <sup>2</sup>	153.00	153.00	-	0.00%
<b>Total</b>	<b>\$ 743.08</b>	<b>\$ 777.39</b>	<b>\$ 34.31</b>	<b>4.62%</b>

#### Notes:

1 Upper Tier Levy - Assuming 5% Tax Levy Increase from 2024

2 Education Levy - Assuming to remain neutral

# Corporation of the Township of Georgian Bay

## Allocation of Property Taxes on Average Assessed Home

### Base Budget + Council Directed & Re-Aligned + Service Enhancements

The following provides a breakdown of the 2025 property tax increase over 2024 on an average home assessed at \$180,000. The breakdown takes into consideration the Base Budget plus Council Directed and Re-Aligned items, and Service Enhancements. The calculation assumes the same assessment for both years in order to facilitate comparison.

#### Average Single Detached Property Assessed at \$180,000

	2024	2025	Change (\$)	Change (%)
Township of Georgian Bay	491.28	548.33	57.05	11.61%
District of Muskoka <sup>1</sup>	570.87	599.41	28.54	5.00%
Education <sup>2</sup>	275.40	275.40	-	0.00%
<b>Total</b>	<b>\$1,337.55</b>	<b>\$1,423.14</b>	<b>\$85.59</b>	<b>6.40%</b>

The following provides a breakdown of the 2025 property tax increase over 2024 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

	2024	2025	Change (\$)	Change (%)
Township of Georgian Bay	272.93	304.63	31.70	11.61%
District of Muskoka <sup>1</sup>	317.15	333.01	15.86	5.00%
Education <sup>2</sup>	153.00	153.00	-	0.00%
<b>Total</b>	<b>\$ 743.08</b>	<b>\$ 790.64</b>	<b>\$ 47.56</b>	<b>6.40%</b>

#### Notes:

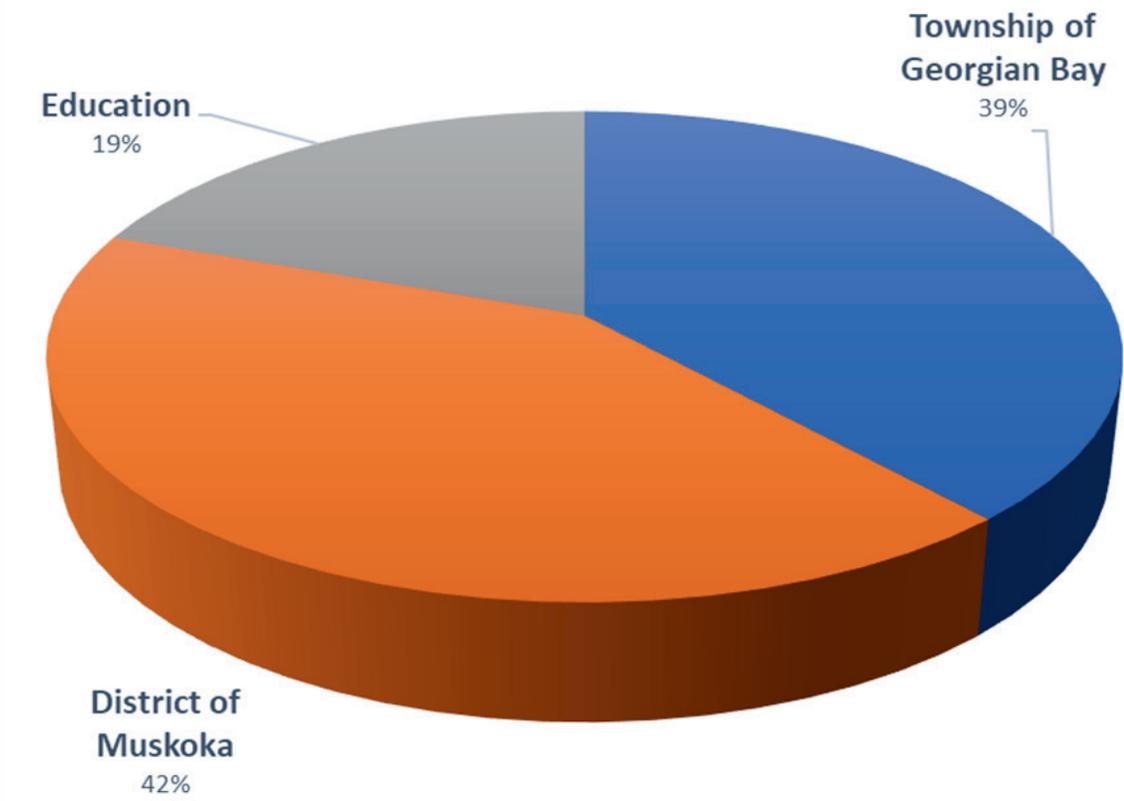
1 Upper Tier Levy - Assuming 5% Tax Levy Increase from 2024

2 Education Levy - Assuming to remain neutral

# 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, \$0.39 is retained by the Township to provide services to its residents; \$0.42 is remitted to the District of Muskoka and \$0.19 supports education/school boards. In 2025, the breakdown among these areas is as follows:



# Corporation of the Township of Georgian Bay

## 2025 Tax Supported Operating Budget

The 2025 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 2024 levels. The 2025 Base Budget described within, represents an increase of 1.88% to the Township's portion of the property tax bill.

When also considering Council Directed & Re-aligned increases totalling an additional \$400,404, which represents an increase of 4.88%, the total Proposed Base Budget amounts to 6.76% or an increase of \$18.45 per \$100,000 household assessment.

The 2025 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 The proposed operating budget includes a total of nine (9) service enhancements, which have been separated into two (2) categories: Township and Agencies, Boards and Committees. The net impact is an additional \$338,187 or 4.12% for Township related requests and \$59,825 or 0.73% for Agencies, Boards and Committee requests.

The Township's projected Assessment Growth, which is additional tax assessment/revenue from new construction within the Township, is estimated at \$108,689 for 2025 as provided by the Municipal Property Assessment Corporation (MPAC), and this has been included in gross revenues.

	2023 Actual	2023 Approved	2024 Approved	2025 Base Budget	2025 Council Directed & Re-aligned	2025 Proposed Base	2025 Service Enhancements	2025 Proposed	Inc/(Dec) over 2024 \$	Inc/(Dec) over 2024 %
<b>Revenues:</b>										
Taxation: Operating Levy	5,455,655	5,305,783	5,743,607	5,775,607	-	5,775,607	-	5,775,607	32,000	1%
Taxation: Capital Levy	2,133,944	2,168,075	2,520,821	2,520,821	-	2,520,821	-	2,520,821	-	0%
User Fees/Charges	2,079,093	1,771,223	2,398,552	1,941,112	222,950	2,164,062	146,125	2,310,187	(88,365)	-4%
Licenses, Permits, & Rental Revenue	50,002	46,400	46,400	46,400	-	46,400	-	46,400	-	0%
Grants & Contributions	1,562,483	1,280,752	1,208,836	1,303,644	-	1,303,644	-	1,303,644	94,808	8%
Investment & Interest Income	924,901	150,000	350,000	654,000	-	654,000	-	654,000	304,000	87%
Fines & Penalties	81,190	23,000	73,400	84,200	-	84,200	-	84,200	10,800	15%
Other Revenues	237	150,000	-	40,000	-	40,000	-	40,000	40,000	100%
Donations	190,989	13,000	13,000	30,000	-	30,000	-	30,000	17,000	131%
Transfers From Reserves	1,370,971	813,070	540,000	631,769	7,414	639,183	-	639,183	99,183	18%
<b>Total Revenues</b>	<b>13,849,466</b>	<b>11,721,303</b>	<b>12,894,616</b>	<b>13,027,553</b>	<b>230,364</b>	<b>13,257,917</b>	<b>146,125</b>	<b>13,404,042</b>	<b>509,426</b>	<b>4%</b>

# Corporation of the Township of Georgian Bay

## 2025 Tax Supported Operating Budget

	2023 Actual	2023 Approved	2024 Approved	2025 Base Budget	2025 Council Directed & Re-aligned	2025 Proposed Base	2025 Service Enhancements	2025 Proposed	Inc/(Dec) over 2024 \$	Inc/(Dec) over 2024 %
<b>Expenses:</b>										
Salaries & Benefits	4,979,515	4,899,771	5,381,818	5,671,777	444,768	6,116,545	399,312	6,515,857	1,134,039	21%
Legal Fees	419,866	220,500	296,000	305,000	-	305,000	-	305,000	9,000	3%
Contractual Services/Consultants	2,225,893	2,242,942	2,205,665	1,991,235	186,000	2,177,235	85,000	2,262,235	56,570	3%
Minor Capital, Materials & Supplies	340,077	382,073	349,384	339,633	-	339,633	-	339,633	(9,751)	-3%
Fuel & Vehicle Expenses	233,392	201,534	233,200	227,300	-	227,300	-	227,300	(5,900)	-3%
Training, Development & Travel	139,642	173,700	181,247	187,723	-	187,723	-	187,723	6,476	4%
Utilities (Heat, Hydro, Water, Telephone)	271,171	252,950	284,625	295,400	-	295,400	-	295,400	10,775	4%
Repairs & Maintenance	325,194	191,800	265,900	402,600	-	402,600	-	402,600	136,700	51%
Rentals & Leases	50,112	37,250	21,900	21,600	-	21,600	-	21,600	(300)	-1%
Financial Expenses	366,112	363,995	365,995	363,995	-	363,995	-	363,995	(2,000)	-1%
Donations, Municipal Grants	121,544	135,200	95,000	90,000	-	90,000	-	90,000	(5,000)	-5%
Library Board	350,000	350,000	496,000	496,000	-	496,000	55,501	551,501	55,501	11%
Severn Sound Environmental Association	101,513	101,513	106,042	106,042	-	106,042	4,324	110,366	4,324	4%
Cost Recovery/Interdepartmental Adj	106,102	-	-	-	-	-	-	-	-	-
Transfers To	3,554,524	2,168,075	2,611,840	2,791,866	-	2,791,866	-	2,791,866	180,026	-
<b>Total Expenses</b>	<b>13,584,657</b>	<b>11,721,303</b>	<b>12,894,616</b>	<b>13,290,171</b>	<b>630,768</b>	<b>13,920,939</b>	<b>544,137</b>	<b>14,465,076</b>	<b>1,570,460</b>	<b>12%</b>
<b>Net Tax Levy Surplus / (Deficit)</b>	<b>264,810</b>	<b>-</b>	<b>-</b>	<b>(262,618)</b>	<b>(400,404)</b>	<b>(663,022)</b>	<b>(398,012)</b>	<b>(1,061,034)</b>	<b>(1,061,034)</b>	<b>-8%</b>

<b>Tax Levy Increase %</b>	<b>11.70%</b>	<b>10.85%</b>	<b>1.88%</b>	<b>4.88%</b>	<b>6.76%</b>	<b>4.85%</b>	<b>11.61%</b>
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# Budget Pressures/Drivers

There are many factors influencing or driving the 2025 Budget. The following highlights the key budget pressures/drivers impacting the 2025 Proposed Base Budget excluding Service Enhancements.

Budget Pressures/Drivers	Impact \$	Impact %
<b>Increase in Expenditures:</b>		
Salary & Benefits base increases including merit adjustments, cost of living adjustment, changes in statutory deductions and increases in benefit packages	289,959	2.96
Compensation/Pay Equity Review (Council Directed)	200,603	2.05
Waste Management - Large Item Pickup (Council Directed)	45,000	0.46
Venture Muskoka Plan: Retention & Implementation Plan	6,000	0.06
Reduce Reliance on Reserves (Re-Alignment)	150,000	1.53
Attrition Rate Reduction (Re-Alignment)	244,165	2.49
Cleaning Contract	33,000	0.34
Miscellaneous Operations	6,695	0.07
<b>Decrease in Expenditures:</b>		
Contractual Services/Consultants - Completion of Municipal Revenue Study	(40,000)	(0.41)
Contractual Services/Consultants - Development Charges Study	(35,750)	(0.36)
Contractual Services/Consultants - Information Technology Software Support	(10,400)	(0.11)
Contractual Services/Consultants - Fire Master Plan	(25,000)	(0.25)
Contractual Services/Consultants - Amps Facilitating and Hearing officer Fees	(13,500)	(0.14)
Contractual Services/Consultants - Water Quality Monitoring	(30,000)	(0.31)

## Budget Pressures/Drivers - Continued

Budget Pressures/Drivers	Impact \$	Impact %
<b>Decrease in Expenditures (Continued):</b>		
Contractual Services/Consultants - Compensation/Pay Equity Review	(33,000)	(0.34)
Contractual Services/Consultants - Ditching Contracts	(20,000)	(0.20)
Contractual Services/Consultants - Reduction in Engineering Allowance	(10,000)	(0.10)
<b>Increase in Revenues:</b>		
Revenue Optimization and Fee Review (Council Directed)	(222,950)	(2.27)
Investment & Interest Income	(300,000)	(3.06)
Fines and Penalty Revenue & Donation for Food Bank	(27,800)	(0.28)
<b>Decrease in Revenues:</b>		
Removal of Municipal Accommodation Tax (added as Service Enhancement)	200,000	2.04
Decrease in Shore Road and Road Allowance Sales	130,000	1.33
Removal of Seasonal Marine Slip Licence Fee	100,000	1.02
Reduction in Short-Term Rental Licence Revenue	26,000	0.27
<b>2025 Budget Pressures/Drivers</b>	<b>\$ 663,022</b>	<b>6.76%</b>

# Service Enhancements

Where new indicatives or resources are requested, Service Enhancements have been prepared to identify the net impact to the 2025 Proposed Budget and staff have prepared business cases to support each request for Council consideration.

The 2025 Proposed Budget includes nine (9) Service Enhancements/new initiative requests. They have been separated into two categories: Township and Agencies, Boards & Committees. The impact of these new initiatives is reflected in the below.

Township Service Enhancements	Department	Service Enhancement Request			Funding (Reserve/ Cost Savings) \$	Fee Review/ Revenue Optimization Study	Tax Levy Impact \$	Tax Levy Impact %
		FTE Request \$	Other Request \$	Total Request				
Water Quality Testing Program - 0.5 FTE	Building Department	45,095	75,000	120,095			120,095	1.46
Septic Re-inspection Program - 0.5 FTE	Building Department	45,095		45,095		66,125	(21,030)	(0.26)
Information Technology Technician & CRM Specialist - 1 FTE	Finance/IT	70,596		70,596	30,000		40,596	0.49
Recreation/Operations Administrative Assistant - 1 FTE	Operations Department	77,600		77,600			77,600	0.95
1 FTE Equipment Operator and 1 FTE Recreation Labourer	Operations Department	160,926		160,926			160,926	1.96
Municipal Accommodation Tax Revenue (MAT)	Taxation/General Government		(40,000)	(40,000)			(40,000)	(0.49)
2025 Township Service Enhancements		\$ 399,312	\$ 35,000	\$ 434,312	\$ 30,000	\$66,125	\$ 338,187	4.12%
Funding Sources								

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			Funding (Reserve/ Cost Savings) \$	Fee Review/ Revenue Optimization Study	Tax Levy Impact \$	Tax Levy Impact %
		FTE Request \$	Other Request \$	Total Request				
Increases: Salaries/Benefits, Advertising, Contractual Services/Consultants & Furnishing & Equipment	Library Board		55,501	55,501			55,501	0.68
Core Operations & Sustainable Severn Sound	SSEA		4,324	4,324			4,324	0.05
2025 Township Service Enhancements		\$ -	\$ 59,825	\$ 59,825	\$ -	\$ -	\$ 59,825	0.73%
					Funding Sources			

# Council Directed & Re-aligned

The 2025 Proposed Budget includes items that have been directed by Council for incorporation into the budget, and they include:

1.0 Township staff undertook a compensation review in 2024 and presented the results of the market analysis to Council at a special closed meeting held on September 17, 2024. A pay equity review was conducted, including a market analysis for union and non-union positions. Direction from Council was received and has been incorporated as a “Council directed” item in the proposed budget. As staff continue contract negotiations with unionized members of the Township, the results of the market analysis remain confidential.

2.0 Township staff secured the services of StrategyCorp to perform a Revenue Optimization and Fee Review, aimed at identifying ways to enhance revenue generation, boost cost recovery, and align fees with strategic goals. At its regular meeting of Council on October 7, 2024, direction from Council was received and has been incorporated as a “Council directed” item in the proposed budget. A copy of the full report is attached as an Appendix.

3.0 The Township of Georgian Bay recognizes the importance of technology, as it is reflected in the Township’s Strategic Plan 2022-2026, “Fiscal Responsibilities and Technology Efficiencies” and “Customer Experience and Community Engagement.” At its regular meeting of Council on July 8, 2024, direction from Council to include an option to update the IT Strategic Plan for the Township of Georgian Bay as part of the 2025 budget deliberations was received. The IT strategic plan will help to outline future technology goals to enhance operational efficiency and support community needs.

The 2025 Proposed Budget includes items that have been re-aligned to ensure increases to 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 10% in previous years to 5% in 2025. As the Township works towards a full staff complement in 2025, staff recommend proceeding with eliminating the attrition rate completely for 2026. Salary gapping is a common theme throughout municipalities in Ontario, especially post pandemic; however, salary gapping can be utilized to hire contract staff or recover cost overruns to ensure the level of service provided by the municipality does not decline due to staffing levels. As a result, the practice of using an attrition rate is not sustainable in ensuring a stable tax levy from year to year.

Listed below is a summary of the Council Directed & Re-aligned items:

Council Directed & Re-Aligned	Net Tax Impact \$	Net Tax Impact %
Compensation/Pay Equity Review (excluding Building Dept)	178,189	2.17
Waste Management - Large Item Pickup	45,000	0.55
Venture Muskoka Plan: Retention & Implementation Plan	6,000	0.07
Reduce Reliance on Reserves	150,000	1.83
Attrition Rate Reduction	244,165	2.98
Revenue Optimization and Fee Review	(222,950)	(2.72)
Waste Management Feasibility Study- \$100,000 Funded from Reserves	-	-
IT Strategic Plan - \$35,000 Funded from Reserves	-	-
<b>2025 Council Directed &amp; Re-aligned \$</b>	<b>400,404</b>	<b>4.88%</b>

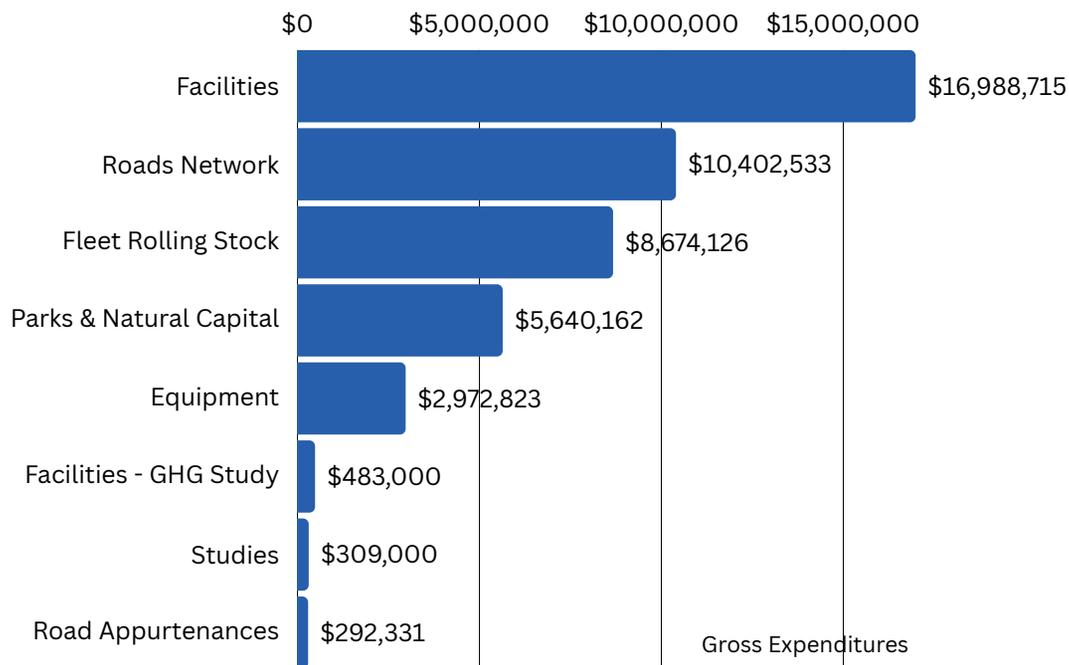
# Ten-Year Capital Plan (2025-2034)

The Township of Georgian Bay's 10-Year Capital Plan (2025-2034) 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 (2025-2034) outlines \$45.7 M in gross expenditures.

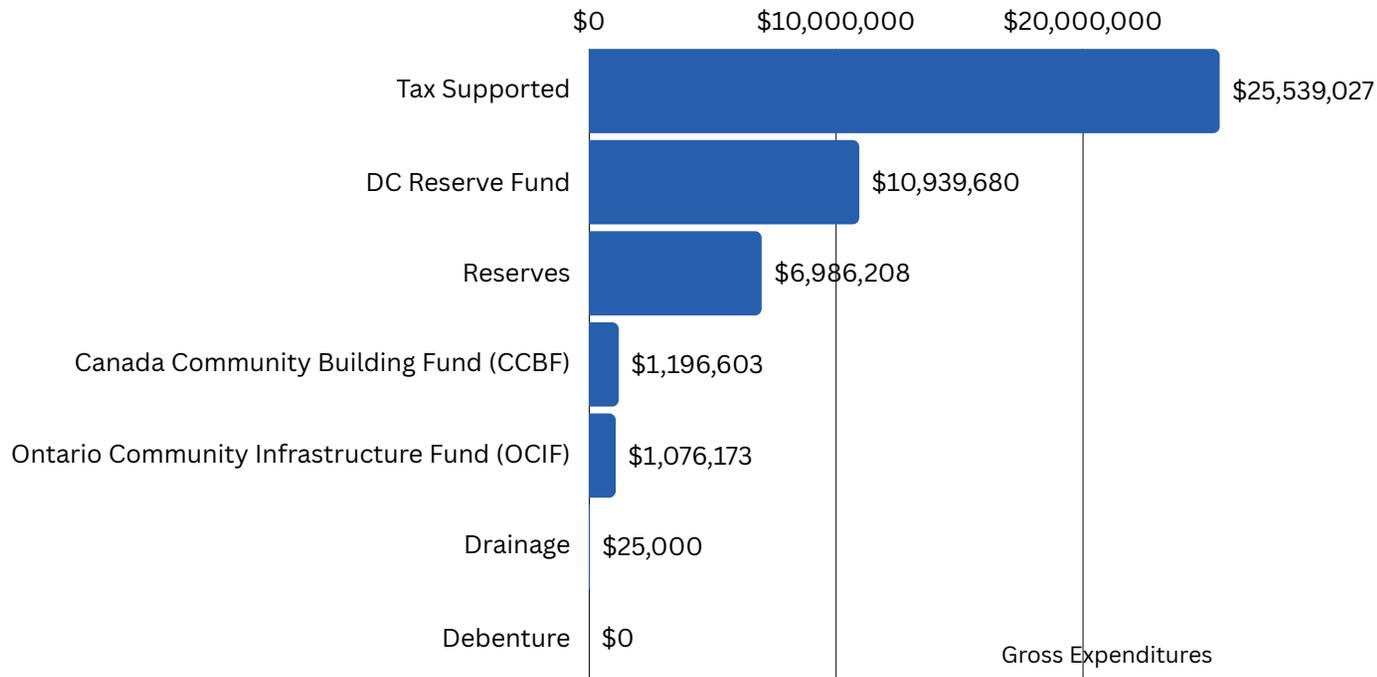
## Capital Expenditures - \$45.7 M



As shown in the graph to the left, Facilities projects comprise 37% 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 - \$45.7 M



As shown in the graph above, the Township will rely significantly on property taxation, reserves, Development Charges, 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 **“2025-2034 - Ten-Year Capital Plan Details”** section in the 2025 budget book.

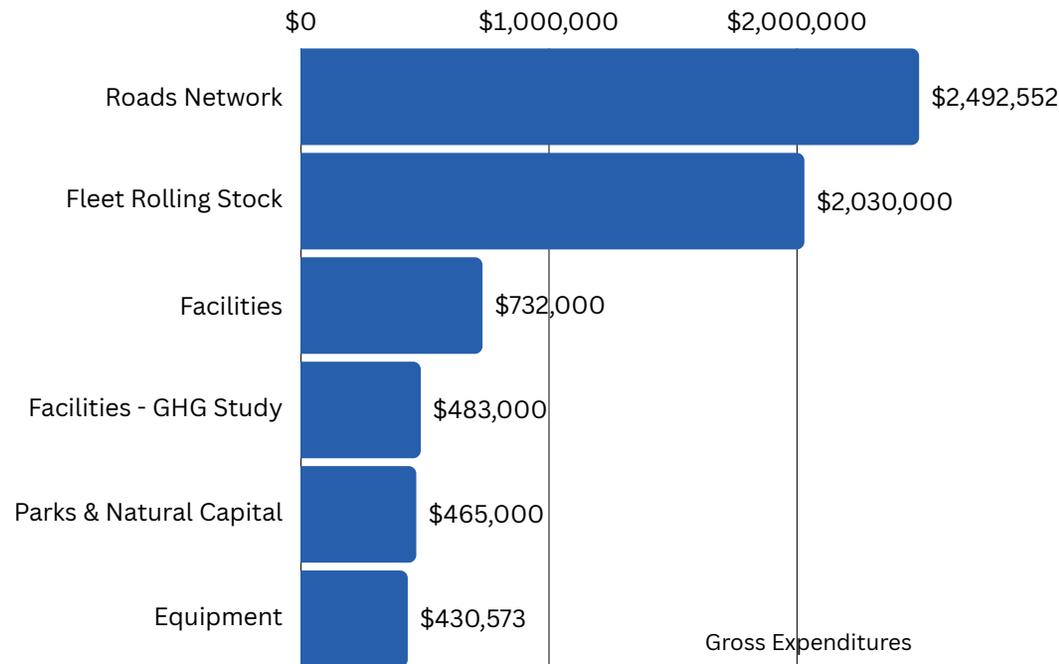
\*- Canada Community Building Fund (CCBF), formerly known as Federal Gas Tax Funding and Ontario Community Infrastructure Fund (OCIF)

# 2025 Capital Budget/Requests

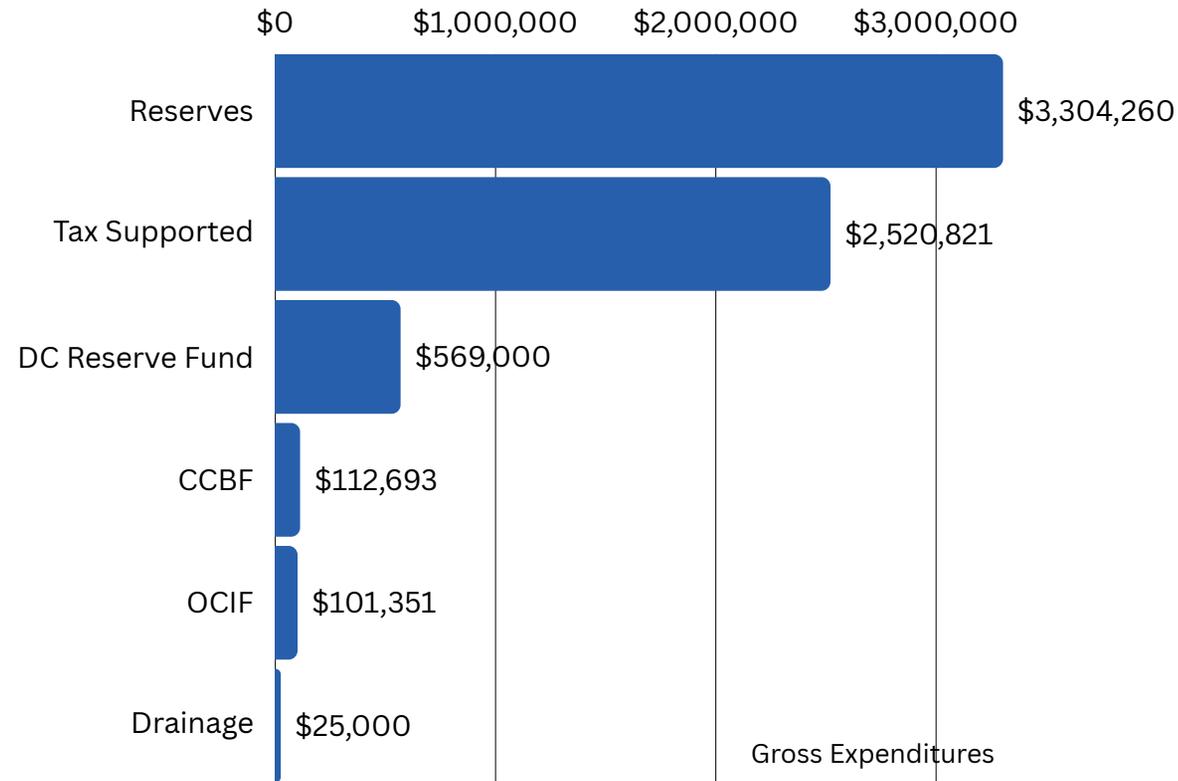
The Township of Georgian Bay has a Ten-Year Capital Plan, however only the current year, 2025, is being requested to be approved, along with the carry-forward projects from 2024. As a result, only the projects requested for 2025 will proceed. Capital Spending Authority is the authority from Council to 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 2025 Capital Budget is comprised of gross expenditures in the amount of \$6.6 M; \$4.4 M of new requests and \$2.2 M of carry-forward from 2024. The planned expenditures for 2025 and their corresponding funding sources are depicted in the graphs below:

### Gross Expenditures - \$6.6 M



## Sources of Funding - \$6.6 M



Further details regarding the specific capital projects that are planned for 2025 can be found under the **“2025 Capital Budget Details”** section in the 2025 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
Administrative Building - Capital Upgrades and recommendations as per the Greenhouse Gas Study	\$440,000
Leduc Lane - Drainage	\$440,000
Stewart Lake Road	\$256,650
Silver Sands Road	\$190,400
Baxter Ward Community Centre - Capital Upgrades	\$190,000
Isaacs Bay Road (Twelve Mile Bay Road)	\$126,875
MacTier - Interlocking Sidewalk Replacement	\$125,000
Berwick Road	\$109,480
Honey Harbour Park Landing - Capital Upgrades	\$85,000
Website Redesign and Laserfiche	\$82,373
Port Severn Park - Capital Upgrades	\$74,000
Baxter Ward Community Centre - Capital Upgrades and recommendations as per the Greenhouse Gas Study	\$73,000
Honey Harbour & MacTier - Dog Park(s)	\$40,000
MacTier Union Cemetery - Capital Upgrades	\$30,000
Haskett's Drive - Municipal Drainage	\$25,000



# Council



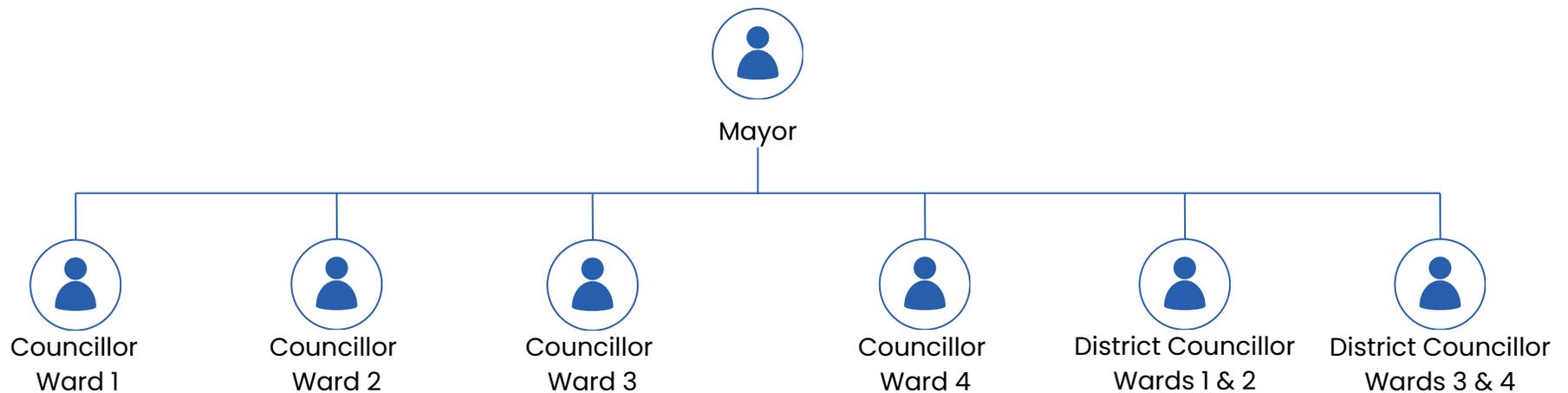
Township of Georgian Bay  
**2025 Proposed Budget**



## 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.</li> <li>• 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
Customer Experience and Community Engagement	Better serve our residents	<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>
District & Township Relationship	District & Township Relationship	<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



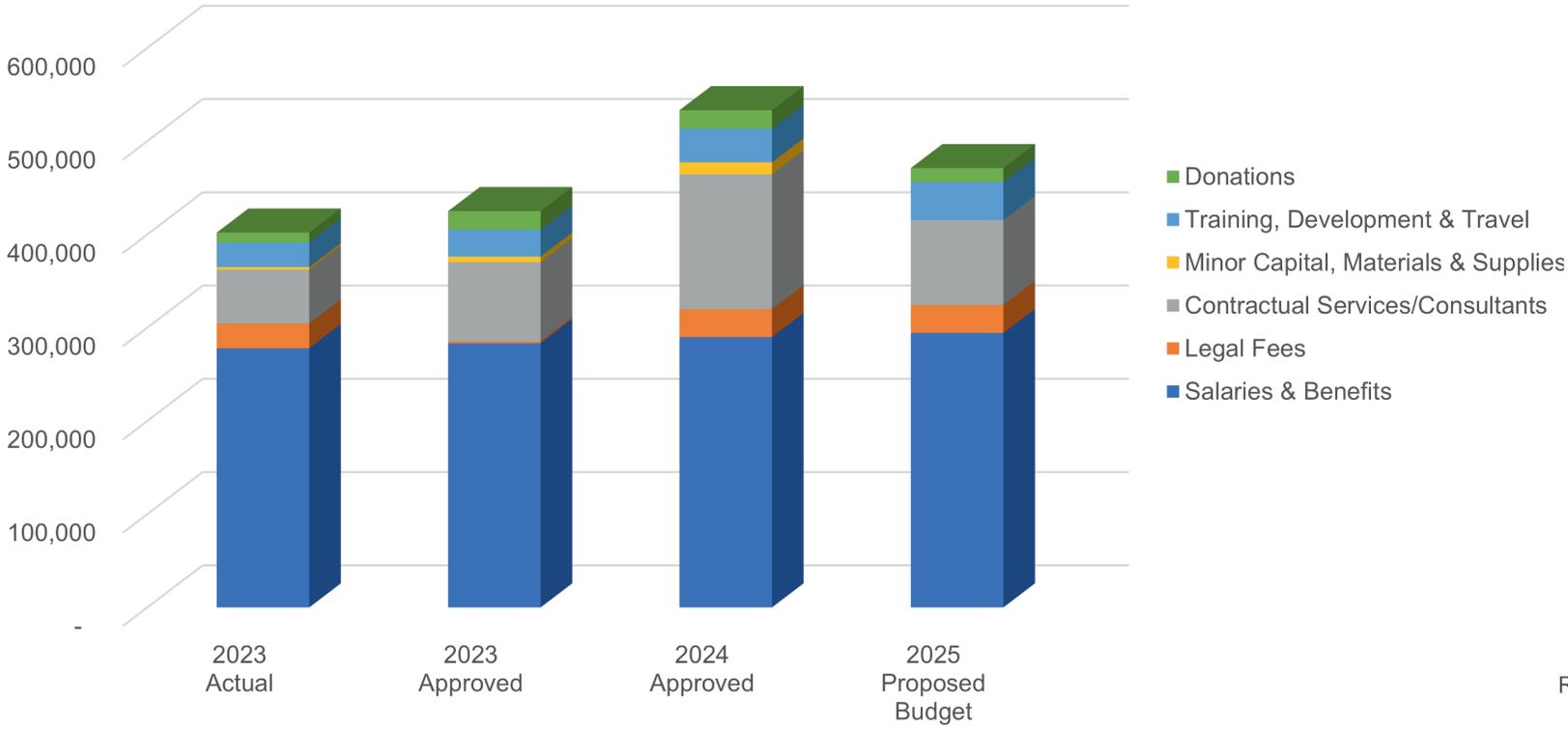
	2023 Actual	2023 Approved	2024 Approved	2025 Base Budget	2025 Council Directed & Re-aligned	2025 Proposed Base Budget	2025 Service Enhancements	2025 Total Proposed Budget
<b>Revenues:</b>								
User Fees/Charges	30,070	40,000	40,000	30,000	-	30,000	-	30,000
<b>Total Revenues</b>	<b>30,070</b>	<b>40,000</b>	<b>40,000</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>
<b>Expenses:</b>								
Salaries & Benefits	277,927	283,297	289,882	294,339	-	294,339	-	294,339
Legal Fees	26,559	2,000	30,000	30,000	-	30,000	-	30,000
Contractual Services/Consultants	57,821	85,000	144,490	91,128	-	91,128	-	91,128
Minor Capital, Materials & Supplies	2,776	6,400	13,000	-	-	-	-	-
Training, Development & Travel	26,383	28,690	35,850	40,700	-	40,700	-	40,700
Donations	10,643	20,000	20,000	15,000	-	15,000	-	15,000
<b>Total Expenses</b>	<b>402,109</b>	<b>425,387</b>	<b>533,222</b>	<b>471,167</b>	<b>-</b>	<b>471,167</b>	<b>-</b>	<b>471,167</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(372,039)</b>	<b>(385,387)</b>	<b>(493,222)</b>	<b>(441,167)</b>	<b>-</b>	<b>(441,167)</b>	<b>-</b>	<b>(441,167)</b>
<b>Transfers To/Frm Reserves/Capital:</b>								
Transfers From	-	-	50,000	50,000	-	50,000	-	50,000
Transfers To	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(372,039)</b>	<b>(385,387)</b>	<b>(443,222)</b>	<b>(391,167)</b>	<b>-</b>	<b>(391,167)</b>	<b>-</b>	<b>(391,167)</b>

### Explanation in Changes:

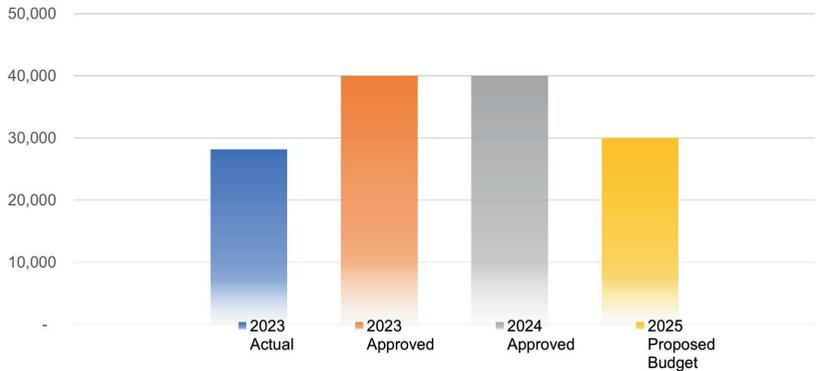
- ∞ Decrease in User Fees/Charges \$10K to align HoneyBee Festival revenue to prior years actuals
- ∞ Salaries & Benefits increase as per By-law 2018-38
- ∞ Decrease in Contractual Services/Consultants due to the completion of the Municipal Revenue Study conducted by Strategy Corp \$40K and \$10K in Advertising for the Honey Bee Festival transferred to Sustainability, Communications and Community Support Budget
- ∞ Minor Capital, Materials & Supplies reduced by \$13K due actual spending trends and portion transferred to Training, Development & Travel as per Council Resolution C-2023-519

# Council Analysis

## Expenditures by Category



## REVENUE: USER FEES





# CAO's Office and Human Resources



Township of Georgian Bay  
**2025 Proposed Budget**

# CAO's Office & Human Resources



## 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. The Human Resources Department supports organizational effectiveness by recruiting, developing, and retaining skilled employees. It handles employee relations, benefits administration, and compliance with labor laws, fostering a positive work environment.

## Organizational Structure



Departmental Strategic Plan		
Strategic Pillar	Goal	Department Plan
Environmental Plan	Protect & preserve our natural environment	<ul style="list-style-type: none"> <li>• Short term rental administration</li> <li>• Water quality program implementation</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>• TownSuite’s implementation</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 the best planning staff talent in the area</li> </ul>
Customer Experience and Community Engagement	Better serve our residents	<ul style="list-style-type: none"> <li>• OPP Detachment boundary review</li> <li>• Affordable and short term housing in MacTier</li> <li>• Customer experience tracking system</li> </ul>
District & Township Relationship	Better ROI & value for tax dollars	<ul style="list-style-type: none"> <li>• Marina bin site transition solutions</li> <li>• Ownership review of District roads within the Township</li> <li>• EMS service level review</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>• Affordable and short term housing in MacTier</li> <li>• Ongoing support (fire, public works), for Moose Deere Point First Nation neighbours</li> </ul>

# Corporation of the Township of Georgian Bay

## CAO's Office and Human Resources



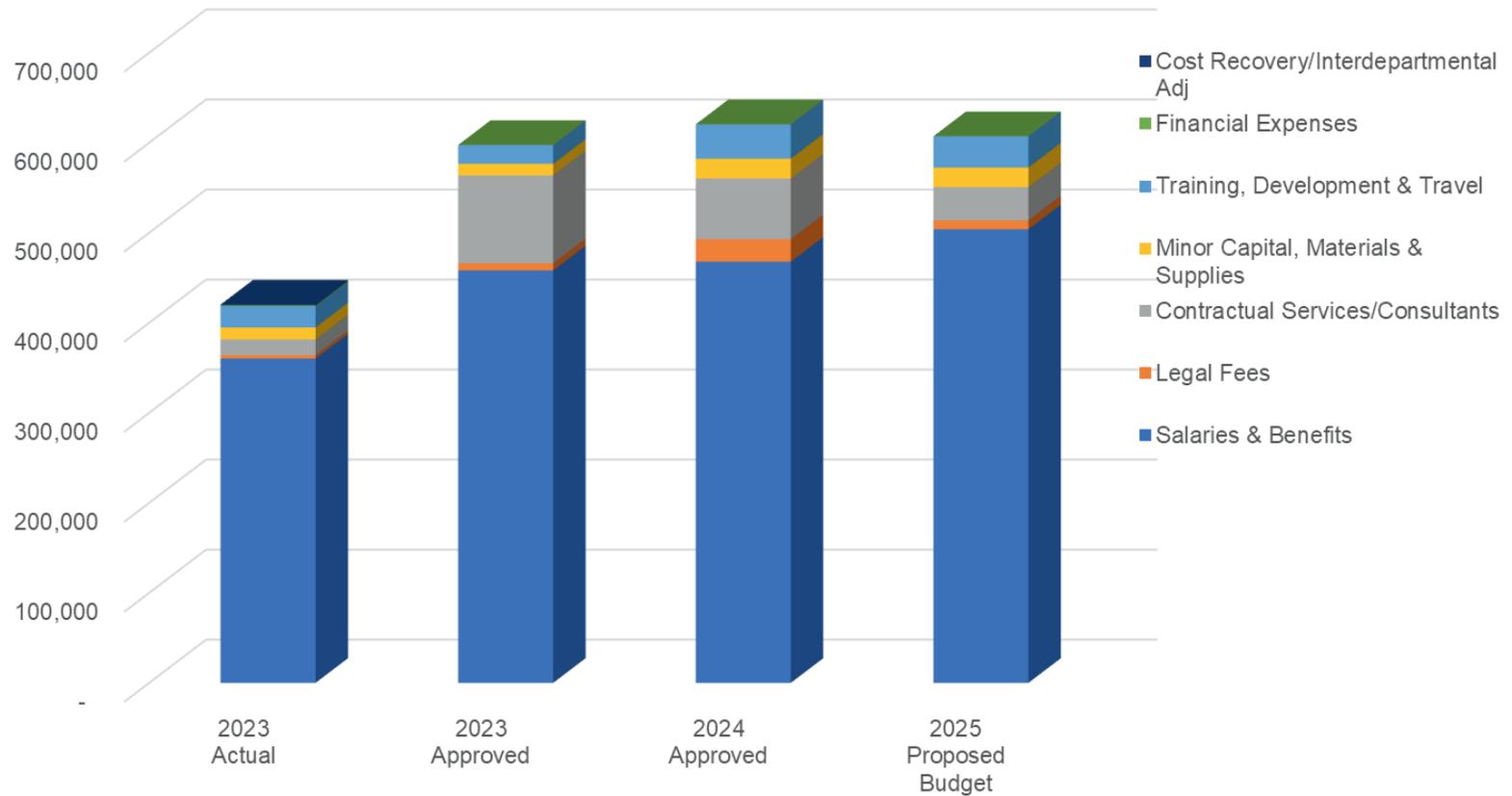
	2023 Actual	2023 Approved	2024 Approved	2025 Base Budget	2025 Council Directed & Re-aligned	2025 Proposed Base	2025 Service Enhancements	2025 Total Proposed Budget
<b>Expenses:</b>								
Salaries & Benefits	360,296	458,181	467,872	493,411	10,406	503,817	-	503,817
Legal Fees	3,807	8,000	25,000	10,000	-	10,000	-	10,000
Contractual Services/Consultants	17,400	97,500	67,332	36,831	-	36,831	-	36,831
Minor Capital, Materials & Supplies	13,325	12,850	22,086	21,850	-	21,850	-	21,850
Training, Development & Travel	23,503	20,972	38,211	34,711	-	34,711	-	34,711
Financial Expenses	1,124	-	-	-	-	-	-	-
Cost Recovery/Interdepartmental Adj	678	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>420,132</b>	<b>597,503</b>	<b>620,501</b>	<b>596,803</b>	<b>10,406</b>	<b>607,209</b>	<b>-</b>	<b>607,209</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(420,132)</b>	<b>(597,503)</b>	<b>(620,501)</b>	<b>(596,803)</b>	<b>(10,406)</b>	<b>(607,209)</b>	<b>-</b>	<b>(607,209)</b>
<b>Transfers To/Frm Reserves/Capital:</b>								
Transfers From	-	-	-	5,000	-	5,000	-	5,000
Transfers To	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(420,132)</b>	<b>(597,503)</b>	<b>(620,501)</b>	<b>(591,803)</b>	<b>(10,406)</b>	<b>(602,209)</b>	<b>-</b>	<b>(602,209)</b>

### Explanation in Changes:

- ∞ Salaries & Benefits increase due the Council approved compensation review, merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS), and increases 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 the potential completion of Collective Bargaining
- ∞ Decrease in Contractual Services/Consultants due to the completion of the compensation/pay equity review

# CAO's Office & Human Resources Analysis

Expenditures by Category





# Taxation and General Government



Township of Georgian Bay  
**2025 Proposed Budget**

# Corporation of the Township of Georgian Bay

## Taxation & General Government



	2023 Actual	2023 Approved	2024 Approved	2025 Base Budget	2025 Council Directed & Re-aligned	2025 Proposed Base Budget	2025 Service Enhancements	2025 Total Proposed Budget
<b>Revenues:</b>								
Taxation: Operating Levy	5,455,655	5,305,783	5,743,607	5,775,607	-	5,775,607	-	5,775,607
Taxation: Capital Levy	2,133,944	2,168,075	2,520,821	2,520,821	-	2,520,821	-	2,520,821
User Fees/Charges	11,880	-	200,000	15,000	-	15,000	80,000	95,000
Grants & Contributions	1,211,993	1,131,100	1,208,836	1,303,644	-	1,303,644	-	1,303,644
Investment & Interest Income	924,901	150,000	350,000	650,000	-	650,000	-	650,000
<b>Total Revenues</b>	<b>9,738,373</b>	<b>8,754,958</b>	<b>10,023,264</b>	<b>10,265,072</b>	<b>-</b>	<b>10,265,072</b>	<b>80,000</b>	<b>10,345,072</b>
<b>Expenses:</b>								
Salaries & Benefits	14,454	(495,000)	(495,000)	(495,000)	244,165	(250,835)	-	(250,835)
Contractual Services/Consultants	103,635	123,534	64,346	79,356	-	79,356	40,000	119,356
Financial Expenses	364,941	363,995	363,995	363,995	-	363,995	-	363,995
Interdepartmental Transfers	(78,398)	(50,000)	-	(46,000)	-	(46,000)	-	(46,000)
<b>Total Expenses</b>	<b>404,632</b>	<b>(57,471)</b>	<b>(66,659)</b>	<b>(97,649)</b>	<b>244,165</b>	<b>146,516</b>	<b>40,000</b>	<b>186,516</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>9,333,741</b>	<b>8,812,429</b>	<b>10,089,923</b>	<b>10,362,721</b>	<b>(244,165)</b>	<b>10,118,556</b>	<b>40,000</b>	<b>10,158,556</b>
<b>Transfers To/Frm Reserves/Capital:</b>								
Transfers From	1,119,820	475,000	400,000	400,000	(150,000)	250,000	-	250,000
Transfers To	3,485,154	2,168,075	2,520,821	2,734,866	-	2,734,866	-	2,734,866
<b>Surplus/(Deficit) After Transfers</b>	<b>6,968,407</b>	<b>7,119,354</b>	<b>7,969,102</b>	<b>8,027,855</b>	<b>(394,165)</b>	<b>7,633,690</b>	<b>40,000</b>	<b>7,673,690</b>

### Explanation in Changes:

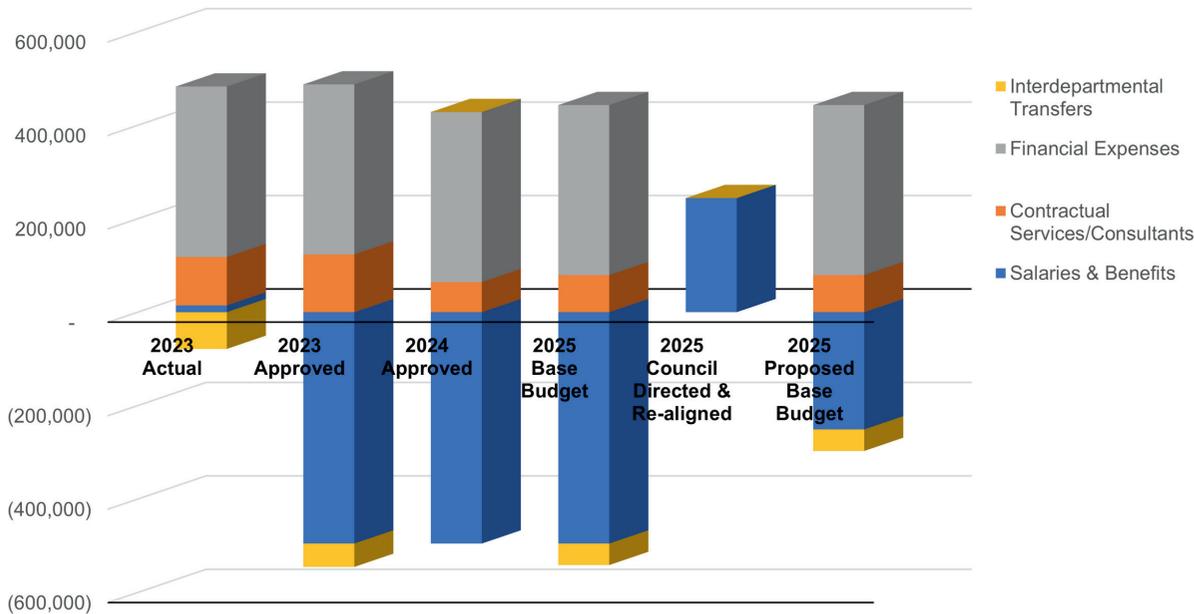
- ∞ Increase in Investment & Interest Income due to higher interest rates
- ∞ Salaries & Benefits increase due the Council approved compensation review, merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS), and increases in benefit packages provided through the District of Muskoka including Health, Dental, Life, AD&D, STD, LTD, and EAP
- ∞ Decrease in User Fees/Charges of \$200K to the base budget due to the removal of the Municipal Accommodation Tax (MAT) revenue; a service enhancement request for \$80K has been included for Council consideration and implementation in 2025
- ∞ Increase in Contractual Services/Consultants due to an increase in Insurance
- ∞ Transfer From Reserves: decrease of \$400K to \$250K in reliance on reserves to balance the budget; recommend phasing the amount of reliance over a 3 year period

### Service Enhancements:

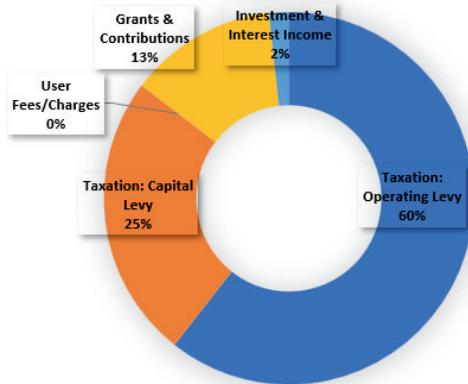
- ∞ Municipal Accommodation Tax \$80,000 Revenue and 50% or 40,000 distributed

# Taxation & General Government Analysis

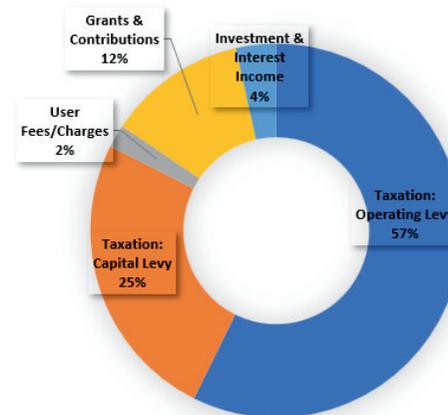
Expenditures by Category



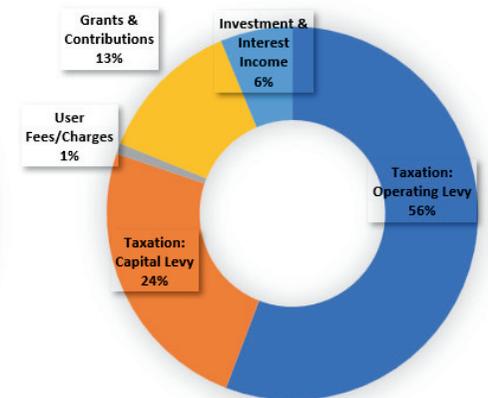
2023 Budget: Revenues



2024 Budget: Revenues



2025 Proposed: Revenues



# Corporate Services and Clerk's



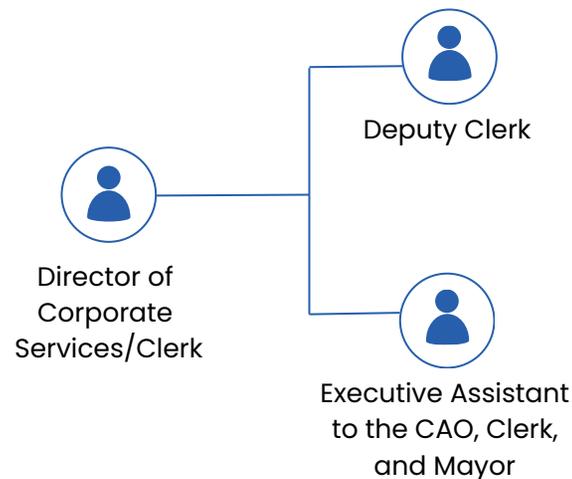
Township of Georgian Bay  
**2025 Proposed Budget**



### 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 compliance. The Clerk's department maintains accurate documentation of council meetings, by-laws, 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</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>• Surplus Land Review</li> <li>• Electronic Documents Records Management System (EDRMS) - Laserfiche</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>• Alignment of notice periods for SRA and RA's to align with planning standards</li> <li>• Administrative Monetary Penalty System (AMPS) hearings for zoning infractions</li> </ul>
Customer Experience and Community Engagement	Better serve our residents	<ul style="list-style-type: none"> <li>• MacTier Union Cemetery - Enhancements to grounds and burial options</li> <li>• Website redesign and customer service feedback survey</li> </ul>
District & Township Relationship	Better ROI & value for tax dollars	<ul style="list-style-type: none"> <li>• OPP detachment boards</li> <li>• Enhanced communication between District and Township Council</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>• Moose Deer Point First Nation - Reclamation of land</li> <li>• Indigenous Engagement Policy</li> </ul>

# Corporation of the Township of Georgian Bay

## Corporate Services and Clerks



	2023 Actual	2023 Approved	2024 Approved	2025 Base Budget	2025 Council Directed & Re-aligned	2025 Proposed Base Budget	2025 Service Enhancements	2025 Total Proposed Budget
<b>Revenues:</b>								
User Fees/Charges	112,353	197,500	183,300	53,300	45,350	98,650	-	98,650
<b>Total Revenues</b>	<b>112,353</b>	<b>197,500</b>	<b>183,300</b>	<b>53,300</b>	<b>45,350</b>	<b>98,650</b>	<b>-</b>	<b>98,650</b>
<b>Expenses:</b>								
Salaries & Benefits	378,564	368,691	394,021	413,008	(8,020)	404,988	-	404,988
Legal Fees	33,982	50,000	50,000	25,000	-	25,000	-	25,000
Contractual Services/Consultants	19,101	7,250	14,113	14,506	-	14,506	-	14,506
Minor Capital, Materials & Supplies	10,796	11,000	10,000	10,000	-	10,000	-	10,000
Training, Development & Travel	10,855	11,800	14,300	11,300	-	11,300	-	11,300
<b>Total Expenses</b>	<b>453,298</b>	<b>448,741</b>	<b>482,433</b>	<b>473,814</b>	<b>(8,020)</b>	<b>465,794</b>	<b>-</b>	<b>465,794</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(340,945)</b>	<b>(251,241)</b>	<b>(299,133)</b>	<b>(420,514)</b>	<b>53,370</b>	<b>(367,144)</b>	<b>-</b>	<b>(367,144)</b>
<b>Transfers To/Frm Reserves/Capital:</b>								
Transfers From	2,406	-	-	2,050	-	2,050	-	2,050
Transfers To	-	-	17,000	17,000	-	17,000	-	17,000
<b>Surplus/(Deficit) After Transfers</b>	<b>(338,539)</b>	<b>(251,241)</b>	<b>(316,133)</b>	<b>(435,464)</b>	<b>53,370</b>	<b>(382,094)</b>	<b>-</b>	<b>(382,094)</b>

### Explanation in Changes:

∞ User Fees/Charges decrease in base budget of \$130K due to a decrease in Shore Road and Road Allowance sales trending downwards in 2024; expected to continue into 2025

∞ User Fees/Charges reported under Council Directed & Re-aligned (please refer to Appendix for the full Strategy Corp Report):

**Date: October 7, 2024 C-2024-321**

Moved by Councillor Brian Bocek

Seconded by Councillor Peter Cooper

*BE IT RESOLVED THAT the recommendations from Strategy Corp.'s Final Report dated October 7, 2024 be considered as part of the 2025 budget deliberations.*

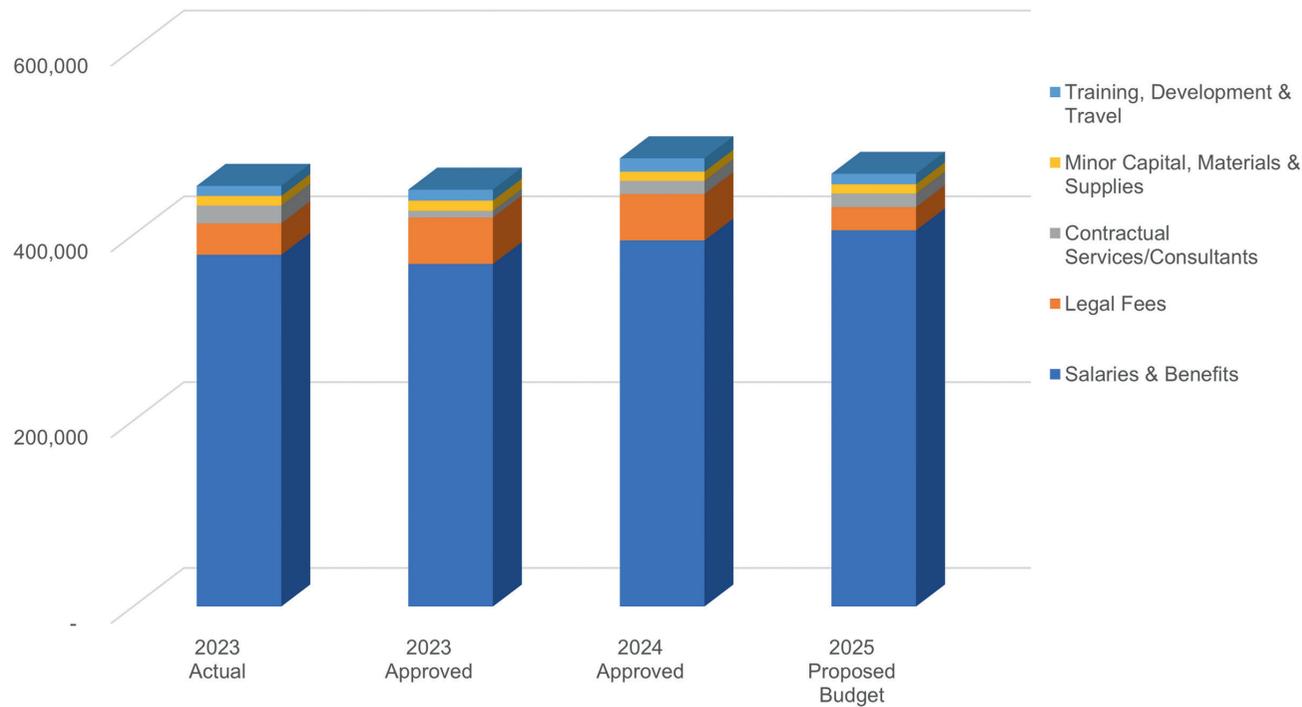
**Carried**

∞ Salaries & Benefits increase due the Council approved compensation review, merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS), and increases in benefit packages provided through the District of Muskoka including Health, Dental, Life, AD&D, STD, LTD, and EAP

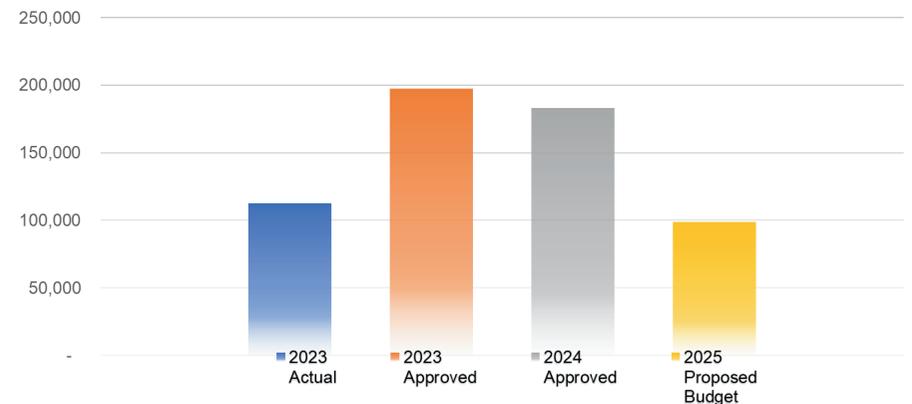
∞ Reduction of Legal Fees to match the trend of prior years actual spending

# Corporate Services & Clerk's Analysis

## Expenditures by Category



## REVENUE: USER FEES





# Sustainability, Communications and Community Support



Township of Georgian Bay  
**2025 Proposed Budget**



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	<ul style="list-style-type: none"> <li>Continued funding applications for 12 Mile Bay Road</li> <li>Critical Catch containers to be installed</li> </ul>
Fiscal Responsibilities and Technology Efficiencies	Enhance financial viability and operational excellence	<ul style="list-style-type: none"> <li>Update Branding when fiscally responsible</li> <li>Revitalize Signage</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>Finalizing MECP funding</li> <li>Streamline efficiencies from GHG study</li> </ul>
Customer Experience and Community Engagement	Better serve our residents	<ul style="list-style-type: none"> <li>Review potential of Nurse Practitioner for Township of Georgian Bay Food Bank Accreditation</li> </ul>
District & Township Relationship	Better ROI & value for tax dollars	<ul style="list-style-type: none"> <li>Reducing tension with the environment and the economy with Short Term Rentals</li> <li>Housing initiative in MacTier</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>Housing 2.0</li> <li>Knowledge Keeper</li> </ul>

# Corporation of the Township of Georgian Bay

## Sustainability, Communications & Community Support



	2023 Actual	2023 Approved	2024 Approved	2025 Base Budget	2025 Council Directed & Re-aligned	2025 Proposed Base Budget	2025 Service Enhancements	2025 Total Proposed Budget
<b>Revenues:</b>								
User Fees/Charges	-	1,200	-	-	-	-	-	-
Donations	39,727	13,000	13,000	30,000	-	30,000	-	30,000
<b>Total Revenues</b>	<b>39,727</b>	<b>14,200</b>	<b>13,000</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>
<b>Expenses:</b>								
Salaries & Benefits	253,290	237,073	255,895	271,886	2,405	274,291	45,095	319,386
Contractual Services/Consultants	37,455	34,850	28,450	38,365	151,000	189,365	75,000	264,365
Minor Capital, Materials & Supplies	52,184	9,803	53,696	55,119	-	55,119	-	55,119
Training, Development & Travel	3,934	11,153	5,388	6,387	-	6,387	-	6,387
<b>Total Expenses</b>	<b>346,863</b>	<b>292,879</b>	<b>343,428</b>	<b>371,757</b>	<b>153,405</b>	<b>525,162</b>	<b>120,095</b>	<b>645,257</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(307,136)</b>	<b>(278,679)</b>	<b>(330,428)</b>	<b>(341,757)</b>	<b>(153,405)</b>	<b>(495,162)</b>	<b>(120,095)</b>	<b>(615,257)</b>
<b>Transfers To/Frm Reserves/Capital:</b>								
Transfers From	10,705	12,000	-	-	100,000	100,000	-	100,000
Transfers To	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(296,431)</b>	<b>(266,679)</b>	<b>(330,428)</b>	<b>(341,757)</b>	<b>(53,405)</b>	<b>(395,162)</b>	<b>(120,095)</b>	<b>(515,257)</b>

### Explanation in Changes:

- ∞ Increase in Donations revenue due to Food Bank collections to offset food expenses reported under Minor Capital, Materials & Supplies
- ∞ Salaries & Benefits increase due the Council approved compensation review, merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS), and increases in benefit packages provided through the District of Muskoka including Health, Dental, Life, AD&D, STD, LTD, and EAP
- ∞ Contractual Services/Consultants reported under Council Directed & Re-aligned:

**Date: October 18, 2024 C-2024-337 Waste Management \$100,000**

*BE IT RESOLVED THAT Council direct staff to facilitate a waste management feasibility study; and, THAT Council direct staff to include \$100,000 in the 2025 budget for a waste management feasibility study to be funded by reserves; and, THAT staff be directed to engage in dialogue with the District of Muskoka to identify options to amend waste services provided by the District that could be transferred to the Township; and, THAT Council authorize the waste management feasibility study be included in the 2024-2025 staff workplans; and, THAT staff provide regular updates to Council and seek further direction from Council as the waste management workplan items proceed.*

**Carried**

**Date: October 18, 2024 C-2024-338 Waste Management \$45,000**

*BE IT RESOLVED THAT Council direct staff to include two (2) large item pick-ups as part of the 2025 budget.*

**Carried**

# Corporation of the Township of Georgian Bay

## Sustainability, Communications & Community Support



### **Explanation in Changes Continued:**

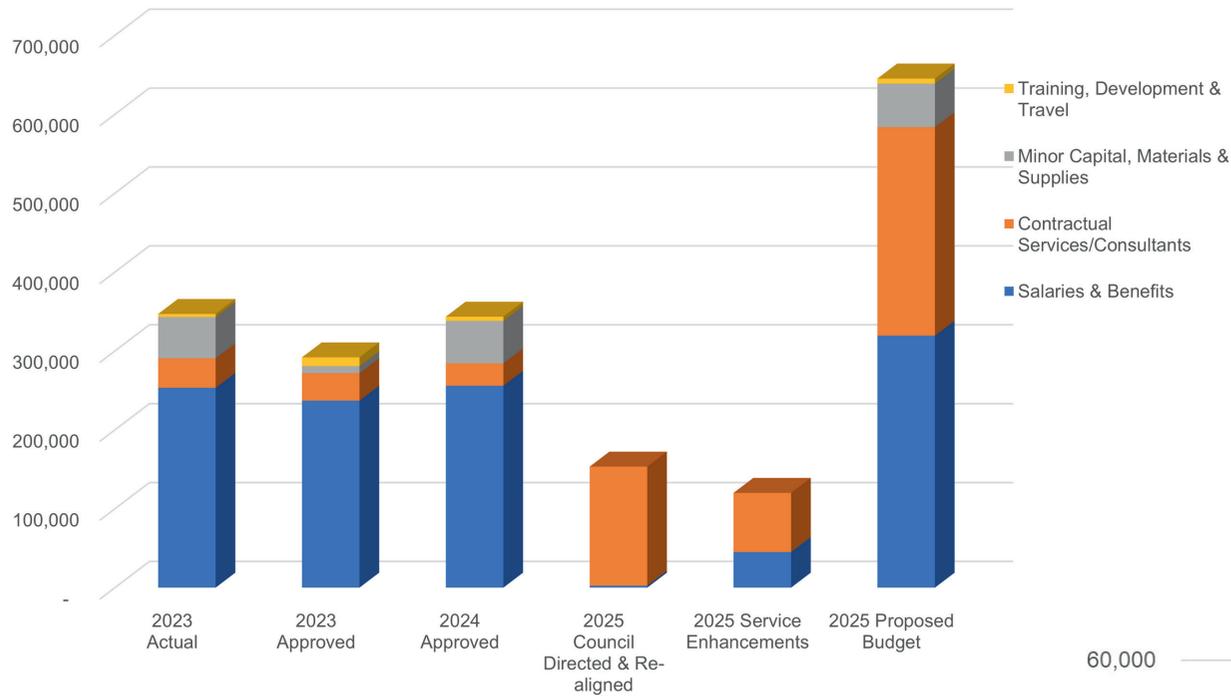
∞ Staff have included \$6,000 under Contractual Services/Consultants reported under Council Directed & Re-aligned as the Venture Muskoka Plan and the Retention and implementation plan are now complete; the next phase of the process is to begin the implementation of events and support the engagement of the work force

### **Service Enhancements:**

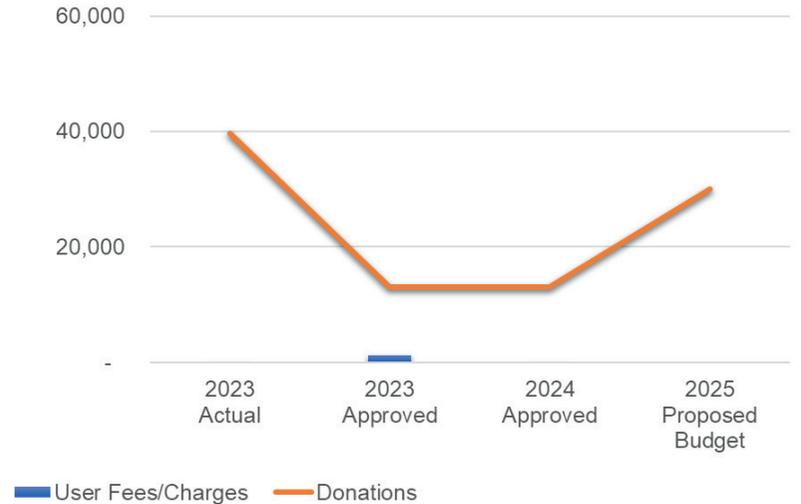
∞ Water Quality Testing Program Service Enhancement \$120,095

# Sustainability, Communications & Community Support

Expenditures by Category



Revenues



# Service Enhancement



## Overview

	Expense	Revenue	Reserve	Tax Impact
Municipal Accommodation Tax (MAT) Program	\$ 40,000	\$ 80,000	-	(\$ 40,000)

## Justification

In 2022, staff presented a Short Term Rental report to Council regarding Municipal Accommodation Tax, and Short Term Rental Policy. This began the process of examining options for the municipal accommodation tax, and also licensing or registering Short Term Rentals.

At the time, Council opted to not pursue the Accommodation Tax, however during the 2024 budget process, have since re-directed staff to review the option of collecting in 2024-25 a 2% tax for any municipal accommodator who provides shelter for non-residents (transient persons) in the Township of Georgian Bay regardless of the type of accommodation be it commercial, from an on-line travel agency (Airbnb, VRBO) or any other agency that participates in short term accommodations in the Township of Georgian Bay.

# Service Enhancement Continued



Under the Municipal Act - O. Reg. 435/17: TRANSIENT ACCOMMODATION TAX (Municipal Accommodation Tax, or MAT), municipalities can collect tax from accommodators within their geographic borders. A municipal accommodation tax (MAT) is a tax paid by visitors on short term overnight accommodations and remitted to the municipality. At least 50% of the net revenue is directed to a destination marketing organization with a mandate to promote tourism and marketing within the municipal boundaries. The other 50% can be used by the municipality for investments to enhance tourism, community amenities, or other municipal purposes. The tax would be applied to the rate of the room/lodging charged by the property owner in a hotel, motel, inn, short-term rental, cottage, etc. It would be shown on invoices/billing as a tax much like the HST.

This Municipal Accommodation Tax can be levied to any Township of Georgian Bay accommodations operator who provides a stay to non resident guests for any time period of less than 28 days.

Several surrounding municipalities have a MAT in place including the City of Barrie, City of Orillia, Town of Gravenhurst, Town of Huntsville, City of Toronto, City of Thunder Bay and City of Niagara Falls.

# Service Enhancement Continued



The Township of Georgian Bay has approximately 150 Short Term Rental Operators with a varied income for the year. However, if approved by Council, the the 2025 Budget is made up of the following:

- a) \$600/year with approximately \$5,000 a year from commercial operators;
- b) \$50 times 25 listings \$1,250;
- c) \$600 times 75 listings \$45,000;
- d) Commercial \$33,750 largely Christie Mill Inn and Spa and Severn Lodge;
- d) \$40,000 or 50% distributed/shared with an eligible tourism entity.

The regulations around the Municipal Accommodation Tax allows leniency for the municipality to establish their Destination Marketing Organization as they see fit, based on the guidelines provided within the regulation.

# Service Enhancement



## Overview

	Expense	Revenue	Reserve	Tax Impact
Water Quality Testing Program - 0.5 FTE	\$ 120,095	-	-	\$ 120,095

## Justification

At its regular meeting of Council on September 9, 2024, the following motion was approved by Council regarding the Water Quality Testing Program for the Township.

Date: September 9, 2024

C-2024-295

Moved by Councillor Allan Hazelton

Seconded by Councillor Stephen Jarvis

BE IT RESOLVED THAT Council directs Generations Effect to proceed with the RFP for the review and creation of a proposed Water Quality Program for the Township.

Carried.

# Service Enhancement Continued



Currently, water quality monitoring on both Georgian Bay and inland lakes in the Township of Georgian Bay is done by a number of different groups with relatively little coordination. There are some benefits for the Township to work with these different groups, but many of their monitoring activities are mandated by decisions that are outside of the Township's control and don't necessarily address the concerns of Council and ratepayers within the Township. The sampling and analytical processes are inconsistent between making it a challenge to collate and compare data. In addition, standards and practices for holding data at the Township and/or with partners challenges long-term analysis of trends from the compiled data sets.

This approach is raising questions about whether what is being monitored, where, and how the data are analyzed and evaluated is effectively addressing the concerns raised by the Community and Council.

There is a lack of clarity on what is being monitored and why, and it does not allow staff, Council, and the public to meaningfully engage with the data collected. As a result, it is beyond the Township's capacity to effectively interpret the data to inform management direction as part of the Township's workplans.

The Township of Georgian Bay worked with Generation Effect to develop a Request For Proposal (RFP) to procure Unified Water Quality Monitoring Services. The final RFP was published on September 19, 2024. Final submissions were to be received by November 18, 2024. Submission are currently being reviewed with Generations Effect and staff will report to Council.

# Service Enhancement Continued



The purpose of this request is for the implementation of the program as per the successful bidder. Staff are requesting a placeholder of \$75,000 to incorporate the following program as outlined by the RFP:

- 1) what needs to be monitored and associated protocols, standards, and reporting mechanisms;
- 2) what needs to be researched;
- 3) other beneficial program aspects like education, outreach and best management practices;
- 4) the role(s) and anticipated deliverables/program items available from and responsibility of different groups such as the Township (staff, council, ratepayers) as well as other levels of government and not for profits that are or could be part of this overall program;
- 5) Policy development linkages and potential needs;
- 6) Has clear follow-up action to monitored ecological benchmarks;

Staff are also requesting 0.5 Full Time Equivalent (FTE) position to assist in implementing and administering the program on an annual basis. The individual will provides a clear framework to help guide staff and Council in the development of an annual work plan and budget for water quality programming. In addition, the individual will be required to establish and monitor consistent sampling parameters, analysis methods, reporting standards, location and frequency designs and establish protocols for data storage and sharing to ensure the Township has long-term access and/or control over the data.

The request for a 0.5 FTE Water Quality Testing Official will be combined with the request for a 0.5 FTE Septic Re-Inspection Officer, if approved by Council.

# Financial Services and Information Technology



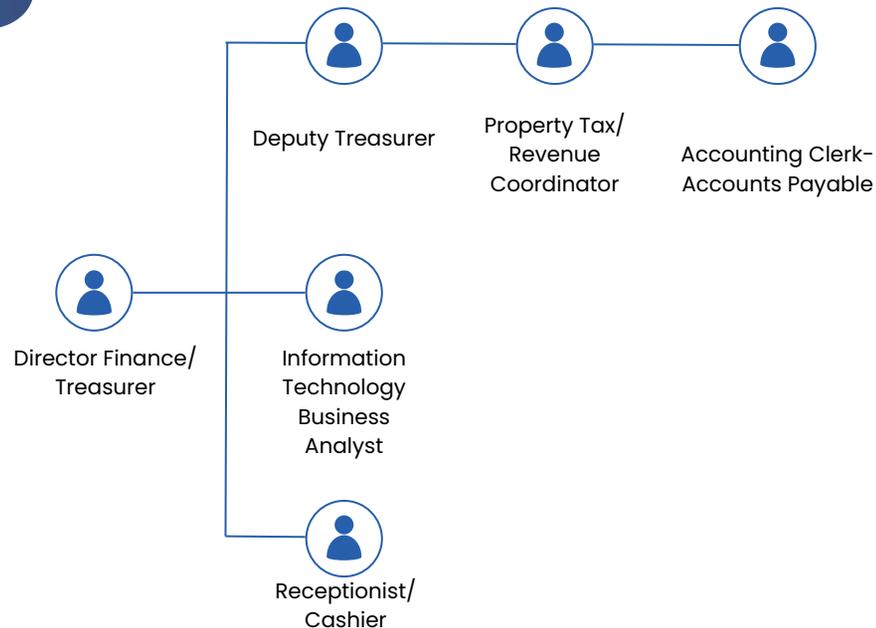
Township of Georgian Bay  
**2025 Proposed Budget**



### 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 undertaking a comprehensive update of its Procurement By-law 2013-74. This policy was initially adopted in 2013 and revised in 2015, and it is currently undergoing a thorough review by staff to ensure its relevance and effectiveness. The objective is to finalize these updates by the end of 2024 and to implement the new procedures in 2025. This process will include extensive training sessions for both staff and Council members to ensure a clear understanding of the updated policies and their practical applications.</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 2026 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>• Evaluate the current insurance framework and explore potential opportunities for an Insurance Consortium between the District of Muskoka and the Township.</li> </ul>

# Corporation of the Township of Georgian Bay

## Financial Services & Information Technology



	2023 Actual	2023 Approved	2024 Approved	2025 Base Budget	2025 Council Directed & Re-aligned	2025 Proposed Base Budget	2025 Service Enhancements	2025 Total Proposed Budget
<b>Revenues:</b>								
User Fees/Charges	83,020	57,150	49,650	69,650	8,220	77,870	-	77,870
Grants & Contributions	203,499	149,652	-	-	-	-	-	-
<b>Total Revenues</b>	<b>286,519</b>	<b>206,802</b>	<b>49,650</b>	<b>69,650</b>	<b>8,220</b>	<b>77,870</b>	<b>-</b>	<b>77,870</b>
<b>Expenses:</b>								
Salaries & Benefits	694,294	671,772	679,636	728,868	27,769	756,637	70,596	827,233
Legal Fees	992	500	1,000	15,000	-	15,000	-	15,000
Contractual Services/Consultants	829,397	721,633	618,835	571,542	35,000	606,542	(30,000)	576,542
Minor Capital, Materials & Supplies	31,269	37,800	38,512	38,512	-	38,512	-	38,512
Training, Development & Travel	8,706	11,845	13,105	13,605	-	13,605	-	13,605
Financial Expenses	47	-	-	-	-	-	-	-
Interdepartmental Adjustments	(46,000)	(46,000)	(46,000)	-	-	-	-	-
<b>Total Expenses</b>	<b>1,518,705</b>	<b>1,397,550</b>	<b>1,305,088</b>	<b>1,367,527</b>	<b>62,769</b>	<b>1,430,296</b>	<b>40,596</b>	<b>1,470,892</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(1,232,186)</b>	<b>(1,190,748)</b>	<b>(1,255,438)</b>	<b>(1,297,877)</b>	<b>(54,549)</b>	<b>(1,352,426)</b>	<b>(40,596)</b>	<b>(1,393,022)</b>
<b>Transfers To/Frm Reserves/Capital:</b>								
Transfers From	7,121	80,000	15,000	15,000	35,000	50,000	-	50,000
Transfers To	15,000	-	-	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(1,240,065)</b>	<b>(1,110,748)</b>	<b>(1,240,438)</b>	<b>(1,282,877)</b>	<b>(19,549)</b>	<b>(1,302,426)</b>	<b>(40,596)</b>	<b>(1,343,022)</b>

### Explanation in Changes:

∞ User Fees/Charges reported under Council Directed & Re-aligned (please refer to Appendix for the full Strategy Corp Report):

**Date: October 7, 2024 C-2024-321**

Moved by Councillor Brian Bocek

Seconded by Councillor Peter Cooper

*BE IT RESOLVED THAT the recommendations from Strategy Corp.'s Final Report dated October 7, 2024 be considered as part of the 2025 budget deliberations.*

**Carried**

# Corporation of the Township of Georgian Bay

## Financial Services & Information Technology



### Explanation in Changes Continued:

- ∞ Salaries & Benefits increase due the Council approved compensation review, merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS), and increases in benefit packages provided through the District of Muskoka including Health, Dental, Life, AD&D, STD, LTD, and EAP
- ∞ Increase in Legal Fees due to the 2024 Development Charges Appeal; to be funded by Transfer From Reserves \$15,000
- ∞ Decrease in Contractual Services/Consultants base budget due to \$10,400 savings in IT - Software Support costs; \$35,750 reduction due to the completion of the Development Charges Study in conjunction with Hemson Consulting
- ∞ Contractual Services/Consultants reported under Council Directed & Re-aligned:

**Date: July 8, 2024 C-2024-238**

Moved by Councillor Stephen Jarvis

Seconded by Councillor Steven Predko

*BE IT RESOLVED THAT Council direct staff to include an option to update the IT Strategic Plan for the Township of Georgian Bay as part of the 2025 budget deliberations.*

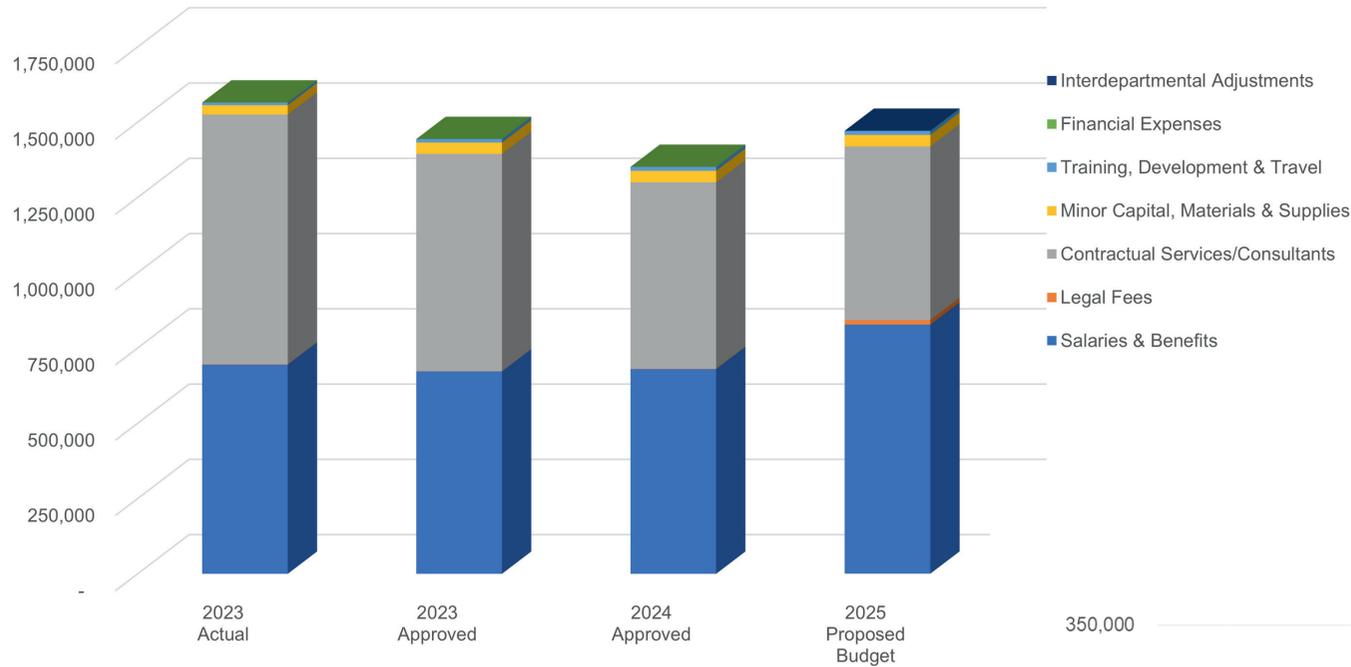
**Carried**

### Service Enhancements:

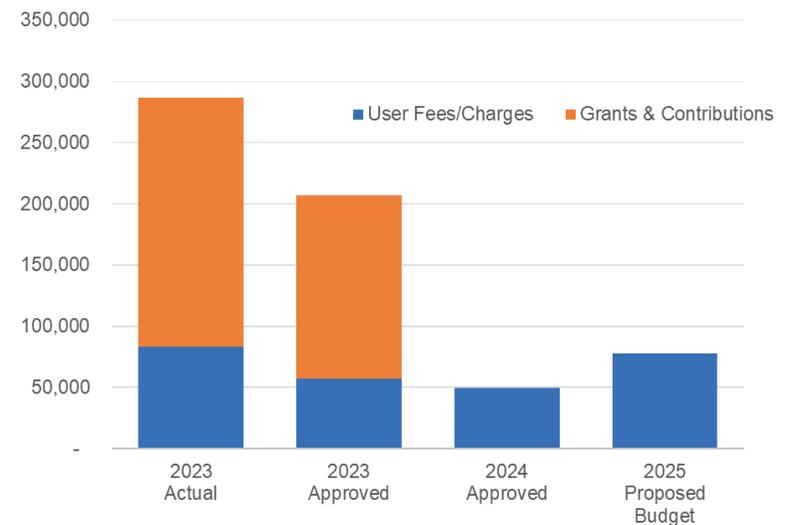
- ∞ Information Technology Technician and Customer Resource Management Specialist - Net Impact \$40,596

# Financial Services & IT Analysis

Expenditures by Category



REVENUES



# Service Enhancement



## Overview

	Expense	Revenue	Reserve	Tax Impact
Information Technology Technician & CRM Specialist - 1.0 FTE	\$ 70,596	\$ 30,000	-	\$ 40,596

## Justification

The IT Department currently has several key priorities and requires additional assistance to effectively meet these demands. In our ongoing strategic efforts to enhance service delivery and boost resident satisfaction, this proposal outlines a dual role for an Information Technology (IT) Technician and Customer Relationship Management (CRM) Representative within the Township of Georgian Bay. As we approach the renewal of our Managed Service Provider (MSP) contract, we recommend this integrated position to provide on-site technical support that complements our MSP services. This initiative is designed to optimize service delivery, elevate resident satisfaction, and achieve cost efficiencies.

Key upcoming technology initiatives include the implementation of an Electronic Document and Records Management System (EDRMS), the development of a comprehensive Employee Portal, and a thorough upgrade of our website. We will also focus on server consolidation, enhancing mobile device management (MDM), and strengthening security measures, including building access and surveillance systems. Additionally, we aim to improve networking capabilities for our remote sites.

# Service Enhancement Continued



The CRM component of this role will lead the implementation of TownSuite software, facilitating the development and nurturing of relationships with our residents while assisting the Township in effectively tracking customer service interactions, complaints, and other relevant data. This dual-role approach not only addresses immediate technical needs but also fosters a more responsive and engaged community. With additional support, the IT Department will be better equipped to achieve these vital objectives and serve our residents effectively.

## **Current Challenges and Opportunities:**

- Challenges: Reliance on MSP for technical support has led to high operational costs and occasional delays in on-site service.
- Opportunities: Enhancing the dual position to include on-site support presents an opportunity to improve service responsiveness and reduce costs associated with external service providers.

## **Proposed Enhancements:**

- On-Site Technical Support Integration: An IT Technician's responsibilities include on-site support for hardware maintenance, software implementation and troubleshooting, and network issues.
- Customer Service Excellence: Implement a seamless integration strategy that allows the IT Technician to serve as a front-line Customer Service Representative during peak times or specialized service requests.
- Collaboration with MSP: Maintain a partnership with the MSP for specialized backend support and proactive maintenance tasks.

# Service Enhancement Continued



## Implementation Strategy:

### Phase 1: Integration with MSP Services

- Negotiate revised terms with the MSP to reflect reduced service requirements while maintaining quality back-end support;
- Coordinate with the MSP to delineate roles and responsibilities between on-site support and backend maintenance.

### Phase 2: Role Expansion and Training

- Define clear guidelines and responsibilities for on-site support within the dual role.
- Conduct targeted training programs to equip the IT Technician with advanced technical skills necessary for on-site troubleshooting and support.

## Expected Outcomes:

- **Cost Efficiency:** Achieve cost savings by reducing dependence on MSP for routine on-site support tasks.
- **Enhanced Service Availability:** Improve response times and service availability through direct on-site technical assistance.
- **Improved Resident Satisfaction:** Enhance the overall resident experience with faster issue resolution and personalized service interactions.

# Service Enhancement Continued



By enhancing the dual position of IT Technician and Customer Service Representative to include on-site technical support, the Township aims to optimize the MSP contract while improving service delivery and resident satisfaction. This strategic investment improves technical support capabilities and positions our Township to effectively meet evolving technological needs. It also enhances overall customer service experiences, reinforcing our commitment to serving the community effectively.



GEORGIAN BAY



# Fire, Emergency Services and By-Law

TANKER No.1



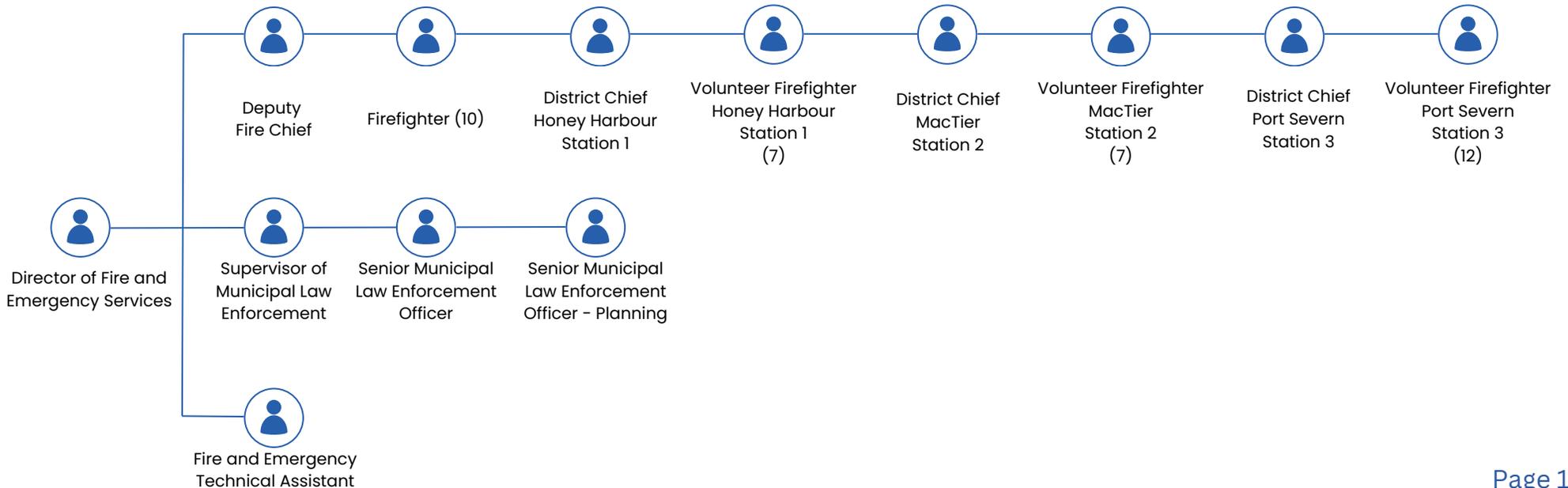
Township of Georgian Bay  
**2025 Proposed Budget**



### 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>• Collaborate with the Building Department regarding short-term rentals and septic inspections.</li> <li>• Address illegal dumping on Township roads and properties.</li> <li>• Partner with other agencies to manage floating structures.</li> </ul>
Fiscal Responsibilities and Technology Efficiencies	Enhance financial viability and operational excellence	<ul style="list-style-type: none"> <li>• Proceed with the implementation of First Due software for fire inspections and responses.</li> <li>• Replace radio communication repeaters at Stations 2 and 3.</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>• Collaborate with the Planning Department on plan reviews.</li> <li>• Partner with the Planning Department to address enforcement issues.</li> </ul>
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 and legislation through educational efforts.</li> </ul>
District & Township Relationship	Better ROI & value for tax dollars	<ul style="list-style-type: none"> <li>• Collaborate with the District on emergency response initiatives and explore opportunities for facility sharing.</li> <li>• Partner with the OPP to establish a dedicated facility for officer workstations.</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.</li> <li>• Partnering with Wahta for emergency response exercises.</li> </ul>

# Corporation of the Township of Georgian Bay

## Fire, Emergency Services & By-Law



	2023 Actual	2023 Approved	2024 Approved	2025 Base Budget	2025 Council Directed & Re-aligned	2025 Proposed Base Budget	2025 Service Enhancements	2025 Total Proposed Budget
<b>Revenues:</b>								
User Fees/Charges	151,577	99,115	406,235	244,671	22,680	267,351	-	267,351
Fines & Penalties	66,168	20,000	67,900	67,200	-	67,200	-	67,200
Other Revenues/Donations	1,700	-	-	40,000	-	40,000	-	40,000
<b>Total Revenues</b>	<b>219,445</b>	<b>119,115</b>	<b>474,135</b>	<b>351,871</b>	<b>22,680</b>	<b>374,551</b>	-	<b>374,551</b>
<b>Expenses:</b>								
Salaries & Benefits	755,051	727,716	943,106	982,851	46,342	1,029,193	-	1,029,193
Legal Fees	3,771	5,000	5,000	5,000	-	5,000	-	5,000
Contractual Services/Consultants	115,521	151,969	165,797	139,509	-	139,509	-	139,509
Minor Capital, Materials & Supplies	55,507	71,245	81,790	90,902	-	90,902	-	90,902
Fuel & Vehicle Expenses	81,938	89,200	88,700	85,200	-	85,200	-	85,200
Training, Development & Travel	19,822	41,485	22,335	28,135	-	28,135	-	28,135
Repairs & Maintenance	22,746	25,900	18,000	19,700	-	19,700	-	19,700
Rentals & Leases	3,130	2,800	3,350	3,550	-	3,550	-	3,550
Cost Recovery/Interdepartmental Adj	11,789	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>1,069,274</b>	<b>1,115,315</b>	<b>1,328,078</b>	<b>1,354,847</b>	<b>46,342</b>	<b>1,401,189</b>	-	<b>1,401,189</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(849,829)</b>	<b>(996,200)</b>	<b>(853,943)</b>	<b>(1,002,976)</b>	<b>(23,662)</b>	<b>(1,026,638)</b>	-	<b>(1,026,638)</b>
<b>Transfers To/Frm Reserves/Capital:</b>								
Transfers From	44,922	12,500	-	12,000	-	12,000	-	12,000
Transfers To	35,000	-	-	40,000	-	40,000	-	40,000
<b>Surplus/(Deficit) After Transfers</b>	<b>(839,907)</b>	<b>(983,700)</b>	<b>(853,943)</b>	<b>(1,030,976)</b>	<b>(23,662)</b>	<b>(1,054,638)</b>	-	<b>(1,054,638)</b>

### Explanation in Changes:

∞ Reduction in User Fees/Charges Base Budget of \$48K due to the removal of the Seasonal Marine Slip Licence Fee and a reduction in short-term rental licensing \$100K trailer park fees \$26K

∞ User Fees/Charges reported under Council Directed & Re-aligned (please refer to Appendix for the full Strategy Corp Report):

**Date: October 7, 2024 C-2024-321**

Moved by Councillor Brian Bocek

Seconded by Councillor Peter Cooper

*BE IT RESOLVED THAT the recommendations from Strategy Corp.'s Final Report dated October 7, 2024 be considered as part of the 2025 budget deliberations.*

**Carried**

# Corporation of the Township of Georgian Bay

## Fire, Emergency Services & By-Law

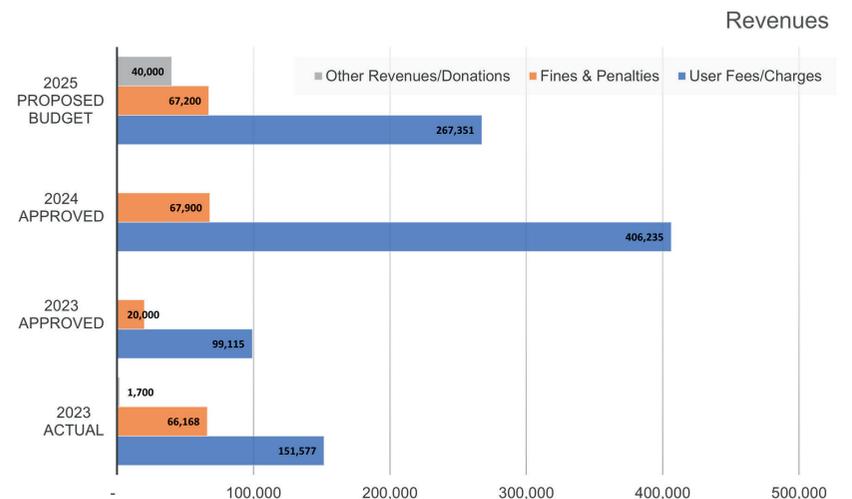
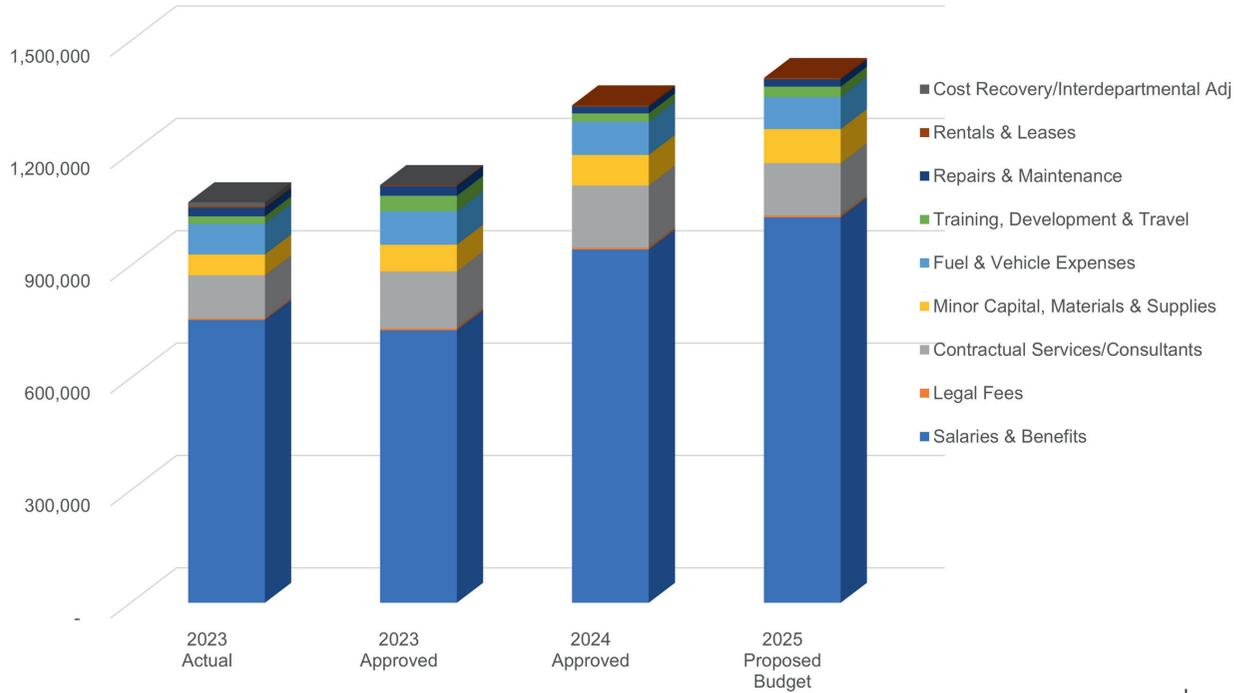


### **Explanation in Changes Continued:**

- ∞ Other Revenues of \$40K the result of anticipated TCA Disposal Proceeds for Fire Tank 1 & 2; funds will be Transferred to Reserves to off-set future equipment purchases
- ∞ Salaries & Benefits increase due the Council approved compensation review, merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS),
  - and increases in benefit packages provided through the District of Muskoka including Health, Dental, Life, AD&D, STD, LTD, and EAP
- ∞ Reduction in Contractual Services/Consultants due to the completion of the Fire Master Plan in 2024 \$25K and reduction in Amps Facilitating and Hearing Officer fees of \$13.5K
- ∞ Increase in Minor Capital, Materials & Supplies due to Granicus short-term rentals and hotline fees
- ∞ Increase Training, Development & Travel as legislated for firefighters; increase offset by Transfer From Reserves

# Fire Services & By-Law Analysis

Expenditures by Category





# Building Services



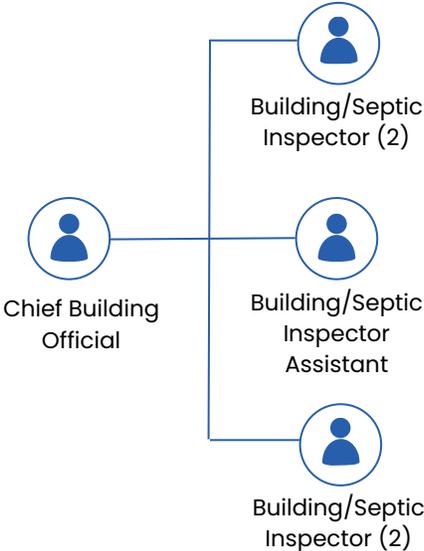
Township of Georgian Bay  
**2025 Proposed Budget**



### 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>• Implement the Septic Re-inspection Program: This program aims to systematically re-evaluate existing septic systems to ensure compliance with environmental standards and regulations. Regular inspections will help identify any potential issues early, ensuring public health and safety.</li> <li>• Launch the Water Quality Testing Program: This initiative will involve routine testing of local water sources to monitor quality and safety.</li> <li>• Address Septic Compliance Issues through the Short-Term Rental (STR) Program: As part of the STR program, we will proactively manage septic compliance issues related to short-term rental properties. This includes conducting inspections, providing educational resources to property owners, and ensuring that all STRs meet the necessary septic regulations to safeguard the environment and community.</li> </ul>
Fiscal Responsibilities and Technology Efficiencies	Enhance financial viability and operational excellence	<ul style="list-style-type: none"> <li>• Work with TownSuite to implement an online portal for applying and processing building permits.</li> <li>• Update the VORR policy to include the purchase and maintenance of VORR signs and buoys through out the municipality.</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>

# Corporation of the Township of Georgian Bay

## Building Services



	2023 Actual	2023 Approved	2024 Approved	2025 Base Budget	2025 Council Directed & Re-aligned	2025 Proposed Base Budget	2025 Service Enhancements	2025 Total Proposed Budget
<b>Revenues:</b>								
User Fees/Charges	723,701	658,000	769,100	706,500	-	706,500	66,125	772,625
Fines & Penalties	15,022	3,000	5,500	17,000	-	17,000	-	17,000
<b>Total Revenues</b>	<b>738,723</b>	<b>661,000</b>	<b>774,600</b>	<b>723,500</b>	<b>-</b>	<b>723,500</b>	<b>66,125</b>	<b>789,625</b>
<b>Expenses:</b>								
Salaries & Benefits	519,800	566,526	543,760	577,789	22,414	600,203	45,095	645,298
Legal Fees	1,402	5,000	5,000	20,000	-	20,000	-	20,000
Contractual Services/Consultants	51,803	47,113	42,506	43,155	-	43,155	-	43,155
Minor Capital, Materials & Supplies	5,448	10,875	7,400	8,300	-	8,300	-	8,300
Fuel & Vehicle Expenses	8,486	5,000	12,000	10,000	-	10,000	-	10,000
Training, Development & Travel	13,126	23,556	23,415	22,975	-	22,975	-	22,975
Repairs & Maintenance	3,044	-	-	-	-	-	-	-
Rentals & Leases	250	500	500	-	-	-	-	-
Cost Recovery/Interdepartmental Adj	125,662	116,000	66,000	46,000	-	46,000	-	46,000
<b>Total Expenses</b>	<b>729,021</b>	<b>774,570</b>	<b>700,581</b>	<b>728,219</b>	<b>22,414</b>	<b>750,633</b>	<b>45,095</b>	<b>795,728</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>9,702</b>	<b>(113,570)</b>	<b>74,019</b>	<b>(4,719)</b>	<b>(22,414)</b>	<b>(27,133)</b>	<b>21,030</b>	<b>(6,103)</b>
<b>Transfers To/Frm Reserves/Capital:</b>								
Transfers From	-	113,570	-	4,719	22,414	27,133	-	27,133
Transfers To	19,370	-	74,019	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(9,668)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,030</b>	<b>21,030</b>

### Explanation in Changes:

∞ User Fees/Charges reported under Service Enhancements (please refer to Appendix for the full Strategy Corp Report):

**Date: October 7, 2024 C-2024-321**

Moved by Councillor Brian Bochek

Seconded by Councillor Peter Cooper

*BE IT RESOLVED THAT the recommendations from Strategy Corp. 's Final Report dated October 7, 2024 be considered as part of the 2025 budget deliberations.*

**Carried**

∞ Increased Fines & Penalties revenue to reflect prior year actuals

∞ Salaries & Benefits increase due the Council approved compensation review, merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS), and increases in benefit packages provided through the District of Muskoka including Health, Dental, Life, AD&D, STD, LTD, and EAP

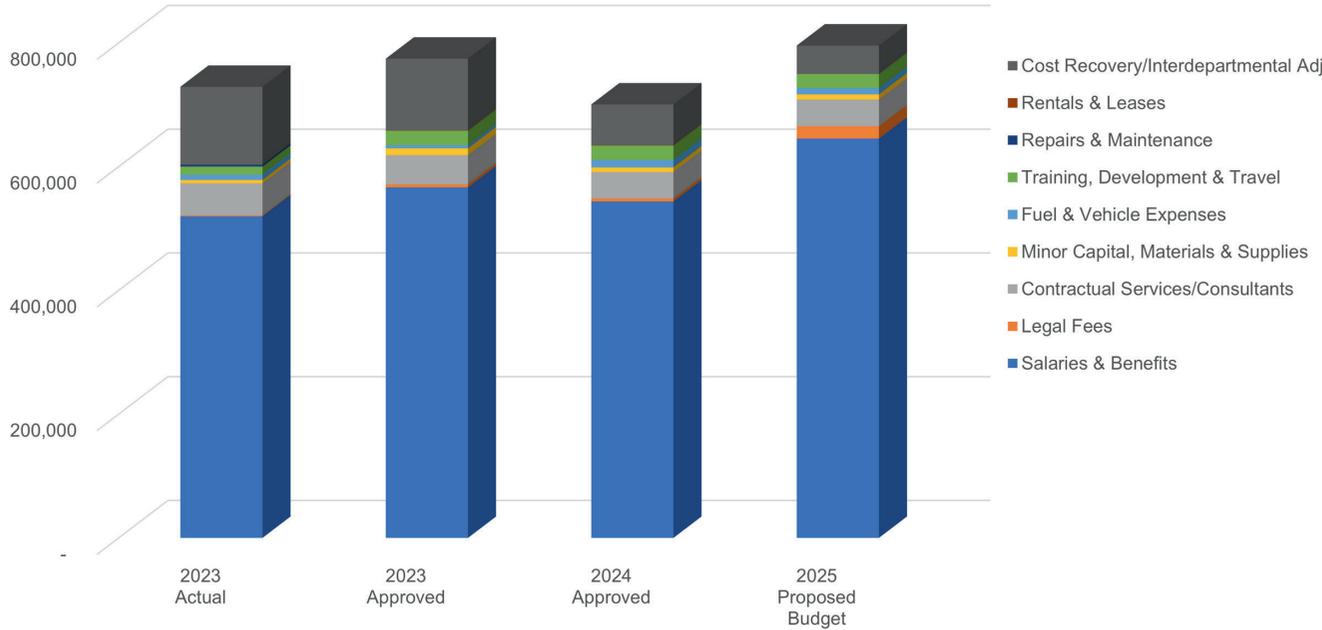
∞ Increase in Legal Fees as a result of increased enforcement and court attendance

### Service Enhancements:

∞ Septic Re-Inspection Program- Net Impact Surplus \$21,030

# Building Services Analysis

Expenditures by Category



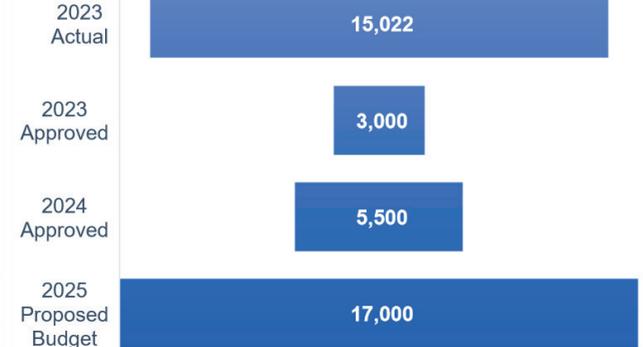
## Revenue

User Fees/Charges



## Revenue

Fines & Penalties



# Service Enhancement



## Overview

	Expense	Revenue	Reserve	Tax Impact
Septic Re-inspection - Inspector - 0.5 FTA	\$ 45,095	\$ 66,125	-	(\$ 21,030)

## Justification

StrategyCorp was engaged to conduct a Revenue Optimization and Fees Study, utilizing various factors such as municipal benchmarking and activity-based costing to identify avenues for cost recovery. A key recommendation from this study is the introduction of a new septic inspection program, along with associated Septic Re-inspection Fees, aimed at covering the costs of periodic inspections. These inspections are critical for ensuring that septic systems are properly maintained and functioning efficiently.

To facilitate this initiative, we propose combining the role of Water Quality Testing Program Administrator (0.5 FTE) with a new 0.5 FTE position dedicated to the Septic Re-Inspection Program.

# Service Enhancement Continued



## Job Tasks & Requirements:

- Qualified under the Ontario Building Code to inspect and enforce compliance related to septic re-inspections and the installation of septic systems.
- Responsible for organizing and managing the septic re-inspection program.

The proposed implementation of Septic Re-inspection Fees is designed to fully offset the costs associated with this new position. By establishing these fees, we project that the revenue generated will adequately cover the salary and operational expenses of the combined role.

The fee structure will be developed to reflect the true cost of service delivery, ensuring fairness and transparency for residents. This strategic approach not only enhances our ability to monitor and maintain septic systems effectively but also ensures financial sustainability. By aligning the program's costs with the revenue generated from these fees, the Township can improve public health and safety while minimizing the financial impact on taxpayers. Ultimately, this initiative will enable the Township to allocate resources more efficiently, supporting the long-term success of both the septic inspection program and the Water Quality Testing initiative.



# Planning Services



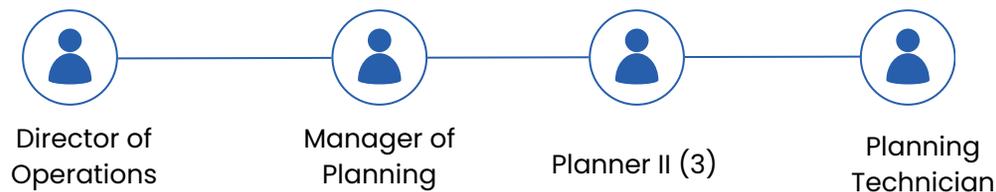
Township of Georgian Bay  
**2025 Proposed Budget**



### 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>• Implement Council's direction pursuant to the the Township's Revenue Optimization and Fees Review.</li> <li>• Expand the utilization of the Township's Enterprise Resource Planning software through the 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>• Review and update Site Plan Control By-law for improved clarity and better outcomes.</li> <li>• Examine the potential benefits of a Community Planning Permit System.</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>• Protection of archaeological and cultural resources through the diligent implementation of the Township Official Plan (Section D.4 - Cultural Heritage &amp; Archaeology).</li> <li>• Take guidance from the work and recommendations of the Muskoka Area Indigenous Leadership Table.</li> </ul>

# Corporation of the Township of Georgian Bay

## Planning Services



	2023 Actual	2023 Approved	2024 Approved	2025 Base Budget	2025 Council Directed & Re-aligned	2025 Proposed Base Budget	2025 Service Enhancements	2025 Total Proposed Budget
<b>Revenues:</b>								
User Fees/Charges	372,766	237,625	291,000	288,000	113,650	401,650	-	401,650
<b>Total Revenues</b>	<b>372,766</b>	<b>237,625</b>	<b>291,000</b>	<b>288,000</b>	<b>113,650</b>	<b>401,650</b>	<b>-</b>	<b>401,650</b>
<b>Expenses:</b>								
Salaries & Benefits	431,688	531,740	680,268	731,868	64,133	796,001	-	796,001
Legal Fees	326,611	150,000	180,000	200,000	-	200,000	-	200,000
Contractual Services/Consultants	137,875	184,000	272,462	249,893	-	249,893	-	249,893
Minor Capital, Materials & Supplies	7,556	2,800	5,700	4,700	-	4,700	-	4,700
Training, Development & Travel	10,665	9,000	9,600	10,700	-	10,700	-	10,700
Financial Expenses	-	-	2,000	-	-	-	-	-
Cost Recovery	93,057	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>1,007,453</b>	<b>877,540</b>	<b>1,150,030</b>	<b>1,197,161</b>	<b>64,133</b>	<b>1,261,294</b>	<b>-</b>	<b>1,261,294</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(634,687)</b>	<b>(639,915)</b>	<b>(859,030)</b>	<b>(909,161)</b>	<b>49,517</b>	<b>(859,644)</b>	<b>-</b>	<b>(859,644)</b>
<b>Transfers To/Frm Reserves/Capital:</b>								
Transfers From	-	50,000	75,000	128,000	-	128,000	-	128,000
Transfers To	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(634,687)</b>	<b>(589,915)</b>	<b>(784,030)</b>	<b>(781,161)</b>	<b>49,517</b>	<b>(731,644)</b>	<b>-</b>	<b>(731,644)</b>

### Explanation in Changes:

∞ User Fees/Charges reported under Council Directed & Re-aligned (please refer to Appendix for the full Strategy Corp Report):

**Date: October 7, 2024 C-2024-321**

Moved by Councillor Brian Bochek

Seconded by Councillor Peter Cooper

*BE IT RESOLVED THAT the recommendations from Strategy Corp.'s Final Report dated October 7, 2024 be considered as part of the 2025 budget deliberations.*

**Carried**

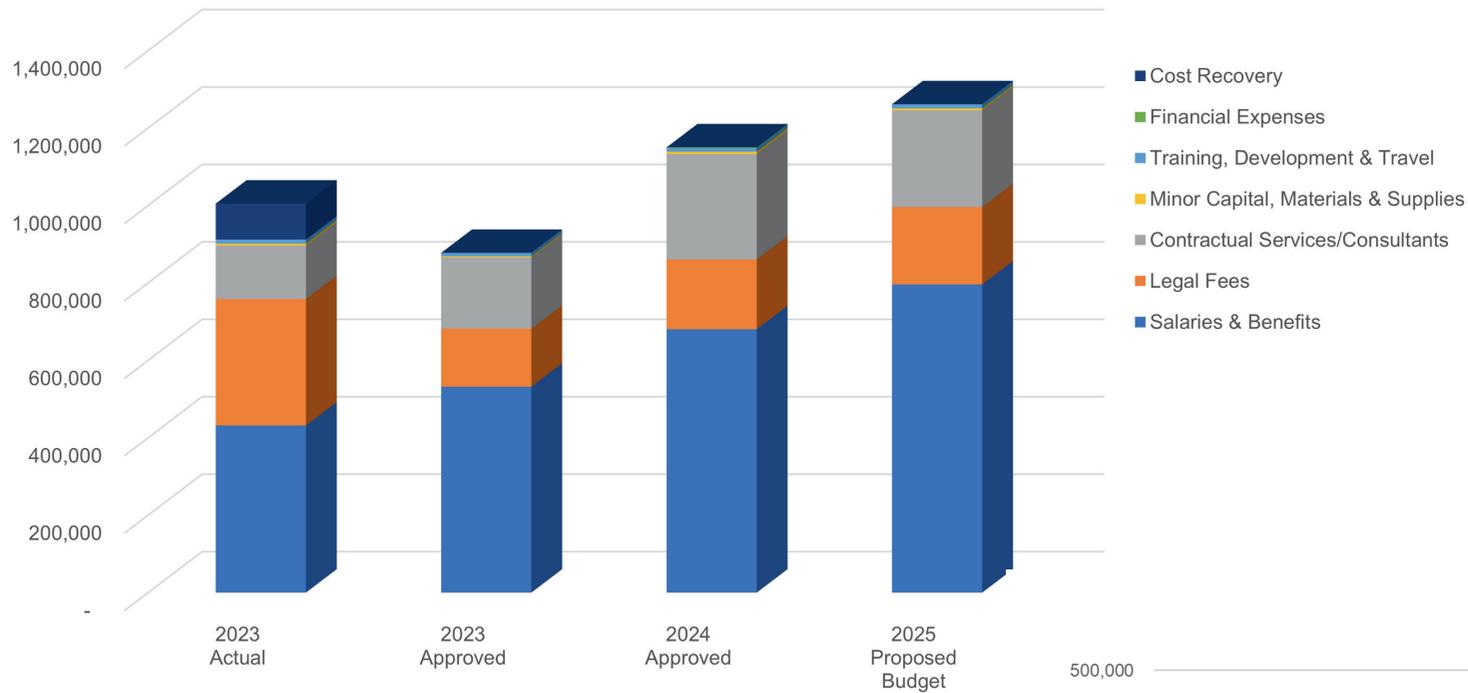
∞ Salaries & Benefits increase due the Council approved compensation review, merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS), and increases in benefit packages provided through the District of Muskoka including Health, Dental, Life, AD&D, STD, LTD, and EAP

∞ Increase in Legal Fees as a result of increased appeals at the Ontario Land Tribunal (OLT) requiring legal expertise

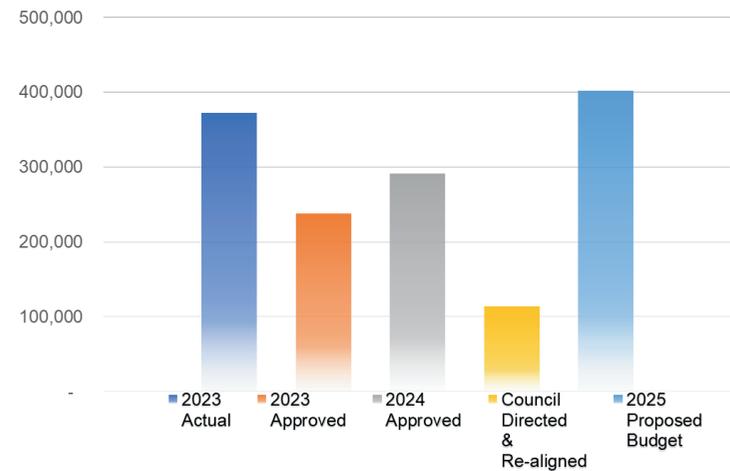
∞ Decrease in services required from expert planners at the OLT resulting in a decrease in Contractual Services/Consultants

# Planning Services Analysis

## Expenditures by Category



## REVENUE: USER FEES





# Operations



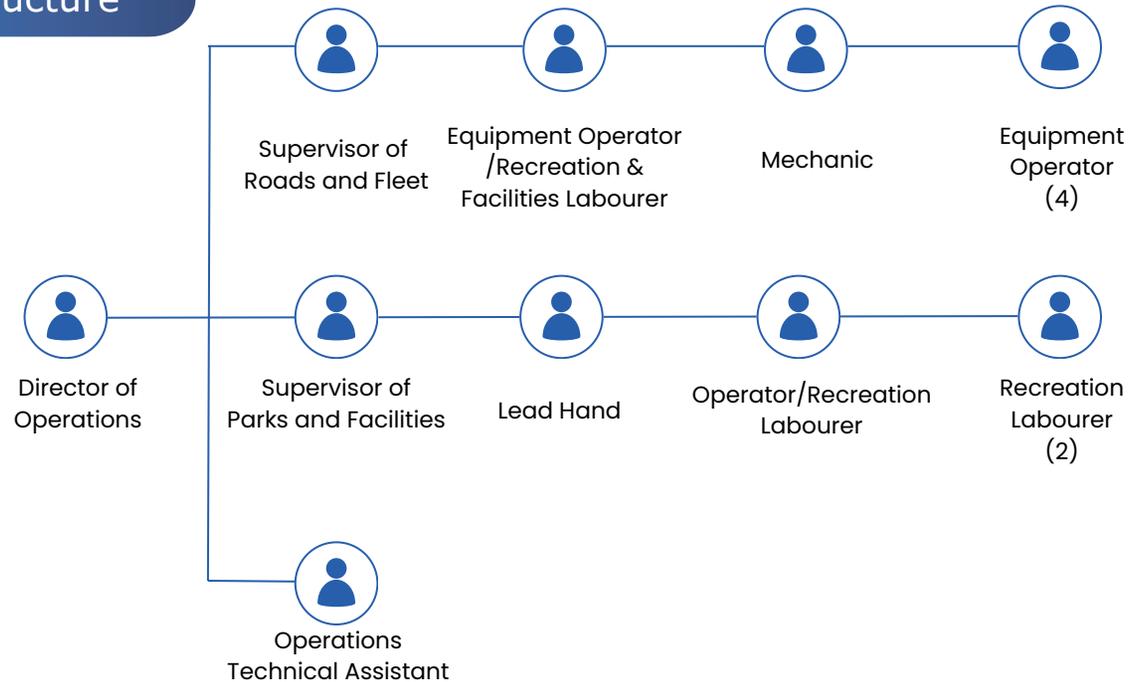
Township of Georgian Bay  
**2025 Proposed Budget**



### 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>Working with Sustainability Department to identify GHG priorities and implementation plan including updates to the Asset Management Plan.</li> <li>Develop and maintain green spaces, such as parks and community gardens, to promote biodiversity and improve air quality.</li> </ul>
Fiscal Responsibilities and Technology Efficiencies	Enhance financial viability and operational excellence	<ul style="list-style-type: none"> <li>Roads Needs Study: In 2023 Council authorized the completion of a roads needs study for Township Roads. This is funded from Development Charges. Major road upgrades were carried out in 2024.</li> <li>Develop and adhere to a comprehensive budget that prioritizes essential public works and parks projects while ensuring cost-effectiveness.</li> <li>Utilize technology for asset management, maintenance scheduling, and resource allocation to improve operational efficiency.</li> <li>Seek out grants and funding opportunities to support public works and parks initiatives, enhancing financial sustainability.</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 strong collaboration between public works, parks, planning, and other departments to ensure cohesive project execution and alignment with community goals.</li> </ul>
Customer Experience and Community Engagement	Better serve our residents	<ul style="list-style-type: none"> <li>Maintain clear and transparent communication regarding project timelines, developments, and community impacts through newsletters, social media updates, and public meetings.</li> </ul>
District & Township Relationship	Better ROI & value for tax dollars	<ul style="list-style-type: none"> <li>Review road maintenance agreement with the District (Section 5.2 of Strategic Plan); The agreement is reviewed annually to ensure that GBT is adequately compensated for maintenance of district roads, including capital accrual of equipment</li> </ul>

# Corporation of the Township of Georgian Bay

## Operations: Admin, Roads & Fleet



	2023 Actual	2023 Approved	2024 Approved	2025 Base Budget	2025 Council Directed & Re-aligned	2025 Proposed Base Budget	2025 Service Enhancements	2025 Total Proposed Budget
<b>Revenues:</b>								
User Fees/Charges	335	800	800	1,500	3,000	4,500	-	4,500
Licenses, Permits, & Rental Revenue	2,965	5,000	5,000	5,000	-	5,000	-	5,000
Grants & Contributions	1,304	-	-	-	-	-	-	-
Other Revenues	-	150,000	-	-	-	-	-	-
<b>Total Revenues</b>	<b>4,604</b>	<b>155,800</b>	<b>5,800</b>	<b>6,500</b>	<b>3,000</b>	<b>9,500</b>	<b>-</b>	<b>9,500</b>
<b>Expenses:</b>								
Salaries & Benefits	675,004	827,763	1,079,317	798,459	49,315	847,774	158,063	1,005,837
Legal Fees	22,742	-	-	-	-	-	-	-
Contractual Services/Consultants	292,070	365,320	445,181	282,054	-	282,054	-	282,054
Minor Capital, Materials & Supplies	121,520	200,500	89,500	92,000	-	92,000	-	92,000
Fuel & Vehicle Expenses	142,967	107,334	132,500	132,100	-	132,100	-	132,100
Training, Development & Travel	22,647	15,200	19,044	19,210	-	19,210	-	19,210
Utilities (Heat, Hydro, Water, Telephone)	31,887	23,000	35,000	35,000	-	35,000	-	35,000
Repairs & Maintenance	236,537	105,750	125,750	277,750	-	277,750	-	277,750
Rentals & Leases	32,756	8,700	15,300	15,300	-	15,300	-	15,300
Interdepartmental Adjustments	(204,356)	(104,200)	(104,200)	(104,200)	-	(104,200)	-	(104,200)
<b>Total Expenses</b>	<b>1,373,774</b>	<b>1,549,367</b>	<b>1,837,392</b>	<b>1,547,673</b>	<b>49,315</b>	<b>1,596,988</b>	<b>158,063</b>	<b>1,755,051</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(1,369,170)</b>	<b>(1,393,567)</b>	<b>(1,831,592)</b>	<b>(1,541,173)</b>	<b>(46,315)</b>	<b>(1,587,488)</b>	<b>(158,063)</b>	<b>(1,745,551)</b>
<b>Transfers To/Frm Reserves/Capital:</b>								
Transfers From	22,173	-	-	-	-	-	-	-
Transfers To	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(1,346,997)</b>	<b>(1,393,567)</b>	<b>(1,831,592)</b>	<b>(1,541,173)</b>	<b>(46,315)</b>	<b>(1,587,488)</b>	<b>(158,063)</b>	<b>(1,745,551)</b>

# Corporation of the Township of Georgian Bay

## Operations: Admin, Roads & Fleet



### Explanation in Changes:

- ∞ User Fees/Charges reported under Council Directed & Re-aligned (please refer to Appendix for the full Strategy Corp Report):

**Date: October 7, 2024 C-2024-321**

Moved by Councillor Brian Bocek

Seconded by Councillor Peter Cooper

*BE IT RESOLVED THAT the recommendations from Strategy Corp.'s Final Report dated October 7, 2024 be considered as part of the 2025 budget deliberations.*

**Carried**

- ∞ Salaries & Benefits increase due the Council approved compensation review, merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS), and increases in benefit packages provided through the District of Muskoka including Health, Dental, Life, AD&D, STD, LTD, and EAP
- ∞ Reallocation of expenses from Contractual Services/Consultants to Repairs & Maintenance budget to accurately reflect spending; Contractual Services/Consultants includes services related to line-painting, insurance, sweeping, sub-contracting, ditching, roadside mowing and brushing; Repairs & Maintenance includes equipment repairs/maintenance for Fleet maintenance and Winter maintenance including salt and sand, and, culvert purchases, cold patch and guiderail maintenance

### Service Enhancements:

- ∞ Equipment Operator Full-Time Salary & Benefits \$80,463
- ∞ Recreation/Operations Administrative Assistant (Activity/Program Coordinator) Full-Time Salary & Benefits \$77,600

# Corporation of the Township of Georgian Bay

## Operations: Admin, Parks & Facilities



	2023 Actual	2023 Approved	2024 Approved	2025 Base Budget	2025 Council Directed & Re-aligned	2025 Proposed Base Budget	2025 Service Enhancements	2025 Total Proposed Budget
<b>Revenues:</b>								
User Fees/Charges	92,014	74,000	52,634	52,200	28,050	80,250	-	80,250
Licenses, Permits, & Rental Revenue	47,037	41,400	41,400	41,400	-	41,400	-	41,400
Grants & Contributions	145,687	-	-	-	-	-	-	-
Other Revenues/Donations	149,799	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>434,537</b>	<b>115,400</b>	<b>94,034</b>	<b>93,600</b>	<b>28,050</b>	<b>121,650</b>	<b>-</b>	<b>121,650</b>
<b>Expenses:</b>								
Salaries & Benefits	482,275	582,013	543,061	733,111	(17,709)	715,402	80,463	795,865
Contractual Services/Consultants	377,469	306,704	224,084	261,896	-	261,896	-	261,896
Minor Capital, Materials & Supplies	39,279	16,800	25,700	18,250	-	18,250	-	18,250
Utilities (Heat, Hydro, Water, Telephone)	239,284	229,950	249,625	260,400	-	260,400	-	260,400
Repairs & Maintenance	60,088	58,650	119,650	100,650	-	100,650	-	100,650
Rentals & Leases	13,976	25,000	2,500	2,500	-	2,500	-	2,500
Interdepartmental Adjustments	57,741	(20,000)	(20,000)	-	-	-	-	-
<b>Total Expenses</b>	<b>1,270,112</b>	<b>1,199,117</b>	<b>1,144,620</b>	<b>1,376,807</b>	<b>(17,709)</b>	<b>1,359,098</b>	<b>80,463</b>	<b>1,439,561</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(835,575)</b>	<b>(1,083,717)</b>	<b>(1,050,586)</b>	<b>(1,283,207)</b>	<b>45,759</b>	<b>(1,237,448)</b>	<b>(80,463)</b>	<b>(1,317,911)</b>
<b>Transfers To/Frm Reserves/Capital:</b>								
Transfers From	163,824	70,000	-	15,000	-	15,000	-	15,000
Transfers To	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(671,751)</b>	<b>(1,013,717)</b>	<b>(1,050,586)</b>	<b>(1,268,207)</b>	<b>45,759</b>	<b>(1,222,448)</b>	<b>(80,463)</b>	<b>(1,302,911)</b>

### Explanation in Changes:

∞ User Fees/Charges reported under Council Directed & Re-aligned (please refer to Appendix for the full Strategy Corp Report):

**Date: October 7, 2024 C-2024-321**

Moved by Councillor Brian Bocek

Seconded by Councillor Peter Cooper

*BE IT RESOLVED THAT the recommendations from Strategy Corp.'s Final Report dated October 7, 2024 be considered as part of the 2025 budget deliberations.*

**Carried**

# Corporation of the Township of Georgian Bay

## Operations: Admin, Parks & Facilities



### **Explanation in Changes Continued:**

∞ Salaries & Benefits increase due the Council approved compensation review, merit increases/decreases, cost of living increase, changes in statutory deductions (CPP, EI, EHT, WSIB, OMERS),

and increases in benefit packages provided through the District of Muskoka including Health, Dental, Life, AD&D, STD, LTD, and EAP

∞ Overall increase in Salaries & Benefits base budget due to a re-allocation of staff to their appropriate departments between District Operations and Parks & Facilities

∞ Increase in Contractual Services/Consultants due to increase in facility cleaning contract

∞ Increase in Utilities largely related to propane expenses not previously budgeted for the Port Severn Public Works Shop

### **Service Enhancements:**

∞ Recreation Equipment Operator Full-Time Salary & Benefits \$80,463

# Corporation of the Township of Georgian Bay

## Operations: District Roads & Waste Management



	2023 Actual	2023 Approved	2024 Approved	2025 Base Budget	2025 Council Directed & Re-aligned	2025 Proposed Base Budget	2025 Service Enhancements	2025 Total Proposed Budget
<b>Revenues:</b>								
User Fees/Charges	496,650	402,108	402,108	475,766	-	475,766	-	475,766
<b>Total Revenues</b>	<b>496,650</b>	<b>402,108</b>	<b>402,108</b>	<b>475,766</b>	<b>-</b>	<b>475,766</b>	<b>-</b>	<b>475,766</b>
<b>Expenses:</b>								
Salaries & Benefits	129,350	140,000	-	141,187	3,548	144,735	-	144,735
Contractual Services/Consultants	186,348	117,068	117,068	178,000	-	178,000	-	178,000
Interdepartmental Adjustments	142,574	102,000	102,000	102,000	-	102,000	-	102,000
<b>Total Expenses</b>	<b>458,272</b>	<b>359,068</b>	<b>219,068</b>	<b>421,187</b>	<b>3,548</b>	<b>424,735</b>	<b>-</b>	<b>424,735</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>38,378</b>	<b>43,040</b>	<b>183,040</b>	<b>54,579</b>	<b>(3,548)</b>	<b>51,031</b>	<b>-</b>	<b>51,031</b>
<b>Transfers To/Frm Reserves/Capital:</b>								
Transfers From	-	-	-	-	-	-	-	-
Transfers To	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>38,378</b>	<b>43,040</b>	<b>183,040</b>	<b>54,579</b>	<b>(3,548)</b>	<b>51,031</b>	<b>-</b>	<b>51,031</b>

### Explanation in Changes:

- ∞ Overall increase in Salaries & Benefits base budget due to a re-allocation of staff to their appropriate departments between District Operations and Parks & Facilities; costs are recovered through invoicing the District of Muskoka
- ∞ Increase in Contractual Services/Consultants based on previous years actuals

# Corporation of the Township of Georgian Bay

## Operations: Cemetary



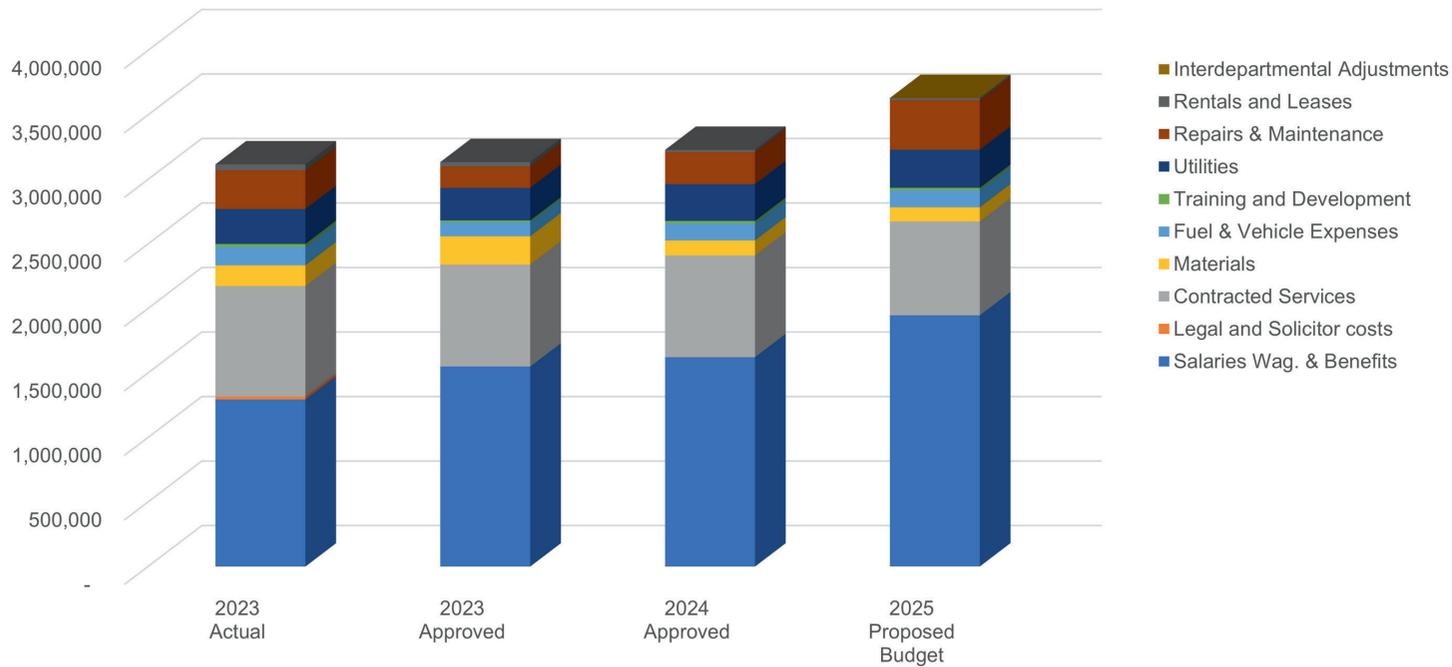
	2023 Actual	2023 Approved	2024 Approved	2025 Base Budget	2025 Council Directed & Re-aligned	2025 Proposed Base Budget	2025 Service Enhancements	2025 Total Proposed Budget
<b>Revenues:</b>								
User Fees/Charges	4,727	3,725	3,725	4,525	2,000	6,525	-	6,525
Investment & Interest Income	-	-	-	4,000	-	4,000	-	4,000
<b>Total Revenues</b>	<b>4,727</b>	<b>3,725</b>	<b>3,725</b>	<b>8,525</b>	<b>2,000</b>	<b>10,525</b>	<b>-</b>	<b>10,525</b>
<b>Expenses:</b>								
Salaries & Benefits	7,521	-	-	-	-	-	-	-
Contractual Services/Consultants	-	1,000	1,000	5,000	-	5,000	-	5,000
Minor Capital, Materials & Supplies	417	2,000	2,000	-	-	-	-	-
Repairs & Maintenance	2,780	1,500	2,500	4,500	-	4,500	-	4,500
Rentals & Leases	-	250	250	250	-	250	-	250
Interdepartmental Adjustments	3,354	2,200	2,200	2,200	-	2,200	-	2,200
<b>Total Expenses</b>	<b>14,072</b>	<b>6,950</b>	<b>7,950</b>	<b>11,950</b>	<b>-</b>	<b>11,950</b>	<b>-</b>	<b>11,950</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(9,345)</b>	<b>(3,225)</b>	<b>(4,225)</b>	<b>(3,425)</b>	<b>2,000</b>	<b>(1,425)</b>	<b>-</b>	<b>(1,425)</b>
<b>Transfers To/Frm Reserves/Capital:</b>								
Transfers From	-	-	-	-	-	-	-	-
Transfers To	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(9,345)</b>	<b>(3,225)</b>	<b>(4,225)</b>	<b>(3,425)</b>	<b>2,000</b>	<b>(1,425)</b>	<b>-</b>	<b>(1,425)</b>

### Explanation in Changes:

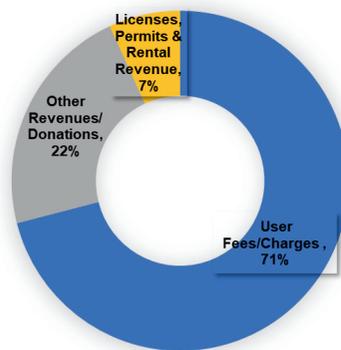
∞ No major variances to report

# Operational Services Analysis

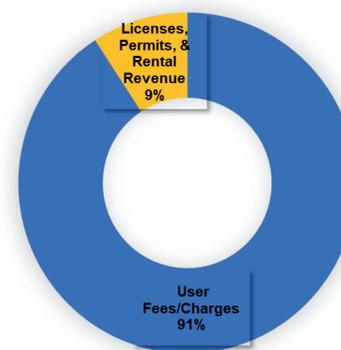
## Expenditures by Category



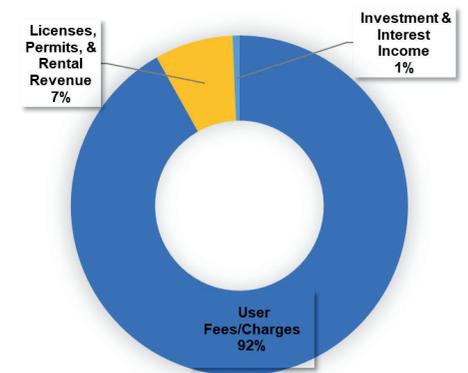
2023 Budget: Revenues



2024 Budget: Revenues



2025 Proposed: Revenues



# Service Enhancement



## Overview

	Expense	Revenue	Reserve	Tax Impact
Operations Equipment Operator - 1.0 FTE	\$ 80,643	-	-	\$ 80,643

## Justification

### Equipment Operator Position

The Township has experienced significant growth over the past several years, leading to an increased demand for effective and efficient road maintenance services. Currently, there is a critical need to fill the Equipment Operator position to ensure that we can meet these demands while maintaining the quality of service our residents expect. This report outlines the responsibilities of the position, the challenges faced by the current road maintenance team, and the justification for hiring an additional Equipment Operator.

The Equipment Operator will be responsible for operating various pieces of heavy equipment and performing labor and maintenance duties as required. Key responsibilities include:

1. Operation of Equipment: Safely operate municipal road maintenance equipment, including graders, backhoes, front-end loaders, ploughs, and haul trucks. Responsibilities also encompass snow removal, sanding, culvert installation, gravel application, pavement patching, and other essential road maintenance tasks.

# Service Enhancement Continued



2. Maintenance Checks: Perform daily maintenance and inspections on equipment, promptly reporting any major repairs required to ensure operational efficiency and safety.
3. Log Keeping: Maintain accurate daily logs for equipment usage, including records of fuel, oil, and parts utilized, as well as the time taken to complete assignments.
4. Material Handling: Haul and place aggregate materials, gravel, and cold mix for road patching and repairs.
5. Drainage Maintenance: Clear drainage ways obstructed by ice or debris to ensure proper water flow and prevent flooding.

## Current Staffing Challenges

Currently, there are two open plow routes that need to be filled:

- Route 7: Located in MacTier, this position is expected to be filled by the end of November.
- Route 9: This route is presently filled by Parks and Recreation staff; however, requires a full-time Road Services Operator.

Over the past six years, the Road Services team has consistently struggled to keep up with the volume of work required to maintain the Township's infrastructure. Despite the growth of our community, manpower levels have remained low, impacting our ability to manage multiple tasks simultaneously. During summer holidays, the team often operates with only 2-3 staff members for one to two weeks at a time, resulting in significant backlogs.

# Service Enhancement Continued



The current workload for the Road Services team includes:

- Shoulder Works: Numerous kilometers of shoulder work remain incomplete due to insufficient staffing.
- Tree Maintenance: Over 2,000 trees require trimming or removal throughout the Township.
- Grass Cutting: Roadside grass cutting is scheduled twice a year, but only one cut is typically completed due to staff shortages.
- Guide Rail Cleaning: Maintenance of guide rails is neglected, further compromising safety.
- General Duties: Responsibilities such as patrolling roads, grass cutting, pothole repairs, and inspections of sidewalks and high-mast lights are being managed by the limited staff available, leading to a dilution of focus and efficiency.

The addition of an Equipment Operator is not just a necessity but a strategic investment in the Township's future. By filling this position, the Township can improve its road maintenance capabilities, ensure safety, and enhance overall service delivery to residents. The anticipated benefits include:

- Increased efficiency in completing essential road maintenance tasks.
- Improved response times for maintenance and repairs.
- Enhanced ability to manage seasonal demands, particularly during winter and summer months.
- Reduced backlog of maintenance work, ensuring that the Township's infrastructure remains safe and well-maintained.

# Service Enhancement



## Overview

	Expense	Revenue	Reserve	Tax Impact
Recreation Equipment Operator - 1.0 FTE	\$ 80,643	-	-	\$ 80,643

## Justification

### Staffing Requirements and Enhancements in Parks & Facilities:

This request outlines the critical need for additional staffing within the Parks & Facilities department of the Township of Georgian Bay. The current operational model has led to significant maintenance backlogs and reliance on contracted services, which are not sustainable. The proposed staffing enhancements aim to improve facility management, reduce operational costs, and enhance community services through a phased approach over three years.

### Background

The Township's Parks, Facilities, and Roads operate separately, each with unique roles and responsibilities. Recent staffing changes, including the conversion of a hybrid position to focus solely on roads, have strained Parks and Facilities operations. The remaining hybrid position has been unable to fully transition to Parks during the summer months due to staffing constraints. This has resulted in an over-reliance on seasonal students, who possess limited knowledge and skills, further exacerbating maintenance issues.

# Service Enhancement Continued



The addition of long-term assets, including Rendezvous Park and Baxter Off-Leash Area, has further strained existing resources. To effectively address these challenges, the following staffing enhancements are proposed.

## Proposed Staffing Enhancements

### **2025 Year 1: Permanent Parks Equipment Operator**

#### Objectives:

- Begin addressing the backlog of maintenance and repairs for parks and facilities.
- Transition turf maintenance in-house, yielding an estimated annual savings of \$25,000.
- Conduct minor repairs and maintenance to extend the lifespan of facilities, significantly reducing reliance on contracted services.
- Enable the Parks department to maintain turf into September and conduct fall clean-ups.
- Improve cleaning frequency and standards for facilities.
- Reduce the reliance on Roads staff for Parks-related tasks, allowing them to focus on their primary responsibilities.
- Undertake winter repairs and maintenance to enhance safety and compliance.
- Install necessary signage across the Township to improve wayfinding and safety.

# Service Enhancement Continued



## **2026 Year 2: Second Permanent Parks Operator and 1 Horticulturist**

### Parks Operator Responsibilities:

- Establish permanent infrastructure to reduce long-term maintenance costs.
- Improve accessibility by adding concrete pads under tables and benches.
- Develop maintenance schedules and standards for all parks.
- Enhance maintenance conditions at Mactier Cemetery.
- Engage with the public to improve service delivery and community satisfaction.
- Continue responsibilities from Year 1.

### Horticulturist Responsibilities:

- Oversee the maintenance of existing horticultural assets, ensuring aesthetic appeal throughout the Township.
- Design and implement seasonal displays, enhancing community engagement.
- Establish horticulture standards that contribute to a welcoming environment.
- Install spring/ summer/ fall feature ( bulb, annuals , fall displays) for the community.
- Weeding throughout the township.
- Watering/ weeding/ maintaining horticulture beds, baskets and planters.
- Pruning trees/ shrubs and re-establish abandoned locations.
- Creating/ planning for seasonal horticulture displays.

# Service Enhancement Continued



- Overhaul Georgian bays perennial , shrub locations.
- Establish Horticulture standards.
- Winter, pruning, planning and coverage at MacTier Arena, Baxter Ward facility, snow clearing etc.
- Design and Maintain longer term self-watering planters and baskets planned Georgian Bay Township to improve aesthetics.

Benefits of horticulture include:

- Creating a welcoming environment, beautifying municipal locations, visual benefits for community, improved well-being of residents, fostering a positive environment, promoting insects and pollination.

The Township currently has a total of 60 horticulture beds/assets with a total square footage of 13,362.

## **2027 Year 3: Third Permanent Parks Operator and Seasonal Horticulturist**

Parks Operator Responsibilities:

- Ensure adequate staffing coverage for ongoing maintenance and repair needs.
- Proactively manage the increasing number of park assets to maintain service quality.

# Service Enhancement Continued



## Seasonal Horticulturist Responsibilities:

- Assist with seasonal planting and maintenance of horticultural areas.
- Support turf management and hardscape upkeep during peak maintenance periods.

The proposed staffing enhancements will significantly improve the Township's ability to manage its parks and facilities effectively. By transitioning more services in-house, the Township can achieve substantial cost savings while enhancing community services. These strategic investments in human resources are essential for fostering a well-maintained, welcoming environment for residents and visitors alike.

# Service Enhancement



## Overview

	Expense	Revenue	Reserve	Tax Impact
Recreation/Operations Assistant - 1.0 FTE	\$ 77,600	-	-	\$ 77,600

## 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. However, it is important to note that revenue may not see substantial growth from this initiative unless revisions are made to the Township's Facility Usage Policy, which currently limits fees or allows free usage of facilities for events benefiting Township residents. This policy was enacted following the decision not to fill the vacant Recreation and Facilities Coordinator position in 2016.

# Service Enhancement Continued



Additionally, Township staff recommend that this position provide support to the Clerk of Operations during the implementation of the new Township ERP software over the coming year. The Clerk of Operations currently supports several departments, including Roads, Fleet and Parks/Facilities and is currently working approximately 10 hours of overtime weekly and has indicated that this unsustainable schedule is adversely affecting their work-life balance.

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

- Coordinating schedules and logistics for recreational programs/events, roads, and parks/facilities.
- Assisting with budgeting and financial tracking related to all activities.
- Maintaining records of program participation and facility usage.
- Supporting marketing efforts to promote Township programs and events.
- Facilitating communication between departments to ensure cohesive delivery.
- Assisting the Clerk of Operations with project management and tracking timelines.
- Organizing and documenting meetings, including preparing agendas and minutes.
- Assisting with the preparation of reports and presentations related to facility usage, program performance, fleet maintenance, and more.
- Managing correspondence and inquiries related to events, facilities, roads, complaints, etc..

# Service Enhancement Continued



By considering this position, Council will not only enrich the community's recreational offerings and optimize facility utilization but also provide essential administrative support for a department that consists of the Roads, Fleet Maintenance and Parks/Facilities. This strategic approach will enhance the overall efficiency of Township operations while addressing the pressing needs of both community engagement and departmental workload.



# Agencies, Boards & Committees (ABC's)



Township of Georgian Bay  
**2025 Proposed Budget**

# Corporation of the Township of Georgian Bay

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



	2023 Actual	2023 Approved	2024 Approved	2025 Base Budget	2025 Council Directed & Re-aligned	2025 Proposed Base Budget	2025 Service Enhancements	2025 Total Proposed Budget
<b>Expenses:</b>								
Municipal Grants - Library Board	350,000	350,000	496,000	496,000	-	496,000	55,501	551,501
Municipal Grants - SSEA	101,513	101,513	106,042	106,042	-	106,042	4,324	110,366
Municipal Grants - Small Policy	-	-	10,000	10,000	-	10,000	-	10,000
Municipal Grants - Other	110,901	115,200	65,000	65,000	-	65,000	-	65,000
<b>Total Expenses</b>	<b>562,414</b>	<b>566,713</b>	<b>677,042</b>	<b>677,042</b>	<b>-</b>	<b>677,042</b>	<b>59,825</b>	<b>736,867</b>
<b>Surplus/(Deficit) Before Transfers</b>	<b>(562,414)</b>	<b>(566,713)</b>	<b>(677,042)</b>	<b>(677,042)</b>	<b>-</b>	<b>(677,042)</b>	<b>(59,825)</b>	<b>(736,867)</b>
<b>Transfers To/Frm Reserves/Capital:</b>								
Transfers From	-	-	-	-	-	-	-	-
Transfers To	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) After Transfers</b>	<b>(562,414)</b>	<b>(566,713)</b>	<b>(677,042)</b>	<b>(677,042)</b>	<b>-</b>	<b>(677,042)</b>	<b>(59,825)</b>	<b>(736,867)</b>

### Explanation in Changes:

∞ Library Board Increase made up of the following:

1. Salaries increase of \$17,000 or 5% from 2024; benefits increase of \$7,219 or 10% from 2024
2. Advertising increase of \$10,000 from \$400 in 2024
3. Contractual Services/Consultants increasing by \$20,000, which is a 100% increase from 2024 for a compensation/pay equity review; one-time increases should be funded from Library Board reserves (Township Staff recommendation)
4. Furnishing & Equipment increasing by \$1,000

∞ SSEA Increase made up of the following:

1. SSEA Municipal Share - Core Operations increase of \$3,907 over 2024
2. Sustainable Severn Sound increase of \$190 over 2024

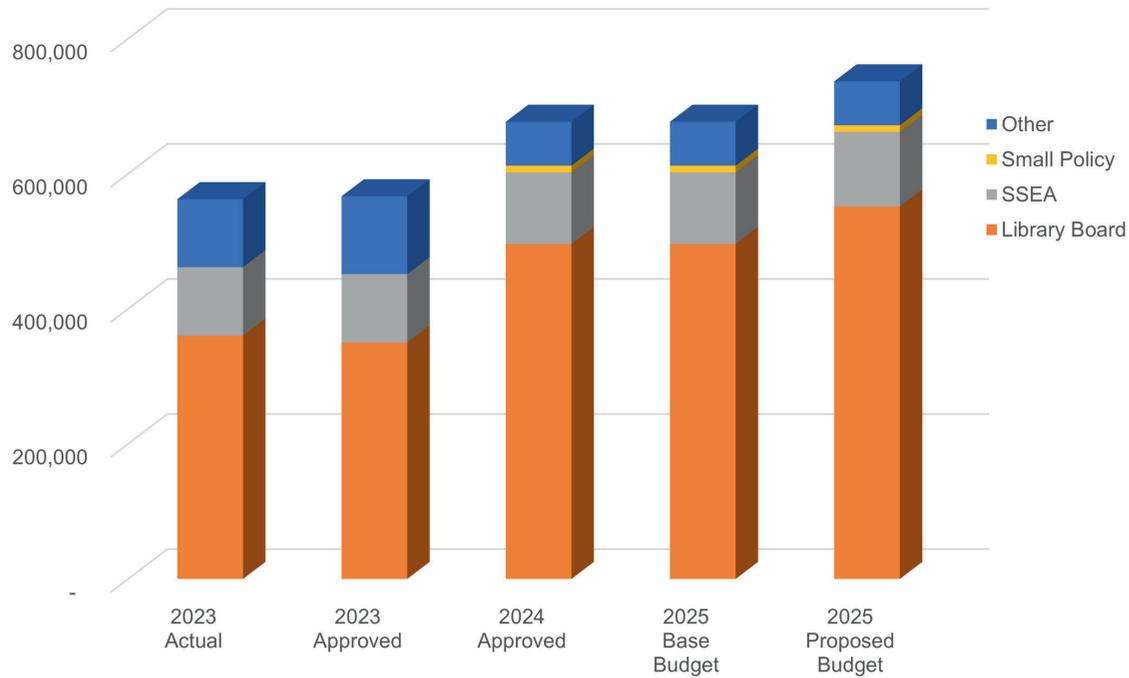
### Service Enhancements:

∞ Library Board increases have been outlined as Service Enhancements; however, are requests made by the Library Board to increase their 2025 Budget by 55,501 or 11%

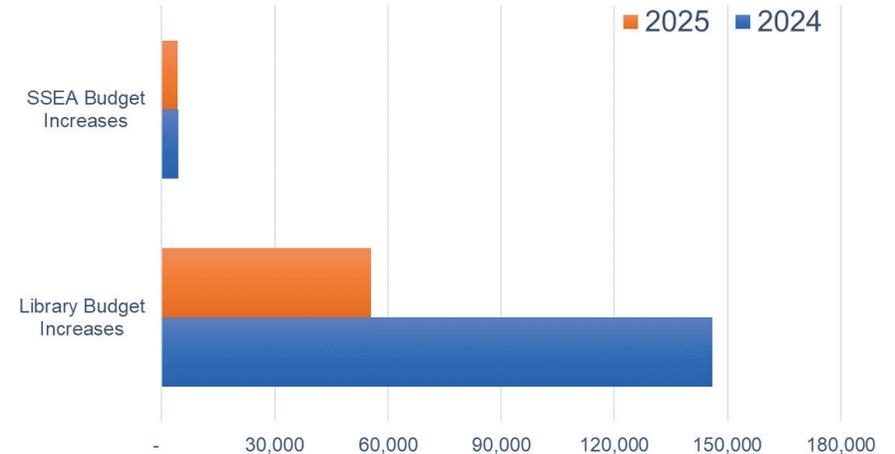
∞ SSEA increases have been outlined as Service Enhancements; however, are requests made by the SSEA Joint Municipal Board to increase their 2025 Budget by \$4,324 or 4%

# Agencies, Boards & Committees Analysis

## Expenditures by Category



## Budget Increases





# Capital 2025 Annual Budget Details



Township of Georgian Bay  
**2025 Proposed Budget**



Expenditures

Project#	Asset Type	Asset Description	Carry Forward and Pre-Approved from 2024	2025 Request (\$)	Total Budget
<b>Facilities</b>					
<b>2025-OP35</b>	Baxter Ward Community Centre	Exterior Door Replacements	30,000	-	30,000
<b>2025-OP01</b>		Baxter Floor Tiles	-	20,000	20,000
<b>2025-OP02</b>		Baxter Parking Paving	-	140,000	140,000
<b>2025-OP24</b>	Community Services Building	Replacement of Interlocking Stone	-	14,000	14,000
<b>2025-OP44</b>	Fire Station 1 - Honey Harbor	Ventilation / Building Upgrades	-	41,000	41,000
<b>2025-OP45</b>		Parking Lot	-	20,000	20,000
<b>2025-OP46</b>	Fire Station 2 - MacTier	Ventilation / Building Upgrades	-	41,000	41,000
<b>2025-OP47</b>		Parking Lot	-	15,000	15,000
<b>2025-OP48</b>	Honey Harbour Library - 2586 Honey Harbour Rd	Leasehold Improvements	-	135,000	135,000
<b>2025-OP12</b>	Honey Harbour Library - Park Landing	Water Treatment System Ozone Generator	-	8,000	8,000
<b>2025-OP21</b>		Septic System Pumps	-	10,000	10,000
<b>2025-OP13</b>	MacTier Memorial Arena	Exhaust Fan	-	8,000	8,000
<b>2025-OP32</b>	Port Severn Park Facility (Splash Pad)	Controllers	-	5,000	5,000
<b>2025-OP27</b>	Port Severn (South Yard)	Concrete Pad for storage	-	75,000	75,000
<b>2025-OP28</b>	Coverall	Coverall Structure	-	70,000	70,000
<b>2025-OP49</b>	Depots	Fencing and Lighting	-	100,000	100,000
<b>Facilities Total</b>			<b>\$ 30,000</b>	<b>\$ 702,000</b>	<b>\$ 732,000</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
<b>Facilities</b>									
					30,000				
					20,000				
					140,000				
14,000									
41,000									
20,000									
41,000									
15,000									
					135,000				
8,000									
10,000									
8,000									
5,000									
75,000									
					70,000				
					100,000				
<b>\$ 237,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 495,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Expenditures

Project#	Asset Type	Asset Description	Carry Forward and Pre-Approved from 2024	2025 Request (\$)	Total Budget
<b>Facilities - GHG Study</b>					
<b>Facilities</b>					
2025-OP31	Administration Building	Heating and Ventilation Unit Replacement/Upgrade	-	380,000	380,000
2025-OP50	Administration Building	Lighting	30,000	-	30,000
2025-OP51	Baxter Ward Community Centre	Lighting	-	53,000	53,000
2025-OP52	Baxter Ward Community Centre	Replace propane stove with electric	-	20,000	20,000
<b>Facilities - GHG Study Total</b>			<b>\$ 30,000</b>	<b>\$ 453,000</b>	<b>\$ 483,000</b>

Funding Sources

Tax Supported	Reserves			DC Reserve Fund	Grants and Other Contributions				
	Working Capital	Fire/Emergency Services Asset Reserve	Operations Asset Reserve		IT Asset Reserve	OCIF	Canada Community Building Fund	Drainage	Debtenture
<b>Facilities - GHG Study</b>									
380,000			30,000						
53,000									
20,000									
<b>\$ 453,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Expenditures					
Project#	Asset Type	Asset Description	Carry Forward and Pre-Approved from 2024	2025 Request (\$)	Total Budget
<b>Fleet Rolling Stock (Machinery and Vehicles)</b>					
<b>General Administration</b>					
2025-OP14	Vehicle (Light Duty)	Utility Truck - Replace A3 and A4	-	65,000	65,000
<b>Fire and Emergency Services/By-Law</b>					
2025-FR05	Off Road (atv, argo, boat, etc.)	M4: Fire Boat (aluminum 22ft)	-	25,000	25,000
2025-FR06	Vehicle (Light Duty)	B57: 2011 Malibu (C5)	-	50,000	50,000
2025-FR07	Vehicle (Medium and Heavy Duty)	HH T1 (Tanker 1) - Replacement Ordered - Expected Delivery 2025	550,000	-	550,000
2025-FR07		MT T2 (Tanker 2) - Replacement Ordered - Expected Delivery 2025	550,000	-	550,000
2025-FR07		PS T3 (Tanker 3) - Replacement Ordered - Expected Delivery 2025	-	550,000	550,000
<b>Parks and Recreation</b>					
2025-OP15	Machinery (Light Duty)	P73: Lawnmower tractor	-	15,000	15,000
2025-OP16	Vehicle (Light Duty)	P65: 2016 Chev Silverado (White) 4X4	-	85,000	85,000
<b>Public Works</b>					
2025-OP17	Off Road (atv, argo, boat, etc.)	T8: Trackless Off Rd Vehicle	-	140,000	140,000
<b>Fleet Rolling Stock (Machinery and Vehicles) Total</b>			<b>\$ 1,100,000</b>	<b>\$ 930,000</b>	<b>\$ 2,030,000</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
<b>Fleet Rolling Stock (Machinery and Vehicles)</b>									
65,000									
25,000									
50,000									
		550,000							
		550,000							
275,000		275,000							
15,000									
85,000									
	140,000								
<b>\$ 515,000</b>	<b>\$ 140,000</b>	<b>\$ 1,375,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Expenditures					
Project#	Asset Type	Asset Description	Carry Forward and Pre-Approved from 2024	2025 Request (\$)	Total Budget
<b>Parks &amp; Natural Capital</b>					
<b>2025-OP33</b>	Honey Harbour Park	Dog Park	-	20,000	20,000
<b>2025-OP18</b>	Honey Harbour Park Landing	Interlocking Stone Replacement (Boardwalk walkway)	-	50,000	50,000
<b>2025-OP19</b>		Dock Replacement	-	25,000	25,000
<b>2025-OP23</b>		Bench/Table Concrete Pad	-	10,000	10,000
<b>2025-OP05</b>	Honey Harbour Rd and Port Severn	Planters	-	17,000	17,000
<b>2025-OP29</b>	MacTier Ball Park - Baseball Diamond	Backstop Fencing and Infield Material	-	60,000	60,000
<b>2025-OP54</b>	MacTier Union Cemetery	Columbarium	-	10,000	10,000
<b>2025-OP54</b>		Geo-Mapping	-	10,000	10,000
<b>2025-OP54</b>		Vinyl Fence	-	10,000	10,000
<b>2025-OP33</b>	MacTier	Dog Park	-	20,000	20,000
<b>2025-OP04</b>	Port of Honey Harbour (6)	Beach Sand	-	10,000	10,000
<b>2025-OP05</b>		Planters	-	14,000	14,000
<b>2025-OP04</b>	Port Severn Park	Beach Sand	-	10,000	10,000
<b>2025-OP06</b>		Walkway Connectivity	-	10,000	10,000
<b>2025-OP09</b>		Bench/Table Concrete Pad	-	14,000	14,000
<b>2025-OP10</b>		Accessory Building - Repairs & Maintenance	-	15,000	15,000
<b>2025-OP19</b>		Dock Boards Replacement	-	25,000	25,000
<b>2025-OP08</b>	Port Severn Playground	Safety Surface Replacement	-	20,000	20,000
<b>2025-OP30</b>	Stewart Lake Beach	Building Improvements	-	20,000	20,000
<b>2025-OP56</b>	Twelve Mile Docks (29)		95,000	-	95,000
<b>Parks &amp; Natural Capital Total</b>			<b>\$ 95,000</b>	<b>\$ 370,000</b>	<b>\$ 465,000</b>

Funding Sources									
Tax Supported	Working Capital	Reserves			Reserve Funds	Grants and Other Contributions			
		Fire/Emergency Services Asset Reserve	Operations Asset Reserve	IT Asset Reserve	DC Reserve Fund	OCIF	Canada Community Building Fund	Drainage	Debenture
<b>Parks &amp; Natural Capital</b>									
					20,000				
50,000									
25,000									
10,000									
17,000									
60,000									
10,000									
10,000									
10,000									
					20,000				
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14,000									
15,000									
25,000									
20,000									
20,000									
				95,000					
<b>\$ 330,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Expenditures**

Project#	Asset Type	Asset Description	Carry Forward and Pre-Approved from 2024	2025 Request (\$)	Total Budget
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**Road Network**

<b>Chip Seal and Low Class Bituminous (LCB)</b>					
2025-OP39	Bayview Road	Chip Seal	-	58,000	58,000
2025-OP39	Bear Lake Road	Chip Seal	-	69,600	69,600
2025-OP39	Isaacs Bay Road (Twelve Mile Bay Rd)	Chip Seal	-	126,875	126,875
	Joseph Street		-	3,832	3,832
2025-OP39	Kilty Bay Road	Chip Seal	-	63,800	63,800
2025-OP39	Kings Bay Road	Chip Seal	-	66,990	66,990
	King George Road	275m long	149,599	-	149,599
2025-OP39	Kings Farm Road	Chip Seal	-	14,500	14,500
2025-OP39	Macey Bay Road	Chip Seal	217,500	-	217,500
	Moore Point Road		-	26,736	26,736
2025-OP39	Red Wing Lane	Chip Seal	-	22,475	22,475
2025-OP39	South Gibson Road	Chip Seal	-	99,325	99,325
2025-OP39	Stewart Lake Road	Chip Seal	-	256,650	256,650
2025-OP39	Stump Bay Road	Chip Seal	-	50,750	50,750

**Gravel Roads**

2025-OP38	Georgian Bay Road	Gravel Road Resurfacing with Granite	-	95,200	95,200
2025-OP38	Bayview Road	Gravel Road Resurfacing with Granite - End of Bayview Road	-	19,040	19,040
2025-OP38	Berwick Road	Gravel Road Resurfacing with Granite	-	109,480	109,480
2025-OP38	Bloody Bay	Gravel Road Resurfacing with Granite	-	9,520	9,520
2025-OP38	Bluewater Road	Gravel Road Resurfacing with Granite	-	4,760	4,760
2025-OP38	Causeway Road	Gravel Road Resurfacing with Granite	-	33,320	33,320
2025-OP38	Clifford Road	Gravel Road Resurfacing with Granite	-	9,520	9,520
2025-OP38	Hasketts Road	Gravel Road Resurfacing with Granite - Big Rock to end	-	76,160	76,160
2025-OP38	Hunter Lane	Gravel Road Resurfacing with Granite	-	4,760	4,760
2025-OP38	Lily Pond Road	Gravel Road Resurfacing with Granite	-	9,520	9,520
2025-OP38	Meyers Road	Gravel Road Resurfacing with Granite	-	9,520	9,520
2025-OP38	Minten	Gravel Road Resurfacing with Granite	-	14,280	14,280
2025-OP38	Red Hawk Road	Gravel Road Resurfacing with Granite	-	23,800	23,800
2025-OP38	Silver Sands	Gravel Road Resurfacing with Granite	-	190,400	190,400
2025-OP38	Stump Bay Road	Gravel Road Resurfacing with Granite	-	14,280	14,280
2025-OP38	Toby Road	Gravel Road Resurfacing with Granite	-	42,840	42,840
2025-OP38	Wolverine Road	Gravel Road Resurfacing with Granite	-	9,520	9,520

**Sidewalks and Other**

2025-OP37	MacTier - Interlocking Sidewalk Replacement		-	125,000	125,000
2025-OP36	Drainage	Leduc Lane - Rear Yard Drainage	440,000	-	440,000
2025-OP57	Haskett's Drive - Municipal Drain	Drainage - Engineering in 2025 and work in 2026		25,000	25,000

<b>Road Network Total</b>			\$	807,099	\$	1,685,453	\$	2,492,552
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<b>2025 Capital Budget Total</b>			\$	2,172,959	\$	4,460,166	\$	6,633,125
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**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	Debtenture

**Road Network**

58,000									
69,600									
			14,182				112,693		
1,590			2,242						
63,800									
66,990									
14,500			149,599						
			217,500						
26,736									
22,475									
			99,325						
			256,650						
50,750									

			95,200						
19,040									
			8,129				101,351		
9,520									
4,760									
33,320									
9,520									
			76,160						
4,760									
9,520									
9,520									
14,280									
23,800									
			190,400						
14,280									
42,840									
9,520									

125,000									
			440,000						
									25,000

\$	704,121	\$	-	\$	-	\$	1,549,387	\$	-	\$	-	\$	101,351	\$	112,693	\$	25,000	\$	-
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\$	2,520,821	\$	140,000	\$	1,375,000	\$	1,696,387	\$	92,873	\$	569,000	\$	101,351	\$	112,693	\$	25,000	\$	-
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# Capital Project Justification



Department: Project Name: Project Type: Asset Type: Project Number: Justification:	Financial Services & Information Technology Website Redesign Computer Hardware and Software Equipment 2025-FN01 The website requires a comprehensive overhaul to improve user-friendliness and modernize its design. Enhanced customer service feedback mechanisms are necessary, as the current structure presents limitations. Additionally, the existing service provider offers an updated platform that should be considered for purchase to address these issues effectively.							
	Carry Forward from 2024 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 34,013.00						\$ 34,013.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves		\$ 34,013.00						\$ 34,013.00
Tax Supported								\$ 0.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 34,013.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 34,013.00
<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>	Financial Services & Information Technology Electronic Documents and Record Management (EDRMS) - PRE-APPROVED Computer Hardware and Software Equipment 2025-FN02  Council Resolution C-2024-306 Staff are recommending the Township approves the licence purchase of Laserfiche and this be sole sourced by ThinkDox, and that funds up-to \$75,000 be authorized from the IT Reserve to cover the costs of this project.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 48,360.00							\$ 48,360.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 48,360.00							\$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 48,360.00 \$ 0.00 \$ 0.00 \$ 48,360.00
	\$ 48,360.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 48,360.00
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

# Capital Project Justification



Department: Fire, Emergency Services, and By-Law Project Name: Radio Communicaiton System Project Type: Replacement Asset Type: Equipment - Communication Project Number: 2025-FR01  Justification: As part of the asset management plan, we have radio equipment that has been awaiting replacement for the last few years. The carry forward is to replace a couple of repeaters that have been postponed due to discussions about a private company installing communication towers at our fire stations. At this time, we do not anticipate communication towers, therefore we are moving forward with replacing the repeaters, which are essential for emergency communications and firefighter paging.								
	Carry Forward from 2024 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 27,500.00	\$ 5,000.00						\$ 32,500.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves	\$ 27,500.00							\$ 27,500.00
Tax Supported		\$ 5,000.00						\$ 5,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 27,500.00	\$ 5,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 32,500.00
<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 Bunker Gear Replacement Replacement Equipment - Protective 2025-FR02  The firefighter protective clothing must be replaced every 10 years, as per Section 21 of the Ministry of Labour. The personal protective gear includes bunker gear, boots, and helmets, and we replace approximately 7 sets per year. The total cost to outfit a firefighter is approximately \$4,340.00. This year, we are looking to replace 5 sets because we are not at full membership.							
	Carry Forward from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 21,700.00						\$ 21,700.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 21,700.00						\$ 21,700.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 21,700.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 21,700.00
<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 Self Contained Breathing Appartus (SCBA) Replacement Equipment - Protective 2025-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 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 12,000.00						\$ 12,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund		\$ 12,000.00						\$ 12,000.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported								\$ 0.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 12,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 12,000.00
<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 - Protective 2025-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 2024 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 7,000.00						\$ 7,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund		\$ 7,000.00						\$ 7,000.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported								\$ 0.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 7,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,000.00
<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 M4: Fire Boat - Upgrades Maintenance Off Road (atv, argo, boat, etc.) 2025-FR05  In 2024, the boat purchased for the removal of phragmites on Georgian Bay through a grant will be used by the fire department once this project is completed. In 2024, a top was installed on the boat, along with some modifications. For 2025, we will put the boat into fire service, which will include a fire pump and equipment storage, such as hose, radio equipment, lights, and radar. The existing boat will be kept for a while in the spring, and if everything works out well, it will be surplus.							
	Carry Forward from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 25,000.00						\$ 25,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 25,000.00						\$ 25,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 25,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 25,000.00
<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 B57: 2011 Malibu (Car 5 Replacement) Replacement Fleet Rolling Stock (Machinery and Vehicles) 2025-FR06  In 2023, the assessment of the 2014 by-law vehicle (Car 5) revealed that significant repairs were required, and the cost benefit was not justifiable. As the building department was in the process of acquiring a new vehicle, the By-law Department temporarily utilized B57 in its place. With the 2025 budget year approaching, the transferred Malibu (B57) requires additional repairs, and it has been determined impractical to spend money on a 14-year-old vehicle. Consequently, purchasing a new vehicle is recommended.							
	Carry Forward from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 50,000.00						\$ 50,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 50,000.00						\$ 50,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 50,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 50,000.00
<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 Replacement of Water Tanker(s) 1, 2 & 3 - Replacement Ordered - Expected Delivery 2025 Replacement Vehicle (Medium and Heavy Duty) 2025-FR07  At the regular meeting of Council on November 14, 2023, the following resolution was carried: C-2023-449 - BE IT RESOLVED THAT Council be aware the RFP 2023-07 be awarded to Fort Garry Fire Trucks in the amount of Tank 1 \$493,367, Tank 2 \$493,367, Tank 3 \$493,367, taxes excluded, and THAT the Fire Department be authorized to execute necessary documents to proceed with the purchases.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 1,100,000	\$ 550,000						\$ 1,650,000
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 1,100,000          \$ 1,100,000	\$ 550,000          \$ 550,000	\$ 0          \$ 0	\$ 0          \$ 1,650,000				
<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 Center - Interior Floor Tiles Maintenance Facilities 2025-OP35  This project entails replacing the floor tiles at Baxter Ward Community Centre, covering the kitchen, lounge, hallway, and office. The existing tiles show significant wear, with cracks, stains, and uneven surfaces that pose safety risks. Their outdated design also detracts from the centre's aesthetics. By upgrading, we aim to enhance safety and create a more inviting environment for community members.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 20,000.00						\$ 20,000.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 0.00	\$ 20,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,000.00
<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 Center - Parking Lot Paving Maintenance Facilities 2025-OP02  The purpose of this project is to repave the parking lot of the Baxter Ward Community Center. The asphalt has deteriorated significantly, resulting in rutted surfaces, alligator cracks, and potholes that create safety hazards for visitors. This replacement is essential not only for vehicle accessibility but also to ensure a welcoming and functional environment for community activities and events.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 140,000.00						\$ 140,000.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 0.00	\$ 140,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 140,000.00
<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 Port of Honey Harbour and Port Severn Park - Beach Sand Maintenance Parks & Natural Capital 2025-OP04  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 to maintain their quality and usability. 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 from 2024 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 20,000.00						\$ 20,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 20,000.00						\$ 20,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 20,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,000.00
<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 Honey Harbour Rd & Port Severn - Park Planters Construction Parks & Natural Capital 2025-OP05  The purpose of this project is to purchase planters to place along the walkway at the Port of Honey Harbour. This is part of an ongoing beautification effort at this location. The purpose of this project is to obtain several large planters to install along Honey Harbour Road and at the traffic island in Port Severn. Staff have revamped the plantings at the entrance feature in Port Severn Park and are proposing to add planters to the traffic island as well as along the curbed road in Honey Harbour.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 31,000.00						\$ 31,000.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 0.00	\$ 31,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 31,000.00
<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 Port Severn Park - Walkway Connectivity Maintenance Parks & Natural Capital 2025-OP06 This request aims to complete the walkway at Port Severn Park, ensuring that the concrete pad is connected to the boat launches. This enhancement is crucial for improving accessibility and facilitating safe, seamless access for all visitors utilizing the park's facilities.							
	Carry Forward from 2024 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 10,000.00						\$ 10,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 10,000.00						\$ 10,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 10,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,000.00
<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 Port Severn Playground - Safety Surface Replacement Maintenance Parks & Natural Capital 2025-OP08 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 from 2024 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 20,000.00						\$ 20,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 20,000.00						\$ 20,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 20,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,000.00
<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 - Bench/Table Concrete Pad Construction Parks & Natural Capital 2025-OP09  The purpose of this project is to install semi-permanent concrete pads for picnic tables and benches in Port Severn Park. Currently, these amenities are placed on patio stones or grass, and this installation will provide a stable and durable surface.							
	Carry Forward from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 14,000.00						\$ 14,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 14,000.00						\$ 14,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 14,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,000.00
<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 - Accessory Building Repairs Maintenance Parks & Natural Capital 2025-OP10  The building housing the washrooms, canteen, and equipment room for the splash pad is in need of repair. The facility requires painting inside and out along with maintenance repairs to the exterior wood. Where possible this work will be performed using Township forces.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 15,000.00						\$ 15,000.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 0.00	\$ 15,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,000.00
<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 Library - Park Landing - Water Treatment System - Ozone Generator Maintenance Facilities 2025-OP12  The water treatment system at the former Honey Harbour Library/Remax building features an ozone generating system for disinfection. As the current system approaches the end of its operational lifespan, it is recommended that it be replaced to maintain effective water quality management and safety standards.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 8,000.00						\$ 8,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 8,000.00						\$ 8,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 8,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 8,000.00
<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 Memorial Arena - Arena Exhaust Fan Maintenance Facilities 2025-OP13  The arena has two exhaust fans that are original to the building and require replacement. One fan is located in the compressor room, while the other is situated in the Zamboni room. Upgrading these fans will enhance ventilation and operational efficiency within the facility.							
	Carry Forward from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 8,000.00						\$ 8,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 8,000.00						\$ 8,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 8,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 8,000.00
<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 Utility Truck Replacement Fleet Rolling Stock (Machinery and Vehicles) 2025-OP14  The Township's two Chevy Cruze vehicles, purchased in 2012, have reached the end of their useful life. Currently utilized by the Operations Department for staff transportation and small equipment, staff propose selling these vehicles and replacing them with a small utility truck, capable of transporting personnel and carrying equipment.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 65,000.00						\$ 65,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves		\$ 65,000.00						\$ 65,000.00
Tax Supported								\$ 0.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 65,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 65,000.00
<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 Replacement Fleet Rolling Stock (Machinery and Vehicles) 2025-OP15  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 from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 15,000.00						\$ 15,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 15,000.00						\$ 15,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 15,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,000.00
<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 P65 - 2016 Chevrolet Silverado (White) 4x4 Replacement Replacement Fleet Rolling Stock (Machinery and Vehicles) 2025-OP16  The purpose of this project is to replace the 2016 Chevrolet Silverado (P65) with a comparable vehicle, such as an F250 or equivalent. This vehicle is primarily utilized for transporting personnel and equipment, including towing trailers, rather than for standard vehicular use.							
	Carry Forward from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 85,000.00						\$ 85,000.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture								\$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 85,000.00 \$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 85,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 85,000.00
<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 T8: Trackless Replacement with Skid Steer Replacement Fleet Rolling Stock (Machinery and Vehicles) 2025-OP17  The purpose of this project is to replace the existing Trackless sidewalk plow with a skid-steer type piece of equipment. The skid steer can be used to plow snow, spread winter sand, sweep sand from roads and parking lots and be used on other maintenance projects in the Township. The existing Trackless has reached the end of its useful life.							
	Carry Forward from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 140,000.00						\$ 140,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves		\$ 140,000.00						\$ 140,000.00
Tax Supported								\$ 0.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 140,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 140,000.00
<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 Park Landing - Interlocking Stone Replacement (Boardwalk walkway) Maintenance Parks & Natural Capital 2025-OP18							
Justification:	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 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 50,000.00						\$ 50,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 50,000.00						\$ 50,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 50,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 50,000.00
<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 Parks & Natural Capital - Dock Board Replacement Maintenance Parks & Natural Capital 2025-OP19							
Justification:	The Asset Management Plan calls for the replacement of the docks at Port Severn Park in 2025. Staff are of the opinion that the wood elements require replacement but the steel structure and floats are in good condition. This project will consist of only replacing the wood components of the docks.							
	Carry Forward from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 50,000.00						\$ 50,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 50,000.00						\$ 50,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 50,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 50,000.00
<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 Library - Park Landing - Septic System Pumps Maintenance Facilities 2025-OP21  The purpose of this project is to replace the sewage pumps for the septic system at the 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 from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 10,000.00						\$ 10,000.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 0.00	\$ 10,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,000.00
<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 2x Loader Sweepers Procurement Equipment 2025-OP22  The purpose of this project is to acquire a sweeping attachment for the new loader, enabling the Township to divest itself of the New Holland tractor and its attachments. The New Holland tractor is aging and has required frequent repairs over the past two summers, which has delayed maintenance activities. This transition will enhance our operational efficiency and reduce downtime.							
	Carry Forward from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 70,000.00						\$ 70,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 70,000.00						\$ 70,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 70,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 70,000.00
<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 Library - Park Landing - Bench and Table Concrete Pads Construction Parks & Natural Capital 2025-OP23  The purpose of this project is to install semi-permanent concrete pads for picnic tables and benches in Honey Harbour Landing . Currently, these amenities are placed on patio stones or grass, and this installation will provide a stable and durable surface.							
	Carry Forward from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 10,000.00						\$ 10,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 10,000.00						\$ 10,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 10,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,000.00
<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 Community Services Building (CSB) - Replacement of Interlocking Stone Maintenance Facilities 2025-OP24  The interlocking stone at the Community Service building is deteriorating and poses a health and safety risk. This project entails the complete removal and replacement of the interlocking stone to ensure safety and restore the structural integrity of the area.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 14,000.00						\$ 14,000.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 0.00	\$ 14,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 14,000.00
<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 Administration Building - Furniture Replacement/Work Station Expansion Renovation Equipment 2025-OP26  The purpose of this project is to expand workstations in the Administration Building, as current desk space is insufficient for all staff. This leads to junior staff sharing offices with senior staff or working remotely. The project will add six additional workstations through an improved layout. Additionally, the project includes replacing the original carpet, scheduled for installation alongside new furniture, as the carpet has not been replaced since the original construction of the building.							
	Carry Forward from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 95,000.00						\$ 95,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 95,000.00						\$ 95,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 95,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 95,000.00
<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 Construction Facilities 2025-OP27  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.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 75,000.00						\$ 75,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 75,000.00						\$ 75,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 75,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 75,000.00
<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 Construction Facilities 2025-OP28  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 from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 70,000.00						\$ 70,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund		\$ 70,000.00						\$ 70,000.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported								\$ 0.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 70,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 70,000.00
<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 Baseball Diamond - Backstop Fencing and Infield Material Maintenance Parks & Natural Capital 2025-OP29  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.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 60,000.00						\$ 60,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 60,000.00						\$ 60,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 60,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 60,000.00
<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 Stewart Lake Beach - Building Rehabilitation Maintenance Parks & Natural Capital 2025-OP30  This project involves rehabilitating the existing beach building that contains washrooms and storage areas. Damaged sections of the exterior will be repaired, and the building will be repainted.							
	Carry Forward from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 20,000.00						\$ 20,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 20,000.00						\$ 20,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 20,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,000.00
<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 Administration Building - Heating and Ventilation Unit Replacement/Upgrade Renovations Facilities - Greenhouse Gases Study - 2025-OP31  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 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 380,000.00						\$ 380,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 380,000.00						\$ 380,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 380,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 380,000.00
<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 Port Severn Park - Splash Pad - Controllers Maintenance Equipment 2025-OP32							
Justification:	This project aims to replace the splash pad controller at Port Severn Park. The current controller is the original model and is no longer manufactured. The existing controller has been malfunctioning over the past year. To ensure the splash pad operates effectively, the replacement should be completed before the start of the 2025 season.							
	Carry Forward from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 5,000.00						\$ 5,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 5,000.00						\$ 5,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 5,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,000.00
<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 & MacTier Park - Dog Parks Construction Parks & Natural Capital 2025-OP33							
Justification:	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 MacTier. The exact locations of these parks will be decided in the future with consultation with Council.							
	Carry Forward from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 40,000.00						\$ 40,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund		\$ 40,000.00						\$ 40,000.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported								\$ 0.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 40,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 40,000.00
<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 Depots - Automated Fuel Dispenser Maintenance Equipment 2025-OP34  The current fuel tracking system relies on paper forms filled out by individuals accessing Township storage tanks. These slips are submitted to the Operations Clerk, who manually enters usage and department codes into the accounting system. Monthly reconciliations often reveal discrepancies due to missing or incorrectly completed forms. The Clerk spends 10 to 15 hours each month on fuel accounting. A new automated system, featuring electronic reporting, will save time, reduce costs, and enhance security.							
	Carry Forward from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 60,000.00						\$ 60,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 60,000.00						\$ 60,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 60,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 60,000.00
<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 Coomunity Centre - Exterior Door Replacements Maintenance Facilities 2025-OP35  The purpose of this project is to replace the exterior doors at the Baxter Ward Community Center, as the current doors are significantly worn and are causing air leakage. This replacement will enhance energy efficiency and improve the overall condition of the facility.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 30,000.00							\$ 30,000.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 30,000.00          \$ 30,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00 \$ 30,000.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 30,000.00
<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 Leduc Lane - Rear Yard Drainage Construction Road Network - Drainage 2025-OP36  C-2024-279 - At its regular meeting of Council on August 12, 2024, Council directed staff to proceed with the detailed design of Option A at an estimated cost of \$400,000 as identified in the engineering report 2024-177 from Tatham Engineering, and that a sole source contract with an upset limit in the amount of \$40,000 be awarded to Tatham Engineering for the detailed design, resident consultation, tendering, and survey, as soon as possible. The project is to be funded through Roads – General Reserve.							
	Carry Forward from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 440,000.00						\$ 440,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves		\$ 440,000.00						\$ 440,000.00
Tax Supported								\$ 0.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 440,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 440,000.00
<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 - Sidewalks - Interlocking Sidewalk Replacement Maintenance Roads Network - Sidewalks 2025-OP37  The purpose of this project is to remove and replace the existing interlocking stone along North Street in MacTier. The current stone has experienced differential heaving, creating potential trip hazards. This replacement will enhance safety and improve the overall condition of the walkway.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 125,000.00						\$ 125,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 125,000.00						\$ 125,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 125,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 125,000.00
<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 Gravel Road Resurfacing Maintenance Roads Network 2025-OP38 Multiple Roads as outlined in Annual Details - Resurface with Granite Granular A							
	Carry Forward from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 675,920.00						\$ 675,920.00
<b>Project Funding:</b>								
OCIF		\$ 101,351.00						\$ 101,351.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves		\$ 369,889.00						\$ 369,889.00
Tax Supported		\$ 204,680.00						\$ 204,680.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 675,920.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 675,920.00
<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 Chip Seal Projects Maintenance Roads Network 2025-OP39 Multiple Roads as outlined in Annual Details - Grind, 3" Gravel, Double Chip Seal							
	Carry Forward from 2024 (\$)	NEW BUDGET REQUEST						Total Project Costs (\$)
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 1,226,632						\$ 1,226,632
<b>Project Funding:</b>								
OCIF		\$ 112,693						\$ 112,693
DC Reserve Fund								\$ 0
Canada Community - Building Fund (CCBF)								\$ 0
Contributions								\$ 0
Reserves		\$ 739,498						\$ 739,498
Tax Supported		\$ 374,441						\$ 374,441
Debenture								\$ 0
<b>Total Project Funding</b>	\$ 0	\$ 1,226,632	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,226,632
<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 Arena - Security System Cameras Replacement Equipment 2025-OP41  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.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 13,000.00							\$ 13,000.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 13,000.00          \$ 13,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 13,000.00 \$ 0.00 \$ 0.00 \$ 13,000.00
<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 GPS for Trucks Technology Equipment - Communication 2025-OP42  To install new real-time system to enhance safety and operational efficiency. This system will track equipment locations, monitor equipment operations, and identify staff locations within the equipment. Additionally, it will support winter maintenance operations to ensure liability protection. Implementing this system will improve accountability and safety for our team during critical maintenance activities.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 22,000.00							\$ 22,000.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 22,000.00          \$ 22,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 22,000.00 \$ 0.00 \$ 0.00 \$ 22,000.00
<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 Depots - Security Cameras Technology Equipment 2025-OP43  We propose installing cameras for the Port Severn yard following a theft earlier this year. 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.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 15,000.00						\$ 15,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund		\$ 15,000.00						\$ 15,000.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported								\$ 0.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 15,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,000.00
<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 Fire Station 1 - Honey Harbour - Ventilation/Building Upgrades Maintenance Facilities 2025-OP44  This project includes the installation of a mechanical air movement system, as there is currently no air circulation in the building's office and meeting areas, as well as building upgrades and repairs. Implementing this system will enhance indoor air quality and meet health and safety concerns.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 41,000.00						\$ 41,000.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 0.00	\$ 41,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 41,000.00
<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 Fire Station 1 - Honey Harbour - Parking Lot Maintenance Facilities 2025-OP45  Paving and regrading of the driveway and parking area at the fire hall are required, as the current asphalt has exceeded its lifespan. The existing undulations present a health and safety risk, creating potential trip hazards. Upgrading these surfaces will enhance safety and accessibility for all users.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 20,000.00						\$ 20,000.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 0.00	\$ 20,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,000.00
<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 Fire Station 2 - MacTier - Ventilation and Building Upgrades Maintenance Facilities 2025-OP46  An environmental report was prepared, confirming that air and mold testing has been completed. Recommendations include the installation of a mechanical air movement system, as there is currently no air circulation in the building's office and meeting areas. Implementing this system will enhance indoor air quality and meet health and safety concerns.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 41,000.00						\$ 41,000.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 0.00	\$ 41,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 41,000.00
<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 Fire Station 2 - MacTier - Parking Lot Maintenance Facilities 2025-OP47  Paving and regrading of the driveway and parking area at the fire hall are required, as the current asphalt has exceeded its lifespan. The existing undulations present a health and safety risk, creating potential trip hazards. Upgrading these surfaces will enhance safety and accessibility for all users.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 15,000.00						\$ 15,000.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 0.00	\$ 15,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,000.00
<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 Library - Leasehold Improvements Renovations Facilities 2025-OP48  Leasehold improvements are crucial for enhancing facility functionality and efficiency, aligning with the development charge study's objectives by ensuring safety compliance and optimizing space utilization. These modifications, which include renovations like new walls, flooring, and HVAC systems, are tailored to tenant needs. Typically owned by the tenant, they improve both the functionality and aesthetics of the leased space, supporting sustainable growth.							
	Carry Forward from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 135,000.00						\$ 135,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund		\$ 135,000.00						\$ 135,000.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported								\$ 0.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 135,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 135,000.00
<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 Depots - Fencing and Lighting Construction Facilities 2025-OP49  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 from 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 100,000.00						\$ 100,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund		\$ 100,000.00						\$ 100,000.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported								\$ 0.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 100,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 100,000.00
<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 Administration Building - Lighting Maintenance Facilities - Greenhouse Gas Study 2025-OP50  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.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 30,000.00							\$ 30,000.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 30,000.00        \$ 30,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 30,000.00 \$ 0.00 \$ 0.00 \$ 30,000.00
<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 Maintenance Facilities - Greenhouse Gas Study 2025-OP51  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 2024 (\$)	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 53,000.00						\$ 53,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 53,000.00						\$ 53,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 53,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 53,000.00
<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 - Greenhouse Gas Study 2025-OP52  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.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 20,000.00						\$ 20,000.00
<b>Project Funding:</b>								
OCIF								\$ 0.00
DC Reserve Fund								\$ 0.00
Canada Community - Building Fund (CCBF)								\$ 0.00
Contributions								\$ 0.00
Reserves								\$ 0.00
Tax Supported		\$ 20,000.00						\$ 20,000.00
Debenture								\$ 0.00
<b>Total Project Funding</b>	\$ 0.00	\$ 20,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 20,000.00
<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>	Clerk's Cemetery Enhancements Construction Parks & Natural Capital 2025-OP54  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.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 30,000.00						\$ 30,000.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 0.00	\$ 30,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 30,000.00
<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 Twelve Mile - Docks Repairs Maintenance Parks & Natural Capital 2025-OP56  Repairs to the wharf and dock are necessary to address damages sustained in previous years.							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures	\$ 95,000.00							\$ 95,000.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>	\$ 95,000.00        \$ 95,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 95,000.00 \$ 0.00 \$ 0.00 \$ 95,000.00
<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 Haskett's Drive - Municipal Drainage Construction Road Network - Drainage 2025-OP57  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							
	<b>Carry Forward from 2024 (\$)</b>	<b>NEW BUDGET REQUEST</b>						<b>Total Project Costs (\$)</b>
		2025 (\$)	2026 (\$)	2027 (\$)	2028 (\$)	2029 (\$)	2030 (\$)	
<b>Total Project Costs:</b> Capital Expenditures		\$ 25,000.00						\$ 25,000.00
<b>Project Funding:</b> OCIF DC Reserve Fund Canada Community - Building Fund (CCBF) Contributions Reserves Tax Supported Debenture <b>Total Project Funding</b>		\$ 25,000.00						\$ 0.00 \$ 0.00 \$ 0.00 \$ 25,000.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 25,000.00
	\$ 0.00	\$ 25,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 25,000.00
<b>Net Annual Operating Budget Impact</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



# Capital 2025-2034 Ten-Year Budget Details



Township of Georgian Bay  
**2025 Proposed Budget**

# Corporation of the Township of Georgian Bay

## 2025-2034 Capital Budget Details

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2024	2025 Request	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total Cost	Funding Source											
<b>Equipment</b>																										
<b>Administration</b>																										
2025-OP26	Administration Building	Furniture Replacement/Work Station Expansion	-	95,000	-	-	-	-	-	-	-	-	-	95,000	Taxation											
<b>Fire and Emergency Services</b>																										
2025-FR01	Communication	Radio Upgrades	-	-	8,704	-	-	-	-	9,610	-	-	-	18,314	Taxation											
2025-FR02	Communication	Radio Communication System	27,500	5,000	-	10,628	-	6,182	15,292	6,797	-	-	-	83,368	Taxation / Reserve											
2025-FR03	Protective	Annual Bunker Gear Replacement	-	21,700	21,700	21,700	21,700	21,700	21,700	21,700	21,700	21,700	21,700	217,000	Taxation											
2025-FR03	Protective	SCBA Gear	-	12,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	309,000	DC											
2025-FR04	Rescue	Auto Extrication Equipment	-	-	-	-	-	14,265	-	-	-	-	-	14,265	Taxation											
2025-FR04	Rescue	Auto Extrication Equipment Spreader	-	-	-	-	-	14,885	-	-	-	19,404	-	34,289	Taxation											
2025-FR04	Rescue	Auto Extrication Equipment RAM	-	-	-	-	-	14,341	-	-	15,219	-	-	29,560	Taxation											
2025-FR04	Rescue	Auto Extrication Equipment Air Bags	-	-	-	-	-	-	-	13,182	-	-	-	13,182	Taxation											
2025-FR04	Rescue	Thermal Imaging Camera	-	-	-	-	-	-	13,231	15,847	13,951	-	-	43,029	Taxation											
2025-FR04	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	DC											
2025-FR04	Specialized	Air Compressor for Air Cylinders - 5000 PSI	-	-	-	-	155,233	-	-	-	-	-	-	155,233	Taxation											
2025-FR04	Specialized	Laundry Appliances	-	-	18,513	-	-	-	-	20,440	-	-	-	38,953	Taxation											
2025-FR04	Specialized	Decontamination Unit	-	-	-	-	-	-	-	-	-	-	47,000	47,000	Taxation											
<b>Information Technology</b>																										
2025-FN01	Audio and Visual	Council Room - AV Equipment	-	-	-	112,616	-	-	-	-	124,337	-	-	236,953	Taxation											
2025-FN01	Computer Hardware and Software	Multifunction Printers	-	-	40,000	-	-	-	-	-	-	-	-	40,000	Taxation											
2025-FN01	Computer Hardware and Software	Website Redesign	-	34,013	-	-	-	-	38,304	-	-	-	-	72,317	Taxation / Reserve											
2025-FN01	Computer Hardware and Software	Accounting Software (incl. ERP & CRM)	-	-	-	-	100,000	-	-	-	-	-	-	200,000	Taxation											
2025-FN02	Network	IT Network Replacement	-	-	48,000	-	-	-	-	-	-	100,000	-	148,000	Taxation											
2025-FN02	Computer Hardware and Software	Electronic Documents and Record Management (EDRMS) - PRE-APPROVED	48,360	-	-	-	-	-	-	48,000	-	-	-	96,360	Taxation / Reserve											
<b>Library</b>																										
2025-OP40	Furniture	Shelving	-	-	-	-	-	-	-	-	-	-	47,673	47,673	Taxation / Reserve											
2025-OP41	Furniture	Furniture (Other)	-	-	-	-	64,864	-	-	61,093	-	71,615	-	125,957	Taxation											
2025-OP41	Honey Harbour Library (In Lakeland Elementary School)	Growth-related Furniture & Equipment addition	-	-	-	-	65,560	-	-	-	-	-	-	65,560	DC											
2025-OP41	Port Severn Library	Growth-related Furniture & Equipment addition	-	-	-	-	-	-	-	91,360	-	-	-	91,360	DC											
<b>Parks and Recreation</b>																										
2025-OP40	Specialized	Compressor - Arena	-	-	-	-	-	-	-	-	-	-	-	47,673	Taxation / Reserve											
2025-OP41	Specialized	Dehumidifier - Arena	-	-	-	-	-	17,926	-	-	-	-	19,792	37,718	Taxation											
2025-OP41	Specialized	Compressor - Arena	-	-	-	-	-	-	33,729	-	-	-	-	33,729	Taxation											
2025-OP41	Specialized	Compressor Motor 1992	-	-	-	-	-	-	-	-	19,024	-	-	19,024	Taxation											
2025-OP41	Specialized	Security System - Cameras	13,000	-	-	-	-	-	-	-	-	-	-	13,000	Reserve											
2025-OP41	Component Rehabilitation	Compressor Motor older than 1992	-	-	-	-	-	-	-	-	19,024	-	-	19,024	Taxation											
2025-OP41	Component Rehabilitation	Compressor Brine Pump (2009)	-	-	-	-	-	17,926	-	-	-	-	-	17,926	Taxation											
<b>Public Works</b>																										
2025-OP22	Maintenance	Thompson Model "A" Steamer	-	-	-	10,725	-	-	-	-	-	-	13,073	23,798	Taxation											
2025-OP22	Maintenance	Steam Jenny 2005	-	-	-	17,049	-	-	-	-	-	-	20,783	37,832	Taxation											
2025-OP22	Maintenance	Water Tank	-	-	-	7,619	-	-	-	-	-	-	-	7,619	Taxation											
2025-OP22	No Segment	Air Compressor	-	-	33,785	-	35,150	-	36,570	-	38,047	-	39,584	183,136	Taxation											
2025-OP22	No Segment	Compressor	-	-	33,785	-	-	-	-	-	-	-	-	33,785	Taxation											
2025-OP22	No Segment	Compressor	-	-	7,303	-	-	-	-	-	-	-	-	7,303	Taxation											
2025-OP22	No Segment	1691 - Gas Storage Tank	-	-	11,811	-	-	-	-	-	-	-	-	11,811	Taxation											
2025-OP22	No Segment	1712 - Gas Storage Tank	-	-	-	13,573	-	-	-	-	-	-	-	13,573	Taxation											
2025-OP22	No Segment	Exhaust Capture System	-	-	-	-	32,557	-	-	-	-	-	-	32,557	Taxation											
2025-OP22	No Segment	2x Loader Sweepers	-	70,000	-	-	-	-	-	-	-	-	-	70,000	Taxation											
2025-OP42	No Segment	GPS for Trucks	22,000	-	-	-	-	-	-	-	-	-	-	22,000	Reserve											
2025-OP43	Depots	Ashphalt Hotbox	-	-	50,000	-	-	-	-	-	-	-	-	50,000	Taxation											
2025-OP34	Depots	Security Cameras	-	15,000	-	-	-	-	-	-	-	-	-	15,000	DC											
2025-OP34	Depots	Automated Fuel Dispenser	-	60,000	-	-	-	-	-	-	-	-	-	60,000	Taxation											
<b>Equipment - Total Gross Expenditures</b>			<b>\$</b>	<b>110,860</b>	<b>\$</b>	<b>319,713</b>	<b>\$</b>	<b>313,601</b>	<b>\$</b>	<b>233,910</b>	<b>\$</b>	<b>515,064</b>	<b>\$</b>	<b>132,340</b>	<b>\$</b>	<b>213,711</b>	<b>\$</b>	<b>328,029</b>	<b>\$</b>	<b>291,302</b>	<b>\$</b>	<b>264,688</b>	<b>\$</b>	<b>249,605</b>	<b>\$</b>	<b>2,972,823</b>
<b>Equipment - Funding Sources</b>																										
			<b>\$</b>	<b>281,700</b>	<b>\$</b>	<b>273,601</b>	<b>\$</b>	<b>193,910</b>	<b>\$</b>	<b>409,504</b>	<b>\$</b>	<b>92,340</b>	<b>\$</b>	<b>173,711</b>	<b>\$</b>	<b>196,669</b>	<b>\$</b>	<b>251,302</b>	<b>\$</b>	<b>224,688</b>	<b>\$</b>	<b>209,605</b>	<b>\$</b>	<b>2,307,030</b>		
			<b>\$</b>	<b>110,860</b>	<b>\$</b>	<b>4,013</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>114,873</b>
			<b>\$</b>	<b>34,000</b>	<b>\$</b>	<b>40,000</b>	<b>\$</b>	<b>40,000</b>	<b>\$</b>	<b>105,560</b>	<b>\$</b>	<b>40,000</b>	<b>\$</b>	<b>40,000</b>	<b>\$</b>	<b>131,360</b>	<b>\$</b>	<b>40,000</b>	<b>\$</b>	<b>40,000</b>	<b>\$</b>	<b>40,000</b>	<b>\$</b>	<b>40,000</b>	<b>\$</b>	<b>550,920</b>
			<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
			<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
			<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>Equipment - Total Funding Sources</b>			<b>\$</b>	<b>110,860</b>	<b>\$</b>	<b>319,713</b>	<b>\$</b>	<b>313,601</b>	<b>\$</b>	<b>233,910</b>	<b>\$</b>	<b>515,064</b>	<b>\$</b>	<b>132,340</b>	<b>\$</b>	<b>213,711</b>	<b>\$</b>	<b>328,029</b>	<b>\$</b>	<b>291,302</b>	<b>\$</b>	<b>264,688</b>	<b>\$</b>	<b>249,605</b>	<b>\$</b>	<b>2,972,823</b>

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2024	2025 Request	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total Cost	Funding Source													
<b>Facilities</b>																												
<b>Baxter Ward Community Centre</b>																												
2025-OP35	Baxter Ward Community Centre	Exterior Door Replacements	30,000	-	-	-	-	-	-	-	-	-	-	30,000	DC													
2025-OP01	Baxter Ward Community Centre	Baxter Floor Tiles	-	20,000	-	-	-	-	-	-	-	-	-	20,000	DC													
2025-OP02	Baxter Ward Community Centre	Baxter Parking Paving	-	140,000	-	-	-	-	-	-	-	-	-	140,000	DC													
<b>Community Services Building (CSB)</b>																												
2025-OP24	Community Services Building	Replacement of Interlocking Stone	-	14,000	-	-	-	-	-	-	-	-	-	14,000	Taxation													
2025-OP25	Community Services Building	Repainting	-	-	15,000	-	-	-	-	-	-	-	-	15,000	Taxation													
<b>Fire Station 1 - Honey Harbor</b>																												
2025-OP44	Fire Station 1 - Honey Harbor	Ventilation / Building Upgrades	-	41,000	20,000	25,000	35,000	-	-	-	-	-	-	121,000	Taxation													
2025-OP45	Fire Station 1 - Honey Harbor	Parking Lot	-	20,000	-	-	-	-	-	-	-	-	-	20,000	Taxation													
<b>Fire Station 2 - MacTier</b>																												
2025-OP46	Fire Station 2 - MacTier	Ventilation / Building Upgrades	-	41,000	20,000	25,000	35,000	-	-	-	-	-	-	121,000	Taxation													
DC Study	Fire Station 2 - MacTier	Fire Hall Expansions	-	-	-	-	4,200,000	-	-	-	-	-	-	4,200,000	Taxation / Reserve / DC													
2025-OP47	Fire Station 2 - MacTier	Parking Lot	-	15,000	-	-	-	-	-	-	-	-	-	15,000	Taxation													
<b>Fire Station 3 - Port Severn</b>																												
DC Study	Fire Station 3 - Port Severn	Fire Hall Expansions	-	-	-	-	4,200,000	-	-	-	-	-	-	4,200,000	Taxation / Reserve / DC													
<b>Honey Harbour Library</b>																												
DC Study	Honey Harbour Library - 2586 Honey Harbour Rd	2586 Honey Harbour Road	-	135,000	-	-	-	-	-	-	-	-	-	135,000	DC													
DC Study	Honey Harbour Library	Leasehold Improvements	-	-	-	2,294,600	-	-	-	-	-	-	-	2,294,600	DC													
DC Study	Honey Harbour Library	Growth-related Space addition	-	-	-	-	-	-	-	-	-	-	-	-	-													
<b>Honey Harbour Library</b>																												
2025-OP12	Honey Harbour Library - Park Landing	Park Landing	-	8,000	-	-	-	-	-	-	-	-	-	8,000	Taxation													
2025-OP21	Honey Harbour Library - Park Landing	Water Treatment System Ozone Generator	-	10,000	-	-	-	-	-	-	-	-	-	10,000	Taxation													
2025-OP21	Honey Harbour Library - Park Landing	Septic System Pumps	-	-	-	-	-	-	-	-	-	-	-	-	-													
<b>MacTier Memorial Arena</b>																												
2025-OP13	MacTier Memorial Arena	Exhaust Fan	-	8,000	-	-	-	-	-	-	-	-	-	8,000	Taxation													
<b>Port Severn Library</b>																												
DC Study	Port Severn Library	Growth-related Space addition	-	-	-	-	-	-	3,197,600	-	-	-	-	3,197,600	DC													
<b>Port Severn Park Facility</b>																												
2025-OP07	Port Severn Park Facility (Splash Pad)	Splash Pad	-	-	20,000	-	-	-	-	-	-	-	-	20,000	Taxation													
2025-OP32	Port Severn Park Facility (Splash Pad)	Rubber Surface Replacement	-	5,000	-	-	-	-	-	-	-	-	-	5,000	Taxation													
2025-OP32	Port Severn Park Facility (Splash Pad)	Controllers	-	-	-	-	-	-	-	-	-	-	-	-	-													
<b>North Yard - MacTier</b>																												
2025-OP13	North Yard - MacTier	Fencing	-	-	20,271	-	-	-	-	-	-	-	-	20,271	Taxation													
2025-OP13	North Yard - MacTier	Public Works Shop	-	-	-	-	-	-	-	-	-	-	1,828,500	1,828,500	Taxation													
2025-OP13	North Yard - MacTier	MacTier Sand Dome	-	-	-	-	-	47,561	-	-	-	-	-	47,561	Taxation													
2025-OP13	North Yard - MacTier	MacTier North Yard	-	-	-	-	-	-	118,984	-	-	-	-	118,984	Taxation													
2025-OP13	North Yard - MacTier	Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-													
<b>South Yard - Port Severn</b>																												
2025-OP27	South Yard - Port Severn	PS Sand Dome	-	-	-	-	-	51,925	-	-	-	-	-	51,925	Taxation													
2025-OP27	South Yard - Port Severn	South Shop	-	-	85,524	-	-	-	-	-	-	-	-	85,524	Taxation													
2025-OP27	South Yard - Port Severn	Fencing	-	-	16,750	-	-	-	-	-	-	-	-	16,750	Taxation													
2025-OP27	South Yard - Port Severn	Concrete Pad	-	75,000	-	-	-	-	-	-	-	-	-	75,000	Taxation													
2025-OP28	South Yard - Port Severn	Coverall Structure	-	70,000	-	-	-	-	-	-	-	-	-	70,000	Taxation													
<b>Depots</b>																												
2025-OP49	Depots	Fencing and Lighting	-	100,000	-	-	-	-	-	-	-	-	-	100,000	DC													
<b>Facilities - Total Gross Expenditures</b>			\$	30,000	\$	702,000	\$	197,545	\$	2,344,600	\$	8,470,000	\$	99,486	\$	3,316,584	\$	-	\$	-	\$	-	\$	1,828,500	\$	16,988,715		
<b>Facilities - Funding Sources</b>																												
		Tax Supported	-	237,000	197,545	50,000	2,070,000	99,486	118,984	-	-	-	-	1,828,500	4,601,515													
		Reserves	-	-	-	-	3,292,000	-	-	-	-	-	-	-	3,292,000													
		DC Reserve Fund	30,000	465,000	-	2,294,600	3,108,000	-	3,197,600	-	-	-	-	9,095,200														
		OCIF	-	-	-	-	-	-	-	-	-	-	-	-														
		Canada Community Building Fund (CCBF)	-	-	-	-	-	-	-	-	-	-	-	-														
		Drainage	-	-	-	-	-	-	-	-	-	-	-	-														
		Debuture	-	-	-	-	-	-	-	-	-	-	-	-														
<b>Facilities - Total Funding Sources</b>			\$	30,000	\$	702,000	\$	197,545	\$	2,344,600	\$	8,470,000	\$	99,486	\$	3,316,584	\$	-	\$	-	\$	-	\$	1,828,500	\$	16,988,715		

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2024	2025 Request	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total Cost	Funding Source
<b>Facilities - GHG Study</b>															
	<b>Administration Building</b>														
2025-OP31	Administration Building	Heating and Ventilation Unit Replacement/Upgrade	-	380,000	-	-	-	-	-	-	-	-	-	380,000	Taxation
2025-OP50		Lighting	30,000	-	-	-	-	-	-	-	-	-	-	30,000	Reserve
2025-OP51	Baxter Ward Community Centre	Lighting	-	53,000	-	-	-	-	-	-	-	-	-	53,000	Taxation
2025-OP52	Baxter Ward Community Centre	Replace propane stove with electric	-	20,000	-	-	-	-	-	-	-	-	-	20,000	Taxation
<b>Facilities GHG Study - Total Gross Expenditures</b>			<b>\$</b>	<b>30,000</b>	<b>\$</b>	<b>453,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>
<b>Facilities GHG Study - Funding Sources</b>															
		Tax Supported	-	453,000	-	-	-	-	-	-	-	-	-	453,000	
		Reserves	30,000	-	-	-	-	-	-	-	-	-	-	30,000	
		DC Reserve Fund	-	-	-	-	-	-	-	-	-	-	-	-	
		OCIF	-	-	-	-	-	-	-	-	-	-	-	-	
		Canada Community Building Fund (CCBF)	-	-	-	-	-	-	-	-	-	-	-	-	
		Drainage	-	-	-	-	-	-	-	-	-	-	-	-	
		Debtenture	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Facilities GHG Study - Total Funding Sources</b>			<b>\$</b>	<b>30,000</b>	<b>\$</b>	<b>453,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2024	2025 Request	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total Cost	Funding Source		
<b>Fleet Rolling Stock (Machinery and Vehicles)</b>																	
<b>General Administration</b>																	
2025-OP14	Vehicle (Light Duty)	A3: Chev Cruz (2012)	-	-	-	-	-	-	-	-	-	-	-	-	-		
		A4: Chev Cruz (2012)	-	-	-	-	-	-	-	-	-	-	-	-	-		
		A5: Electric vehicle	-	-	-	60,843	-	-	-	-	-	-	-	-	60,843	Taxation	
		Utility Truck - Replace A3 and A4	65,000	-	-	-	-	-	-	-	-	-	-	-	65,000	Reserve	
<b>Building Department</b>																	
2025-OP14	Mobile Equipment (Trailer) Off Road (atv, argo, boat, etc.) Vehicle (Light Duty) Vehicle (Light Duty) Vehicle (Light Duty)	B53: 18' Boat Trailer, Boat Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-		
		B52: 2007 18' Boat with 90HP Engine	-	-	-	-	-	-	-	-	-	-	-	-	-		
		B58: 2015 Ford Escape (Replaced by B61; Moving Departments)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		B59: 2017 Ford Escape	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		B60: 2020 GMC Sierra 1500	-	-	-	-	-	-	41,000	-	-	-	-	-	41,000	Taxation	
		B61: 2024 Ford Escape	-	-	-	-	-	-	-	40,613	-	-	-	-	40,613	Taxation	
<b>Fire and Emergency Services/By-Law</b>																	
2025-OP14	Mobile Equipment (Trailer) Off Road (atv, argo, boat, etc.)	Trailer ST1: Support Trailer (2018 RCT)	-	-	-	-	-	-	-	-	-	-	20,188	20,188	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	
		BY3: (Trailer M5) - 2012 Boat Trailer EZ Loader	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Trailer A1: ATV Trailer - 2018 Suretrax 5x10 steel trailer	-	-	-	-	-	-	-	-	-	12,190	-	-	12,190	Taxation	
		Additional Support Trailer (2)	-	20,000	-	-	-	-	-	-	-	-	-	-	20,000	Taxation	
		M1: Fire Boat - 2003 26 Ft Aluminium	-	-	153,000	-	-	-	-	-	-	-	-	-	153,000	Taxation	
		M1: Pump	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		M3: Fire Boat - 2001 25' Aluminium Vessel	-	-	-	-	-	-	-	-	152,374	-	-	-	-	152,374	Taxation
		M5: (By-Law BY2) - 2011 Boat (Used)	-	-	-	8,310	-	-	-	-	-	-	-	-	8,310	Taxation	
2025-FR05	Vehicle (Light Duty)	A1: ATV	-	-	-	-	-	29,115	-	-	-	-	-	-	29,115	Taxation	
		M4: Fire Boat - 2022 Henley LC22 (aluminum 22ft)	25,000	-	-	-	-	-	-	-	75,000	-	-	-	100,000	Taxation	
		By-Law C4: 1/2 ton 4X4 Pickup	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		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: Ford F350	-	-	-	-	-	-	120,000	-	-	-	77,076	-	197,076	Taxation	
		By-Law C5: 2011 Malibu (B57 from Building)	50,000	-	-	-	-	-	-	-	-	50,000	-	-	100,000	Taxation	
		HH T1 (Tanker 1): Replacement Ordered - Expected Delivery 2025	550,000	-	-	-	-	-	-	-	-	-	-	-	550,000	Reserve	
		MT T2 (Tanker 2): Replacement Ordered - Expected Delivery 2025	550,000	-	-	-	-	-	-	-	-	-	-	-	550,000	Reserve	
2025-FR06 2025-FR07 2025-FR08 2025-FR09	Vehicle (Medium and Heavy Duty)	PS T3 (Tanker 3): Replacement Ordered - Expected Delivery 2025	550,000	-	-	-	-	-	-	-	-	-	-	550,000	Reserve		
		HH P1 (Pump 1)	-	-	-	-	-	-	375,000	-	-	-	-	375,000	Taxation		
		MT P2 (Pump 2)	-	-	-	-	-	-	-	-	-	-	-	-	-		
		PS P3 (Pump 3)	-	-	-	395,000	-	-	-	-	-	-	-	874,814	1,269,814	Taxation	
DC Study	New Pumper Truck - Equipped (Port Severn)	-	-	-	-	-	-	700,000	-	-	-	-	700,000	DC			
<b>Parks and Recreation</b>																	
2025-OP16	Machinery (Light Duty)	P35: Resurfacer (Zamboni)	-	132,490	-	-	-	-	-	-	-	-	-	132,490	Taxation		
		P68: 48' Fastrak 22 HP FR Hustler Kawi	-	-	-	-	14,060	-	-	-	-	15,523	-	29,583	Taxation		
		P75: John Deere 2025R	-	-	-	-	-	-	-	-	63,388	-	-	-	63,388	Taxation	
		P73: Lawnmower tractor	15,000	-	-	-	-	-	-	15,000	-	-	-	-	30,000	Taxation	
2025-OP16	Mobile Equipment (Trailer) Vehicle (Light Duty)	Low Bed Trailer	-	-	-	-	-	-	-	9,624	-	-	-	9,624	Taxation		
		P64: Loadrite Lawnmower Trailer	-	-	-	-	-	-	8,963	-	-	-	-	8,963	Taxation		
		P65: 2016 Chev Silverado (White) 4X4	85,000	-	-	-	-	-	-	-	-	-	85,000	-	170,000	Taxation	
		P72: 2021 Ford Transit Connect	-	-	-	-	-	-	-	-	37,050	-	-	-	37,050	Taxation	
<b>Public Works</b>																	
2025-OP17	Attachments (plows, winches, etc.) Machinery (Light Duty) Machinery (Medium and Heavy Duty) Mobile Equipment (Trailer) Off Road (atv, argo, boat, etc.) Vehicle (Light Duty) Vehicle (Medium and Heavy Duty)	T6M: Roadside Grass/Mower Cutting Attachment 2020	-	-	-	-	-	-	-	20,573	-	-	-	-	20,573	Taxation	
		TM4: Tractor with Backhoe	-	-	-	-	-	-	-	-	-	87,481	-	-	87,481	Taxation	
		TR36: 36' Roller	-	-	-	-	-	-	-	28,115	-	-	-	-	28,115	Taxation	
		GR5: Tractor (Grader)	-	-	-	-	-	-	391,198	-	-	-	-	-	391,198	Taxation	
		BH3: Backhoe Loader	-	-	-	243,799	-	-	-	-	-	-	-	-	243,799	Taxation	
		T6: New Holland Tractor with blower/sweeper	-	-	209,141	-	-	-	-	-	-	-	-	-	209,141	Taxation	
		L11: Caterpillar (Replacement in 2042)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		L12: Caterpillar (Replacement in 2042)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		F7: 2018 Loadstar Trailer	-	-	-	-	-	-	-	-	-	56,526	-	-	56,526	Taxation	
		T8: Trackless Off Rd Vehicle	140,000	-	-	-	-	-	-	-	-	-	-	-	140,000	Reserve	
2025-OP17	Vehicle (Light Duty)	T45: Ford F450 3 ton with box	-	-	-	-	-	103,106	-	-	-	-	-	103,106	Taxation		
		T54: 2019 Ford F350 Super Duty 3 ton	-	81,156	-	-	-	-	-	-	-	93,222	-	174,378	Taxation		
		T53: 2019 Western Star Tandem Axle	-	-	-	68,921	-	-	-	-	-	-	-	68,921	Taxation		
		T51: 2016 Western Star Plow	-	386,428	-	-	-	-	-	-	-	-	-	386,428	Taxation		
		T55: 2020 Western Star Tandem Axle Plow	-	-	-	-	410,081	-	-	-	-	-	-	410,081	Taxation / Reserve		
								418,282					418,282	Taxation			
Fleet Rolling Stock (Machinery and Vehicles) - Total Gross Expenditures			\$ 1,100,000	\$ 930,000	\$ 740,074	\$ 362,141	\$ 1,381,014	\$ 1,761,701	\$ 519,126	\$ 423,049	\$ 203,716	\$ 358,303	\$ 895,002	\$ 8,674,126			
<b>Fleet Rolling Stock (Machinery and Vehicles) - Funding Sources</b>																	

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2024	2025 Request	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total Cost	Funding Source
		Tax Supported	-	515,000	740,074	362,141	991,066	1,061,701	519,126	423,049	203,716	358,303	895,002	6,069,179	
		Reserves	1,100,000	415,000	-	-	389,948	-	-	-	-	-	-	1,904,948	
		DC Reserve Fund	-	-	-	-	-	700,000	-	-	-	-	-	700,000	
		OCIF	-	-	-	-	-	-	-	-	-	-	-	-	
		Canada Community Building Fund (CCBF)	-	-	-	-	-	-	-	-	-	-	-	-	
		Drainage	-	-	-	-	-	-	-	-	-	-	-	-	
		Debtenture	-	-	-	-	-	-	-	-	-	-	-	-	
Fleet Rolling Stock (Machinery and Vehicles) - Total Funding Sources			\$ 1,100,000	\$ 930,000	\$ 740,074	\$ 362,141	\$ 1,381,014	\$ 1,761,701	\$ 519,126	\$ 423,049	\$ 203,716	\$ 358,303	\$ 895,002	\$ 8,674,126	

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2024	2025 Request	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total Cost	Funding Source
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**Parks & Natural Capital**

2025-OP03	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
	Go Home Portage Trail (9)		-	-	-	-	-	-	-	24,380	-	-	-	24,380	Taxation
	Honey Harbour Park		-	-	-	-	-	-	-	-	72,454	-	-	72,454	Taxation
2025-OP33	Honey Harbour Park	Dog Park	20,000	-	-	-	-	-	-	-	-	-	-	20,000	DC
	Honey Harbour Park Landing		-	-	-	-	-	-	-	14,688	-	-	65,557	80,244	Taxation
2025-OP18	Honey Harbour Park Landing	Interlocking Stone Replacement (Boardwalk walkway)	50,000	-	-	-	-	-	-	-	-	-	-	50,000	Taxation
2025-OP19	Honey Harbour Park Landing	Dock Replacement	25,000	-	-	-	-	-	-	-	-	-	-	25,000	Taxation
2025-OP23	Honey Harbour Park Landing	Bench/Table Concrete Pad	10,000	-	-	-	-	-	-	-	-	-	-	10,000	Taxation
2025-OP05	Honey Harbour Rd and Port Severn	Planters	17,000	-	-	-	-	-	-	-	-	-	-	17,000	Taxation
2025-OP29	MacTier Ball Park - Baseball Diamond	Backstop Fencing and Infield Material	60,000	-	-	-	-	-	-	-	-	-	-	60,000	Taxation
2025-OP54	MacTier Union Cemetery	Columbarium	10,000	-	-	-	-	-	-	-	-	-	-	10,000	Taxation
2025-OP56	MacTier Union Cemetery	Geo-Mapping	10,000	-	-	-	-	-	-	-	-	-	-	10,000	Taxation
2025-OP55	MacTier Union Cemetery	Vinyl Fence	10,000	-	-	-	-	-	-	-	-	-	-	10,000	Taxation
	MacTier Welcome Park (18)		-	-	-	-	-	-	-	-	6,217	-	-	6,217	Taxation
2025-OP33	MacTier	Dog Park	20,000	-	-	-	-	-	-	-	-	-	-	20,000	DC
2025-OP57	Minors Bay Boat Launch	Parking	-	-	-	-	-	-	-	-	-	10,505	-	10,505	Reserve
2025-OP04	Port of Honey Harbour (6)	Beach Sand	10,000	-	-	-	-	-	-	-	-	-	-	10,000	Taxation
2025-OP05	Port of Honey Harbour (6)	Planters	14,000	-	-	-	-	-	-	-	-	-	-	14,000	Taxation
	Port Severn Park		-	-	-	-	-	-	3,154,214	455,571	-	59,148	-	3,668,933	Taxation
2025-OP04	Port Severn Park	Beach Sand	10,000	-	-	-	-	-	-	-	-	-	-	10,000	Taxation
2025-OP06	Port Severn Park	Walkway Connectivity	10,000	-	-	-	-	-	-	-	-	-	-	10,000	Taxation
2025-OP09	Port Severn Park	Bench/Table Concrete Pad	14,000	-	-	-	-	-	-	-	-	-	-	14,000	Taxation
2025-OP10	Port Severn Park	Accessory Building	15,000	-	-	-	-	-	-	-	-	-	-	15,000	Taxation
2025-OP19	Port Severn Park	Dock Boards Replacement	25,000	-	-	-	-	-	-	-	-	-	-	25,000	Taxation
2025-OP08	Port Severn Playground	Safety Surface Replacement	20,000	-	-	-	-	-	-	-	-	-	-	20,000	Taxation
	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	-	16,878	24,274	35,983	-	-	15,403	-	-	207,669	Taxation
2025-OP30	Stewart Lake Beach	Building Improvements	20,000	-	-	-	-	-	-	-	-	-	-	20,000	Taxation
2025-OP20	Trail System	Schoolhouse Trail Rehabilitation	-	100,000	-	-	-	-	-	-	-	-	-	100,000	Taxation
	Twelve Mile		-	-	-	-	-	-	-	8,704	-	-	-	8,704	Taxation
2025-OP58	Twelve Mile Docks (29)		95,000	-	-	-	-	30,268	-	-	-	-	-	125,268	Taxation / Reserve
	Wawaautos (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>			\$ 95,000	\$ 370,000	\$ 426,195	\$ 496,666	\$ 40,311	\$ 118,494	\$ 3,235,299	\$ 532,565	\$ 104,578	\$ 125,212	\$ 95,842	\$ 5,640,162	
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**Parks and Natural Capital - Funding Sources**

	Tax Supported	-	330,000	426,195	196,666	40,311	118,494	3,235,299	532,565	104,578	125,212	95,842	5,205,162		
	Reserves	95,000	-	-	-	-	-	-	-	-	-	-	95,000		
	DC Reserve Fund	-	40,000	-	300,000	-	-	-	-	-	-	-	340,000		
	OCIF	-	-	-	-	-	-	-	-	-	-	-	-		
	Canada Community Building Fund (CCBF)	-	-	-	-	-	-	-	-	-	-	-	-		
	Drainage	-	-	-	-	-	-	-	-	-	-	-	-		
	Deberiture	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Parks &amp; Natural Capital - Total Funding Sources</b>			\$ 95,000	\$ 370,000	\$ 426,195	\$ 496,666	\$ 40,311	\$ 118,494	\$ 3,235,299	\$ 532,565	\$ 104,578	\$ 125,212	\$ 95,842	\$ 5,640,162	

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2024	2025 Request	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total Cost	Funding Source
<b>Road Appurtenances</b>															
<b>Guideraills</b>															
		Crooked Bay Rd. Front	-	-	-	-	-	-	-	-	-	-	66,758	66,758	Taxation
		Joe King Rd.	-	-	-	-	-	-	-	-	-	87,266	-	87,266	Taxation
		Lake Rd.	-	-	-	-	-	-	-	-	-	32,725	-	32,725	Taxation
		Pickeral Pt Rd.	-	-	-	-	-	-	-	-	-	4,363	-	4,363	Taxation
		Joe King Road	-	35,063	-	-	-	-	-	-	-	-	-	35,063	Taxation
		Huron Trail	-	7,013	-	-	-	-	-	-	-	-	-	7,013	Taxation
		Lake Rd.	-	4,091	-	-	-	-	-	-	-	-	-	4,091	Taxation
		Lake.	-	11,688	-	-	-	-	-	-	-	-	-	11,688	Taxation
		Muskoka Rd ext	-	29,219	-	-	-	-	-	-	-	-	-	29,219	Taxation
		Hasketts Drive & Iroquois Road	-	-	-	-	-	14,145	-	-	-	-	-	14,145	Taxation
<b>Road Appurtenances - Total Gross Expenditures</b>			\$ -	\$ -	\$ 87,074	\$ -	\$ -	\$ 14,145	\$ -	\$ -	\$ -	\$ -	\$ 124,354	\$ 66,758	\$ 292,331
<b>Road Appurtenances - Funding Sources</b>															
		Tax Supported	-	-	87,074	-	-	14,145	-	-	-	-	124,354	66,758	292,331
		Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-
		DC Reserve Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
		OCIF	-	-	-	-	-	-	-	-	-	-	-	-	-
		Canada Community Building Fund (CCBF)	-	-	-	-	-	-	-	-	-	-	-	-	-
		Drainage	-	-	-	-	-	-	-	-	-	-	-	-	-
		Debenture	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Road Appurtenances - Total Funding Sources</b>			\$ -	\$ -	\$ 87,074	\$ -	\$ -	\$ 14,145	\$ -	\$ -	\$ -	\$ -	\$ 124,354	\$ 66,758	\$ 292,331

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2024	2025 Request	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total Cost	Funding Source
<b>Road Network</b>															
<b>Hot Mix (Asphalt)</b>															
		Beech Avenue	-	-	-	-	-	-	-	-	-	-	-	-	-
		Bressette Road	-	-	-	-	-	-	-	12,682	-	-	-	12,682	Taxation
		Center Street	-	-	-	-	-	-	-	-	-	6,399	-	6,399	Taxation / CCBF
	Chip	Crooked Bay Road	-	-	-	-	-	-	24,731	-	-	-	-	24,731	Taxation
		Curling Club Road	-	-	-	-	-	-	-	-	28,524	-	-	28,524	Taxation
		Elizabeth Street	-	-	-	-	-	-	-	-	-	-	-	-	-
		Front Street	-	-	-	-	-	-	-	-	-	7,587	-	7,587	CCBF
		George Street	-	-	-	-	-	-	-	-	-	-	7,739	7,739	Taxation
		Haig Street	-	-	-	-	-	-	-	-	-	-	13,795	13,795	Taxation
	Chip	Iroquois Road	-	-	-	-	-	-	47,746	-	-	-	-	47,746	Taxation
	Chip	Joe Kings Road	-	-	-	-	-	-	-	-	112,220	-	-	112,220	Taxation
	Chip	Joe Kings Road	-	-	-	-	-	-	-	-	26,842	-	-	26,842	Taxation
		King Street	-	-	-	-	-	-	-	-	-	6,465	-	6,465	Taxation
		Lake Road	-	-	-	-	-	-	-	-	-	-	-	-	-
	Chip	Lone Pine road	-	-	-	-	-	-	-	-	-	-	-	-	-
		Maple Street	-	-	-	-	-	-	-	-	-	-	-	-	-
		Maple Street	-	-	-	-	-	-	-	-	-	-	8,479	8,479	Taxation
	Chip	Mohawk Road	-	-	-	-	-	-	27,976	-	-	-	-	27,976	Taxation
		Muskoka Road	-	8,156	-	-	-	-	-	-	-	-	-	8,156	Taxation
		Muskoka Road	-	-	-	-	-	-	-	-	-	-	-	-	-
		Muskoka Road	-	9,247	-	-	-	-	-	-	-	-	-	9,247	Taxation
		Muskoka Road	-	-	-	-	-	-	-	-	-	-	-	-	-
	Chip	Nicholson Road	-	-	-	-	-	-	-	-	-	-	-	-	-
		North Street	-	-	-	-	-	-	-	-	-	-	-	-	-
		North Street	-	-	-	-	-	-	-	-	-	-	13,990	13,990	Taxation
		North Street	-	-	-	-	-	-	-	-	-	-	-	-	-
		Park Street	-	-	-	-	-	-	-	-	7,568	-	-	7,568	Taxation
	Chip	Picnic Island Road	-	-	-	32,338	-	-	-	-	-	-	-	32,338	Taxation
		Pine Valley Road	-	-	-	-	-	15,603	-	-	-	-	-	15,603	Taxation
		Railway Street	-	-	-	-	-	-	-	-	-	-	15,208	15,208	Taxation
		Railway Street	-	-	-	-	-	-	-	-	-	-	-	-	-
		Stanley Street	-	-	-	-	-	-	-	7,039	-	-	-	7,039	Taxation
	Chip	Tower Road	-	-	-	-	-	-	-	-	31,176	-	-	31,176	Taxation
	RAP	Violet Drive	-	-	-	-	-	-	-	-	-	-	-	-	-
		Yonge Street	-	-	-	-	3,466	-	-	-	-	-	-	3,466	Taxation
<b>Chip Seal and Low Class Bituminous (LCB)</b>															
		Bass Bay Road	-	-	-	-	21,653	48,390	101,524	30,762	20,138	-	-	68,527	Taxation
2025-OP39		Baxter Loop	-	-	-	-	-	-	-	-	36,667	14,746	-	205,352	Taxation / CCBF
2025-OP39	Chip Seal	Bayview Road	58,000	-	-	-	-	-	-	-	58,000	-	-	116,000	Taxation
	Chip Seal	Bear Lake Road	69,600	-	10,683	-	-	-	-	-	69,600	-	29,487	179,370	Taxation / CCBF
		Bonnevillie Road	-	-	-	-	-	-	-	-	-	-	-	-	-
		Cemetery Road	-	-	11,543	4,710	-	-	-	-	-	-	13,259	29,512	Taxation
		Clerks Road	-	-	-	8,615	-	3,515	-	-	-	-	25,613	37,744	Taxation
		Community Center Road	-	-	-	-	-	-	5,067	-	-	-	-	5,067	Taxation
		Corrivale Road	-	13,602	-	-	-	-	-	-	-	39,062	-	52,664	Taxation / CCBF
		Crooked Bay Road	-	32,681	-	-	13,600	60,575	-	25,209	-	-	-	132,065	Taxation
		Galla Lake Road	-	-	-	-	-	-	-	64,911	-	7,927	27,554	100,392	Taxation / OCIF
		Golf Course Road	-	-	-	-	32,852	13,404	-	-	-	-	97,672	143,929	Taxation
		Heath Valley Trail	-	-	-	-	-	-	24,440	13,653	23,724	5,682	5,640	73,138	Taxation
		Hiawatha Road	-	-	-	40,091	16,656	20,762	-	46,663	-	-	158,793	282,965	Taxation / OCIF / CCBF
		Hillside Drive	-	-	-	8,987	7,191	-	-	-	24,805	19,848	10,323	71,154	Taxation / CCBF
		Honey Harbour Road	-	242,994	-	-	19,987	-	-	-	-	44,579	10,802	318,361	Taxation
		Honey Harbour Road - Improvements	-	-	150,000	-	-	-	-	-	-	-	-	150,000	Taxation / DC / CCBF
		Hungry Bay Road	-	-	-	12,140	33,817	-	-	9,848	-	190,361	79,220	269,581	Taxation / OCIF
		Huron Trail	-	-	-	-	-	-	76,041	-	33,509	28,028	13,945	131,287	Taxation / OCIF
2025-OP39	Chip Seal	Iroquois Road	128,875	-	-	-	-	-	-	31,645	-	-	-	107,696	Taxation
		Isaac Bay Road (Twelve Mile Bay Rd)	-	-	-	-	-	-	-	128,875	-	-	-	253,750	Taxation / CCBF
2025-OP39	Chip Seal	Joseph Street	3,832	14,519	3,761	2,205	28,003	4,374	17,980	4,402	16,677	4,321	100,074	Taxation / Reserve	
2025-OP39	Chip Seal	Kilty Bay Road	63,800	-	-	-	-	-	63,800	-	-	-	-	127,600	Taxation
2025-OP39	Chip Seal	Kings Bay Road	66,990	-	-	-	-	-	66,990	-	-	-	-	133,980	Taxation
		King George Road	-	-	5,304	-	-	-	-	-	6,093	-	-	175,635	Taxation / Reserve
2025-OP39	Chip Seal	275m long Kings Farm Road	149,599	-	-	-	-	-	14,640	-	-	-	-	164,239	Taxation
		Lamoureux Lane	14,500	-	-	-	-	-	-	-	64,780	-	26,959	106,239	Taxation
		Leduc Lane	-	-	-	-	-	18,571	-	7,728	-	-	-	26,299	Taxation
		Linton Road	-	101,580	-	5,031	-	-	10,756	14,445	-	4,566	20,297	156,675	Taxation / OCIF
		Lodge Road	-	162,723	-	-	-	15,068	-	-	-	-	41,589	219,380	Taxation / CCBF
		Lone Pine road	-	8,148	12,681	-	-	-	22,490	21,262	32,048	-	5,718	102,347	Taxation
		MacDonald Road	-	30,186	14,167	-	-	-	-	-	-	-	53,943	98,297	Taxation
2025-OP39	Chip Seal	Macey Bay Road	217,500	-	-	-	-	-	-	88,987	36,307	-	-	342,793	Taxation / Reserve / CCBF
		McCombes Road	-	8,397	-	-	-	-	-	23,127	-	-	9,624	41,148	Taxation
		Metis Road	-	-	-	-	6,318	-	2,629	-	-	-	-	8,947	Taxation
		Minors Bay Road	-	-	-	-	-	47,101	-	19,601	-	-	-	66,702	Taxation
		Mohawk Road	-	22,369	-	-	-	-	-	-	-	-	-	22,369	Taxation
		Moore Point Road	-	26,736	-	-	14,875	-	6,191	-	-	-	79,880	127,682	Taxation
		Musky Bay Road	-	-	15,392	-	-	-	301,702	-	15,418	-	-	332,512	Taxation / OCIF / CCBF

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2024	2025 Request	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total Cost	Funding Source
		Nicholson Road		-	-	-	-	10,252	17,687	4,266	7,361	-	-	39,567	Taxation
		North Shore Road		-	-	-	-	-	-	56,013	-	23,310	-	79,323	Taxation / OCIF
		Ogemawahj Road		-	-	-	-	-	-	-	-	-	-	-	-
		Old Mill Road	Chip Seal (Moved to 2028)	-	10,820	-	143,550	-	-	-	30,463	12,429	-	197,261	Taxation / CCBF
		Peninsula Trail		-	11,636	-	4,843	-	-	-	-	-	13,906	30,385	Taxation
		Pickeral Point Road		-	-	-	18,494	-	7,696	-	-	-	-	26,190	Taxation
		Portage Road		-	-	9,009	-	-	-	-	-	-	-	9,009	Taxation
		Potato Island Road		-	-	-	-	-	-	20,662	-	8,599	-	29,261	Taxation
		Pratts Road		-	-	17,555	6,464	-	-	-	127,921	-	38,364	190,304	Taxation / CCBF
		Prisque Road		-	-	-	-	-	-	-	38,607	-	-	38,607	Taxation
2025-OP39		Red Wing Lane	Chip Seal	22,475	-	3,221	-	9,000	-	22,475	8,890	-	3,700	69,761	Taxation
		Shannons Road		-	15,000	-	-	-	-	-	30,000	-	-	45,000	Taxation
		Six Mile Channel Drive		-	-	10,496	62,259	39,930	5,928	-	28,971	-	197,156	344,739	Taxation / OCIF
2025-OP39		South Gibson Road	Chip Seal	99,325	8,347	6,194	-	-	9,035	-	-	42,930	-	165,831	Taxation / Reserve
2025-OP39		Stewart Lake Road	Chip Seal	256,650	-	30,086	-	85,749	-	-	30,475	-	-	402,960	Taxation / Reserve
2025-OP39		Stump Bay Road	Chip Seal	50,750	-	-	-	-	-	-	-	-	-	50,750	Taxation
		Tower Road		-	-	-	-	48,331	-	20,113	-	-	-	68,444	Taxation
		Tree Line Court		-	3,514	-	-	-	-	9,698	-	4,036	-	17,248	Taxation
		Twelve Mile Bay Rd	Ogemawahj to Public Boat Launch	-	330,854	-	42,869	-	-	33,096	-	13,773	120,694	541,285	Taxation / OCIF
		Vollicks Road		-	9,164	-	-	-	-	-	-	-	-	9,164	Taxation
<b>Gravel Roads</b>															
2025-OP38		Georgian Bay Road	Resurfacing with Granite	95,200	-	-	-	-	-	95,200	-	-	-	190,400	Reserve
2025-OP38		Bayview Road	Resurfacing with Granite - End of Bayview Road	19,040	11,438	38,267	32,278	13,169	-	-	61,671	90,819	139,922	406,605	Taxation / OCIF
2025-OP38		Berwick Road	Resurfacing with Granite	109,480	-	-	-	-	-	109,480	-	-	-	218,960	Reserve / OCIF
2025-OP38		Bloody Bay	Resurfacing with Granite	9,520	-	-	-	-	-	9,520	-	-	-	19,040	Taxation
2025-OP38		Bluewater Road	Resurfacing with Granite	4,760	-	-	-	-	-	-	-	23,589	-	28,349	Taxation
2025-OP38		Causeway Road	Resurfacing with Granite	33,320	-	-	-	20,504	-	8,533	-	-	-	62,357	Taxation
2025-OP38		Clifford Road	Resurfacing with Granite	9,520	-	-	-	-	-	9,520	-	-	-	19,040	Taxation
2025-OP38		Haskett's Road	Resurfacing with Granite - Big Rock to end	76,160	-	-	-	-	-	-	-	-	-	152,320	Reserve
2025-OP38		Hunter Lane	Resurfacing with Granite	4,760	-	-	-	-	-	4,760	-	-	-	9,520	Taxation
2025-OP38		Lily Pond Road	Resurfacing with Granite	9,520	-	-	-	21,734	-	9,045	-	-	-	40,299	Taxation
2025-OP38		Meyers Road	Resurfacing with Granite	9,520	-	-	-	-	-	9,520	-	-	-	19,040	Taxation
2025-OP38		Minten	Resurfacing with Granite	14,280	-	-	-	-	-	14,280	-	-	-	28,560	Taxation
2025-OP38		Red Hawk Road	Resurfacing with Granite	23,800	-	-	-	-	-	23,800	-	-	-	47,600	Taxation
2025-OP38		Silver Sands	Resurfacing with Granite	190,400	-	20,000	-	40,000	-	190,400	-	40,000	-	480,800	Taxation / Reserve
2025-OP38		Stump Bay Road	Resurfacing with Granite	14,280	-	-	-	-	-	-	-	-	-	14,280	Taxation
2025-OP38		Toby Road	Resurfacing with Granite	42,840	-	-	28,717	-	11,951	42,840	-	-	-	126,348	Taxation
2025-OP38		Wolverine Road	Resurfacing with Granite	9,520	-	-	-	-	-	9,520	-	-	-	19,040	Taxation
<b>Sidewalks</b>															
2025-OP37		MacTier		-	77,536	-	-	-	-	-	-	-	-	77,536	Taxation
		MacTier - Interlocking Sidewalk Replacement		125,000	-	-	-	-	-	-	-	-	-	125,000	Taxation
		Honey Harbour		-	58,627	-	-	-	-	-	-	-	-	58,627	Taxation
		Dam G		-	-	46,522	-	-	-	-	-	-	-	46,522	Taxation
2025-OP36		Drainage	Leduc Lane - Rear Yard Drainage	440,000	-	-	-	-	-	-	-	-	-	440,000	Reserves
2025-OP59		Haskett's Drive - Municipal Drain	Drainage - Engineering in 2025 and work in 2026	25,000	-	-	-	-	-	-	-	-	-	25,000	Drainage
<b>Roads Network - Total Gross Expenditures</b>			\$	807,099	\$ 1,685,453	\$ 1,212,234	\$ 477,741	\$ 530,451	\$ 737,225	\$ 538,427	\$ 1,641,864	\$ 1,006,093	\$ 507,840	\$ 1,258,106	\$ 10,402,533
<b>Roads Network - Funding Sources</b>															
		Tax Supported		-	704,121	998,190	251,276	309,986	510,145	311,348	1,407,973	772,202	266,932	1,017,197	6,549,371
		Reserves		807,099	742,288	-	-	-	-	-	-	-	-	-	1,549,387
		DC Reserve Fund		-	-	6,000	-	-	-	-	-	-	-	6,000	
		OCIF		-	101,351	101,351	104,391	104,392	107,523	107,523	110,749	110,749	114,072	114,072	1,076,173
		Canada Community Building Fund (CCBF)		-	112,693	112,693	116,074	116,073	119,556	119,556	123,142	123,142	126,837	126,837	1,196,603
		Drainage		-	25,000	-	-	-	-	-	-	-	-	-	25,000
		Debtenture		-	-	-	-	-	-	-	-	-	-	-	-
<b>Road Network - Total Funding Sources</b>			\$	807,099	\$ 1,685,453	\$ 1,212,234	\$ 477,741	\$ 530,451	\$ 737,225	\$ 538,427	\$ 1,641,864	\$ 1,006,093	\$ 507,840	\$ 1,258,106	\$ 10,402,533

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2024	2025 Request	2026	2027	2028	2029	2030	2031	2032	2033	2034	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	-	-	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	120,000	DC	
<b>Studies - Total Gross Expenditures</b>			\$ -	\$ -	\$ 15,000	\$ 121,000	\$ 15,000	\$ 31,000	\$ 15,000	\$ 31,000	\$ 15,000	\$ 66,000	\$ -	\$ 309,000		
<b>Studies - Funding Sources</b>																
		Tax Supported	-	-	15,360	-	15,360	-	15,360	-	15,360	-	15,360	-	61,440	
		Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	
		DC Reserve Fund	-	-	15,000	105,640	15,000	15,640	15,000	15,640	15,000	50,640	-	247,560		
		OCIF	-	-	-	-	-	-	-	-	-	-	-	-		
		Canada Community Building Fund (CCBF)	-	-	-	-	-	-	-	-	-	-	-	-		
		Drainage	-	-	-	-	-	-	-	-	-	-	-	-		
		Debtenture	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Studies - Total Funding Sources</b>			\$ -	\$ -	\$ 15,000	\$ 121,000	\$ 15,000	\$ 31,000	\$ 15,000	\$ 31,000	\$ 15,000	\$ 66,000	\$ -	\$ 309,000		

Project#	Project Type	Project Description	Carry Forward and Pre-Approved from 2024	2025 Request	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total Cost	Funding Source
<b>TOTAL - GROSS EXPENDITURES</b>			<b>\$ 2,172,959</b>	<b>\$ 4,460,166</b>	<b>\$ 2,991,723</b>	<b>\$ 4,036,058</b>	<b>\$ 10,951,840</b>	<b>\$ 2,894,391</b>	<b>\$ 7,838,147</b>	<b>\$ 2,956,506</b>	<b>\$ 1,620,690</b>	<b>\$ 1,446,397</b>	<b>\$ 4,393,813</b>	<b>\$ 45,762,691</b>	
<b>TOTAL - FUNDING SOURCES</b>			<b>\$ 2,172,959</b>	<b>\$ 4,460,166</b>	<b>\$ 2,991,723</b>	<b>\$ 4,036,058</b>	<b>\$ 10,951,840</b>	<b>\$ 2,894,391</b>	<b>\$ 7,838,147</b>	<b>\$ 2,956,506</b>	<b>\$ 1,620,690</b>	<b>\$ 1,446,397</b>	<b>\$ 4,393,813</b>	<b>\$ 45,762,691</b>	
		Tax Supported	-	2,520,821	2,722,679	1,069,353	3,820,867	1,911,671	4,358,468	2,575,615	1,331,799	1,114,849	4,112,904	25,539,027	
		Reserves	2,142,959	1,161,301	-	-	3,681,948	-	-	-	-	-	-	6,966,208	
		DC Reserve Fund	30,000	539,000	55,000	2,746,240	3,228,560	755,640	3,252,600	147,000	55,000	90,640	40,000	10,939,680	
		OCIF	-	101,351	101,351	104,391	104,392	107,523	107,523	110,749	110,749	114,072	114,072	1,076,173	
		Canada Community Building Fund (CCBF)	-	112,693	112,693	116,074	116,073	119,556	119,556	123,142	123,142	126,837	126,837	1,196,603	
		Drainage	-	25,000	-	-	-	-	-	-	-	-	-	25,000	
		Debtenture	-	-	-	-	-	-	-	-	-	-	-	-	



# Appendices



Township of Georgian Bay  
**2025 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



# 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.



## 2.3. 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.



## 2.1. 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.



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

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



## 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
  - Lisence of Occupation
  - Entrance permits
  - Fire permits
  - Fire works permits
  - By-law complaints
  - 311 service requests

# 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.



**3.3. 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.



**3.2. : 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.



**3.4. 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.



**5.3. 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 Cyler Bulk purchases for residents and staff.



**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.



**5.4. Addition: Trash pick-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.



**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.



# 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

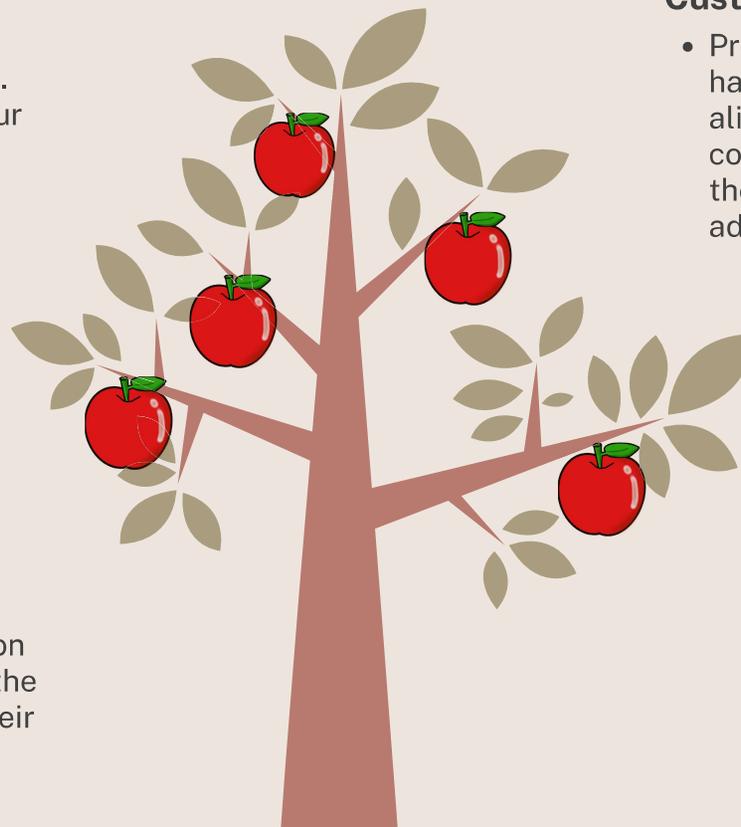
- Water quality is improving, and environmental areas are thriving.
- We have significantly reduced our carbon footprint.
- Harmony between residential growth/development and environmental sustainability.

### 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.





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# Revenue Optimization and Fees Review | Final Report

Township of Georgian Bay

October 7, 2024

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# Executive Summary – About the Final Report

In spring 2024, the Township engaged StrategyCorp to conduct a Revenue Optimization and Fees Review to explore options for optimizing revenue generation, improving cost recovery, and aligning fees with strategic objectives. This Final Report marks the conclusion of the final phase of work for this project:

## Project Objectives and Approach

As a reminder, the key objectives for this project included:

-  Completing a 360° analysis of the Township's fees and charges through background research and internal and external stakeholder engagement to understand the current state, expectations, and potential areas of improvement.
-  Leveraging comparator benchmarking and best practices research to identify opportunities to optimize the Township's fee structures, ensuring they continue to be both competitive and in alignment with industry standards.
-  Identifying and presenting opportunities to ensure that the updated fees are characterized by efficiency, effectiveness, defensibility, and align with a cost recovery basis, thereby providing a financially sustainable framework for the Township's services.

## Inputs and Outcomes of Final Report

The inputs of this Final Report included:

-  Utilized the **findings and feedback** obtained through the Interim Findings Report, presented to Council on August 12, 2024, and validated with the Township's project team.
-  Conducted a detailed **activity-based costing exercise** for a selection of priority fees and charges, identified in consultation with Township staff.

## Project Approach

Several research methods were employed to enable a 360° analysis of the Township's fees and to identify longer-term opportunities to explore:

- **Internal Data & Document Review:** to assist in establishing a baseline for assessing the current fee structure and understand the Township's operating context and financial landscape.
- **Community Engagement:** to capture feedback from elected officials, staff, and members of the public through interviews, focus groups, and a digital survey.
- **External Research:** to gain insights into the fees levied by comparable municipalities and provide a broader context for Georgian Bay's current landscape.

The outputs of this Final Report included:

-  **40 broad fee recommendations** across the evaluated service areas, as well as a set of six **longer-term opportunities** to drive future revenue generation.
- If implemented through the 2025 budget, the recommendations could result in a potential revenue increase of **\$289,075**.

# Executive Summary – Overview of Recommendations

Based on the findings from community engagement, the user fees and charges analysis (including activity-based costing), and the municipal benchmarking analysis, this Final Report includes the following recommendations, divided into two categories:

## Specific Fee Adjustments



**Financial Services:** Adjustments to some property-tax related services.

- *Estimated revenue increase: \$8,220*



**Clerks:** Adjustments to liquor license fees, shore/road allowances and license of occupation fees, consideration for a Special Event Permit fee.

- *Estimated revenue increase: \$45,350*



**Cemetery:** Increasing plot, cremation, and related cemetery fees (both resident & non-resident).

- *Estimated revenue increase: \$2,000*



**Fire Services:** Adjustments to fire and compliance report fees, recreational burn permit fees, among others.

- *Estimated revenue increase: \$21,405*



**By-Law:** Adjusting trailer park permit fees, evaluating fees for short term rentals.

- *Estimated revenue increase: \$1,275*



**Public Works:** Adjustments to entrance and road occupancy permit fees.

- *Estimated revenue increase: \$3,000*



**Parks, Recreation & Facilities:** Adjusting rates for arena, community centre, parks, and related fees.

- *Estimated revenue increase: \$28,050*



**Planning:** Adjusting some planning fees using activity-based costing results.

- *Estimated revenue increase: \$113,650*



**Building/Septic Services:** Adjusting some building and septic fees using activity-based costing results.

- *Estimated revenue increase: \$66,125*

**Total potential revenue increase in 2025: \$289,075**

## Longer-term Opportunities

- **Electronic / Online Systems:** Introduce an electronic booking and payment system to increase utilization, enhance service delivery, and unlock new revenue sources.
- **Implementation of a Municipal Accommodation Tax (MAT):** Consideration of a 2% MAT to support tourism related activities and infrastructure upgrades in the Township.
- **Maximizing Marina Revenue:** Explore opportunities to collect additional revenue from the Township's docks, boat launches, and other municipal marina facilities.
- **Maximizing Township Facilities:** Increase facility utilization rates to improve customer experience, increase community engagement, and better recover costs.
- **Minimizing Forgone Revenue:** Develop a Township-wide Fee Waiver Policy and/or explore a dedicated grant program to minimize forgone revenue.
- **Improving Cost Recovery Ratios:** Conducting activity-based costing across additional service areas / fees and evaluating approach to planning cost recovery.
- **Developing a Parking Strategy:** Explore the development of a broader Parking Strategy to understand current and future needs, evaluate paid parking rates, among other factors.

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## Section 1: Introduction and Overview



Ingrid Saaliste

# Project Context and Objectives

## Context

---

The Township of Georgian Bay faces a difficult economic climate with rising costs and limited revenue tools.

- Both Georgian Bay residents and the Province have high expectations related to service provision, but the Township hasn't updated its fee structure in recent years to reflect its new reality.
- As a result, it became necessary to conduct this review to explore options for optimizing revenue generation, improving cost recovery, and aligning fees with strategic objectives. Recommendations outlined in this Final Report will help ensure that the Township's fees are fair, transparent, and in line with its goals and objectives.

## Objectives

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The Township engaged StrategyCorp to conduct a Revenue Optimization and Fees Review. The core objective of this review was to explore options for optimizing revenue generation, improving cost recovery, and aligning fees with strategic objectives. At the conclusion of this project, StrategyCorp has assisted Georgian Bay in achieving the following objectives:



Completing a 360° analysis of the Township's fees and charges through background research and internal and external stakeholder engagement to understand the current state, expectations, and potential areas of improvement.



Leveraging comparator benchmarking and best practices research to identify opportunities to optimize the Township's fee structures, ensuring they continue to be both competitive and in alignment with industry standards.



Identifying and presenting opportunities to ensure that the updated fees are characterized by efficiency, effectiveness, defensibility, and align with a cost recovery basis, thereby providing a financially sustainable framework for the Township's services.

# About the Final Report

## Purpose

---

- This Final Report is intended to provide **recommendations** for the Township of Georgian Bay regarding **specific fee adjustments** and additions to the Fees By-Law for a range of service areas.
  - In addition, StrategyCorp has developed a set of **longer-term opportunities** that generally fall outside of the Township's Fees By-Law but should be considered priority action items for staff over the medium to longer-term to grow and diversify revenue sources.



## Inputs into Final Report

---

- In developing the Final Report and these specific and longer-term recommendations, our team **utilized the findings and feedback** obtained through the Interim Findings Report, presented to Council on August 12, 2024.
  - This interim report consolidated and synthesized the findings from all primary research and engagement activities, including feedback from internal and external audiences and findings from the financial analysis and municipal comparator benchmarking exercise.
- Following the presentation of the Interim Findings Report, StrategyCorp also conducted a **detailed activity-based costing exercise** for a selection of priority fees and charges, identified in consultation with Township staff.
  - This assessment aimed at accurately determining the cost-recovery rates for selected fees and charges and ensuring that those rates are reflective of the actual costs borne on the Township to provide them (including direct, indirect, and relevant capital costs).



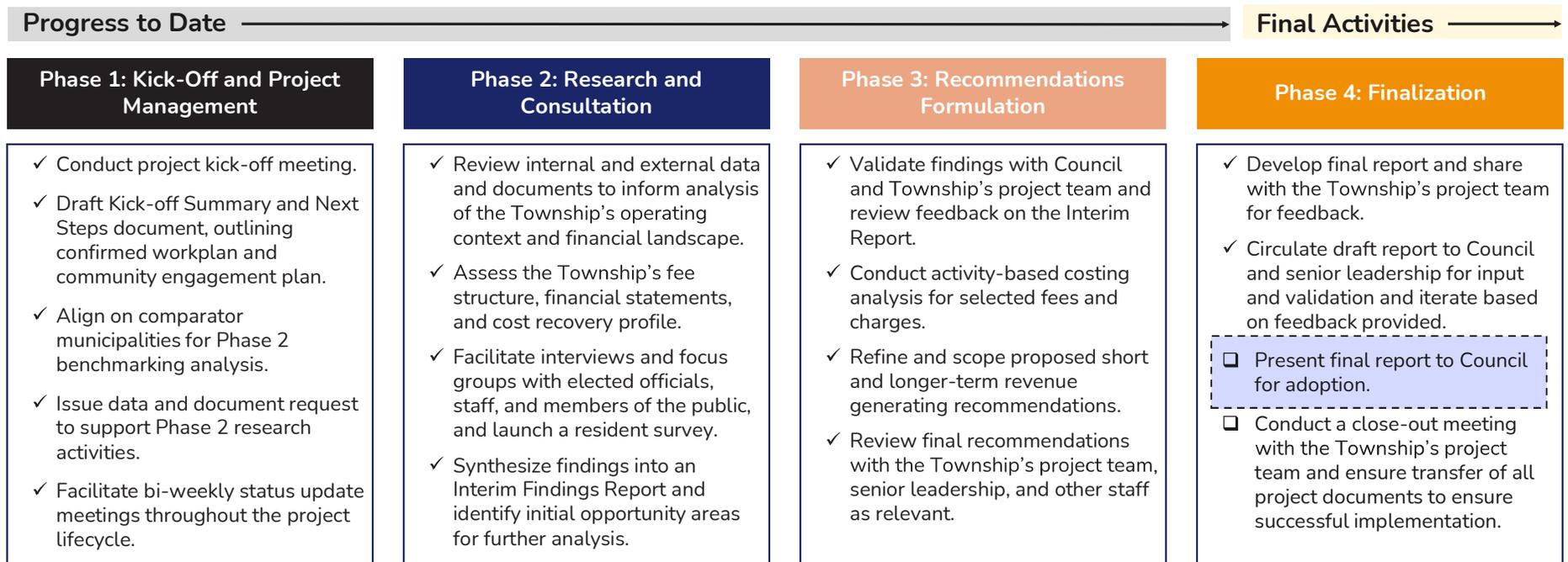
## Outputs of Final Report

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- Based on this work, this Final Report has identified a collection of **40 broad fee recommendations** presented across the evaluated service areas, as well as a set of six **longer-term opportunities** that could be pursued to drive greater revenue generation.
- These adjustments could be implemented through the 2025 budget process, resulting in a potential revenue increase of **\$289,075**.

# Progress to Date and Final Activities

The submission of this report marks the conclusion of the final phase of this project. Upcoming activities are highlighted below:



# Approach and Methodology

To enable a 360° analysis of the Township of Georgian Bay's fees and charges and to identify potential longer-term revenue generating opportunities to explore, several research methods were employed:



## Internal Data & Document Review

StrategyCorp requested and reviewed relevant internal data and documents from the Township to assist in establishing a baseline for measuring the effectiveness of the current fees and charges structure and to understand the Township's operating context and financial landscape.



## Community Engagement

StrategyCorp facilitated 1:1 virtual interviews and focus groups with elected officials, staff, and members of the public to gather valuable insights and perspectives regarding the current state of the Township's fees and charges and opportunities for change. A digital survey was also launched to capture feedback from a wider audience of residents and business owners.



## External Research

Extensive research was conducted to gain insights into the fees and charges levied by comparable municipalities across Ontario. This external perspective provided a broader context for understanding the dynamics of Georgian Bay's current fees and charges landscape.

---

## Section 2: Fee Adjustment Methodology



Ingrid Saaliste

# The Township's User Fee Process

**Municipalities in Ontario have the authority to levy user fees and charges as a way to fund services and infrastructure.** These fees, governed by legislation and the Township's by-laws and policies, allow the municipality to charge for services directly provided by the Township of Georgian Bay, by other entities on the Township's behalf, or for the use of municipal property.



## Legislation and Authority

The Township has the authority to impose user fees based on provincial legislation such as the *Municipal Act*, the *Planning Act*, and the *Building Code Act*.

Specifically, Section 391 (1) of the *Municipal Act* under Part XII, Fees and Charges, grants the Township broad powers to establish user fees for services provided by or on behalf of the Township, for services provided by other municipalities or local boards, and for the use of Township property, including areas under the Township's control.



## By-Laws

The Township's Fees By-Law ([By-Law No. 2021-057](#)) outlines the types and levels of user fees and charges that are imposed.

This By-Law was the guiding document for the assessment and collection of fees related to the Township's services and facilities.



## Cost Recovery Framework

The Township's Fees By-law and policies encompass its current approach to incorporating various costs into the pricing of services and programs. User fees play an important role in all municipalities by providing a revenue stream that supports the maintenance and delivery of essential services and amenities. Simultaneously, the Township must carefully balance these fees with considerations of affordability, ensuring that essential services remain accessible to all community members.

Presently, the Township's fees and charges do not undergo an automatic annual increase and in many cases, have remained unchanged for an extended period (last major revision in 2021), raising the need for a reevaluation and adjustment.

# Overview of Fee Adjustment Methodology & Approach

This review employed a structured approach to assess the Township's Fees By-Law and make recommendations for specific fee adjustments. This approach evaluated the appropriateness and effectiveness of those fees in the context of comparator municipalities and different user fee principles, in addition to assessing cost of service delivery and levels of cost recovery.

## Key Methodological Elements



**Benchmarking against Comparator Municipalities:** In this project, a thorough examination of relevant user fees across various municipalities was conducted. Five comparators for Georgian Bay were chosen: the Township of Muskoka Lakes, Township of Lake of Bays, Town of Bracebridge, Township of Tiny, and the Township of Severn. These comparators were chosen based on various factors, including geographic location (e.g., presence of coastal areas and inland lakes), demographics, economic characteristics, and resident populations (e.g., significant seasonal populations). Insights and best practices from previous StrategyCorp projects were also used to fill in gaps and identify recommendations to explore. This process of data collection and analysis offered insights into how the Township compared and “measured up” to nearby communities and provided a reference point for Georgian Bay to evaluate and adjust its fee structures. Further details on the municipal benchmarking exercise is available in Appendix C.



**Evaluating Cost Recovery:** In this project, assessing the cost-of-service delivery was completed for a subset of fees and charges. This involved considering direct, indirect, and capital costs. Direct costs, mainly driven by staff time dedicated to providing services linked to various fees and charges (i.e., activity-based costing), are typically evaluated to determine cost recovery rates. However, to develop a more accurate picture of cost recovery rates, it is essential to also consider other costs that may not be directly associated with providing the service, such as administrative cross-departmental support and other overhead costs. Further information on assessing the cost-of-service delivery is included on the following slide.



**User Fee Policy Framework:** Finally, this project also utilized a user fee policy framework, which delineates the principles and guidelines governing the management of user fees within a municipality, encompassing various elements such as fee-setting methodologies as well as cost recovery considerations and objectives. This framework was based on the Public Benefit Pyramid Methodology, which is a structured approach that helps to evaluate, categorize, and prioritize fees and charges imposed by a municipality.

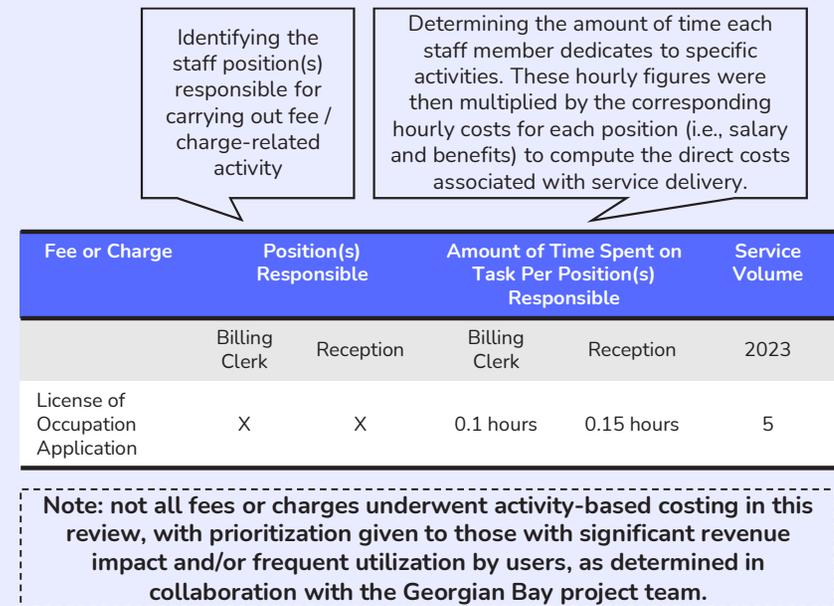
# Cost Recovery Calculations (1/2)

Cost recovery levels for a selection of fees and charges were determined through the comprehensive analysis of direct, indirect, and capital costs associated with service delivery.

## 1. Direct Costs

- An **activity-based costing (A.B.C.) methodology**, as it pertains to municipal service delivery, involves analyzing the specific staff activities and resources required to deliver services associated with various fees.
- Direct costs include **staff salary and benefit expenses directly linked to service delivery** (i.e., processing efforts) and other operational expenses which are essential for providing these services (e.g., materials, supplies, third party contracted services, maintenance costs, etc.). Salary and benefit direct operating costs were sourced from annual budget documents provided by the Township.
- To gather data on staff effort, a **structured template (example shown in Figure 1) was distributed to department heads in various service areas** – Clerk, Cemetery, Fire Services, By-Law Services, Public Works, Planning, and Building / Septic Services. This template facilitated the collection of detailed information on staff time allocation for many different fee-related tasks and activities. This data, combined with salary and benefit rates, helped calculate the cost of staff time for each evaluated activity.

Figure 1: Sample Staff Time Allocation Template (for example only)



# Cost Recovery Calculations (2/2)

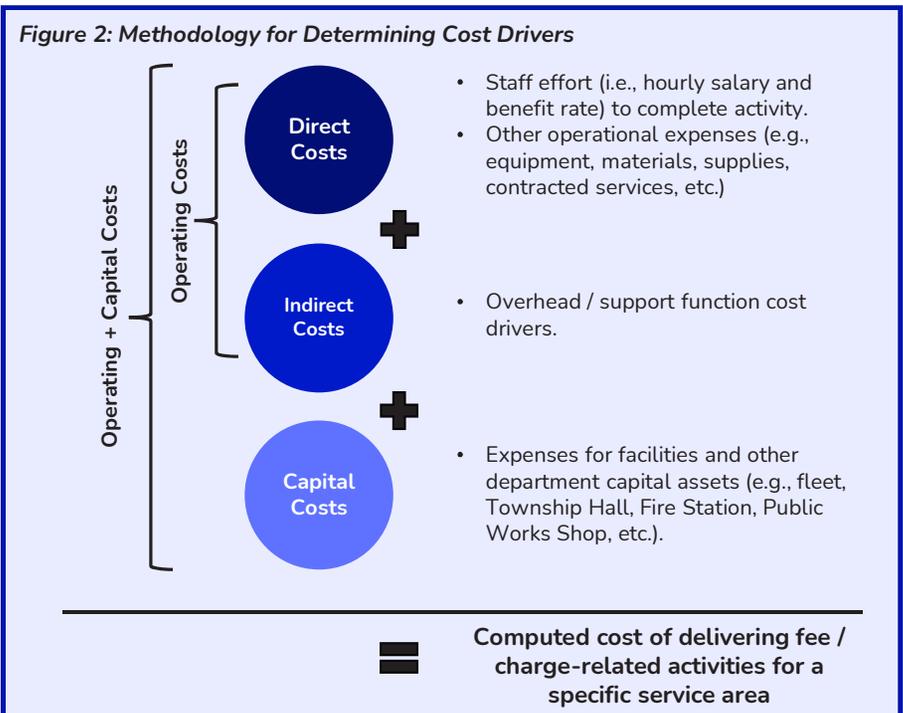
Cost recovery levels for a selection of fees and charges were determined through the comprehensive analysis of direct, indirect, and capital costs associated with service delivery.

## 2. Indirect Costs

- User fee reviews typically encompass not only the direct costs of providing service activities, but also the **indirect support costs** that allow service areas to perform these functions.
- In the context of these reviews, indirect costs often refer to support and corporate overhead functions like Human Resources, Finance, Information Technology, Office of the Chief Administrative Officer, among others, whose efforts facilitate the delivery of services provided by the Township.
- This review employs the use of a standardized rate (i.e., 7% applied to total direct costs), derived from the long-accepted Ontario Ministry of Transportation (MTO) benchmark. This rate was uniformly applied to the selection of fees and charges for activity-based costing.

## 3. Capital Costs

- Cost recovery levels also factor in relevant capital costs, which can include long-term investments for facilities or major equipment and fleet purchases. For this exercise, relevant capital costs were derived from the annual capital requirements outlined in the Township's 2020 Asset Management Plan and allocated to the appropriate activities.<sup>[1]</sup>



# Framework for Analysis: User Fee Policy Methodology

As noted, when evaluating fees and charges and the level of desired cost recovery, this report drew upon the Public Benefit Pyramid Methodology, which is a structured approach that helps to evaluate, categorize, and prioritize fees and charges imposed by a municipality. It is often used to ensure transparency, fairness, and efficiency in fee structures and their associated policies.

## Why consider this methodology?

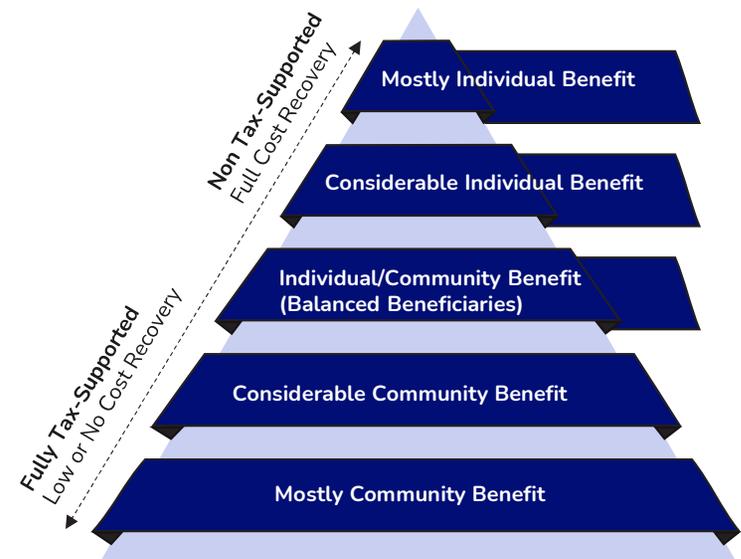
This methodology is useful when evaluating decisions on the desired cost recovery level for service areas and specific fees and charges, after assessing the cost-of-service delivery.

Fees and charges can be categorized between:

**Non Tax-Supported** – where user fee revenues, in an average year, are expected to recover the full costs of delivery. A service potentially falls within this category if the benefit from consumption accrues only to the user and a fee can be charged. Common examples include water and wastewater distribution and solid waste collection.

**Partially Tax-Supported** – where user fee revenues are expected to recover only a portion of the full costs of delivery, with costs not covered being subsidized through tax revenues. A service potentially falls within this category if the benefit from consumption accrues to both the user as well as to society as a whole and a user fee can be charged. Common examples include public transit and some recreational programs.

**Fully Tax-Supported** – where the full costs of delivery are recovered through taxes, and no user fees are charged. A service potentially falls within this category if the benefit from consumption cannot be easily ascribed to an individual or a user fee is not practical or desirable. Common examples include emergency services, parks / open greenspaces.



# Determining Cost Recovery Levels

Classifying fees and charges using the Public Benefit Pyramid Methodology provides a strategic framework to identify and propose high-level cost recovery ranges for the Township’s in-scope services. The target cost recovery ranges that are applicable to each level in the Pyramid Methodology are illustrated in the table below:

Levels	Benefit	Typical Cost Recovery Range
Level 5	Mostly Individual Benefit	80% and above
Level 4	Considerable Individual Benefit	60-80%
Level 3	Individual/Community Benefit (Balanced Beneficiaries)	40-60%
Level 2	Considerable Community Benefit	20-40%
Level 1	Mostly Community Benefit	Below 20%

## Other Factors to Consider

Some municipalities prioritize cost recovery and maintain higher ratios, while others prioritize accessibility and may have lower ratios. Ultimately, there should be a balance between financial sustainability and providing valuable services to the community.

When determining suitable cost recovery rates, other factors to consider may include:

- 1. Community Priorities** – are residents willing to pay higher fees to support these services, or do they expect higher levels of tax subsidization?
- 2. Competitive Benchmarking** – what are our neighbours charging?
- 3. Equity** – will higher cost recovery rates limit access to low-income residents?
- 4. Financial Capacity** – does the municipality simply have more resources available than others to subsidize these services?
- 5. Service Quality** – do our facilities and programs require more tax revenue to maintain simply because they are higher quality?

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## Section 3: Recommendations



Ingrid Saaliste

# Summary of Recommendations

The following recommendations are divided into two categories: **Specific fee adjustments and longer-term opportunities.** The recommended specific fee adjustments for consideration are based on comparator benchmarking and activity-based costing analysis.

## Specific Fee Adjustments

- |   |   |
|---|---|
| <p> <b>Financial Services:</b> adjustments to some property-tax related services.</p> <ul style="list-style-type: none"> <li>• <i>Estimated revenue increase: \$8,220</i></li> </ul>  | <p> <b>By-Law:</b> adjusting trailer park permit fees, evaluating fees for short term rentals.</p> <ul style="list-style-type: none"> <li>• <i>Estimated revenue increase: \$1,275</i></li> </ul>                        |
| <p> <b>Clerks:</b> adjustments to liquor license fees, shore/road allowances and license of occupation fees, consideration for a Special Event Permit fee.</p> <ul style="list-style-type: none"> <li>• <i>Estimated revenue increase: \$45,350</i></li> </ul> | <p> <b>Public Works:</b> adjustments to entrance and road occupancy permit fees.</p> <ul style="list-style-type: none"> <li>• <i>Estimated revenue increase: \$3,000</i></li> </ul>                                      |
| <p> <b>Cemetery:</b> adjustments to plot, cremation, and related cemetery fees (both resident &amp; non-resident).</p> <ul style="list-style-type: none"> <li>• <i>Estimated revenue increase: \$2,000</i></li> </ul>  | <p> <b>Parks, Recreation &amp; Facilities:</b> adjusting rates for arena, community centre, parks, and related fees.</p> <ul style="list-style-type: none"> <li>• <i>Estimated revenue increase: \$28,050</i></li> </ul> |
| <p> <b>Fire Services:</b> adjustments to fire and compliance report fees, recreational burn permit fees, among others.</p> <ul style="list-style-type: none"> <li>• <i>Estimated revenue increase: \$21,405</i></li> </ul>                                   | <p> <b>Planning:</b> Adjusting some planning fees using activity-based costing results.</p> <ul style="list-style-type: none"> <li>• <i>Estimated revenue increase: \$113,650</i></li> </ul>                           |
|   | <p> <b>Building/Septic Services:</b> Adjusting some building and septic fees using activity-based costing results.</p> <ul style="list-style-type: none"> <li>• <i>Estimated revenue increase: \$66,125</i></li> </ul> |

## Longer-term Opportunities

- **Electronic / Online Systems:** Introduce an electronic booking and payment system to increase utilization, enhance service delivery, and unlock new revenue sources.
- **Implementation of a Municipal Accommodation Tax (MAT):** Consideration of a 2% MAT to support tourism related activities and infrastructure upgrades in the Township.
- **Maximizing Marina Revenue:** Explore opportunities to collect additional revenue from the Township's docks, boat launches, and other municipal marina facilities.
- **Maximizing Township Facilities:** Increase facility utilization rates to improve customer experience, increase community engagement, and better recover costs.
- **Minimizing Forgone Revenue:** Develop a Township-wide Fee Waiver Policy and/or explore a dedicated grant program to minimize forgone revenue.
- **Improving Cost Recovery Ratios:** Conducting activity-based costing across additional service areas / fees and evaluating approach to planning cost recovery.
- **Developing a Parking Strategy:** Explore the development of a broader Parking Strategy to understand current and future needs, evaluate paid parking rates, among other factors.

*Note: Estimated revenue change was determined using relevant 2023 fee volumes per staff.*

# Summary of Recommendations (1/2)

The specific fee adjustments and longer-term recommendations in this Final Report can be categorized into those that impact Georgian Bay ratepayers only and those that impact both residents and non-ratepayers (e.g., visitors):

## RATEPAYERS ONLY

- R1:** Adjust fees for some property-tax related services / charges.
- R2:** Consider implementing a new mortgage company administration fee.
- R5:** Adjust shore road allowance / road allowance application and purchase fees.
- R6:** Adjust license of occupation fees.
- R11:** Adjust fees for fire and compliance reports.
- R13:** Introduce dedicated charges for fire prevention inspections.
- R14:** Adjust burn permit rates.
- R16:** Adjust fees for pool fence and sign permit.
- R17:** Maintain short-term rental fees at current levels but evaluate ongoing enforcement costs.
- R18:** Adjust entrance permit application fee.
- R27:** Adjust zoning by-law amendment fee.
- R28:** Adjust primary site plan control agreement fees.
- R29:** Adjust primary consent (severance) fees.
- R30:** Adjust common subdivision or condominium agreement fees.
- R31:** Adjust minor variance fee.
- R32:** Adjust deeming by-law application fee.

## RATEPAYERS & VISITORS

- R3:** Adjust fees for liquor licenses.
- R4:** Consider implementing a new special event permit for community and non-profit groups wishing to organize events in public spaces.
- R7:** Adjust civil marriage solemnization fee.
- R8:** Adjust resident and non-resident rates for 4' x 8' plots and cremation plots.
- R9:** Adjust internment fees.
- R10:** Adjust corner marker fees.
- R12:** Adjust charge for second false alarm.
- R15:** Adjust trailer park license to operate fee.
- R19:** Adjust rate for road occupancy permits.
- R20:** Restructure rental rates for MacTier Arena hall for community groups & commercial users.
- R21:** Adjust MacTier arena ice time and floor rental rates.
- R22:** Restructure rental rates for Baxter Ward Community Center.
- R23:** Adjust baseball diamond rental fees.
- R24:** Adjust commercial park rental rates.
- R25:** Adjust community park rental fees.

# Summary of Recommendations (2/2)

The specific fee adjustments and longer-term recommendations in this Final Report can be categorized into those that impact Georgian Bay ratepayers only and those that impact both residents and non-ratepayers (e.g., visitors):

## RATEPAYERS ONLY

- R33:** Adjust common official plan amendment fees.
- R34:** Adjust pre-consultation fees based on cost recovery assessment.
- R37:** Maintain rates for water and sewer connection permits.
- R38:** Adjust rate for septic system reviews.
- R39:** Consider introducing a new septic inspection program with associated septic re-inspection fee.
- R40:** Adjust additional inspection rate.

51% of all recommendations

## RATEPAYERS & VISITORS

- R26:** Restructure rental rates for Port Severn park and park pavilion.
- R35:** Adjust rate for minimum building permit fee.
- R36:** Maintain rates for residential and commercial plumbing permits; increase plan examination fee.
- LTO (1):** Electronic / Online Systems
- LTO (2):** Implementation of a Municipal Accommodation Tax
- LTO (3):** Maximizing Marina Revenue
- LTO (4):** Maximizing Township Facilities
- LTO (5):** Minimizing Forgone Revenue
- LTO (6):** Improving Cost Recovery Ratios
- LTO (7):** Developing a Parking Strategy

49% of all recommendations

# Key Considerations for Evaluating Recommendations

When evaluating the specific fee adjustments recommended in this Final Report, the following key factors should be considered:

- 1 Council Consideration and Approval:** All recommendations are subject to Council consideration and approval, ensuring alignment with Council's policy priorities and cost recovery goals for the Township and its community members.
- 2 Revenue Impacts:** It is important to note that while most specific fee adjustments are estimated to generate additional revenue, some are projected to reduce revenue; as a result, any negative revenue impacts should be appropriately addressed through the annual budget process.
- 3 Revenue Generation and Fee Defensibility:** A key objective of this review was to identify new revenue opportunities while ensuring that all existing fees and charges were justifiable. This includes validating the fairness and transparency of fee structures to support their defensibility and acceptance by the community.
- 4 Targeted Fee Adjustments:** Given the Township's achievement of effective cost recovery levels across many in-scope service areas (see slide 50 for overall recovery rates), this review focused on recommending upward adjustments to fees only where fees were significantly lower than comparators or where fee-related services were found to be significantly under-recovering costs.
- 5 Holistic Fee Evaluation:** In addition to assessing fees through cost recovery and benchmarking lenses, it is also essential to evaluate recommendations through other important fee-setting principles such as transparency and fairness for users and community members, and efficiency in fee structures.
- 6 Cost Recovery Levels:** While full cost recovery may not always be the primary goal in setting fees (e.g., most recreation and parks programming is heavily subsidized) nor does this report provide recommendations to that effect, for all fees where activity-based costing was completed,<sup>[1]</sup> this report sets out the fee levels necessary for 100% cost recovery for Council and staff's information.

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## 3.1: Specific Fee Adjustments – Fees By-Law



Ingrid Saaliste

# Summary of Recommendations (1/11)

The following tables provide an overview of the 40 fee recommendations presented across the evaluated service areas (in the order they appear on the Fees By-Law, including proposed changes / additions and estimated revenue impacts, where available):

Description of Recommendation	Proposed Fee Changes / Additions						Estimated Revenue Gain / (Loss)
	Existing Fee / Charge	2024 Fee	Benchmark Rate	Activity-based Costing	Suggested 2025 Fee	% Change	
<b>Financial Services</b>							
R1 Adjust fees for some property-tax related services / charges to align with rates charged by comparable municipalities.	Addition to the Tax Roll	20.00	41.67	-	40.00	100	\$40
	Tax Bill, Invoice Reprint (Current year only) or Statement of Tax Account	10.00	16.70	-	15.00	50	N/a <sup>[1]</sup>
	Tax Sale - Advertising Administrative Cost	400.00	252.50	-	300.00	-25	N/a <sup>[1]</sup>
	Tax Certificate (Urgent)	80.00	108.33	-	100.00	25	\$380
R2 Consider implementing a new Mortgage Company Administration Fee to recover costs related to mortgage company administrative tasks; fee would be charged biannually to banking institutions as needed.	N/a – proposed addition	N/a	12-25 <sup>[2]</sup>	-	15.00	N/a	\$7,800
<b>Clerk</b>							
R3 Adjust fees for Liquor Licenses to align with rates charged by comparable municipalities.	New Liquor License	300.00	152.25	-	200.00	-33	N/a <sup>[1]</sup>
	Renewal/Change to Existing Liquor License	100.00	78.00	-	75.00	-25	N/a <sup>[1]</sup>
R4 Consider implementing a new Special Event Permit for community and for-profit groups wishing to organize events or large gatherings in public spaces.	N/a – proposed addition	N/a	50-100 <sup>[2]</sup>	-	100.00	N/a	N/a
R5 Adjust Shore Road Allowance / Road Allowance application and purchase fees based on cost recovery assessment and rates charged by comparable municipalities.	Shore Road Allowance / Road Allowance Application Fee	550.00	1,116.67	753.81	750.00	36.4	\$600
	Shore Road Allowance Purchase (per sq meter)	12.00	17.22 <sup>[3]</sup>	-	17.00	42	\$38,000
	Road Allowance Purchase (per sq meter)	8.00	14.53 <sup>[3]</sup>	-	14.00	75	\$5,700

23

[1] Revenue impact listed as n/a as Township reported zero volumes in 2023.

[2] Benchmark rate based on a preliminary scan of nearby municipalities with this fee; average for Mortgage Company Administration Fee is around \$15.

[3] Benchmarking averages are derived from values converted from sq. ft to sq. m to ensure an accurate comparison with Georgian Bay.

# Summary of Recommendations (2/11)

The following tables provide an overview of the 40 fee recommendations presented across the evaluated service areas (in the order they appear on the Fees By-Law, including proposed changes / additions and estimated revenue impacts, where available):

Description of Recommendation	Proposed Fee Changes / Additions						Estimated Revenue Gain / (Loss)
	Existing Fee / Charge	2024 Fee	Benchmark Rate	Activity-based Costing	Suggested 2025 Fee	% Change	
<b>Clerk (cont.)</b>							
R6 Adjust License of Occupation fees based on cost recovery assessment and rates charged by comparable municipalities.	License of Occupation Application Administrative Fees - Permanent	500.00	883.33	779.56	800.00	60	\$300
	License of Occupation Application Administrative Fees - Temporary	250.00	N/a	612.56	600.00	140	\$700
	Annual Renewal of License of Occupation	250.00	500.00	251.12	300.00	20	\$50
R7 Adjust civil marriage solemnization fee to align with rates charged by comparable municipalities.	Civil Marriage Solemnization Fee	250.00	298.33	-	300.00	20	N/a <sup>[1]</sup>
<b>Cemetery<sup>[2]</sup></b>							
R8 Adjust resident and non-resident rates for 4' x 8 plots and for cremation plots based on cost recovery assessment and rates charged by comparable municipalities and industry standards.	Resident - Plot 4' x 8'	270.00	619.73	734.46	500.00	85	\$1,750
	Resident - Cremation Plot	126.00	358.18	211.14	200.00	59	N/a <sup>[3]</sup>
	Non-Resident - Plot 4' x 8'	540.00	852.36	734.46	750.00	39	N/a <sup>[3]</sup>
	Non-Resident - Cremation Plot	252.00	494.91	211.14	300.00	19	N/a <sup>[3]</sup>
R9 Adjust internment fees to align with rates charged by comparable municipalities.	Regular Plot Fee	450.00	709.67	-	600.00	33.3	\$150
	Cremation Plot	100.00	272.50	-	150.00	50	\$50
R10 Adjust fee for Corner Markers to align with rates charged by comparable municipalities.	Corner Markers	75.00	144.50	-	125.00	66	\$50

[1] Revenue impact listed as n/a as Township began implementing this fee in early-2024.

[2] For adjustments to cemetery fees, consideration was given to staff feedback regarding the need for improvements at the facility and the potential impact from significant rate increases, despite activity-based costing results and relevant comparator fees.

[3] Revenue impact listed as n/a as 2023 usage data was not available at the time of writing.

# Summary of Recommendations (3/11)

The following tables provide an overview of the 40 fee recommendations presented across the evaluated service areas (in the order they appear on the Fees By-Law, including proposed changes / additions and estimated revenue impacts, where available):

Description of Recommendation	Proposed Fee Changes / Additions						Estimated Revenue Gain / (Loss)
	Fee / Charge	2024 Fee	Benchmark Rate	Activity-based Costing	Suggested 2025 Fee	% Change	
<b>Fire Services</b>							
<b>R11</b> Adjust fees for fire and compliance reports to better align with rates charged by comparable municipalities; decrease compliance report fees to also balance introduction of new fire prevention inspection fees (R13)	Fire Report	60.00	94.67	-	100.00	66.7	\$40
	Compliance Report - Single Family	150.00	110.92	-	125.00	-17	-\$75
	Compliance Report - Multiple Residential	150.00	110.92	-	125.00	-17	N/a <sup>[2]</sup>
	Compliance Report - Commercial / Industrial / Institutional - under 20,000 sq ft	150.00	110.92	-	125.00	-17	N/a <sup>[2]</sup>
	Compliance Report - Commercial / Industrial / Institutional - over 20,000 sq ft	200.00	110.92	-	150.00	-25	N/a <sup>[2]</sup>
<b>R12</b> Continue to charge no fees for first false alarm in 12-month period (consistent with approach in most municipalities) but increase charge for second false alarm to align with rate for three or more infractions.	False Alarm - First in 12-month period	No charge	551.45	-	No charge	-	-
	False Alarm - Second in 12-month period	250.00	831.38	-	MTO current rate <sup>[1]</sup> + 15% admin	124 plus 15% admin	\$395
	False Alarm - Third or more in 12-month period	MTO current rate + 15% admin	994.16	-	MTO current rate + 15% admin	-	-

[1] For 2024, the MTO rate has increased to \$559.86.

[2] Revenue impact listed as n/a as Township reported zero volumes in 2023.

# Summary of Recommendations (4/11)

The following tables provide an overview of the 40 fee recommendations presented across the evaluated service areas (in the order they appear on the Fees By-Law, including proposed changes / additions and estimated revenue impacts, where available):

Description of Recommendation	Proposed Fee Changes / Additions						Estimated Revenue Gain / (Loss)
	Fee / Charge	2024 Fee	Benchmark Rate	Activity-based Costing	Suggested 2025 Fee	% Change	
<b>Fire Services (cont.)</b>							
<b>R13</b> Introduce dedicated charges for fire prevention inspections between \$75 - \$100 to improve cost recovery rate for department and to align with standard practice in municipalities while continuing to set compliance.	Fire Prevention Residential Inspections	No charge	93.42	-	75.00	N/a	<b>\$150</b>
	Fire Prevention Commercial Inspections	No charge	113.73	-	100.00	N/a	<b>\$100</b>
	Fire Prevention Institutional Inspections	No charge	98.73	-	100.00	N/a	<b>\$300</b>
	Fire Prevention Industrial Inspections	No charge	103.73	-	100.00	N/a	<b>\$0</b>
<b>R14</b> Adjust burn permit rates based on cost recovery assessment and rates charged by comparable municipalities.	Burn Permit - Recreational	10.00	66.22	21.18	20.00	100	<b>\$20,500</b>
	Burn Permit - Open Air	100.00	69.67	92.81	100.00	-	-
<b>By-law Services</b>							
<b>R15</b> Increase trailer park license to operate fee to better recover costs borne on the municipality and consider future changes to the per site fee to better recover municipal service delivery costs from users.	Trailer Park License to Operate	20.00	130.00	-	120.00	500	<b>\$1,200</b>
	Trailer Park Fee Per Site	20.00	11.00	-	20.00	-	-
<b>R16</b> Adjust fees for pool fence and sign permits to better align with rates charged by comparable municipalities.	Pool Fence Permit	100.00	150.00	-	150.00	50	N/a <sup>[1]</sup>
	Sign Permit	75.00	150.00	-	150.00	100	<b>\$75</b>

# Summary of Recommendations (5/11)

The following tables provide an overview of the 40 fee recommendations presented across the evaluated service areas (in the order they appear on the Fees By-Law, including proposed changes / additions and estimated revenue impacts, where available):

Description of Recommendation	Proposed Fee Changes / Additions						Estimated Revenue Gain / (Loss)
	Fee / Charge	2024 Fee	Benchmark Rate	Activity-based Costing	Suggested 2025 Fee	% Change	
<b>By-law Services (cont.)</b>							
<b>R17</b> While remaining significantly below comparator rates, 2025 short term rental registration fees should remain consistent based cost recovery assessment of application costs; the Township is recommended to consider future changes to regular host rate to recover ongoing by-law enforcement costs pending collection of data for 2024 season.	Short Term Rental Registration Fees - Light Rental Host (21 Days or Less)	250.00	1,216.67	\$247.74 <sup>[1]</sup>	250.00	-	-
	Short Term Rental Registration Fees - Regular Rental Host (22 Days or More)	1,000.00	1,416.67	\$494.70 <sup>[1]</sup>	1,000.00	-	-
<b>Operations – Public Works</b>							
<b>R18</b> Adjust entrance permit application fee based on cost recovery assessment and rates charged by comparable municipalities.	Entrance Permit Application Fee	75.00	176.00	176.37	175.00	133	\$2,100
<b>R19</b> Adjust rate for road occupancy permits based on cost recovery assessment and rates charged by comparable municipalities.	Road Occupancy Permits	75.00	141.67	123.77	125.00	67	\$900

[1] As this fee was implemented in 2024, activity-based costing only considered the **initial application costs on the Township** and not any ongoing costs for by-law enforcement activities related to short term rentals. These expected costs should be priced into the regular host rate, hence the recommendation not to adjust this rate (despite being above the costs to process applications) until the costs of enforcement activities are understood and can be quantified.

# Summary of Recommendations (6/11)

The following tables provide an overview of the 40 fee recommendations presented across the evaluated service areas (in the order they appear on the Fees By-Law, including proposed changes / additions and estimated revenue impacts, where available):

Description of Recommendation	Proposed Fee Changes / Additions						Estimated Revenue Gain / (Loss)
	Fee / Charge	2024 Fee	Benchmark Rate	Activity-based Costing	Suggested 2025 Fee	% Change	
<b>Operations – Parks, Recreation &amp; Facilities</b>							
R20 Restructure rental rates for MacTier Arena hall for both community groups and commercial users. Adjust rates to better align with rates charged by comparable municipalities and standardize per day rates based on an 8-hour rental (previously 9-10-hours) to encourage greater utilization of facilities.	Hall – Community (per hour)	35.00	40.48	-	40.00	14	\$3,450
	Hall – Commercial (per hour)	50.00	64.88	-	60.00	20	N/a <sup>[1]</sup>
	Hall – Community (per day)	315.00	296.06	-	320.00	1.6	N/a <sup>[1]</sup>
	Hall – Commercial (per day)	500.00	504.51	-	480.00	-4	N/a <sup>[1]</sup>
R21 Adjust MacTier Arena ice time and arena floor rental rates to better align with industry standards and rates charged by comparable municipalities (rates are currently very low by both metrics) and standardize arena floor per day rate based on an 8-hour rental.	Ice Prime – Resident (per hour)	90.00	167.88	-	120.00	33.3	\$15,900 <sup>[2]</sup>
	Ice Prime - Non Resident (per hour)	115.00	228.63	-	170.00	48	N/a <sup>[3]</sup>
	Ice Non-prime (Weekdays Before 3:30pm & All Weekends) (per hour)	50.00	111.06	-	80.00	60	N/a <sup>[2]</sup>
	Ice - Youth Organization (per hour)	65.00	85.85	-	80.00	23	\$225
	Arena Floor Rec (per hour)	40.00	71.51	-	60.00	50	\$3,640
	Arena Floor Rec (per day)	350.00	680.02	-	480.00	37	N/a <sup>[4]</sup>

[1] Revenue impact listed as n/a as 2023 facility usage data did not differentiate between per hour / daily rentals or between community / commercial users; potential revenue gain is based on per hour community fee.

[2] 2023 facility usage data did not differentiate between prime and non-prime ice hours; however, as proposed increase is \$30/hr for both fees, potential revenue gain for all applicable hours have been added to the prime line.

[3] Revenue impact listed as n/a as 2023 facility usage data did not differentiate between resident and non-resident rates.

[4] Revenue impact listed as n/a as 2023 facility usage data did not differentiate between per hour and daily rentals; potential revenue gain has been based on per hour arena floor rental rates.

# Summary of Recommendations (7/11)

The following tables provide an overview of the 40 fee recommendations presented across the evaluated service areas (in the order they appear on the Fees By-Law, including proposed changes / additions and estimated revenue impacts, where available):

Description of Recommendation	Proposed Fee Changes / Additions						Estimated Revenue Gain / (Loss)
	Fee / Charge	2024 Fee	Benchmark Rate	Activity-based Costing	Suggested 2025 Fee	% Change	
<b>Operations – Parks, Recreation &amp; Facilities</b>							
R22 Restructure rental rates for Baxter Ward Community Center for both community groups and commercial users. Adjust rates to better align with rates charged by comparable municipalities and standardize per day rates for the gym, lounge, and full facility based on an 8-hour rental. <sup>[1]</sup>	Gym – Community (per hour)	35.00	43.67	-	40.00	14	\$4,800
	Gym – Commercial (per hour)	50.00	67.89	-	60.00	20	N/a <sup>[2]</sup>
	Gym – Community (per day)	315.00	249.02	-	320.00	1.6	\$35
	Gym – Commercial (per day)	500.00	360.07	-	480.00	-4	N/a <sup>[2]</sup>
	Lounge – Community (per hour)	30.00	33.89	-	30.00	-	-
	Lounge – Commercial (per hour)	40.00	44.55	-	40.00	-	-
	Lounge – Community (per day)	200.00	193.80	-	240.00	20	\$1,640
	Lounge – Commercial (per day)	350.00	235.79	-	320.00	-8.6	-
	Full Facility – Community (per day)	300.00	406.39	-	400.00	33	N/a <sup>[3]</sup>
	Full Facility – Commercial (per day)	600.00	728.56	-	700.00	17	N/a <sup>[3]</sup>
	Pavilion – Community (per hour)	10.00	13.90	-	15.00	50	N/a <sup>[3]</sup>
	Pavilion – Community (per day)	60.00	93.33	-	90.00	50	N/a <sup>[3]</sup>
	Pavilion – Commercial (per hour)	30.00	23.48	-	25.00	-17	N/a <sup>[3]</sup>
	Pavilion – Commercial (per day)	180.00	155.30	-	150.00	-17	N/a <sup>[3]</sup>

[1] Given its outdoor use, the per day rate for Pavilion rentals is recommended to remain at 6-hours.

[2] 2023 facility usage data did not differentiate between community / commercial users; all revenue gain has been based on applicable community rates. The Township could see additional revenue if some bookings were made by commercial users.

[3] Revenue impact listed as n/a as 2023 facility usage data did not include full facility or pavilion rental data.

# Summary of Recommendations (8/11)

The following tables provide an overview of the 40 fee recommendations presented across the evaluated service areas (in the order they appear on the Fees By-Law, including proposed changes / additions and estimated revenue impacts, where available):

Description of Recommendation	Proposed Fee Changes / Additions						Estimated Revenue Gain / (Loss)
	Fee / Charge	2024 Fee	Benchmark Rate	Activity-based Costing	Suggested 2025 Fee	% Change	
<b>Operations – Parks, Recreation &amp; Facilities</b>							
R23 Adjust baseball diamond rental fees to better align with rates charged by comparable municipalities and standardize per day rates based on a 6-hour rental.	Baseball Diamonds (Hour)	20.00	19.95	-	20.00	-	-
	Baseball Diamonds (Day)	100.00	132.97	-	120.00	20	N/a <sup>[1]</sup>
R24 Adjust commercial park rental fees to better align with rates charged by comparable municipalities.	Commercial Park Rental (Hour)	30.00	37.31	-	40.00	33	N/a <sup>[1]</sup>
	Commercial Park Rental (Day)	150.00	295.28	-	240.00	60	N/a <sup>[1]</sup>
R25 Adjust community park rental fees to better align with rates charged by comparable municipalities.	Community Event (Hour)	20.00	22.81	-	25.00	25	N/a <sup>[1]</sup>
	Community Event (Day)	100.00	173.35	-	150.00	50	N/a <sup>[1]</sup>
R26 Restructure rental rates for Port Severn Park and park pavilion for both community groups and commercial users to drive greater utilization. Adjust rates to better align with rates charged by comparable municipalities and standardize per day rates based on a 6-hour rental.	Port Severn Park Commercial (Hour)	50.00	30.11	-	50.00	-	-
	Port Severn Park Commercial (Day)	500.00	237.70	-	300.00	-40	N/a <sup>[1]</sup>
	Port Severn Park Community (Hour)	30.00	17.67	-	30.00	-	-
	Port Severn Park Community (Day)	250.00	132.21	-	180.00	-28	N/a <sup>[1]</sup>
	Port Severn Park Pavilion Commercial (Hour)	30.00	20.65	-	25.00	-17	N/a <sup>[1]</sup>
	Port Severn Park Pavilion Commercial (Day)	180.00	132.70	-	150.00	-17	N/a <sup>[1]</sup>
	Port Severn Park Pavilion Community (Hour)	10.00	16.73	-	15.00	50	N/a <sup>[1]</sup>
Port Severn Park Pavilion Community (Day)	60.00	115.93	-	90.00	50	N/a <sup>[1]</sup>	

# Summary of Recommendations (9/11)

The following tables provide an overview of the 40 fee recommendations presented across the evaluated service areas (in the order they appear on the Fees By-Law, including proposed changes / additions and estimated revenue impacts, where available):

Description of Recommendation	Proposed Fee Changes / Additions						Estimated Revenue Gain / (Loss)	
	Fee / Charge	2024 Fee	Benchmark Rate	Activity-based Costing	Suggested 2025 Fee	% Change		
<b>Planning<sup>[1]</sup></b>								
R27	Adjust Zoning By-law Amendment fee based on cost recovery assessment.	Zoning By-law Amendment	3,000.00	2,492.00	5,124.86	4,500.00	50	<b>\$36,000</b>
R28	Adjust primary site plan control agreement fees based on cost recovery assessment.	Site Plan Control Agreement - Major (Commercial/Industrial/Institutional/Multi-Residential)	5,000.00	2,660.00	14,910.58	7,500.00	50	N/a <sup>[2]</sup>
		Site Plan Control Agreement Amendment - Major (Commercial/Industrial/Institutional/Multi-Residential)	2,500.00	1,446.00	7,455.29	3,750.00	50	N/a <sup>[2]</sup>
		Site Plan Control Agreement - Minor (Residential)	1,000.00	1,050.00	2,960.02	1,500.00	50	<b>\$2,500</b>
		Site Plan Control Agreement Amendment - Minor (Residential)	500.00	613.75	1,480.01	750.00	50	N/a <sup>[2]</sup>
R29	Adjust primary consent (severance) fees based on cost recovery assessment.	Consent (Severance) - New Lot/Lot Addition/Boundary	1,500.00	1,601.00	2,519.15	2,250.00	50	<b>\$4,500</b>
		Adjustment/Technical/Easement/Right-of-Way/Validation of Title						
		Consent (Severance) - For Each Subsequent Lot/Lot Addition/Boundary Adjustment	1,000.00	1,131.00	1,437.04	1,500	50	<b>\$11,500</b>

[1] Given the significant spread between current planning rates and activity-based costing estimates, interim fee increases of up to 50% have been proposed for most fees to improve cost recovery rate. Based on 2023 figures, these changes would raise the service area's cost recovery rate from 40% to over 50%.  
 [2] Revenue impact listed as n/a as Township reported zero volumes in 2023.

# Summary of Recommendations (10/11)

The following tables provide an overview of the 40 fee recommendations presented across the evaluated service areas (in the order they appear on the Fees By-Law, including proposed changes / additions and estimated revenue impacts, where available):

Description of Recommendation	Proposed Fee Changes / Additions						Estimated Revenue Gain / (Loss)
	Fee / Charge	2024 Fee	Benchmark Rate	Activity-based Costing	Suggested 2025 Fee	% Change	
<b>Planning</b>							
R30 Adjust common subdivision or condominium agreement fees based on cost recovery assessment.	Subdivision or Condominium Agreement	2,000.00	2,690.00	5,757.63	3,000.00	50	N/a <sup>[1]</sup>
	Subdivision or Condominium - Comments on New Draft Plan	2,500.00	2,416.67	7,197.04	3,750.00	50	N/a <sup>[1]</sup>
	Subdivision or Condominium Deposit	5,000.00	3,495.00	N/a	10,000.00	100	N/a
R31 Adjust minor variance fee based on cost recovery assessment.	Minor Variance	1,200.00	1,221.00	1,933.26	1,800.00	50	<b>\$36,600</b>
R32 Adjust deeming by-law application fee based on cost recovery assessment.	Deeming By-law Application	750.00	564.00	1,864.79	1,125.00	50	<b>\$1,125</b>
R33 Adjust common official plan amendment fees based on cost recovery assessment; consider future changes to better delineate between major and minor Official Plan Amendments to improve cost recovery rates on complex applications that incur higher administrative costs on the Township to complete.	Official Plan Amendment (minor)	3,000.00	2,633.33	5,124.86	4,500.00	50	<b>\$9,000</b>
	Official Plan Amendment (major)	5,000.00	4,325.00	6,533.07	6,500.00	30	N/a <sup>[1]</sup>
R34 Adjust pre-consultation fees based on cost recovery assessment.	Pre-Consultation Fee (Minor Variance, Consent, Site Plan Control - Minor, Zoning By-law Amendment)	250.00	253.75	491.98	375.00	50	<b>\$12,250</b>
	Pre-Consultation Fee (Site Plan Control - Major, Official Plan Amendment, Plan of Subdivision/Condominium)	350.00	550.00	583.23	525.00	50	<b>\$175</b>

# Summary of Recommendations (11/11)

The following tables provide an overview of the 40 fee recommendations presented across the evaluated service areas (in the order they appear on the Fees By-Law, including proposed changes / additions and estimated revenue impacts, where available):

Description of Recommendation	Proposed Fee Changes / Additions						Estimated Revenue Gain / (Loss)
	Fee / Charge	2024 Fee	Benchmark Rate	Activity-based Costing	Suggested 2025 Fee	% Change	
<b>Building / Septic Services<sup>[1]</sup></b>							
<b>R35</b> Adjust floor for minimum building permit fee to better align with rates charged elsewhere and reflect fixed costs for administration.	Minimum Building Permit Fee	150.00	227.00	-	200.00	33	<b>\$600</b>
<b>R36</b> While below comparator rates charged elsewhere, rates for residential and commercial plumbing permits to remain consistent based on cost recovery assessment (while providing buffer) but increase plan examination fee based on internal costs on Township.	Residential Plumbing Permit	100.00	185.00	74.49	100.00	-	-
	Commercial Plumbing Permit	100.00	157.50	74.49	100.00	-	-
	Residential/Commercial Plumbing Permit Plan Examination	50.00	162.50	63.01	75.00	50	<b>\$3,300</b>
<b>R37</b> While below comparator rates charged elsewhere, rates for water and sewer connection permits to remain consistent based on cost recovery assessment (while providing buffer).	Water Connection Permit	100.00	175.00	74.49	100.00	-	-
	Sewer Connection Permit	100.00	175.00	74.49	100.00	-	-
<b>R38</b> Adjust rate for septic system reviews based on cost recovery assessment to provide greater buffer for complex reviews.	Septic System Review	75.00	161.25	68.75	100.00	33.3	<b>\$2,200</b>
<b>R39</b> Consider introducing a new septic inspection program with associated Septic Re-inspection Fee to cover costs for periodic re-inspections of septic systems to ensure they are properly maintained and functioning.	N/a	N/a	30-350 <sup>[1]</sup>	-	150.00	N/a	<b>\$60,000</b>
<b>R40</b> Adjust additional inspection rate based on cost recovery assessment.	Additional Inspections (Deemed Necessary by CBO)	100.00	121.00	116.57	125.00	25	<b>\$25</b>

[1] Ontario's Building Code Act mandates a public process (e.g., public notice, meetings) when a change in municipal building fees is proposed.

[2] Benchmark rate based on a preliminary scan of nearby municipalities and those with similar profile who have implemented a septic inspection program. Rates range significantly depending on these inspections being completed in-house vs third party contractors (\$150 typical for in-house).

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## 3.2: Longer-term Opportunities



Ingrid Saaliste

# Longer-term Opportunities (1/7)

**Based on the information collected to date and engagement with Township staff, this section outlines the proposed set of longer-term opportunities that could be pursued to drive greater revenue generation.** These additional recommendations generally fall outside of the Township's Fees and Charges By-Law but should be considered priority action items for staff over the medium to longer-term.

## Electronic / Online Systems

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**Summary of Opportunity:** At present, there is no centralized electronic booking and payment system for reserving facility space or paying recreational fees in the Township, with staff using outdated and time-consuming administrative processes to handle reservations and payments by hand (increasing risk and potential for revenue loss).<sup>1</sup> This impacts both efficiency in service delivery and limits utilization and revenue as residents or visitors cannot easily determine what facilities are available to rent or programs to participate in. A new electronic booking and payment system would facilitate new revenue sources while also ensuring payments are processed in a user-friendly manner, resulting in increased utilization and corresponding revenues.

**Potential areas for exploration include:**

- **IT Strategic Plan** – the Township had a [Modernization of Electronic / Online Services draft report](#) from 2020, and the development of an updated IT Strategic Plan is planned for the 2025 budget process. Updating this plan will help guide the Township's longer-term vision for delivery of digital services to residents and businesses, review IT and digital infrastructure to identify gaps, and plan investments accordingly. We recommend this plan be pursued to help guide an investment in a centralized electronic booking and payment system.
- **Online schedule and booking system** – there is no online schedule or booking system available for parks, recreation, and facilities. While the Township maintains several facilities for community use (which we heard are often underutilized), including ice time at the MacTier Arena and other park spaces, there is currently no mechanism for residents or outside users from nearby communities to see what is available and book space. For example, at present, prospective ice users at MacTier Arena would need to call or email staff about availability, wait for a response, and then pay cash on arrival if space is available. These processes discourage utilization of spaces particularly when nearby communities offer more seamless experiences, which impact cost recovery rates and ultimately increase tax subsidization required for parks and recreation.
- **Electronic payment system** – a cross-Township electronic payment system would streamline permit processes and facilitate ease of payment for service users (and importantly for visitors) and reduce the reliance on cash transactions.

# Longer-term Opportunities (2/7)

## Implementation of a Municipal Accommodation Tax (MAT)

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**Summary of Opportunity:** Under Ontario's Municipal Act, lower or single tier municipalities are allowed to charge a mandatory MAT, sometimes referred to as a "hotel tax," for the purchase of transient (under 30 days) accommodations. The tax is only imposed on visitors, with half of the revenue collected being made available for the purpose of promoting local tourism. Originally enacted in 2017, the use of MATs has greatly expanded in recent years as municipalities look for more diverse revenue tools. MATs are now charged in many major municipalities, with the majority of clients being non-residents.

Currently, the Township of Georgian Bay does not charge a MAT to visitors but has recently implemented short term rental registration fees. Staff have explored the potential implementation of an additional 2% MAT as a tool to support tourism related activities and infrastructure upgrades. According to staff, a conservative estimate of MAT revenue is between \$100,000 to \$200,000 per year, with 50% of revenue shared between The Georgian Bay Mniidoo Gami Biosphere and the Southeast Georgian Bay Chamber of Commerce. As a municipality with natural tourism appeal, a MAT could provide Georgian Bay with significant new revenues from non-residents that would support municipal programs and reduce the burden on the property tax base. As of October 2024, no decision has been made regarding a MAT and Council has deferred this proposal until further discussions take place with key stakeholders.

**Potential areas for exploration include:**

- **Determine the vision** – while providing revenue for the Township and tourism groups, a MAT also introduces new complexities and obligations on short-term rental owners. It is therefore important to answer fundamental questions about this tax – what strategic purpose will it serve? How will Georgian Bay's share of revenue be used and what benefits will be generated? How can the Township ensure the process is user friendly to incentivize compliance?
- **Setting the rate** – when compared to other municipalities who have imposed a MAT, the proposed 2% rate would fall on the low-end. For example, a brief survey indicates most MAT rates are set between 3-5%: Lake of Bays: 4%; Midland: 2.5% rising to 4% in 2026; Huntsville: 4%; Northern Bruce Peninsula: 4%; Prince Edward County: 4%. A higher MAT or a phased-in approach could be explored (e.g., start at 2% and rise to 4% over three years).
- **Implementation considerations** – to properly launch a MAT and to encourage maximum compliance, the Township will need to consider factors such as how to properly inform accommodation operators (large and small) of the MAT and provide guidance in applying the rules, how operators will remit funds to the municipality (including an easy-to-use online payments system), and what monitoring and enforcement activities will occur for non-compliance. As the MAT is still a relatively new tool and staff have some flexibility around the design of the tax, we observe that many municipalities are taking different approaches to roll-out. As a result, should Council recommend moving forward with a MAT, we recommended that best practices / considerations from peer municipalities be evaluated, as well as the process/software being utilized, prior to the drafting of a by-law.

## Longer-term Opportunities (3/7)

### Maximizing Marina Revenue

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**Summary of Opportunity:** Currently, the Township of Georgian Bay maintains several docks, boat launches (at least 10), and other municipal marina facilities for residents and visitors. Marina facilities are generally costly to maintain and require regular staff inspections. However, we understand the Township has not historically maximized its revenue sources from these facilities, particularly for transient boaters from outside the Township who use / dock at municipal facilities but do not pay any user fees nor support the local tax base.

**Potential areas for exploration include:**

- **Marina surcharges** – we understand staff have explored potential surcharges on marinas for transient boaters who are not ratepayers in the Township to recover costs borne to the Township for services used by those boaters. Transient boaters could be distinguished by requiring proof of local address, allowing for collection of a non-resident fee or surcharge remitted to the Township. However, any potential surcharge for non-residents should be applied to all marinas, ensuring consistency, and a suitable rate determined that balances the need for revenue without significantly impacting marina operations.
- **Boat launch and dockage fees** – the Township currently does not charge for boat launches at its municipal facilities. While we understand the Township has instead focused on paid parking fees in some boat launch areas for revenue purposes (noting potential challenges with enforcement), daily boat launch fees of between \$15 to \$20 are not uncommon in waterfront municipalities across Ontario. Introducing a fee for boat launches at select locations (after the introduction of an electronic permitting / online booking system) could be explored, at least for visitors and non-residents. Concerns regarding enforcement could be mitigated through ease of payment, enhanced spot checks / visibility by By-Law Services, and technology. In addition, the Township also maintains dockage that is currently used for free by transient boaters and we understand these facilities could be made into paid slips with relatively little capital investment and with By-Law Services providing enforcement. This is also a common practice in communities across Ontario and places a value on the infrastructure being provided. Like other potential marina fees, this could be implemented after the introduction of an electronic booking and payment system, as the current process would make it challenging for customers to pay and for the municipality to collect.
- **Advertising fees / naming rights** – we understand there are opportunities to increase revenue from existing municipal advertising space at marina facilities and to explore potential naming rights. Regarding advertising, in some situations we heard that spaces in marinas are being used by businesses, but the Township may not be collecting annual fees. There may be other infrastructure along waterways that could be leveraged for advertising revenue. Advertising at these seasonal facilities could be creatively packaged and marketed to optimize revenue and ensure consistency across municipal facilities. We note that while the Township has a fee schedule for advertising at the MacTier Arena, it does not have a similar marina advertising schedule.

# Longer-term Opportunities (4/6)

## Maximizing Township Facilities

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**Summary of Opportunity:** Outside of marina facilities, the Township owns and manages other assets that could potentially be better leveraged for revenue generation for both residents and visitors. As these facilities incur ongoing costs, increasing utilization can help improve cost recovery ratios that will reduce pressure on property taxes, while also improving the customer experience and increasing community engagement – a stated goal in the Township’s most recent [Strategic Plan](#). Business Plans should be a key component within the budget process to implementing these changes and supporting new initiatives.

**Potential areas for exploration include:**

- **Recreation and Culture Business Plan** – we observe that at present, the Township does not have an overarching business plan to guide the development, enhancement, or management of its recreational facilities, programs, and services. As noted, the Township owns a number of assets that could be leveraged, but staff currently lack a clear strategy on how to do this (including desired cost recovery rates for recreation programs and services). If the municipality were able to increase utilization of these facilities, the impact of their associated costs would be limited. We recommend this plan be pursued first to help guide needed enhancements to recreation facilities and programming.
- **Community Centres** – we heard that the Township’s community centres and other recreational facilities are often underutilized. However, this is partially due to the lack of dedicated resources (i.e., recreational coordinator) to organize and host community events and programming. While we understand the Township previously had a recreational coordinator position and now relies primarily on community groups to organize programming, reinstating this role (even in a part-time manner) and strategically focusing on high-demand programming could increase options for residents and collect new revenue. This position could also help drive new and creative uses of existing spaces and identify opportunities for new sponsorships and/or naming rights at community centres and other facilities. Where possible, the Township should also explore joint-use agreements with neighbouring communities which will increase utilization and revenues. *Note: both opportunities should be informed by a Recreation and Culture Business Plan.*
- **Honey Harbour Public School** – we understand the Township finalized the purchase of this property in late-2023 to preserve the site for future community use and/or redevelopment. At present, this property is mostly vacant and a valuable asset in the center of the Honey Harbour community that could be leveraged for future community benefit. The Township should begin planning for the longer-term use of this site through a dedicated Master Plan which could include multiple users (e.g., creating a Community Hub with a variety of services under one roof) to maximize impact of the purchase while exploring shorter-term opportunities for potential revenue generation (e.g., renting of excess space to local businesses, co-working spaces, paid parking during summer months). Naming Rights could also be considered for this facility.

# Longer-term Opportunities (5/7)

## Minimizing Forgone Revenue

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**Summary of Opportunity:** At present, we understand there is no overarching or formalized policy with regards to waiving fees across the Township<sup>[1]</sup>, nor is annual foregone revenue tracked across all service areas to understand the overall financial impact of this practice. We heard that the Township often waives fees for residents, particularly for recreational facility use but also increasingly for other services (e.g., parkland fees), which represents forgone revenue for service delivery that could help improve cost recovery levels and relieve pressure on property taxes.

**Potential area for exploration includes:**

- **Township-wide Fee Waiver Policy** – we recommend Georgian Bay develop a Township-wide policy to formally guide staff and Council on fee waiver requests from members of the public. This policy would outline the process for staff to review requests, provide their advice to Council, and importantly, publicly report on foregone revenue figures during the annual budget process (highlighting both the budget impact of fee waivers and providing context for any under-realized department revenues). The Township may also consider including a requirement where waived fees for certain services (e.g., development fees) would need to be offset internally through other revenue sources.
- **Community grants** – as an alternative to fee waivers for community groups wishing to host events, programs, or other services to the community, the Township may instead consider a dedicated grant program where eligibility is prescribed and budget impacts are better understood and tracked, while achieving a similar objective/outcome for residents.

# Longer-term Opportunities (6/7)

## Improving Cost Recovery Ratios

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**Summary of Opportunity:** at present, Township departments are recovering between 100% of operating and capital costs for Building/Septic Services, to under 10% for Fire Services and Operations – Public Works, with many other departments recovering between 20-40% of costs (see page 51 for all service area cost recovery rates). Regarding the Planning Department specifically, current fees and charges are recovering about 40% of costs when accounting for both operating and capital expenses. We understand there is an interest in increasing the cost recovery ratio for this department specifically to better account for the costs of complex planning applications and increased staff time. To assist in this effort, StrategyCorp conducted a detailed activity-based costing exercise for a selection of priority planning fees and charges, identified in consultation with Township staff, as the basis for future rate recommendations.<sup>[1]</sup>

**Potential areas for exploration include:**

- **Activity-based costing for remaining fees** – as noted, StrategyCorp conducted a detailed activity-based costing exercise for a selection of priority fees and charges as part of this Final Report. However, there are other service areas and fees where activity-based costing should be considered in the future, particularly around recreation fees that are often more heavily subsidized by the municipal tax base given their broader community benefits. As a result, we recommend activity-based costing be conducted on the remaining services with associated fees that were not evaluated through this review.
- **Determining cost recovery approach for planning** – we observe that at present, evaluated planning fees in Georgian Bay are not recovering the full cost of service delivery, when accounting for all processing costs (relevant direct, indirect, and capital costs). However, in many cases, the existing rates are already above nearby comparators (though well below higher-growth municipalities in southern Ontario). As a result, interim fee adjustments have been proposed to balance the need for a higher cost recovery rate for the Planning Department with the potential negative impact on growth and development, particularly considering rates in nearby communities. Based on 2023 figures, these changes would raise the service area's cost recovery rate from 40% to over 50%. To mitigate the potential impact of these increases, the Township may consider a phased approach over 3-5 years, starting in 2025. Moving forward, we also recommend the Township consider exploring a dedicated process review to identify potential internal efficiencies (with the aim of reducing staff time required per application) to move closer to full cost recovery without the need for significant rate increases in the future.

# Longer-term Opportunities (7/7)

## Developing a Parking Strategy

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**Summary of Opportunity:** Parking fees are traditionally used to offset operating and maintenance costs for parking facilities. The Township currently owns and maintains several parking lots, and we understand there is an interest in charging visitors for parking while preserving free parking permits for ratepayers. Staff are also currently evaluating the possibility of upgrading some municipally-owned lots to facilitate paid parking.

Balancing the supply and demand of parking spaces and the potential expansion of paid parking in Georgian Bay was a common theme in consultations. However, this issue has been contentious with many residents and cottage associations in the community and deserves a dedicated focus to understand the nuances and arrive at a satisfactory resolution.

**Potential area for exploration includes:**

- **Parking Strategy** – given the significant concerns related to parking, we recommend the Township conduct/develop a broader Parking Strategy that would engage with the community and aim to understand current and future parking needs, determine ideal share of municipal subsidization for parking through property taxes vs. parking fees, evaluate paid parking rates for visitors and permit options for residents, among other factors. This could lead to informed recommendations that would help address demand for parking while balancing the need for cost recovery through new revenue generation.

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## Section 4: Conclusion and Next Steps



Ingrid Saaliste

# Conclusion and Next Steps

This final report is intended to serve as a blueprint for adjusting specific fees and investigating longer-term opportunities in a manner that aligns with the Township's commitment to fairness, transparency, and the achievement of its strategic goals and objectives.

## Final Remarks

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- As noted, all recommendations are subject to Council consideration and approval, ensuring alignment with Council's policy priorities and cost recovery goals for the Township and its community members.
- While proposed fee adjustments have been presented in section 3.1, in situations where fee increases are significant (e.g., exceeding a 50% rise), the Township could consider phased annual increases over a set period. This approach could help mitigate the financial impact on residents, making the transition more manageable, if required.
- As with any change to user fees, it is critical for the Township to continue engaging with local user groups and other relevant parties. Such engagement is essential (and required for building fees) to ensure that the rationale behind adjustments is clearly communicated to community members.
- Finally, the Township should continue to explore and integrate cost recovery mechanisms into the annual budgeting and Fees By-Law review process, emphasizing that regular re-evaluation of fees and charges is critical for continuous improvement.

## Next Steps

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- As a next step in this process, staff should evaluate both the specific fee adjustments and longer-term opportunities and begin planning for the desired changes / investments to incorporate into the upcoming budget process.
  - To assist with evaluating the budgetary impact of fee adjustments, StrategyCorp has included the estimated revenue impacts based on recent fee volumes (*note: these estimates do not account for potential changes in demand, if any, resulting from fee adjustments or external factors*).

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## **Appendix A:** Overview of Community Engagement and Feedback



Ingrid Saaliste

# Engagement Activities

Between May-July 2024, StrategyCorp facilitated several engagement methods to gather valuable insights and perspectives regarding the current state of the Township's fees and charges and potential opportunities for new revenue generation:



## 1:1 Interviews

Conducted virtual interviews with the Township of Georgian Bay Mayor, Chief Administrative Office, and selected Department Heads and managers / supervisors. This includes follow up conversations with staff to validate data and findings.



## Focus Group Discussions

Facilitated a focus group with members of the Township of Georgian Bay Council and three staff focus groups based on service area (i.e., Corporate and Finance, Planning and Buildings, Operations and Fire Services). Also invited 12 local cottage associations and selected community partners (e.g., SEGBAY Chamber of Commerce) to an external focus group.



## Surveys

Launched a digital resident survey (with option for paper submission) between June 7<sup>th</sup> – July 12<sup>th</sup> to hear directly from residents and service users in the community. This survey had a strong response rate and received an impressive 302 total submissions before closing. Detailed survey findings can be found in the Appendix.

# Engagement Results – Key Themes

The following slides outline the key themes received to date through StrategyCorp’s internal and external engagement activities, including interviews, focus groups, and the resident survey:



## Ensuring fairness across all user groups:

A critical element of this work is to ensure that the costs to provide municipal programs and services are being fairly distributed across ratepayers and visitors. There is a perception that some service users (e.g., cruiser boats in marina) are not contributing to the costs of providing services or maintaining infrastructure, which is contributing to higher property tax rates and an increased financial burden on residents. This is particularly important in Georgian Bay as the Township is heavily reliant on residential property taxes to fund service delivery with a relatively small commercial and industrial tax base.



## Water vs. road-access properties:

A unique feature of the Township of Georgian Bay is the number of water access-only properties and the respective impact to municipal service delivery and usage. We heard that water access residents are less likely to utilize municipal programs or services (particularly recreation, emergency services) as much as road access residents do, despite paying the same property tax rate. On the other hand, some municipal services cost more to provide to water access-only properties (e.g., on-site inspections).



## Untapped resources exist:

We heard of several revenue generating opportunities that could be explored in Georgian Bay, particularly with regards to better utilization of existing municipal facilities. For example, the MacTier Arena was highlighted as an underutilized asset that could (with proper supports) be better leveraged for community programming and revenue generation. Better leveraging of the cemetery and marinas were also raised as areas to explore.



## Aligning fees with neighbours:

There is an interest in ensuring the fees and charges levied by the Township are consistent with nearby communities (i.e., are we under or overcharging?), and if not consistent, whether rate adjustments should be made. Note that a benchmarking exercise was conducted as part of this interim report which will help situate Georgian Bay’s fees with those of nearby municipalities.

# Engagement Results – Key Themes

The following slides outline the key themes received to date through StrategyCorp’s internal and external engagement activities, including interviews, focus groups, and the resident survey:



## Modernizing the permitting system:

There is a critical need for Georgian Bay to adopt a new electronic booking and payment system for municipal programs and services. While a basic service is available on the Township’s website for paying certain fees (e.g., short-term rental fees, dog tags), there is currently no electronic system for reserving facility space or paying recreational fees, with staff using outdated and time-consuming administrative processes to handle reservations and payments by hand. A new electronic permitting system would increase staff efficiency and facilitate the exploration of new revenue sources that would otherwise not be possible.



## Forgone revenue:

We heard that the Township regularly waives fees for residents, particularly for recreational facility use but also increasingly for other services. While this practice may be desirable in some cases, it represents forgone revenue that could otherwise be used for service delivery and to relieve pressure on property taxes. We understand that at present, there is no overarching policy with regards to waiving fees across the Township, nor is annual foregone revenue tracked and publicly reported on across service areas to understand the overall financial impact.



## Focus on balancing recoveries of expenditures:

Some members of the public (about 10% of those who provided written feedback on new revenue generating ideas in the resident survey) expressed a desire for the Township to address its internal cost structure (including assessing staffing levels) and provide a better return on investment before exploring additional revenue sources. While this feedback was raised, this review will help balance the interest in generating revenue between user fees and general taxation.



## Increasing cost recovery rates:

There is an interest in reviewing the cost recovery ratios for some service areas and where feasible, identifying strategies to increase those ratios to help relieve the burden on property taxation. In particular, planning services was one area highlighted where a higher cost recovery ratio was desired by better scaling planning fees to the size / complexity of the project.

# Engagement Results – Key Themes

The following slides outline the key themes received to date through StrategyCorp’s internal and external engagement activities, including interviews, focus groups, and the resident survey:



## Addressing the parking question:

A common theme in consultations related to an ongoing debate about the expansion of paid parking in Georgian Bay and the interest in charging visitors for parking while preserving free parking permits for ratepayers. The Township currently operates one paid lot in Port Severn which we understand is collecting enough revenue to offset its costs, and staff are currently evaluating the possibility of upgrading other municipally-owned lots for paid parking. However, this issue has been contentious with many residents in the community.



## Opportunity for more programming:

While the Township and community partners have invested in new pickleball courts in Honey Harbour and operate some organized programming in municipal facilities, we heard there remains a general lack of community programming in the Township, particularly for youth (e.g., no day camps) and seniors. This is partially due to the Township not having a dedicated recreation coordinator to organize and operate programs on behalf of the municipality.

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## **Appendix B:** Overview of User Fees and Charges Analysis



Ingrid Saaliste

# Summary of Findings – Fees and Charges Analysis

The following slides outline key themes from our internal analysis of Georgian Bay’s financial data and a comparison of the Township’s cost recovery levels against five selected municipal comparators according to FIR data submitted to the provincial government:



## Internal Cost Recovery Ratios

Based on budget data, the Township is recovering over 100% of operating and capital costs for Building/Septic Services at a service area-level. On the other hand, Fire Services and Operations – Public Works are both recovering under 10% when accounting for both operating and capital costs, whereas Financial Services, Clerk, Cemetery, and Planning are recovering between 20-40% of costs.



## Cemeteries

Georgian Bay’s cost recovery for cemeteries (based on FIR data) in 2021 (43%) was slightly below the comparator average (48%). However, in 2022, the Township fell well below average with a cost recovery rate of 28% compared to the average of 50%. Bracebridge was an outlier in this group, with a significantly higher cost recovery rate for their cemeteries in both years.



## Fire Services

Georgian Bay’s cost recovery for Fire Services (based on FIR data) is above average, with the Township’s cost recovery rate for 2021 at nearly 10% compared to the comparator average of 4%. This trend continued in 2022, where the recovery rate (12.1%) was twice as high as the next highest comparator.



## Recreation & Cultural Services

Georgian Bay’s cost recovery rate of around 5% for recreation and culture services (based on FIR data) was slightly above the comparator average in 2021 but fell below average in 2022 with higher recovery rates in Bracebridge and Severn. This may reflect higher revenues in these municipalities as the pandemic’s impact on this service area continue to ease.



## Planning

Georgian Bay’s cost recovery rate of 12.8% for planning services (based on FIR data) was significantly below the comparator average in 2021, but the Township nearly achieved the average in 2022. Some comparators (notably Muskoka Lakes and Severn) consistently recover higher cost recovery ratios from planning.

# Overall Service Area Cost Recovery Rates

Utilizing internal financial data from the Township for the year 2023, the table below examines cost recovery information across each service area holistically. While the overall cost recovery percentages for the respective service areas do not offer intricate details regarding the adjustment of individual fees or charges,<sup>1</sup> they do provide a general indication of the overarching direction in which rate adjustments may be necessary and/or where the exploration of new revenue sources is most critical:

Appendices	2023 Operating Budget Cost Recovery % <sup>2</sup>	2023 Operating + Capital Cost Recovery % <sup>3</sup>
"A" – Administration <sup>4</sup>	-	-
"B" – Financial Services	24%	23%
"C" – Clerk	26%	25%
"D" – Cemetery	34%	33%
"E" – Sustainability <sup>4</sup>	-	-
"F" – Fire Services	13%	9%
"G" – By-Law Services	45%	38%
"H" – Operations - Public Works	8%	7%
"I" – Operations – Parks, Recreation & Facilities	24%	13%
"J" – Planning	40%	40%
"K" – Building / Septic Services <sup>5</sup>	124%	117%

<sup>1</sup> Detailed cost recovery rates for priority fees and charges will be explored in Phase 3 activity-based costing; see section 3.1 for a proposed list of fees and charges for analysis.

<sup>2</sup> Given the challenge of isolating costs directly associated with user fees from the financial data, the presented cost recovery percentages encompass revenue and expenditures from all sources within each service area.

<sup>3</sup> Capital costs (i.e., for facilities, fleet, equipment) have been derived from the annual capital requirements outlined in the Township's 2020 Asset Management Plan and allocated to the appropriate service areas; due to the age of these figures, these annual requirements may reflect an underestimate of capital needs in 2024.

<sup>4</sup> Cost recovery rates for administration and sustainability have been excluded from this analysis given their small volume and type of fees (i.e., photocopying, fundraising-related).

<sup>5</sup> Building / Septic Services collects maintenance fee revenue (approximately \$181k in 2023) that is unrelated to the issuance of permits or enforcement activities related to the Building Code Act but is accounted for within the service area; 2023 cost recovery figures when excluding this revenue source would be 94% for operating and 88% for operating + capital.

# Examining Comparator Cost Recovery Data

The following slides present a graphical comparison of the cost recovery percentages for select service areas between the Township of Georgian Bay and five selected municipal comparators according to FIR data submitted to the provincial government:

## Methodology, Assumptions, and Notes

---

- The analysis examines FIR data from both 2021 and 2022 (most recent data available for all comparators) to help provide a comprehensive evaluation of cost recovery percentages after the Covid-19 pandemic, which had significant revenue impacts for several service areas including parks, recreation, and facilities.
- Provincial and federal grant revenue is excluded from this analysis to facilitate a consistent comparison between the revenue generated from user fees and the corresponding expenses associated with those fees.
- Relevant comparative FIR data was available for Appendix "D" – Cemetery, Appendix "F" – Fire Services, Appendix "I" – Operations – Parks, Recreation & Facilities, and Appendix "J" – Planning.
- Note there are no active cemeteries with FIR data to report in Tiny Township.

## Limitations on FIR Data

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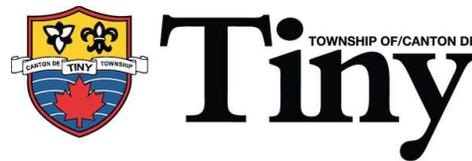
- When FIR data was utilized to assess overall cost recovery rates among comparator municipalities, note that the analysis considered only total user fee revenue and total service area expenses, as it was not possible to isolate fee-related expenses specifically. Consequently, this data **should be used for general comparisons only** and not as a primary indicator of the Township's internal performance.
- In addition, for other service areas not listed above (e.g., Financial Services, Clerk, By-Law Services), FIR data is not reported in a manner that can be feasibly compared.

# Overview of Selected Comparators

On the following four slides, the Township of Georgian Bay is compared to five key comparators the immediate region:

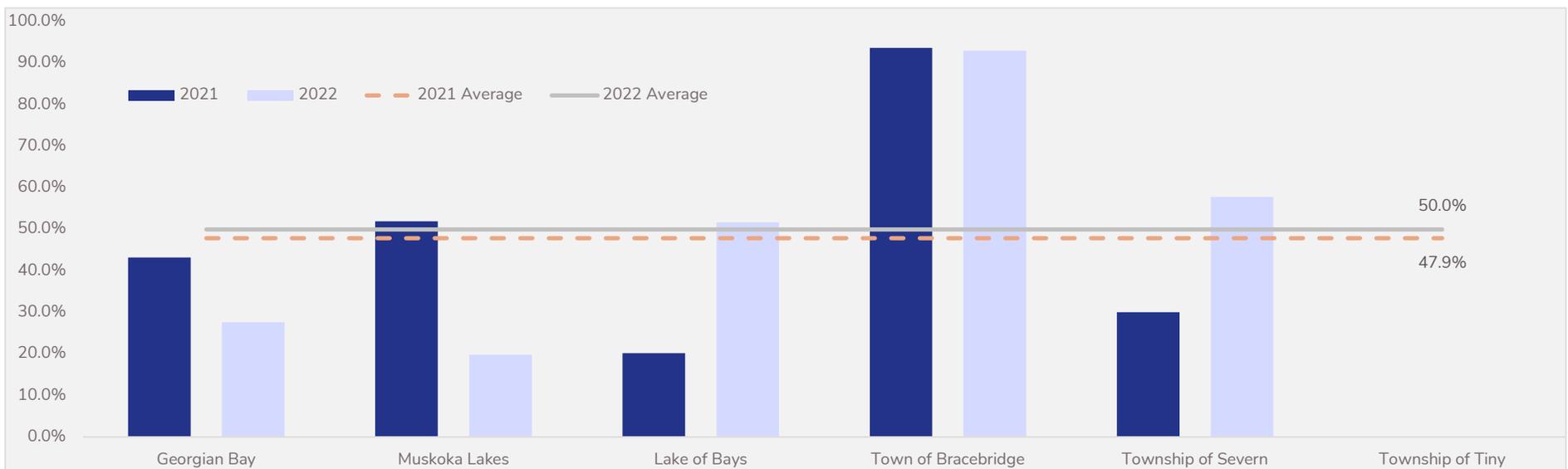
## Selected Comparators

- Five comparators for Georgian Bay were chosen, including the **Township of Muskoka Lakes**, **Township of Lake of Bays**, **Town of Bracebridge**, **Township of Tiny**, and **Township of Severn**.
- These municipalities were selected for this benchmarking analysis based on various factors, including geographic location (including presence of coastal areas and inland lakes), demographics, economic characteristics, resident populations (including significant seasonal populations), and input/advice from the Georgian Bay project team.
- The Township of The Archipelago was also considered for comparison, however, the lack of comparable services meant that insights are limited from this municipality.



# Cost Recovery Comparison – Cemeteries

The graph below illustrates a comparative analysis of cost recovery percentages (based on FIR submissions) pertaining to cemetery fees and charges between the Township of Georgian Bay and the five selected comparator municipalities:<sup>1</sup>

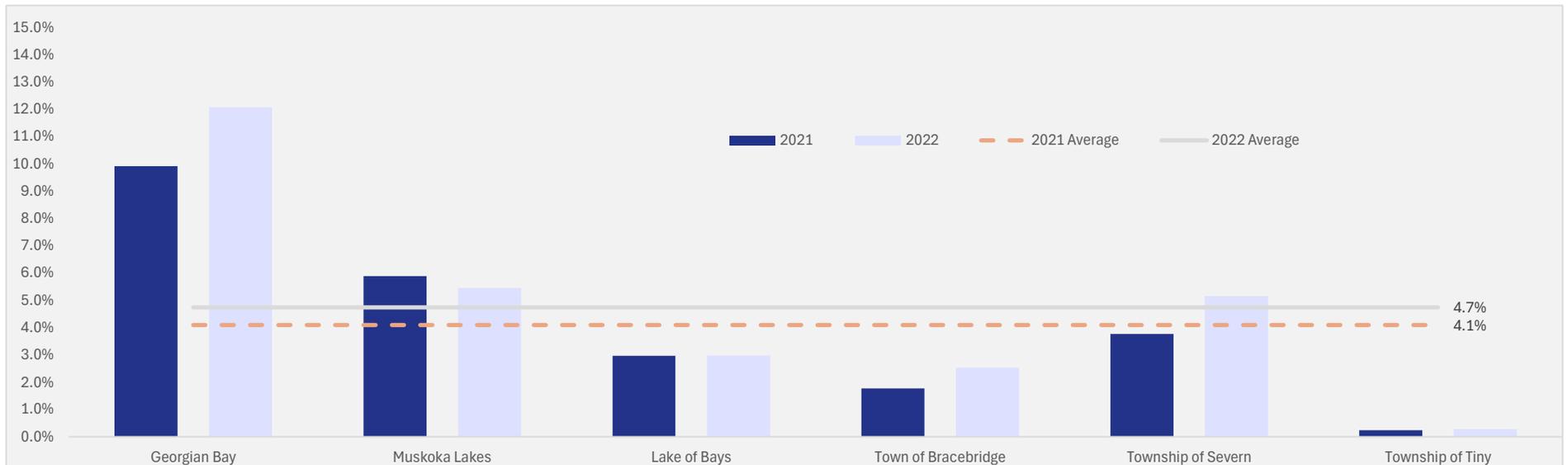


## Key Observations

- Georgian Bay’s cost recovery for cemeteries was below average in 2021 and 2022.
- Bracebridge is an outlier within this group, with a significantly higher cost recovery rate for their cemeteries in both years.

# Cost Recovery Comparison – Fire Services

The graph below illustrates a comparative analysis of cost recovery percentages (based on FIR submissions) pertaining to fire services between the Township of Georgian Bay and the five selected comparator municipalities:



## Key Observations

- Georgian Bay's cost recovery for Fire Services is above average, particularly in 2022 where the recovery rate (12.1%) was twice as high as the next highest comparator (Muskoka Lakes with 5.5%).

# Cost Recovery Comparison – Recreation & Cultural Services

The graph below illustrates a comparative analysis of cost recovery percentages (based on FIR submissions) pertaining to parks, recreation, and cultural services between the Township of Georgian Bay and the five selected comparator municipalities:

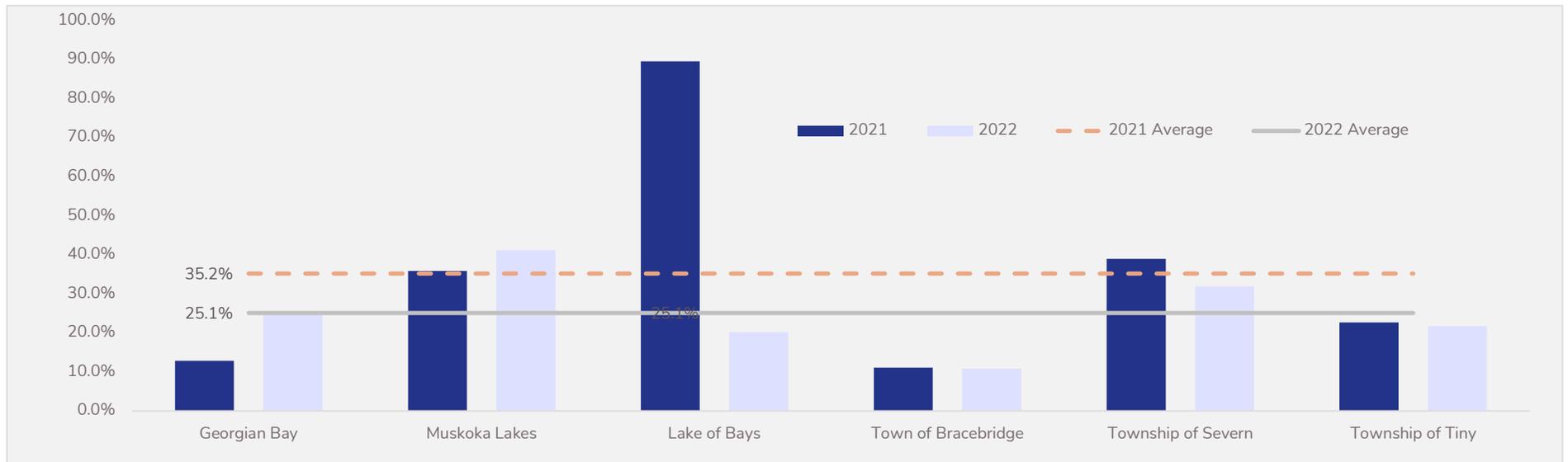


## Key Observations

- Georgian Bay's cost recovery for recreation and culture services was slightly above average in 2021 but fell below average in 2022 with higher recovery rates in Bracebridge and Severn. This may reflect higher revenues in these municipalities as the pandemic's impact on this service area continued to ease.

# Cost Recovery Comparison – Planning Services

The graph below illustrates a comparative analysis of cost recovery percentages (based on FIR submissions) pertaining to planning and zoning fees between the Township of Georgian Bay and the five selected comparator municipalities:



## Key Observations

- Georgian Bay's cost recovery for planning services was significantly below average in 2021 (though Lake of Bays is skewing the data in this year) but nearly achieved the average in 2022. Some comparators (notably Muskoka Lakes and Severn) consistently recover higher cost recovery ratios from planning.

---

## **Appendix C:** Overview of Municipal Benchmarking Analysis



Ingrid Saaliste

# Comparator Benchmarking Information

The benchmarking analysis was based on the outlined fees and charges appendices below. The analysis involved comparing these appendices against five key comparators the immediate region. This process of data collection and analysis offers insights into how the Township compares and “measures up” to nearby communities.

## Fees and Charges Appendices Analyzed



Appendix "A" – Administration



Appendix "B" - Financial Services



Appendix "C" – Clerk



Appendix "D" – Cemetery



Appendix "E" – Sustainability



Appendix "F" - Fire Services



Appendix "G" - By-Law Services



Appendix "H" - Operations - Public Works



Appendix "I" - Operations - Parks, Recreation & Facilities



Appendix "J" – Planning



Appendix "K" – Building / Septic Services



**Benchmarking on its own should not be taken as a full assessment of a municipality's performance**

### No two municipalities are the same:

Identified differences in fees and charges can be reflective of geographical, policy, and political differences among comparator municipalities.

### Measure against yourself:

Municipalities should track internal metrics and performance to determine whether they are making year-over-year improvements or progress towards resident and Council priorities.

## Methodology

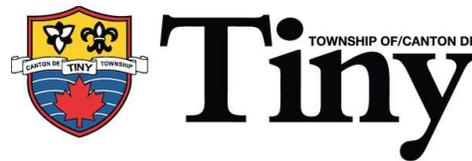
- If a reasonable comparison could not be identified for a fee or charge between the Township of Georgian Bay and one of the selected comparator municipalities, that specific fee or charge was excluded from the analysis to ensure consistency.
- The fees presented in this analysis do not incorporate HST (except Cemetery), ensuring a consistent basis for comparison.<sup>[1]</sup>
- In some cases where there were multiple instances of a similar service, an average of the associated fees or charges was used.

# Overview of Selected Comparators

On the following six slides, the Township of Georgian Bay is compared to five key comparators the immediate region:

## Selected Comparators

- Five comparators for Georgian Bay were chosen, including the **Township of Muskoka Lakes**, **Township of Lake of Bays**, **Town of Bracebridge**, **Township of Tiny**, and **Township of Severn**.
- These municipalities were selected for this benchmarking analysis based on various factors, including geographic location (including presence of coastal areas and inland lakes), demographics, economic characteristics, resident populations (including significant seasonal populations), and input/advice from the Georgian Bay project team.
- The Township of The Archipelago was also considered for comparison, however, the lack of comparable services meant that insights are limited from this municipality.



The following slides present key takeaways from the comparison of Georgian Bay's fees and charges with the five selected municipal comparators, with detailed comparator benchmarking results found in Appendix B.

# Key Takeaways – Administration, Financial Services, Clerk

Fee Appendix A, B, and C contain essential fees governing administrative processes, providing clarity on the costs that underpin the municipality's organizational backbone, from document requests to licensing fees. This slide highlights Georgian Bay's position relative to the selected comparator municipalities, outlining specific areas where the Township charges more / less for comparable fees.

- 1 Well-Positioned Fees** – Overall, Georgian Bay's Administration fees are mostly well-priced with about 50% of Finance fees in a similar range or slightly more than selected comparators. A similar trend exists for Clerk fees, with most of the Township's charges aligned with or somewhat more than comparators. Certain fees such as liquor licenses (new, renewal, temporary outdoor patio), and special occasion permits stand out as particularly high, with these charges between 21% to 56% more than the respective comparator average.
- 2 Lower Charges** – The Township charges significantly less than the comparator average for shore road allowance/road allowance application fees, license of occupation, and annual renewal of license of occupation with a difference of up to 80% less. This was a similar trend across each comparator municipality where data was available and presents an opportunity for the Township to consider increasing these fees to align more with its comparators.

# Key Takeaways – Cemetery

**Fee Appendix D contains the fees for all cemetery services, from burials to ownership rights.** This slide highlights Georgian Bay's position relative to the selected comparator municipalities, outlining specific areas where the Township charges more/less for comparable fees.

- 1 Lower Fees** – Overall, Georgian Bay's cemetery fees are significantly lower than its comparator municipalities, with the sale of 4' x 8' and cremation plots standing out as particularly low in contrast to the comparator average by 130% and 184% respectively. This theme applies to both resident and non-resident fees. Although the Township seeks to maintain affordable sale of plot charges for residents, an opportunity exists to consider aligning non-resident fees with its comparators.
- 2 Weekend & Holiday Surcharges** – A common theme amongst comparators was additional charges for burial services provided during the weekend or on a holiday, including in Muskoka Lakes, Bracebridge, and Severn. This is not uncommon as the staff time to provide for these services during the weekend or on holidays is typically subject to overtime pay, increasing overhead costs for the Township. Although Georgian Bay has a fixed rate for “Non scheduled working hours beyond normal work/hour,” an opportunity could exist to revise this and implement a per cent of service fee when these services are provided during the weekend or a holiday.
- 3 Limited Data** – Certain fees the Township charges are not included across all comparator's Fees and Charges By-Laws. One example of this is new indenture certificates which only Bracebridge had listed at \$113.00, in comparison to Georgian Bay's \$56.50. Additionally, Tiny Township does not have any cemetery fees publicly available, further reducing the scope of the data set.

# Key Takeaways – Sustainability, Fire Services

Fee Appendix E and F contain the fees for all sustainability and fire-related services, from emergency vehicle deployment to compliance and inspection services. This slide highlights Georgian Bay's position relative to the selected comparator municipalities, outlining different fee structures and specific areas where the Township charges more/less for comparable fees.

- 1** **Current Positioning** – Data indicates that the Township charges considerably less than comparators for responding to false alarms and deployments. Although these fees are often guided by the Ministry of Transportation (MTO) rate and are consistently priced across every municipality, the Township only charges a fraction of the full MTO guideline rate until the third occurrence or beyond. Other fees that stand out as considerably low are fire reports and burn permits. Despite overall lower fees, the Township's compliance reports across all building types are well positioned, with these particular fees in line with or higher than comparators.
- 2** **Fee Model Differences** – The Township's lower overall charges for fire services can be largely attributed to differences in fee models. Similar to Georgian Bay – Bracebridge, Tiny Township, and Severn do not charge for first-time false alarms whereas Muskoka Lakes and Lake of Bays charge the current MTO rate. Similarly, Georgian Bay and all comparators except for Severn and Tiny Township charge for second-time false alarms adding to the variation in fee models. Regarding burn permits, all comparators other than Bracebridge had at least one respective fee. Last, all comparators charge for fire prevention inspections whereas Georgian Bay does not, though we understand that the Township's current approach is intended to encourage compliance over revenue generation.
- 3** **Data Unavailability** – Scarce data for certain fees presented a challenge for benchmarking (particularly for Sustainability fees). Within Fire Services, a few examples of this are technical rescue, elevator rescue, and downed hydro lines where the selected comparators did not have any comparable fees available.

# Key Takeaways – By-Law Services

**Fee Appendix G contains the fees associated with by-law enforcement, ranging from dog tags to trailer park licenses to short-term rentals.** This slide highlights Georgian Bay's position relative to the selected comparator municipalities, outlining specific areas where the Township charges more/less for comparable fees.

- 1 Lower Fees** – The Township's By-Law fees are generally low with about 63% of these charges below the comparators average. One fee that stands out as particularly low is trailer park license to operate. Although Muskoka Lakes was the only comparator with a similar charge, Muskoka Lakes charges \$130 for these licenses, 600% higher than Georgian Bay's fee. Kennel licenses are another area where the Township prices lower than comparators on average, presenting an opportunity to consider increasing these.
- 2 Short-Term Rentals** – Georgian Bay's short-term rental fees are lower than comparators that charge these fees. One contributing factor to this is a difference in how municipalities distinguish and further price rental applications. Bracebridge and Tiny Township do not distinguish between "light rental" and "regular rental" and charge the same amount for processing all short-term rental applications regardless of the duration of the proposed rental. Regular rental fees specifically (22 days or more) were 42% less than the comparator average  
*Note: Severn does not charge anything for short term rentals, but we understand the municipality is currently considering this as an option.*
- 3 Fee Model Differences** – Dog tag fees for Bracebridge and Tiny are annual licenses that need to be renewed yearly, this fee model differs from Georgian Bay (effective for the life of the dog) and impacts the overall comparator average.
- 4 Data Availability** – Limited comparator data available on screening review and hearing review non-appearance fees, and none on license plate denial and hearing adjudication fees.

# Key Takeaways – Operations (Public Works, Parks)

Fee Appendix H and I contain all operations fees, including public works and parks, recreation & facilities. This slide highlights Georgian Bay's position relative to the selected comparator municipalities, outlining specific areas where the Township charges more/less for comparable fees.

- 1 Public Works** – The Township's entrance permit application fees are lower than all selected comparators. A similar theme exists for road occupancy permits which were also lower across the board by an average of 89%. These lower overall charges present the Township with an opportunity to investigate the cost to process these applications and consider possible fee adjustments for increased revenue.
- 2 Parks, Recreation, and Facilities** – Due to the variability of facility sizes and included amenities (kitchen, lighting, equipment, etc.) it is often difficult to benchmark these facilities consistently. Despite this, analysis using the closest relevant facilities indicate that hall rental fees are generally well-priced, with some fees below average and others above. However, ice and arena floor rentals are considerably lower than nearby comparators, specifically for ice non-prime (weekdays), ice prime non-resident, and arena floor rec-full day. Park rental fees for full-day community events also stood out as particularly low, as these fees were lower than the comparator average by a difference of 53% to 71%. Furthermore, we noticed that Georgian Bay does not have a standard model for calculating how many hours per-day rental rates account for, with full day rental fees ranging from 6 to 9 times the respective hourly rate. An opportunity exists for the Township to adjust rental fees to align with comparator municipalities (increases and decreases) and restructure per-day rental rates to possibly increase utilization (*more on slide 47, "Short-term Opportunities"*).
- 3 Data Availability** – Very limited comparator data on equipment rentals (e.g., tables, chairs, stages), meaning it was difficult to derive a true comparator average for these figures. It is possible that other comparators build these costs into their respective facility rental rates.

# Key Takeaways – Planning, Buildings

**Fee Appendix J and K contain the fees for all planning and building-related services.** This slide highlights Georgian Bay's position relative to the selected comparator municipalities, outlining specific areas where the Township charges more/less for comparable fees, and where variation in fee structure exists.

- 1 Strong Positioning on Several Planning Fees** – Zoning By-Law Amendment and Consent fees are well priced and within a reasonable range of comparators. Minor variance fees exhibit a similar theme with Georgian Bay's charges within +/- 10% with 3/5 comparators. Site plan control agreement fees overall are quite high, higher than all comparators although amendments and additional submissions are slightly lower than the comparator average.
- 2 Areas of Opportunity** – Subdivision or Condominium Agreement fees are in line with Muskoka Lakes, Lake of Bays, and Bracebridge, however, they are considerably lower than Tiny Township and Severn which charge between 1.6 to 2.5 times more. Outside of assessing comparator rates, there is an opportunity for the Township to look at its internal costs to process these and other planning applications through Phase 3 activity-based costing and consider adjustments if necessary. On the buildings side, Minimum Building Permit Fee, Occupancy Permit, Plumbing Permit Plan Examination Fee, and Septic System Review were all substantially lower than respective comparator averages (between 64% to 250% less).
- 3 Limited Comparator Data** – Certain fees charged by Georgian Bay are unique to the municipality's Fees and Charges By-Law, creating an obstacle for direct comparison. For example, fees with limited to no data available in the selected comparator's by-laws include Public Notice Circulation, Municipal Clearance Letter for Agency, and Staff Attendance at LPAT Hearings. In addition, Severn publishes a very limited list of building fees, and calculates all building permit fees upon receipt and after review of applications by staff.



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# 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:

### Asset Categories

 Roads Network	 Parks and Natural Capital
 Storm Sewer System	 Equipment
 Facilities	 Road Appurtenances
 Fleet - Rolling Stock	

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

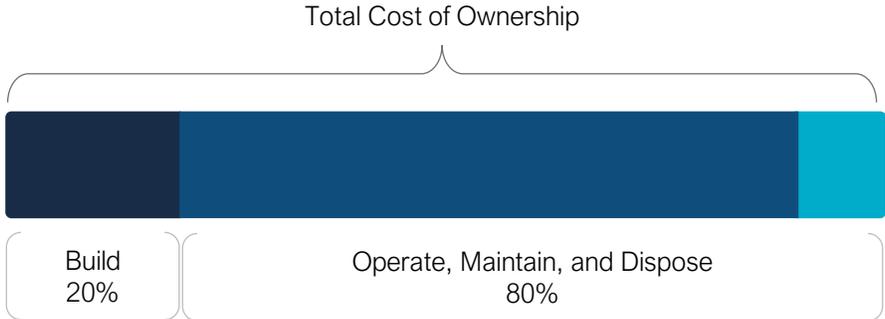
## Key Insights

- 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	
Storm Sewer System	
Facilities	
Fleet – Rolling Stock	Tax Levy
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.

<b>Condition</b>	<b>Description</b>	<b>Criteria</b>	<b>Service Life Remaining (%)</b>
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

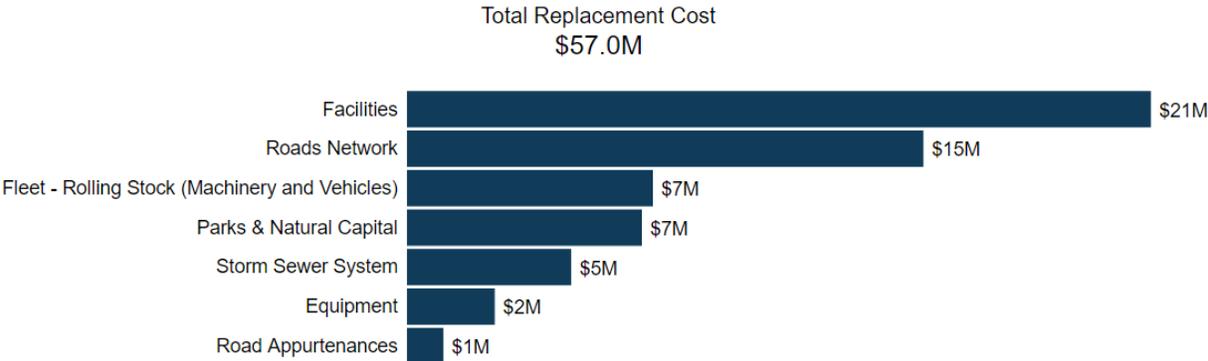
## Portfolio Overview

### 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.

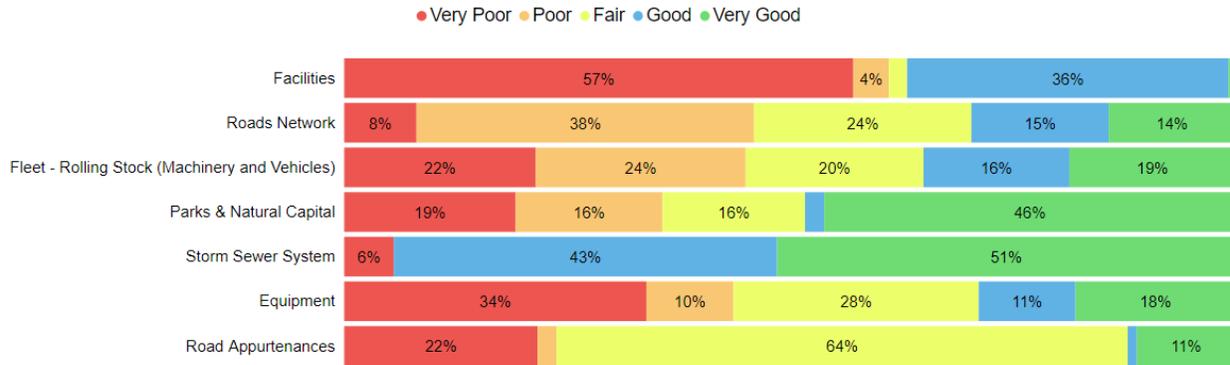


# 3.2 Target vs. Actual Reinvestment Rate

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

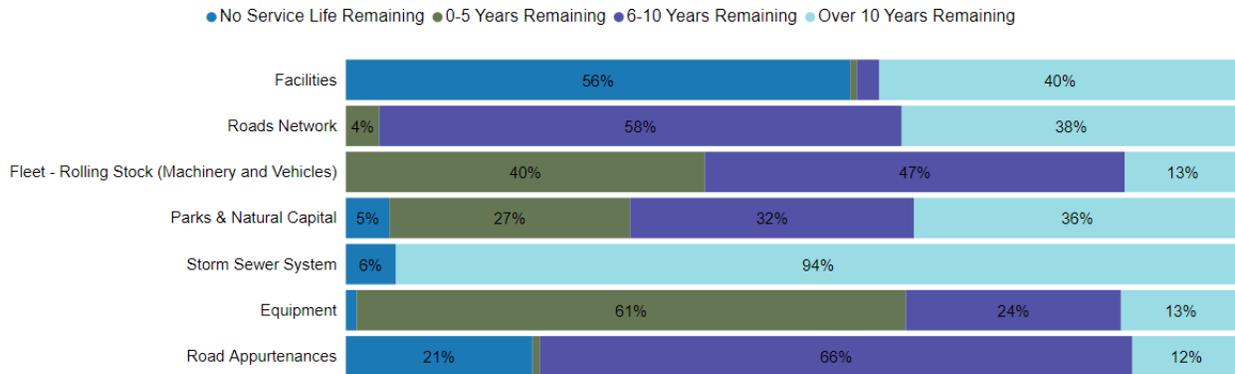
The current condition of the assets is central to all asset management planning. Collectively, 53.87% of assets in Georgian Bay are in fair or better condition. This estimate relies on both age-based and field condition data. It is worth noting that the facilities condition data is age-based. A facilities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

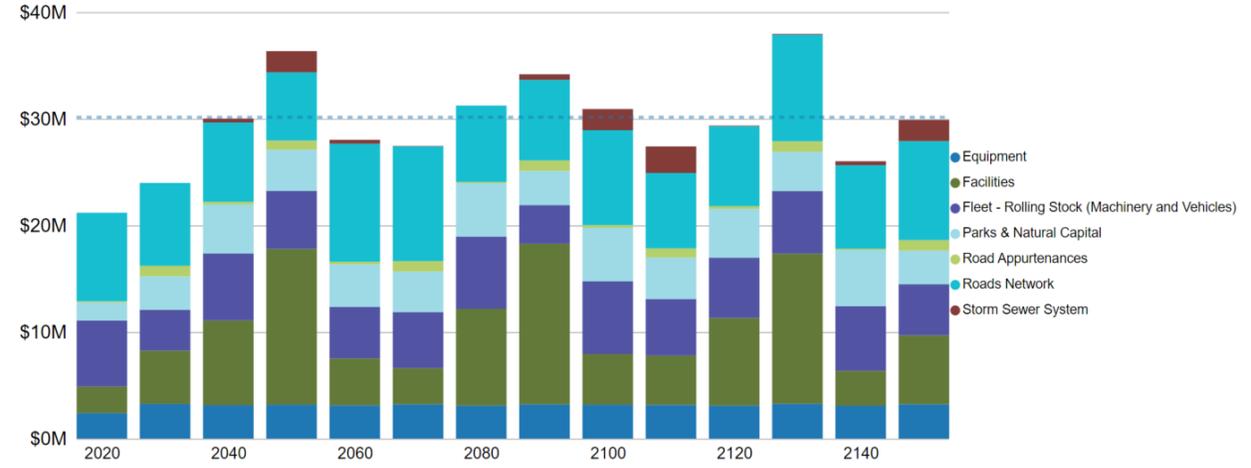
Based on asset age, available assessed condition data and estimated useful life, 61.36% of the Township’s assets will require replacement within the next 10 years. Capital requirements over the next 10 years are identified in Appendix A. It is worth noting that the facilities condition data is age-based.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

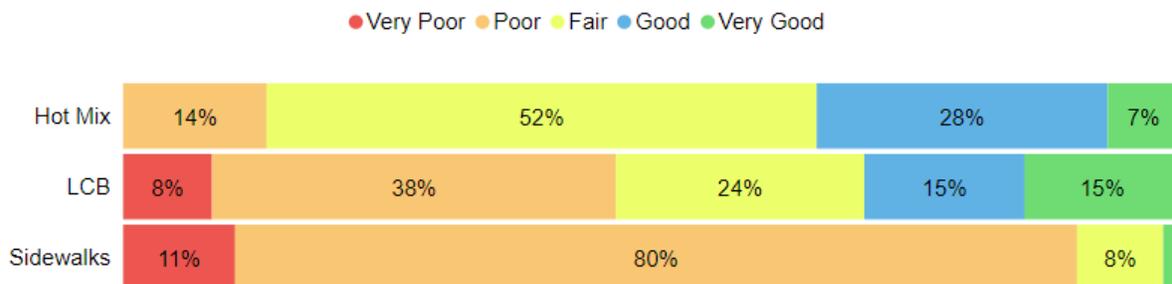
Total Replacement Cost  
\$14.5M



## 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

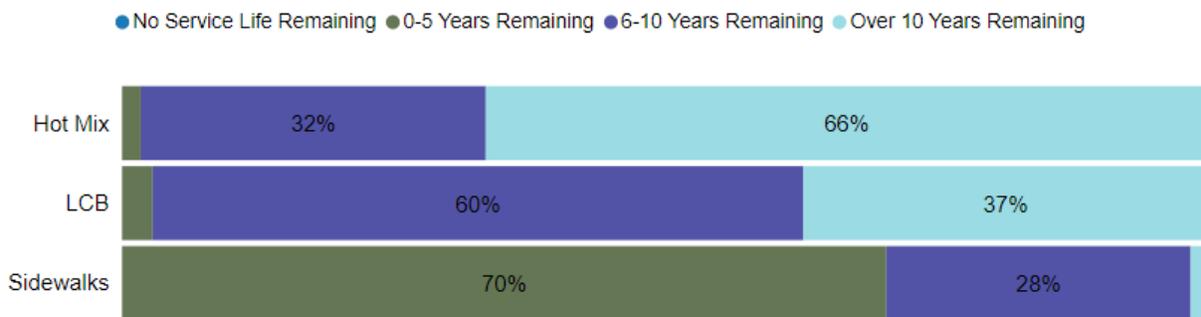
Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the municipality's current approach:

- 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>



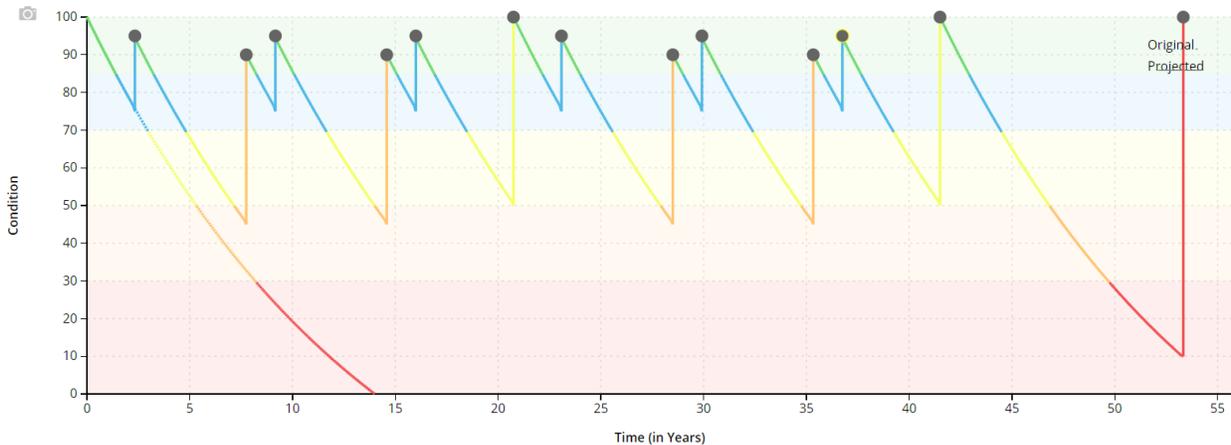
Each asset's Estimated Useful Life should be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

## 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

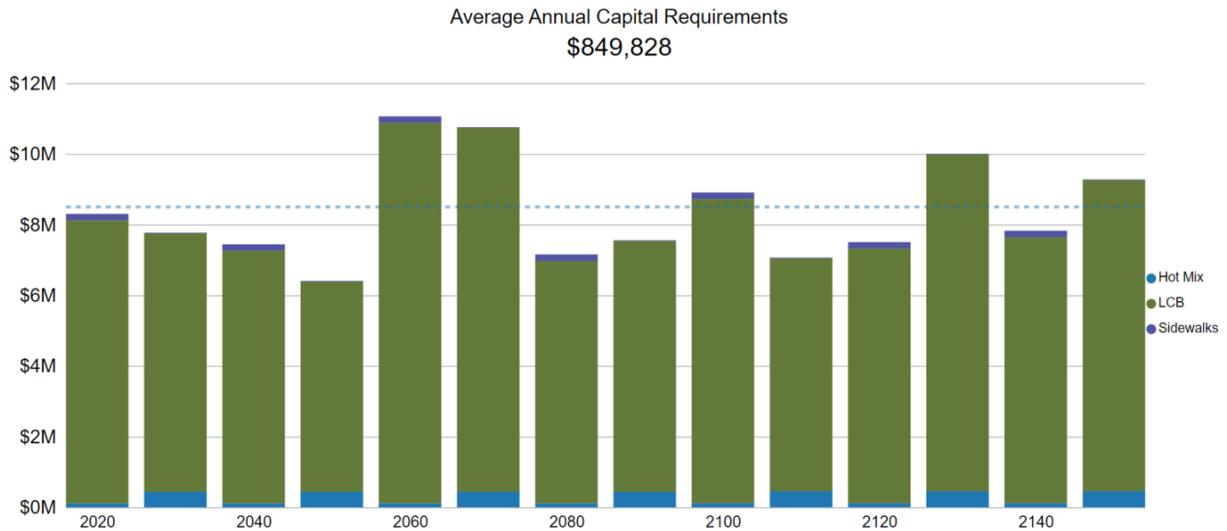


The following table further expands on the Township’s current approach to lifecycle management:

<b>Activity Type</b>	<b>Description of Current Strategy</b>
Maintenance	The Township performs usual preventative maintenance activities as according to the adopted lifecycle managemnet 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 managemnet 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.

Consequence	5	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00
	4	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00
	3	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00
	2	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00
	1	26 Assets 701.00 m \$2,371,854.53	10 Assets 349.90 m \$1,984,632.80	0 Assets - \$0.00	0 Assets - \$0.00	248 Assets 2,663.00 m \$257,340.36
		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

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>

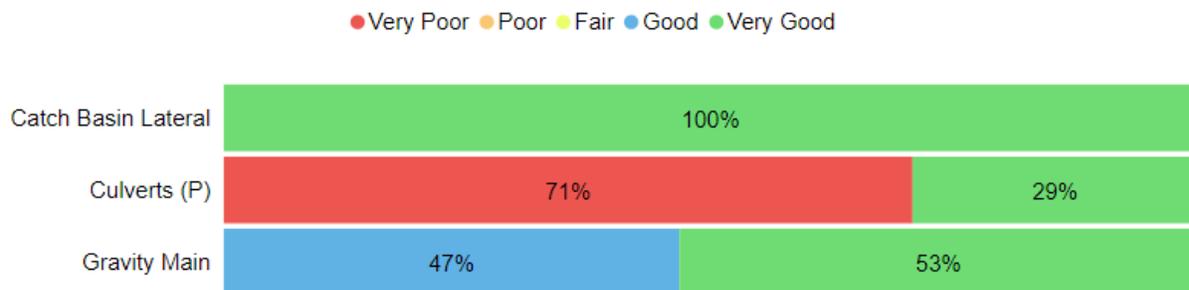
Total Replacement Cost  
**\$4.6M**



## 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

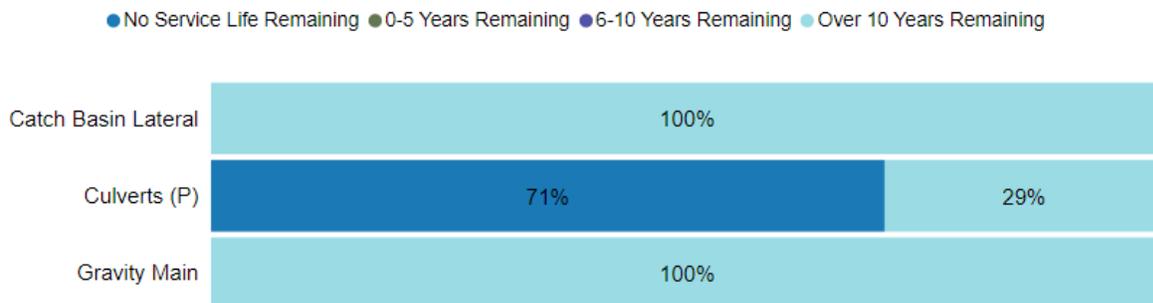
Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the municipality’s current approach:

- 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.

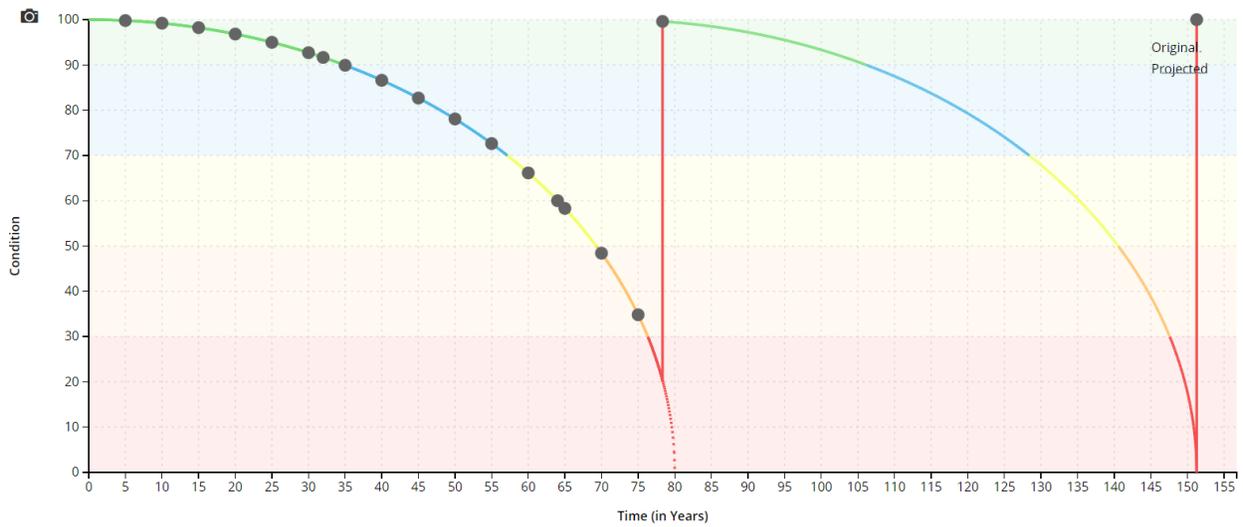
### 4.2.4 Lifecycle Management Strategy

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

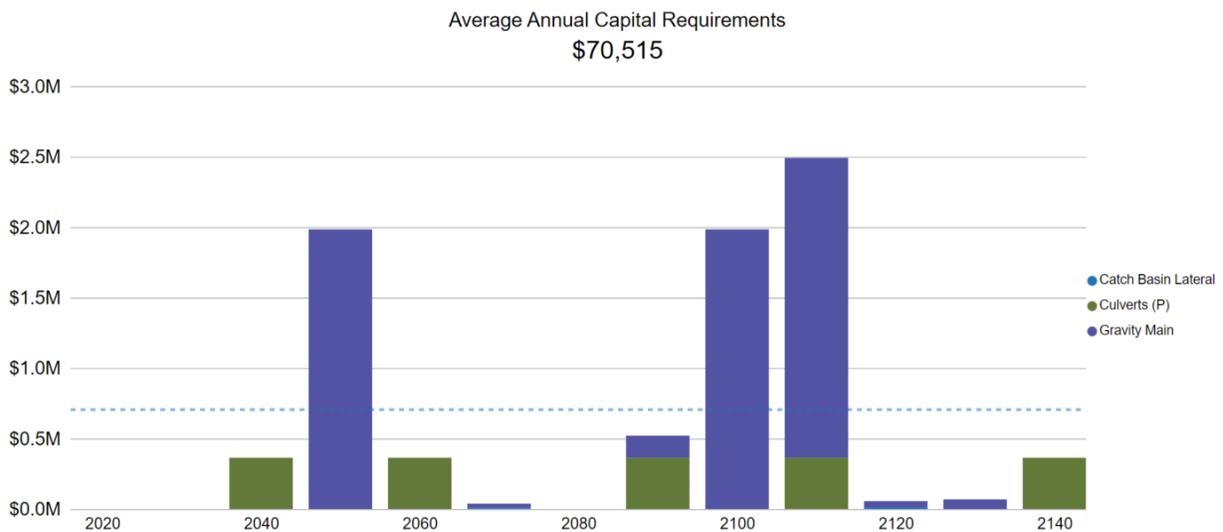


The following table further expands on the Township’s current approach to lifecycle management:

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.

<b>Service Attribute</b>	<b>Technical Metric</b>	<b>Current LOS (2020)</b>
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.

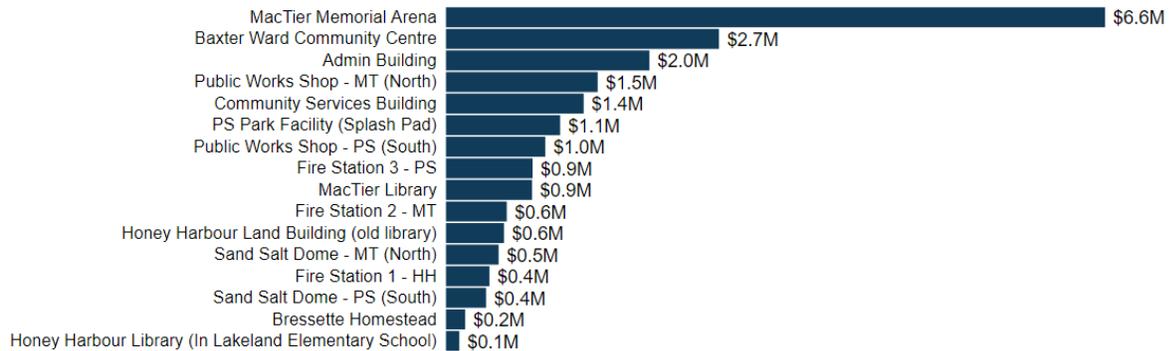
### 4.3.1 Asset Inventory & Replacement Cost

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>

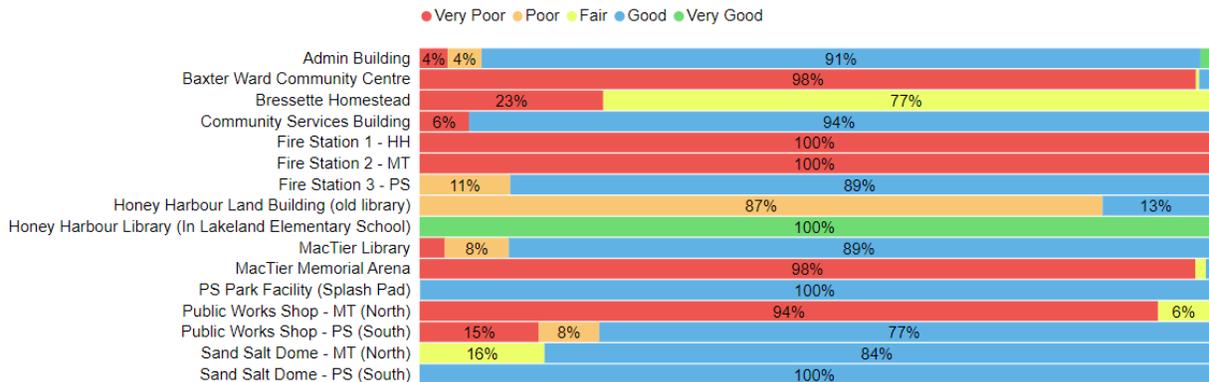
Total Replacement Cost  
\$20.9M



## 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.

<b>Asset Segment</b>	<b>Average Condition (%)</b>	<b>Average Condition Rating</b>	<b>Condition Source</b>
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

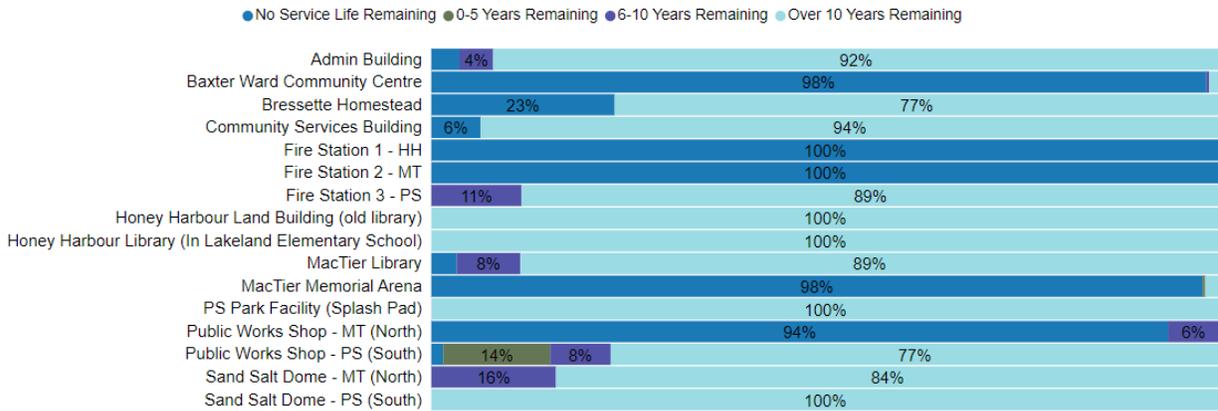
Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the municipality's current approach:

- 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

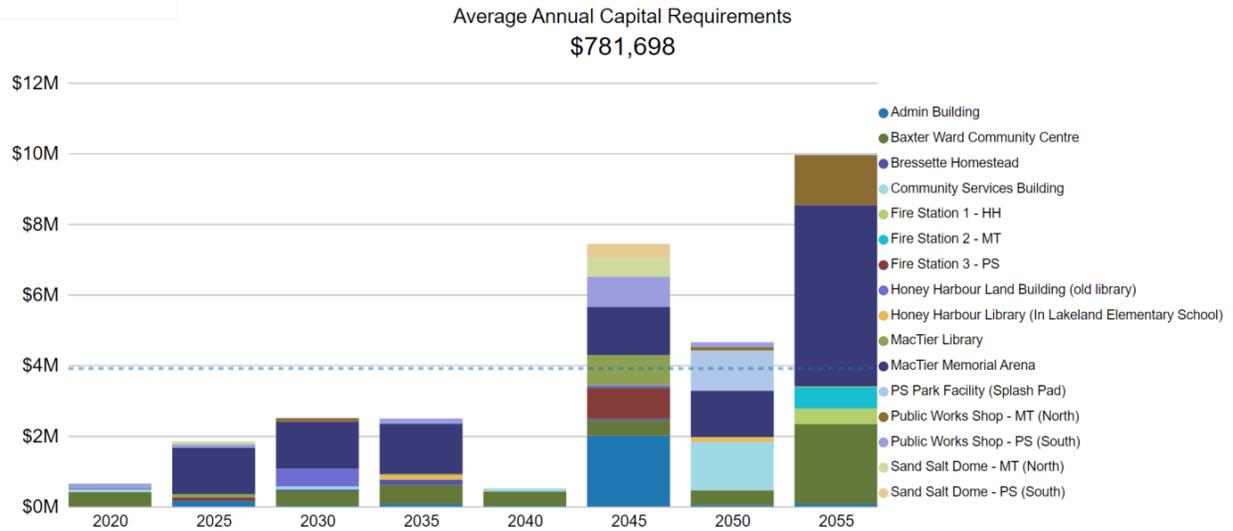
The condition or performance of most assets will deteriorate over time. This process is affected by a range of factors including an asset’s characteristics, location, utilization, maintenance history and environment.

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>

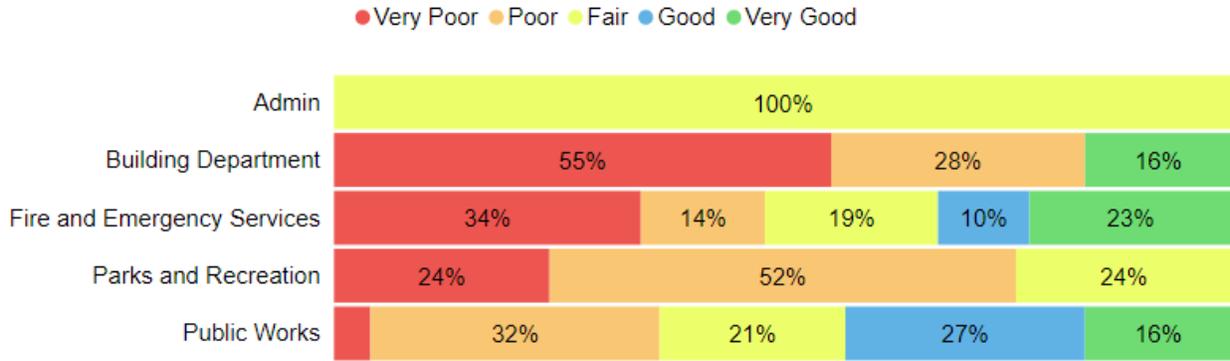
Total Replacement Cost  
\$6.9M



### 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

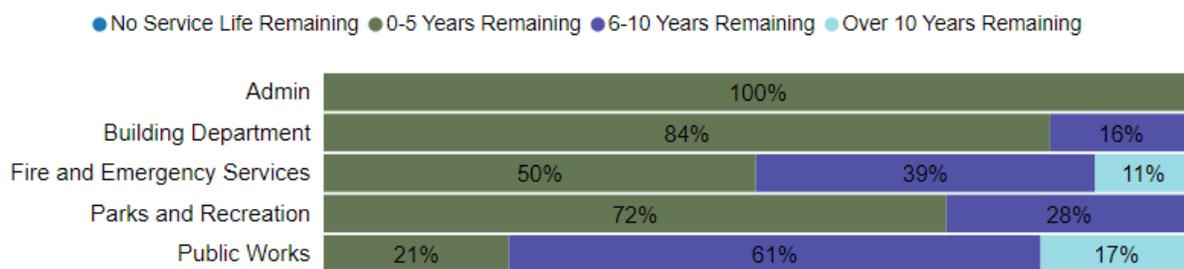
Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the municipality’s current approach:

- 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

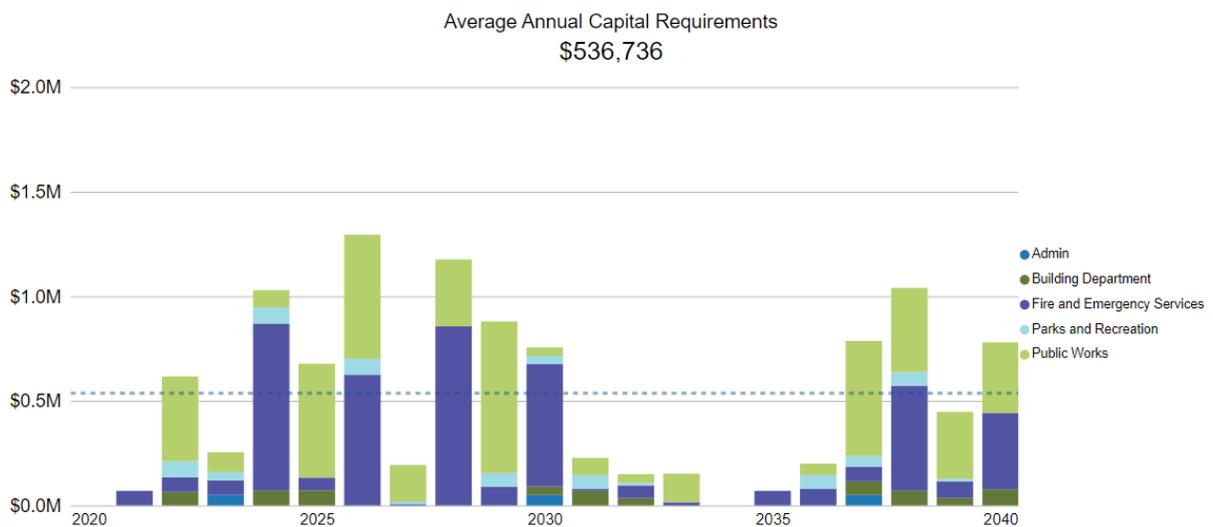
The condition or performance of most assets will deteriorate over time. This process is affected by a range of factors including an asset’s characteristics, location, utilization, maintenance history and environment.

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.

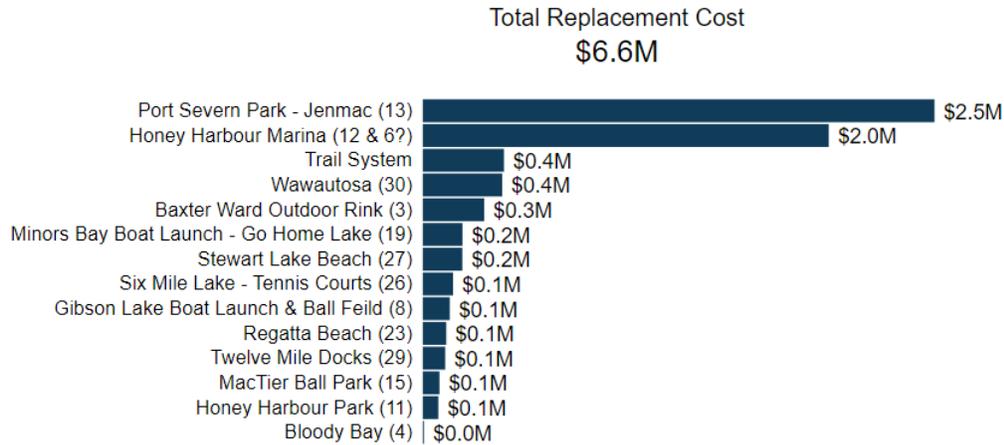
## 4.5 Parks and Natural Capital

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.

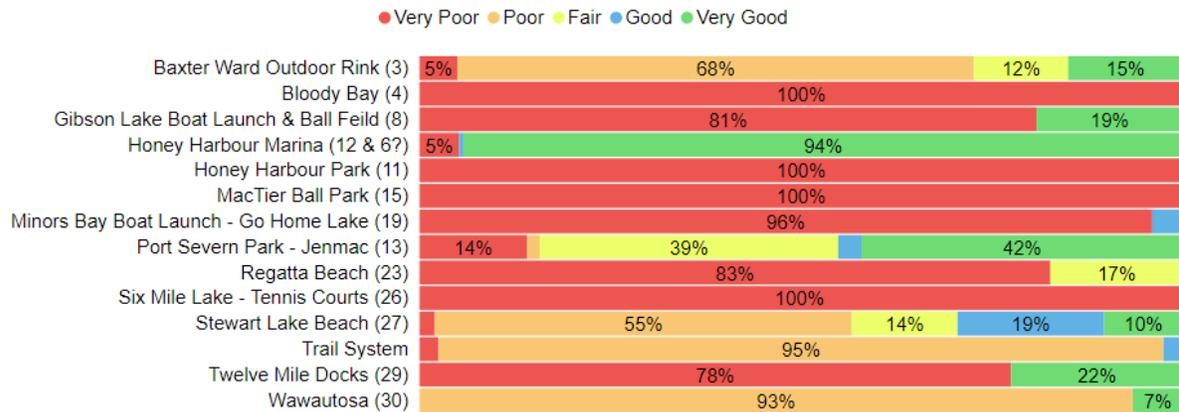
<b>Asset Segment</b>	<b>Replacement Cost Method</b>	<b>Total Replacement Cost</b>
Baxter Ward Outdoor Rink	CPI Tables - 62.63% User-Defined Cost - 37.37%	\$299,740
Bloody Bay	User-Defined Cost - 100%	\$7,000
Gibson Lake Boat Launch & Ball Field	CPI Tables - 92.55% User-Defined Cost - 7.45%	\$132,553
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

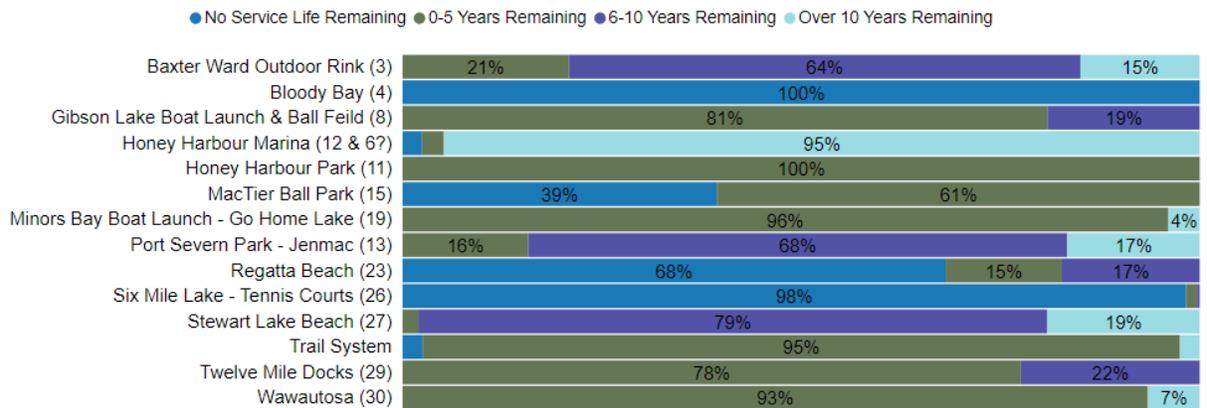
Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the municipality’s current approach:

- 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.

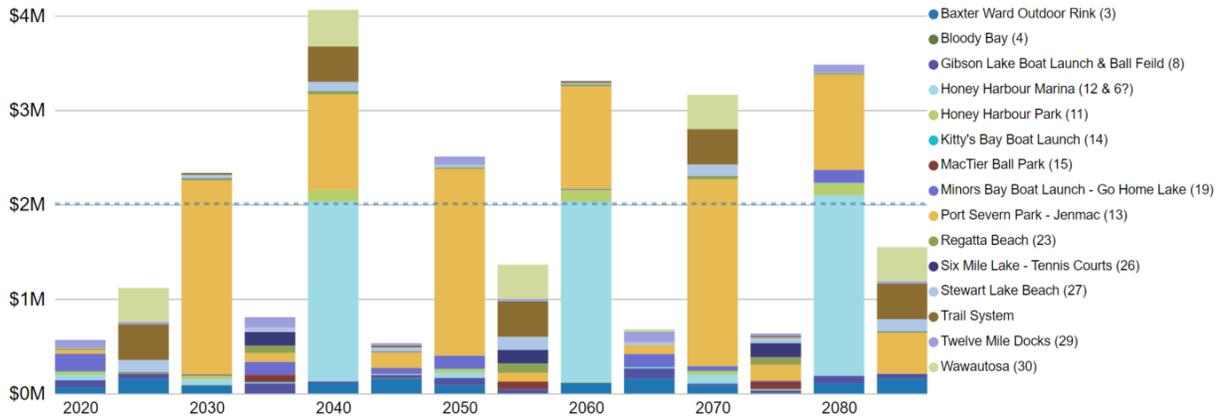
The following table further expands on the Township’s current approach to lifecycle management:

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.

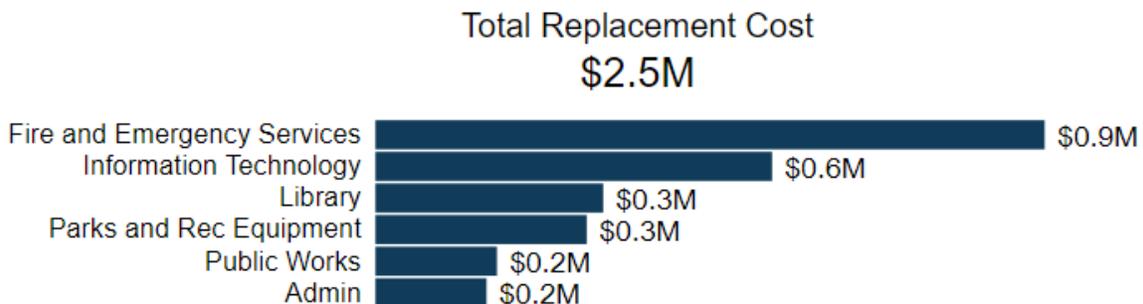
## 4.6 Equipment

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.

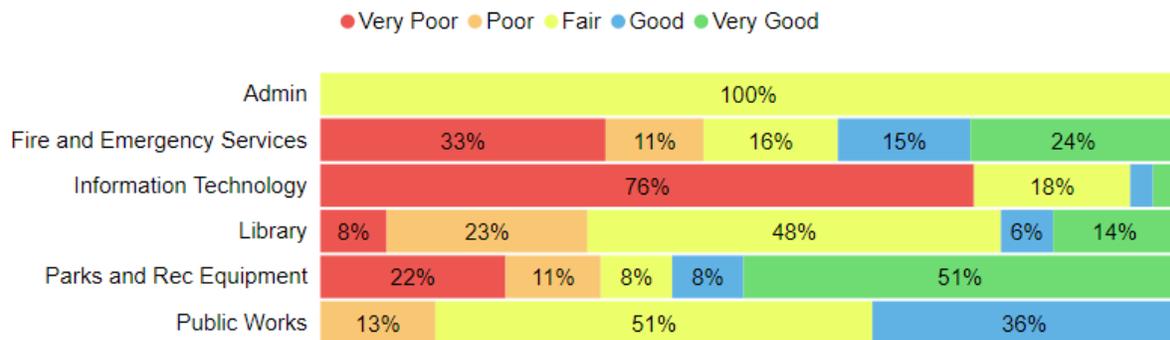
Asset Segment	Quantity	Replacement Cost Method	Total Replacement Cost
Admin	1	CPI Tables - 100%	\$157,883
Fire and Emergency Services	49	CPI Tables - 1.27% Flat-Rate Inflation - 17.11% User-Defined Cost - 81.61%	\$949,876
Information Technology	13	CPI Tables - 17.24% User-Defined Cost - 82.76%	\$563,115
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

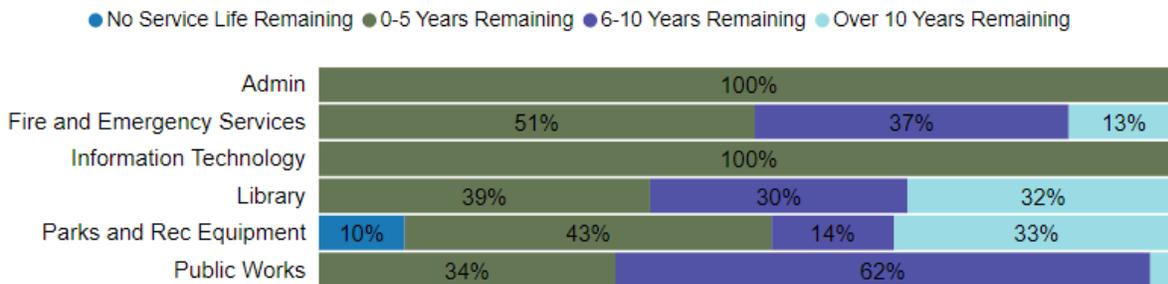
Accurate and reliable condition data allows staff to more confidently determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the municipality's current approach:

- 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

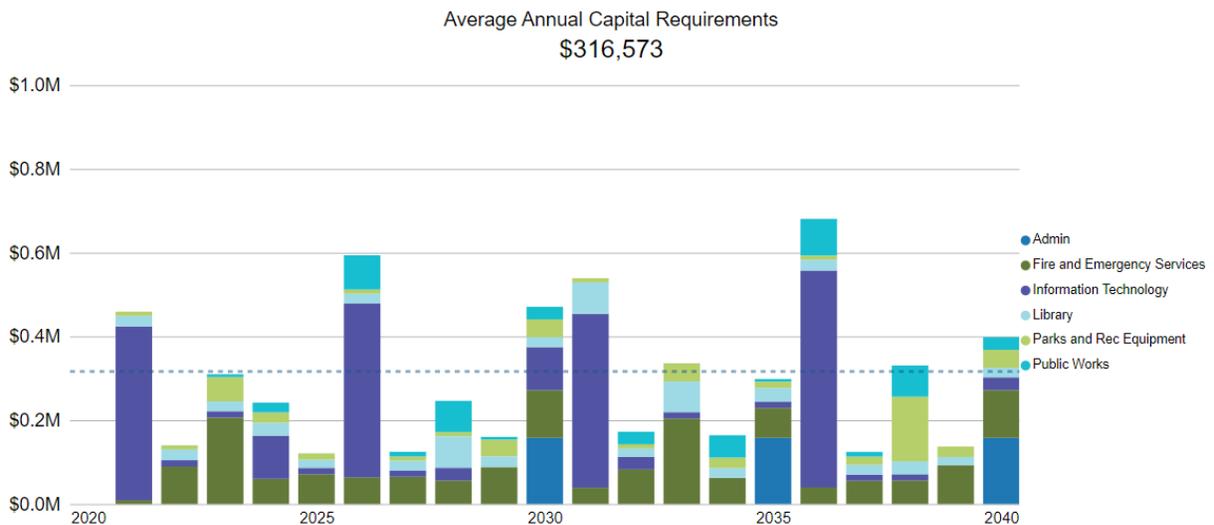
The condition or performance of most assets will deteriorate over time. This process is affected by a range of factors including an asset’s characteristics, location, utilization, maintenance history and environment.

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>

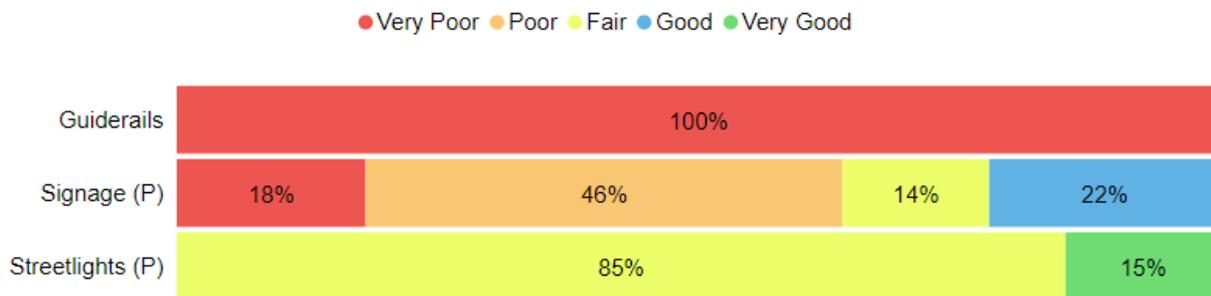
Total Replacement Cost  
\$1.0M



## 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

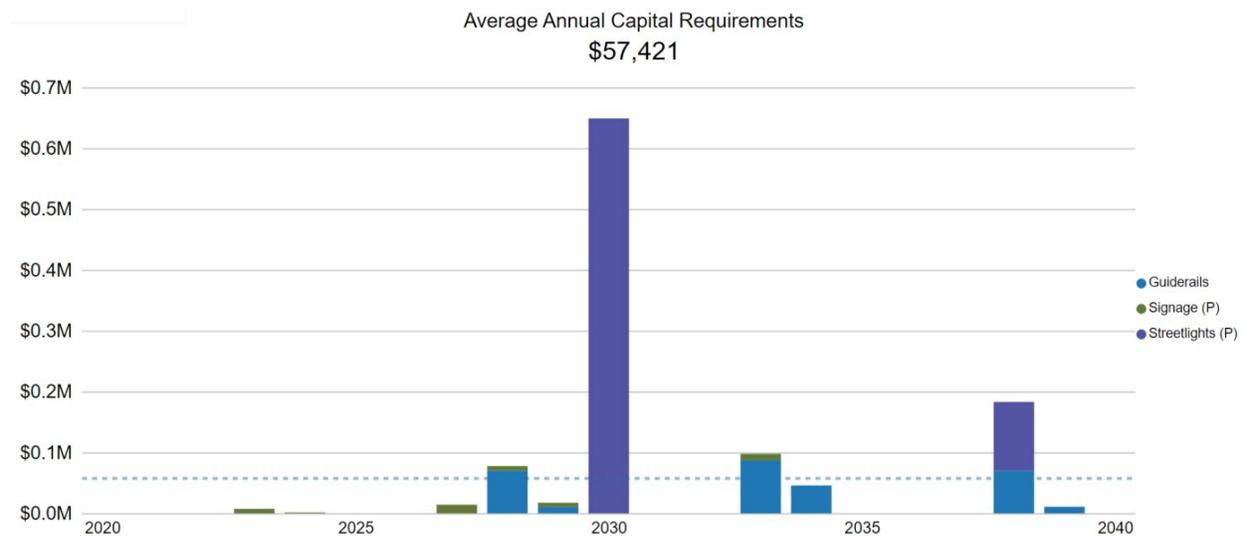
The condition or performance of most assets will deteriorate over time. This process is affected by a range of factors including an asset’s characteristics, location, utilization, maintenance history and environment.

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.

Consequence	5	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00
	4	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00
	3	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00
	2	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00
	1	1 Asset - unit(s) \$113,024.00	1 Asset 1.00 unit(s) \$10,569.00	24 Assets 283.00 unit(s) \$677,491.00	2 Assets 114.00 unit(s) \$8,642.00	10 Assets 2,494.00 m \$213,642.50
		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:



### 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>	1,190	1,800

<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.

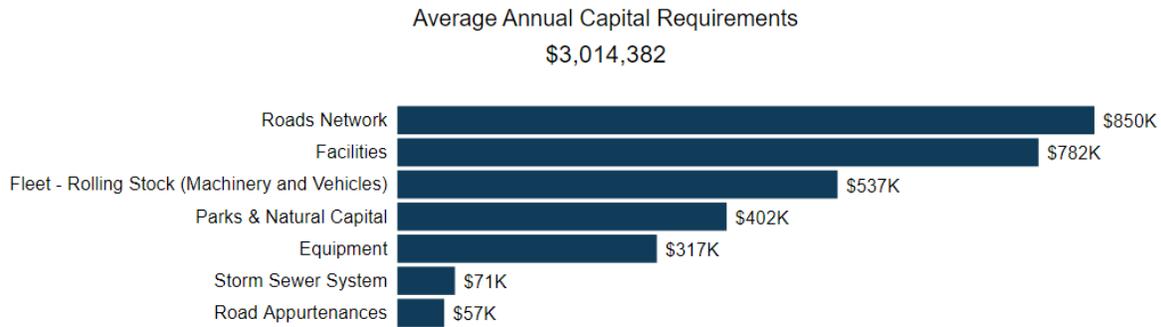
If the financial plan component results in a funding shortfall, the Province requires the inclusion of a specific plan as to how the impact of the shortfall will be managed. In determining the legitimacy of a funding shortfall, the Province may evaluate a Township's approach to the following:

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:

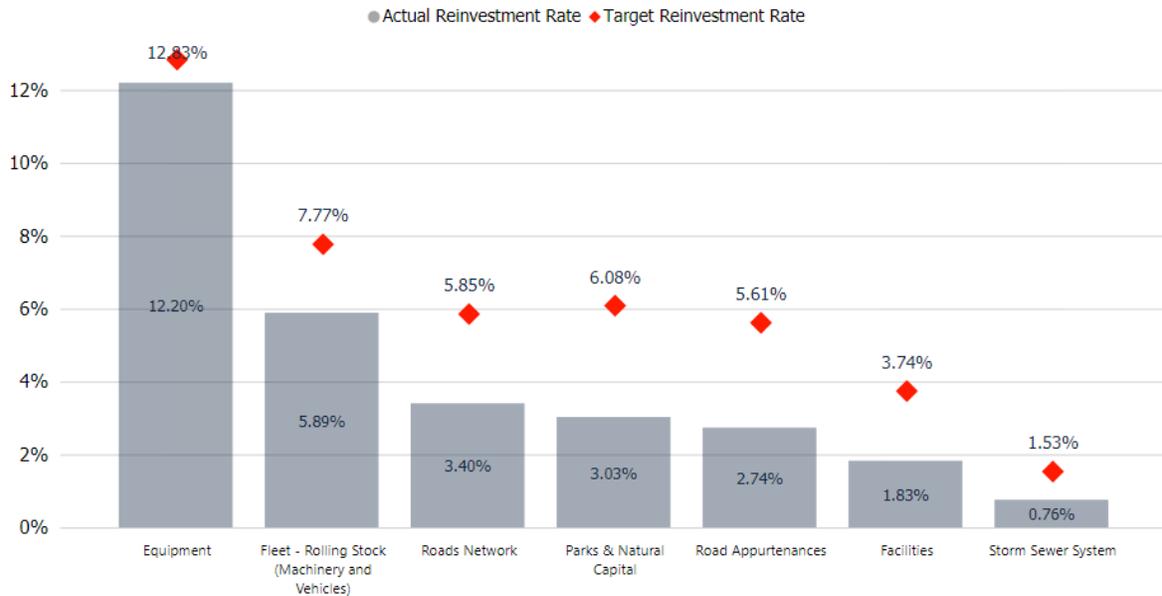
1. **Replacement Only Scenario:** Based on the assumption that assets deteriorate and – without regularly scheduled maintenance and rehabilitation – are replaced at the end of their service life.
2. **Lifecycle Strategy Scenario:** Based on the assumption that lifecycle activities are performed at strategic 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		Total Available
Equipment	\$317,000	\$16,000		\$285,000	\$301,000	\$16,000
Facilities	\$782,000	\$382,000			\$382,000	\$400,000
Fleet – Rolling Stock (Machinery & Vehicles)	\$537,000	\$122,000		\$285,000	\$407,000	\$130,000
Parks & Natural Capital	\$402,000	\$200,000			\$200,000	\$202,000
Road Appurtenances	\$57,000	\$28,000			\$28,000	\$29,000
Road Network	\$850,000	\$339,000	\$155,000		\$494,000	\$356,000
Storm Sewer System	\$71,000	\$35,000			\$35,000	\$36,000
	<b>\$3,014,000</b>	<b>\$1,122,000</b>	<b>\$155,000</b>	<b>\$570,000</b>	<b>\$1,847,000</b>	<b>\$1,167,000</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.

<b>Year</b>	<b>Yearly Deficit</b>	<b>Yearly Tax increase (% of Total Taxes)</b>	<b>Yearly Tax increase (% of Capital Contribution from Tax Levy)</b>	<b>Yearly Tax Increase</b>	<b>Accumulated Tax Increase</b>	<b>Remaining Yearly Deficit</b>	<b>Accumulated Deficit</b>
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.

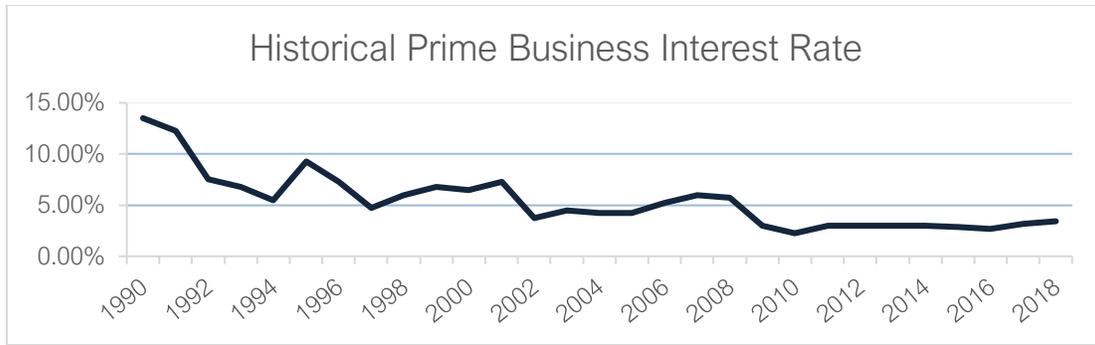
Interest Rate	Number of Years Financed					
	5	10	15	20	25	30
<b>7.0%</b>	22%	42%	65%	89%	115%	142%
<b>6.5%</b>	20%	39%	60%	82%	105%	130%
<b>6.0%</b>	19%	36%	54%	74%	96%	118%
<b>5.5%</b>	17%	33%	49%	67%	86%	106%
<b>5.0%</b>	15%	30%	45%	60%	77%	95%
<b>4.5%</b>	14%	26%	40%	54%	69%	84%
<b>4.0%</b>	12%	23%	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>

<b>Storm Sewer System</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>
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>

<b>Road Appurtenances</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>
Guiderrails	\$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**

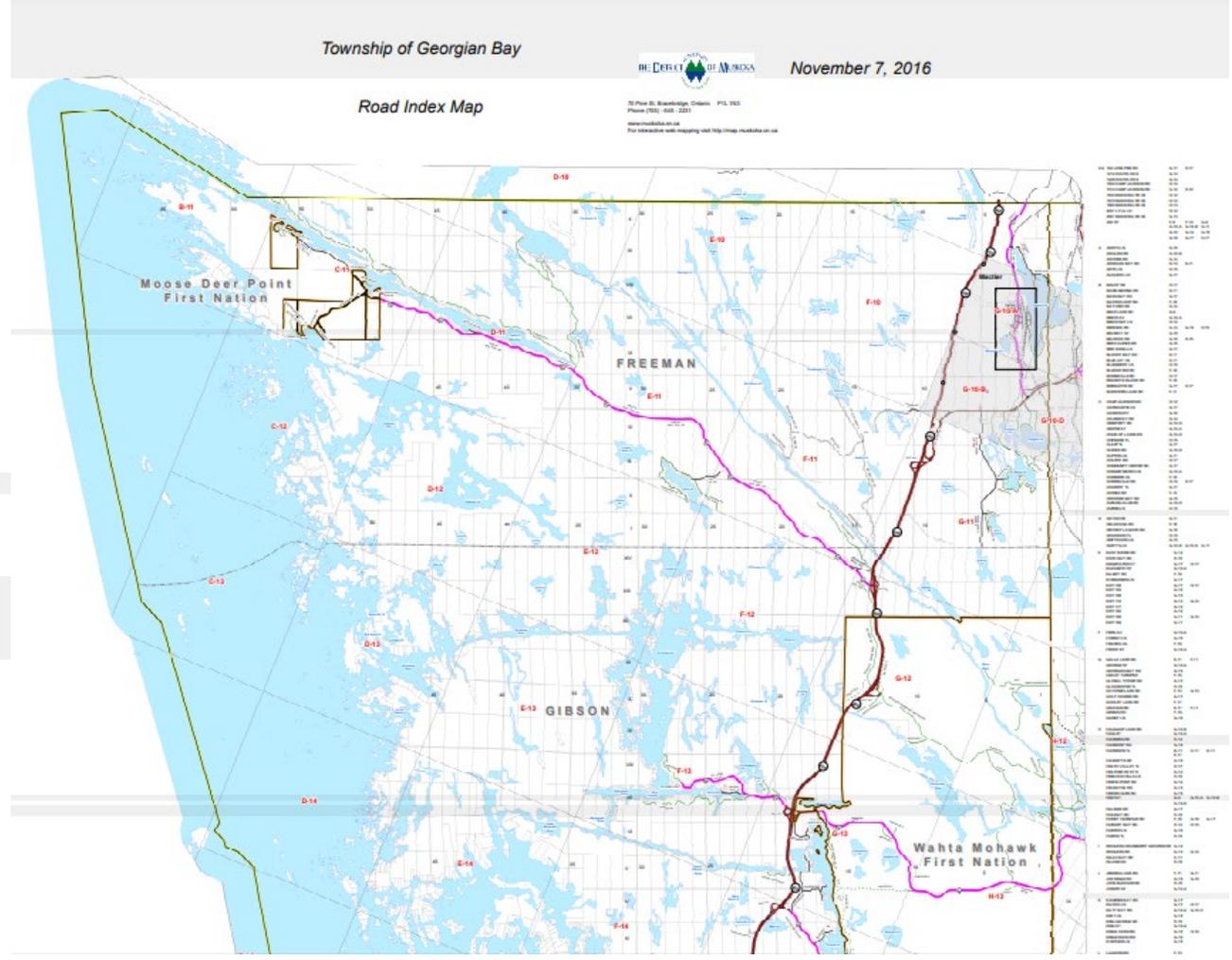
-  Provincial Roads
-  Muskoka District Roads
-  Township Roads
-  Private Roads
-  Proposed
-  Seasonal Maintenance Trail
-  Trail
-  Railways

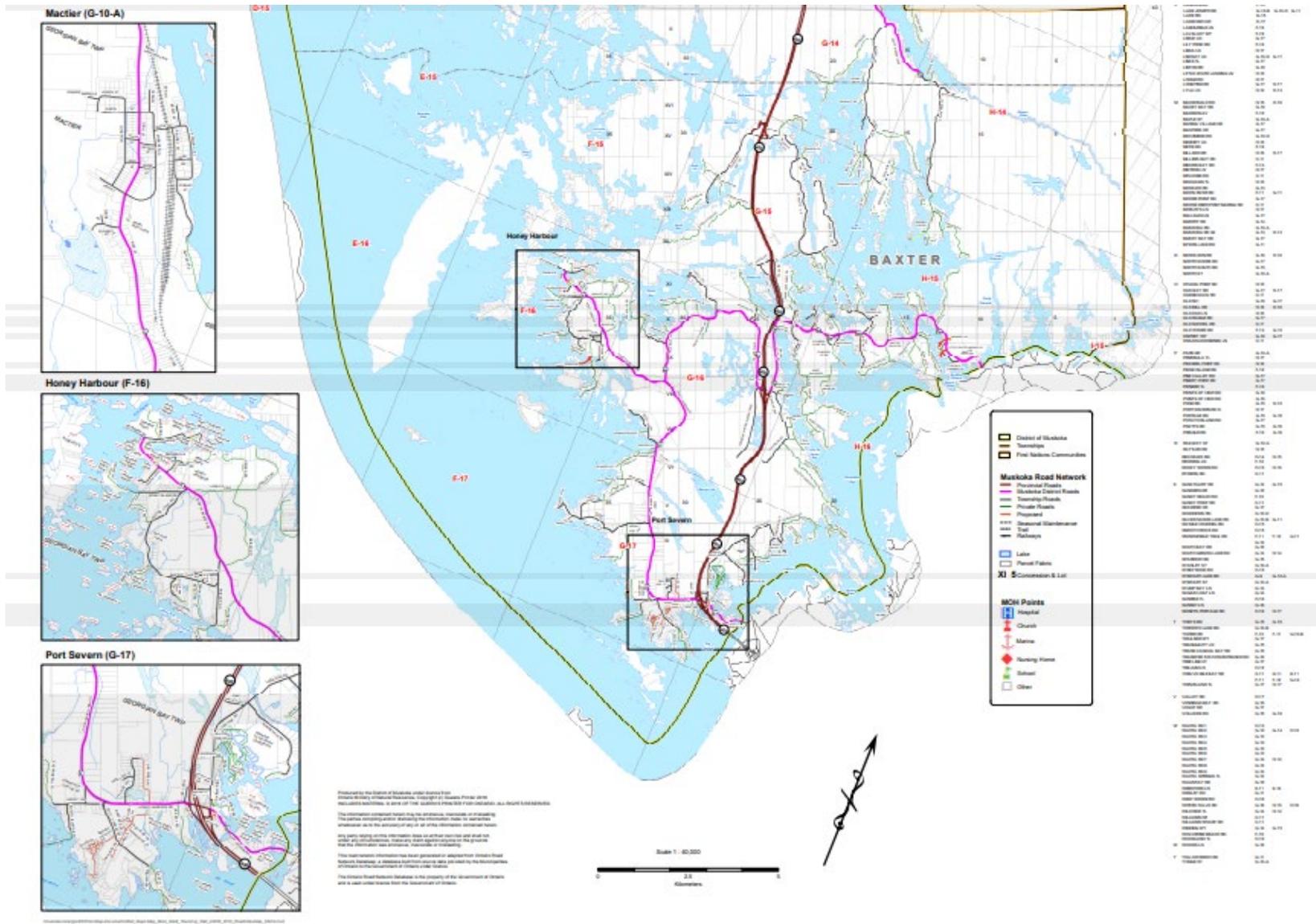
-  Lake
-  Parcel Fabric

**XI 5 Concession & Lot**

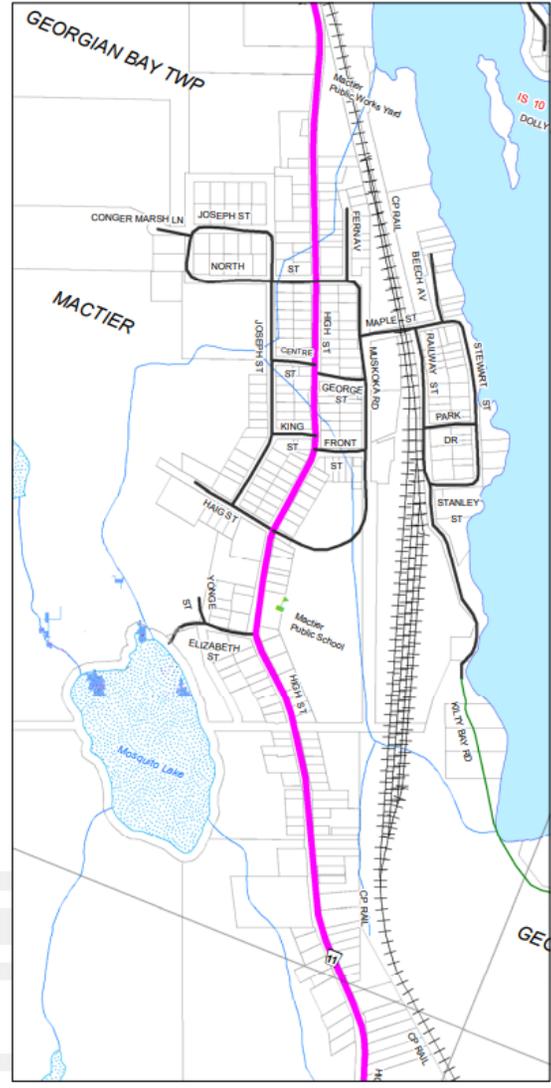
**MOH Points**

-  Hospital
-  Church
-  Marina
-  Nursing Home
-  School
-  Other

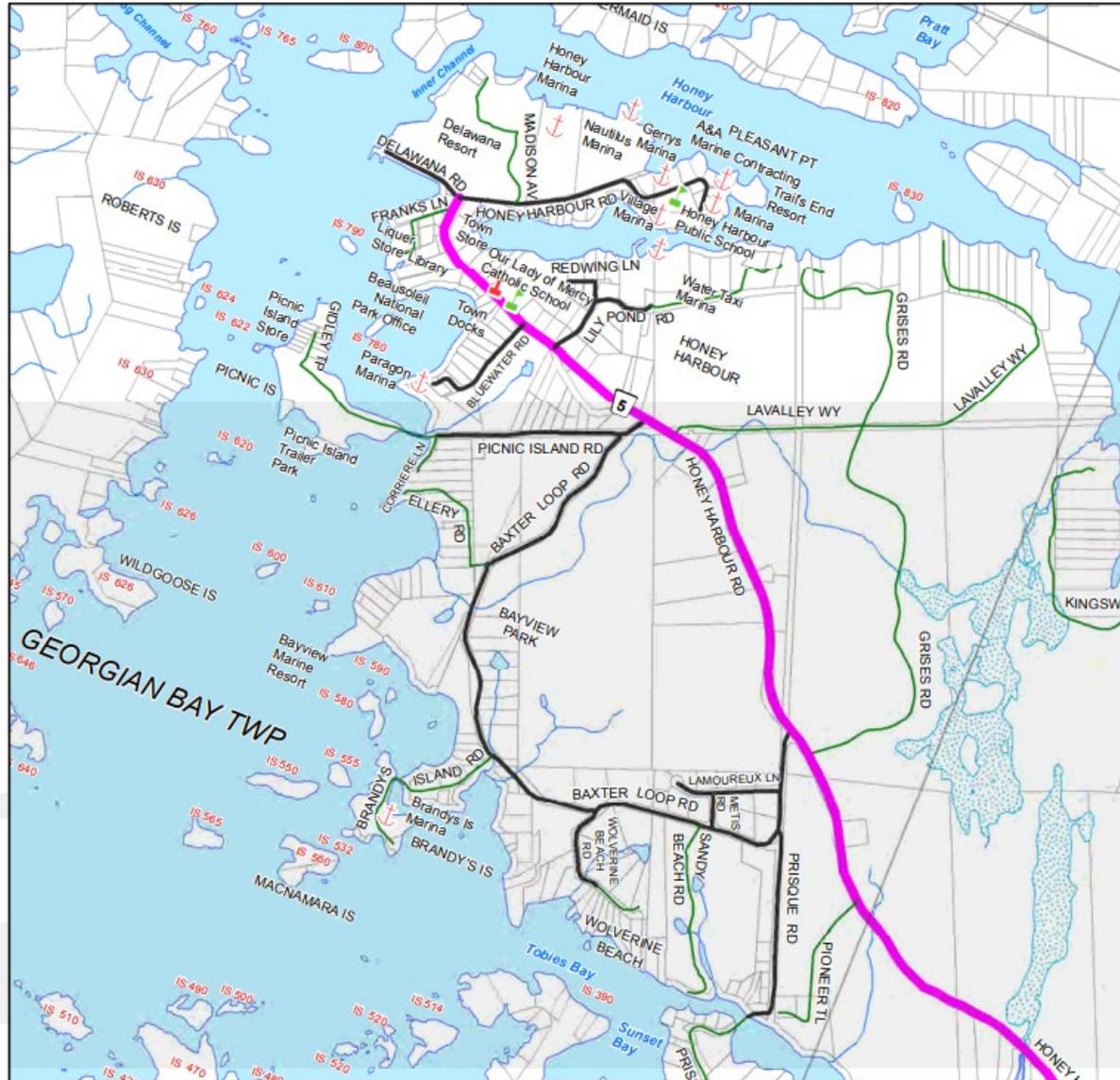




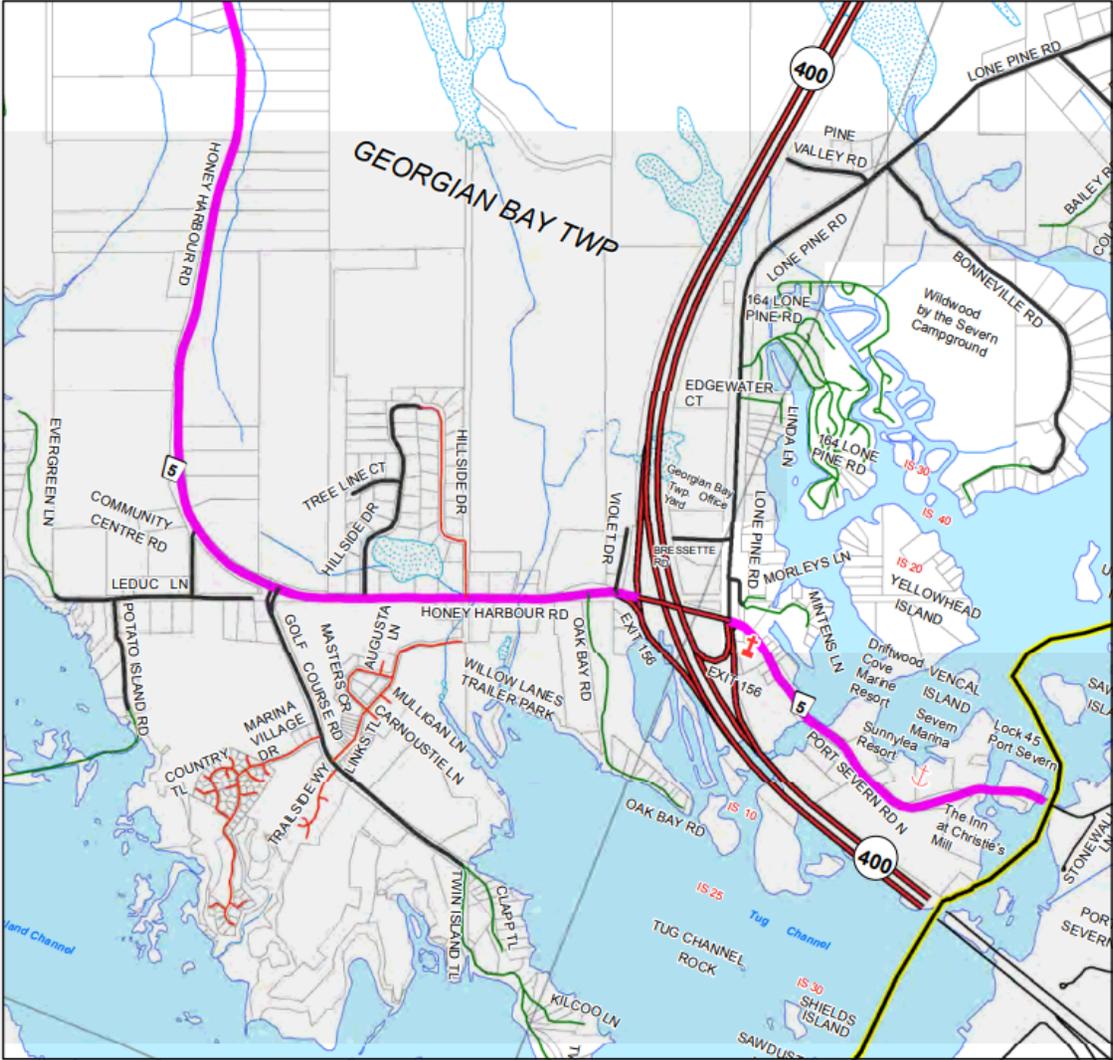
**Mactier (G-10-A)**



# 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

<b>Asset Category</b>	<b>Risk Classification</b>	<b>Risk Criteria</b>	<b>Value/Range</b>	<b>Consequence of Failure Score</b>
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:

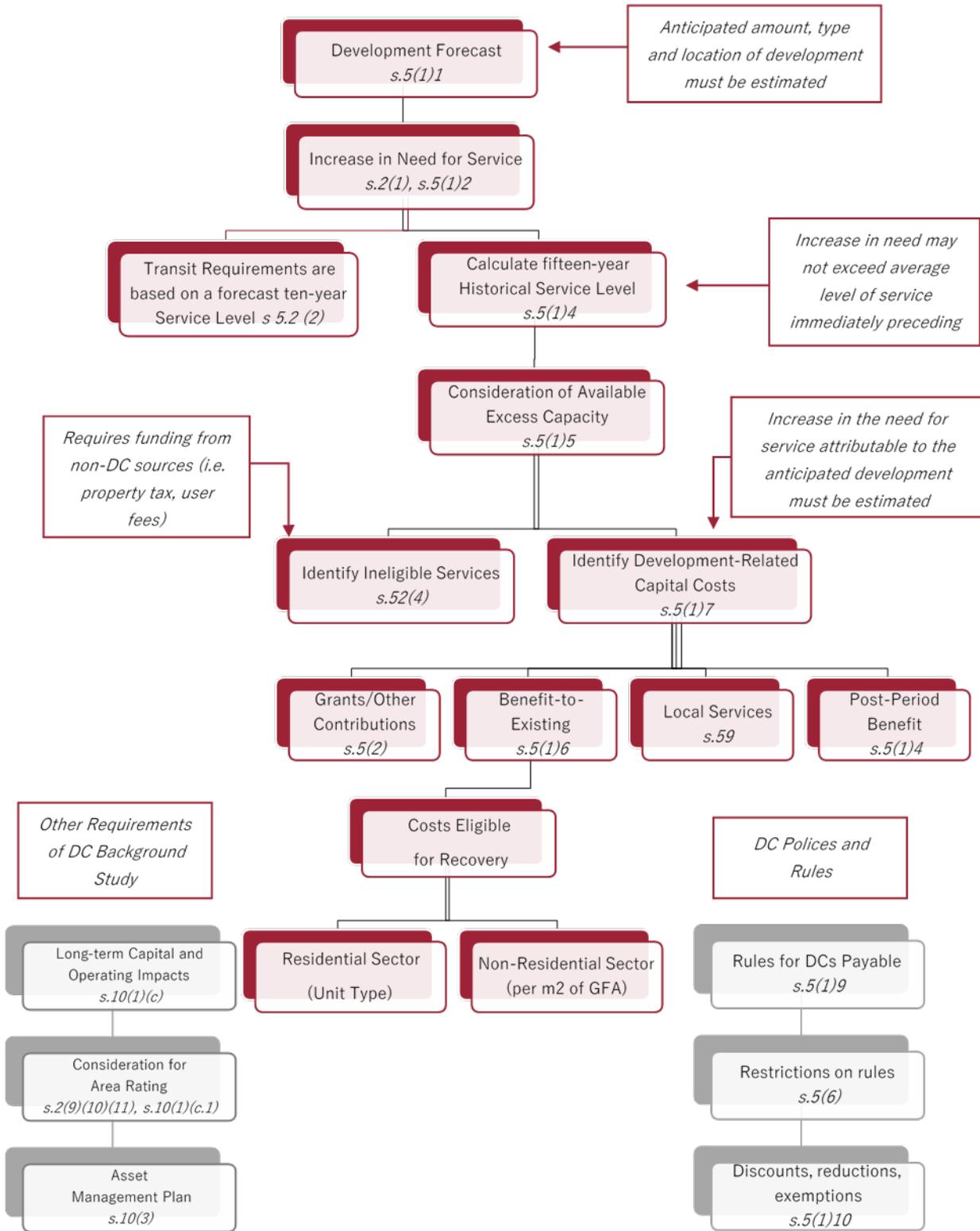
- Library Services
- Parks and Recreation
- Fire Protection
- Development-Related Studies
- Services Related to a Highway (Public Works and Roads and Related)

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**

<b>Service</b>	<b>Current Residential Charge / SDU</b>	<b>Calculated Residential Charge / SDU</b>	<b>Difference in Charge</b>	
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**

Section	Description
<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 PPUs 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. Service Level per capita	2024 - 2033		Calculated	
	Development-Related Capital Program Total	Net DC Recoverable	Development Charge \$/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)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$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>Wawautosa (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
Wawautosa 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)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	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>										

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)**