

DEVELOPMENT CHARGES BACKGROUND STUDY

Town of Wasaga Beach



HEMSON Consulting Ltd.

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EXECUTIVE SUMMARY

The following summarizes the findings of the Town of Wasaga Beach's 2015 Development Charges (DC) Background Study.

A. STUDY CONSISTENT WITH DEVELOPMENT CHARGES LEGISLATION

- This study calculates DCs for the Town of Wasaga Beach in compliance with the provisions of the *Development Charges Act, 1997 (DCA)* and its associated regulation (*Ontario Regulation 82/98*).
- The Town of Wasaga Beach's existing DC by-law 2010-106, expires on November 9, 2015. Council must pass a new by-law to continue to levy DCs beyond this date.
- The Town needs to continue implementing DCs to fund capital projects throughout Wasaga Beach so that new development pays for its capital requirements to the extent allowed by the *DCA* and so that new services required by development are provided in a fiscally responsible manner.
- The *DCA* and O. Reg. 82/98 require that a DC background study be prepared in which charges are determined with reference to:
 - a forecast of the amount, type and location of residential and non-residential development anticipated in the Town;
 - a review of future capital projects, including an analysis of gross expenditures, funding sources and net expenditures incurred or to be incurred by the Town to provide for the expected development, including the determination of the development and non-development-related components of the capital projects; and
 - an examination of the long-term capital and operating costs for the capital infrastructure required for each service to which the DC by-law relates.
- The report identifies the development-related net capital costs attributable to development that is forecast to occur in the Town. These costs are apportioned to types of development (residential and non-residential) in a manner that reflects the increase in the need for each service.

B. ALL SERVICES WITH DEVELOPMENT-RELATED COSTS INCLUDED IN THE ANALYSIS

The following municipal services have been included in the DC analysis:

- Library Service;
- Emergency & Fire Services;
- Parks and Recreation;
- Public Works: Buildings & Fleet;
- Parking;
- Transit;
- General Government;
- Roads and Related;
- Waterworks;
- Sewerworks; and
- Storm Drainage.

C. APPROACH USED TO CALCULATE DEVELOPMENT CHARGES

- DCs have been established under the parameters and limitations of the *DCA*. The study provides the rationale and basis for the calculated rates.
- A Town-wide average cost approach is used to calculate DCs for all services. This approach results in uniform charges levied throughout the Town.
- The calculated charges are the maximum charges the Town may adopt. Lower charges may be approved; however, this will require a reduction in the capital plan and reduced service levels, or financing from other sources, likely property taxes and utility rates.

D. DEVELOPMENT FORECAST

- A forecast of the amount, type and location of residential and non-residential development anticipated in Wasaga Beach to 2031 is included in the report.
- A ten-year forecast, from 2016 to 2025 was used in the DC calculation for general services. A longer-term forecast period, from 2016 to 2031 was used for the engineered services.

- The development forecast for the ten-year planning period from 2016 to 2025 estimates that the Town will add approximately 2,090 new dwelling units and the population will grow by approximately 4,160 people.
- The long-term forecast is for approximately 3,560 additional dwelling units and 7,070 people in the in the Town.
- Population growth in these new dwelling units is expected to add 4,550 people over the 2016-2025 planning period. By 2031, it is anticipated that the population increase in new dwelling units will reach 7,700.
- Employment in Wasaga Beach is forecast to grow by approximately 480 employees over the next ten years, which will accommodate approximately 27,800 square metres of space. To 2031, an additional 805 employees are forecast in an estimated 46,300 square metres of new building space.
- The following is a summary of the projected growth for the Town:

Town-wide Development Forecast	2015 Estimate	General Services Planning Period 2016 - 2025		Long-Term Planning Period 2016 - 2031	
		Growth	Total at 2025	Growth	Total at 2031
Residential					
Total Occupied Dwellings	8,466	2,090	10,556	3,557	12,023
<i>Singles & Semi-Detached</i>	4,902	1,221	6,123	2,040	6,942
<i>Rows & Other Multiples</i>	713	593	1,306	971	1,684
<i>Apartments</i>	2,851	275	3,126	546	3,397
Total Population					
Census	19,376	4,156	23,532	7,067	26,442
<i>Population In New Dwellings</i>		4,547		7,696	
Non-Residential					
Total Employment	3,418	483	3,901	805	4,223
Non-Residential Building Space (sq.m.)		27,800		46,297	

E. FUNDING ENVELOPE BASED ON "NET" GROWTH

- In accordance with the *DCA*, DCs have been calculated at a level no higher than the average service level provided in the Town over the ten-year period immediately preceding the preparation of the Background Study, on a service by service basis.

- The service levels are expressed as a dollar value per capita (\$/capita) or a dollar value per capita plus employment (\$/capita & employment) of infrastructure value. This service level expression is a construct to meet the requirements of s. 5(1) of the *DCA* and does not directly reflect the utilization of infrastructure or the way in which a municipality plans for services.
- The maximum permissible funding envelopes in the study are based on “net” population, employment and dwelling unit growth.

F. THE TOWN HAS AN EXTENSIVE DEVELOPMENT-RELATED CAPITAL FORECAST FOR THE PROVISION OF ELIGIBLE SERVICES

General Services

- Town staff, in collaboration with Hemson Consulting, has compiled a development-related capital forecast setting out projects that are required to service anticipated development in Wasaga Beach between 2016 and 2025.
- The gross cost of the Town’s development-related capital forecast for general services amounts to \$34.38 million and provides for a wide range of infrastructure expansions. Of the \$34.38 million, approximately \$8.83 million has been identified as eligible for recovery through DCs over the 2016-2025 planning period.
- Grants, subsidies and other recoveries totalling \$2.97 million have been deducted.
- A share of the capital program, \$10.26 million, will require funding from non-DC sources and reflects the share of capital projects that replace existing infrastructure and benefit existing development.
- The *DCA* requires that development-related net capital costs for general services be reduced by ten per cent when calculating the applicable DCs. The ten per cent share of development-related net capital costs not included in the DC calculations must be funded from non-DC sources. In total, about \$1.10 million is identified as the required reduction.

- Available DC reserve funds in the amount of \$4.62 million have been identified in the capital forecast to fund development-related infrastructure projects.
- A share of the capital forecast is for portions of projects that relate to development in the post-2025 period and may be considered for recovery in future DC studies, subject to service level considerations. In total, about \$6.61 million is considered to be a post-period benefit.
- The following is a summary of the general services development-related capital program:

General Services (2016-2025)		
Service	Gross Cost (\$000)	DC Eligible Cost (\$000)
Library Service	\$5,800.0	\$584.8
Emergency & Fire Services	\$2,882.6	\$1,550.4
Parks and Recreation	\$16,403.9	\$3,718.4
Public Works: Buildings & Fleet	\$8,752.9	\$2,621.7
Parking	\$75.0	\$33.8
Transit	\$145.5	\$131.0
General Government	\$319.7	\$181.6
Total General Services	\$34,379.5	\$8,827.6

- Details of the capital program for each service are provided in Appendix B.

Engineered Services

- In the Town of Wasaga Beach, the engineered services development-related capital program is related to the delivery of roads and related infrastructure, waterworks, sewerworks, and storm drainage services. The longer-term capital program, 2016-2031, totals \$100.61 million.
- Of the \$100.61 million in the engineered services capital program, almost \$48.44 million of the total program is to be recovered from DCs over the planning period.

- Grants, subsidies and other recoveries totalling \$7.02 million have been deducted.
- Non-DC funding for replacement portions of the capital forecast and for portions of the capital projects that benefit existing development total \$9.25 million. These shares will require funding from other sources.
- A portion of the capital program provides service to development that has already occurred in the Town and for which DCs have been collected. Current DC reserve fund balances for the engineered services total \$7.86 million. This amount will be used to fund a portion of the capital program.
- Finally, the portion of the capital program that will provide benefit to development beyond 2031 totals \$28.04 million.
- The following is a summary of the development-related capital forecast for all engineered services:

Engineered Services (2016-2031)		
Service	Gross Cost (\$000)	DC Eligible Cost (\$000)
Roads and Related	\$69,023.4	\$28,816.0
Waterworks	\$17,215.0	\$10,923.0
Sewerworks	\$2,578.4	\$2,578.4
Storm Drainage	\$11,790.2	\$8,126.2
Total Engineered Services	\$100,607.0	\$48,443.6

- Appendix C provides the full calculation details for the all engineered services.

G. CALCULATED TOWN-WIDE DEVELOPMENT CHARGES

- The fully calculated residential Town-wide charges are recommended to vary by unit type, reflecting the difference in occupancy patterns expected in various unit types and associated differences in demand placed on municipal services.
- The following tables summarize the calculated residential and non-residential Town-wide DCs:

Calculated Residential Development Charges

Service	Charge By Unit Type ⁽¹⁾				
	Single & Semi-Detached	Rows & Other Multiples	Apartments	Leisure Lifestyle Park Model Trailers &	Seasonal Park Model Trailers
Library Service	\$328	\$276	\$226	\$226	\$113
Emergency And Fire Services	\$951	\$799	\$653	\$653	\$327
Parks And Recreation	\$2,014	\$1,691	\$1,383	\$692	\$346
Public Works: Buildings And Fleet	\$1,298	\$1,090	\$892	\$892	\$446
Parking	\$17	\$14	\$12	\$12	\$6
Transit	\$63	\$53	\$43	\$43	\$22
General Government	\$91	\$76	\$62	\$62	\$31
Subtotal General Services Charge	\$4,762	\$3,999	\$3,271	\$2,580	\$1,290
Roads And Related	\$7,741	\$6,499	\$5,317	\$5,317	\$2,659
Water Works	\$3,762	\$3,158	\$2,584	\$2,584	\$1,292
Sewer Works	\$910	\$764	\$625	\$625	\$313
Storm Drainage	\$2,817	\$2,365	\$1,935	\$1,935	\$968
Subtotal Engineered Services Charge	\$15,230	\$12,786	\$10,461	\$10,461	\$5,231
TOTAL CHARGE	\$19,992	\$16,785	\$13,732	\$13,041	\$6,520
(1) Based on Persons Per Unit Of:	2.38	2.00	1.64		

Calculated Non-Residential Development Charges

Service	Non-Residential Charge (\$/sq.m)
Library Service	\$0.00
Emergency And Fire Services	\$6.55
Parks And Recreation	\$0.00
Public Works: Buildings And Fleet	\$10.13
Parking	\$0.14
Transit	\$0.48
General Government	\$0.71
Subtotal General Services Charge	\$18.01
Roads And Related	\$59.92
Water Works	\$29.13
Sewer Works	\$7.05
Storm Drainage	\$21.81
Subtotal Engineered Services Charge	\$117.91
TOTAL CHARGE	\$135.92

H. NEWLY CALCULATED DCS COMPARED WITH CURRENT RATES

- The fully calculated Town-wide residential charge for a single- or semi-detached unit in Wasaga Beach is \$19,992, which is \$3,740, or 23 per cent, more than the Town's current charge of \$16,252.
- The calculated non-residential development charge of \$135.92 represents an increase of \$78.06 per square metre from the Town's current DC of \$57.86 per square metre.

I. A PORTION OF DEVELOPMENT-RELATED COSTS REQUIRE FUNDING FROM NON-DEVELOPMENT CHARGE SOURCES

- Non-DC funding of \$11.36 million will be required to support the development-related capital program.

- Based on a high-level operating cost impact analysis, it is estimated that net operating costs will increase by about \$2.13 million by the year 2025 as the facilities and infrastructure included in the capital forecast are operated and maintained.

I INTRODUCTION

The *Development Charges Act, 1997 (DCA)* and its associated *Ontario Regulation 82/98 (O. Reg. 82/98)* allow municipalities in Ontario to recover development-related capital costs from new development. The Town of Wasaga Beach Development Charges (DC) Background Study is presented as part of a process to lead to the approval of a new DC by-law in compliance with the legislation.

The anticipated residential and non-residential development in the Town of Wasaga Beach between 2016 and 2031 will increase demand on all municipal services. The Town wishes to continue implementing DCs to fund growth-related capital projects 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 DCs are determined with reference to:

- A forecast of the amount, type and location of development anticipated in the Town;
- The average level of service provided by the Town over the ten-year period immediately preceding the preparation of the background study;
- A review of capital works in progress and anticipated future capital projects, including an analysis of gross expenditures, funding sources, and net expenditures incurred or to be incurred by the Town or its local boards to provide for the expected development, including determination of the development and non-development-related components of the capital projects; and
- An examination of long-term capital and operating costs for the capital infrastructure required for each service to which the DC by-law relates.

The study presents the results of the review to determine the net capital costs attributable to new development that is forecast to occur in the Town of Wasaga Beach between 2016 and 2031. These development-related net capital costs are apportioned to various types of development (residential; non-residential) in a manner that reflects the increase in the need for each service.

The *DCA* provides for a period of public review and comment regarding the proposed DCs. This process includes considering and responding to comments received by stakeholders and members of the public about the calculated charges and methodology

used. Following completion of this process, and in accordance with the *DCA* and Council's review of the study, it is intended that Council will pass new DCs for the Town.

The remainder of the study sets out the information and analysis upon which the proposed DCs are based.

Section II designates the services for which DCs are proposed and the areas within the Town to which the DCs will apply. It also provides an overview of the methodology that has been used in the Background Study.

Section III presents a summary of the forecast residential and non-residential development that is expected to occur within the Town over two planning periods: from 2016 to 2025 and a longer-term planning period from 2016 to 2031.

Section IV summarizes the historic ten-year average capital service levels that have been attained in the Town and form the basis for the DC calculations. The expression of the "service level" used in the Background Study is a construct developed to meet the requirements of the *DCA* and does not reflect the way in which municipalities actually plan for services.

Section V summarizes the development-related capital forecast that has been developed by various municipal departments.

Section VI summarizes the calculation of applicable DCs and the resulting calculated DCs by class and type of development.

Section VII provides a comparison of existing DC rates in the Town with the rates calculated in the study.

Section VIII provides a high level examination of the long-term capital and operating cost impacts for each service included in the DC calculation.

Section IX provides a discussion of other issues and considerations including by-law administration.

II A TOWN-WIDE COST APPROACH TO ALIGN DEVELOPMENT-RELATED COSTS AND BENEFITS IS PROPOSED

Several key steps are required when calculating any DC. However, specific circumstances arise in each municipality that must be reflected in the calculation. Therefore, the study has been tailored specifically for the Town of Wasaga Beach. The approach to calculating the proposed DCs is focused on providing a reasonable alignment of development-related costs with the development that necessitates them.

A. A TOWN-WIDE DEVELOPMENT CHARGE IS PROPOSED

The Town provides a wide range of services to the community it serves and has an extensive inventory of facilities, land, infrastructure, vehicles and equipment. The *DCA* provides municipalities with flexibility to define services that will be included in a DC by-law, provided that the other provisions of the *Act* and its associated regulations are met. The *DCA* also requires the by-law to designate the areas within which the DCs shall be imposed. DCs may apply to all lands in the municipality or to other designated development areas as specified in the by-law.

For the services that the Town provides, a range of capital facilities, land, equipment and infrastructure is available throughout Wasaga Beach; arenas, community centres, fire stations, arterial roads, parks and so on. As new development occurs, new facilities will need to be added so that overall service levels do not decline. A widely accepted method for sharing the development-related capital costs for such services is to apportion them over all new development anticipated in the Town.

The following services are included in the Town-wide DC calculation:

- Library Service;
- Emergency & Fire Services;
- Parks and Recreation;
- Public Works: Buildings & Fleet;
- Parking;
- Transit;
- General Government;
- Roads and Related;
- Waterworks;

- Sewerworks; and
- Storm Drainage.

These services form a reasonable basis upon which to plan and administer the DCs. It is noted that the analysis of each of these services examines the individual capital facilities and equipment currently in place. The resulting DC for these services is to be imposed against all development anywhere in the Town.

B. KEY STEPS IN DETERMINING DEVELOPMENT CHARGES FOR FUTURE DEVELOPMENT-RELATED PROJECTS

Several key steps are required in calculating DCs for future development-related projects. These are summarized below.

1. Development Forecast

The first step in the methodology requires a development forecast to be prepared for the ten-year study period, 2016–2025, for general services and to 2031 for engineered services. The forecast of the future residential and non-residential development used in this study is based on provincial targets as outlined in the *Growth Plan for the Greater Golden Horseshow*, as well as the Town's Official Plan and information provided by planning staff. Forecasts of employment by place of work were based upon the Town's Employment Lands Needs Study, which was updated by Hemson in September 2014.

For the residential portion of the forecast, both net (or Census) population growth and population growth in new units is estimated. The use of net population growth is one approach to determining the increased need for servicing, infrastructure and facilities arising from development.

When calculating the DC 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 DCs will be collected.

The non-residential portion of the forecast estimates the Gross Floor Area (GFA) of building space to be developed over the ten-year period, 2016 to 2025. The forecast of GFA is based on the employment forecast for the Town. Factors for floor space per worker are used to convert the employment forecast into gross floor area for the purposes of the DC Study.

2. Service Categories and Historic 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 ten-year period immediately preceding the preparation of the background study...(s. 5. (1) 4.)

Historic ten-year average service levels thus form a ceiling, or limits, on the share of a development-related capital program that can be funded from DCs. A review of the Town'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 DC can be determined. The historic service levels used in this study have been calculated based on the period 2006–2015. This method of expressing “service levels” is a construct developed to satisfy the requirements of the *DCA* but does not reflect the way that municipalities plan for services.

3. Development-Related Capital Forecast and Analysis of Net Capital Costs to be Included in the Development Charges

A development-related capital forecast has been prepared by the Town's departments as part of the present study and reflect Council's expressed intent of how to meet the increased servicing needs arising from development. The forecast identifies development-related projects and their gross and net costs, after allowing for capital grants, subsidies or other contributions as required by the *Act* (*DCA*, s. 5. (2)). The capital forecast provides another cornerstone upon which DCs 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 DC be calculated on the lesser of the historic ten-year average service levels or the service levels embodied in future plans of the Town. The development-related capital forecast prepared for this study ensures that DCs are only imposed to help pay for projects that have been or are intended to be purchased or built in order to accommodate future development. It is not sufficient in the calculation of DCs 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, *Ontario Regulation 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 forecast, 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 Town from non-DC sources. The amount of municipal funding for such non-development shares of projects is also identified as part of the preparation of the development-related capital forecast.

There is also a requirement in the *DCA* to reduce the applicable DC by the amount of any “uncommitted excess capacity” that is available for a service. Adjustments are made in the analysis to meet this requirement of the *DCA*.

Finally, the development-related net capital costs must be reduced by ten per cent for all services except services related to a highway (public works), protection services (*DCA*, s. 5. (1) 8.) and engineered services. The ten per cent discount is applied to the other services, e.g. Library, Parks and Recreation, Transit, Parking and General Government, and the resulting municipal funding responsibility from non-DC sources is identified.

4. Attribution to Types of Development

The next step in the determination of DCs is the allocation of the development-related net capital costs between the residential and non-residential sectors. This is done using apportionments for different services in accordance with the demands placed and the benefits derived.

Where reasonable data exist, the apportionment is based on the expected demand for, and use of, the service by sector (e.g. shares of population in new units and employment).

Finally, the residential component of the Town-wide DC is applied to different housing types on the basis of average occupancy factors. The non-residential component is applied on the basis of gross building space in square metres.

5. Final Adjustment

The final determination of the DC results from adjustments made to development-related net capital costs for each service and sector resulting from the application of any unallocated reserve fund balances. A cash flow analysis is also undertaken to account for the timing of projects and receipt of DCs. Interest earnings or borrowing costs are therefore accounted for in the calculation as allowed under the *DCA*.

III DEVELOPMENT FORECAST

This section provides the basis for the development forecasts used in calculating the DCs, as well as a summary of the forecast results. A more detailed summary of the forecasts, including tables illustrating historical trends and forecast results is provided in Appendix A.

A. RESIDENTIAL FORECAST

DCs are levied on residential development as a charge per new unit. Therefore, for the residential forecast, a projection of both the *population growth*¹ as well as the *population 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 DC, 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 DCs will be collected.

Table 1 provides a summary of the residential forecast over the ten-year planning period, from 2016 to 2025 and the longer-term period, to 2031. As noted in Section II, for DC calculation purposes, the ten-year planning period is applicable to all non-engineering services and the longer-term development forecast has been utilized in the calculation of engineered services DCs.

The Town's Census population is expected to increase by about 4,160 people over the next ten years, reaching approximately 23,530 by 2025. About 2,090 additional occupied dwelling units are forecast to be built between 2016 and 2025 and the population residing in these units is expected to increase by 4,550.

Between 2016 and 2031, the Town of Wasaga Beach is forecast to add an additional 3,560 occupied dwelling units with an associated population growth of almost 7,700.

¹ Commonly referred to as "net population growth" in the context of development charges.

TABLE 1

**TOWN OF WASAGA BEACH
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
TOWN-WIDE DEVELOPMENT FORECAST**

Town-wide Development Forecast	2015 Estimate	General Services Planning Period 2016 - 2025		Long-Term Planning Period 2016 - 2031	
		Growth	Total at 2025	Growth	Total at 2031
Residential					
Total Occupied Dwellings	8,466	2,090	10,556	3,557	12,023
<i>Singles & Semi-Detached</i>	4,902	1,221	6,123	2,040	6,942
<i>Rows & Other Multiples</i>	713	593	1,306	971	1,684
<i>Apartments</i>	2,851	275	3,126	546	3,397
Total Population					
Census	19,376	4,156	23,532	7,067	26,442
<i>Population In New Dwellings</i>		4,547		7,696	
Non-Residential					
Total Employment	3,418	483	3,901	805	4,223
Non-Residential Building Space (sq.m.)		27,800		46,297	

B. NON-RESIDENTIAL FORECAST

DCs are levied on non-residential development as a charge per square metre of GFA. As with the residential forecast, the non-residential forecast requires both a projection of *employment* growth as well as a projection of the *employment growth associated with new floorspace* in the Town.

The non-residential forecast projects an increase of approximately 480 employees to 2025, which is anticipated to be accommodated in approximately 27,800 square metres of new non-residential building space. Between 2016 and 2031, almost 46,300 square metres of new non-residential building space is forecast, which will accommodate approximately 800 new employees in the Town.

Table 1 also provides a summary of the non-residential development forecasts used in this analysis.

IV SUMMARY OF HISTORIC CAPITAL SERVICE LEVELS

The *DCA* and *Ontario Regulation 82/98* require that DCs be set at a level no higher than the average level of service provided in the municipality over the ten-year period immediately preceding the preparation of the Background Study, on a service by service basis.

For non-engineered services (library, parks and recreation, etc.) the legislative requirement is met by documenting historic service levels for the preceding ten years, in this case, for the period from 2006 to 2015. Typically, service levels for non-engineered services are measured as a ratio of inputs per capita, or per population plus employment.

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 town. Both the quantitative and qualitative aspects of service levels used in the present analysis are based on information provided by municipal staff, based on historical records and experience with costs to acquire or construct similar facilities, equipment and infrastructure as of 2015.

The service levels are expressed as a dollar value per capita (&/capita) or a dollar value per capita plus employment (\$/capita & employment) of infrastructure value. This service level expression is a construction to meet the requirement of Section 5(1) of the *DCA* and does not directly reflect the utilization of infrastructure or the way municipalities plan for services.

Table 2 summarizes service levels for all applicable services included in the DC calculation. Appendix B provides the detailed historical inventory data upon which the calculation of service levels for the general services is based.

TABLE 2

**TOWN OF WASAGA BEACH
SUMMARY OF AVERAGE HISTORIC SERVICE LEVELS 2006 - 2015**

Service	2006 - 2015 Service Level Indicator
1.0 LIBRARY SERVICE	\$156.34 per capita
Buildings	\$63.79 per capita
Land	\$17.05 per capita
Materials	\$63.88 per capita
Furniture And Equipment	\$11.62 per capita
2.0 EMERGENCY AND FIRE SERVICES	\$334.18 per pop & empl
Buildings	\$113.97 per pop & empl
Land	\$34.06 per pop & empl
Fire Fighter Equipment	\$10.77 per pop & empl
Furniture & Equipment	\$16.39 per pop & empl
Vehicles	\$158.99 per pop & empl
3.0 PARKS AND RECREATION	\$2,458.34 per capita
Indoor Recreation	\$1,900.64 per capita
Parkland Development	\$235.97 per capita
Park Facilities	\$279.88 per capita
Park Vehicles & Equipment	\$41.85 per capita
4.0 PUBLIC WORKS: BUILDINGS AND FLEET	\$565.10 per pop & empl
Buildings	\$181.04 per pop & empl
Land	\$0.13 per pop & empl
Furniture And Equipment	\$5.28 per pop & empl
Fleet & Related Equipment	\$378.65 per pop & empl
5.0 PARKING	\$399.93 per pop & empl
Parking Lots	\$246.42 per pop & empl
Land	\$137.13 per pop & empl
Equipment And Meters	\$16.38 per pop & empl
6.0 TRANSIT	\$68.10 per pop & empl
Buildings	\$12.75 per pop & empl
Land	\$1.89 per pop & empl
Buses And Related Equipment	\$53.46 per pop & empl

V THE DEVELOPMENT-RELATED CAPITAL FORECAST

The *DCA* requires the Council of a municipality to express its intent to provide future capital facilities at the level reflected by the capital program incorporated in the DC calculation and recovered through the proposed rates. As noted in Section II, *Ontario Regulation 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 III and detailed in Appendix A, municipal staff, in collaboration with the consultants have created a development-related capital forecast setting out those projects that are required to service anticipated development. For all general services, the capital plan covers the ten-year period from 2016 to 2025. As permitted by the *DCA*, s. 5 (1) 4., the DCs for engineered services is based on development occurring between 2016 and 2031.

One of the recommendations contained in this Background Study is for Council to adopt the capital forecast created for the purposes of the DC 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 Wasaga Beach. It is acknowledged that changes to the forecast presented herein may occur through the Town's normal capital budget process.

B. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR GENERAL SERVICES

A summary of the development-related capital forecast for general services is presented in Table 3.

TOWN OF WASAGA BEACH
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR GENERAL SERVICES 2016 - 2025
(in \$000)

Service	Gross Cost	Grants/ Subsidies	Municipal Cost	Total Net Capital Program									
				2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1.0 LIBRARY SERVICE	\$5,800.0	\$2,200.0	\$3,600.0	\$0.0	\$150.0	\$0.0	\$3,450.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
1.1 Buildings, Land & Materials	\$5,800.0	\$2,200.0	\$3,600.0	\$0.0	\$150.0	\$0.0	\$3,450.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2.0 EMERGENCY AND FIRE SERVICES	\$2,882.6	\$0.0	\$2,882.6	\$2,551.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$75.0	\$255.7
2.1 Recovery of Negative Reserve Fund Balance	\$1,116.9	\$0.0	\$1,116.9	\$1,116.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2.2 Buildings, Land & Furnishings	\$330.7	\$0.0	\$330.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$75.0	\$255.7
2.3 Vehicles & Equipment	\$1,435.0	\$0.0	\$1,435.0	\$1,435.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
3.0 PARKS AND RECREATION	\$16,403.9	\$768.0	\$15,635.9	\$237.4	\$742.4	\$47.4	\$12,442.4	\$1,289.4	\$17.4	\$17.4	\$737.4	\$87.4	\$17.4
3.1 Indoor Recreation	\$12,000.0	\$0.0	\$12,000.0	\$0.0	\$0.0	\$0.0	\$12,000.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
3.2 Parks and Trails	\$2,040.0	\$0.0	\$2,040.0	\$85.0	\$655.0	\$0.0	\$0.0	\$650.0	\$0.0	\$0.0	\$650.0	\$0.0	\$0.0
3.3 Park Facilities Projects	\$2,190.0	\$768.0	\$1,422.0	\$135.0	\$70.0	\$30.0	\$425.0	\$622.0	\$0.0	\$0.0	\$70.0	\$70.0	\$0.0
3.4 Park Vehicles & Equipment	\$173.9	\$0.0	\$173.9	\$17.4	\$17.4	\$17.4	\$17.4	\$17.4	\$17.4	\$17.4	\$17.4	\$17.4	\$17.4
4.0 PUBLIC WORKS: BUILDINGS AND FLEET	\$8,752.9	\$0.0	\$8,752.9	\$40.5	\$40.5	\$222.0	\$4,637.3	\$0.0	\$2,832.6	\$525.0	\$0.0	\$0.0	\$0.0
4.1 New Maintenance Depot - Building, Land & Material	\$7,903.9	\$0.0	\$7,903.9	\$0.0	\$0.0	\$222.0	\$4,394.3	\$0.0	\$2,832.6	\$0.0	\$0.0	\$0.0	\$0.0
4.2 Municipal Fleet & Equipment	\$849.0	\$0.0	\$849.0	\$40.5	\$40.5	\$0.0	\$243.0	\$0.0	\$0.0	\$525.0	\$0.0	\$0.0	\$0.0
5.0 PARKING	\$75.0	\$0.0	\$75.0	\$0.0	\$75.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
5.1 Parking Lots	\$75.0	\$0.0	\$75.0	\$0.0	\$75.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
6.0 TRANSIT	\$145.5	\$0.0	\$145.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$128.5	\$0.0	\$8.5	\$0.0	\$8.5
6.1 Vehicles & Equipment	\$145.5	\$0.0	\$145.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$128.5	\$0.0	\$8.5	\$0.0	\$8.5
7.0 GENERAL GOVERNMENT	\$319.7	\$0.0	\$319.7	\$165.7	\$6.0	\$6.0	\$6.0	\$56.0	\$6.0	\$6.0	\$6.0	\$6.0	\$56.0
7.1 Development-Related Studies	\$319.7	\$0.0	\$319.7	\$165.7	\$6.0	\$6.0	\$6.0	\$56.0	\$6.0	\$6.0	\$6.0	\$6.0	\$56.0
TOTAL - GENERAL SERVICES	\$34,379.5	\$2,968.0	\$31,411.5	\$2,995.5	\$1,013.9	\$275.4	\$20,535.7	\$1,345.4	\$2,984.4	\$548.4	\$751.9	\$168.4	\$337.6

The table provides a total for all general services analysed over the ten-year planning period. Further details on the capital plans for each individual service category are available in Appendix B.

The development-related capital forecast for general services estimates a total gross cost of \$34.38 million. Alternative funding sources have been identified in the amount of \$2.97 million and account for contributions from upper levels of government towards the construction of new library space and developer contributions for specific park projects. Therefore, the net municipal cost of the capital program is reduced to \$31.41 million.

Of the \$31.41 million ten-year net municipal capital costs for general services, \$15.64 million (50 per cent) is related to the Parks and Recreation capital program. The forecast includes a new multi-use recreation facility, various parks and trail development and new park facilities projects

The next largest portion of the capital forecast relates to Public Works, which totals \$8.75 million and accounts for 28 per cent. Included in the program is the provision for a maintenance depot, including land acquisition, building construction and furniture and equipment, as well as net additions to the municipal fleet.

The Library Service development-related capital program provides for the construction of approximately 16,000 square feet of new library space in the Town, which is anticipated to begin construction in 2019. Also included in the forecast are consultant fees, land acquisition, furniture, equipment and materials associated with the new space. Net costs total \$3.60 million and account for 11 per cent of the overall forecast.

The Emergency and Fire Services program includes \$2.88 million in net capital costs (9% of the capital program) and incorporates the recovery of a negative reserve fund balance, new land acquisition as well as an additional aerial platform and growth-related communications equipment.

The ten-year capital forecast for General Government totals \$319,700 and accounts for just over 1 per cent of the total program for general services. The program includes various development-related studies, including a Mosley Village community improvement plan, Main Street urban design study, two five-year updates to the DC Study as well as a zoning by-law and official plan review.

The Transit services capital program represents less than 1 per cent (\$145,500) of total net capital costs and provides a new conventional bus and three additional transit shelters to expand transit service delivery in the Town.

The remainder of the capital forecast totals \$75,000 for a Beachfront parking study to be done to determine future parking needs in the Town.

The capital forecast incorporates those projects identified to be related to development anticipated in the next ten years. It is not implied that all of these costs are to be recovered from new development by way of DCs (see Section VI for the method and determination of net capital costs attributable to development). Portions of this capital forecast may relate to providing servicing for development which has occurred prior to 2016 (for which DC reserve fund balances exist), for replacement of existing capital facilities or for development anticipated to occur beyond the 2016–2025 planning period. In addition, the amounts shown on Table 3 have not been reduced by ten per cent for various “soft” (or general) services as mandated by s. 5 (1) 8. of the *DCA*.

C. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR ENGINEERED SERVICES

Table 4 provides the development-related capital recoveries for the engineered services of roads and related, water works, sewer works and storm drainage. The capital program totals \$100.61 million and provides servicing for anticipated development over the longer-term planning period from 2016 to 2031. Further details on the capital plans for each individual service category are available in Appendix C.

Grants, subsidies and alternative funding sources have been identified in the amount of \$7.02 million for the capital projects and, as such, the remaining net cost of \$93.59 million is the cost to be paid by the Town.

Of the total net capital costs, 70 per cent, or \$62.02 million is associated with development-related roads and related projects. The capital program includes various urbanization projects, illumination, widening, new road construction and five-year updates to the Town’s Transportation Study.

The waterworks capital program totals \$17.20 million and represent 17 per cent of the overall forecast. Various trunk watermain projects have been included in the development-related capital program, as well as the construction and land for the West end water storage reservoir upgrade and distribution model studies.

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TABLE 4

**TOWN OF WASAGA BEACH
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR ENGINEERED SERVICES 2016 - 2031
(in \$000)**

Service	Gross Cost	Grants / Subsidies	Net Municipal Cost
8.0 ROADS AND RELATED	\$69,023.4	\$7,000.0	\$62,023.4
8.1 Roads and Related Infrastructure	\$68,903.4	\$7,000.0	\$61,903.4
8.2 Roads Studies	\$120.0	\$0.0	\$120.0
9.0 WATERWORKS	\$17,215.0	\$17.7	\$17,197.3
9.1 Mains and Pumps	\$6,482.0	\$17.7	\$6,464.3
9.2 Wells and Storage	\$10,733.0	\$0.0	\$10,733.0
10.0 SEWERWORKS	\$2,578.4	\$0.0	\$2,578.4
10.1 Mains and pumps	\$2,458.4	\$0.0	\$2,458.4
10.2 Studies	\$120.0	\$0.0	\$120.0
11.0 STORM DRAINAGE	\$11,790.2	\$0.0	\$11,790.2
11.1 Infrastructure	\$11,790.2	\$0.0	\$11,790.2
TOTAL - ENGINEERED SERVICES CAPITAL PROGRAM	\$100,607.0	\$7,017.7	\$93,589.3

The development-related capital program for storm drainage includes the recovery of a negative reserve fund balance as well as upsizing and drainage improvement works. The program totals \$11.79 million, which accounts for 12 per cent of the total.

Sewer projects comprise remainder of the capital forecast and include sewermain construction, pipe upsizing, collection system modelling updates as well as the recovery of a negative reserve fund balance. The net cost of the program is \$2.58 million, or 3 per cent.

VI PROPOSED DEVELOPMENT CHARGES ARE CALCULATED IN ACCORDANCE WITH THE *DCA*

This section summarizes the calculation of DCs for each service category and the resulting total charges by sector. For all municipal services, the calculation of the “unadjusted” per capita (residential) and per square metre (non-residential) charges is reviewed. Adjustments to these amounts resulting from a cash flow analysis that takes interest earnings and borrowing costs into account are also discussed.

For residential development, the adjusted total per capita amount is converted to a variable charge by housing unit type using various unit occupancy factors. For non-residential development, the charges are based on gross floor area of building space.

It is noted that the calculation of the municipal-wide DCs does not include any provision for exemptions required under the *DCA*, such as the exemption from the payment of DCs for industrial buildings. Such legislated exemptions, or other exemptions that Council may choose to provide, will result in loss of DC revenue for the affected types of development. However, any such revenue loss may not be made up by offsetting increases in other portions of the calculated charge.

A. UNADJUSTED DEVELOPMENT CHARGES CALCULATION

A summary of the “unadjusted” residential and non-residential DCs is presented in Tables 5 and 6 for general and engineered services, respectively. Further details of the calculations for each individual service category are available in Appendices B and C.

1. General Services

A summary of the “unadjusted” residential and non-residential DCs for general services is presented in Table 5.

The net capital forecast for the general services totals \$31.41 million and incorporates those projects identified to be related to the development anticipated in the next ten years. However, not all of the capital costs are to be recovered from new development by way of DCs. As shown on Table 5, 33 per cent, or \$10.26 million relates to replacement of existing capital facilities or for shares of projects that provide benefit to the existing community. These portions of capital costs will have to be funded from non-DC revenue sources, largely property taxes for this group of services.

The *DCA*, s. 5 (1) 8 requires that development-related net capital costs for “soft” (general) services be reduced by ten per cent in calculating the applicable DCs. The

TOWN OF WASAGA BEACH
SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
10-YEAR CAPITAL PROGRAM FOR GENERAL SERVICES

10 Year Growth in Population in New Units	4,547
10 Year Growth in Square Feet	27,800

Service	Development-Related Capital Program (2016 - 2025)						Residential Share		Non-Residential Share	
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Required Service Discount (\$000)	Available DC Reserves (\$000)	Post-2025 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)	%	(\$000)	%	(\$000)
	1.0 LIBRARY SERVICE	\$3,600.0	\$969.3	\$263.1	\$509.5	\$1,273.4	\$584.8	100%	\$584.8	0%
Unadjusted Development Charge Per Capita								\$128.62		
Unadjusted Development Charge Per Sq.M										\$0.00
2.0 EMERGENCY AND FIRE SERVICES	\$2,882.6	\$670.0	\$0.0	\$0.0	\$662.3	\$1,550.4	90%	\$1,395.3	10%	\$155.0
Unadjusted Development Charge Per Capita								\$306.87		
Unadjusted Development Charge Per Sq.M										\$5.58
3.0 PARKS AND RECREATION	\$15,635.9	\$7,661.7	\$797.4	\$3,458.3	\$0.0	\$3,718.4	100%	\$3,718.4	0%	\$0.0
Unadjusted Development Charge Per Capita								\$817.79		
Unadjusted Development Charge Per Sq.M										\$0.00
4.0 PUBLIC WORKS: BUILDINGS AND FLEET	\$8,752.9	\$810.3	\$0.0	\$647.9	\$4,672.9	\$2,621.7	90%	\$2,359.6	10%	\$262.2
Unadjusted Development Charge Per Capita								\$518.93		
Unadjusted Development Charge Per Sq.M										\$9.43
5.0 PARKING	\$75.0	\$37.5	\$3.8	\$0.0	\$0.0	\$33.8	90%	\$30.4	10%	\$3.4
Unadjusted Development Charge Per Capita								\$6.68		
Unadjusted Development Charge Per Sq.M										\$0.12
6.0 TRANSIT	\$145.5	\$0.0	\$14.6	\$0.0	\$0.0	\$131.0	90%	\$117.9	10%	\$13.1
Unadjusted Development Charge Per Capita								\$25.92		
Unadjusted Development Charge Per Sq.M										\$0.47
7.0 GENERAL GOVERNMENT	\$319.7	\$111.3	\$20.8	\$0.0	\$0.0	\$187.6	90%	\$168.8	10%	\$18.8
Unadjusted Development Charge Per Capita								\$37.13		
Unadjusted Development Charge Per Sq.M										\$0.67
TOTAL 10 YEAR GENERAL SERVICES	\$31,411.5	\$10,260.0	\$1,099.6	\$4,615.7	\$6,608.5	\$8,827.6		\$8,375.2		\$452.4
Unadjusted Development Charge Per Capita								\$1,841.94		
Unadjusted Development Charge Per Sq.M										\$16.27

discount does not apply to the protection services or services related to a highway (Public Works). The ten per cent share of development-related net capital costs not included in the DC calculations must be funded from non-DC sources. In total, about \$1.10 million is identified as the required ten per cent reduction.

An additional share of \$4.62 million has been identified as available DC reserve funds and represents the revenue collected from previous DCs. This portion has been netted out of the chargeable capital costs.

A share of \$6.61 million is attributable to development beyond 2025. This development-related share has been removed from the calculation and may therefore be recovered under future DC studies.

The total costs eligible for recovery through DCs for general services is \$8.83 million. This amount is allocated between the residential and non-residential sectors to derive the unadjusted DCs. Library and Parks and Recreation are deemed to benefit residential development only, while the remaining services are allocated between both sectors based on shares of population in new units and employment growth in new space. The allocation to the residential sector for these services is calculated at 90 per cent and 10 per cent to the non-residential sector.

Approximately \$8.38 million of the general services DC eligible capital program is deemed to benefit residential development. When this amount is divided by the ten-year growth in population in new dwelling units (4,547), an unadjusted charge of \$1,841.94 per capita results. The non-residential share totals \$452,400 which yields an unadjusted charge of \$16.27 per square metre when divided by the ten-year increase in non-residential building space (27,800).

2. Engineered Services

Table 6 displays the calculation of the DC rates for the engineered services of roads and related infrastructure, water, sewer and storm drainage. The development-related engineering infrastructure will be used to service development in Wasaga Beach between 2016 and 2031.

Of the total net municipal cost of all engineered services development-related projects, \$93.59 million, not all are to be recovered from new development by way of DCs. Table 6 shows that \$9.25 million of the capital program relates to replacement of existing capital works or for shares of projects that provide benefit to the existing community. This amount has been netted off the chargeable capital costs.

Available reserve funds in the amount of \$7.86 million, have also been removed from the DC calculation. Post-period shares have been calculated at \$28.04 million and represent the shares of projects that will provide benefit to development beyond 2031 in the Town. These shares have also been removed from the DC calculation. The remaining \$48.44 million is related to development in the 2016 to 2031 planning period and has been included in the DC calculation.

**TOWN OF WASAGA BEACH
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
CAPITAL PROGRAM FOR ENGINEERED SERVICES
2015 - 2031**

Ultimate Year Growth in Population in New Units	7,696
Ultimate Year Growth in Square Meters	46,297

Service	Development-Related Capital Program (2015 - Build Out)					Residential Share		Non-Residential Share	
	Net Municipal Cost	Replacement & Benefit to Existing	Available DC Reserves	Post-Period Benefit	Total DC Eligible Costs for Recovery	%	(\$000)	%	(\$000)
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)				
8.0 ROADS AND RELATED	\$62,023.4	\$6,255.2	\$6,402.0	\$22,550.3	\$26,816.0	90%	\$24,134.4	10%	\$2,681.6
Development Charge Per Capita							\$3,135.93		
Development Charge Per Sq.M									\$57.92
9.0 WATERWORKS	\$17,197.3	\$98.4	\$1,455.8	\$4,720.0	\$10,923.0	90%	\$9,830.7	10%	\$1,092.3
Development Charge Per Capita							\$1,277.36		
Development Charge Per Sq.M									\$23.59
10.0 SEWERWORKS	\$2,578.4	\$0.0	\$0.0	\$0.0	\$2,578.4	90%	\$2,320.6	10%	\$257.8
Development Charge Per Capita							\$301.52		
Development Charge Per Sq.M									\$5.57
11.0 STORM DRAINAGE	\$11,790.2	\$2,896.5	\$0.0	\$767.5	\$8,126.2	90%	\$7,313.6	10%	\$812.6
Development Charge Per Capita							\$950.30		
Development Charge Per Sq.M									\$17.55
TOTAL ENGINEERED SERVICES	\$93,589.3	\$9,250.1	\$7,857.8	\$28,037.8	\$48,443.6		\$43,599.3		\$4,844.4
Development Charge Per Capita							\$5,665.11		
Development Charge Per Sq.M									\$104.63

Like the general services, the capital program eligible for recovery through DCs is allocated to the residential and non-residential sectors based on future shares of population in new units and employment growth over the planning period. On this basis, the allocation to the residential and non-residential sectors is calculated at 90 and ten per cent, respectively.

As a result, \$43.6 million of the engineered services capital program is deemed to benefit residential development. When this amount is divided by the long-term growth in population in new dwelling units (7,696), a charge of \$5,665.11 per capita is the result.

The non-residential share totals \$4.84 million and, when this amount is divided by the long-term forecast of non-residential space growth (46,297 square metres) a charge of \$104.63 per square metre results.

3. Adjusted Residential and Non-Residential Development Charges

Final adjustments to the “unadjusted” DC rates are made through a cash flow analysis for all services. The analysis, details of which are included in the appendices, considers the borrowing cost and interest earnings associated with the timing of expenditures and DC receipts for each service category.

Table 7 summarizes the results of the cash flow adjustments for the municipal-wide residential DC rates. The adjusted per capita rate increases by \$884.86 from \$7,507.05 per capita to \$8,391.91 per capita after the cash flow analysis for the residential DC.

Table 7 also provides the calculated rates by residential unit. As shown in the table, the proposed residential charge ranges from \$19,992 for a single- or semi-detached unit to \$6,520 for a seasonal park model trailer. The proposed charge for rows and other multiples is \$16,785, \$13,732 for apartments and leisure lifestyle park model trailers is \$13,041 per unit.

The non-residential DC experiences an increase after cash flow considerations of \$15.01, from \$120.91 to \$135.92 per square. This charge is displayed on Table 8.

TABLE 7
TOWN OF WASAGA BEACH
RESIDENTIAL DEVELOPMENT CHARGES

Service	Unadjusted Charge Per Capita	Adjusted Charge After Cashflow Per Capita	Charge By Unit Type ⁽¹⁾				
			Single & Semi- Detached	Rows & Other Multiples	Apartments	Leisure Lifestyle Park Model Trailers &	Seasonal Park Model Trailers
Library Service	\$128.62	\$137.86	\$328	\$276	\$226	\$226	\$113
Emergency And Fire Services	\$306.87	\$399.33	\$951	\$799	\$653	\$653	\$327
Parks And Recreation	\$817.79	\$845.27	\$2,014	\$1,691	\$1,383	\$692	\$346
Public Works: Buildings And Fleet	\$518.93	\$545.01	\$1,298	\$1,090	\$892	\$892	\$446
Parking	\$6.68	\$7.22	\$17	\$14	\$12	\$12	\$6
Transit	\$25.92	\$26.46	\$63	\$53	\$43	\$43	\$22
General Government	\$37.13	\$38.11	\$91	\$76	\$62	\$62	\$31
Subtotal General Services Charge	\$1,841.94	\$1,999.26	\$4,762	\$3,999	\$3,271	\$2,580	\$1,290
Roads And Related	\$3,135.93	\$3,249.32	\$7,741	\$6,499	\$5,317	\$5,317	\$2,659
Water Works	\$1,277.36	\$1,579.18	\$3,762	\$3,158	\$2,584	\$2,584	\$1,292
Sewer Works	\$301.52	\$381.80	\$910	\$764	\$625	\$625	\$313
Storm Drainage	\$950.30	\$1,182.35	\$2,817	\$2,365	\$1,935	\$1,935	\$968
Subtotal Engineered Services Charge	\$5,665.11	\$6,392.65	\$15,230	\$12,786	\$10,461	\$10,461	\$5,231
TOTAL CHARGE	\$7,507.05	\$8,391.91	\$19,992	\$16,785	\$13,732	\$13,041	\$6,520
(1) Based on Persons Per Unit Of:			2.38	2.00	1.64		

TABLE 8

**TOWN OF WASAGA BEACH
NON-RESIDENTIAL DEVELOPMENT CHARGES**

Service	Non-Residential	
	Unadjusted Charge (\$/sq.m)	Adjusted Charge (\$/sq.m)
Library Service	\$0.00	\$0.00
Emergency And Fire Services	\$5.58	\$6.55
Parks And Recreation	\$0.00	\$0.00
Public Works: Buildings And Fleet	\$9.43	\$10.13
Parking	\$0.12	\$0.14
Transit	\$0.47	\$0.48
General Government	\$0.67	\$0.71
Subtotal General Services Charge	\$16.27	\$18.01
Roads And Related	\$57.92	\$59.92
Water Works	\$23.59	\$29.13
Sewer Works	\$5.57	\$7.05
Storm Drainage	\$17.55	\$21.81
Subtotal Engineered Services Charge	\$104.64	\$117.91
TOTAL CHARGE	\$120.91	\$135.92

VII COMPARISON OF CALCULATED AND CURRENT DEVELOPMENT CHARGES

Tables 9 and 10 present a comparison of the newly calculated residential and non-residential DCs with the Town's current charges (as at February, 2015).

Table 9 shows that the calculated residential DC for a single- or semi-detached unit is \$3,740, or 23 per cent greater than the Town's residential charge currently in force of \$16,252.

The comparison of calculated non-residential DCs with current rates is shown on Table 10. The calculated non-residential charge of \$135.92 per square metre is \$78.06, or 135 per cent more than the current charge of \$57.86.

TABLE 9

**TOWN OF WASAGA BEACH
COMPARISON OF CURRENT AND CALCULATED
RESIDENTIAL DEVELOPMENT CHARGES**

Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	
Library Service	\$265	\$328	\$63	24%
Emergency And Fire Services	\$700	\$951	\$251	36%
Parks And Recreation	\$2,643	\$2,014	(\$629)	-24%
Public Works: Buildings And Fleet	\$467	\$1,298	\$831	178%
Parking	\$0	\$17	\$17	N/A
Transit	\$0	\$63	\$63	N/A
General Government	\$105	\$91	(\$14)	-13%
Subtotal General Services Charge	\$4,180	\$4,762	\$582	14%
Roads And Related	\$7,492	\$7,741	\$249	3%
Water Works	\$2,385	\$3,762	\$1,377	58%
Sewer Works	\$745	\$910	\$165	22%
Storm Drainage	\$1,450	\$2,817	\$1,367	94%
Subtotal Engineered Services Charge	\$12,072	\$15,230	\$3,158	26%
TOTAL CHARGE	\$16,252	\$19,992	\$3,740	23%

TABLE 10

**TOWN OF WASAGA BEACH
COMPARISON OF CURRENT AND CALCULATED
NON-RESIDENTIAL DEVELOPMENT CHARGES**

Service	Current	Calculated	Difference in Charge	
	Non-Residential Charge / SQ.M	Non-Residential Charge / SQ.M		
Library Service	\$0.00	\$0.00	\$0.00	N/A
Emergency And Fire Services	\$3.05	\$6.55	\$3.50	115%
Parks And Recreation	\$0.00	\$0.00	\$0.00	N/A
Public Works: Buildings And Fleet	\$1.87	\$10.13	\$8.26	442%
Parking	\$0.00	\$0.14	\$0.14	N/A
Transit	\$0.00	\$0.48	\$0.48	N/A
General Government	\$0.31	\$0.71	\$0.40	129%
Subtotal General Services Charge	\$5.23	\$18.01	\$12.78	244%
Roads And Related	\$38.84	\$59.92	\$21.08	54%
Water Works	\$6.66	\$29.13	\$22.47	337%
Sewer Works	\$2.07	\$7.05	\$4.98	241%
Storm Drainage	\$5.06	\$21.81	\$16.75	331%
Subtotal Engineered Services Charge	\$52.63	\$117.91	\$65.28	124%
TOTAL CHARGE	\$57.86	\$135.92	\$78.06	135%

VIII LONG-TERM CAPITAL AND OPERATING COSTS

This section provides a brief examination of the long-term capital and operating costs for the capital facilities and infrastructure to be included in the DC By-law. This examination is required as one of the features of the *Development Charges Act, 1997*.

A. NET OPERATING COSTS FOR THE TOWN'S SERVICES ESTIMATED TO INCREASE OVER THE FORECAST PERIOD

Table 11 summarizes the estimated increase in net operating costs that the Town will experience for additions associated with the planned capital program. This estimate is based on a high-level analysis of operating cost impacts to the Town.

As shown in Table 11, by 2025, the Town's net operating costs are estimated to increase by \$2.13 million. The most significant portion of this increase relates to the new parks and recreation facilities and amenities, new library space, new public works depot and the roads and related program.

B. LONG-TERM CAPITAL FINANCING FROM NON-DEVELOPMENT CHARGE SOURCES TOTALS \$11.36 MILLION

Table 11 also summarizes the components of the development-related capital program that will require funding from non-DC sources as discussed in Section VI. In total \$11.36 million will need to be financed from non-DC sources over the next ten years. This includes about \$1.10 in respect of the mandatory ten per cent discount required by the *DCA* for eligible "soft" (or general) services and about \$10.26 million for shares of projects related to capital replacement and for non-development shares of projects that provide benefit to the existing community. In addition, \$6.15 million in interim financing may be required for projects related to development in the post-2025 period. It is likely that most of these monies could be recovered from future DCs as the by-law is revisited at least every five years.

TABLE 11

TOWN OF WASAGA BEACH
SUMMARY OF LONG TERM CAPITAL AND
OPERATING COST IMPACTS FOR TAX SUPPORTED SERVICES
(in thousands of constant dollars)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Net Operating Impacts (1)										
Library Service	\$0.0	\$0.0	\$0.0	\$480.0	\$480.0	\$480.0	\$480.0	\$480.0	\$480.0	\$480.0
Emergency And Fire Services	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Parks And Recreation	\$11.9	\$49.0	\$51.4	\$673.5	\$737.9	\$738.8	\$739.7	\$776.6	\$780.9	\$781.8
Public Works: Buildings And Fleet	\$2.0	\$4.1	\$15.2	\$247.0	\$247.0	\$388.6	\$414.9	\$414.9	\$414.9	\$414.9
Parking	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Transit	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$64.3	\$64.3	\$68.5	\$68.5	\$72.8
General Government	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Roads And Related	\$36.0	\$72.4	\$109.1	\$146.2	\$183.6	\$221.4	\$259.6	\$298.1	\$337.0	\$376.2
NET OPERATING IMPACTS	\$49.9	\$125.4	\$175.6	\$1,546.7	\$1,648.6	\$1,893.1	\$1,958.4	\$2,038.0	\$2,081.3	\$2,125.6

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total
Long-term Capital Impact (1)											
Total Net Cost	\$2,995.5	\$1,013.9	\$275.4	\$20,535.7	\$1,345.4	\$2,984.4	\$548.4	\$751.9	\$168.4	\$337.6	\$30,956.5
Net Cost From Development Charges	\$1,639.3	\$52.1	\$18.4	\$5,590.5	\$878.4	\$134.0	\$18.4	\$344.3	\$81.4	\$71.0	\$8,827.7
Prior Growth Share from DC Reserve Balances (2)	\$238.5	\$748.8	\$144.4	\$3,484.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$4,615.7
Portion for Post-2025 Development (3)	\$331.6	\$0.0	\$0.0	\$2,839.3	\$0.0	\$2,126.9	\$525.0	\$0.0	\$75.0	\$255.7	\$6,153.5
Funding From Non-DC Sources											
Discount Portion	\$31.9	\$84.5	\$5.0	\$808.5	\$97.6	\$14.9	\$2.0	\$38.3	\$9.0	\$7.9	\$1,099.6
Replacement	\$754.2	\$128.5	\$107.7	\$7,813.2	\$369.4	\$708.6	\$3.0	\$369.4	\$3.0	\$3.0	\$10,260.0
FUNDING FROM NON-DC SOURCES	\$786.1	\$213.0	\$112.7	\$8,621.7	\$467.0	\$723.5	\$5.0	\$407.6	\$12.0	\$10.9	\$11,359.6

Notes:

(1) See Appendix E

(2) Existing development charge reserve fund balances collected from growth prior to 2015 are applied to fund initial projects in development-related capital forecast

(3) Post 2025 development-related net capital costs may be eligible for development charge funding in future DC by-laws

IX OTHER ISSUES AND CONSIDERATIONS

A. DEVELOPMENT CHARGES ADMINISTRATION

No significant changes are recommended to the Town's current policies and practices regarding DC administration. In this regard:

- It is recommended that practices regarding collection of DCs and by-law administration continue to the extent possible.
- As required under the *DCA*, the Town should codify any rules regarding application of the by-law and exemptions within the DC by-law proposed for adoption.
- It is recommended that Council adopt the development-related capital forecast included in this Background Study, subject to annual review through the Town's normal capital budget process.
- It is recommended that limited exemptions, other than those required in the *DCA*, be formally adopted in the by-laws.

B. LOCAL SERVICE POLICY

The following provides the definition of "local service", under the *DCA*, for a number of services provided by the Town of Wasaga Beach. The purpose of establishing these definitions is to determine the eligible capital costs for inclusion in the development charge calculation for the Town. The functions or services deemed to be local in nature are not to be included in the determination of the development charge rates. The provision of local services is considered to be a direct developer responsibility under s.59 of the *DCA* and will (or may) be recovered under other agreement(s) with the land owner or developer. The issue of "local services" is being specifically considered for the services of:

- Roads and Related
- Water and Sanitary Sewer Supply and Distribution
- Stormwater Management
- Parkland Development

1. Roads and Related

Collector Roads:

- Collector roads internal to a development are a direct developer responsibility under s.59 of the DCA as a local service;
- Collector roads external to a development are a local service if the works are within the area to which the plan relates and therefore a direct developer responsibility under s.59 of the DCA otherwise the works are included in the DC calculation to the extent permitted under s.5(1) of the DCA;
- Collector roads may be subject to planning policies or prior agreement;

Arterial Roads:

- New arterial roads and arterial road improvements are included as part of road costing funded through DCs;

Local Streets:

- Local streets and entrances to a development are local services and a direct developer responsibility under s.59 of the DCA;
- Some local streets serve a role as part of a broader road network or system and are impacted by growth and development. In the isolated circumstances where this occurs, the road segments are, in part, eligible for DC funding.
- Traffic Signals, Intersection Improvements and Street Lighting, if required, are usually considered a direct developer responsibility through local service provisions (s.59 of DCA).

Sidewalks:

- Sidewalks on Municipal Roads - linked to road funding source;
- Other Sidewalks External to Development but related to the subject lands are a direct developer responsibility as a local service provision (s.59 of DCA).

Bikeways:

- Bikeways on new Municipal Roads - linked to road funding source;
- Bikeways added to existing roads are DC eligible if in the road allowance;
- Bikeways outside road allowances are included in the DC parks and recreation service;
- Local connections to bike trail systems are not funded through DCs and will be acquired through development agreements.

2. Water and Sanitary Sewer Services

- Major external trunk watermains and sanitary sewers, being those with sizes over 150mm dia for watermains and over 200mm dia for sanitary sewers, major water booster pumping stations, and major sewage pumping stations are to be included within the DC;
- There may be short localized watermains and sanitary sewers within service areas which do not benefit the whole of those service areas and therefore have not been included within the DC; there are limited exceptions;
- Connections to trunk watermains and sanitary sewers and minor pumping stations, individual pumping stations, and lower pressure forcemains to service specific areas are to be a direct responsibility of the developer as a local service provision (s.59 of DCA); minor pumping stations are those that service only a single subdivision or that service adjacent or adjoining subdivisions.

3. Stormwater Management Services

The costs of stormwater management facilities internal to subdivision and related to a plan of subdivision are considered to be a local service under the DCA and the associated costs are not included in the DC calculation. Local SWM facilities would typically include:

- Stormwater management facilities servicing local drainage areas;
- Storm sewer oversizing associated with local drainage areas;
- Storm sewer works on existing roads and existing drainage corridors.

4. Parkland Development

For the purpose of parkland development, local service includes the requirement for the owner to undertake preparation of a conceptual park plan including proposed grading to demonstrate that the proposed park size, configuration and topography will allow for the construction of park facilities to the satisfaction of the Town. In addition, the owner is required to provide the park site graded in accordance with the park concept plan including storm water servicing. The park site must be fenced and sodded with a minimum cover of 100mm of topsoil. In required, servicing such as hydro, sanitary sewer and water should be stubbed at the property line along the park.

The municipality also requires the owner to dedicate parkland or provide cash-in-lieu, consistent with the Planning Act provisions. All of these costs are deemed a direct responsibility of the owner and have not been included in the DC calculation.

With respect to other parkland development costs, the municipal policy is to include all other components of parkland development in the DC calculation, including detailed design and contract administration, park furniture, electrical, water, sanitary sewer, signage, plant material, play courts, parking lots, sports fields, playground equipment, water play equipment, and park shelters.

APPENDIX A

DEVELOPMENT FORECAST

APPENDIX A

DEVELOPMENT FORECAST

This appendix provides details of the development forecast used to prepare the 2015 Development Charges Background Study for the Town of Wasaga Beach. The forecast method and assumptions are discussed herein. The forecast results are provided in the following tables:

Historical Development

Table 1	Population, Household & Employment Summary
Table 2	Annual Housing Completions
Table 3	Occupied Households by Unit Type
Table 4	Annual Growth in Occupied Households by Unit Type
Table 5	Households by Period of Construction Showing Household Size
Table 6	Place of Work Employment

Forecast Development

Table 7	Population, Household & Employment Forecast Summary
Table 8	Occupied Households by Unit Type
Table 9	Annual Growth in Occupied Households by Unit Type
Table 10	Population Growth in New Households by Unit Type
Table 11	Forecast Employment by Place of Work
Table 12	Employment Growth in New Non-Residential Space

A. FORECAST APPROACH AND KEY ASSUMPTIONS

The *Development Charges Act (DCA)* requires the Town 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 to allow the Town to prepare a reasonable development-related capital program.

A ten-year development forecast, from 2016 to 2025, has been used to calculate development charges for the general services in the Town. The engineered services of roads, water, sewer and storm drainage are based on a long-range forecast, from 2016 to 2031.

The forecasts of population and households are based on provincial targets as outlined in the *Growth Plan for the Greater Golden Horseshoe*, as well as the Town's Official Plan and information provided by planning staff. Forecasts of employment by place of work were based upon the Town's Employment Land Need Study, which was updated in September 2014.

B. HISTORICAL DEVELOPMENT IN THE TOWN

Historical growth and development figures presented here are based on Statistics Canada Census data, Canada Mortgage Housing Corporation (CMHC) housing market information, and municipal building permit and development application data. A “Census-based” definition of population is used for the purpose of the development charges study. This definition does not include the Census net undercoverage, which is typically included in the definition of “total” population commonly used in municipal planning documents. For DC purposes, a ten-year historical period of 2006 to 2015 is used for calculating historical service levels. Since 2011 is the most recent Census year, figures from 2012 to 2015 are estimated.

The Town of Wasaga Beach has experienced steady population and household growth over the last ten years. As shown in Table 1, the Town’s population increased from 14,467 people in 2005 to 19,376 in 2015. This represents an increase of 34 per cent. The number of occupied dwelling units in the Town also experienced a steady increase during the ten-year historical period, increasing from 6,011 to 8,466 occupied households in 2015 – a 41 per cent increase. It is important to note that occupied households exclude non-permanent or seasonal units. For the purposes of the DC Study the ratio of permanently occupied to seasonal units was assumed to remain relatively similar.

Historical employment figures are also shown in Table 1 and are based on Statistics Canada place of work data. Place of work data records where people work rather than the place of residence. The employment figures used for development charge calculations include workers with no fixed place of work, but exclude *work at home*

employment. The Town's employment has experienced an increase in the historical ten-year period. The Town's employment grew by 893 employees, from 2,525 in 2005 to 3,418 in 2015, which represents an increase of 35 per cent. The Town's activity rate (the ratio of employment to population) has remained stable over the historical period and is presently estimated at 18 per cent.

Details on historical housing unit growth in the Town are provided in Table 2. This information is sourced from Canada Mortgage and Housing Corporation *Housing Market Information*. Overall, the dominant type of new housing in Wasaga Beach constructed since 2005 has been single and semi-detached housing (over 70 per cent).

Table 3 summarizes all occupied households by unit type in the Town of Wasaga Beach. Table 4 illustrates the annual changes in each type of unit since 2001. As shown on Table 4, and consistent with the findings displayed in Table 2, the share of single and semi-detached dwellings has been declining relative to the amount of new row units in recent years. Apartments make up a marginal share of new construction, however, some of the decrease is likely due to an enumeration alteration by Statistics Canada.

Table 5 provides details on historical occupancy patterns in the Town. The overall average occupancy level in Wasaga Beach for recently constructed single and semi-detached units, constructed between 2001 and 2011, is 2.38 persons per housing unit (PPU). Overall average occupancy levels for these units are slightly lower, at 2.35. Recently constructed row units have an average of 2.00 residents per unit. Due to the small sample size in the recently constructed category, the total person per unit value for apartments of 1.64 was used to calculate the apartment DC.

Table 6 summarizes the growth in historic employment by place of work in the Town of Wasaga Beach between 2001 and 2015. Overall, employment in the Town has been increasing over the last ten years. However, certain sectors, such as the employment land and rural employment sectors have been decreasing. This decline is offset by the steady growth experienced by the population-related employment sector. Work at home numbers have been removed from the total for the purposes of calculating development charges as these jobs are not assumed to generate additional floor space requirements and demand on services beyond what is already captured by the household.

C. FORECAST METHOD AND RESULTS

This section describes the method used to establish the ten-year and longer-term development charges forecast for the planning periods 2016 to 2025 and 2016 to 2031.

Development charges are levied on residential development as a charge per new unit. For the residential forecast, a projection of both *population growth*¹ as well as *population in new housing 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.

Development charges are levied on non-residential development as a charge per square metre of gross floor area (GFA). As with the residential forecast, the non-residential forecast requires both a projection of *employment growth* as well as a projection of the *employment growth associated with new floorspace* in the Town.

1. Residential Forecast

The residential development forecast incorporates anticipated growth in population and occupied dwelling units by type. As detailed in Table 7, the Town's Census population is forecast to grow from 19,376 in 2015 to 23,532 in 2025 and 26,442 in 2031. The ten-year population growth of 4,156 persons represents a 21 per cent increase over the existing base. The longer-term increase of 7,067 persons represents a 36 per cent increase.

Over the ten-year planning period from 2016 to 2025, the number of occupied housing units is forecast to increase from 8,466 in 2015 to 10,556 in 2025. By 2031, this number is expected to reach 12,023 units. This reflects an average annual increase of approximately 210 occupied dwelling units per year from 2015 to 2025, which increases to 245 new units per year to 2031. The overall ten-year growth represents a 25 per cent (2,090 units) increase in occupied dwelling units over the next ten years. The longer term growth of 3,557 units represents a 42 per cent over the existing base in 2015.

¹ Commonly referred to as “net population growth” in the context of development charges.

A breakdown of anticipated housing in the Town of Wasaga Beach by unit type is shown in Table 9. The type of housing in the Town is forecast to be composed largely of single and semi-detached units (58 per cent), followed by rows (28 per cent) and apartments (13 per cent). The discrepancy between the shares of total occupied dwelling units (Table 8) and new occupied dwelling units (Table 9) is that, although many newly constructed units will be rows, the existing base of single and semi-detached units and apartments will continue to make up a notable portion of the housing supply.

Population growth in the new units is estimated by applying the following PPU's to the housing unit forecast: 2.38 for single and semi-detached units, 2.00 for rows and 1.64 for apartments. The forecast of population expected to reside in these new housing units over the 2016 to 2025 period is 4,547 additional persons. Over the longer-term planning period, 7,696 additional persons are anticipated. This population growth in new units is shown in Table 10.

2. Non-Residential Forecast

Table 7 shows that the total Census employment is forecast to grow by 483 jobs over the ten-year forecast period to 2025. This growth from 3,418 employees in 2015 to 3,901 in 2025 represents a 14 per cent increase. The increase in employment between 2015 and 2031 of 805 employees represents a 24 per cent increase.

Table 11 shows the forecast of total employment in the Town of Wasaga Beach by employment category to 2031. Of the employment growth used in the DC study, which excludes growth in the "work at home" category, 85 per cent is anticipated to occur within the service/retail sector and 15 per cent in the employment land (industrial) sector. The rural sector is no longer expected to form a significant part of the employment base in Wasaga Beach in the future.

Non-residential development charges are calculated on a per unit of gross floor area basis and, as per the *DCA*, a forecast of future non-residential building space has been developed. As with the residential forecast, the GFA forecast covers the ten year period from 2016 to 2025 for general services, and a longer-term forecast to 2031 for the engineered services. The non-residential floor space forecast is shown in Table 12.

An assumed floor space per worker (FSW) is applied to the employment forecast numbers by category in order to project growth in new non-residential space in the Town. The FSW assumptions used herein are 50 square metres per employee for population-related space and 100 square metres per employee for employment land-related space. The overall growth in new non-residential building space across the Town between 2015 and 2025 is 27,800 square metres. To 2031, 46,297 square metres of new non-residential building space is anticipated to be constructed in the Town of Wasaga Beach.

APPENDIX A - TABLE 1
TOWN OF WASAGA BEACH
HISTORIC POPULATION, HOUSEHOLDS & EMPLOYMENT SUMMARY

Mid-Year	Census Population	Annual Growth	Occupied Households	Annual Growth	Av. Household Size (PPU)	Place of Work Employment	Annual Growth	Activity Rate
2001	12,419		5,195		2.39	1,938		15.6%
2002	12,902	483	5,388	193	2.39	2,071	133	16.1%
2003	13,404	502	5,588	200	2.40	2,212	141	16.5%
2004	13,925	521	5,796	208	2.40	2,363	151	17.0%
2005	14,467	542	6,011	215	2.41	2,525	162	17.5%
2006	15,029	562	6,235	224	2.41	2,699	174	18.0%
2007	15,500	471	6,482	247	2.39	2,713	15	17.5%
2008	15,986	486	6,738	256	2.37	2,772	59	17.3%
2009	16,487	501	7,005	267	2.35	2,877	105	17.4%
2010	17,004	517	7,282	277	2.34	3,031	155	17.8%
2011	17,537	533	7,570	288	2.32	3,242	210	18.5%
2012	18,085	548	7,830	260	2.31	3,285	43	18.2%
2013	18,677	592	8,111	281	2.30	3,329	44	17.8%
2014	19,063	386	8,304	193	2.29	3,373	44	17.7%
2015	19,376	313	8,466	162	2.28	3,418	45	17.6%
Growth 2006-2015		4,909		2,455			893	

Source: Statistics Canada, Census of Canada, Hemson estimates

**APPENDIX A - TABLE 2
TOWN OF WASAGA BEACH
HISTORIC ANNUAL HOUSING COMPLETIONS (CMHC)**

Year	CMHC Annual Housing Completions				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2003	191	0	0	191	100%	0%	0%	100%
2004	253	14	0	267	95%	5%	0%	100%
2005	348	0	0	348	100%	0%	0%	100%
2006	441	19	2	462	95%	4%	0%	100%
2007	248	58	0	306	81%	19%	0%	100%
2008	220	38	48	306	72%	12%	16%	100%
2009	133	0	24	157	85%	0%	15%	100%
2010	155	88	0	243	64%	36%	0%	100%
2011	172	62	0	234	74%	26%	0%	100%
2012	140	84	36	260	54%	32%	14%	100%
2013	132	149	0	281	47%	53%	0%	100%
2014	95	98	0	193	49%	51%	0%	100%
2015*	90	72	0	162	56%	44%	0%	100%
Growth 2006-2015	1,826	668	110	2,604	70%	26%	4%	100%

Source: Canada Mortgage and Housing Corporation (CMHC), Housing Market Information
Note: 2015 based on doubling of Jan-June completions.

APPENDIX A - TABLE 3
TOWN OF WASAGA BEACH
HISTORIC OCCUPIED HOUSEHOLDS BY UNIT TYPE

Mid-Year	Occupied Households				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2001	2,305	315	2,575	5,195	44%	6%	50%	100%
2002	2,455	307	2,619	5,381	46%	6%	49%	100%
2003	2,615	299	2,663	5,577	47%	5%	48%	100%
2004	2,785	291	2,708	5,784	48%	5%	47%	100%
2005	2,966	283	2,754	6,003	49%	5%	46%	100%
2006	3,160	275	2,800	6,235	51%	4%	45%	100%
2007	3,383	282	2,803	6,468	52%	4%	43%	100%
2008	3,622	289	2,806	6,717	54%	4%	42%	100%
2009	3,878	296	2,809	6,983	56%	4%	40%	100%
2010	4,152	303	2,812	7,267	57%	4%	39%	100%
2011	4,445	310	2,815	7,570	59%	4%	37%	100%
2012	4,585	394	2,851	7,830	59%	5%	36%	100%
2013	4,717	543	2,851	8,111	58%	7%	35%	100%
2014	4,812	641	2,851	8,304	58%	8%	34%	100%
2015	4,902	713	2,851	8,466	58%	8%	34%	100%

Source: Statistics Canada, Census of Canada and Canada Mortgage and Housing Corporation (CMHC), Housing Market Information

APPENDIX A - TABLE 4
TOWN OF WASAGA BEACH
HISTORIC ANNUAL GROWTH IN OCCUPIED HOUSEHOLDS BY UNIT TYPE

Mid-Year	Annual Growth in Occupied Households				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2001								
2002	150	(8)	44	186	81%	(4%)	24%	100%
2003	160	(8)	44	196	82%	(4%)	22%	100%
2004	170	(8)	45	207	82%	(4%)	22%	100%
2005	181	(8)	46	219	83%	(4%)	21%	100%
2006	194	(8)	46	232	84%	(3%)	20%	100%
2007	223	7	3	233	96%	3%	1%	100%
2008	239	7	3	249	96%	3%	1%	100%
2009	256	7	3	266	96%	3%	1%	100%
2010	274	7	3	284	96%	2%	1%	100%
2011	293	7	3	303	97%	2%	1%	100%
2012	140	84	36	260	54%	32%	14%	100%
2013	132	149	0	281	47%	53%	0%	100%
2014	95	98	0	193	49%	51%	0%	100%
2015	90	72	0	162	56%	44%	0%	100%
Growth 2006-2015	1,936	430	97	2,463	79%	17%	4%	100%

Source: Statistics Canada, Census of Canada and Canada Mortgage and Housing Corporation (CMHC), Housing Market Information

APPENDIX A - TABLE 5
TOWN OF WASAGA BEACH
HISTORIC HOUSEHOLDS BY PERIOD OF CONSTRUCTION SHOWING HOUSEHOLD SIZE

Dwelling Unit Type	Period of Construction										Period of Construction Summaries		
	Pre 1945	1946-1960	1961-1970	1971-1980	1981-1985	1986-1990	1991-1995	1996-2000	2001-2005	2006-2011	Pre-2001	2001-2011	Total
Singles & Semis													
Household Population	500	985	910	1,265	715	1,315	1,925	2,600	3,425	2,400	10,215	5,825	16,040
Households	205	485	405	605	275	505	775	1,140	1,385	1,060	4,395	2,445	6,840
Household Size	2.44	2.03	2.25	2.09	2.60	2.60	2.48	2.28	2.47	2.26	2.32	2.38	2.35
Rows													
Household Population	0	0	0	0	45	155	0	0	75	285	200	360	560
Households	0	0	0	0	40	85	0	0	30	150	125	180	305
Household Size	n/a	n/a	n/a	n/a	1.13	1.82	n/a	n/a	2.50	1.90	1.60	2.00	1.84
Apartments (excludes Duplex Units)													
Household Population	0	50	30	0	0	20	0	0	0	170	100	170	270
Households	0	30	30	0	0	15	0	0	0	90	75	90	165
Household Size	n/a	1.67	1.00	n/a	n/a	1.33	n/a	n/a	n/a	1.89	1.33	1.89	1.64
Total (excludes Duplex Units)													
Household Population	500	1,035	940	1,265	760	1,490	1,925	2,600	3,500	2,855	10,515	6,355	16,870
Households	205	515	435	605	315	605	775	1,140	1,415	1,300	4,595	2,715	7,310
Household Size	2.44	2.01	2.16	2.09	2.41	2.46	2.48	2.28	2.47	2.20	2.29	2.34	2.31

Source: Statistics Canada, 2011 National Household Survey Special Run.

APPENDIX A - TABLE 6
TOWN OF WASAGA BEACH
HISTORIC PLACE OF WORK EMPLOYMENT

Mid-Year	Population- Related	Annual Growth	Employment Land	Annual Growth	Rural	Annual Growth	Total For DC Study	Annual Growth	Work at Home	Annual Growth	Total w/ Work At Home	Annual Growth
2001	940		764		234		1,938		385		2,323	
2002	1,004	64	816	52	251	17	2,071	133	401	16	2,472	149
2003	1,072	68	871	55	269	18	2,212	141	417	16	2,629	157
2004	1,145	73	930	59	288	19	2,363	151	434	17	2,797	168
2005	1,223	78	993	63	309	21	2,525	162	452	18	2,977	180
2006	1,305	82	1,062	69	332	23	2,699	174	470	18	3,169	192
2007	1,504	199	944	(118)	265	(66)	2,713	15	476	6	3,189	21
2008	1,733	229	840	(104)	199	(66)	2,772	59	482	6	3,254	65
2009	1,997	264	747	(93)	133	(66)	2,877	105	488	6	3,365	111
2010	2,301	304	664	(83)	66	(66)	3,031	155	494	6	3,525	161
2011	2,650	349	591	(73)	0	(66)	3,242	210	500	6	3,742	216
2012	2,687	37	598	7	0	0	3,285	43	507	7	3,792	50
2013	2,724	37	605	7	0	0	3,329	44	514	7	3,843	51
2014	2,761	37	612	7	0	0	3,373	44	521	7	3,894	51
2015	2,799	38	619	7	0	0	3,418	45	528	7	3,946	52
Growth 2006-2015		1,576		(374)		(309)		893		76		969

Note: Employment Values Include No Fixed Place of Work Employment

Source: Statistics Canada, Census of Canada

**APPENDIX A - TABLE 7
TOWN OF WASAGA BEACH
POPULATION, HOUSEHOLD & EMPLOYMENT FORECAST SUMMARY**

Mid-Year	Census Population	Annual Growth	Total Occupied Households	Annual Growth	Av. Household Size (PPU)	Place of Work Employment	Annual Growth	Activity Rate
2011	17,537		7,570		2.32	3,242		18.5%
2012	18,085	548	7,830	260	2.31	3,285	43	18.2%
2013	18,677	592	8,111	281	2.30	3,329	44	17.8%
2014	19,063	386	8,304	193	2.30	3,373	44	17.7%
2015	19,376	313	8,466	162	2.29	3,418	45	17.6%
2016	19,756	380	8,666	200	2.28	3,463	45	17.5%
2017	20,144	388	8,868	202	2.27	3,509	46	17.4%
2018	20,539	395	9,072	204	2.26	3,556	47	17.3%
2019	20,942	403	9,278	206	2.26	3,603	47	17.2%
2020	21,353	411	9,486	208	2.25	3,651	48	17.1%
2021	21,772	419	9,696	210	2.25	3,699	48	17.0%
2022	22,199	427	9,908	212	2.24	3,748	49	16.9%
2023	22,635	436	10,122	214	2.24	3,798	50	16.8%
2024	23,079	444	10,338	216	2.23	3,849	51	16.7%
2025	23,532	453	10,556	218	2.23	3,901	52	16.6%
2026	23,994	462	10,787	231	2.22	3,953	52	16.5%
2027	24,465	471	11,024	237	2.22	4,006	53	16.4%
2028	24,945	480	11,266	242	2.21	4,059	53	16.3%
2029	25,435	490	11,513	247	2.21	4,113	54	16.2%
2030	25,934	499	11,765	252	2.20	4,168	55	16.1%
2031	26,442	508	12,023	258	2.20	4,223	55	16.0%
Growth 2016-2025		4,156		2,090			483	
Growth 2026-2031		2,910		1,467			322	
Growth 2016-2031		7,067		3,557			805	

Source: Schedule 7 of the Growth Plan & 2014 Employment Land Needs Analysis Update

APPENDIX A - TABLE 8
TOWN OF WASAGA BEACH
FORECAST OF OCCUPIED HOUSEHOLDS BY UNIT TYPE

Mid-Year	Occupied Households				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2011	4,445	310	2,815	7,570	59%	4%	37%	100%
2012	4,585	394	2,851	7,830	59%	5%	36%	100%
2013	4,717	543	2,851	8,111	58%	7%	35%	100%
2014	4,812	641	2,851	8,304	58%	8%	34%	100%
2015	4,902	713	2,851	8,466	58%	8%	34%	100%
2016	5,022	773	2,871	8,666	58%	9%	33%	100%
2017	5,142	833	2,893	8,868	58%	9%	33%	100%
2018	5,263	893	2,916	9,072	58%	10%	32%	100%
2019	5,385	952	2,941	9,278	58%	10%	32%	100%
2020	5,507	1,012	2,967	9,486	58%	11%	31%	100%
2021	5,629	1,071	2,996	9,696	58%	11%	31%	100%
2022	5,752	1,130	3,026	9,908	58%	11%	31%	100%
2023	5,875	1,189	3,058	10,122	58%	12%	30%	100%
2024	5,999	1,248	3,091	10,338	58%	12%	30%	100%
2025	6,123	1,306	3,126	10,556	58%	12%	30%	100%
2026	6,254	1,368	3,165	10,787	58%	13%	29%	100%
2027	6,387	1,430	3,207	11,024	58%	13%	29%	100%
2028	6,523	1,493	3,250	11,266	58%	13%	29%	100%
2029	6,660	1,556	3,297	11,513	58%	14%	29%	100%
2030	6,800	1,620	3,346	11,765	58%	14%	28%	100%
2031	6,942	1,684	3,397	12,023	58%	14%	28%	100%

Source: Schedule 7 of Growth Plan & Hemson Estimates

APPENDIX A - TABLE 9
TOWN OF WASAGA BEACH
FORECAST OF ANNUAL GROWTH IN OCCUPIED HOUSEHOLDS BY UNIT TYPE

Mid-Year	Annual Growth in Occupied Households				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apts.	Total
2011								
2012	140	84	36	260	54%	32%	14%	100%
2013	132	149	0	281	47%	53%	0%	100%
2014	95	98	0	193	49%	51%	0%	100%
2015	95	7	60	162	59%	4%	37%	100%
2016	120	60	20	200	60%	30%	10%	100%
2017	120	60	22	202	60%	30%	11%	100%
2018	121	60	23	204	59%	29%	11%	100%
2019	121	60	25	206	59%	29%	12%	100%
2020	122	59	27	208	59%	29%	13%	100%
2021	122	59	28	210	58%	28%	13%	100%
2022	123	59	30	212	58%	28%	14%	100%
2023	123	59	32	214	58%	28%	15%	100%
2024	124	59	33	216	57%	27%	16%	100%
2025	124	59	35	218	57%	27%	16%	100%
2026	131	61	39	231	57%	27%	17%	100%
2027	133	62	41	237	56%	26%	17%	100%
2028	135	63	44	242	56%	26%	18%	100%
2029	138	63	46	247	56%	26%	19%	100%
2030	140	64	49	252	55%	25%	19%	100%
2031	142	64	52	258	55%	25%	20%	100%
Growth 2016-2025	1,221	593	275	2,090	58%	28%	13%	100%
Growth 2026-2031	819	378	271	1,467	56%	26%	18%	100%
Growth 2016-2031	2,040	971	546	3,557	57%	27%	15%	100%

Source: Schedule 7 of Growth Plan & Hemson Estimates

APPENDIX A - TABLE 10
TOWN OF WASAGA BEACH
FORECAST POPULATION IN NEW HOUSEHOLDS BY UNIT TYPE

Mid-Year	Assumed Average Occupancies (PPU)				Forecast Population in New Households			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2011	2.38	2.00	1.64					
2012	2.38	2.00	1.64	2.16				
2013	2.38	2.00	1.64	2.18				
2014	2.38	2.00	1.64	2.19				
2015	2.38	2.00	1.64	2.09				
2016	2.38	2.00	1.64	2.19	286	120	33	439
2017	2.38	2.00	1.64	2.19	287	120	35	442
2018	2.38	2.00	1.64	2.19	288	119	38	446
2019	2.38	2.00	1.64	2.18	289	119	41	449
2020	2.38	2.00	1.64	2.18	291	119	44	453
2021	2.38	2.00	1.64	2.17	292	119	46	457
2022	2.38	2.00	1.64	2.17	293	118	49	460
2023	2.38	2.00	1.64	2.17	294	118	52	464
2024	2.38	2.00	1.64	2.16	295	118	55	467
2025	2.38	2.00	1.64	2.16	296	117	58	471
2026	2.38	2.00	1.64	2.16	312	123	64	499
2027	2.38	2.00	1.64	2.15	317	124	68	509
2028	2.38	2.00	1.64	2.15	322	125	72	519
2029	2.38	2.00	1.64	2.14	328	127	76	530
2030	2.38	2.00	1.64	2.14	333	128	80	541
2031	2.38	2.00	1.64	2.14	338	129	84	551
Growth 2016-2025	2.38	2.00	1.64	2.18	2,910	1,187	450	4,547
Growth 2026-2031	2.38	2.00	1.64	2.15	1,950	756	443	3,149
Growth 2016-2031	2.38	2.00	1.64	2.16	4,860	1,943	894	7,696

Source: Statistics Canada, 2011 National Household Survey Special Run.

**APPENDIX A - TABLE 11
TOWN OF WASAGA BEACH
FORECAST OF PLACE OF WORK EMPLOYMENT**

Mid-Year	Population- Related	Annual Growth	Employment Land	Annual Growth	Rural	Annual Growth	Total For DC Study	Annual Growth	Work at Home	Annual Growth	Total w/ Work At Home	Annual Growth
2011	2,650		591		0		3,242		500		3,742	
2012	2,687	37	598	7	0	0	3,285	43	507	7	3,792	50
2013	2,724	37	605	7	0	0	3,329	44	514	7	3,843	51
2014	2,761	37	612	7	0	0	3,373	44	521	7	3,894	51
2015	2,799	38	619	7	0	0	3,418	45	528	7	3,946	52
2016	2,837	38	626	7	0	0	3,463	45	535	7	3,998	52
2017	2,876	39	633	7	0	0	3,509	46	542	7	4,051	53
2018	2,916	40	640	7	0	0	3,556	47	549	7	4,105	54
2019	2,956	40	647	7	0	0	3,603	47	557	8	4,160	55
2020	2,997	41	654	7	0	0	3,651	48	565	8	4,216	56
2021	3,038	41	661	7	0	0	3,699	48	573	8	4,272	56
2022	3,080	42	668	7	0	0	3,748	49	581	8	4,329	57
2023	3,122	42	676	8	0	0	3,798	50	589	8	4,387	58
2024	3,165	43	684	8	0	0	3,849	51	597	8	4,446	59
2025	3,209	44	692	8	0	0	3,901	52	605	8	4,506	60
2026	3,253	44	700	8	0	0	3,953	52	613	8	4,566	60
2027	3,298	45	708	8	0	0	4,006	53	621	8	4,627	61
2028	3,343	45	716	8	0	0	4,059	53	630	9	4,689	62
2029	3,389	46	724	8	0	0	4,113	54	639	9	4,752	63
2030	3,436	47	732	8	0	0	4,168	55	648	9	4,816	64
2031	3,483	47	740	8	0	0	4,223	55	657	9	4,880	64
Growth 2016-2025		410		73		0		483		77		560
Growth 2026-2031		274		48		0		322		52		374
Growth 2016-2031		684		121		0		805		129		934

Note: Includes No Fixed Place of Work Employment
Source: 2014 Employment Land Needs Analysis Update

**APPENDIX A - TABLE 12
TOWN OF WASAGA BEACH
NON-RESIDENTIAL SPACE FORECAST**

Employment Density Assumptions	
Population-Related	50.0 m ² per employee
Employment Land	100.0 m ² per employee
Rural	- m ² per employee

Mid-Year	Non-Residential Space in m²			Total For DC Study
	Population-Related	Employment Land	Rural	
2011				
2012				
2013				
2014				
2015				
2016	1,900	700	0	2,600
2017	1,950	700	0	2,650
2018	2,000	700	0	2,700
2019	2,000	700	0	2,700
2020	2,050	700	0	2,750
2021	2,050	700	0	2,750
2022	2,100	700	0	2,800
2023	2,100	800	0	2,900
2024	2,150	800	0	2,950
2025	2,200	800	0	3,000
2026	2,200	800	0	3,000
2027	2,250	800	0	3,050
2028	2,250	800	0	3,050
2029	2,300	800	0	3,100
2030	2,350	800	0	3,150
2031	2,347	800	0	3,147
Growth 2016-2025	20,500	7,300	0	27,800
Growth 2026-2031	13,697	4,800	0	18,497
Growth 2016-2031	34,197	12,100	0	46,297

Source: Hemson Estimates

APPENDIX B

***GENERAL SERVICES
TECHNICAL APPENDIX***

APPENDIX B

GENERAL SERVICES TECHNICAL APPENDIX

This appendix provides the detailed analysis undertaken to establish the development charge rates for each of the eligible general services provided by the Town of Wasaga Beach. Seven general services have been analysed as part of this Development Charges (DC) Background Study:

Appendix B.1 Library Service

Appendix B.2 Fire and Emergency Services

Appendix B.3 Parks and Recreation

Appendix B.4 Public Works: Buildings & Fleet

Appendix B.5 Municipal Parking

Appendix B.6 Transit

Appendix B.7 General Government

Every sub-section, with the exception of General Government, contains a set of three 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.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 presents the data used to determine the ten-year historical service level. The *DCA* and *Ontario Regulation 82/98* require that development charges be set at a level no higher than the average service level provided in a municipality over the ten-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 is defined as 2006–2015.

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 municipality in the past. Both the quantitative and qualitative aspects of service levels used in the current analysis are based on information provided by Town staff in consultation with Hemson Consulting Ltd. This information is generally based on historical records and experience with costs to acquire or construct similar facilities, equipment and infrastructure.

The approach used to calculate service levels and maximum funding envelopes is described as follows: for those services with only a residential impact (Library and Parks and Recreation), the service level measure of net population has been utilized. For the remaining services that levy both a residential and non-residential charge, the service level measure of net population + employment has been utilized.

There is also a requirement in the *DCA* to consider “excess capacity” within the Town’s existing infrastructure that may be available to partially meet 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. This requirement has been addressed through the use of “net” population and employment in the determination of maximum permissible funding envelopes.

Table 1 also shows the calculation of the maximum allowable funding envelope and the legislated ten per cent reduction (for all applicable services). The maximum allowable funding envelope is defined as the ten-year historical service level (expressed as \$/capita or \$/population and employment) multiplied by the forecast increase in net population or net population and employment over the future planning period. The resulting figure is the value of capital infrastructure that would have to be constructed for that particular service so that the ten-year historic service level is maintained.

**TABLE 2 2016 – 2025 DEVELOPMENT-RELATED CAPITAL PROGRAM AND
CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES**

The *DCA* requires that Council express its intent to provide capital facilities to support future development. Based on the development forecasts presented in Appendix A, Town staff in collaboration with consultants, have created a

development-related capital forecast that sets out the projects required to service anticipated development for the ten-year period from 2016–2025.

To determine the share of the program that is eligible for recovery through development charges, the project costs are reduced by any anticipated grants, subsidies or other recoveries, “replacement” shares and benefit to existing shares, and the legislated “ten per cent reduction” for eligible services.

A replacement share represents the portion of a capital project that will benefit the existing community. It could for example, represent a portion of a new facility that will, at least in part, replace a facility that is demolished, redeployed or will otherwise not be available to serve its former function. The replacement share of the capital program is not deemed to be development-related and is therefore removed from the development charge calculation. The capital cost for replacement will require funding from non-development charge sources, typically property taxes or user fees.

When calculating development charges, the development-related net capital cost must be reduced by ten per cent for all services except protection services and engineered services (*DCA* s.5.(1)8.). In addition, under the *Development Charges Act, 1997*, services related to a highway as defined in subsection 1(1) of the *Municipal Act, 2001*, need not to be reduced by the legislated ten per cent (as with other general services). The services and capital assets of Public Works are considered to be related to a highway and therefore are not reduced. The ten per cent discount is applied to all general services considered in this appendix with the exception of Emergency and Fire Services, as well as Public Works. As with replacement shares, the ten per cent mandatory reduction must be funded from non-development charge sources.

The capital program less any replacement shares or benefit to existing shares and ten per cent discount shares yields the development-related costs. Although deemed development-related, not all of the net development-related capital program may be recoverable from development charges in the period from 2016 to 2025. For some services, reserve fund balances may be available to fund a share of the program. In addition, a portion of the capital program may service growth occurring beyond 2025. This portion of the capital program is deemed “pre-built” service capacity and is considered as committed excess capacity to be recovered under future development charges, or is a service level increase.

The remaining portion of the net capital program represents the development-related cost that may be included in the DC calculation. In all cases, as required, this amount is equal to or less than the maximum allowable capital amount as calculated at the end of Table 1. The result is the discounted development-related net capital costs eligible for recovery against growth over the forecast period from 2016 to 2025.

Calculation of the Unadjusted Development Charges Rates

The section below the capital program displays the calculation of the “unadjusted” development charge rates. The term “unadjusted” development charge is used to distinguish the charge that is calculated prior to cash flow financing considerations. The cash flow analysis is shown in Table 3.

The first step in determining the unadjusted development charge rate is to allocate the development-related net capital cost between the residential and non-residential sectors. For all general services with the exception of Library Service and Parks and Recreation, the development-related costs have been apportioned as 90 per cent residential and 10 per cent non-residential. This apportionment is based on the anticipated shares of population growth in new units and employment growth in new space over the ten-year forecast period.

The development-related costs associated with Library and Parks and Recreation, have been allocated 100 per cent to the residential sector, as the need for these services is driven by residential development.

The residential share of the 2015–2024 DC eligible costs is then divided by the forecasted population growth in new dwelling units. This gives the unadjusted residential development charge per capita. The non-residential development-related net capital costs are divided by the forecasted increase in non-residential gross floor area (GFA). This yields a charge per square metre of new non-residential development.

TABLE 3 CASH FLOW ANALYSIS

A cash flow analysis is also undertaken to account for the timing of projects and receipt of development charges. Interest earnings or borrowing costs are accounted for in the calculation as allowed under the *DCA*. Based on the development forecast, the analysis calculates the DC rate required to finance the net development-related capital spending plan, including provisions for any borrowing costs or interest

earnings on the reserve funds. The cash flow analysis is designed so that the closing cash balance at the end of the planning period is as close to nil as possible.

In order to determine appropriate development charge rates reflecting borrowing and earnings necessary to support the net development-related funding requirement, assumptions are used for the inflation rate and interest rate. An inflation rate of 2.0 per cent is used for the funding requirements, an interest rate of 5.5 per cent is used for borrowing on the funds and an interest rate of 3.5 per cent is applied to positive balances.

Table 3 displays the results of the cash flow analysis and provides the adjusted or final per capita residential and per square metre (of GFA) non-residential development charges.

APPENDIX B.1

LIBRARY SERVICE

APPENDIX B.1

LIBRARY SERVICE

The Wasaga Beach Public Library provides library services from a main centralized branch. The library offers an array of collection materials and delivers various community services such as "Books on Wheels", interlibrary loans and free computer access. The library also operates programming for children, teens and adults.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the ten-year historical inventory for buildings, land, materials and furniture and equipment (excluding computer equipment) for Library Service in the Town of Wasaga Beach. The main library branch is just over 4,300 square feet and, at \$250 per square foot, is valued at \$1.08 million. The library building occupies 0.45 hectares of land, which is worth approximately \$292,500. Collection materials, including more than 25,000 books, periodicals, audio materials and e-books total over \$1.30 million. Finally, the total value of all furniture and equipment, other than computer equipment adds approximately \$208,500 to the total value of the inventory.

The 2015 combined replacement value of the inventory of capital assets for Library Service is \$2.88 million, resulting in a ten-year historical average service level of \$156.34 per capita. This historical service level, multiplied by the ten-year net population growth (4,156), results in a ten-year maximum allowable funding envelope of \$649,800. The ten per cent legislated reduction totals \$64,980 and has been deducted from the calculated funding envelope. Therefore, the maximum allowable funding envelope brought forward to the development charges calculation is reduced to \$584,820.

TABLE 2 2016–2025 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The development-related capital program for Library Service totals \$5.80 million and provides for new library space. The capital program is based on the existing library building being replaced by a new 16,000 square foot facility, which is expected to be built in 2019. The gross cost included in the development-related capital program includes consultant fees, land, furniture, equipment, collection materials and construction.

Grants in the amount of \$2.20 million have been assumed for this project, although no commitment has been secured at this point. Therefore, the net cost to the Town is reduced to \$3.60 million. A benefit to existing share of \$969,300 has been identified to fund a portion of the new library building. This share of 17 per cent represents the benefit of the existing library space, which will be replaced. This amount will not be eligible for development charge funding.

The ten per cent discount is applied to all projects, as required by the *DCA*, and these shares amount to \$263,070. The Town's available Library DC reserve fund totals \$509,500, which will fund a share of the total DC eligible costs. The share of eligible costs exceeding the maximum permissible funding envelope, \$1.27 million is determined to benefit development beyond 2025 and will be eligible for funding under subsequent development charge studies. The remaining share of \$584,800 is eligible for recovery through development charges in the 2016 to 2025 period.

The development-related net capital cost is allocated entirely to residential development and, when divided by the ten-year growth in population in new dwelling units (4,547), an unadjusted charge of \$128.62 per capita results.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$137.86 per capita. This is due to the project occurring early in the ten-year planning period under review. The following table summarizes the calculation of the Library Services development charge:

LIBRARY SERVICE SUMMARY						
10-year Hist.	2016 - 2025		Unadjusted		Calculated	
	Development-Related Capital Program		Development Charge		Development Charge	
Service Level	Total	Net DC Recoverable	Residential	Non-Residential	Residential	Non-Residential
per capita			\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$156.34	\$316,189	\$184,445	\$128.62	\$0.00	\$137.86	\$0.00

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APPENDIX B.1
TABLE 1 - PAGE 1

TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
LIBRARY SERVICE

BUILDINGS Branch Name	# of Square Feet										UNIT COST (\$/sq.ft.)	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
Wasaga Beach Library - 120 Glenwood Drive	4,908	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	\$250
Total (sq.ft.)	4,908	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	
Total (\$000)	\$1,227.0	\$1,077.0	\$1,077.0	\$1,077.0	\$1,077.0	\$1,077.0	\$1,077.0	\$1,077.0	\$1,077.0	\$1,077.0	\$1,077.0	

LAND Branch Name	# of Hectares										UNIT COST (\$/ha)	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
Wasaga Beach Library - 120 Glenwood Drive	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	\$650,000
Total (ha)	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	
Total (\$000)	\$292.5	\$292.5	\$292.5	\$292.5	\$292.5	\$292.5	\$292.5	\$292.5	\$292.5	\$292.5	\$292.5	

MATERIALS Type of Collection	# of Collection Materials										UNIT COST (\$/item)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Books (# of items)	25,720	26,660	27,719	29,987	27,762	25,538	23,313	21,088	23,577	25,220	\$35
References (# Print)	319	307	219	193	193	109	-	-	-	-	\$45
Periodicals	564	510	462	480	467	453	440	427	413	400	\$25
Sound/Visual Recordings/DVD/Audio Books - "Non-print holdings"	750	950	1,219	1,854	1,955	2,057	2,158	2,259	2,361	2,462	\$25
E-books	-	641	1,125	1,451	2,209	4,873	6,413	8,468	10,289	11,623	\$30
Total (#)	27,353	29,068	30,744	33,965	32,586	33,030	32,324	32,242	36,640	39,705	
Total (\$000)	\$947.4	\$1,002.6	\$1,055.8	\$1,160.1	\$1,107.2	\$1,107.7	\$1,073.3	\$1,059.3	\$1,203.2	\$1,302.9	

FURNITURE AND EQUIPMENT Branch Name	Total Value of Furniture and Equipment (\$)									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Wasaga Beach Library - 120 Glenwood Drive	\$192,100	\$192,100	\$193,600	\$195,800	\$199,000	\$201,800	\$204,800	\$204,000	\$206,000	\$208,500
Total (\$000)	\$192.1	\$192.1	\$193.6	\$195.8	\$199.0	\$201.8	\$204.8	\$204.0	\$206.0	\$208.5

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APPENDIX B.1
TABLE 1 - PAGE 2

TOWN OF WASAGA BEACH
CALCULATION OF SERVICE LEVELS
LIBRARY SERVICE

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Historic Population	15,029	15,500	15,986	16,487	17,004	17,537	18,085	18,677	19,063	19,376

INVENTORY SUMMARY (\$000)

Buildings	\$1,227.0	\$1,077.0	\$1,077.0	\$1,077.0	\$1,077.0	\$1,077.0	\$1,077.0	\$1,077.0	\$1,077.0	\$1,077.0
Land	\$292.5	\$292.5	\$292.5	\$292.5	\$292.5	\$292.5	\$292.5	\$292.5	\$292.5	\$292.5
Materials	\$947.4	\$1,002.6	\$1,055.8	\$1,160.1	\$1,107.2	\$1,107.7	\$1,073.3	\$1,059.3	\$1,203.2	\$1,302.9
Furniture And Equipment	\$192.1	\$192.1	\$193.6	\$195.8	\$199.0	\$201.8	\$204.8	\$204.0	\$206.0	\$208.5
Total (\$000)	\$2,659.0	\$2,564.2	\$2,618.9	\$2,725.4	\$2,675.7	\$2,679.0	\$2,647.6	\$2,632.8	\$2,778.7	\$2,880.9

SERVICE LEVEL (\$/capita)

Average
Service
Level

Buildings	\$81.64	\$69.48	\$67.37	\$65.32	\$63.34	\$61.41	\$59.55	\$57.67	\$56.50	\$55.59	\$63.79
Land	\$19.46	\$18.87	\$18.30	\$17.74	\$17.20	\$16.68	\$16.17	\$15.66	\$15.34	\$15.10	\$17.05
Materials	\$63.04	\$64.69	\$66.04	\$70.37	\$65.11	\$63.16	\$59.35	\$56.72	\$63.12	\$67.25	\$63.88
Furniture And Equipment	\$12.78	\$12.39	\$12.11	\$11.88	\$11.70	\$11.51	\$11.32	\$10.92	\$10.81	\$10.76	\$11.62
Total (\$/capita)	\$176.92	\$165.44	\$163.82	\$165.31	\$157.36	\$152.76	\$146.40	\$140.97	\$145.76	\$148.69	\$156.34

TOWN OF WASAGA BEACH
CALCULATION OF MAXIMUM ALLOWABLE
LIBRARY SERVICE

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2006 - 2015	\$156.34
Net Population Growth 2016 - 2025	4,156
Maximum Allowable Funding Envelope	\$649,801
Less: Uncommitted Excess Capacity	\$0
Less: 10% Legislated Reduction	\$64,980
Discounted Maximum Allowable Funding Envelope	\$584,821

Excess Capacity Calculation	
Total Value of Inventory in 2015	\$2,880,940
Inventory Using Average Service Level	\$3,029,192
Excess Capacity	\$0
Excess Capacity:	Uncommitted

APPENDIX B.1
TABLE 2

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
LIBRARY SERVICE

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs			
					Replacement & BTE Shares	10% Reduction		Available DC Reserves	2016-2025	Post 2025	
1.0 LIBRARY SERVICE											
1.1 Buildings, Land & Materials											
1.1.1 New Library Initial Consultant Fees	2017	\$ 150,000	\$ -	\$ 150,000	\$ 40,388	\$ 10,961	\$ 98,651	\$ 98,651	\$ -	\$ -	
1.1.2 New Library Space (16,000 sq.ft. building, land, FFE & materials)	2019	\$ 5,650,000	\$ 2,200,000	\$ 3,450,000	\$ 928,913	\$ 252,109	\$ 2,268,979	\$ 410,807	\$ 584,821	\$ 1,273,351	
Subtotal Buildings, Land & Materials		\$ 5,800,000	\$ 2,200,000	\$ 3,600,000	\$ 969,300	\$ 263,070	\$ 2,367,630	\$ 509,458	\$ 584,821	\$ 1,273,351	
TOTAL LIBRARY SERVICE		\$ 5,800,000	\$ 2,200,000	\$ 3,600,000	\$ 969,300	\$ 263,070	\$ 2,367,630	\$ 509,458	\$ 584,821	\$ 1,273,351	

Residential Development Charge Calculation		
Residential Share of 2016 - 2025 DC Eligible Costs	100%	\$584,821
10-Year Growth in Population in New Units		4,547
Unadjusted Development Charge Per Capita		\$128.62
Non-Residential Development Charge Calculation		
Non-Residential Share of 2016 - 2025 DC Eligible Costs	0%	\$0
10-Year Growth in Square Metres		27,800
Unadjusted Development Charge Per Square Metre		\$0.00

2016 - 2025 Net Funding Envelope	\$584,821
Reserve Fund Balance	
Balance as at July 31, 2015	\$509,458

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APPENDIX B.1
TABLE 3

**TOWN OF WASAGA BEACH
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
LIBRARY SERVICE
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

LIBRARY SERVICE	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.0	\$61.6	\$127.0	\$196.5	(\$366.8)	(\$318.2)	(\$265.0)	(\$206.9)	(\$143.6)	(\$74.7)	
2016 - 2025 RESIDENTIAL FUNDING REQUIREMENTS											
- Library Services: Non Inflated	\$0.0	\$0.0	\$0.0	\$584.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$584.8
- Library Services: Inflated	\$0.0	\$0.0	\$0.0	\$620.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$620.6
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	439	442	446	449	453	457	460	464	467	471	4,547
REVENUE											
- DC Receipts: Inflated	\$60.5	\$62.2	\$63.9	\$65.7	\$67.6	\$69.5	\$71.4	\$73.4	\$75.5	\$77.5	\$687.2
INTEREST											
- Interest on Opening Balance	\$0.0	\$2.2	\$4.4	\$6.9	(\$20.2)	(\$17.5)	(\$14.6)	(\$11.4)	(\$7.9)	(\$4.1)	(\$62.2)
- Interest on In-year Transactions	\$1.1	\$1.1	\$1.1	(\$15.3)	\$1.2	\$1.2	\$1.2	\$1.3	\$1.3	\$1.4	(\$4.4)
TOTAL REVENUE	\$61.6	\$65.4	\$69.5	\$57.3	\$48.6	\$53.2	\$58.1	\$63.3	\$68.9	\$74.7	\$620.6
CLOSING CASH BALANCE	\$61.6	\$127.0	\$196.5	(\$366.8)	(\$318.2)	(\$265.0)	(\$206.9)	(\$143.6)	(\$74.7)	\$0.0	

2016 Adjusted Charge Per Capita	\$137.86
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Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.2

FIRE & EMERGENCY SERVICES

APPENDIX B.2

FIRE & EMERGENCY MANAGEMENT

The Wasaga Beach Fire Department is responsible for the provision of fire and emergency response services on land and water, ongoing fire prevention and public education programs, free home escape plan consultations, safety inspections, emergency planning and active participation throughout the community. The department operates out of two stations located within the Town and has a base complement of 16 full-time, 20 volunteer fire fighters as well as administrative and management staff.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the ten-year historical inventory for buildings, land, vehicles and equipment for Fire and Emergency services. The department operates out of two fire stations, the newly reconstructed Station 1 on River Road and Station 2 on Mosley Street. The buildings total over 17,600 square feet, however 3,700 square feet has been deducted from the inventory, which represents the excess capacity created by the new Station #1. This share was calculated based on the portion of the project that continues to be recovered through development charges in the capital program. The total replacement value of the buildings in 2015 was \$3.93 million. The land associated with both facilities totals 1.36 hectares and is valued at \$885,500. Personal equipment and gear for each fire fighter included in the inventory incorporates personal protective equipment, bunker gear and uniforms, which totals \$221,800. Station furniture and equipment totals \$369,000. Finally, the 2015 fleet totals 10 vehicles with a replacement value of \$3.24 million.

The 2015 combined replacement value of the inventory of capital assets for Fire and Emergency services is \$8.64 million, resulting in a ten-year historical average service level of \$334.18 per population and employment. The historical service level, multiplied by the ten-year net population and employment growth (4,639), results in a ten-year maximum allowable funding envelope of \$1.55 million. There is no required ten per cent discount and, as such, the full maximum allowable funding envelope is brought forward to the development charges calculation.

TABLE 2 2016–2025 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The 2016 to 2025 development-related capital program includes the recovery of the negative Fire and Emergency Services DC reserve fund, a study and land acquisition for a new fire station, a new aerial platform vehicle as well as new communications equipment.

In total, the Fire and Emergency Services capital program amounts to \$2.88 million. Non-growth shares relating to replacement and benefit to the existing community total \$670,000, which represents the replacement of the existing aerial platform vehicle and communications equipment already in service.

Of the total DC eligible costs, \$662,300 is the amount that exceeds the maximum allowable funding envelope, and is deemed to provide benefit to development beyond 2025. This share will be eligible for funding under subsequent development charge studies. The remaining \$1.55 million is related to development in the 2016–2025 planning period and is eligible for DC recovery. The development-related net capital cost is allocated 90 per cent to residential development (\$1.40 million) and 10 per cent (\$155,037) to non-residential development. The residential share of the net development-related capital cost is divided by the ten-year growth in population in new dwelling units to derive an unadjusted charge of \$306.87 per capita. The non-residential share of the net growth related capital cost is divided by the ten-year forecast growth in floor space by sector, resulting in an unadjusted charge of \$5.58 per square metre.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, both the residential and non-residential calculated charges increase to \$399.33 per capita and \$6.55 per square metre, respectively. The increases reflect the front-ended nature of the timing of anticipated capital projects.

The following table summarizes the calculation of the Emergency and Fire Services development charges:

EMERGENCY AND FIRE SERVICES SUMMARY						
10-year Hist. Service Level per pop+empl	2016 - 2025		Unadjusted Development Charge		Calculated Development Charge	
	Development-Related Total	Capital Program Net DC Recoverable	Residential \$/capita	Non-Residential \$/sq.m	Residential \$/capita	Non-Residential \$/sq.m
\$334.18	\$2,882,634	\$1,550,373	\$306.87	\$5.58	\$399.33	\$6.55

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TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
EMERGENCY AND FIRE SERVICES

BUILDINGS Station Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Fire Hall #1 - 16 Second Street (Old)	3,068	3,068	3,068	3,068	3,068	3,068	-	-	-	-	\$230
Fire Hall #1 - River Road (New)	-	-	-	-	-	-	14,600	14,600	14,600	14,600	\$300
Fire Hall #1 - River Road (New)							(3,723)	(3,723)	(3,723)	(3,723)	\$300
Fire Hall #2 - 3050 Mosley Street	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	\$220
Total (sq.ft.)	6,082	6,082	6,082	6,082	6,082	6,082	13,891	13,891	13,891	13,891	
Total (\$000)	\$1,368.9	\$1,368.9	\$1,368.9	\$1,368.9	\$1,368.9	\$1,368.9	\$3,926.4	\$3,926.4	\$3,926.4	\$3,926.4	

LAND Station Name	# of Hectares										UNIT COST (\$/ha)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Fire Hall #1 - 16 Second Street (Old)	0.16	0.16	0.16	0.16	0.16	0.16	-	-	-	-	\$650,000
Fire Hall #1 - River Road (New)	-	-	-	-	-	-	0.64	0.64	0.64	0.64	\$650,000
Fire Hall #2 - 3050 Mosley Street	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	\$650,000
Total (ha)	0.88	0.88	0.88	0.88	0.88	0.88	1.36	1.36	1.36	1.36	
Total (\$000)	\$574.6	\$574.6	\$574.6	\$574.6	\$574.6	\$574.6	\$885.5	\$885.5	\$885.5	\$885.5	

FIRE FIGHTER EQUIPMENT Description	# of Fire Fighters										UNIT COST (\$/firefighter)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Number of Full Time Fire Fighters	14	14	14	16	16	16	16	16	16	16	\$6,160
Number of Volunteer Fire Fighters	20	20	20	20	20	20	20	20	20	20	\$6,160
Total (#)	34	34	34	36	36	36	36	36	36	36	
Total (\$000)	\$209.4	\$209.4	\$209.4	\$221.8	\$221.8	\$221.8	\$221.8	\$221.8	\$221.8	\$221.8	

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TABLE 1 - PAGE 2

TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
EMERGENCY AND FIRE SERVICES

FURNITURE & EQUIPMENT Description	Total Value of Furniture & Equipment (\$)									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Fire Hall #1 (Old)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$0	\$0	\$0
Fire Hall #1 (New)	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000
Fire Hall #2	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Communications Equipment	\$62,000	\$109,000	\$136,000	\$154,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
Generators (4)	\$75,000	\$73,000	\$124,000	\$124,000	\$124,000	\$124,000	\$124,000	\$124,000	\$124,000	\$124,000
Total (\$000)	\$207.0	\$252.0	\$330.0	\$348.0	\$369.0	\$369.0	\$369.0	\$369.0	\$369.0	\$369.0

VEHICLES Vehicle Type	# of Vehicles										UNIT COST (\$/vehicle)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Aerial Truck	1	1	1	1	1	1	1	1	1	1	\$650,000
Pumper	3	3	3	3	3	3	3	3	3	3	\$575,000
Rescue	2	2	2	2	2	2	2	2	2	2	\$340,000
Haz Mat Van	1	-	-	-	-	-	-	-	-	-	\$85,500
River Patrol Boat & Trailer	1	1	1	1	1	1	1	1	1	1	\$45,000
Ford F150 4x4	2	2	2	2	2	2	2	3	3	3	\$45,000
Total (#)	10	9	9	9	9	9	9	10	10	10	
Total (\$000)	\$3,275.5	\$3,190.0	\$3,190.0	\$3,190.0	\$3,190.0	\$3,190.0	\$3,190.0	\$3,235.0	\$3,235.0	\$3,235.0	

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APPENDIX B.2
TABLE 1 - PAGE 3

TOWN OF WASAGA BEACH
CALCULATION OF SERVICE LEVELS
EMERGENCY AND FIRE SERVICES

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Historic Population	15,029	15,500	15,986	16,487	17,004	17,537	18,085	18,677	19,063	19,376
Historic Employment	<u>2,699</u>	<u>2,713</u>	<u>2,772</u>	<u>2,877</u>	<u>3,031</u>	<u>3,242</u>	<u>3,285</u>	<u>3,329</u>	<u>3,373</u>	<u>3,418</u>
Historic Population + Employment	17,728	18,213	18,758	19,364	20,035	20,779	21,370	22,006	22,436	22,794

INVENTORY SUMMARY (\$000)

Buildings	\$1,368.9	\$1,368.9	\$1,368.9	\$1,368.9	\$1,368.9	\$1,368.9	\$3,926.4	\$3,926.4	\$3,926.4	\$3,926.4
Land	\$574.6	\$574.6	\$574.6	\$574.6	\$574.6	\$574.6	\$885.5	\$885.5	\$885.5	\$885.5
Fire Fighter Equipment	\$209.4	\$209.4	\$209.4	\$221.8	\$221.8	\$221.8	\$221.8	\$221.8	\$221.8	\$221.8
Furniture & Equipment	\$207.0	\$252.0	\$330.0	\$348.0	\$369.0	\$369.0	\$369.0	\$369.0	\$369.0	\$369.0
Vehicles	\$3,275.5	\$3,190.0	\$3,190.0	\$3,190.0	\$3,190.0	\$3,190.0	\$3,190.0	\$3,235.0	\$3,235.0	\$3,235.0
Total (\$000)	\$5,635.5	\$5,595.0	\$5,673.0	\$5,703.3	\$5,724.3	\$5,724.3	\$8,592.6	\$8,637.6	\$8,637.6	\$8,637.6

SERVICE LEVEL (\$/pop+empl)											Average Service Level
Buildings	\$77.22	\$75.16	\$72.98	\$70.70	\$68.33	\$65.88	\$183.74	\$178.42	\$175.00	\$172.26	\$113.97
Land	\$32.41	\$31.55	\$30.63	\$29.67	\$28.68	\$27.65	\$41.44	\$40.24	\$39.47	\$38.85	\$34.06
Fire Fighter Equipment	\$11.81	\$11.50	\$11.17	\$11.45	\$11.07	\$10.67	\$10.38	\$10.08	\$9.88	\$9.73	\$10.77
Furniture & Equipment	\$11.68	\$13.84	\$17.59	\$17.97	\$18.42	\$17.76	\$17.27	\$16.77	\$16.45	\$16.19	\$16.39
Vehicles	\$184.77	\$175.15	\$170.06	\$164.74	\$159.22	\$153.52	\$149.28	\$147.01	\$144.19	\$141.93	\$158.99
Total (\$/pop+empl)	\$317.89	\$307.19	\$302.43	\$294.54	\$285.71	\$275.49	\$402.10	\$392.52	\$384.99	\$378.95	\$334.18

TOWN OF WASAGA BEACH
CALCULATION OF MAXIMUM ALLOWABLE
EMERGENCY AND FIRE SERVICES

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2006 - 2015	\$334.18
Net Population & Employment in New Space Growth 2	4,639
Maximum Allowable Funding Envelope	\$1,550,373
Less: Uncommitted Excess Capacity	\$0
Discounted Maximum Allowable Funding Envelope	\$1,550,373

Excess Capacity Calculation	
Total Value of Inventory in 2015	\$8,637,605
Inventory Using Average Service Level	\$7,617,187
Excess Capacity	\$1,020,418
Excess Capacity:	Committed

APPENDIX B.2
TABLE 2

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
EMERGENCY AND FIRE SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	0% Reduction		Available DC Reserves	2016-2025	Post 2025
2.0 EMERGENCY AND FIRE SERVICES										
2.1 Recovery of Negative Reserve Fund Balance										
2.1.1 Recovery of Negative Reserve Fund Balance	2016	\$ 1,116,925	\$ -	\$ 1,116,925	\$ -	\$ -	\$ 1,116,925	\$ -	\$ 1,116,925	\$ -
Subtotal Recovery of Negative Reserve Fund Balance		\$ 1,116,925	\$ -	\$ 1,116,925	\$ -	\$ -	\$ 1,116,925	\$ -	\$ 1,116,925	\$ -
2.2 Buildings, Land & Furnishings										
2.2.1 New Hall #3 Sunnidale Road - Study	2024	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
2.2.2 New Hall #3 Sunnidale Road - Land	2025	\$ 255,710	\$ -	\$ 255,710	\$ -	\$ -	\$ 255,710	\$ -	\$ -	\$ 255,710
Subtotal Buildings, Land & Furnishings		\$ 330,710	\$ -	\$ 330,710	\$ -	\$ -	\$ 330,710	\$ -	\$ -	\$ 330,710
2.3 Vehicles & Equipment										
2.3.1 Aerial Platform	2016	\$ 1,400,000	\$ -	\$ 1,400,000	\$ 650,000	\$ -	\$ 750,000	\$ -	\$ 433,448	\$ 316,552
2.3.2 Communication Equipment	2016	\$ 35,000	\$ -	\$ 35,000	\$ 19,972	\$ -	\$ 15,028	\$ -	\$ -	\$ 15,028
Subtotal Vehicles & Equipment		\$ 1,435,000	\$ -	\$ 1,435,000	\$ 669,972	\$ -	\$ 765,028	\$ -	\$ 433,448	\$ 331,579
TOTAL EMERGENCY AND FIRE SERVICES		\$ 2,882,634	\$ -	\$ 2,882,634	\$ 669,972	\$ -	\$ 2,212,662	\$ -	\$ 1,550,373	\$ 662,289

Residential Development Charge Calculation		
Residential Share of 2016 - 2025 DC Eligible Costs	90%	\$1,395,335
10-Year Growth in Population in New Units		4,547
Unadjusted Development Charge Per Capita		\$306.87
Non-Residential Development Charge Calculation		
Non-Residential Share of 2016 - 2025 DC Eligible Costs	10%	\$155,037
10-Year Growth in Square Metres		27,800
Unadjusted Development Charge Per Square Metre		\$5.58

2016 - 2025 Net Funding Envelope	\$1,550,373
Reserve Fund Balance	
Balance as at July 31, 2015	(\$1,116,925)

TOWN OF WASAGA BEACH
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 EMERGENCY AND FIRE SERVICES
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

EMERGENCY AND FIRE SERVICES	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.0	(\$1,413.0)	(\$1,307.5)	(\$1,190.9)	(\$1,062.7)	(\$921.9)	(\$767.8)	(\$599.5)	(\$416.1)	(\$216.5)	
2016 - 2025 RESIDENTIAL FUNDING REQUIREMENTS											
- Emergency & Fire Services: Non Inflated	\$1,550.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,550.4
- Emergency & Fire Services: Inflated	\$1,550.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,550.4
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	439	442	446	449	453	457	460	464	467	471	4,547
REVENUE											
- DC Receipts: Inflated	\$175.2	\$180.1	\$185.2	\$190.4	\$195.8	\$201.3	\$206.9	\$212.7	\$218.6	\$224.6	\$1,990.8
INTEREST											
- Interest on Opening Balance	\$0.0	(\$77.7)	(\$71.9)	(\$65.5)	(\$58.4)	(\$50.7)	(\$42.2)	(\$33.0)	(\$22.9)	(\$11.9)	(\$434.3)
- Interest on In-year Transactions	(\$37.8)	\$3.2	\$3.2	\$3.3	\$3.4	\$3.5	\$3.6	\$3.7	\$3.8	\$3.9	(\$6.0)
TOTAL REVENUE	\$137.4	\$105.5	\$116.5	\$128.2	\$140.8	\$154.1	\$168.3	\$183.4	\$199.5	\$216.6	\$1,550.5
CLOSING CASH BALANCE	(\$1,413.0)	(\$1,307.5)	(\$1,190.9)	(\$1,062.7)	(\$921.9)	(\$767.8)	(\$599.5)	(\$416.1)	(\$216.5)	\$0.1	

2016 Adjusted Charge Per Capita	\$399.33
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Allocation of Capital Program	
Residential Sector	90.0%
Non-Residential Sector	10.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

TOWN OF WASAGA BEACH
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
EMERGENCY AND FIRE SERVICES
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

EMERGENCY AND FIRE SERVICES	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.00	(\$141.83)	(\$131.62)	(\$120.14)	(\$107.62)	(\$93.70)	(\$78.60)	(\$61.86)	(\$43.09)	(\$22.46)	
2016 - 2025 NON-RESIDENTIAL - OTHER FUNDING REQUIREMENTS											
- Emergency And Fire Services New Projects: Non Inflated	\$155.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$155.0
- Emergency And Fire Services: Inflated	\$155.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$155.0
NEW NON-RESIDENTIAL OTHER DEVELOPMENT											
- Growth in Square Metres	2,600	2,650	2,700	2,700	2,750	2,750	2,800	2,900	2,950	3,000	27,800
REVENUE											
- DC Receipts: Inflated	\$17.0	\$17.7	\$18.4	\$18.8	\$19.5	\$19.9	\$20.7	\$21.8	\$22.6	\$23.5	\$199.9
INTEREST											
- Interest on Opening Balance	\$0.0	(\$7.8)	(\$7.2)	(\$6.6)	(\$5.9)	(\$5.2)	(\$4.3)	(\$3.4)	(\$2.4)	(\$1.2)	(\$44.1)
- Interest on In-year Transactions	(\$3.8)	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.4	\$0.4	\$0.4	\$0.4	(\$0.6)
TOTAL REVENUE	\$13.2	\$10.2	\$11.5	\$12.5	\$13.9	\$15.1	\$16.7	\$18.8	\$20.6	\$22.7	\$155.3
CLOSING CASH BALANCE	(\$141.8)	(\$131.6)	(\$120.1)	(\$107.6)	(\$93.7)	(\$78.6)	(\$61.9)	(\$43.1)	(\$22.5)	\$0.2	

2016 Adjusted Charge Per Square Metre	\$6.55
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Allocation of Capital Program	
Residential Sector	90.0%
Non-Residential Other Sector	10.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.3

PARKS AND RECREATION

APPENDIX B.3

PARKS AND RECREATION

The Town of Wasaga Beach Parks, Facilities and Recreation Department is responsible for all indoor and outdoor recreation facilities and programs. For the purpose of this study, parks and recreation services in the Town are separated into indoor recreation, parkland and trails, park facilities and parks vehicles and equipment.

TABLE 1 HISTORICAL SERVICE LEVELS

The ten-year historic inventory of capital assets for indoor recreation facilities includes over 112,700 square feet of building space in ten facilities. The total value of these facilities is \$23.7 million. The land associated with the indoor recreation centres totals 12.8 hectares, and is valued at \$8.32 million. The Town owns and maintains a substantial amount of furniture and equipment used to provide indoor recreation services. The total replacement value of all indoor recreation equipment in 2015 was \$769,000.

The ten-year historic inventory of capital assets for Wasaga Beach's Town parks includes 54.76 hectares of developed parkland. Various types of parks have been included in the inventory, including neighborhood parks, active parks and passive parks. The combined value of all developed parkland amounts to \$3.43 million. A development cost of \$62,700 per hectare has been used in the inventory, which represents the site preparation and servicing costs to the Town to develop basic land into a useable park. Additionally, the 17 kilometres of developed trails adds \$884,000 to the value of the inventory.

The Town also owns and maintains many park facilities, including 5 baseball diamonds, 12 soccer pitches, 10 tennis courts, 31 playgrounds, 2 skate/bike parks, an outdoor skating rink and a splash pad. The combined value of all park facilities in 2015 was \$4.29 million. The 18 special park facilities, including storage sheds, bridges, gazebos, shelters and boat ramps total \$828,700

Finally, the parks and recreation department is responsible for parks fleet and related equipment. The 34 vehicles and equipment have a total value of \$854,500.

The total combined value of capital assets for Parks and Recreation in the Town of Wasaga Beach amounts to \$43.09 million. The ten-year historical average service

level is \$2,458.35 per capita, and this, multiplied by the ten-year net population growth (4,156), results in a ten-year maximum allowable funding envelope of \$10.22 million. The Parks and Recreation funding envelope must be reduced by ten per cent as required under the *DCA*. The discount amounts to \$1.02 million and is netted out of the calculation. The resulting net maximum allowable funding envelope brought forward to the development charges calculation is reduced to \$9.2 million.

TABLE 2 2016–2025 DEVELOPMENT-RELATED PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The 2016 - 2025 development-related capital program for Parks and Recreation totals \$16.4 million. The first portion of the program relates to indoor recreation projects and includes funding for a new multi-use recreation facility planned for 2019. The new facility may include a sports dome, youth centre and indoor arena. As this project will replace the existing Stars Arena, a replacement share equal to the value of the existing facility has been removed from the calculation. The required ten per cent service discount is also deducted, in addition to the available reserve fund balance of more than \$2.62 million. The development-related capital program also recovers for various park and trail development projects and new sports facilities.

Of the gross capital costs of \$16.40 million, \$768,000 has been identified for developer contributions for capital projects. Replacement shares total \$7.66 million which primarily relates to the replacement of the Stars arena. The required ten per cent deduction totals almost \$797,400. The Town has \$3.46 million in reserves on hand to offset a portion of the DC eligible capital costs. The remaining DC costs eligible for recovery amount to \$3.72 million, which is allocated entirely against future residential development in the Town. This results in an unadjusted development charge of \$817.79 per capita.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$845.27 per capita. The following table summarizes the calculation of the Parks and Recreation development charge:

PARKS AND RECREATION SUMMARY						
10-year Hist. Service Level per capita	2016 - 2025		Unadjusted Development Charge		Calculated Development Charge	
	Development-Related Capital Program Total	Net DC Recoverable	Residential \$/capita	Non-Residential \$/sq.m	Residential \$/capita	Non-Residential \$/sq.m
\$2,458.35	\$16,403,900	\$3,718,436	\$817.79	\$0.00	\$845.27	\$0.00

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APPENDIX B.3
TABLE 1 - PAGE 1

TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
INDOOR RECREATION

BUILDINGS Facility Name	# of Square Feet										UNIT COST (\$/sq. ft.)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
RecPlex (Formerly Oakview Community Centre)	61,139	61,139	61,139	61,139	61,139	61,139	61,139	61,139	61,139	61,139	\$230
Stars Arena	32,292	32,292	32,292	32,292	32,292	32,292	32,292	32,292	32,292	32,292	\$210
Wasaga Sports Park (Formerly Klondyke Park Complex)	5,382	5,382	5,382	8,582	8,582	8,582	8,582	8,582	8,582	8,582	\$140
Playland Park Building	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	\$230
Bath House	517	517	517	517	517	517	517	517	517	517	\$230
Recreation Hall	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,676	2,676	2,676	\$140
Fitness Cabin	431	431	431	431	431	431	431	431	431	431	\$140
Cabins (7)	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	\$140
Oakview Woods Complex and Garage (MNR lease)	2,303	2,303	2,303	2,303	2,303	2,303	2,303	2,303	2,303	2,303	\$140
Total (sq.ft.)	109,330	109,330	109,330	112,530	112,530	112,530	112,530	112,730	112,730	112,730	
Total (\$000)	\$23,227.1	\$23,227.1	\$23,227.1	\$23,675.1	\$23,675.1	\$23,675.1	\$23,675.1	\$23,703.1	\$23,703.1	\$23,703.1	

LAND Facility Name	# of Hectares										UNIT COST (\$/ha)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
RecPlex (Formerly Oakview Community Centre)	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	\$650,000
Stars Arena	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	\$650,000
Oakview Woods Complex and Garage (MNR lease)	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	\$650,000
Total (ha)	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	12.80	
Total (\$000)	\$8,320.0	\$8,320.0	\$8,320.0	\$8,320.0	\$8,320.0	\$8,320.0	\$8,320.0	\$8,320.0	\$8,320.0	\$8,320.0	

APPENDIX B.3
TABLE 1 - PAGE 2

TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
INDOOR RECREATION

FURNITURE & EQUIPMENT Facility Name	Total Value of Furniture & Equipment (\$)									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
RecPlex (Formerly Oakview Community Centre)	\$275,100	\$275,100	\$275,100	\$275,100	\$275,100	\$275,100	\$275,100	\$275,100	\$275,100	\$275,100
Stars Arena	\$183,800	\$183,800	\$195,600	\$237,200	\$237,200	\$237,200	\$237,200	\$237,200	\$237,200	\$237,200
Wasaga Sports Park (Formerly Klondyke Park Complex)	\$27,500	\$27,500	\$27,500	\$44,000	\$44,000	\$44,000	\$44,000	\$44,000	\$44,000	\$44,000
Playland Park Building	\$49,500	\$49,500	\$49,500	\$49,500	\$49,500	\$49,500	\$49,500	\$49,500	\$49,500	\$49,500
Recreation Hall	\$13,200	\$13,200	\$13,200	\$13,200	\$13,200	\$13,200	\$13,200	\$13,200	\$13,200	\$13,200
Ice Resurfacer (Wasaga Stars Arena)	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Ice Resurfacer (Oakview Woods Complex)	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Total (\$000)	\$699.1	\$699.1	\$710.9	\$769.0	\$769.0	\$769.0	\$769.0	\$769.0	\$769.0	\$769.0

TOWN OF WASAGA BEACH
 INVENTORY OF CAPITAL ASSETS
 PARKS AND RECREATION
 PARKLAND DEVELOPMENT

PARK DEVELOPMENT Park Name	# of Hectares of Developed Parkland										UNIT COST (\$/ha)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Batteaux Park & Trail	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	\$62,700
Blueberry Trail Park Central	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	\$62,700
Deer Trail Park	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	\$62,700
Glendale Park Central	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	\$62,700
Glendale Park South	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$62,700
Red Oak Park & Trail	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	\$62,700
Sunward Estates Park & Trail	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	\$62,700
Wasaga Estates Park	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	\$62,700
Beck Square	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$62,700
Blueberry Trail Park North	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	\$62,700
Blueberry Trail Park South	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$62,700
Brillinger Park & Trail	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	\$62,700
Brocks/Inverkip Beach	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	\$62,700
Golfview Park	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$62,700
Marlwood Parkette	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$62,700
Pridham Park	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$62,700
RecPlex Parkland	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	\$62,700
Red Berry Park	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$62,700
Silver Birth Park Central & Trail	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	\$62,700
Silver Birth Park South	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$62,700
Stonebridge Park	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$62,700
Town Hall Park	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	\$62,700
Wasaga Sports Park	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	37.00	\$62,700
Wasaga Stars Arena Park	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	\$62,700
McIntyre Creek Tennis Courts	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	\$62,700
Peacekeepers Park	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$62,700
Red Pine Park	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$62,700
Robby's Island	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$62,700
Wasaga Beach Community Garden (Geese)	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	\$62,700
William Arnill Memorial Park	2.82	2.82	2.82	2.82	2.82	2.82	2.82	2.82	2.82	2.82	\$62,700
Total (#)	54.76	54.76	54.76	54.76	54.76	54.76	54.76	54.76	54.76	54.76	
Total (\$000)	\$3,433.5	\$3,433.5	\$3,433.5	\$3,433.5	\$3,433.5	\$3,433.5	\$3,433.5	\$3,433.5	\$3,433.5	\$3,433.5	

APPENDIX B.3
TABLE 1 - PAGE 4

TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARKLAND DEVELOPMENT

TRAILS Trail Name	Km of Developed Trails										Devel. Cost (\$/km)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Multi-use Trail	9.35	9.35	9.35	9.35	10.63	11.90	13.18	14.45	15.73	17.00	\$52,000
Total (#)	9.4	9.4	9.4	9.4	10.6	11.9	13.2	14.5	15.7	17.0	
Total (\$000)	\$486.2	\$486.2	\$486.2	\$486.2	\$552.5	\$618.8	\$685.1	\$751.4	\$817.7	\$884.0	

TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARK FACILITIES

PARK FACILITIES Description	# of Facilities										UNIT COST (\$/unit)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Baseball and Softball Diamonds											
Lit	1	1	1	1	1	1	1	1	1	1	\$366,000
Unlit	4	4	4	4	4	4	4	4	4	4	\$153,000
Soccer Pitches											
Full Lit	1	1	1	1	1	1	1	1	1	1	\$300,000
Full	3	3	3	3	3	3	3	3	3	3	\$98,000
Mini	8	8	8	8	8	8	8	8	8	8	\$70,000
Tennis Courts											
Lit	3	3	3	3	3	3	3	3	3	3	\$74,000
Unlit	7	7	7	7	7	7	7	7	7	7	\$37,000
Playgrounds											
Playground Structures	11	11	11	11	11	12	13	16	16	16	\$80,000
Bleachers	13	10	15	15	15	15	15	15	15	15	\$9,000
Skate/Bike Parks											
Oakwoods Skatre Park	1	1	1	1	1	1	1	1	1	1	\$121,000
Oakwoods BMX Park	-	-	-	1	1	1	1	1	1	1	\$25,000
Outdoor Rinks											
Oakwoods Outdoor Rinks	1	1	1	1	1	1	1	1	1	1	\$19,000
Splash Pads											
Beachfront	-	-	1	1	1	1	1	1	1	1	\$100,000
Total (#)	53	50	56	57	57	58	59	62	62	62	
Total (\$000)	\$3,750.0	\$3,723.0	\$3,868.0	\$3,893.0	\$3,893.0	\$3,973.0	\$4,053.0	\$4,293.0	\$4,293.0	\$4,293.0	

TOWN OF WASAGA BEACH
 INVENTORY OF CAPITAL ASSETS
 PARKS AND RECREATION
 PARK FACILITIES

SPECIAL PARK FACILITIES Description	# of Facilities										UNIT COST (\$/unit)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Storage Shed - 950 Powerline	1	1	1	1	1	1	1	1	1	1	\$300,000
Park Bridges	6	7	7	7	7	7	7	7	7	7	\$21,300
Gazebos	2	2	2	4	4	4	4	4	4	4	\$18,000
Shelters	2	2	2	2	2	2	2	2	2	2	\$88,000
Pavillion	1	1	1	1	1	1	1	1	1	1	\$63,000
Arches	1	1	1	1	1	1	1	1	1	1	\$7,000
Boat Ramps	2	2	2	2	2	2	2	2	2	2	\$30,800
Total (#)	15	16	16	18	18	18	18	18	18	18	
Total (\$000)	\$771.4	\$792.7	\$792.7	\$828.7	\$828.7	\$828.7	\$828.7	\$828.7	\$828.7	\$828.7	

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TOWN OF WASAGA BEACH
 INVENTORY OF CAPITAL ASSETS
 PARKS AND RECREATION
 PARK VEHICLES & EQUIPMENT

VEHICLES AND EQUIPMENT Description	# of Parks Vehicles and Equipment										UNIT COST (\$/vehicle)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Trucks 4X4	4	6	6	6	6	6	6	7	7	7	\$34,000
Tractors	2	2	2	3	3	3	4	4	4	4	\$50,000
Utility Trailers/Floats	4	4	4	4	4	4	4	4	5	5	\$5,000
Mowers	5	5	5	5	5	5	5	5	6	6	\$25,500
Top Dresser/Spreader	1	1	1	1	1	1	1	1	2	2	\$23,500
1 Ton Dump truck	1	1	1	1	1	1	1	1	1	1	\$66,600
Trucks/van 4x2	2	2	2	2	2	2	2	2	2	2	\$38,800
Blades	3	3	3	3	3	3	3	4	4	4	\$6,200
Aerators	1	1	1	1	1	1	1	2	2	2	\$8,500
Parker PL9616B portable truck loader/vacuum/dump cart	-	1	1	1	1	1	1	1	1	1	\$5,500
Total (#)	23	26	26	27	27	27	28	31	34	34	
Total (\$000)	\$578.3	\$651.8	\$651.8	\$701.8	\$701.8	\$701.8	\$751.8	\$800.5	\$854.5	\$854.5	

**TOWN OF WASAGA BEACH
CALCULATION OF SERVICE LEVELS
PARKS AND RECREATION**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Historic Population	15,029	15,500	15,986	16,487	17,004	17,537	18,085	18,677	19,063	19,376

INVENTORY SUMMARY (\$000)

Indoor Recreation	\$32,246.2	\$32,246.2	\$32,258.0	\$32,764.1	\$32,764.1	\$32,764.1	\$32,764.1	\$32,792.1	\$32,792.1	\$32,792.1
Parkland Development	\$3,919.7	\$3,919.7	\$3,919.7	\$3,919.7	\$3,986.0	\$4,052.3	\$4,118.6	\$4,184.9	\$4,251.2	\$4,317.5
Park Facilities	\$4,521.4	\$4,515.7	\$4,660.7	\$4,721.7	\$4,721.7	\$4,801.7	\$4,881.7	\$5,121.7	\$5,121.7	\$5,121.7
Park Vehicles & Equipment	\$578.3	\$651.8	\$651.8	\$701.8	\$701.8	\$701.8	\$751.8	\$800.5	\$854.5	\$854.5
Total (\$000)	\$41,265.6	\$41,333.4	\$41,490.2	\$42,107.3	\$42,173.6	\$42,319.9	\$42,516.2	\$42,899.2	\$43,019.5	\$43,085.8

SERVICE LEVEL (\$/capita)

											Average Service Level
Indoor Recreation	\$2,145.60	\$2,080.40	\$2,017.89	\$1,987.27	\$1,926.85	\$1,868.28	\$1,811.72	\$1,755.77	\$1,720.19	\$1,692.44	\$1,900.64
Parkland Development	\$260.81	\$252.88	\$245.19	\$237.74	\$234.41	\$231.07	\$227.74	\$224.07	\$223.01	\$222.83	\$235.97
Park Facilities	\$300.85	\$291.34	\$291.55	\$286.39	\$277.68	\$273.80	\$269.94	\$274.23	\$268.67	\$264.34	\$279.88
Park Vehicles & Equipment	\$38.48	\$42.05	\$40.77	\$42.57	\$41.27	\$40.02	\$41.57	\$42.86	\$44.82	\$44.10	\$41.85
Total (\$/capita)	\$2,745.73	\$2,666.67	\$2,595.41	\$2,553.97	\$2,480.21	\$2,413.18	\$2,350.97	\$2,296.93	\$2,256.70	\$2,223.70	\$2,458.35

**TOWN OF WASAGA BEACH
CALCULATION OF MAXIMUM ALLOWABLE
PARKS AND RECREATION**

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2006 - 2015	\$2,458.35
Net Population 2016 - 2025	4,156
Maximum Allowable Funding Envelope	\$10,217,725
Less: Uncommitted Excess Capacity	\$0
Less: 10% Legislated Reduction	\$1,021,772
Discounted Maximum Allowable Funding Envelope	\$9,195,952

Excess Capacity Calculation	
Total Value of Inventory in 2015	\$43,085,752
Inventory Using Average Service Level	\$47,632,168
Excess Capacity	\$0
Excess Capacity	Uncommitted

APPENDIX B.3
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TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS AND RECREATION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	10% Reduction		Available DC Reserves	2016-2025	Post 2025
3.0 PARKS AND RECREATION										
3.1 Indoor Recreation										
3.1.1 Multi-Use Recreation Facility	2019	\$ 12,000,000	\$ -	\$ 12,000,000	\$ 6,781,320	\$ 521,868	\$ 4,696,812	\$ 2,623,709	\$ 2,073,103	\$ -
Subtotal Indoor Recreation		\$ 12,000,000	\$ -	\$ 12,000,000	\$ 6,781,320	\$ 521,868	\$ 4,696,812	\$ 2,623,709	\$ 2,073,103	\$ -
3.2 Parks and Trails										
3.2.1 Active Transportation Plan Project	2016	\$ 85,000	\$ -	\$ 85,000	\$ -	\$ 8,500	\$ 76,500	\$ 76,500	\$ -	\$ -
3.2.2 Active Transportation Plan Project - Sunnidale	2017	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ 6,500	\$ 58,500	\$ 58,500	\$ -	\$ -
3.2.3 Four Seasons Trail WB/Coll. Trail Link	2017	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 2,500	\$ 22,500	\$ 22,500	\$ -	\$ -
3.2.4 Sports Park Parking Lot Expansion	2017	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 50,000	\$ 450,000	\$ 450,000	\$ -	\$ -
3.2.5 Town Beautification Project - Sunnidale	2017	\$ 65,000	\$ -	\$ 65,000	\$ 47,629	\$ 1,737	\$ 15,634	\$ 15,634	\$ -	\$ -
3.2.6 Active Transportation Plan Project	2020	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 10,000	\$ 90,000	\$ -	\$ 90,000	\$ -
3.2.7 Active Transportation Plan Project - Sunnidale	2020	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 5,000	\$ 45,000	\$ -	\$ 45,000	\$ -
3.2.8 Town Beautification Project	2020	\$ 500,000	\$ -	\$ 500,000	\$ 366,376	\$ 13,362	\$ 120,261	\$ -	\$ 120,261	\$ -
3.2.9 Active Transportation Plan Project	2023	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 10,000	\$ 90,000	\$ -	\$ 90,000	\$ -
3.2.10 Active Transportation Plan Project - Sunnidale	2023	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 5,000	\$ 45,000	\$ -	\$ 45,000	\$ -
3.2.11 Town Beautification Project	2023	\$ 500,000	\$ -	\$ 500,000	\$ 366,376	\$ 13,362	\$ 120,261	\$ -	\$ 120,261	\$ -
Subtotal Parks and Trails		\$ 2,040,000	\$ -	\$ 2,040,000	\$ 780,381	\$ 125,962	\$ 1,133,657	\$ 623,134	\$ 510,523	\$ -
3.3 Park Facilities Projects										
3.3.1 Baywood Development - Accessible Playground	2016	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ 7,000	\$ 63,000	\$ 63,000	\$ -	\$ -
3.3.2 Baywood Development - Tennis Courts	2016	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ 6,500	\$ 58,500	\$ 58,500	\$ -	\$ -
3.3.3 New Accessible Play Structure - Sunnidale	2017	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ 7,000	\$ 63,000	\$ 63,000	\$ -	\$ -
3.3.4 Sports Park - Additional Playfields	2018	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 3,000	\$ 27,000	\$ 27,000	\$ -	\$ -
3.3.5 Splash Pad Expansion and Relocation	2019	\$ 125,000	\$ -	\$ 125,000	\$ 100,000	\$ 2,500	\$ 22,500	\$ -	\$ 22,500	\$ -
3.3.6 Sports Fields Lighting	2019	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ 30,000	\$ 270,000	\$ -	\$ 270,000	\$ -
3.3.7 Additional Play Fields	2020	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 4,000	\$ 36,000	\$ -	\$ 36,000	\$ -
3.3.8 New Recreation Facility - Sunnidale	2020	\$ 680,000	\$ 408,000	\$ 272,000	\$ -	\$ 27,200	\$ 244,800	\$ -	\$ 244,800	\$ -
3.3.9 New Recreation Facility - Sunnidale	2020	\$ 40,000	\$ 24,000	\$ 16,000	\$ -	\$ 1,600	\$ 14,400	\$ -	\$ 14,400	\$ -
3.3.10 Tennis Courts	2020	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ 7,000	\$ 63,000	\$ -	\$ 63,000	\$ -
3.3.11 New Recreation Facility - Sunnidale	2020	\$ 560,000	\$ 336,000	\$ 224,000	\$ -	\$ 22,400	\$ 201,600	\$ -	\$ 201,600	\$ -
3.3.12 New Accessible Play Structure - Sunnidale	2023	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ 7,000	\$ 63,000	\$ -	\$ 63,000	\$ -
3.3.13 New Accessible Play Structure	2024	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ 7,000	\$ 63,000	\$ -	\$ 63,000	\$ -
Subtotal Park Facilities Projects		\$ 2,190,000	\$ 768,000	\$ 1,422,000	\$ 100,000	\$ 132,200	\$ 1,189,800	\$ 211,500	\$ 978,300	\$ -

APPENDIX B.3
TABLE 2 - PAGE 2

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS AND RECREATION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	10% Reduction		Available DC Reserves	2016-2025	Post 2025
3.0 PARKS AND RECREATION										
3.4 Park Vehicles & Equipment										
3.4.1 New Park Vehicles	Various	\$ 173,900	\$ -	\$ 173,900	\$ -	\$ 17,390	\$ 156,510	\$ -	\$ 156,510	\$ -
Subtotal Park Vehicles & Equipment		\$ 173,900	\$ -	\$ 173,900	\$ -	\$ 17,390	\$ 156,510	\$ -	\$ 156,510	\$ -
TOTAL PARKS AND RECREATION		\$ 16,403,900	\$ 768,000	\$ 15,635,900	\$ 7,661,701	\$ 797,420	\$ 7,176,779	\$ 3,458,343	\$ 3,718,436	\$ -

Residential Development Charge Calculation		
Residential Share of 2016 - 2025 DC Eligible Costs	100%	\$3,718,436
10-Year Growth in Population in New Units		4,547
Unadjusted Development Charge Per Capita		\$817.79
Non-Residential Development Charge Calculation		
Non-Residential Share of 2016 - 2025 DC Eligible Costs	0%	\$0
10-Year Growth in Square Metres		27,800
Unadjusted Development Charge Per Square Metre		\$0.00

2016 - 2025 Net Funding Envelope	\$9,195,952
Reserve Fund Balance	
Balance as at July 31, 2015	\$3,458,343

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APPENDIX B.3
TABLE 3

**TOWN OF WASAGA BEACH
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
PARKS AND RECREATION
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

PARKS AND RECREATION	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.0	\$361.3	\$751.1	\$1,171.1	(\$1,068.0)	(\$1,654.8)	(\$1,298.4)	(\$903.1)	(\$877.7)	(\$502.3)	
2016 - 2025 RESIDENTIAL FUNDING REQUIREMENTS											
- Parks And Recreation: Non Inflated	\$15.7	\$15.7	\$15.7	\$2,381.3	\$830.7	\$15.7	\$15.7	\$333.9	\$78.7	\$15.7	\$3,718.5
- Parks And Recreation: Inflated	\$15.7	\$16.2	\$16.8	\$2,640.1	\$953.3	\$18.6	\$19.2	\$424.8	\$103.6	\$21.3	\$4,229.6
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	439	442	446	449	453	457	460	464	467	471	4,547
REVENUE											
- DC Receipts: Inflated	\$370.7	\$386.9	\$403.7	\$421.1	\$439.3	\$458.3	\$478.0	\$498.6	\$520.0	\$542.2	\$4,518.8
INTEREST											
- Interest on Opening Balance	\$0.0	\$12.6	\$26.3	\$41.0	(\$58.7)	(\$91.0)	(\$71.4)	(\$49.7)	(\$48.3)	(\$27.6)	(\$266.8)
- Interest on In-year Transactions	\$6.2	\$6.5	\$6.8	(\$61.0)	(\$14.1)	\$7.7	\$8.0	\$1.3	\$7.3	\$9.1	(\$22.3)
TOTAL REVENUE	\$376.9	\$406.0	\$436.8	\$401.1	\$366.4	\$375.0	\$414.6	\$450.2	\$479.0	\$523.7	\$4,229.7
CLOSING CASH BALANCE	\$361.3	\$751.1	\$1,171.1	(\$1,068.0)	(\$1,654.8)	(\$1,298.4)	(\$903.1)	(\$877.7)	(\$502.3)	\$0.1	

2016 Adjusted Charge Per Capita	\$845.27
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Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.4

PUBLIC WORKS: BUILDINGS & FLEET

APPENDIX B.4

PUBLIC WORKS: BUILDINGS & FLEET

The Wasaga Beach Public Works Department is responsible for water and sewer distribution system maintenance, storm water management and collection, winter maintenance, road maintenance, such as patching, sweeping and cleaning, sidewalk signage and road construction. This section deals with the capital infrastructure of Public Works buildings, land, and related furniture and equipment, and municipal fleet. The engineered components of roads, water, sewer and storm drainage are discussed in Appendix C.

TABLE 1 HISTORICAL SERVICE LEVELS

The Town of Wasaga Beach conducts Public Works services from a main works depot, as well as a salt dome and storage shed. Operations occur within 26,950 square feet of building space, which was worth almost \$3.66 million in 2015. The 2.66 hectares of land associated with these operations is valued at \$1.33 million. Furniture and equipment required for service provision totals \$100,000 and the operations fleet and associated required equipment includes 54 items, with a combined value of \$8.1 million.

The total value of the Public Works inventory of capital assets is \$11.86 million. The resulting ten-year historic average service level is \$565.11 per population and employment, and this, multiplied by the ten-year growth in population and employment (4,639), results in a maximum allowable funding envelope of \$2.62 million. Under the *Development Charges Act, 1997*, services related to a highway as defined in subsection 1(1) of the *Municipal Act, 2001*, need not to be reduced by the legislated ten per cent. The services and capital assets of Public Works are considered to be related to a highway, and as such, the reduced maximum allowable funding envelope of \$2.62 million is brought forward to the development charges calculation.

TABLE 2 2016 – 2025 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The ten-year development-related capital program for Public Works totals \$8.75 million. This accounts for a new Maintenance Depot, including land, building

construction and materials, as well as several development-related fleet and equipment acquisitions.

No grants or alternative funding sources have been identified and, therefore, the full amount remains as the net municipal cost. Replacement staves total \$810,300 and account for the existing garage and associated land that will be replaced by the new Public Works Office and Garage Building. Available reserve funds total \$647,900 and have been removed from the rate calculation. Of the remaining DC eligible costs, the amount which exceeds the maximum allowable funding envelope, \$4.67 million has been deferred to beyond 2025 and will be eligible for recovery under future development charges.

The remaining development-related cost eligible for recovery between 2016 and 2025, \$2.62 million, is allocated 90 per cent, or \$2.36 million against new residential development and 10 per cent (\$262,000) to non-residential development. This yields an unadjusted residential development charge of \$518.93 per capita and \$9.43 per square metre for non-residential development.

TABLE 3 CASH FLOW ANALYSIS

After cash flow considerations, both the residential and non-residential development charges increase. The residential development charge increases to \$545.01 per capita. The non-residential development charge increases to \$10.13 per square metre. The increases represent the front-ended nature of the timing of the capital program.

The following table summarizes the calculation of the Public Works development charges:

PUBLIC WORKS: BUILDINGS AND FLEET SUMMARY						
10-year Hist. Service Level per pop+empl	2016 - 2025 Development-Related Capital Program		Unadjusted Development Charge		Calculated Development Charge	
	Total	Net DC Recoverable	Residential \$/capita	Non-Residential \$/sq.m	Residential \$/capita	Non-Residential \$/sq.m
\$565.11	\$8,752,850	\$2,621,734	\$518.93	\$9.43	\$545.01	\$10.13

APPENDIX B.4
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TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
PUBLIC WORKS: BUILDINGS AND FLEET

BUILDINGS Facility Name	Total Value of Buildings (\$)										UNIT COST
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	(\$/sq. ft.)
Works Depot	14,574	14,574	14,574	14,574	14,574	14,574	14,574	14,574	14,574	14,574	\$200
Salt Dome	7,858	7,858	7,858	7,858	7,858	7,858	7,858	7,858	7,858	7,858	\$60
Storage Shed	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	\$60
Total (sq.ft.)	26,953	26,953	26,953	26,953	26,953	26,953	26,953	26,953	26,953	26,953	
Total (\$000)	\$3,657.5	\$3,657.5	\$3,657.5	\$3,657.5	\$3,657.5	\$3,657.5	\$3,657.5	\$3,657.5	\$3,657.5	\$3,657.5	\$3,657.5

LAND Facility Name	# of hectares										UNIT COST
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	(\$/ha)
Works Depot/Salt Dome/Storage Shed	2.66	2.66	2.66	2.66	2.66	2.66	2.66	2.66	2.66	2.66	\$500,000
Total (ha)	2.66	2.66	2.66	2.66	2.66	2.66	2.66	2.66	2.66	2.66	2.66
Total (\$000)	\$1,330.0	\$1,330.0	\$1,330.0	\$1,330.0	\$1,330.0	\$1,330.0	\$1,330.0	\$1,330.0	\$1,330.0	\$1,330.0	\$1,330.0

FURNITURE AND EQUIPMENT Facility Name	Total Value of Furniture and Equipment (\$)									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Contents and Tool Crib	\$130,000	\$120,000	\$110,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Total (\$000)	\$130.0	\$120.0	\$110.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0

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TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
PUBLIC WORKS: BUILDINGS AND FLEET

FLEET & RELATED EQUIPMENT Description	# of Vehicles or Equipment										UNIT COST (\$/vehicle)	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
Pick-ups	10	10	11	13	13	13	13	13	13	13	13	\$44,000
2 Ton Stake	1	1	1	1	1	2	2	3	3	3	3	\$68,000
Single Axle Trucks	7	7	7	7	7	7	5	5	4	4	4	\$225,000
Tandem Axle Trucks	3	3	3	3	3	3	5	5	5	5	5	\$260,000
Wheel Loaded/Backhoe	1	1	1	1	1	1	1	1	1	1	1	\$150,000
Grader	2	2	2	2	2	2	2	2	2	2	2	\$427,000
Loader	1	1	1	1	1	1	1	1	1	1	1	\$200,000
Tractor/Sidewalk Plow	4	6	6	6	6	6	6	6	6	6	6	\$191,000
Sweeper	2	2	2	2	2	2	2	2	2	2	2	\$300,000
Brush Chipper	1	1	1	1	1	1	1	1	1	1	1	\$57,000
Roadside Mower	1	1	1	1	1	1	1	2	2	2	2	\$12,000
Float	1	1	1	1	1	1	1	1	1	1	1	\$35,000
Trailer	1	1	2	3	3	3	3	3	4	4	4	\$6,000
Sewer & Water Service Truck	2	2	2	4	4	4	4	4	4	4	4	\$75,000
Sewer Flusher	2	2	2	2	2	2	2	2	2	2	2	\$411,000
River Barge	1	1	1	1	1	1	1	1	1	1	1	\$55,000
Snow Blower	1	1	1	1	1	1	1	1	2	2	2	\$426,000
Total (#)	41	43	45	50	50	51	51	53	54	54		
Total (\$000)	\$6,994.0	\$7,376.0	\$7,426.0	\$7,670.0	\$7,670.0	\$7,738.0	\$7,808.0	\$7,888.0	\$8,095.0	\$8,095.0		

TOWN OF WASAGA BEACH
CALCULATION OF SERVICE LEVELS
PUBLIC WORKS: BUILDINGS AND FLEET

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Historic Population	15,029	15,500	15,986	16,487	17,004	17,537	18,085	18,677	19,063	19,376
Historic Employment	2,699	2,713	2,772	2,877	3,031	3,242	3,285	3,329	3,373	3,418
Historic Population + Employment	17,728	18,213	18,758	19,364	20,035	20,779	21,370	22,006	22,436	22,794

INVENTORY SUMMARY (\$000)

Buildings	\$3,657.5	\$3,657.5	\$3,657.5	\$3,657.5	\$3,657.5	\$3,657.5	\$3,657.5	\$3,657.5	\$3,657.5	\$3,657.5
Land	\$2.7	\$2.7	\$2.7	\$2.7	\$2.7	\$2.7	\$2.7	\$2.7	\$2.7	\$2.7
Furniture And Equipment	\$130.0	\$120.0	\$110.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0
Fleet & Related Equipment	\$6,994.0	\$7,376.0	\$7,426.0	\$7,670.0	\$7,670.0	\$7,738.0	\$7,808.0	\$7,888.0	\$8,095.0	\$8,095.0
Total (\$000)	\$10,784.2	\$11,156.2	\$11,196.2	\$11,430.2	\$11,430.2	\$11,498.2	\$11,568.2	\$11,648.2	\$11,855.2	\$11,855.2

SERVICE LEVEL (\$/pop+empl)

Average
Service
Level

Buildings	\$206.32	\$200.82	\$194.98	\$188.89	\$182.55	\$176.02	\$171.16	\$166.21	\$163.02	\$160.46	\$181.04
Land	\$0.15	\$0.15	\$0.14	\$0.14	\$0.13	\$0.13	\$0.12	\$0.12	\$0.12	\$0.12	\$0.13
Furniture And Equipment	\$7.33	\$6.59	\$5.86	\$5.16	\$4.99	\$4.81	\$4.68	\$4.54	\$4.46	\$4.39	\$5.28
Fleet & Related Equipment	\$394.53	\$404.98	\$395.88	\$396.10	\$382.82	\$372.40	\$365.38	\$358.45	\$360.80	\$355.14	\$378.65
Total (\$/pop+empl)	\$608.33	\$612.53	\$596.87	\$590.29	\$570.50	\$553.36	\$541.34	\$529.33	\$528.40	\$520.11	\$565.11

TOWN OF WASAGA BEACH
CALCULATION OF MAXIMUM ALLOWABLE
PUBLIC WORKS: BUILDINGS AND FLEET

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2006 - 2015	\$565.11
Net Population & Employment in New Space Growth 2015 - 2024	4,639
Maximum Allowable Funding Envelope	\$2,621,734
Less: Uncommitted Excess Capacity	\$0
Discounted Maximum Allowable Funding Envelope	\$2,621,734

Excess Capacity Calculation	
Total Value of Inventory in 2015	\$11,855,200
Inventory Using Average Service Level	\$12,880,928
Excess Capacity	\$0
Excess Capacity:	Uncommitted

APPENDIX B.4
TABLE 2

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
PUBLIC WORKS: BUILDINGS AND FLEET

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	0% Reduction		Available DC Reserves	2016-2025	Post 2025
4.0 PUBLIC WORKS: BUILDINGS AND FLEET										
4.1 New Maintenance Depot - Building, Land & Materials										
4.1.1 Auxiliary Depot Land (1.5 ha)	2018	\$ 222,000	\$ -	\$ 222,000	\$ 104,650	\$ -	\$ 117,350	\$ 117,350	\$ -	\$ -
4.1.2 Site Prep & Sand Salt Storage Building (24,000 sq.ft.)	2019	\$ 5,001,960	\$ -	\$ 5,001,960	\$ -	\$ -	\$ 5,001,960	\$ 206,583	\$ 2,621,734	\$ 2,173,643
4.1.3 Office and Garage Building (15,000 sq.ft.)	2021	\$ 3,459,000	\$ -	\$ 3,459,000	\$ 705,640	\$ -	\$ 2,753,360	\$ -	\$ -	\$ 2,753,360
4.1.4 Material Storage Building (7,500 sq.ft.)	2032	\$ 546,000	\$ -	\$ 546,000	\$ -	\$ -	\$ 546,000	\$ -	\$ -	\$ 546,000
Subtotal New Maintenance Depot - Building, Land & Materials		\$ 9,228,960	\$ -	\$ 9,228,960	\$ 810,290	\$ -	\$ 8,418,670	\$ 323,933	\$ 2,621,734	\$ 5,473,003
4.2 Municipal Fleet & Equipment										
4.2.1 Pickup Truck (PW Operations - students)	2016	\$ 40,500	\$ -	\$ 40,500	\$ -	\$ -	\$ 40,500	\$ 40,500	\$ -	\$ -
4.2.2 Pickup Truck (Engineering)	2017	\$ 40,500	\$ -	\$ 40,500	\$ -	\$ -	\$ 40,500	\$ 40,500	\$ -	\$ -
4.2.3 Wheel Loader (West End Depot)	2019	\$ 243,000	\$ -	\$ 243,000	\$ -	\$ -	\$ 243,000	\$ 243,000	\$ -	\$ -
4.2.4 Tandem Axle Plow & Sander	2022	\$ 310,000	\$ -	\$ 310,000	\$ -	\$ -	\$ 310,000	\$ -	\$ -	\$ 310,000
4.2.5 Sidewalk Maint. Equip.	2022	\$ 215,000	\$ -	\$ 215,000	\$ -	\$ -	\$ 215,000	\$ -	\$ -	\$ 215,000
Subtotal Municipal Fleet & Equipment		\$ 849,000	\$ -	\$ 849,000	\$ -	\$ -	\$ 849,000	\$ 324,000	\$ -	\$ 525,000
TOTAL PUBLIC WORKS: BUILDINGS AND FLEET		\$ 10,077,960	\$ -	\$ 10,077,960	\$ 810,290	\$ -	\$ 9,267,670	\$ 647,933	\$ 2,621,734	\$ 5,998,003

Residential Development Charge Calculation		
Residential Share of 2016 - 2025 DC Eligible Costs	90%	\$2,359,561
10-Year Growth in Population in New Units		4,547
Unadjusted Development Charge Per Capita		\$518.93
Non-Residential Development Charge Calculation		
Non-Residential Share of 2016 - 2025 DC Eligible Costs	10%	\$262,173
10-Year Growth in Square Metres		27,800
Unadjusted Development Charge Per Square Metre		\$9.43

2016 - 2025 Net Funding Envelope	\$2,621,734
Reserve Fund Balance	
Balance as at July 31, 2015	\$647,933

TOWN OF WASAGA BEACH
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 PUBLIC WORKS: BUILDINGS AND FLEET
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

PUBLIC WORKS: BUILDINGS AND FLEET	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.00	\$243.28	\$505.56	\$788.11	(\$1,593.37)	(\$1,392.74)	(\$1,168.67)	(\$919.36)	(\$642.79)	(\$336.98)	
2016 - 2025 RESIDENTIAL FUNDING REQUIREMENTS											
- Public Works: Buildings And Fleet: Non Inflated	\$0.0	\$0.0	\$0.0	\$2,359.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2,359.6
- Public Works: Buildings And Fleet: Inflated	\$0.0	\$0.0	\$0.0	\$2,616.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2,616.1
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	439	442	446	449	453	457	460	464	467	471	4,547
REVENUE											
- DC Receipts: Inflated	\$239.1	\$249.4	\$260.3	\$271.5	\$283.3	\$295.5	\$308.2	\$321.5	\$335.3	\$349.6	\$2,913.7
INTEREST											
- Interest on Opening Balance	\$0.0	\$8.5	\$17.7	\$27.6	(\$87.6)	(\$76.6)	(\$64.3)	(\$50.6)	(\$35.4)	(\$18.5)	(\$279.2)
- Interest on In-year Transactions	\$4.2	\$4.4	\$4.6	(\$64.5)	\$5.0	\$5.2	\$5.4	\$5.6	\$5.9	\$6.1	(\$18.2)
TOTAL REVENUE	\$243.3	\$262.3	\$282.5	\$234.6	\$200.6	\$224.1	\$249.3	\$276.6	\$305.8	\$337.2	\$2,616.3
CLOSING CASH BALANCE	\$243.3	\$505.6	\$788.1	(\$1,593.4)	(\$1,392.7)	(\$1,168.7)	(\$919.4)	(\$642.8)	(\$337.0)	\$0.2	

2016 Adjusted Charge Per Capita	\$545.01
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Allocation of Capital Program	
Residential Sector	90.0%
Non-Residential Sector	10.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

TOWN OF WASAGA BEACH
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 PUBLIC WORKS: BUILDINGS AND FLEET
 NON-RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

PUBLIC WORKS: BUILDINGS AND FLEET	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.00	\$26.76	\$55.58	\$86.52	(\$166.53)	(\$144.96)	(\$121.59)	(\$95.82)	(\$66.80)	(\$34.86)	
2016 - 2025 NON-RESIDENTIAL - OTHER FUNDING REQUIREMENTS											
- Public Works: Buildings And Fleet: Non Inflated	\$0.0	\$0.0	\$0.0	\$262.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$262.2
- Public Works: Buildings And Fleet: Inflated	\$0.0	\$0.0	\$0.0	\$278.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$278.2
NEW NON-RESIDENTIAL OTHER DEVELOPMENT											
- Growth in Square Metres	2,600	2,650	2,700	2,700	2,750	2,750	2,800	2,900	2,950	3,000	27,800
REVENUE											
- DC Receipts: Inflated	\$26.3	\$27.4	\$28.5	\$29.0	\$30.2	\$30.8	\$31.9	\$33.7	\$35.0	\$36.3	\$309.1
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.9	\$1.9	\$3.0	(\$9.2)	(\$8.0)	(\$6.7)	(\$5.3)	(\$3.7)	(\$1.9)	(\$28.8)
- Interest on In-year Transactions	\$0.5	\$0.5	\$0.5	(\$6.9)	\$0.5	\$0.5	\$0.6	\$0.6	\$0.6	\$0.6	(\$2.0)
TOTAL REVENUE	\$26.8	\$28.8	\$30.9	\$25.2	\$21.6	\$23.4	\$25.8	\$29.0	\$31.9	\$35.0	\$278.4
CLOSING CASH BALANCE	\$26.8	\$55.6	\$86.5	(\$166.5)	(\$145.0)	(\$121.6)	(\$95.8)	(\$66.8)	(\$34.9)	\$0.2	

2016 Adjusted Charge Per Square Metre

\$10.13

Allocation of Capital Program

Residential Sector	90.0%
Non-Residential Sector	10.0%

Rates for 2016

Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.5

PARKING

APPENDIX B.5

PARKING

The Town of Wasaga Beach operates and maintains more than 1,500 municipal parking spaces located on-street, off-street, and in municipal lots.

TABLE 1 HISTORICAL SERVICE LEVELS

The ten-year historical inventory of capital assets for municipal parking in the Town of Wasaga Beach includes 1,534 parking spaces located in 11 lots throughout the Town. All spaces included in the inventory are worth a combined \$5.06 million. At \$3,300 per space, the unit cost includes the development and marking of each space.

These parking lots occupy approximately 4.30 hectares of land which is valued at \$2.8 million. The required equipment, including parking meters, pay and display machines, and portable handheld machines have a combined value of \$336,500.

The total combined value of the inventory of Parking capital assets is \$8.2 million in 2015. The resulting ten-year historical average service level of \$399.94 per population and employment, multiplied by the ten-year net population and employment growth (4,639), results in a ten-year maximum allowable funding envelope of \$1.86 million. The ten per cent reduction totals \$185,500 and must be netted out. As such, the maximum allowable funding envelope brought forward to the development charges calculation is reduced to \$1.67 million.

TABLE 2 2016–2025 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The ten-year development-related capital plan for Parking Services includes only the Beachfront Parking Study for future development, which is budgeted for \$75,000 in 2017.

Half of this cost is expected to benefit the existing population and employment base in Wasaga Beach and, as such, \$37,500 has been netted out of the DC eligible costs. The required ten per cent discount totals \$3,750. There are no available DC reserve funds and, therefore, the remaining \$33,750 is eligible for recovery through development charges during the 2016–2025 planning period under review.

The remaining eligible share is allocated 90 per cent (\$30,375) to the residential sector and 10 per cent (\$3,375) to the non-residential sector. This yields an unadjusted development charge of \$6.68 per capita and \$0.12 per square metre of new non-residential building space.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration both the residential and non-residential calculated charges increase to \$7.22 per capita and 0.14 per square metre, respectively.

The following table summarizes the calculation of the Parking development charge:

PARKING SUMMARY						
10-year Hist. Service Level per pop+empl	2016 - 2025		Unadjusted Development Charge		Calculated Development Charge	
	Development-Related Total	Capital Program Net DC Recoverable	Residential \$/capita	Non-Residential \$/sq.m	Residential \$/capita	Non-Residential \$/sq.m
\$399.94	\$75,000	\$33,750	\$6.68	\$0.12	\$7.22	\$0.14

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APPENDIX B.5
TABLE 1 - PAGE 1

TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
PARKING

PARKING LOTS Lot Name	# of Parking Spaces										UNIT COST (\$/space)	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
Spruce Street Lot, #17 Spruce Street	168	168	168	168	168	168	168	168	168	168	168	\$3,300
First Street Parking Lot, #80 Mosley Street	114	114	114	114	114	114	114	114	114	114	114	\$3,300
Fourth Street Lot, #154 Mosley Street	150	150	150	150	150	150	150	150	150	150	150	\$3,300
Municipal Office Lot, #30 Lewis Street	84	84	84	84	84	84	84	84	84	84	84	\$3,300
Nancy Lot, #137 Mosley Street	93	93	93	93	93	93	93	93	93	93	93	\$3,300
Third Street Lot, #123 Beach Drive	211	211	211	211	211	211	211	211	211	211	211	\$3,300
Playland Lot, #40 Mosley Street	278	278	278	278	278	278	278	278	278	278	278	\$3,300
Main Street Lot, #130 Main Street	140	140	140	140	140	140	140	140	140	140	140	\$3,300
Mall Lot, #3 Main Street (Dome)	31	31	144	144	144	144	144	144	144	144	144	\$3,300
Dunkerron Avenue Lot, #16 Dunkerron Avenue	96	96	96	96	96	96	96	96	96	96	96	\$3,300
Main Street Lot, #175 Main Street	56	56	56	56	56	56	56	56	56	56	56	\$3,300
Total (#)	1,421	1,421	1,534	1,534	1,534	1,534	1,534	1,534	1,534	1,534	1,534	
Total (\$000)	\$4,689.3	\$4,689.3	\$5,062.2	\$5,062.2	\$5,062.2	\$5,062.2	\$5,062.2	\$5,062.2	\$5,062.2	\$5,062.2	\$5,062.2	

LAND Lot Name	# of Hectares										UNIT COST (\$/ha)	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
Spruce Street Lot, #17 Spruce Street	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	\$650,000
First Street Parking Lot, #80 Mosley Street	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$650,000
Fourth Street Lot, #154 Mosley Street	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	\$650,000
Municipal Office Lot, #30 Lewis Street	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$650,000
Nancy Lot, #137 Mosley Street	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$650,000
Third Street Lot, #123 Beach Drive	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	\$650,000
Playland Lot, #40 Mosley Street	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	0.73	\$650,000
Main Street Lot, #130 Main Street	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	\$650,000
Mall Lot, #3 Main Street (Dome)	0.05	0.05	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$650,000
Dunkerron Avenue Lot, #16 Dunkerron Avenue	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	\$650,000
Main Street Lot, #175 Main Street	-	-	-	-	-	-	-	-	-	-	-	
Total (ha)	4.11	4.12	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	
Total (\$000)	\$2,674.6	\$2,675.6	\$2,798.1	\$2,798.1	\$2,798.1	\$2,798.1	\$2,798.1	\$2,798.1	\$2,798.1	\$2,798.1	\$2,798.1	

EQUIPMENT AND METERS Description	# of Equipment & Meters										UNIT COST (\$/item)	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
Meters	85	85	85	85	85	85	85	85	85	85	85	\$1,100
Pay & Display	16	20	20	20	20	20	20	20	20	20	20	\$12,100
Equipment (Handhelds)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	
Total (#)	101	105	105	105	105	105	105	105	105	105	105	
Total (\$000)	\$288.1	\$336.5	\$336.5	\$336.5	\$336.5	\$336.5	\$336.5	\$336.5	\$336.5	\$336.5	\$336.5	

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APPENDIX B.5
TABLE 1 - PAGE 2

**TOWN OF WASAGA BEACH
CALCULATION OF SERVICE LEVELS
PARKING**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Historic Population	15,029	15,500	15,986	16,487	17,004	17,537	18,085	18,677	19,063	19,376
Historic Employment	<u>2,699</u>	<u>2,713</u>	<u>2,772</u>	<u>2,877</u>	<u>3,031</u>	<u>3,242</u>	<u>3,285</u>	<u>3,329</u>	<u>3,373</u>	<u>3,418</u>
Historic Population + Employment	17,728	18,213	18,758	19,364	20,035	20,779	21,370	22,006	22,436	22,794

INVENTORY SUMMARY (\$000)

Parking Lots	\$4,689.3	\$4,689.3	\$5,062.2	\$5,062.2	\$5,062.2	\$5,062.2	\$5,062.2	\$5,062.2	\$5,062.2	\$5,062.2
Land	\$2,674.6	\$2,675.6	\$2,798.1	\$2,798.1	\$2,798.1	\$2,798.1	\$2,798.1	\$2,798.1	\$2,798.1	\$2,798.1
Equipment And Meters	\$288.1	\$336.5	\$336.5	\$336.5	\$336.5	\$336.5	\$336.5	\$336.5	\$336.5	\$336.5
Total (\$000)	\$7,652.0	\$7,701.5	\$8,196.8	\$8,196.8	\$8,196.8	\$8,196.8	\$8,196.8	\$8,196.8	\$8,196.8	\$8,196.8

SERVICE LEVEL (\$/pop+empl)											Average Service Level
Parking Lots	\$264.52	\$257.46	\$269.87	\$261.43	\$252.66	\$243.62	\$236.89	\$230.04	\$225.63	\$222.09	\$246.42
Land	\$150.87	\$146.90	\$149.17	\$144.50	\$139.66	\$134.66	\$130.94	\$127.15	\$124.71	\$122.76	\$137.13
Equipment And Meters	\$16.25	\$18.48	\$17.94	\$17.38	\$16.80	\$16.20	\$15.75	\$15.29	\$15.00	\$14.76	\$16.38
Total (\$/pop+empl)	\$431.64	\$422.85	\$436.97	\$423.31	\$409.12	\$394.48	\$383.57	\$372.48	\$365.34	\$359.61	\$399.94

**TOWN OF WASAGA BEACH
CALCULATION OF MAXIMUM ALLOWABLE
PARKING**

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2006 - 2015	\$399.94
Net Population & Employment in New Space Growth 2015 - 2024	4,639
Maximum Allowable Funding Envelope	\$1,855,455
Less: Uncommitted Excess Capacity	\$0
Less: 10% Legislated Reduction	\$185,546
Discounted Maximum Allowable Funding Envelope	\$1,669,910

Excess Capacity Calculation	
Total Value of Inventory in 2015	\$8,196,785
Inventory Using Average Service Level	\$9,116,099
Excess Capacity	\$0
Excess Capacity:	Uncommitted

APPENDIX B.5
TABLE 2

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKING

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	10% Reduction		Available DC Reserves	2016-2025	Post 2025
5.0 PARKING										
5.1 Parking Lots										
5.1.1 Beachfront Parking Study	2017	\$ 75,000	\$ -	\$ 75,000	\$ 37,500	\$ 3,750	\$ 33,750	\$ -	\$ 33,750	\$ -
Subtotal Parking Lots		\$ 75,000	\$ -	\$ 75,000	\$ 37,500	\$ 3,750	\$ 33,750	\$ -	\$ 33,750	\$ -
TOTAL PARKING		\$ 75,000	\$ -	\$ 75,000	\$ 37,500	\$ 3,750	\$ 33,750	\$ -	\$ 33,750	\$ -

Residential Development Charge Calculation		
Residential Share of 2016 - 2025 DC Eligible Costs	90%	\$30,375
10-Year Growth in Population in New Units		4,547
Unadjusted Development Charge Per Capita		\$6.68
Non-Residential Development Charge Calculation		
Non-Residential Share of 2016 - 2025 DC Eligible Costs	10%	\$3,375
10-Year Growth in Square Metres		27,800
Unadjusted Development Charge Per Square Metre		\$0.12

2016 - 2025 Net Funding Envelope	\$1,669,910
Reserve Fund Balance	
Balance as at July 31, 2015	\$0

TOWN OF WASAGA BEACH
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 PARKING
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

PARKING	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.00	\$3.26	(\$25.54)	(\$23.49)	(\$21.12)	(\$18.41)	(\$15.46)	(\$12.13)	(\$8.43)	(\$4.41)	
2016 - 2025 RESIDENTIAL FUNDING REQUIREMENTS											
- Parking : Non Inflated	\$0.0	\$30.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$30.4
- Parking : Inflated	\$0.0	\$31.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$31.4
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	439	442	446	449	453	457	460	464	467	471	4,547
REVENUE											
- DC Receipts: Inflated	\$3.2	\$3.3	\$3.4	\$3.6	\$3.8	\$3.9	\$4.1	\$4.3	\$4.4	\$4.6	\$38.6
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.1	(\$1.4)	(\$1.3)	(\$1.2)	(\$1.0)	(\$0.9)	(\$0.7)	(\$0.5)	(\$0.2)	(\$7.0)
- Interest on In-year Transactions	\$0.1	(\$0.8)	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	(\$0.2)
TOTAL REVENUE	\$3.3	\$2.6	\$2.1	\$2.4	\$2.7	\$3.0	\$3.3	\$3.7	\$4.0	\$4.4	\$31.5
CLOSING CASH BALANCE	\$3.3	(\$25.5)	(\$23.5)	(\$21.1)	(\$18.4)	(\$15.5)	(\$12.1)	(\$8.4)	(\$4.4)	\$0.0	

2016 Adjusted Charge Per Capita	\$7.22
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Allocation of Capital Program	
Residential Sector	90.0%
Non-Residential Sector	10.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

TOWN OF WASAGA BEACH
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
PARKING
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

PARKING	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.00	\$0.41	(\$2.70)	(\$2.45)	(\$2.17)	(\$1.89)	(\$1.58)	(\$1.26)	(\$0.82)	(\$0.36)	
2016 - 2025 NON-RESIDENTIAL - OTHER FUNDING REQUIREMENTS											
- Parking : Non Inflated	\$0.0	\$3.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3.4
- Parking : Inflated	\$0.0	\$3.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3.4
NEW NON-RESIDENTIAL OTHER DEVELOPMENT											
- Growth in Square Metres	2,600	2,650	2,700	2,700	2,750	2,750	2,800	2,900	2,950	3,000	27,800
REVENUE											
- DC Receipts: Inflated	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4	\$0.5	\$0.5	\$0.5	\$4.3
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.0	(\$0.1)	(\$0.1)	(\$0.1)	(\$0.1)	(\$0.1)	(\$0.1)	(\$0.0)	(\$0.0)	(\$0.7)
- Interest on In-year Transactions	\$0.0	(\$0.1)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$0.0)
TOTAL REVENUE	\$0.4	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.4	\$0.5	\$0.5	\$3.6
CLOSING CASH BALANCE	\$0.4	(\$2.7)	(\$2.4)	(\$2.2)	(\$1.9)	(\$1.6)	(\$1.3)	(\$0.8)	(\$0.4)	\$0.1	

2016 Adjusted Charge Per Square Metre

\$0.14

Allocation of Capital Program

Residential Sector	90.0%
Non-Residential Sector	10.0%

Rates for 2016

Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.6

TRANSIT SERVICES

APPENDIX B.6
TRANSIT SERVICES

Wasaga Beach Transit is responsible for the provision of Town-wide public transportation services. Transit Services are provided through a surface network of two bus routes that stretch across the Town.

TABLE 1 HISTORICAL SERVICE LEVELS

Transit Services in the Town of Wasaga Beach are maintained at a transit garage on Second Street. The facility totals 3,068 square feet, which is worth almost \$705,600. The garage occupies 0.16 hectares of land, valued at \$104,700. The service operates 3 conventional busses, which, at \$360,000 each, add approximately \$1.08 million to the value of the inventory.

The total value of the inventory of capital assets for Transit Services in 2015 was \$1.89 million, resulting in a ten-year historical average service level of \$68.10 per population and employment. The historical service level, multiplied by the ten-year net population and employment growth (4,639), results in a ten-year maximum allowable funding envelope of \$315,900. The ten per cent reduction totals \$31,600 and must be netted out. As such, the maximum allowable funding envelope brought forward to the development charges calculation is reduced to \$284,300. No excess capacity is deemed to be available to service new growth.

TABLE 2 2016–2025 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The ten-year development-related capital plan for Transit Services includes an additional conventional bus as well as three additional transit shelters to expand and improve service delivery. The capital program totals \$145,500. All of these costs have been determined to be related to development as they are service additions. As such, no benefit to existing or replacement shares are netted off. The ten per cent deductions total \$14,600, reducing the DC eligible costs to \$131,000.

All DC eligible costs are to be funded through development charges during the ten-year planning period under review. This amount is allocated 90 per cent (\$117,900) to the residential sector and 10 per cent (\$13,100) to the non-residential sector. This yields an unadjusted development charge of \$25.92 per capita and \$0.47 per square metre of new non-residential development.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$26.46 per capita and the non-residential charge increases to \$0.48 per square metre.

The following table summarizes the calculation of the Transit Services development charge:

TRANSIT SUMMARY						
10-year Hist. Service Level per pop+empl	2016 - 2025 Development-Related Capital Program		Unadjusted Development Charge		Calculated Development Charge	
	Total	Net DC Recoverable	Residential \$/capita	Non-Residential \$/sq.m	Residential \$/capita	Non-Residential \$/sq.m
\$68.10	\$145,500	\$130,950	\$25.92	\$0.47	\$26.46	\$0.48

TOWN OF WASAGA BEACH
 INVENTORY OF CAPITAL ASSETS
 TRANSIT

BUILDINGS Lot Name	# of Square Feet										UNIT COST (\$/sq.ft.)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Transit Garage: 16 Second Street	-	-	-	-	-	-	3,068	3,068	3,068	3,068	\$230
Total (#)	-	-	-	-	-	-	3,068	3,068	3,068	3,068	
Total (\$000)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$705.6	\$705.6	\$705.6	\$705.6	

LAND Lot Name	# of Hectares										UNIT COST (\$/ha)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Transit Garage: 16 Second Street	-	-	-	-	-	-	0.16	0.16	0.16	0.16	\$650,000
Total (ha)	-	-	-	-	-	-	0.16	0.16	0.16	0.16	
Total (\$000)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$104.7	\$104.7	\$104.7	\$104.7	

BUSES AND RELATED EQUIPMENT Description	# of Vehicles and Equipment										UNIT COST (\$/item)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Conventional Buses	3	3	3	3	3	3	3	3	3	3	\$360,000
Total (#)	3	3	3	3	3	3	3	3	3	3	
Total (\$000)	\$1,080.0	\$1,080.0	\$1,080.0	\$1,080.0	\$1,080.0	\$1,080.0	\$1,080.0	\$1,080.0	\$1,080.0	\$1,080.0	

TOWN OF WASAGA BEACH
 CALCULATION OF SERVICE LEVELS
 TRANSIT

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Historic Population	15,029	15,500	15,986	16,487	17,004	17,537	18,085	18,677	19,063	19,376
Historic Employment	<u>2,699</u>	<u>2,713</u>	<u>2,772</u>	<u>2,877</u>	<u>3,031</u>	<u>3,242</u>	<u>3,285</u>	<u>3,329</u>	<u>3,373</u>	<u>3,418</u>
Historic Population + Employment	17,728	18,213	18,758	19,364	20,035	20,779	21,370	22,006	22,436	22,794

INVENTORY SUMMARY (\$000)

Buildings	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$705.6	\$705.6	\$705.6	\$705.6
Land	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$104.7	\$104.7	\$104.7	\$104.7
Buses And Related Equipment	\$1,080.0	\$1,080.0	\$1,080.0	\$1,080.0	\$1,080.0	\$1,080.0	\$1,080.0	\$1,080.0	\$1,080.0	\$1,080.0
Total (\$000)	\$1,080.0	\$1,080.0	\$1,080.0	\$1,080.0	\$1,080.0	\$1,080.0	\$1,890.3	\$1,890.3	\$1,890.3	\$1,890.3

SERVICE LEVEL (\$/pop+empl)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Average Service Level
Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33.02	\$32.07	\$31.45	\$30.96	\$12.75
Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4.90	\$4.76	\$4.66	\$4.59	\$1.89
Buses And Related Equipment	\$60.92	\$59.30	\$57.58	\$55.77	\$53.90	\$51.98	\$50.54	\$49.08	\$48.14	\$47.38	\$53.46
Total (\$/pop+empl)	\$60.92	\$59.30	\$57.58	\$55.77	\$53.90	\$51.98	\$88.46	\$85.90	\$84.25	\$82.93	\$68.10

TOWN OF WASAGA BEACH
 CALCULATION OF MAXIMUM ALLOWABLE
 TRANSIT

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2006 - 2015	\$68.10
Net Population & Employment in New Space Growth 2015 - 2024	4,639
Maximum Allowable Funding Envelope	\$315,939
Less: Uncommitted Excess Capacity	\$0
Less: 10% Legislated Reduction	\$31,594
Discounted Maximum Allowable Funding Envelope	\$284,345

Excess Capacity Calculation	
Total Value of Inventory in 2015	\$1,890,290
Inventory Using Average Service Level	\$1,552,249
Excess Capacity	\$338,041
Excess Capacity:	Committed

APPENDIX B.6
TABLE 2TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
TRANSIT

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	10% Reduction		Available DC Reserves	2016-2025	Post 2025
6.0 TRANSIT										
6.1 Vehicles & Equipment										
6.1.1 New Conventional Bus	2021	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ 12,000	\$ 108,000	\$ -	\$ 108,000	\$ -
6.1.2 Transit Shelters	2021	\$ 8,500	\$ -	\$ 8,500	\$ -	\$ 850	\$ 7,650	\$ -	\$ 7,650	\$ -
6.1.3 Transit Shelters	2023	\$ 8,500	\$ -	\$ 8,500	\$ -	\$ 850	\$ 7,650	\$ -	\$ 7,650	\$ -
6.1.4 Transit Shelters	2025	\$ 8,500	\$ -	\$ 8,500	\$ -	\$ 850	\$ 7,650	\$ -	\$ 7,650	\$ -
Subtotal Vehicles & Equipment		\$ 145,500	\$ -	\$ 145,500	\$ -	\$ 14,550	\$ 130,950	\$ -	\$ 130,950	\$ -
TOTAL TRANSIT		\$ 145,500	\$ -	\$ 145,500	\$ -	\$ 14,550	\$ 130,950	\$ -	\$ 130,950	\$ -

Residential Development Charge Calculation		
Residential Share of 2016 - 2025 DC Eligible Costs	90%	\$117,855
10-Year Growth in Population in New Units		4,547
Unadjusted Development Charge Per Capita		\$25.92
Non-Residential Development Charge Calculation		
Non-Residential Share of 2016 - 2025 DC Eligible Costs	10%	\$13,095
10-Year Growth in Square Metres		27,800
Unadjusted Development Charge Per Square Metre		\$0.47

2016 - 2025 Net Funding Envelope	\$284,345
Reserve Fund Balance	
Balance as at July 31, 2015	\$0

TOWN OF WASAGA BEACH
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 TRANSIT
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

TRANSIT	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.00	\$11.80	\$24.53	\$38.21	\$52.98	\$68.87	(\$41.05)	(\$28.04)	(\$22.62)	(\$7.28)	
2016 - 2025 RESIDENTIAL FUNDING REQUIREMENTS											
- Transit: Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$104.1	\$0.0	\$6.9	\$0.0	\$6.9	\$117.9
- Transit: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$123.6	\$0.0	\$8.8	\$0.0	\$9.4	\$141.8
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	439	442	446	449	453	457	460	464	467	471	4,547
REVENUE											
- DC Receipts: Inflated	\$11.6	\$12.1	\$12.6	\$13.2	\$13.8	\$14.3	\$15.0	\$15.6	\$16.3	\$17.0	\$141.5
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.4	\$0.9	\$1.3	\$1.9	\$2.4	(\$2.3)	(\$1.5)	(\$1.2)	(\$0.4)	\$1.4
- Interest on In-year Transactions	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	(\$3.0)	\$0.3	\$0.1	\$0.3	\$0.1	(\$1.1)
TOTAL REVENUE	\$11.8	\$12.7	\$13.7	\$14.8	\$15.9	\$13.7	\$13.0	\$14.2	\$15.3	\$16.7	\$141.8
CLOSING CASH BALANCE	\$11.8	\$24.5	\$38.2	\$53.0	\$68.9	(\$41.0)	(\$28.0)	(\$22.6)	(\$7.3)	\$0.1	

2016 Adjusted Charge Per Capita	\$26.46
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Allocation of Capital Program	
Residential Sector	90.0%
Non-Residential Sector	10.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

TOWN OF WASAGA BEACH
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
TRANSIT
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

TRANSIT	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.00	\$1.22	\$2.59	\$4.00	\$5.56	\$7.18	(\$4.14)	(\$2.85)	(\$2.27)	(\$0.66)	
2016 - 2025 NON-RESIDENTIAL - OTHER FUNDING REQUIREMENTS											
- Transit: Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$11.6	\$0.0	\$0.8	\$0.0	\$0.8	\$13.1
- Transit: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$12.8	\$0.0	\$0.9	\$0.0	\$0.9	\$14.6
NEW NON-RESIDENTIAL OTHER DEVELOPMENT											
- Growth in Square Metres	2,600	2,650	2,700	2,700	2,750	2,750	2,800	2,900	2,950	3,000	27,800
REVENUE											
- DC Receipts: Inflated	\$1.2	\$1.3	\$1.3	\$1.4	\$1.4	\$1.5	\$1.5	\$1.6	\$1.7	\$1.7	\$14.6
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.0	\$0.1	\$0.1	\$0.2	\$0.3	(\$0.2)	(\$0.2)	(\$0.1)	(\$0.0)	\$0.2
- Interest on In-year Transactions	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$0.3)	\$0.0	\$0.0	\$0.0	\$0.0	(\$0.1)
TOTAL REVENUE	\$1.2	\$1.4	\$1.4	\$1.6	\$1.6	\$1.4	\$1.3	\$1.5	\$1.6	\$1.7	\$14.7
CLOSING CASH BALANCE	\$1.2	\$2.6	\$4.0	\$5.6	\$7.2	(\$4.1)	(\$2.8)	(\$2.3)	(\$0.7)	\$0.1	

2016 Adjusted Charge Per Square Metre \$0.48

Allocation of Capital Program	
Residential Sector	90.0%
Non-Residential Sector	10.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.7

GENERAL GOVERNMENT

APPENDIX B.7

GENERAL GOVERNMENT

The *DCA* allows the cost of development-related studies and other general government functions to be included in the calculation of development charges. Consistent with s. 5 (1) 7 of the *DCA*, the eligible development-related net capital cost for the provision of studies and permitted general government expenditures is reduced by ten per cent when calculating the development charges.

TABLE 1 2016 – 2025 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

As shown in Table 1, the 2016–2025 development-related gross cost for general government is \$319,700. The capital program relates to various development-related studies, including two five-year updates to the development charges study at a cost of \$50,000 each, an update to the Official Plan and Zoning By-law, as well as two Community Improvement Plans and a Main Street Urban Design study. Also included in the program is the recovery of the negative reserve fund balance in the amount of almost \$34,700.

As many of these studies are related to growth in the Town of Wasaga Beach, only a small amount of “benefit to existing” shares have been deducted. Benefit to existing shares have been calculated at 50 per cent of the net municipal costs of the 5-year update to the Official Plan and to the two CIP studies. A benefit to existing share of 75 per cent was calculated for the urban design study, reflecting the studies benefit to the existing population in the Town. These shares total \$111,300.

The legislated ten per cent discount totals \$20,800 and is deducted from the capital costs. The remaining DC eligible share totals \$187,600, all of which is eligible for recovery over the ten-year planning period under review.

This amount is apportioned 90 per cent (\$168,800) to residential development and 10 per cent (\$18,800) to non-residential development. The resulting unadjusted development charges for General Government are \$37.13 per capita and \$0.67 per square metre of new non-residential building space.

TABLE 2 CASH FLOW ANALYSIS

The cash-flow analysis is displayed in Table 2 and considers the timing of the development charges revenues to determine the adjusted rates. After cash flow considerations, the residential development charge increases to \$38.11 per capita. The non-residential development charge increases to \$0.71 per square metre. The increases are a reflection of the timing of the capital program and anticipated development charges revenues.

GENERAL GOVERNMENT SUMMARY					
2016 - 2025		Unadjusted Development Charge		Calculated Development Charge	
Development-Related Capital Program		Residential	Non-Residential	Residential	Non-Residential
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$319,655	\$187,564	\$37.13	\$0.67	\$38.11	\$0.71

APPENDIX B.7
TABLE 1TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
GENERAL GOVERNMENT

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					Replacement & BTE Shares	10% Reduction		Available DC Reserves	2016-2025	Post 2025
7.0 GENERAL GOVERNMENT										
7.1 Development-Related Studies										
7.1.1 Recovery of Negative Reserve Fund Balance	2016	\$ 34,655	\$ -	\$ 34,655	\$ -	\$ 3,465	\$ 31,189	\$ -	\$ 31,189	\$ -
7.1.2 Finalize Beach 1&2 CIP	2016	\$ 25,000		\$ 25,000	\$ 12,500	\$ 1,250	\$ 11,250	\$ -	\$ 11,250	\$ -
7.1.3 Mosley Village CIP	2016	\$ 25,000	\$ -	\$ 25,000	\$ 12,500	\$ 1,250	\$ 11,250	\$ -	\$ 11,250	\$ -
7.1.4 Main Street Urban Design	2016	\$ 75,000	\$ -	\$ 75,000	\$ 56,250	\$ 1,875	\$ 16,875	\$ -	\$ 16,875	\$ -
7.1.5 Development Charge Study (includes engineering)	2020	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 5,000	\$ 45,000	\$ -	\$ 45,000	\$ -
7.1.6 Development Charges Study (includes engineering)	2025	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 5,000	\$ 45,000	\$ -	\$ 45,000	\$ -
7.1.7 Five Year OP Update and Review	Various	\$ 60,000	\$ -	\$ 60,000	\$ 30,000	\$ 3,000	\$ 27,000	\$ -	\$ 27,000	\$ -
Subtotal Development-Related Studies		\$ 319,655	\$ -	\$ 319,655	\$ 111,250	\$ 20,840	\$ 187,564	\$ -	\$ 187,564	\$ -
TOTAL GENERAL GOVERNMENT		\$ 319,655	\$ -	\$ 319,655	\$ 111,250	\$ 20,840	\$ 187,564	\$ -	\$ 187,564	\$ -

Residential Development Charge Calculation		
Residential Share of 2016 - 2025 DC Eligible Costs	90%	\$168,808
10-Year Growth in Population in New Units		4,547
Unadjusted Development Charge Per Capita		\$37.13
Non-Residential Development Charge Calculation		
Non-Residential Share of 2016 - 2025 DC Eligible Costs	10%	\$18,756
10-Year Growth in Square Metres		27,800
Unadjusted Development Charge Per Square Metre		\$0.67

Reserve Fund Balance	
Balance as at July 31, 2015	(\$31,189)

TOWN OF WASAGA BEACH
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 GENERAL GOVERNMENT
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

GENERAL GOVERNMENT	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.00	(\$50.59)	(\$38.23)	(\$24.46)	(\$9.22)	(\$40.00)	(\$24.07)	(\$6.46)	\$12.94	\$33.94	
2016 - 2025 RESIDENTIAL FUNDING REQUIREMENTS											
- General Government: Non Inflated	\$65.9	\$2.4	\$2.4	\$2.4	\$42.9	\$2.4	\$2.4	\$2.4	\$2.4	\$42.9	\$168.8
- General Government: Inflated	\$65.9	\$2.5	\$2.6	\$2.7	\$49.3	\$2.9	\$3.0	\$3.1	\$3.2	\$58.5	\$193.7
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	439	442	446	449	453	457	460	464	467	471	4,547
REVENUE											
- DC Receipts: Inflated	\$16.7	\$17.4	\$18.2	\$19.0	\$19.8	\$20.7	\$21.6	\$22.5	\$23.4	\$24.4	\$203.7
INTEREST											
- Interest on Opening Balance	\$0.0	(\$2.8)	(\$2.1)	(\$1.3)	(\$0.5)	(\$2.2)	(\$1.3)	(\$0.4)	\$0.5	\$1.2	(\$9.0)
- Interest on In-year Transactions	(\$1.4)	\$0.3	\$0.3	\$0.3	(\$0.8)	\$0.3	\$0.3	\$0.3	\$0.4	(\$0.9)	(\$1.0)
TOTAL REVENUE	\$15.3	\$14.9	\$16.4	\$17.9	\$18.5	\$18.8	\$20.6	\$22.5	\$24.2	\$24.7	\$193.8
CLOSING CASH BALANCE	(\$50.6)	(\$38.2)	(\$24.5)	(\$9.2)	(\$40.0)	(\$24.1)	(\$6.5)	\$12.9	\$33.9	\$0.1	

2016 Adjusted Charge Per Capita

\$38.11

Allocation of Capital Program

Residential Sector	90.0%
Non-Residential Sector	10.0%

Rates for 2016

Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

TOWN OF WASAGA BEACH
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 GENERAL GOVERNMENT
 NON-RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

GENERAL GOVERNMENT	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
OPENING CASH BALANCE	\$0.00	(\$5.68)	(\$4.34)	(\$2.83)	(\$1.24)	(\$4.45)	(\$2.76)	(\$0.99)	\$1.08	\$3.34	
2016 - 2025 NON-RESIDENTIAL - OTHER FUNDING REQUIREMENTS											
- General Government: Non Inflated	\$7.3	\$0.3	\$0.3	\$0.3	\$4.8	\$0.3	\$0.3	\$0.3	\$0.3	\$4.8	\$18.8
- General Government: Inflated	\$7.3	\$0.3	\$0.3	\$0.3	\$5.2	\$0.3	\$0.3	\$0.3	\$0.3	\$5.7	\$20.3
NEW NON-RESIDENTIAL OTHER DEVELOPMENT											
- Growth in Square Metres	2,600	2,650	2,700	2,700	2,750	2,750	2,800	2,900	2,950	3,000	27,800
REVENUE											
- DC Receipts: Inflated	\$1.8	\$1.9	\$2.0	\$2.0	\$2.1	\$2.2	\$2.2	\$2.4	\$2.5	\$2.5	\$21.6
INTEREST											
- Interest on Opening Balance	\$0.0	(\$0.3)	(\$0.2)	(\$0.2)	(\$0.1)	(\$0.2)	(\$0.2)	(\$0.1)	\$0.0	\$0.1	(\$1.1)
- Interest on In-year Transactions	(\$0.2)	\$0.0	\$0.0	\$0.0	(\$0.1)	\$0.0	\$0.0	\$0.0	\$0.0	(\$0.1)	(\$0.1)
TOTAL REVENUE	\$1.6	\$1.6	\$1.8	\$1.9	\$1.9	\$2.0	\$2.1	\$2.4	\$2.6	\$2.5	\$20.4
CLOSING CASH BALANCE	(\$5.7)	(\$4.3)	(\$2.8)	(\$1.2)	(\$4.5)	(\$2.8)	(\$1.0)	\$1.1	\$3.3	\$0.2	

2016 Adjusted Charge Per Square Metre

\$0.71

Allocation of Capital Program

Residential Sector	90.0%
Non-Residential Sector	10.0%

Rates for 2016

Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C.1

ROADS AND RELATED TECHNICAL APPENDIX

APPENDIX C.1

ROADS AND RELATED TECHNICAL APPENDIX

This appendix provides the detailed analysis undertaken to establish the DCs for the roads and related service category in the Town of Wasaga Beach. The service category includes the road network as well as railroad crossings, intersection improvements, sidewalk construction, street lighting, grade separations culvert improvements, and other related expenditures.

The development-related road and related infrastructure projects are required to service the demands of new development up to build-out of the Town's Official Plan-designated growth areas. The Official Plan build-out year is assumed to be 2031. The growth forecast is discussed in more detail in Appendix A.

The following tables set out the development-related capital program and the calculation of the DCs for roads and related infrastructure. The cost, quantum and description of the development-related capital program for roads and related services were prepared by Town staff. The projects identified in the capital program are required to service the demands of new development subject to annual capital budget reviews. Consistent with s.5.(1)7. of the *DCA*, there is no legislated percentage reduction in the eligible development-related capital cost for the provision of roads and related infrastructure.

Tables 1 to 3 provide details of the projects included in the roads and related services DC calculation. The content of the tables is as follows:

Table 1	2006 – 2015 Historical Service Level Analysis
Table 2	2016 – 2031 Roads & Related Capital Program
Table 3	Cash Flow Analysis

The historic service level analysis on Table 1 indicates that the Town has a maximum DC funding envelope of \$40.47 million for the 2016–2031 period. This funding envelope entitles the Town to recover for development-related capital projects up to this ceiling. The inventory is based on tangible capital asset data with conservative replacement costs.

The gross cost of the roads and related capital program is \$69.02 million and provides for the undertaking of projects throughout the Town (Table 2).

The entire \$69.02 million development-related capital program is not to be fully recovered from future DCs; the Town has assumed \$7.0 million in grants could be available for the River Road West projects. In addition, approximately \$6.26 million of the program has been identified as a benefit to existing share. The benefit to existing share for most projects is based on a road maintenance cost of \$400 per metre per ten-year period. This is the cost the Town would incur anyway if no development-related improvements were made.

The uncommitted DC reserve balance of \$6.40 million has been allocated to the first occurring projects in the capital program. Approximately \$22.55 million in capital projects have been included in the capital program but are scheduled to be undertaken after 2031. The projects will be considered in subsequent DC studies and are currently not part of the DC rate calculation.

The deductions result in a DC-recoverable amount of \$26.82 million, these costs have been allocated 90 per cent, or \$24.13 million, to new residential development and 10 per cent, or \$2.68 million, to new non-residential development. This allocation is based on shares of population growth in new units and employment growth for the 2016–2031 period. The calculated rates prior to cash flow consideration are \$3,135.93 per capita and \$57.92 per sq. m of non-residential GFA.

The long-term cash flow analysis (Table 3) takes into consideration expenditure timing and revenue projections. This analysis results in a slight increase in the rates due to the “front-ending” of the roads capital program. This relationship, between the timing of the infrastructure emplacement preceding the development, is normal and expected as a sufficient road network needs to be in place prior to full development of the benefiting lands.

The cash flow adjusted rates are \$3,249.32 per capita and \$59.92 per sq. m of non-residential GFA. The following table summarizes the calculation of the roads and related DCs:

ROADS AND RELATED SUMMARY						
10-year Hist. Service Level per pop+empl	2016 - 2031		Unadjusted Development Charge		Calculated Development Charge	
	Development-Related Total	Capital Program Net DC Recoverable	Residential \$/capita	Non-Residential \$/sq.m	Residential \$/capita	Non-Residential \$/sq.m
\$5,141.74	\$63,276,429	\$26,816,018	\$3,135.93	\$57.92	\$3,249.32	\$59.92

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APPENDIX C.1
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TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
ROADS AND RELATED

ROADS Type of Road	# of Square Metres										UNIT COST (\$/sq.m)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Asphalt - Arterial	119,738	119,738	123,783	150,608	159,057	159,057	159,057	159,057	162,040	162,040	\$330
Asphalt - Collectors	81,725	85,820	92,672	105,258	113,571	113,571	121,391	121,391	123,018	123,018	\$330
Total (sq.m)	201,463	205,558	216,455	255,866	272,628	272,628	280,448	280,448	285,058	285,058	
Total (\$000)	\$66,482.8	\$67,834.1	\$71,430.2	\$84,435.8	\$89,967.2	\$89,967.2	\$92,547.8	\$92,547.8	\$94,069.1	\$94,069.1	

BRIDGES Description	Total Value of Bridges (\$)									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
41st Street S Box	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Cedar Grove Bridge	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
#20 Cedar Lane Twin Driveway Culverts	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Cedar Lane Twin Culverts	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Deerbrook Drive Box	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Flos Road 10 Culvert	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Freethy Road Bridge #1	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000
Freethy Road Bridge #2	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000
Freethy Road Bridge #3	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000
James Street Bridge	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
Main Street Bridge	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
Meadowlark Drive Box	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Northwood Drive Box	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Sturgeon Creek Bridge	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
River Road East Box Culvert	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Schoonertown Bridge	\$3,750,000	\$3,750,000	\$3,750,000	\$3,750,000	\$3,750,000	\$3,750,000	\$3,750,000	\$3,750,000	\$3,750,000	\$3,750,000
William Street Bridge	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
45th Street South	\$0	\$0	\$0	\$272,000	\$272,000	\$272,000	\$272,000	\$272,000	\$272,000	\$272,000
Knox Road West	\$0	\$0	\$0	\$272,000	\$272,000	\$272,000	\$272,000	\$272,000	\$272,000	\$272,000
Total (\$000)	\$15,625.0	\$15,625.0	\$15,625.0	\$16,169.0	\$16,169.0	\$16,169.0	\$16,169.0	\$16,169.0	\$16,169.0	\$16,169.0

TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
ROADS AND RELATED

GUARD RAILS Description	Total Value of Guard Rails (\$)									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Steel Beam Guardrail & Shoulder Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$189,300	\$189,300
Total (\$000)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$189.3	\$189.3

SIDEWALKS Description	# of Square Metres										UNIT COST (\$/sq.m)
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
Asphalt	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,696	1,710	1,710	\$160
Concrete	16,107	19,103	19,103	27,524	27,524	28,354	29,362	30,355	30,573	30,573	\$160
Brick	85	85	85	85	85	85	85	85	85	85	\$70
Loose Stone	1,825	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	\$20
Total (sq. m)	19,413.0	24,026.0	24,026.0	32,447.0	32,447.0	33,277.0	34,285.0	35,578.0	35,809.5	35,809.5	
Total (\$000)	\$2,842.9	\$3,354.6	\$3,354.6	\$4,702.0	\$4,702.0	\$4,834.8	\$4,996.1	\$5,203.0	\$5,240.0	\$5,240.0	

TOWN OF WASAGA BEACH
CALCULATION OF SERVICE LEVELS
ROADS AND RELATED

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Historic Population	15,029	15,500	15,986	16,487	17,004	17,537	18,085	18,677	19,063	19,376
Historic Employment	<u>2,699</u>	<u>2,713</u>	<u>2,772</u>	<u>2,877</u>	<u>3,031</u>	<u>3,242</u>	<u>3,285</u>	<u>3,329</u>	<u>3,373</u>	<u>3,418</u>
Historic Population + Employment	17,728	18,213	18,758	19,364	20,035	20,779	21,370	22,006	22,436	22,794

INVENTORY SUMMARY (\$000)

Roads	\$66,482.8	\$67,834.1	\$71,430.2	\$84,435.8	\$89,967.2	\$89,967.2	\$92,547.8	\$92,547.8	\$94,069.1	\$94,069.1
Bridges	\$15,625.0	\$15,625.0	\$15,625.0	\$16,169.0	\$16,169.0	\$16,169.0	\$16,169.0	\$16,169.0	\$16,169.0	\$16,169.0
Guard Rails	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$189.3	\$189.3
Sidewalks	\$2,842.9	\$3,354.6	\$3,354.6	\$4,702.0	\$4,702.0	\$4,834.8	\$4,996.1	\$5,203.0	\$5,240.0	\$5,240.0
Total (\$000)	\$84,950.7	\$86,813.8	\$90,409.8	\$105,306.8	\$110,838.2	\$110,971.0	\$113,712.9	\$113,919.8	\$115,667.4	\$115,667.4

SERVICE LEVEL (\$/pop+empl)

											Average Service Level
Roads	\$3,750.25	\$3,724.40	\$3,807.97	\$4,360.52	\$4,490.42	\$4,329.77	\$4,330.83	\$4,205.62	\$4,192.77	\$4,126.99	\$4,131.95
Bridges	\$881.39	\$857.88	\$832.97	\$835.02	\$807.02	\$778.15	\$756.64	\$734.76	\$720.67	\$709.36	\$791.39
Guard Rails	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8.44	\$8.30	\$1.67
Sidewalks	\$160.37	\$184.18	\$178.84	\$242.82	\$234.68	\$232.68	\$233.79	\$236.44	\$233.55	\$229.89	\$216.72
Total (\$/pop+empl)	\$4,792.01	\$4,766.47	\$4,819.78	\$5,438.36	\$5,532.13	\$5,340.60	\$5,321.27	\$5,176.82	\$5,155.43	\$5,074.54	\$5,141.74

TOWN OF WASAGA BEACH
CALCULATION OF MAXIMUM ALLOWABLE
ROADS AND RELATED

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2006 - 2015	\$5,141.74
Net Population & Employment Growth in New Space 2016 - 2031	7,872
Maximum Allowable Funding Envelope	\$40,473,652
Less: Uncommitted Excess Capacity	\$0
Discounted Maximum Allowable Funding Envelope	\$40,473,652

Excess Capacity Calculation	
Total Value of Inventory in 2015	\$115,667,430
Inventory Using Average Service Level	\$117,199,102
Excess Capacity	\$0
Excess Capacity:	Uncommitted

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
ROADS AND RELATED

Service	Project Description	From	To	Length (m)	Improvement Type	Timing	Construction Cost	Utility Relocates	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
												Replacement & BTE Shares	0% Reduction		Available DC Reserves	2016-2031	Post 2031
8.0 ROADS AND RELATED																	
8.1 Roads and Related Infrastructure																	
8.1.1	Bells Park Road	River Road West	160m South	160	Intersection Realignment @ RRW	2016 - 2016	\$ 147,000	\$ -	\$ 147,000	\$ -	\$ 147,000	\$ -	\$ -	\$ 147,000	\$ 147,000	\$ -	\$ -
8.1.2	Freethy Road Collector Road Linkage	Sunnidale Trails	Freethy Road	600	Land Acquisition for a new road	2016 - 2016	\$ 61,900	\$ -	\$ 61,900	\$ -	\$ 61,900	\$ -	\$ -	\$ 61,900	\$ 61,900	\$ -	\$ -
8.1.3	River Road West	Brillinger Drive	Powerline Road	1,300	Widening & urban., illum., TLS	2016 - 2017	\$ 5,419,000	\$ 750,000	\$ 6,169,000	\$ 1,000,000	\$ 5,169,000	\$ 697,132	\$ -	\$ 4,471,868	\$ 4,471,868	\$ -	\$ -
8.1.4	Powerline Road (Phase 1)	River Road West	Klondike Park Road	1,360	Geometric & intersection improvements	2018 - 2019	\$ 2,527,000	\$ 150,000	\$ 2,677,000	\$ -	\$ 2,677,000	\$ -	\$ -	\$ 2,677,000	\$ 1,681,233	\$ 995,767	\$ -
8.1.5	Mosley Street	45th Street	57th Street	1,300	4 lane, illumination	2019 - 2020	\$ 5,130,000	\$ 465,000	\$ 5,595,000	\$ 1,000,000	\$ 4,595,000	\$ 683,296	\$ -	\$ 3,911,704	\$ -	\$ 3,911,704	\$ -
8.1.6	Sunnidale Trails Collector Road Widening	Sunnidale Road	Freethy Road	2,350	3m additional property width required	2021 - 2021	\$ 87,279	\$ -	\$ 87,279	\$ -	\$ 87,279	\$ -	\$ -	\$ 87,279	\$ -	\$ 87,279	\$ -
8.1.7	River Road West	Powerline Road	Blueberry Trail	2,480	Widening & urban., illum., TLS	2021 - 2022	\$ 9,469,000	\$ 731,000	\$ 10,200,000	\$ 2,000,000	\$ 8,200,000	\$ 1,275,984	\$ -	\$ 6,924,016	\$ -	\$ 6,924,016	\$ -
8.1.8	River Road West	Blueberry Trail	Main Street	1,200	Widening & urban., illum.	2023 - 2024	\$ 5,037,000	\$ 440,000	\$ 5,477,000	\$ 1,000,000	\$ 4,477,000	\$ 627,777	\$ -	\$ 3,849,223	\$ -	\$ 3,849,223	\$ -
8.1.9	Ramblewood Drive	58th Street	45th Street	1,300	2 lane urbanization	2023 - 2024	\$ 3,778,000	\$ 406,000	\$ 4,184,000	\$ -	\$ 4,184,000	\$ 832,000	\$ -	\$ 3,352,000	\$ -	\$ 3,352,000	\$ -
8.1.10	Mosley Street	57th Street	Beachwood Drive	1,300	4 lane, illumination, TLS	2025 - 2026	\$ 4,968,000	\$ 465,000	\$ 5,433,000	\$ 1,000,000	\$ 4,433,000	\$ 678,862	\$ -	\$ 3,754,138	\$ -	\$ 3,754,138	\$ -
8.1.11	River Road West	Zoo Park Road	Bell's Park Road	1,200	Widen & urban., illum., intersect., 2-TLS	2027 - 2028	\$ 5,050,000	\$ 440,000	\$ 5,490,000	\$ 1,000,000	\$ 4,490,000	\$ 628,109	\$ -	\$ 3,861,891	\$ -	\$ 3,861,891	\$ -
8.1.12	River Road West	Bell's Park Road	Easterly Limits	1,300	4 lane, illumination	2032 - 2041	\$ 5,166,000	\$ 414,000	\$ 5,580,000	\$ -	\$ 5,580,000	\$ 832,000	\$ -	\$ 4,748,000	\$ -	\$ -	\$ 4,748,000
8.1.13	Sunnidale & Knox Road	Intersection	Intersection	37,000	Traffic signal and turning lanes	2032 - 2041	\$ 618,000	\$ 37,000	\$ 655,000	\$ -	\$ 655,000	\$ -	\$ -	\$ 655,000	\$ -	\$ -	\$ 655,000
8.1.14	Knox Road West	Sunnidale Road	45th Street	1,550	2 lane urbanization	2032 - 2041	\$ 4,615,000	\$ 527,000	\$ 5,142,000	\$ -	\$ 5,142,000	\$ -	\$ -	\$ 5,142,000	\$ -	\$ -	\$ 5,142,000
8.1.15	Wally Drive	Theme Park Drive	Cabin Crescent	150	New road construction - 2 lane urban	2032 - 2041	\$ 441,250	\$ -	\$ 441,250	\$ -	\$ 441,250	\$ -	\$ -	\$ 441,250	\$ -	\$ -	\$ 441,250
8.1.16	Sunnidale Road	Town limit	Mosley Street	2,700	Urban collector improvement	2032 - 2041	\$ 6,237,000	\$ 557,000	\$ 6,794,000	\$ -	\$ 6,794,000	\$ -	\$ -	\$ 6,794,000	\$ -	\$ -	\$ 6,794,000
8.1.17	Powerline Road (Phase 2)	River Road West	Klondike Park Road	2,740	Geometric & intersection improvements	2032 - 2034	\$ 1,578,000	\$ 165,000	\$ 1,743,000	\$ -	\$ 1,743,000	\$ -	\$ -	\$ 1,743,000	\$ -	\$ -	\$ 1,743,000
8.1.18	Freethy Road Collector Road Linkage	Sunnidale Trails	Freethy Road	600	Road Construction (post period)	2033 - 2033	\$ 1,725,000	\$ -	\$ 1,725,000	\$ -	\$ 1,725,000	\$ -	\$ -	\$ 1,725,000	\$ -	\$ -	\$ 1,725,000
8.1.19	Klondike Road/Golf Course Road	Powerline Road	River Road West	6,500	Geometric and drainage improvements	2035 - 2037	\$ 1,102,000	\$ 200,000	\$ 1,302,000	\$ -	\$ 1,302,000	\$ -	\$ -	\$ 1,302,000	\$ -	\$ -	\$ 1,302,000
Subtotal Roads and Related Infrastructure							\$ 63,156,429	\$ 5,747,000	\$ 68,903,429	\$ 7,000,000	\$ 61,903,429	\$ 6,255,161	\$ -	\$ 55,648,268	\$ 6,362,001	\$ 26,736,018	\$ 22,550,250
8.2 Roads Studies																	
8.2.1	Transportation Study Update				Study	2017 - 2017	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -
8.2.2	Transportation Study Update				Study	2022 - 2022	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
8.2.3	Transportation Study Update				Study	2027 - 2027	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
Subtotal Roads Studies							\$ 120,000	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ -	\$ 120,000	\$ 40,000	\$ 80,000	\$ -
TOTAL ROADS AND RELATED							\$ 63,276,429	\$ 5,747,000	\$ 69,023,429	\$ 7,000,000	\$ 62,023,429	\$ 6,255,161	\$ -	\$ 55,768,268	\$ 6,402,001	\$ 26,816,018	\$ 22,550,250

Road Maintenance Cost per metre 10-year: \$ 400 /m/10 years
 Road Maintenance Cost per metre to 2031: \$ 640 /m for 16 years

Residential Development Charge Calculation		
Residential Share of 2016 - 2031 DC Eligible Costs	90%	\$24,134,416
Ultimate Growth in Population in New Units		7,696
Unadjusted Development Charge Per Capita		\$3,135.93
Non-Residential Development Charge Calculation		
Non-Residential Share of 2016 - 2031 DC Eligible Costs	10%	\$2,681,602
Ultimate Growth in Square Metres		46,297
Unadjusted Development Charge Per Square Metre		\$57.92

2016 - 2031 Net Funding Envelope	\$40,473,652
Reserve Fund Balance	
Balance as at July 31, 2015	\$6,762,001
2015 Commitments	
Wally Drive	\$360,000
Total Available	\$6,402,001

APPENDIX C.1
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TOWN OF WASAGA BEACH
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
ROADS AND RELATED
RESIDENTIAL DEVELOPMENT CHARGE

8.0 ROADS AND RELATED

OPENING CASH BALANCE FROM APPLICABLE RESERVES	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE (\$000)	0.0	1,450.1	2,992.1	4,156.0	3,485.7	3,286.8	1,460.8	(405.4)	(2,474.4)	(4,684.4)	(5,138.6)	(5,507.0)	(5,963.3)	(6,357.6)	(4,439.1)	(2,324.8)	
2016-2031 RESIDENTIAL FUNDING REQUIREMENTS																	
8.00 Roads And Related : Non Inflated	\$0.0	\$0.0	\$448.1	\$2,208.4	\$1,760.3	\$3,194.4	\$3,151.8	\$3,240.6	\$3,240.6	\$1,689.4	\$1,689.4	\$1,773.9	\$1,737.9	\$0.0	\$0.0	\$0.0	\$24,134.42
8.00 Roads And Related: Inflated	\$0.00	\$0.00	\$466.20	\$2,343.53	\$1,905.37	\$3,526.83	\$3,549.45	\$3,722.37	\$3,796.82	\$2,018.94	\$2,059.32	\$2,205.56	\$2,204.02	\$0.00	\$0.00	\$0.00	\$27,798.41
POPULATION GROWTH																	
- Population in New Units	439	442	446	449	453	457	460	464	467	471	499	509	519	530	541	551	7,696
REVENUE - current (\$000)																	
- Dev. Charge Receipts	1,425.2	1,465.6	1,507.1	1,549.6	1,593.1	1,637.7	1,683.5	1,730.4	1,778.4	1,827.7	1,975.8	2,056.3	2,139.4	2,229.2	2,317.9	2,410.6	\$29,327.50
- Interest on Opening Balance	0.0	50.8	104.7	145.5	122.0	115.0	51.1	(22.3)	(136.1)	(257.6)	(282.6)	(302.9)	(328.0)	(349.7)	(244.1)	(127.9)	(\$1,462.09)
- Interest on In-year Transactions (excl.int.)	24.9	25.6	18.2	(21.8)	(8.6)	(52.0)	(51.3)	(54.8)	(55.5)	(5.3)	(2.3)	(4.1)	(1.8)	39.0	40.6	42.2	(\$66.84)
TOTAL REVENUE	1,450.1	1,542.0	1,630.0	1,673.2	1,706.5	1,700.8	1,683.3	1,653.3	1,586.8	1,564.8	1,690.9	1,749.3	1,809.6	1,918.5	2,114.3	2,324.9	\$27,798.56
CLOSING CASH BALANCE	1,450.1	2,992.1	4,156.0	3,485.7	3,286.8	1,460.8	(405.4)	(2,474.4)	(4,684.4)	(5,138.6)	(5,507.0)	(5,963.3)	(6,357.6)	(4,439.1)	(2,324.8)	0.2	

2016 Adjusted Charge Per Capita

\$3,249.32

Allocation of Capital Program

Residential Sector	90.0%
Non-Residential Sector	10.0%

Rates for 2016

Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

TOWN OF WASAGA BEACH
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
ROADS AND RELATED
NON-RESIDENTIAL DEVELOPMENT CHARGE

8.0 ROADS AND RELATED

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE FROM APPLICABLE RESERVES																	
OPENING CASH BALANCE (\$000)	0.0	158.5	328.9	459.0	383.9	363.1	160.1	(45.5)	(267.8)	(503.3)	(540.7)	(580.4)	(630.7)	(678.9)	(471.7)	(244.3)	
2016-2031 NON-RESIDENTIAL FUNDING REQUIREMENTS																	
8.00 Roads And Related : Non Inflated	\$0.0	\$0.0	\$49.8	\$245.4	\$195.6	\$354.9	\$350.2	\$360.1	\$360.1	\$187.7	\$187.7	\$197.1	\$193.1	\$0.0	\$0.0	\$0.0	\$2,681.6
8.00 Roads And Related: Inflated	\$0.0	\$0.0	\$51.8	\$260.4	\$211.7	\$391.9	\$394.4	\$413.6	\$421.9	\$224.3	\$228.8	\$245.1	\$244.9	\$0.0	\$0.0	\$0.0	\$3,088.7
- S.Q.M Growth	2,600	2,650	2,700	2,700	2,750	2,750	2,800	2,900	2,950	3,000	3,000	3,050	3,050	3,100	3,150	3,147	46,297
REVENUE - current (\$000)																	
- Dev. Charge Receipts	155.8	162.0	168.3	171.7	178.4	181.9	188.9	199.6	207.1	214.8	219.1	227.2	231.8	240.3	249.0	253.8	\$3,249.70
- Interest on Opening Balance	0.0	5.5	11.5	16.1	13.4	12.7	5.6	(2.5)	(14.7)	(27.7)	(29.7)	(31.9)	(34.7)	(37.3)	(25.9)	(13.4)	(\$153.11)
- Interest on In-year Transactions (excl.int.)	2.7	2.8	2.0	(2.4)	(0.9)	(5.8)	(5.7)	(5.9)	(5.9)	(0.3)	(0.3)	(0.5)	(0.4)	4.2	4.4	4.4	(\$7.35)
TOTAL REVENUE	158.5	170.4	181.9	185.3	190.9	188.8	188.9	191.2	186.5	186.9	189.1	194.8	196.8	207.2	227.4	244.8	\$3,089.25
CLOSING CASH BALANCE	158.5	328.9	459.0	383.9	363.1	160.1	(45.5)	(267.8)	(503.3)	(540.7)	(580.4)	(630.7)	(678.9)	(471.7)	(244.3)	0.5	

2016 Adjusted Charge Per Square Metre \$59.92

Allocation of Capital Program	
Residential Sector	90.0%
Non-Residential Sector	10.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balanc	3.5%
Interest Rate on Negative Balar	5.5%

APPENDIX C.2

WATERWORKS TECHNICAL APPENDIX

APPENDIX C.2

WATERWORKS TECHNICAL APPENDIX

This appendix presents the analysis for the recovery of capital costs associated with the provision of water infrastructure in Wasaga Beach.

Similar to Roads, the DCs for Water, Sewer and Storm Drainage in Wasaga Beach are based on a population and non-residential forecast to 2031 which is the identified build-out year of the Town's Official Plan-designated growth areas.

DCs for water-related services apply to capital infrastructure that is outside the scope of Town's local service definitions (see the "Local Services" section for specific definitions). Local services are generally comprised of the smaller water mains, sewage collector pipes and stormwater facilities that service individual homes, businesses and localized geographic areas. By contrast, DC-eligible components consist of the supply, treatment and distribution of the services Town-wide or to larger areas. Capital infrastructure defined as local in nature is to be funded through development agreements and is not included in DC calculations.

The Town's water services capital program consists of nine projects which total \$17.22 million before deductions (see Table 1).

The Lyons Court and Ayling-Reid Court Trunk Watermain project has a minor contribution of \$17,700 and a benefit to existing allocation of \$98,400. Another deduction must be made for reserve funds that were collected through prior DC by-laws. The Town has approximately \$1.46 million in water services reserve funds which are entirely applied to the construction of the Lyons Court and Ayling-Reid Court Trunk Watermain, the first occurring project.

The Powerline & Klondike Park Road Trunk (\$4.72 million) is expected to be constructed after 2031 and is not included in the DC calculation.

The remaining \$10.92 million is carried forward to the DC calculation. Growth-related water services are fully recoverable through DCs; therefore, no statutory deduction is required. Of the \$10.92 million, \$9.83 million, or 90 per cent, is allocated to residential development which yields an unadjusted charge of \$1,277.36 per capita. The remaining

\$1.09 million is allocated to non-residential development which yields a charge of \$23.59 per square metre.

When the timing of capital projects is taken into account, the adjusted residential charge increases to \$1,579.18 per capita and the non-residential charge increases to \$29.13 per square metre (see Table 2).

WATER WORKS SUMMARY					
2016 - 2031		Unadjusted Development Charge		Calculated Development Charge	
Development-Related Capital Program	Total	Residential \$/capita	Non-Residential \$/sq.m	Residential \$/capita	Non-Residential \$/sq.m
Total	Net DC Recoverable				
\$17,215,000	\$10,923,017	\$1,277.36	\$23.59	\$1,579.18	\$29.13

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
WATERWORKS

Service	Project Description	Length (m)	Type	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		Post 2031
								Replacement & BTE Shares	0% Reduction		Available DC Reserves	2016-2031	
9.0 WATERWORKS													
9.1 Mains and Pumps													
9.1.1	Lyons Court and Ayling-Reid Court Trunk Watermain	2,100	Trunk Watermain	2016 - 2017	\$ 1,986,000	\$ 17,725	\$ 1,968,275	\$ 98,414	\$ -	\$ 1,869,861	\$ 1,455,844	\$ 414,017	\$ -
9.1.2	Beachwood Dr. Trunk Watermain (West End)	1,400	Trunk Watermain	2017 - 2017	\$ 886,000	\$ -	\$ 886,000	\$ -	\$ -	\$ 886,000	\$ -	\$ 886,000	\$ -
9.1.3	Powerline & Klondike Park Road Trunk - Phase 1 (Powerline)	2,700	Trunk Watermain	2032 - 2034	\$ 2,400,000	\$ -	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000
9.1.4	Powerline & Klondike Park Road Trunk - Phase 2 (Klondike)	1,800	Trunk Watermain	2035 - 2037	\$ 1,210,000	\$ -	\$ 1,210,000	\$ -	\$ -	\$ 1,210,000	\$ -	\$ -	\$ 1,210,000
Subtotal Mains and Pumps					\$ 6,482,000	\$ 17,725	\$ 6,464,275	\$ 98,414	\$ -	\$ 6,365,861	\$ 1,455,844	\$ 1,300,017	\$ 3,610,000
9.2 Wells and Storage													
9.2.1	West End Water Storage Reservoir (4,500 m ³) - Phase I		Elevated Tank	2017 - 2018	\$ 9,479,000	\$ -	\$ 9,479,000	\$ -	\$ -	\$ 9,479,000	\$ -	\$ 9,479,000	\$ -
9.2.2	Land For West End Water Storage Reservoir (4,500 m ³)		Estimated 0.7 hectares	2016 - 2016	\$ 74,000	\$ -	\$ 74,000	\$ -	\$ -	\$ 74,000	\$ -	\$ 74,000	\$ -
9.2.3	Distribution Model Studies			2023 - 2023	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
9.2.4	Distribution Model Studies			2028 - 2028	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
9.2.5	Jenetta Water Supply		4th Well Commissioning	2039 - 2041	\$ 1,110,000	\$ -	\$ 1,110,000	\$ -	\$ -	\$ 1,110,000	\$ -	\$ -	\$ 1,110,000
Subtotal Wells and Storage					\$ 10,733,000	\$ -	\$ 10,733,000	\$ -	\$ -	\$ 10,733,000	\$ -	\$ 9,623,000	\$ 1,110,000
TOTAL WATERWORKS					\$ 17,215,000	\$ 17,725	\$ 17,197,275	\$ 98,414	\$ -	\$ 17,098,861	\$ 1,455,844	\$ 10,923,017	\$ 4,720,000

Residential Development Charge Calculation		
Residential Share of 2016 - 2031 DC Eligible Costs	90%	\$9,830,716
Ultimate Growth in Population in New Units		7,696
Unadjusted Development Charge Per Capita		\$1,277.36
Non-Residential Development Charge Calculation		
Non-Residential Share of 2016 - 2031 DC Eligible Costs	10%	\$1,092,302
Ultimate Growth in Square Metres		46,297
Unadjusted Development Charge Per Square Metre		\$23.59

Reserve Fund Balance	
Balance as at July 31, 2015	\$1,455,844
2015 Commitments	\$0
Total Available	\$1,455,844

APPENDIX C.2
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TOWN OF WASAGA BEACH
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WATERWORKS
RESIDENTIAL DEVELOPMENT CHARGE

9.0 WATERWORKS

OPENING CASH BALANCE FROM APPLICABLE RESERVES	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE (\$000)	0.0	447.5	(4,306.4)	(8,350.7)	(8,043.7)	(7,698.2)	(7,311.8)	(6,881.4)	(6,441.0)	(5,915.9)	(5,337.4)	(4,653.8)	(3,892.9)	(3,089.8)	(2,157.3)	(1,129.8)	
2016-2031 RESIDENTIAL FUNDING REQUIREMENTS																	
9.00 Waterworks : Non Inflated	\$252.9	\$5,249.3	\$4,265.6	\$0.0	\$0.0	\$0.0	\$0.0	\$31.5	\$0.0	\$0.0	\$0.0	\$0.0	\$31.5	\$0.0	\$0.0	\$0.0	\$9,830.72
9.00 Waterworks: Inflated	\$252.91	\$5,354.24	\$4,437.88	\$0.00	\$0.00	\$0.00	\$0.00	\$36.18	\$0.00	\$0.00	\$0.00	\$0.00	\$39.95	\$0.00	\$0.00	\$0.00	\$10,121.16
POPULATION GROWTH																	
- Population in New Units	439	442	446	449	453	457	460	464	467	471	499	509	519	530	541	551	7,696
REVENUE - current (\$000)																	
- Dev. Charge Receipts	692.7	712.3	732.4	753.1	774.3	795.9	818.2	841.0	864.3	888.3	960.3	999.4	1,039.7	1,083.4	1,126.5	1,171.6	\$14,253.40
- Interest on Opening Balance	0.0	15.7	(236.9)	(459.3)	(442.4)	(423.4)	(402.1)	(378.5)	(354.3)	(325.4)	(293.6)	(256.0)	(214.1)	(169.9)	(118.7)	(62.1)	(\$4,120.90)
- Interest on In-year Transactions (excl.int.)	7.7	(127.7)	(101.9)	13.2	13.6	13.9	14.3	14.1	15.1	15.5	16.8	17.5	17.5	19.0	19.7	20.5	(\$11.16)
TOTAL REVENUE	700.4	600.3	393.6	307.0	345.4	386.4	430.4	476.6	525.2	578.5	683.5	760.9	843.1	932.4	1,027.6	1,130.0	\$10,121.34
CLOSING CASH BALANCE	447.5	(4,306.4)	(8,350.7)	(8,043.7)	(7,698.2)	(7,311.8)	(6,881.4)	(6,441.0)	(5,915.9)	(5,337.4)	(4,653.8)	(3,892.9)	(3,089.8)	(2,157.3)	(1,129.8)	0.2	

2016 Adjusted Charge Per Capita

\$1,579.18

Allocation of Capital Program

Residential Sector	90.0%
Non-Residential Sector	10.0%

Rates for 2016

Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

TOWN OF WASAGA BEACH
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WATERWORKS
NON-RESIDENTIAL DEVELOPMENT CHARGE

9.0 WATERWORKS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE FROM APPLICABLE RESERVES																	
OPENING CASH BALANCE (\$000)	0.0	48.4	(480.3)	(929.3)	(895.5)	(856.5)	(813.7)	(764.9)	(712.4)	(649.1)	(578.5)	(502.0)	(417.2)	(330.0)	(229.3)	(118.7)	
2016-2031 NON-RESIDENTIAL FUNDING REQUIREMENTS																	
9.00 Waterworks : Non Inflated	\$28.1	\$583.3	\$474.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3.5	\$0.0	\$0.0	\$0.0	\$0.0	\$3.5	\$0.0	\$0.0	\$0.0	\$1,092.3
9.00 Waterworks: Inflated	\$28.1	\$594.9	\$493.1	\$0.0	\$0.0	\$0.0	\$0.0	\$4.0	\$0.0	\$0.0	\$0.0	\$0.0	\$4.4	\$0.0	\$0.0	\$0.0	\$1,124.6
- S.Q.M Growth	2,600	2,650	2,700	2,700	2,750	2,750	2,800	2,900	2,950	3,000	3,000	3,050	3,050	3,100	3,150	3,147	46,297
REVENUE - current (\$000)																	
- Dev. Charge Receipts	75.7	78.7	81.8	83.5	86.7	88.4	91.9	97.0	100.7	104.4	106.5	110.5	112.7	116.8	121.1	123.4	\$1,579.80
- Interest on Opening Balance	0.0	1.7	(26.4)	(51.1)	(49.3)	(47.1)	(44.8)	(42.1)	(39.2)	(35.7)	(31.8)	(27.6)	(22.9)	(18.1)	(12.6)	(6.5)	(\$453.55)
- Interest on In-year Transactions (excl.int.)	0.8	(14.2)	(11.3)	1.5	1.5	1.5	1.6	1.6	1.8	1.8	1.9	1.9	1.9	2.0	2.1	2.2	(\$1.31)
TOTAL REVENUE	76.5	66.2	44.1	33.8	39.0	42.8	48.8	56.6	63.3	70.5	76.5	84.8	91.6	100.7	110.6	119.0	\$1,124.94
CLOSING CASH BALANCE	48.4	(480.3)	(929.3)	(895.5)	(856.5)	(813.7)	(764.9)	(712.4)	(649.1)	(578.5)	(502.0)	(417.2)	(330.0)	(229.3)	(118.7)	0.4	

2016 Adjusted Charge Per Square Metre	\$29.13
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Allocation of Capital Program	
Residential Sector	90.0%
Non-Residential Sector	10.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balanc	3.5%
Interest Rate on Negative Balanc	5.5%

APPENDIX C.3

SEWERWORKS TECHNICAL APPENDIX

APPENDIX C.3

SEWERWORKS TECHNICAL APPENDIX

Wasaga Beach's sanitary sewer capital program consists of several capital infrastructure projects. The first project relates to the recovery of the negative reserve fund balance which stands at \$1.1 million. Other capital projects include the Lyons Court and Ayling-Reid Court Sewer and the Donato Golf Course Road Sewer Upsizing. Three Sanitary Sewer Collection System Modelling studies are also included (see Table 1).

The entire capital program totals \$5.58 million. The sanitary sewer projects included in the capital program are considered entirely growth-related and the Town has no money in reserve funds to offset the cost of the projects.

Similar to water services, the development-related sanitary sewer capital program does not require a statutory deduction. Of the \$5.58 million is DC eligible costs, \$2.32 million, or 90 per cent, is allocated to residential development which results in a charge of \$301.52 per capita. A 10 per cent allocation to non-residential development, or \$258,000, results in a charge of \$5.57 per square metre.

After cash flow is taken into account, the residential charge increases to \$381.80 per capita and the non-residential charge increases to \$7.05 per square metre (see Table 2).

SEWER WORKS SUMMARY					
2016 - 2031		Unadjusted Development Charge		Calculated Development Charge	
Development-Related Capital Program		Residential	Non-Residential	Residential	Non-Residential
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$2,578,395	\$2,578,395	\$301.52	\$5.57	\$381.80	\$7.05

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
SEWERWORKS

Service	Project Description	Length (m)	Type	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
								Replacement & BTE Shares	0% Reduction		Available DC Reserves	2016-2031	Post 2031
10.0 SEWERWORKS													
10.1 Mains and pumps													
10.1.1	Recovery of Negative Reserve Fund Balance			2016 - 2016	\$ 1,101,395	\$ -	\$ 1,101,395	\$ -	\$ -	\$ 1,101,395	\$ -	\$ 1,101,395	\$ -
10.1.2	Lyons Court and Ayling-Reid Court Sewer	2,100	Sewermain	2016 - 2017	\$ 1,324,000	\$ -	\$ 1,324,000	\$ -	\$ -	\$ 1,324,000	\$ -	\$ 1,324,000	\$ -
10.1.3	Donato Golf Course Road		Pipe Upsizing	2025 - 2025	\$ 33,000	\$ -	\$ 33,000	\$ -	\$ -	\$ 33,000	\$ -	\$ 33,000	\$ -
	Subtotal Mains and pumps				\$ 2,458,395	\$ -	\$ 2,458,395	\$ -	\$ -	\$ 2,458,395	\$ -	\$ 2,458,395	\$ -
10.2 Studies													
10.2.1	Sanitary Sewer Collection System Modelling		Modelling and report update	2020 - 2020	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
10.2.2	Sanitary Sewer Collection System Modelling		Modelling and report update	2025 - 2025	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
10.2.3	Sanitary Sewer Collection System Modelling		Modelling and report update	2030 - 2030	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
	Subtotal Studies				\$ 120,000	\$ -	\$ 120,000	\$ -	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ -
	TOTAL SEWERWORKS				\$ 2,578,395	\$ -	\$ 2,578,395	\$ -	\$ -	\$ 2,578,395	\$ -	\$ 2,578,395	\$ -

Residential Development Charge Calculation		
Residential Share of 2016 - 2031 DC Eligible Costs	90%	\$2,320,555
Ultimate Growth in Population in New Units		7,696
Unadjusted Development Charge Per Capita		\$301.52
Non-Residential Development Charge Calculation		
Non-Residential Share of 2016 - 2031 DC Eligible Costs	10%	\$257,839
Ultimate Growth in Square Metres		46,297
Unadjusted Development Charge Per Square Metre		\$5.57

Reserve Fund Balance	
Balance as at July 31, 2015	(\$1,101,395)
2015 Commitments	\$0
Total Available	(\$1,101,395)

APPENDIX C.3
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TOWN OF WASAGA BEACH
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SEWERWORKS
RESIDENTIAL DEVELOPMENT CHARGE

10.0 SEWERWORKS

OPENING CASH BALANCE FROM APPLICABLE RESERVES	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE (\$000)	0.0	(1,458.6)	(1,986.3)	(1,915.4)	(1,835.4)	(1,785.5)	(1,688.0)	(1,579.5)	(1,459.6)	(1,327.2)	(1,261.5)	(1,094.6)	(909.0)	(703.2)	(475.4)	(272.7)	
2016-2031 RESIDENTIAL FUNDING REQUIREMENTS																	
10.00 Sewerworks : Non Inflated	\$1,587.1	\$595.8	\$0.0	\$0.0	\$36.0	\$0.0	\$0.0	\$0.0	\$0.0	\$65.7	\$0.0	\$0.0	\$0.0	\$0.0	\$36.0	\$0.0	\$2,320.56
10.00 Sewerworks: Inflated	\$1,587.06	\$607.72	\$0.00	\$0.00	\$38.97	\$0.00	\$0.00	\$0.00	\$0.00	\$78.52	\$0.00	\$0.00	\$0.00	\$0.00	\$47.50	\$0.00	\$2,359.76
POPULATION GROWTH																	
- Population in New Units	439	442	446	449	453	457	460	464	467	471	499	509	519	530	541	551	7,696
REVENUE - current (\$000)																	
- Dev. Charge Receipts	167.5	172.2	177.1	182.1	187.2	192.4	197.8	203.3	209.0	214.8	232.2	241.6	251.4	261.9	272.4	283.3	\$3,446.20
- Interest on Opening Balance	0.0	(80.2)	(109.2)	(105.3)	(100.9)	(98.2)	(92.8)	(86.9)	(80.3)	(73.0)	(69.4)	(60.2)	(50.0)	(38.7)	(26.1)	(15.0)	(\$1,086.36)
- Interest on In-year Transactions (excl.int.)	(39.0)	(12.0)	3.1	3.2	2.6	3.4	3.5	3.6	3.7	2.4	4.1	4.2	4.4	4.6	3.9	5.0	\$0.46
TOTAL REVENUE	128.5	80.0	71.0	79.9	88.8	97.6	108.4	120.0	132.4	144.2	166.9	185.6	205.8	227.8	250.2	273.3	\$2,360.30
CLOSING CASH BALANCE	(1,458.6)	(1,986.3)	(1,915.4)	(1,835.4)	(1,785.5)	(1,688.0)	(1,579.5)	(1,459.6)	(1,327.2)	(1,261.5)	(1,094.6)	(909.0)	(703.2)	(475.4)	(272.7)	0.5	

2016 Adjusted Charge Per Capita

\$381.80

Allocation of Capital Program

Residential Sector	90.0%
Non-Residential Sector	10.0%

Rates for 2016

Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

TOWN OF WASAGA BEACH
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SEWERWORKS
NON-RESIDENTIAL DEVELOPMENT CHARGE

10.0 SEWERWORKS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE FROM APPLICABLE RESERVES																	
OPENING CASH BALANCE (\$000)	0.0	(162.4)	(221.1)	(213.1)	(204.3)	(198.5)	(187.7)	(175.4)	(161.1)	(145.2)	(136.3)	(117.5)	(96.8)	(74.4)	(49.7)	(28.0)	
2016-2031 NON-RESIDENTIAL FUNDING REQUIREMENTS																	
10.00 Sewerworks : Non Inflated	\$176.3	\$66.2	\$0.0	\$0.0	\$4.0	\$0.0	\$0.0	\$0.0	\$0.0	\$7.3	\$0.0	\$0.0	\$0.0	\$0.0	\$4.0	\$0.0	\$257.8
10.00 Sewerworks: Inflated	\$176.3	\$67.5	\$0.0	\$0.0	\$4.3	\$0.0	\$0.0	\$0.0	\$0.0	\$8.7	\$0.0	\$0.0	\$0.0	\$0.0	\$5.3	\$0.0	\$262.2
- S.Q.M Growth	2,600	2,650	2,700	2,700	2,750	2,750	2,800	2,900	2,950	3,000	3,000	3,050	3,050	3,100	3,150	3,147	46,297
REVENUE - current (\$000)																	
- Dev. Charge Receipts	18.3	19.1	19.8	20.2	21.0	21.4	22.2	23.5	24.4	25.3	25.8	26.7	27.3	28.3	29.3	29.9	\$382.50
- Interest on Opening Balance	0.0	(8.9)	(12.2)	(11.7)	(11.2)	(10.9)	(10.3)	(9.6)	(8.9)	(8.0)	(7.5)	(6.5)	(5.3)	(4.1)	(2.7)	(1.5)	(\$119.43)
- Interest on In-year Transactions (excl.int.)	(4.3)	(1.3)	0.3	0.4	0.3	0.4	0.4	0.4	0.4	0.3	0.5	0.5	0.5	0.5	0.4	0.5	\$0.04
TOTAL REVENUE	14.0	8.8	8.0	8.8	10.1	10.9	12.3	14.3	16.0	17.6	18.8	20.7	22.5	24.7	27.0	28.9	\$263.12
CLOSING CASH BALANCE	(162.4)	(221.1)	(213.1)	(204.3)	(198.5)	(187.7)	(175.4)	(161.1)	(145.2)	(136.3)	(117.5)	(96.8)	(74.4)	(49.7)	(28.0)	0.9	

2016 Adjusted Charge Per Square Metre	\$7.05
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Allocation of Capital Program	
Residential Sector	90.0%
Non-Residential Sector	10.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balanc	3.5%
Interest Rate on Negative Balar	5.5%

APPENDIX C.4

STORM DRAINAGE TECHNICAL APPENDIX

APPENDIX C.4

STORM DRAINAGE TECHNIAL APPENDIX

The storm drainage component of the capital program contains eight projects (see Table 1). The first project relates to the recovery of the negative reserve fund balance which stands at \$1.67 million. New capital projects have a gross cost of \$10.12 million and a \$2.9 million share has been excluded to account for benefits accrued to the existing community.

In total, the DC eligible share of the capital program is \$8.89 million. However, the Sunnidale Road - Trillium Creek Culvert Upsizing and the 39th Street South - Trillium Creek Culvert Upsizing are expected to be undertaken during the post 2031 period. The \$767,500 DC eligible component of these projects will be included in subsequent DC studies and excluded from the 2015 by-law.

The remaining \$8.13 million is brought forward to the DC calculation. Of this amount, \$7.31 million, or 90 per cent, is allocated to residential development yielding an unadjusted charge of \$950.30 per capita. The remaining \$812,600, or 10 per cent, is allocated to non-residential development yielding an unadjusted charge of \$17.55 per square metre.

After cash flow, the residential charge increases to \$1,182.35 per capita and the non-residential charge increases to \$21.81 per square metre (see Table 2).

STORM DRAINAGE SUMMARY					
2016 - 2031		Unadjusted Development Charge		Calculated Development Charge	
Development-Related Capital Program		Residential	Non-Residential	Residential	Non-Residential
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$11,790,194	\$8,126,194	\$950.30	\$17.55	\$1,182.35	\$21.81

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
STORM DRAINAGE

Service	Project Description	Type	Timing	Length (m)	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		Post 2031
								Replacement & BTE Shares	0% Reduction		Available DC Reserves	2016-2031	
11.0 STORM DRAINAGE													
11.1 Infrastructure													
	11.1.1 Recovery of Negative Reserve Fund Balance		2016 - 2016		\$ 1,667,194	\$ -	\$ 1,667,194	\$ -	\$ -	\$ 1,667,194	\$ -	\$ 1,667,194	\$ -
	11.1.2 Trillium Creek Berm & Flow Diversion	RAP 4 & 5C - Creek Flow Containment Berm	2016 - 2016	1,625	\$ 2,430,000	\$ -	\$ 2,430,000	\$ 1,215,000	\$ -	\$ 1,215,000	\$ -	\$ 1,215,000	\$ -
	11.1.3 Constance Blvd. and St. Thomas Storm Outlet	Flood protection / new outlet to bay	2016 - 2016	120	\$ 590,000	\$ -	\$ 590,000	\$ 236,000	\$ -	\$ 354,000	\$ -	\$ 354,000	\$ -
	11.1.4 Zoo Park Road North	Storm sewer system c/w road reinstatement	2017 - 2018	775	\$ 2,800,000	\$ -	\$ 2,800,000	\$ 280,000	\$ -	\$ 2,520,000	\$ -	\$ 2,520,000	\$ -
	11.1.5 Bay Sands Area SWM - 67th Street Storm Sewer	Drainage improvements based on 2014/15 EA	2018 - 2019	550	\$ 2,465,000	\$ -	\$ 2,465,000	\$ 246,500	\$ -	\$ 2,218,500	\$ -	\$ 2,218,500	\$ -
	11.1.6 58th Street Sidewalk and Corridor Improvements	RAP 21 - 58th Street flow conveyance	2020 - 2020	850	\$ 303,000	\$ -	\$ 303,000	\$ 151,500	\$ -	\$ 151,500	\$ -	\$ 151,500	\$ -
	11.1.7 Sunnidale Road - Trillium Creek Culvert Upsizing	Upsizing to convey 25-year storm event	2032 - 2032	n/a	\$ 818,000	\$ -	\$ 818,000	\$ 409,000	\$ -	\$ 409,000	\$ -	\$ -	\$ 409,000
	11.1.8 39th Street South - Trillium Creek Culvert Upsizing	Upsizing to convey 25-year storm event	2032 - 2032	n/a	\$ 717,000	\$ -	\$ 717,000	\$ 358,500	\$ -	\$ 358,500	\$ -	\$ -	\$ 358,500
	Subtotal Infrastructure				\$ 11,790,194	\$ -	\$ 11,790,194	\$ 2,896,500	\$ -	\$ 8,893,694	\$ -	\$ 8,126,194	\$ 767,500
	TOTAL STORM DRAINAGE				\$ 11,790,194	\$ -	\$ 11,790,194	\$ 2,896,500	\$ -	\$ 8,893,694	\$ -	\$ 8,126,194	\$ 767,500

Residential Development Charge Calculation		
Residential Share of 2016 - 2031 DC Eligible Costs	90%	\$7,313,574
Ultimate Growth in Population in New Units		7,696
Unadjusted Development Charge Per Capita		\$950.30
Non-Residential Development Charge Calculation		
Non-Residential Share of 2016 - 2031 DC Eligible Costs	10%	\$812,619
Ultimate Growth in Square Metres		46,297
Unadjusted Development Charge Per Square Metre		\$17.55

Reserve Fund Balance	
Balance as at July 31, 2015	(\$1,647,372)
2015 Commitments	
Theme Park Drive	\$19,821
Total Available	(\$1,667,194)

APPENDIX C.4
TABLE 2 - PAGE 1

TOWN OF WASAGA BEACH
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
STORM DRAINAGE
RESIDENTIAL DEVELOPMENT CHARGE

11.0 STORM DRAINAGE

OPENING CASH BALANCE FROM APPLICABLE RESERVES	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL	
OPENING CASH BALANCE (\$000)	0.0	(2,459.8)	(3,235.6)	(5,129.6)	(5,921.0)	(5,806.9)	(5,520.0)	(5,200.3)	(4,845.7)	(4,453.8)	(4,022.0)	(3,511.6)	(2,943.5)	(2,313.2)	(1,615.1)	(845.7)		
2016-2031 RESIDENTIAL FUNDING REQUIREMENTS																		
11.00 Storm Drainage : Non Inflated	\$2,912.6	\$1,134.0	\$2,132.3	\$998.3	\$136.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$7,313.57
11.00 Storm Drainage: Inflated	\$2,912.57	\$1,156.68	\$2,218.47	\$1,059.43	\$147.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,494.75
POPULATION GROWTH																		
- Population in New Units	439	442	446	449	453	457	460	464	467	471	499	509	519	530	541	551	7,696	
REVENUE - current (\$000)																		
- Dev. Charge Receipts	518.6	533.3	548.4	563.8	579.7	595.9	612.6	629.6	647.1	665.1	719.0	748.2	778.5	811.2	843.4	877.2	\$10,671.60	
- Interest on Opening Balance	0.0	(135.3)	(178.0)	(282.1)	(325.7)	(319.4)	(303.6)	(286.0)	(266.5)	(245.0)	(221.2)	(193.1)	(161.9)	(127.2)	(88.8)	(46.5)	(\$3,180.30)	
- Interest on In-year Transactions (excl.int.)	(65.8)	(17.1)	(45.9)	(13.6)	7.6	10.4	10.7	11.0	11.3	11.6	12.6	13.1	13.6	14.2	14.8	15.4	\$3.76	
TOTAL REVENUE	452.8	380.9	324.5	268.0	261.6	286.9	319.7	354.6	391.9	431.8	510.4	568.2	630.2	698.2	769.3	846.0	\$7,495.06	
CLOSING CASH BALANCE	(2,459.8)	(3,235.6)	(5,129.6)	(5,921.0)	(5,806.9)	(5,520.0)	(5,200.3)	(4,845.7)	(4,453.8)	(4,022.0)	(3,511.6)	(2,943.5)	(2,313.2)	(1,615.1)	(845.7)	0.3		

2016 Adjusted Charge Per Capita **\$1,182.35**

Allocation of Capital Program	
Residential Sector	90.0%
Non-Residential Sector	10.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

TOWN OF WASAGA BEACH
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
STORM DRAINAGE
RESIDENTIAL DEVELOPMENT CHARGE

11.0 STORM DRAINAGE

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	TOTAL
OPENING CASH BALANCE FROM APPLICABLE RESERVES																	
OPENING CASH BALANCE (\$000)	0.0	(274.3)	(360.8)	(570.9)	(659.0)	(645.9)	(614.1)	(577.9)	(535.7)	(488.4)	(435.7)	(378.5)	(315.2)	(246.6)	(171.2)	(88.3)	
2016-2031 NON-RESIDENTIAL FUNDING REQUIREMENTS																	
11.00 Storm Drainage : Non Inflated	\$323.6	\$126.0	\$236.9	\$110.9	\$15.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$812.6
11.00 Storm Drainage: Inflated	\$323.6	\$128.5	\$246.5	\$117.7	\$16.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$832.7
- S.Q.M Growth	2,600	2,650	2,700	2,700	2,750	2,750	2,800	2,900	2,950	3,000	3,000	3,050	3,050	3,100	3,150	3,147	46,297
REVENUE - current (\$000)																	
- Dev. Charge Receipts	56.7	59.0	61.3	62.5	64.9	66.2	68.8	72.7	75.4	78.2	79.8	82.7	84.4	87.5	90.7	92.4	\$1,183.20
- Interest on Opening Balance	0.0	(15.1)	(19.8)	(31.4)	(36.2)	(35.5)	(33.8)	(31.8)	(29.5)	(26.9)	(24.0)	(20.8)	(17.3)	(13.6)	(9.4)	(4.9)	(\$349.94)
- Interest on In-year Transactions (excl.int.)	(7.3)	(1.9)	(5.1)	(1.5)	0.8	1.2	1.2	1.3	1.3	1.4	1.4	1.4	1.5	1.5	1.6	1.6	\$0.36
TOTAL REVENUE	49.4	42.0	36.4	29.6	29.5	31.8	36.2	42.2	47.3	52.7	57.2	63.3	68.5	75.5	82.9	89.2	\$833.63
CLOSING CASH BALANCE	(274.3)	(360.8)	(570.9)	(659.0)	(645.9)	(614.1)	(577.9)	(535.7)	(488.4)	(435.7)	(378.5)	(315.2)	(246.6)	(171.2)	(88.3)	0.9	

2016 Adjusted Charge Per Square Metre \$21.81

Allocation of Capital Program	
Residential Sector	90.0%
Non-Residential Sector	10.0%
Rates for 2016	
Inflation Rate	2.0%
Interest Rate on Positive Balanc	3.5%
Interest Rate on Negative Balar	5.5%

APPENDIX D

RESERVE FUNDS

APPENDIX D

DEVELOPMENT CHARGES RESERVE FUNDS

The *Development Charges Act* requires that a reserve fund be established for each service for which development charges are collected. Table 1 presents the uncommitted reserve fund balances, as at July 31, 2015, that are available to help fund the development-related net capital costs identified in this study. All of the available reserve funds are accounted for in this study.

As shown in Table 1, the July 31, 2015 total reserve fund balance was in a positive position of \$8.56 million. These funds are assigned to projects in the initial years of the capital program for each service. This has the effect of reducing and deferring capital costs brought forward to the development charge calculation and the cash flow analysis. Where there is a negative balance (Fire, General Government, Sewer and Storm), the amount is brought forward in the DC capital program for recovery through future development charges.

APPENDIX D
TABLE 1

TOWN OF WASAGA BEACH
DEVELOPMENT CHARGE RESERVE FUND BALANCE BY ACCOUNT
AS AT JULY 31, 2015

Service	Balance at December 31, 2014	Levies	Interest	Allocation	Utilization	Commitments	Reserve Fund Balance as at July 31, 2015
Library Service	\$487,134	\$18,717	\$3,607	\$0	\$0	\$0	\$509,458
Emergency And Fire Services	(\$1,146,593)	\$49,452	(\$8,276)	\$0	(\$11,507)	\$0	(\$1,116,925)
Parks And Recreation	\$3,247,892	\$188,209	\$23,793	\$0	(\$1,551)	\$0	\$3,458,343
Public Works: Buildings And Fleet	\$610,515	\$32,872	\$4,547	\$0	\$0	\$0	\$647,933
Parking	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Government	(\$38,302)	\$7,372	(\$259)	\$0	\$0	\$0	(\$31,189)
Roads And Related	\$7,553,979	\$529,027	\$55,795	\$0	(\$1,376,800)	\$360,000	\$6,402,001
Water Works	\$1,293,096	\$167,463	\$9,925	\$0	(\$14,641)	\$0	\$1,455,844
Sewer Works	(\$1,069,374)	\$52,274	(\$7,657)	\$2,640	(\$79,278)	\$0	(\$1,101,395)
Storm Drainage	(\$1,719,660)	\$101,965	(\$12,316)	\$0	(\$17,362)	\$19,821	(\$1,667,194)
Total Development Charge Reserves	\$9,218,687	\$1,147,350	\$69,160	\$2,640	(\$1,501,139)	\$379,821	\$8,556,876

APPENDIX E

CAPITAL AND OPERATING COST IMPACTS

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APPENDIX E
TABLE 1

TOWN OF WASAGA BEACH
ESTIMATED NET OPERATING COST OF THE PROPOSED
DEVELOPMENT-RELATED CAPITAL PROGRAM
(in constant 2015 dollars)

	Net Cost (in 2015\$)		Estimated Operating Costs (\$000)										
			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Library Service			\$0.0	\$0.0	\$0.0	\$480.0	\$480.0	\$480.0	\$480.0	\$480.0	\$480.0	\$480.0	\$480.0
- New Library Space (16,000 sq.ft)	\$30	per sq.ft. added	\$0.0	\$0.0	\$0.0	\$480.0	\$480.0	\$480.0	\$480.0	\$480.0	\$480.0	\$480.0	\$480.0
Emergency And Fire Services			\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- No additional operating costs			\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Parks And Recreation			\$11.9	\$49.0	\$51.4	\$673.5	\$737.9	\$738.8	\$739.7	\$776.6	\$780.9	\$781.8	
- Development-Related Capital Projects	\$0.05	per \$1.00 of add'l infrastructure	\$11.9	\$49.0	\$51.4	\$673.5	\$737.9	\$738.8	\$739.7	\$776.6	\$780.9	\$781.8	
Public Works: Buildings And Fleet			\$2.0	\$4.1	\$15.2	\$247.0	\$247.0	\$388.6	\$414.9	\$414.9	\$414.9	\$414.9	
- Development-Related Capital Projects	\$0.05	per \$1.00 of add'l infrastructure	\$2.0	\$4.1	\$15.2	\$247.0	\$247.0	\$388.6	\$414.9	\$414.9	\$414.9	\$414.9	
Parking			\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	
- No additional operating costs			\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	
Transit			\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$64.3	\$64.3	\$68.5	\$68.5	\$72.8	
- Development-Related Capital Projects	\$0.50	per \$1.00 of add'l infrastructure	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$64.3	\$64.3	\$68.5	\$68.5	\$72.8	
General Government			\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	
- No additional operating costs			\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	
Roads And Related			\$36.0	\$72.4	\$109.1	\$146.2	\$183.6	\$221.4	\$259.6	\$298.1	\$337.0	\$376.2	
- Development-Related Roads Infrastructure	\$180	per household	\$36.0	\$72.4	\$109.1	\$146.2	\$183.6	\$221.4	\$259.6	\$298.1	\$337.0	\$376.2	
TOTAL ESTIMATED OPERATING COSTS			\$49.9	\$125.4	\$175.6	\$1,546.7	\$1,648.6	\$1,893.1	\$1,958.4	\$2,038.0	\$2,081.3	\$2,125.6	

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APPENDIX E
TABLE 2 - PAGE 1

**TOWN OF WASAGA BEACH
SUMMARY OF TAX SUPPORTED FUNDING REQUIREMENTS**

Net Capital Cost of Development-Related Projects	2016 (\$000)	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)	2022 (\$000)	2023 (\$000)	2024 (\$000)	2025 (\$000)	TOTAL (\$000)
LIBRARY SERVICE											
Total Net Cost (1)	0.0	150.0	0.0	3,450.0	0.0	0.0	0.0	0.0	0.0	0.0	3,600.0
Net Cost From Development Charges (2)	0.0	0.0	0.0	584.8	0.0	0.0	0.0	0.0	0.0	0.0	584.8
Net Cost From Non-DC Sources	0.0	150.0	0.0	2,865.2	0.0	0.0	0.0	0.0	0.0	0.0	3,015.2
- Discount Portion (3)	0.0	11.0	0.0	252.1	0.0	0.0	0.0	0.0	0.0	0.0	263.1
- Available DC Reserves (4)	0.0	98.7	0.0	410.8	0.0	0.0	0.0	0.0	0.0	0.0	509.5
- Replacement & Benefit to Existing	0.0	40.4	0.0	928.9	0.0	0.0	0.0	0.0	0.0	0.0	969.3
- For Post 2025 Development (5)	0.0	0.0	0.0	1,273.4	0.0	0.0	0.0	0.0	0.0	0.0	1,273.4
EMERGENCY AND FIRE SERVICES											
Total Net Cost (1)	2,551.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	75.0	255.7	2,882.6
Net Cost From Development Charges (2)	1,550.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,550.4
Net Cost From Non-DC Sources	1,001.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	75.0	255.7	1,332.3
- Discount Portion (3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Available DC Reserves (4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Replacement & Benefit to Existing	670.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	670.0
- For Post 2025 Development (5)	331.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	75.0	255.7	662.3
PARKS AND RECREATION											
Total Net Cost (1)	237.4	742.4	47.4	12,442.4	1,289.4	17.4	17.4	737.4	87.4	17.4	15,635.9
Net Cost From Development Charges (2)	15.7	15.7	15.7	2,381.3	830.7	15.7	15.7	333.9	78.7	15.7	3,718.5
Net Cost From Non-DC Sources	221.7	726.7	31.7	10,061.1	458.7	1.7	1.7	403.5	8.7	1.7	11,917.4
- Discount Portion (3)	23.7	69.5	4.7	556.1	92.3	1.7	1.7	37.1	8.7	1.7	797.4
- Available DC Reserves (4)	198.0	609.6	27.0	2,623.7	0.0	0.0	0.0	0.0	0.0	0.0	3,458.3
- Replacement & Benefit to Existing	0.0	47.6	0.0	6,881.3	366.4	0.0	0.0	366.4	0.0	0.0	7,661.7
- For Post 2025 Development (5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PUBLIC WORKS: BUILDINGS AND FLEET											
Total Net Cost (1)	40.5	40.5	222.0	4,637.3	0.0	2,832.6	525.0	0.0	0.0	0.0	8,297.9
Net Cost From Development Charges (2)	0.0	0.0	0.0	2,621.7	0.0	0.0	0.0	0.0	0.0	0.0	2,621.7
Net Cost From Non-DC Sources	40.5	40.5	222.0	2,015.6	0.0	2,832.6	525.0	0.0	0.0	0.0	5,676.1
- Discount Portion (3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Available DC Reserves (4)	40.5	40.5	117.4	449.6	0.0	0.0	0.0	0.0	0.0	0.0	647.9
- Replacement & Benefit to Existing	0.0	0.0	104.7	0.0	0.0	705.6	0.0	0.0	0.0	0.0	810.3
- For Post 2025 Development (5)	0.0	0.0	0.0	1,566.0	0.0	2,126.9	525.0	0.0	0.0	0.0	4,217.9

Notes: (1) For total development-related capital program see Appendix B.

(2) Share of capital program to be funded from development charges if calculated rates are fully implemented

(3) Mandatory 10% reduction for applicable services

(4) Portion of development-related capital program identified as available DC reserves (to be funded from present Development Charge reserve fund balances).

(5) Post 2025 development-related net capital costs may be eligible for development charges in future DC by-laws, but interim financing of this share may be required

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APPENDIX E
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**TOWN OF WASAGA BEACH
SUMMARY OF TAX SUPPORTED FUNDING REQUIREMENTS**

Net Capital Cost of Development-Related Projects	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
PARKING											
Total Net Cost (1)	0.0	75.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	75.0
Net Cost From Development Charges (2)	0.0	33.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	33.8
Net Cost From Non-DC Sources	0.0	41.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	41.3
- Discount Portion (3)	0.0	3.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.8
- Available DC Reserves (4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Replacement & Benefit to Existing	0.0	37.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	37.5
- For Post 2025 Development (5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TRANSIT											
Total Net Cost (1)	0.0	0.0	0.0	0.0	0.0	128.5	0.0	8.5	0.0	8.5	145.5
Net Cost From Development Charges (2)	0.0	0.0	0.0	0.0	0.0	115.7	0.0	7.7	0.0	7.7	131.0
Net Cost From Non-DC Sources	0.0	0.0	0.0	0.0	0.0	12.9	0.0	0.9	0.0	0.9	14.6
- Discount Portion (3)	0.0	0.0	0.0	0.0	0.0	12.9	0.0	0.9	0.0	0.9	14.6
- Available DC Reserves (4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Replacement & Benefit to Existing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- For Post 2025 Development (5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
GENERAL GOVERNMENT											
Total Net Cost (1)	165.7	6.0	6.0	6.0	56.0	6.0	6.0	6.0	6.0	56.0	319.7
Net Cost From Development Charges (2)	73.3	2.7	2.7	2.7	47.7	2.7	2.7	2.7	2.7	47.7	187.6
Net Cost From Non-DC Sources	92.4	3.3	3.3	3.3	8.3	3.3	3.3	3.3	3.3	8.3	132.1
- Discount Portion (3)	8.1	0.3	0.3	0.3	5.3	0.3	0.3	0.3	0.3	5.3	20.8
- Available DC Reserves (4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
- Replacement & Benefit to Existing	84.3	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	111.3
- For Post 2025 Development (5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL MUNICIPAL SERVICES											
Total Net Cost (1)	2,995.5	1,013.9	275.4	20,535.7	1,345.4	2,984.4	548.4	751.9	168.4	337.6	30,956.5
Net Cost From Development Charges (2)	1,639.3	52.1	18.4	5,590.5	878.4	134.0	18.4	344.3	81.4	71.0	8,827.7
Net Cost From Non-DC Sources	1,356.2	961.8	257.0	14,945.2	467.0	2,850.4	530.0	407.6	87.0	266.6	22,128.9
- Discount Portion (3)	31.9	84.5	5.0	808.5	97.6	14.9	2.0	38.3	9.0	7.9	1,099.6
- Available DC Reserves (4)	238.5	748.8	144.4	3,484.1	0.0	0.0	0.0	0.0	0.0	0.0	4,615.7
- Replacement & Benefit to Existing	754.2	128.5	107.7	7,813.2	369.4	708.6	3.0	369.4	3.0	3.0	10,260.0
- For Post 2025 Development (5)	331.6	0.0	0.0	2,839.3	0.0	2,126.9	525.0	0.0	75.0	255.7	6,153.5

Notes: (1) For total development-related capital program see Appendix B.

(2) Share of capital program to be funded from development charges if calculated rates are fully implemented

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