

**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:

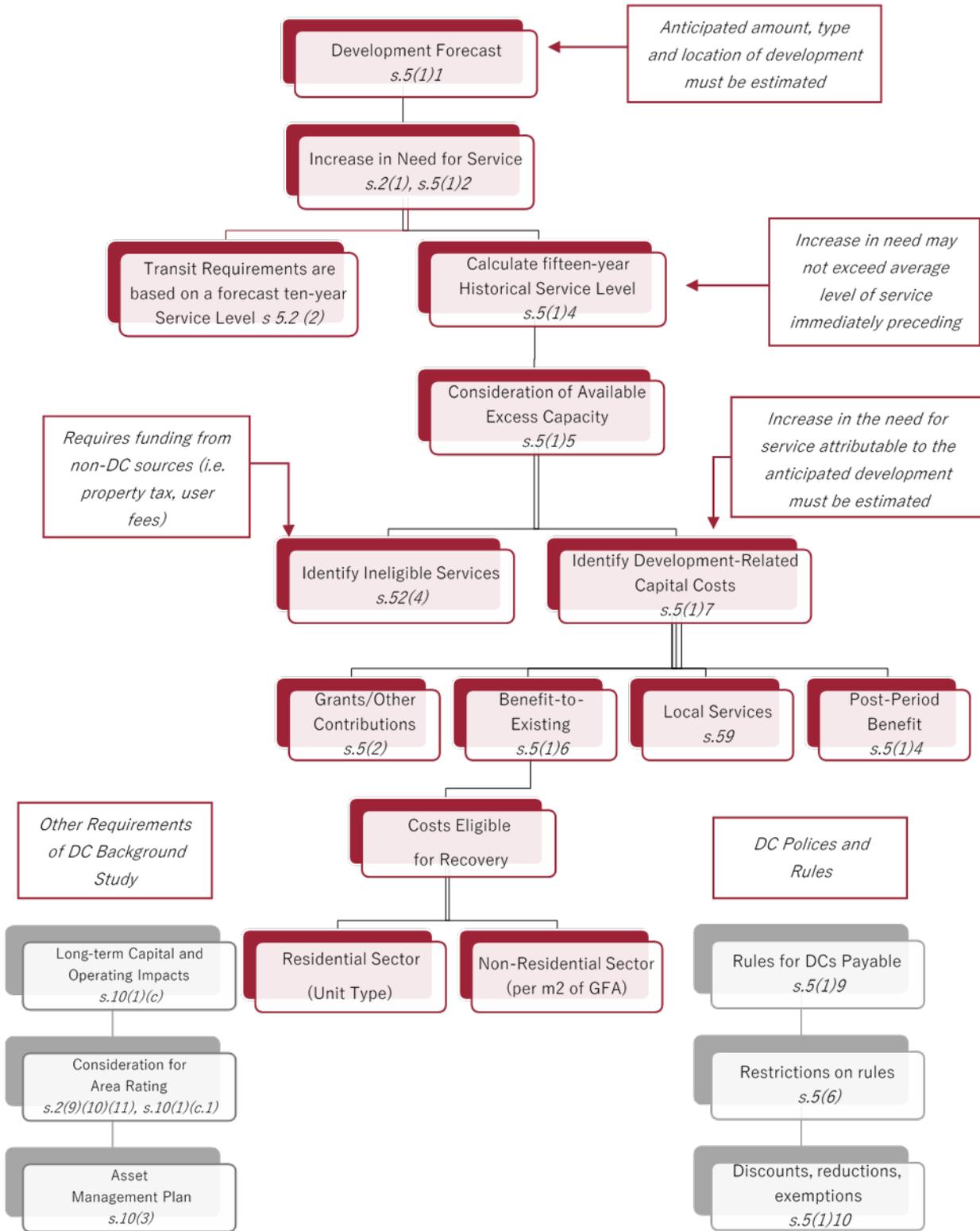
- Library Services
- Parks and Recreation
- Fire Protection
- Development-Related Studies
- Services Related to a Highway (Public Works and Roads and Related)

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%
Calculated Development Charge Per Capita							\$234.63		
Calculated Development Charge Per Sq. m									\$0.00
<b>2.0 Parks And Recreation</b>	\$1,139.0	\$159.5	\$1.4	\$0.0	\$978.1	100%	\$978.1	0%	\$0.00
Calculated Development Charge Per Capita							\$1,135.26		
Calculated Development Charge Per Sq. m									\$0.00
<b>3.0 Fire Protection</b>	\$9,267.8	\$5,250.0	\$443.6	\$2,433.8	\$1,140.4	77%	\$878.1	23%	\$262.29
Calculated Development Charge Per Capita							\$1,019.16		
Calculated Development Charge Per Sq. m									\$22.25
<b>4.0 Services Related To A Highway</b>	\$2,285.3	\$804.3	\$646.4	\$0.0	\$834.5	77%	\$642.6	23%	\$191.95
Calculated Development Charge Per Capita							\$745.82		
Calculated Development Charge Per Sq. m									\$16.28
<b>5.0 Development-Related Studies</b>	\$185.0	\$0.0	\$39.8	\$0.0	\$145.2	77%	\$111.8	23%	\$33.40
Calculated Development Charge Per Capita							\$129.79		
Calculated Development Charge Per Sq. m									\$2.83
<b>TOTAL 10 YEAR PROGRAM</b>	<b>\$18,831.2</b>	<b>\$6,243.8</b>	<b>\$1,131.2</b>	<b>\$8,155.8</b>	<b>\$3,300.5</b>		<b>\$2,812.83</b>		<b>\$487.6</b>
Calculated Development Charge Per Capita							<b>\$3,264.66</b>		
Calculated Development Charge Per Sq. m									<b>\$41.36</b>

**B. Development Charge Rate Tables**

Table 5 provides the calculated development charge rates by residential unit type. The rates range from a high of \$10,447 per unit for a serviced single- and semi-detached units to a low of \$4,570 per unit for small apartments.

Table 6 displays the Township-wide non-residential charges. The fully calculated non-residential charge is \$41.36 per square metre.



TABLE 5

TOWNSHIP OF GEORGIAN BAY  
 TOWNSHIP-WIDE DEVELOPMENT CHARGES  
 RESIDENTIAL DEVELOPMENT CHARGES BY UNIT TYPE

Service	Residential Charge Per Capita	Residential Charge By Unit Type (1)					Percentage of Charge
		Singles & Semis	Rows & Other Multiples	Apartments - Large	Apartments - Small	Park Model Trailers	
Library Services	\$235	\$751	\$493	\$422	\$328	\$422	7.2%
Parks And Recreation	\$1,135	\$3,633	\$2,384	\$2,043	\$1,589	\$2,043	34.8%
Fire Protection	\$1,019	\$3,261	\$2,140	\$1,834	\$1,427	\$1,834	31.2%
Services Related To A Highway	\$746	\$2,387	\$1,566	\$1,342	\$1,044	\$1,342	22.8%
Development-Related Studies	\$130	\$415	\$273	\$234	\$182	\$234	4.0%
<b>TOTAL CHARGE</b>	<b>\$3,265</b>	<b>\$10,447</b>	<b>\$6,856</b>	<b>\$5,875</b>	<b>\$4,570</b>	<b>\$5,875</b>	<b>100.0%</b>
(1) Based on Persons Per Unit Of:		3.20	2.10	1.80	1.40	1.80	

TABLE 6

TOWNSHIP OF GEORGIAN BAY  
 TOWNSHIP-WIDE DEVELOPMENT CHARGES  
 NON-RESIDENTIAL DEVELOPMENT CHARGES PER SQUARE METRE

Service	Charge per Square Metre	Percentage of Charge
Library Services	\$0.00	0.0%
Parks And Recreation	\$0.00	0.0%
Fire Protection	\$22.25	53.8%
Services Related To A Highway	\$16.28	39.4%
Development-Related Studies	\$2.83	6.9%
<b>TOTAL CHARGE</b>	<b>\$41.36</b>	<b>100.0%</b>

### C. Statutory Phase-in of Calculated Development Charges

The *DCA* now requires that the calculated development charge rates be phased-in over a five-year period based on the following schedule:

- Year 1 = 80% of calculated rates
- Year 2 = 85% of calculated rates
- Year 3 = 90% of calculated rates
- Year 4 = 95% of calculated rates
- Year 5 = 100% of calculated rates

Table 7 provides a summary of the 5-year phase in for the calculated residential and non-residential rates in the Township.

**TABLE 7**  
**TOWNSHIP OF GEORGIAN BAY**  
**5-YEAR PHASE-IN OF CALCULATED DEVELOPMENT CHARGES**

<b>Charge Type</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
Singles & Semis \$/unit	\$8,358	\$8,880	\$9,402	\$9,925	\$10,447
Rows & Multiples \$/unit	\$5,485	\$5,828	\$6,170	\$6,513	\$6,856
Large Apartments \$/unit	\$4,700	\$4,994	\$5,288	\$5,581	\$5,875
Small Apartments \$/unit	\$3,656	\$3,885	\$4,113	\$4,342	\$4,570
Park Model Trailers \$/unit	\$4,700	\$4,994	\$5,288	\$5,581	\$5,875
Non-Residential Uniform \$/m2	\$33.09	\$35.16	\$37.22	\$39.29	\$41.36
<i>Phase-in</i>	<i>80%</i>	<i>85%</i>	<i>90%</i>	<i>95%</i>	<i>100%</i>

## D. Comparison of 2024 Newly Calculated Development Charges With Charges Currently In Force in Georgian Bay

Tables 8 and 9 compare the newly calculated residential development charges with currently imposed charges.

As shown in Table 8, the residential development charge rate for a single- or semi-detached unit is calculated to increase by \$3,532 per unit, or 51%.

Table 9 compares the newly calculated non-residential development charges with currently imposed development charges. As shown, the non-residential development charge rate is calculated to increase by \$9.74 per unit, or 31%.

TABLE 8

### TOWNSHIP OF GEORGIAN BAY COMPARISON OF CURRENT AND CALCULATED RESIDENTIAL DEVELOPMENT CHARGES

Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	
Library Services	\$300	\$751	\$451	150%
Parks And Recreation	\$47	\$3,633	\$3,586	7630%
Fire Protection	\$1,643	\$3,261	\$1,618	98%
Services Related To A Highway	\$3,554	\$2,387	(\$1,167)	-33%
Development-Related Studies	\$1,371	\$415	(\$956)	-70%
<b>TOTAL CHARGE</b>	<b>\$6,915</b>	<b>\$10,447</b>	<b>\$3,532</b>	<b>51%</b>

TABLE 9

TOWNSHIP OF GEORGIAN BAY  
 COMPARISON OF CURRENT AND CALCULATED  
 NON-RESIDENTIAL DEVELOPMENT CHARGES

Service	Non-Residential (\$/Square Metre)			
	Current Non-Residential Charge	Calculated Non-Residential Charge	Difference in Charge	
Library Services	\$0.00	\$0.00	\$0.00	N/A
Parks And Recreation	\$0.00	\$0.00	\$0.00	N/A
Fire Protection	\$10.71	\$22.25	\$11.54	108%
Services Related To A Highway	\$11.73	\$16.28	\$4.55	39%
Development-Related Studies	\$9.18	\$2.83	(\$6.35)	-69%
<b>TOTAL CHARGE</b>	<b>\$31.62</b>	<b>\$41.36</b>	<b>\$9.74</b>	<b>31%</b>

## 7. Cost of Growth Analysis

This section examines the long-term capital and operating costs as well as the asset management-related annual provisions for the capital facilities and infrastructure to be included in the DC By-law. This examination is required as one of the provisions of the *DCA*. The analysis for all services is included in Appendix D.

### A. Asset Management Plan

Table 10 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2024-2033 recoverable portion. The year 2033 has been included to calculate the annual contribution for the 2024-2033 period as the expenditures in 2033 will not trigger asset management contributions until 2033. As shown in Table 10, by 2033, the Township should fund an additional \$147,800 per annum to fund the full life cycle costs of the new assets related to the services supported under the development charges by-law.

TABLE 10

**TOWNSHIP OF GEORGIAN BAY  
ANNUAL ASSET MANAGEMENT PROVISION BY 2034**

Service	2024 - 2033 Capital Program		Calculated AMP Annual Provision by 2034	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Library Services	\$202,160	\$5,751,960	\$16,927	\$133,129
Parks And Recreation	\$978,137	\$310,863	\$42,070	\$15,782
Fire Protection	\$1,140,401	\$8,127,399	\$61,547	\$182,966
Services Related To A Highway	\$834,545	\$2,450,755	\$27,248	\$74,304
Development-Related Studies	\$145,234	\$39,766	\$0	\$0
<b>TOTAL</b>	<b>\$3,300,476</b>	<b>\$16,680,744</b>	<b>\$147,792</b>	<b>\$406,180</b>

\* Includes costs that will be recovered under future development charges studies (i.e. other development-related), ineligible shares and shares of projects funded from available reserve funds.

## B. Long-Term Capital and Operating Cost Impacts

### i. Net Operating Costs for the Township’s Services Estimated to Increase over the Forecast Period

The Township will experience estimated increase in net operating costs for additions associated with the planned capital program. These estimates are based on average costs derived from a review of recent budgets and the 2022 Financial Information Return (FIR) (additional details are included in Appendix D).

As described in Appendix D, by 2033, the Township’s net operating costs are estimated to increase by \$1.02 million for property tax supported services. Increases in net operating costs will be experienced as new facilities are opened, park amenities are developed, and roads/sidewalks are constructed.

### ii. Long-Term Capital Financing from Non-Development Charge Sources Totals \$14.40 million for Tax Supported Assets

Table 11 summarizes the components of the development-related capital program that will require funding from non-development charges sources for tax supported assets. In total, \$6.2 million will need to be financed from non-DC sources over the 2024-2033 planning period. In addition, \$8.2 million in interim DC financing related to post-period shares of projects may be required or these costs may be recovered from other growth funding tools.

TABLE 11  
TOWNSHIP OF GEORGIAN BAY  
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES

General and Engineered Services	Development-Related Capital Program (2024 - 2033)				Total DC Eligible Costs for Recovery (\$000)
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-Period Benefit* (\$000)	
1 Library Services	\$5,954.1	\$30.0	\$0.0	\$5,722.0	\$202.2
2 Parks And Recreation	\$1,139.0	\$159.5	\$1.4	\$0.0	\$978.1
3 Fire Protection	\$9,267.8	\$5,250.0	\$443.6	\$2,433.8	\$1,140.4
4 Services Related To A Highway	\$2,285.3	\$804.3	\$646.4	\$0.0	\$834.5
5 Development-Related Studies	\$185.0	\$0.0	\$39.8	\$0.0	\$145.2
<b>TOTAL GENERAL &amp; ENGINEERED SERVICES</b>	<b>\$18,831.2</b>	<b>\$6,243.8</b>	<b>\$1,131.2</b>	<b>\$8,155.8</b>	<b>\$3,300.5</b>

\*Development related costs to be considered for funding from other tools and/or future DC Studies.

### **iii. Program is Deemed Financially Sustainable**

The calculated annual funding provision should be considered within the context of the Township's projected growth. Over the next 10 years (to 2033), the Township is projected to increase by 310 dwelling units and about 964 people. In addition, the Township will also add 262 new employees that will result in approximately 11,790 square metres of additional non-residential building space.

In addition, as part of the annual budget update the Township also contributes to asset replacement reserves and spends on yearly asset replacement needs as needed. Through this annual exercise, staff identify the required funding and propose mitigating measures in order to ensure there are sufficient funds in reserves over the long term. Life-cycle funding methodologies are also reviewed in order to ensure that the Township is continuing to implement financially sustainable practices for funding the eventual replacement of assets.

The calculated annual provisions identified are considered to be financially sustainable as it is expected that the increased capital asset management requirements can be absorbed by the tax and user base over the long-term.

## 8. Other Considerations and Legislative Requirements

This section sets out other considerations and legislative requirements relating to the *DCA* including administration and collection, recent legislative changes, and consideration for area rating.

### A. Development Charges Administration and Collection

The *DCA* requirements in respect of the collection of DCs, certification and remittance, as well as reserve fund management are outlined in this section.

#### i. Development Charges Amount Payable and Date of Payment

The total amount of a DC is the amount of the DC that would be determined under the by-law on the day of an application for site plan approval or the day of an application for rezoning or, if neither of these apply, the day of building permit issuance. Full details on determining the DCs payable in any particular case are provided in s.26 and s.26.2 of the *DCA*.

The default date of payment of a DC is the date of building permit issuance. However, under s.27 of the *DCA* the Township may enter into an agreement with a developer to alter the timing of payment.

For two specific types of development, DCs must be paid according to the following plan:

- Six equal annual installments beginning at building occupancy (permit or actual occupancy) and for the following five anniversaries of that date for rental housing and institutional development.

For required instalments, the Township may charge interest from the date the DC would have been payable to the date the instalment is paid. Interest may accrue on each installment until the final payment has been made. Any

skipped or late payments can be added to the tax roll (including interest). Full details on the prescribed payment plans are provided in s.26.1 of the *DCA*. In accordance with s.26.3 of the *DCA* the maximum interest rate a municipal can charge is prime plus 1%.

## **ii. Reserve Funds**

Under the *DCA*, a municipality that has passed a development charge by-law must establish a separate reserve fund for each service to which the development charge relates and pay each development charge it collects into the respective reserve fund. While the *DCA* does permit municipalities to borrow from the reserve fund, the amount borrowed is to be repaid with interest at a rate not less than the prescribed minimum interest rate. Additionally, money in the reserve fund is to be spent only on development-related capital costs.

Annual financial statements are to be provided to Council and must include the following:

- Opening and closing balances and in-year transactions
- A description of service or category of service
- Details on credits paid by individual credit holders
- Amounts borrowed and purpose of borrowing
- Interest accrued on borrowing
- Amount and source of money used to repay borrowing
- Projects funded from DCs including amount and source of DC and non-DC funding

## B. Changes Arising From the More Homes Built Faster Act (Bill 23)

As of November 28, 2022, there are several changes to the *DCA* due to the enactment and Royal Assent of Bill 23. A list of the changes that are now in force is provided below in Table 12.

**Table 12: Bill 23 – *DCA* Changes in Force as of November 28, 2022**

Section	Description
Section 2(1)	Exemptions for existing rental residential buildings and a range of residential units in existing and new houses.
Section 2(4)	Housing services are ineligible for DC funding (repeal of paragraph 17 of ss.2(4) of the <i>DCA</i> ). Existing by-laws are deemed to be “amended” and no development charges can be collected for housing services from November 28, 2022 onward.
Section 4.2	Exemptions for non-profit housing development. This does not apply with respect to a DC payable before November 28, 2022.
Section 4.3	Exemption for inclusionary zoning residential units. This does not apply with respect to a DC payable before November 28, 2022.
Section 5(1)	Historical service level calculation period extended from 10 years to 15 years. Does not apply to by-laws in force prior to November 28, 2022.
Section 5(4)	Studies, including DC studies, are no longer a DC-eligible capital cost. Does not apply retroactively to by-laws that were in force prior to November 28, 2022.

Section	Description
Section 5(6) and Section 5(7)	DC by-laws passed on or after November 28, 2022 must be phased-in according to a prescribed schedule. The phase-in also applies retroactively to by-laws passed on or after <b>January 1, 2022</b> as well as to the DCs “frozen” under s.26.2 of the <i>DCA</i> .
Section 9(1)	Maximum life of a DC by-law extended from 5 years to 10 years. This does not apply to by-laws in-force before November 28, 2022.
Section 26.1	Deferral payments now apply to rental housing and institutional development. Interest on deferral payments is now capped at prime plus 1% in accordance with s.26.3.
Section 26.2	DCs for rental housing development are now discounted based on the number of bedrooms proposed. Interest on DC freeze now capped at prime plus 1% in accordance with section 26.3.
Section 26.3	Maximum interest rates are capped at prime plus 1%. This does not apply with respect to a DC that was payable before November 28, 2022.
Section 35	Municipalities are now required to spend or allocate at least 60% of reserve balances each year for Water Supply, Wastewater, and services related to a highway beginning in 2023.
Section 60(1)(s.4)	Additional services for which municipalities are required to spend or allocate at least 60% of reserve fund balances may be prescribed through Regulations (none are proposed as of yet).

Table 13 summarizes the *DCA* changes that will take effect at a date to be determined. It is noted that section 60(1)(l) of the *DCA* allows for future regulations to identify services for which land will be an ineligible capital cost. No regulations have been released in this regard.

**Table 13: Bill 23 – *DCA* Changes Not Currently In Force**

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 PPU to the housing unit forecast: 3.20 for single and semi-detached units; 2.10 for rows; 1.60 for apartments. Assumptions for apartment units are based on District-wide data and assume a 1:1 ratio of new small to large apartments in the Township.

### **Non-Residential Forecast**

Non-residential development charges are calculated on a per unit of gross floor area basis. Therefore, as per the DCA, a forecast of future non-residential building space has been developed.

Approximately 11,790 square metres of new non-residential floor space is anticipated to be added over the 2024-2033 planning period. An assumed floor space per worker (FSW) for each employment category is applied to the new floorspace forecast in order to establish the number of associated employees. The following FSW assumptions have been used:

Place of Work Employment	45m <sup>2</sup> per employee
Work at Home Employment	0m <sup>2</sup> per employee

APPENDIX A - TABLE 1  
TOWNSHIP OF GEORGIAN BAY  
HISTORICAL POPULATION AND OCCUPIED DWELLINGS SUMMARY

Mid-Year	Year-Round Population (1)	Annual Growth	Seasonal Population	Annual Growth	Total Population	Annual Growth	Year-Round Occupied	Annual Growth	Av. Household Size (PPU)	Seasonal Dwellings	Annual Growth	Av. Household Size (PPU)	Total Private Dwellings	Annual Growth	Av. Household Size (PPU)
<b>2006</b>	<b>2,300</b>		<b>14,600</b>		<b>16,900</b>		<b>1,030</b>		<b>2.23</b>	<b>3,880</b>		<b>3.76</b>	<b>4,910</b>		<b>3.44</b>
2007	2,339	39	14,943	343	17,282	382	1,044	14	2.24	3,981	101	3.75	5,025	115	3.44
2008	2,378	39	15,295	352	17,673	391	1,058	14	2.25	4,084	103	3.75	5,142	117	3.44
2009	2,418	40	15,655	360	18,073	400	1,072	14	2.26	4,190	106	3.74	5,262	120	3.43
2010	2,459	41	16,023	368	18,482	409	1,086	14	2.26	4,299	109	3.73	5,385	123	3.43
<b>2011</b>	<b>2,500</b>	<b>41</b>	<b>16,400</b>	<b>377</b>	<b>18,900</b>	<b>418</b>	<b>1,100</b>	<b>14</b>	<b>2.27</b>	<b>4,410</b>	<b>111</b>	<b>3.72</b>	<b>5,510</b>	<b>125</b>	<b>3.43</b>
2012	2,500	0	16,380	-20	18,880	-20	1,108	8	2.26	4,438	28	3.69	5,546	36	3.40
2013	2,500	0	16,360	-20	18,860	-20	1,116	8	2.24	4,466	28	3.66	5,582	36	3.38
2014	2,500	0	16,340	-20	18,840	-20	1,124	8	2.22	4,494	28	3.64	5,618	36	3.35
2015	2,500	0	16,320	-20	18,820	-20	1,132	8	2.21	4,522	28	3.61	5,654	36	3.33
<b>2016</b>	<b>2,500</b>	<b>0</b>	<b>16,300</b>	<b>-20</b>	<b>18,800</b>	<b>-20</b>	<b>1,140</b>	<b>8</b>	<b>2.19</b>	<b>4,550</b>	<b>28</b>	<b>3.58</b>	<b>5,690</b>	<b>36</b>	<b>3.30</b>
2017	2,659	159	16,219	-81	18,878	78	1,229	89	2.16	4,499	-51	3.61	5,728	38	3.30
2018	2,828	169	16,139	-80	18,967	89	1,325	96	2.13	4,448	-51	3.63	5,773	45	3.29
2019	3,007	179	16,059	-80	19,066	99	1,428	103	2.11	4,398	-50	3.65	5,826	53	3.27
2020	3,198	191	15,979	-80	19,177	111	1,539	111	2.08	4,349	-49	3.67	5,888	62	3.26
<b>2021</b>	<b>3,400</b>	<b>202</b>	<b>15,900</b>	<b>-79</b>	<b>19,300</b>	<b>123</b>	<b>1,660</b>	<b>121</b>	<b>2.05</b>	<b>4,300</b>	<b>-49</b>	<b>3.70</b>	<b>5,960</b>	<b>72</b>	<b>3.24</b>
2022	3,495	95	15,900	0	19,395	95	1,687	27	2.07	4,300	0	3.70	5,987	27	3.24
2023	3,592	97	15,900	0	19,492	97	1,715	28	2.09	4,300	0	3.70	6,015	28	3.24
Growth 2009-2023		1,214		605		1,819		657			216			873	

Source: Statistics Canada, Census of Canada

(1) Based on permanent Census population excluding Census net undercoverage.

**APPENDIX A - TABLE 2  
TOWNSHIP OF GEORGIAN BAY  
HISTORICAL PLACE OF WORK EMPLOYMENT SUMMARY**

Mid-Year	Place of Work Employment (1)	Annual Growth	Activity Rate (2)	Work at Home	Annual Growth	Total w/ Work At Home	Annual Growth
<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)

																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>

Residential Development Charge Calculation		
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>
Non-Residential Development Charge Calculation		
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)**