

Report for Public Consultation

Prepared by Hemson for the Town of Wasaga Beach

2026 Development Charges Background Study

February 27, 2026



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List of Acronyms

AMP Asset Management Plan

BTE Benefit to Existing

COG Cost of Growth

DCA Development Charges Act

DC Development Charge(s)

GFA Gross Floor Area

PPB Post-Period Benefit

PPU Persons Per Unit

Executive Summary

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. This Town of Wasaga Beach Development Charges Background Study is presented as part of a process to establish development charge by-laws that comply with this legislation.

The Town of Wasaga Beach is growing and is also an attractive location for a variety of residential and non-residential development. The anticipated development in the Town will increase the demand on municipal services. The Town wishes to implement development charges to fund capital projects related to development in the Town so that development continues to be serviced in a fiscally responsible manner.

A. Purpose of Development Charges Background Study

Hemson Consulting Ltd. was retained by the Town to complete a Development Charges (DC) Background Study (the “Background Study”). The Background Study provides the basis and background to update the Town’s development charges to reflect the servicing needs of development and redevelopment. The study process is intended to facilitate the passage of a new by-law to implement new development charges.

i. Study Consistent with Development Charges Legislation

The Town’s Background Study is presented as part of a process to approve a new DC By-law in compliance with the *Development Charges Act* (DCA). The study is prepared in accordance with the DCA and associated regulations, including amendments that came into force through the:

- More Homes, More Choice Act 2019;
- COVID-19 Economic Recovery Act 2020;
- More Homes Built Faster Act 2022;
- Cutting Red Tape to Build More Homes Act, 2024;
- Protect Ontario by Building Faster and Smarter Act, 2025; and
- Fighting Delays, Building Faster Act, 2025, which was granted Royal Assent on November 27, 2025.

ii. Key Steps of the Development Charges Calculation

In accordance with the DCA and associated regulation, several key steps are required to calculate development charges. These include:

- preparing a development (growth) forecast;
- establishing historical service levels;
- determining the increased needs for services arising from development and appropriate shares of capital costs; and
- determining how these costs are attributed to development types (i.e. residential and non-residential).

iii. Development-Related Capital Forecast is Subject to Change

It is recognized that the DC Background Study is a point-in-time analysis and there may be changes to capital project timing, scope, and costs through the Town's normal annual budget process.

B. Development Forecast

The table below summarizes the residential and non-residential development forecast over the 2026-2035, 2026-2041, and 2026-2051 planning periods. The forecast is discussed in detail in Appendix A.

Town-wide Development Forecast	2025 Estimate	General Services 2026 - 2035		Long-Term 2026 - 2041		Long-Term 2026 - 2051	
		Growth	Total at 2035	Growth	Total at 2041	Growth	Total at 2051
Residential							
Total Occupied Dwellings	11,568	3,367	14,936	4,962	16,530	7,282	18,850
Population	27,700	3,990	31,690	5,870	33,570	9,648	37,348
<i>Population In New Dwellings</i>		<i>7,539</i>		<i>11,064</i>		<i>16,237</i>	
Non-Residential							
Total Employment	5,465	1,430	6,894	2,247	7,712	3,873	9,337
Non-Residential Building Space (sq.m.)		51,148		94,830		203,094	

C. Development-Related Capital Program

The development-related capital program for general services is planned over a 10-year period from 2026 to 2035. The gross cost of the general services program amounts to \$59.7 million, of which \$21.0 million is eligible for recovery through DCs. The engineered services planning periods span from 2026 to 2041 (for water, wastewater, and stormwater), and 2026 to 2051 (for roads and related works). The gross cost of the entire program amounts to \$348.9 million, of which \$174.9 million is eligible for recovery through DCs. Details regarding the capital programs for each service are provided in Appendices B, C, and D of this Background Study.

D. Calculated Development Charges

DC rates have been established under the parameters and limitations of the DCA. A Town-wide uniform cost recovery approach is used to calculate DCs for all services.

The table below provides the maximum calculated Town-wide charges for residential and non-residential development based on the aforementioned development forecast.

Calculated Town-wide Development Charges

Service	Charge By Unit Type					Non-Residential Charge (\$/sq.m)
	Single & Semi-Detached	Rows & Other Multiples	Apartments	Leisure Lifestyle Park	Seasonal Park Model Trailers	
Library Service	\$990	\$809	\$493	\$493	\$247	\$0.00
Indoor Recreation	\$7,017	\$5,731	\$3,494	\$1,747	\$874	\$0.00
Parks	\$1,550	\$1,266	\$772	\$386	\$193	\$0.00
Emergency And Fire Services	\$1,558	\$1,273	\$776	\$776	\$388	\$17.44
Development-Related Studies	\$131	\$107	\$65	\$65	\$33	\$1.47
Transit Services	\$38	\$31	\$19	\$19	\$10	\$0.42
Land Acquisition (10-Year Planning Horizon)	\$191	\$156	\$95	\$95	\$48	\$2.15
Subtotal General Services Charge	\$11,475	\$9,373	\$5,714	\$3,581	\$1,791	\$21.48
Land Acquisition (To 2051)	\$497	\$406	\$247	\$247	\$124	\$3.93
Roads And Related	\$15,657	\$12,788	\$7,797	\$7,797	\$3,899	\$134.04
Water Services	\$6,613	\$5,401	\$3,293	\$3,293	\$1,647	\$64.15
Wastewater Services	\$4,619	\$3,772	\$2,300	\$2,300	\$1,150	\$44.66
Storm Drainage Services	\$908	\$741	\$452	\$452	\$226	\$8.78
Subtotal Engineered Services Charge	\$28,294	\$23,108	\$14,089	\$14,089	\$7,045	\$255.56
TOTAL CHARGE	\$39,769	\$32,481	\$19,803	\$17,670	\$8,835	\$277.05

Service	Charge By Unit Type					Non-Residential Charge (\$/sq.m)
	Single & Semi-Detached	Rows & Other Multiples	Apartments	Leisure Lifestyle Park	Seasonal Park Model Trailers	
Beach Area Wastewater Works	\$5,623	\$4,592	\$2,800	\$2,800	\$1,400	\$37.29

E. Cost of Growth Analysis

An overview of the long-term capital and operating costs, as well as the asset management-related annual provisions for capital facilities and infrastructure to be included in the DC by-law, is provided in Appendix G of this Background Study. This examination is required by the DCA.

F. Consideration of Area Rating

In accordance with the DCA, Council must give consideration to the use of area rating, also known as area-specific development charges, as part of the DC Background Study.

A separate Wastewater charge has been calculated on an area-specific basis for the Beach Area. This charge will apply to future residential and non-residential development to recover for wastewater costs which are anticipated to be required for development within this area over the next ten-years. This approach is in keeping with current DC practice in the Town.

The table below provides the maximum calculated Town-wide area-specific charges for residential and non-residential development for the Beach Area. Details on the Beach Area area-specific DCs are provided in Appendix E.

Calculated Area-Specific Development Charges

Service	Charge By Unit Type					Non-Residential Charge (\$/sq.m)
	Single & Semi-Detached	Rows & Other Multiples	Apartments	Leisure Lifestyle Park	Seasonal Park Model Trailers	
Beach Area Wastewater Works	\$5,623	\$4,592	\$2,800	\$2,800	\$1,400	\$37.29

G. Local Service Policy Included Under Separate Cover

The Town is now required to adopt a local service policy for each service included in the DC by-laws that has any component delivered as a local service. The local service policy must identify the works or classes of works that are considered local services. A local service policy will be released in draft form at least two weeks prior to the public meeting being held under the DCA on March 26, 2026.

H. DC By-law Included Under Separate Cover

The Town's proposed DC By-law will also be released in draft form at least two weeks prior to the public meeting being held under the DCA on March 26, 2026.

1. Introduction

This Town of Wasaga Beach 2026 Development Charges (DC) Background Study is presented as part of the process to approve a new DC by-law in compliance with the *Development Charges Act, 1997* (DCA). As the Town experiences residential and non-residential development that will increase the demand on municipal services, the Town wishes to implement development charges to fund capital projects related to growth so that development continues to be serviced in a fiscally responsible manner.

The DCA and O. Reg. 82/98 require that a DC background study be prepared in which development charges are determined with reference to:

- A forecast of the amount, type and location of population, housing, and non-residential development anticipated in the Town;
- The average capital service levels provided in the Town over the 15-year period immediately preceding the preparation of the background study;
- A review of future capital projects, including an analysis of gross expenditures, funding sources, and net expenditures incurred, or to be incurred, by the Town or its local boards to provide for the anticipated development, including the determination of the eligible and ineligible components of the capital projects;
- An asset management plan that demonstrates that all assets are financially sustainable over their full life cycle; and
- An examination of the long-term capital and operating costs for the capital infrastructure required for each service to which the development charges by-laws would relate.

This study presents the results of the review to determine the development-related net capital costs that are attributable to development that is forecast

to occur in the Town. The development-related net capital costs are then apportioned among various types of development (residential and non-residential) in a manner that reflects the increase in the need for each service attributable to each type of development. The study therefore calculates development charges for various types of development.

The DCA provides for a period of public review and comment regarding the proposed development charges. This process includes considering and responding to comments received by members of the public about the calculated charges. Following completion of this process, in accordance with the DCA and Council's review of this study, it is intended that Council will pass new development charges by-laws for the Town.

The development-related capital program and associated draft development charge rates were presented to Town Council for review on February 12, 2026. Council subsequently directed that this Development Charges Background Study be prepared.

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

A. Legislative Context

The study is prepared in accordance with the DCA and associated regulations, including the amendments that came into force on November 28, 2022 under the *More Homes Built Faster Act, 2022*, and on June 6, 2024 under the *Cutting Red Tape to Build More Homes Act, 2024*. The latter reversed the 5-year mandatory phase-in of DCs and implemented DC exemptions for affordable housing projects that meet the DCA eligibility requirements. Key legislative changes incorporated into this study include:

- Historical service level standards have been extended from a 10 to 15-year planning period;

- DC by-laws now expire every 10 years instead of 5 years;
- The amount of interest paid on DC deferrals and freeze is capped at prime plus 1%;
- Costs associated with affordable housing services are now ineligible for recovery through DCs;
- Municipalities must spend or allocate 60% of available DC reserve funds per year for roads, water and wastewater services;
- DC discounts now apply for purpose-built rental units based on the number of bedrooms; and
- DC exemptions now apply for affordable and attainable housing developments which meet the provisions of the DCA.

Additional changes were brought forward by Bill 17, *Protect Ontario by Building Faster and Smarter Act, 2025*, which was granted Royal Assent on June 5, 2025, and Bill 60, *Fighting Delays, Building Faster Act, 2025*, which was granted Royal Assent on November 27, 2025. Changes arising from this legislation include:

- DC exemption for long-term care homes;
- Allowing for DC by-laws to be amended without a DC Background Study or a public meeting provided the amount of DCs payable decreases;
- Payable DCs are to be the lower of the “frozen” DC amount (including any interest applied), or the DC in effect at the time of permit issuance;
- Deferral of DCs for residential non-rental development until occupancy;
- Special treatment of land acquisition costs for inclusion in DCs, including the removal of land from the calculation of historical average service levels;

- Requirement for mandatory local service policy where DCs are imposed; and
- Increased transparency for Benefit to Existing (BTE) and capital cost methodologies in background studies.

B. Supporting Analysis

The underlying assumptions and calculation methodologies contained in the Background Study have been informed by a range of inputs including the Town’s capital budget and forecasts, existing master plans, and discussions with Town staff and Council.

C. Consultation and Approval Process

The following provides a summary of the consultation and approval process undertaken to complete the Background Study. Following the release of the Background Study, consultation will continue with the public prior to the passage of the new DC By-law(s) anticipated to occur in March 2026.

Timeline of Consultation and Approval Process

Activity	Date
Council Information Session	February 12, 2026
Public Release of DC Background Study	February 27, 2026
Statutory Public Meeting of Council	March 26, 2026
Passage of 2026 DC By-law	April 2026 (targeted)

2. Methodology Combines Town-Wide and Area-Specific Approaches to Align Costs and Benefits

Several key steps are required when calculating any development charge (DC). However, specific circumstances arise in each municipality which must be reflected in the calculation. As such, in this study we have tailored our approach to the Town of Wasaga Beach's unique circumstances.

The study calculates development charges for Wasaga Beach on both a Town-wide and area-specific basis, consistent with the Town's previous development charges studies. This approach is focused on providing a reasonable alignment of development-related costs with the development that necessitates those costs.

A. Town-Wide Charges are Proposed

The DCA requires that DC by-laws designate the areas within which DCs shall be imposed. The DCs may apply to all lands in a municipality or to other designated development areas as specified in the by-laws.

For all services, a range of capital facilities and infrastructure is available throughout the Town, and all Wasaga Beach residents and employees have access to these assets. As new development occurs, new infrastructure will be needed in order to maintain overall service levels in the Town. A widely accepted method of sharing the development-related capital costs for such Town services is to apportion them over all the anticipated development.

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

- Library Services
- Indoor Recreation
- Parks
- Emergency and Fire Services
- Development-Related Studies
- Transit Services
- Land Acquisition
- Roads and Related Services
- Water Services
- Wastewater Services
- Storm Drainage Services

These services form a reasonable basis in which to plan and administer the Town-wide development charges. It is noted that the analysis of each of these services examines the individual capital facilities and equipment that constitute it. The resulting DCs for these services would be imposed against all development anywhere in the Town.

B. Area-Specific Charges Have Been Calculated

In accordance with the DCA, which allows a municipality to identify specific areas where development charges may be imposed, area-specific development charges have been calculated.

The area-specific charge has been calculated to recover costs associated with wastewater capital costs which will service development in the Beach Area. Residential and non-residential charges will be levied against future development as both are anticipated to occur in this area. Full details of the area-specific development charge can be found in Appendix E, including a map of identified area relating to the charge.

C. Key Steps when 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 and shown schematically in Figure 1.

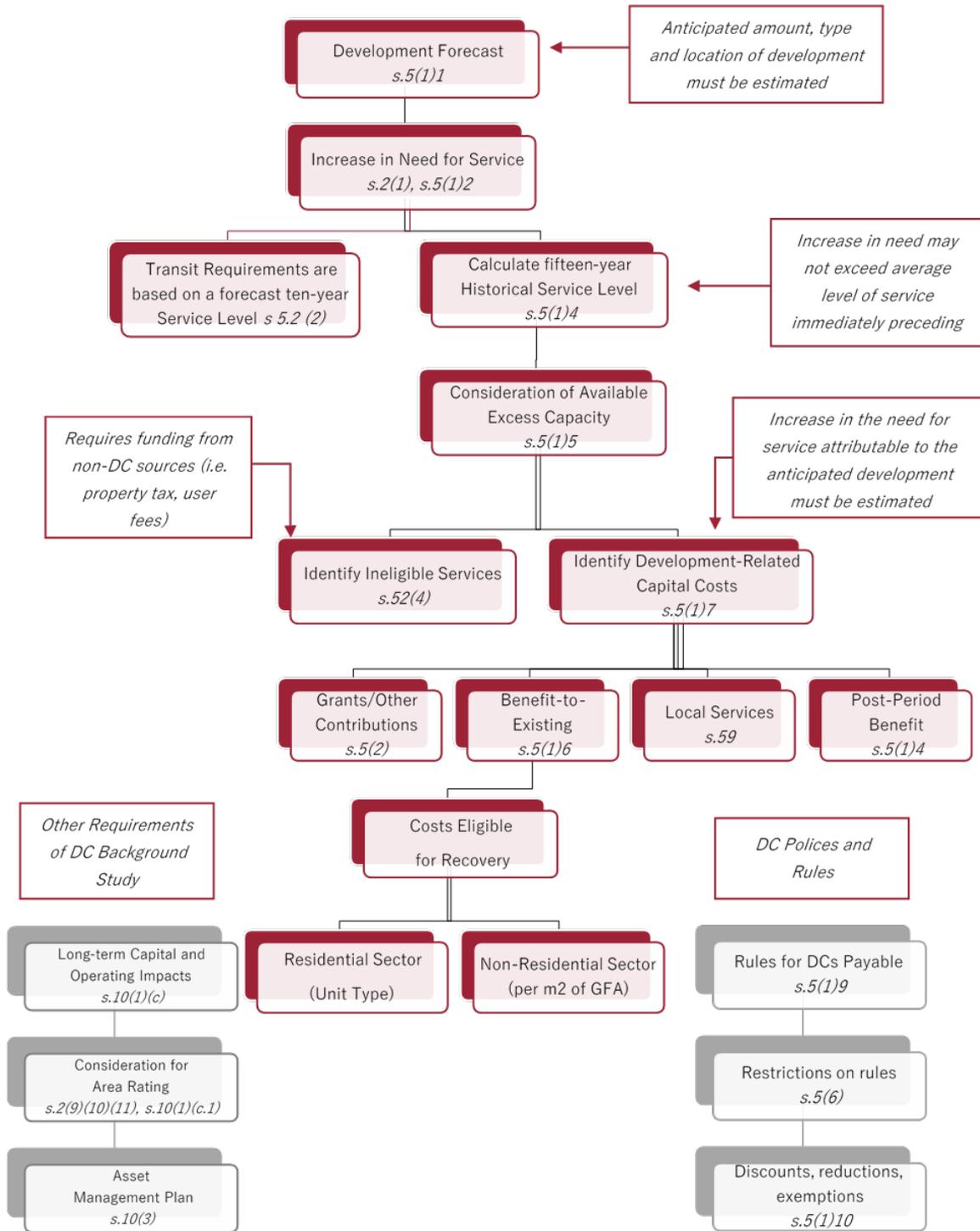
i. Development Forecast

The first step in the methodology requires that a development forecast be prepared for each service area. Forecast planning horizons are based on a ten-year period, 2026 to 2035, for general services and long-range periods for engineered services, from 2026 to 2041 and from 2026 to 2051. The forecast of future residential and non-residential development used in this study was prepared in conjunction with the Town's planning staff.

The forecast of the future residential and non-residential development is consistent with the growth forecasts established for Wasaga Beach through County of Simcoe Official Plan Amendment No. 7 (COPA 7), adopted in 2022, and the Town's Official Plan, adopted in November 2025. For the residential portion of the forecast both the Census or "net" population growth and population growth in new units is estimated. Net population growth determines the need for additional facilities and provides the foundation for the development-related capital program.

The non-residential portion of the forecast estimates the gross floor area (GFA) of building space to be developed over the planning periods. The forecast of GFA is based on Official Plan employment forecasts for the Town. Factors for floor space per worker are used to convert the employment forecast into gross floor areas for the purposes of the Background Study.

Figure 1: Statutory Requirements of Development Charge Calculation and Study Process



ii. Service Categories and Historical Service Levels

The DCA provides that the increase in the need for service attributable to anticipated development:

... must not include an increase that would result in the level of service exceeding the average level of that service provided in the municipality over the 15-year period immediately preceding the preparation of the background study...(s. 5. (1) 4.)

Historical 15-year average service levels thus form the basis for development charges. A review of the Town's capital service levels for buildings, vehicles, and so on has therefore been prepared as a reference for the calculation so that the portion of future capital projects that may be included in the development charge can be determined. Land has been removed from the service level calculations in accordance with recent legislative amendments. The historical service levels used in this study have been calculated based on the period 2011-2025.

iii. Development-Related Capital Program and Analysis of DC Eligible Costs to be recovered through Development Charges

A development-related capital program has been prepared by the Town's departments, in consultation with Hemson, as part of the study. The program identifies development-related projects and their gross and net municipal costs, after allowing for capital grants, subsidies or other recoveries as required by the Act (DCA, s. 5. (2)). The capital program provides another cornerstone upon which development charges are based. The DCA requires that the increase in the need for service attributable to the anticipated development may include an increase:

... only if the council of the Municipality has indicated that it intends to ensure that such an increase in need will be met. (s. 5. (1) 3.)

In conjunction with DCA, s. 5. (1) 4. referenced above, these sections have the effect of requiring that the development charge be calculated on the

lesser of the historical 15-year average service levels or the service levels embodied in future plans of the Town. The development-related capital program prepared for this study ensures that development charges are only imposed to help pay for projects that have been or are intended to be purchased or built in order to accommodate future anticipated development. It is not sufficient in the calculation of development charges merely to have had the service in the past. There must also be a demonstrated commitment to continue to emplace facilities or infrastructure in the future. In this regard, O. Reg. 82/98, s. 3 states that:

For the purposes of paragraph 3 of subsection 5 (1) of the *Act*, the council of a Municipality has indicated that it intends to ensure that an increase in the need for service will be met if the increase in service forms part of an official plan, capital forecast or similar expression of the intention of the council and the plan, forecast or similar expression of the intention of the council has been approved by the council.

For some projects in the development-related capital program, a portion of the project may confer benefits to existing residents. As required by the DCA, s. 5. (1) 6., these portions of projects and their associated net costs are the funding responsibility of the Town from non-development charges sources. The amount of municipal funding for such non-DC-eligible shares of projects is also identified as part of the preparation of the development-related capital program. A description of the methodology that was used to determine this allocation, and any assumptions relied on in determining the allocation, is provided in Appendices B, C, and D.

There is also a requirement in the DCA to reduce the applicable development charge by the amount of any “uncommitted excess capacity” that is available for a service. Such capacity is available to partially meet the future servicing requirements. Adjustments are made in the capital program analysis to meet this requirement of the DCA.

iv. Attribution to Types of Development

The next step in the determination of development charges is the allocation of the development-related net capital costs between the residential and the non-residential sectors. In the Town of Wasaga Beach, the allocation is based on projected changes in population in new units and employment over the planning periods.

The residential component of the development charges is applied to different housing types based on average occupancy factors. The non-residential component is applied on the basis of gross floor area of building space in square metre.

v. Final Adjustment

The final determination of the development charge 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 for all services to account for the timing of projects and receipt of development charges. Interest earnings or borrowing costs are therefore accounted for in the calculation as allowed under the DCA.

D. Operating & Capital Cost Impacts and Asset Management Plan Legislative Requirements

Section 10 of the DCA identifies what must be included in a Development Charges Background Study, namely:

- s.10 (2) The development charge background study shall include,
 - (c) an examination, for each service to which the development charge by-law would relate, of the long-term capital and operating costs for capital infrastructure required for the service; and

(c.2) an asset management plan prepared in accordance with subsection (3).

i. Asset Management Plan

The asset management plan must address all assets whose capital costs are proposed to be funded under the development charge by-law. It must also demonstrate that these assets are financially sustainable over their full life cycle and include any additional information that may be prescribed. The plan must also be prepared in accordance with the prescribed manner.

A key function of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the development charges by-law are financially sustainable over their full life cycle. The section of the DC Background Study that deals with the operating and capital cost impacts and the asset management plan can be found in Appendix G.

3. Development Forecast

The following section summarizes the development forecasts that have been used as inputs to the development charges calculations for the Town. The development forecasts were prepared in conjunction with the Town's planning staff. A more detailed summary of the forecasts, including tables illustrating historical trends and forecast results, is provided in Appendix A.

The DCA requires that the Town estimate "the anticipated amount, type and location of development" for which development charges may be imposed. The development forecast must cover both residential and non-residential development and be specific enough with regards to quantum, type, location and timing of development to allow the Town to prepare a reasonable development-related capital program.

A. Residential Forecast

Development charges are levied on residential development as a charge per new unit. Accordingly, the residential forecast includes projections of both the population growth and the population accommodated in new housing units.

- The population growth determines the need for additional infrastructure and facilities and forms the basis for the development-related capital program.
- However, when calculating the development charge, the net development-related capital costs are allocated across the population that occupies new housing units. The population in new units represents the population from which the development charges will be collected.

The total population in new housing units is forecast to total 7,539 over the next 10 years. Over the long-term, the population in new units is forecast to total 11,064 to 2041, and 16,237 to 2051.

B. Non-Residential Forecast

Development charges are levied on non-residential development as a charge per unit 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 floor space.

The Town's employment growth is forecast to increase by 1,430 jobs over the ten-year period to 2035, by 2,247 jobs by 2041, and by 3,873 jobs by 2051. This growth is expected to generate 51,148 square metres of new non-residential floorspace over the 10-year period, increasing to 94,830 square metres by 2041, and to 203,094 square metres by 2051.

Table 1 summarizes the development forecast underlying the development charge calculations for the Town.

TABLE 1

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

Town-wide Development Forecast	2025 Estimate	General Services Planning 2026 - 2035		Long-Term 2026 - 2041		Long-Term 2026 - 2051	
		Growth	Total at 2035	Growth	Total at 2041	Growth	Total at 2051
Residential							
Total Occupied Dwellings	11,568	3,367	14,936	4,962	16,530	7,282	18,850
Population							
Census	27,700	3,990	31,690	5,870	33,570	9,648	37,348
<i>Population In New Dwellings</i>		<i>7,539</i>		<i>11,064</i>		<i>16,237</i>	
Non-Residential							
Total Employment	5,465	1,430	6,894	2,247	7,712	3,873	9,337
Non-Residential Building Space (sq.m.)		51,148		94,830		203,094	

4. Historical Capital Service Levels

The DCA and O. Reg. 82/98 require that the development charges be set at a level no higher than the average service level provided in the Town over the 15-year period immediately preceding the preparation of the background study, on a service-by-service basis.

For General Services (Library, Indoor Recreation, Parks, Fire) and Services Related to a Highway, the legislative requirement is met by documenting historical service levels for the preceding 15 years; in this case, for the period 2011 to 2025. Typically, service levels are measured as a ratio of inputs per capita or per capita and employee.

O. Reg. 82/98 requires that when determining historical service levels both quantity and quality of service be taken into consideration. In most cases, the service levels are initially established in quantitative terms. For example, service levels for buildings are presented in terms of square feet per capita. The qualitative aspect is introduced by the consideration of the monetary value of the facility or service. In the case of buildings, for example, the cost would be shown in terms of dollars per square foot to replace or construct a facility of the same quality. This approach helps to ensure that the development-related capital facilities that are to be charged to new development reflect not only the quantity (number and size) but also the quality (value or replacement cost) of service provided historically by the Town. Both the quantitative and qualitative aspects of service levels used in the present analysis are based on information provided by Town staff based on historical records and their experience with costs to acquire or construct similar facilities, equipment and infrastructure.

Table 2 summarizes service levels for all services included in the development charges calculations. Appendix B and D provide detailed historical inventory data upon which the calculation of service levels is based.

TABLE 2

TOWN OF WASAGA BEACH
 SUMMARY OF AVERAGE HISTORICAL SERVICE LEVELS 2011 - 2025

Service	2011 - 2025 Service Level Indicator
<p>1.0 LIBRARY SERVICE</p> <ul style="list-style-type: none"> Buildings Materials Furniture & Equipment Vehicles 	<p>\$291.75 per capita</p> <ul style="list-style-type: none"> \$206.22 per capita \$64.48 per capita \$17.89 per capita \$3.17 per capita
<p>2.0 INDOOR RECREATION</p> <ul style="list-style-type: none"> Buildings Furniture & Equipment 	<p>\$3,621.10 per capita</p> <ul style="list-style-type: none"> \$3,574.30 per capita \$46.80 per capita
<p>3.0 PARKS</p> <ul style="list-style-type: none"> Parkland Development Park Amenities Park Vehicles & Equipment 	<p>\$1,143.82 per capita</p> <ul style="list-style-type: none"> \$375.19 per capita \$684.60 per capita \$84.03 per capita
<p>4.0 EMERGENCY AND FIRE SERVICES</p> <ul style="list-style-type: none"> Buildings Fire Fighter Equipment Furniture & Equipment Vehicles 	<p>\$955.40 per capita & empl</p> <ul style="list-style-type: none"> \$510.44 per capita & empl \$13.00 per capita & empl \$69.68 per capita & empl \$362.27 per capita & empl
<p>1.0 ROADS AND RELATED</p> <ul style="list-style-type: none"> Public Works And Fleet Roads Infrastructure 	<p>\$8,492.00 per capita & empl</p> <ul style="list-style-type: none"> \$959.54 per capita & empl \$7,532.46 per capita & empl

5. Development-Related Capital Forecast

The DCA requires the Council of a municipality to express its intent to provide future capital facilities at the level incorporated in the development charges calculation. As noted above in Section II, O. Reg. 82/98, s. 3 states that:

For the purposes of paragraph 3 of subsection 5 (1) of the Act, the council of a municipality has indicated that it intends to ensure that an increase in the need for service will be met if the increase in service forms part of an official plan, capital forecast or similar expression of the intention of the council and the plan, forecast or similar expression of the intention of the council has been approved by the council.

A. A Development-Related Capital Forecast is Provided for Council's Approval

Based on the development forecasts summarized in Section III and detailed in Appendix A, Town staff, in collaboration with the consultant, have developed a development-related capital plan which sets out projects that are required to service anticipated development. For all general services, the capital plan covers the ten-year period from 2026 to 2035. For the engineered services of Water, Wastewater, and Stormwater, the capital plan covers a longer-range period from 2026 to 2041. Development-related capital needs for Roads and Related and Land Acquisition services cover a longer-term period from 2026 to 2051.

It is recommended that Council adopt the development-related capital program developed for the purposes of the development charges calculation. It is assumed that future capital budgets and forecasts will continue to bring forward the capital projects presented here as they will be needed to service the anticipated development in the Town. It is however acknowledged that

changes to the forecast presented here may occur through the Town's normal capital budget process.

B. Development-Related Capital Forecast for General Services

A summary of the ten-year development-related capital program for General Services is presented in Table 3. The table shows that the gross cost of the Town's capital program is estimated to be \$59.7 million. Grants or subsidies in the amount of \$742,900 have been identified within the Parks and Transit services, related to existing Parks funds and funding through the Investing in Canada Infrastructure Program (ICIP) for Transit projects. As such, the net cost of the development-related capital program is \$59.0 million.

Of the \$59.0 million net capital cost, approximately \$17.4 million (29%) is related to capital works for the Indoor Recreation service. This includes \$11.2 million for outstanding debt payments related to the new Twin Pad Arena and Library (TPAL) facility constructed in 2024.

The cost of the Parks capital program totals \$15.6 million (26%) and covers a range of new park amenity projects. Library Services costs, related to the recovery of debt on a new branch facility within the TPAL, total \$14.8 million (25%). The Emergency and Fire Service capital program totals \$9.2 million (16%) and provides for a new fire hall and related equipment.

Of the remaining general services: Transit Services capital costs amount to \$707,100 (1%); Development-Related Studies capital costs amount to \$700,00 (1%); and Land Acquisition (10-Year) capital costs amount to \$650,000 (1%) of the total net costs.

The capital program 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

development charges (see the following Section VI for the method and determination of net capital costs attributable to development). Portions of this capital program may relate to replacement of existing capital facilities, shares of projects that benefit existing development, or development anticipated to occur beyond the 2026-2035 planning period.

After these reductions, the remaining development-related capital costs are brought forward to the development charge calculation. Details on the capital plans for each individual general service are available in Appendices B and C.

C. Development-Related Capital Forecast for Engineering Services

Table 4 presents a summary of the development-related capital forecast for the Town's engineering infrastructure over the period 2026 to 2041 and 2026 to 2051. The table shows that the gross cost of the Town's engineered service capital forecast is estimated to be \$348.9 million. Grants, subsidies, and other contributions account for \$30.4 million related to developer shares of projects, as well as secured grant funding for various road infrastructure projects, leaving \$318.5 million in net Town costs.

Further details on the development charges calculations for the engineering services are available in Appendix D.

TABLE 3

**TOWN OF WASAGA BEACH
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR GENERAL SERVICES 2026 - 2035
(in \$000)**

Service	Gross Cost	Grants/ Subsidies	Municipal Cost
1.0 LIBRARY SERVICE	\$14,791.5	\$0.0	\$14,791.5
2.0 INDOOR RECREATION	\$17,397.3	\$0.0	\$17,397.3
3.0 PARKS	\$16,196.2	\$600.0	\$15,596.2
4.0 EMERGENCY AND FIRE SERVICES	\$9,164.2	\$0.0	\$9,164.2
5.0 DEVELOPMENT-RELATED STUDIES	\$700.0	\$0.0	\$700.0
6.0 LAND ACQUISITION (10-YEAR PLANNING HORIZON)	\$650.0	\$0.0	\$650.0
7.0 TRANSIT SERVICES	\$850.0	\$142.9	\$707.1
TOTAL - GENERAL SERVICES	\$59,749.2	\$742.9	\$59,006.2

TABLE 4

TOWN OF WASAGA BEACH
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR ENGINEERED SERVICES 2026 - 2041 and 2026 - 2051
(in \$000)

Service	Gross Cost	Grants / Subsidies	Net Municipal Cost
1.0 ROADS AND RELATED	\$272,364.6	\$29,739.1	\$242,625.5
2.0 WATER SERVICES	\$39,159.8	\$675.4	\$38,484.4
3.0 WASTEWATER SERVICES	\$24,761.5	\$0.0	\$24,761.5
4.0 STORM DRAINAGE SERVICES	\$9,136.6	\$0.0	\$9,136.6
5.0 LAND ACQUISITION (TO 2051)	\$3,465.0	\$0.0	\$3,465.0
TOTAL - ENGINEERED SERVICES CAPITAL PROGRAM	\$348,887.5	\$30,414.4	\$318,473.1

6. Proposed Development Charges are Calculated in Accordance with the DCA

This section summarizes the calculation of development charges for each service and the resulting total development charge by type of development. For all services, the calculation of the “unadjusted” per capita (residential) and per square metre (non-residential) charges is reviewed. Adjustments to these amounts resulting from a cashflow analysis that accounts for interest earnings and borrowing costs are also discussed.

For residential development, an adjusted total per capita amount is applied to different housing types on the basis of average occupancy factors. For non-residential development the proposed development charge rates are based on gross floor area (GFA) of building space.

It is noted that the calculation of the development charges does not include any provision for exemptions required under the DCA, for example, the exemption for enlargements of up to fifty per cent on existing industrial buildings or for affordable housing. Such legislated exemptions, or other exemptions which Council may choose to provide, will result in a loss of development charge revenue for the affected types of development. Any such revenue loss may not be offset, however, by increasing other portions of the calculated charge.

A. Development Charge Calculation

A summary of the “unadjusted” residential and non-residential development charges for the general services is presented in Table 5. Further details of the calculation for each individual general service are available in Appendices B and C. Appendix D contains further details of the calculations for the engineered services.

i. Unadjusted Residential and Non-Residential Development Charge Rates

The capital forecast for the general services incorporates those projects identified to be related to development anticipated in the next ten years. However, not all of the \$59.0 million in capital costs are to be recovered from new development by way of development charges.

Table 5 shows that \$535,500 of the capital forecast relates to replacement of existing capital facilities or for shares of projects that provide benefit existing development. Another share of the forecast, \$35.0 million, is either attributable to development beyond 2035 (and can therefore only be recovered under future development charge studies) or represents a service level increase in the Town. In addition, \$2.5 million is available to fund projects in the capital forecast from existing development charge reserve funds.

The remaining \$21.0 million is deemed to be eligible for recovery through DCs in the 2026 to 2035 period. This amount is then allocated to new residential development (\$20.0 million) and non-residential development (\$1.0 million).

The total net development related capital costs eligible for recovery for the general services results in unadjusted development charges for each service expressed as a per capita charge for residential development and a charge per square foot of new gross floor area (GFA) for non-residential development. These unadjusted development charges are displayed at the right of Table 5.

Table 6 presents the “unadjusted” residential and non-residential development charges for the engineering infrastructure. It shows that of the total \$318.5 million net cost of the capital program, \$47.7 million is considered to replace existing infrastructure or to benefit the existing community. An additional \$85.4 million has been removed as a post-period

TABLE 5

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	7,539
10 Year Growth in Square Feet	51,148

Service	Development-Related Capital Program (2026 - 2035)								
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-2035 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)	Residential Share		Non-Residential Share	
						%	(\$000)	%	(\$000)
1.0 LIBRARY SERVICE	\$14,791.5	\$0.0	\$0.0	\$13,627.4	\$1,164.1	100%	\$1,164.1	0%	\$0.0
Unadjusted Development Charge Per Capita							\$154.41		
Unadjusted Development Charge Per Sq.M									\$0.00
2.0 INDOOR RECREATION	\$17,397.3	\$0.0	\$0.0	\$8,580.2	\$8,817.0	100%	\$8,817.0	0%	\$0.0
Unadjusted Development Charge Per Capita							\$1,169.48		
Unadjusted Development Charge Per Sq.M									\$0.00
3.0 PARKS	\$15,596.2	\$0.0	\$1,329.7	\$9,702.7	\$4,563.9	100%	\$4,563.9	0%	\$0.0
Unadjusted Development Charge Per Capita							\$605.34		
Unadjusted Development Charge Per Sq.M									\$0.00
4.0 EMERGENCY AND FIRE SERVICES	\$9,164.2	\$14.2	\$918.1	\$3,053.9	\$5,178.0	84%	\$4,352.6	16%	\$825.4
Unadjusted Development Charge Per Capita							\$577.33		
Unadjusted Development Charge Per Sq.M									\$16.14
5.0 DEVELOPMENT-RELATED STUDIES	\$700.0	\$150.0	\$86.3	\$0.0	\$463.7	84%	\$389.8	16%	\$73.9
Unadjusted Development Charge Per Capita							\$51.70		
Unadjusted Development Charge Per Sq.M									\$1.45
6.0 LAND ACQUISITION (10-YEAR PLANNING HORIZON)	\$650.0	\$0.0	\$0.0	\$0.0	\$650.0	84%	\$546.4	16%	\$103.6
Unadjusted Development Charge Per Capita							\$72.47		
Unadjusted Development Charge Per Sq.M									\$2.03
7.0 TRANSIT SERVICES	\$707.1	\$371.3	\$198.2	\$0.0	\$137.5	84%	\$115.6	16%	\$21.9
Unadjusted Development Charge Per Capita							\$15.34		
Unadjusted Development Charge Per Sq.M									\$0.43
TOTAL 10 YEAR SERVICES	\$59,006.2	\$535.5	\$2,532.2	\$34,964.2	\$20,974.3		\$19,949.4		\$1,024.9
Unadjusted Development Charge Per Capita							\$2,646.07		
Unadjusted Development Charge Per Sq.M									\$20.05



TABLE 6

TOWN OF WASAGA BEACH
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
CAPITAL PROGRAM FOR ENGINEERED SERVICES
 2026 - 2051

Ultimate Year Growth in Population in New Units (2041)	11,064
Ultimate Year Growth in Square Meters (2041)	94,830
Ultimate Year Growth in Population in New Units (2051)	16,237
Ultimate Year Growth in Square Meters (2051)	203,094

Service	Development-Related Capital Program (2026 - 2051)					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)						
1.0 ROADS AND RELATED	\$242,625.5	\$43,097.0	\$2,444.7	\$85,355.0	\$111,728.9	81%	\$90,212.7	19%	\$21,516.1		
Development Charge Per Capita							\$5,556.10				
Development Charge Per Sq.M										\$105.94	
2.0 WATER SERVICES	\$38,484.4	\$0.0	\$6,846.8	\$0.0	\$31,637.6	83%	\$26,296.6	17%	\$5,341.1		
Development Charge Per Capita							\$2,376.81				
Development Charge Per Sq.M										\$56.32	
3.0 WASTEWATER SERVICES	\$24,761.5	\$0.0	\$1,299.4	\$0.0	\$23,462.1	83%	\$19,501.2	17%	\$3,960.9		
Development Charge Per Capita							\$1,762.61				
Development Charge Per Sq.M										\$41.77	
4.0 STORM DRAINAGE SERVICES	\$9,136.6	\$4,568.3	\$0.0	\$0.0	\$4,568.3	83%	\$3,797.1	17%	\$771.2		
Development Charge Per Capita							\$343.20				
Development Charge Per Sq.M										\$8.13	
5.0 LAND ACQUISITION (TO 2051)	\$3,465.0	\$0.0	\$0.0	\$0.0	\$3,465.0	81%	\$2,808.8	19%	\$656.2		
Development Charge Per Capita							\$172.99				
Development Charge Per Sq.M										\$3.23	
TOTAL ENGINEERED SERVICES	\$318,473.1	\$47,665.3	\$10,590.9	\$85,355.0	\$174,861.8	#####	#####	#####	#####		
Unadjusted Development Charge Per Capita						#####					
Unadjusted Development Charge Per Sq.M										\$215.39	



Proposed Development Charges are Calculated in
 Accordance with the DCA | 32

benefit share. Existing reserve fund balances totalling \$10.6 million are also available to fund the program and have been removed from the development charges calculation.

After these deductions, the remaining \$174.9 million is carried forward to the development charge calculation. This amount is then allocated to new residential development (\$139.8 million) and non-residential development (\$31.6 million).

The allocation of engineering service costs yields unadjusted charges for each service expressed as a per capita charge for residential development and a charge per square metre for new non-residential development. These unadjusted development charges are displayed at the right of Table 6.

ii. Adjusted Residential and Non-Residential Development Charge Rates

Final adjustments to the “unadjusted” development charge rates are made through a cashflow analysis. This analysis, details of which are included in Appendices B, C, and D, considers the borrowing cost and interest earnings associated with the timing of expenditures and development charge receipts for each service category.

Table 7 summarizes the results of the adjustment for the residential component of the development charge rate. As shown, the adjusted per capita rate is higher by \$2,986 (23%), increasing from \$12,858 per capita to \$15,844 per capita after the cashflow analysis.

Table 7 also provides the calculated rates by residential unit type, with the total charge per unit ranging from a high of \$39,769 per unit for single and semi-detached units to a low of \$8,835 for seasonal park model trailers.

The calculated unadjusted and adjusted non-residential development charge rates are presented in Table 8. The calculated adjusted rate for new non-residential development is \$277.05 per square metre, which represents

TABLE 7

TOWN OF WASAGA BEACH
RESIDENTIAL DEVELOPMENT CHARGES

Service	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Charge By Unit Type (1)				
			Single & Semi-Detached	Rows & Other Multiples	Apartments	Leisure Lifestyle Park	Seasonal Park Model Trailers
Library Service	\$154	\$394	\$990	\$809	\$493	\$493	\$247
Indoor Recreation	\$1,169	\$2,796	\$7,017	\$5,731	\$3,494	\$1,747	\$874
Parks	\$605	\$618	\$1,550	\$1,266	\$772	\$386	\$193
Emergency And Fire Services	\$577	\$621	\$1,558	\$1,273	\$776	\$776	\$388
Development-Related Studies	\$52	\$52	\$131	\$107	\$65	\$65	\$33
Transit Services	\$15	\$15	\$38	\$31	\$19	\$19	\$10
Land Acquisition (10-Year Planning Horizon)	\$72	\$76	\$191	\$156	\$95	\$95	\$48
Subtotal General Services Charge	\$2,646	\$4,572	\$11,475	\$9,373	\$5,714	\$3,581	\$1,791
Land Acquisition (To 2051)	\$173	\$198	\$497	\$406	\$247	\$247	\$124
Roads And Related	\$5,556	\$6,238	\$15,657	\$12,788	\$7,797	\$7,797	\$3,899
Water Services	\$2,377	\$2,635	\$6,613	\$5,401	\$3,293	\$3,293	\$1,647
Wastewater Services	\$1,763	\$1,840	\$4,619	\$3,772	\$2,300	\$2,300	\$1,150
Storm Drainage Services	\$343	\$362	\$908	\$741	\$452	\$452	\$226
Subtotal Engineered Services Charge	\$10,212	\$11,272	\$28,294	\$23,108	\$14,089	\$14,089	\$7,045
TOTAL CHARGE	\$12,858	\$15,844	\$39,769	\$32,481	\$19,803	\$17,670	\$8,835
(1) Based on Persons Per Unit Of:			2.51	2.05	1.25		

TOWN OF WASAGA BEACH
AREA-SPECIFIC DEVELOPMENT CHARGES
BEACH AREA WASTEWATER WORKS

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	Seasonal Park Model Trailers
Beach Area Wastewater Works	\$2,240	\$2,240	\$5,623	\$4,592	\$2,800	\$2,800	\$1,400
(1) Based on Persons Per Unit Of:			2.51	2.05	1.25		



TABLE 8

TOWN OF WASAGA BEACH
NON-RESIDENTIAL DEVELOPMENT CHARGES

Service	Non-Residential		Non-Residential Charge (\$/sq.m)
	Unadjusted Charge (\$/sq.m)	Adjusted Charge (\$/sq.m)	
Library Service	\$0.00	\$0.00	\$0.00
Indoor Recreation	\$0.00	\$0.00	\$0.00
Parks	\$0.00	\$0.00	\$0.00
Emergency And Fire Services	\$16.14	\$17.44	\$17.44
Development-Related Studies	\$1.45	\$1.47	\$1.47
Transit Services	\$0.43	\$0.42	\$0.42
Land Acquisition (10-Year Planning Horizon)	\$2.03	\$2.15	\$2.15
Subtotal General Services Charge	\$20.04	\$21.48	\$21.48
Land Acquisition (To 2051)	\$3.23	\$3.93	\$3.93
Roads And Related	\$105.94	\$134.04	\$134.04
Water Services	\$56.32	\$64.15	\$64.15
Wastewater Services	\$41.77	\$44.66	\$44.66
Storm Drainage Services	\$8.13	\$8.78	\$8.78
Subtotal Engineered Services Charge	\$215.40	\$255.56	\$255.56
TOTAL CHARGE	\$235.43	\$277.05	\$277.05

TOWN OF WASAGA BEACH
AREA-SPECIFIC DEVELOPMENT CHARGES
BEACH AREA WASTEWATER WORKS

Service	Non-Residential Charge (\$/sq.m)
Beach Area Wastewater Works	\$37.29



an increase of \$41.61 per square metre (or 18%) from the unadjusted rate of \$235.43 per square metre.

The Beach Area per capita Area-Specific Development Charge (ASDC) is \$2,240, which results in a single or semi-detached unit rate of \$5,623, and a calculated non-residential rate is \$37.29 per square metre. No cashflow analysis of the Beach Area charges has been undertaken.

B. Comparison of 2026 Newly Calculated Development Charges with Charges Currently in Force

Table 9 presents a comparison of the newly calculated residential and non-residential development charges with currently imposed development charge rates (as of January 1, 2026). It demonstrates that the newly calculated residential development charge rate for singles and semi-detached units is decreasing by 6%, or \$2,388. Reductions for rowhouses and other multiple unit types, as well as apartments, are 7% (\$2,564 per unit) and 18% (\$4,211 per unit) respectively.

As seen in Table 10, the newly calculated development charge rates for non-residential development are higher by 53%, or \$95.82 per square metre.

TABLE 9

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

Service	Current	Calculated	Difference in Charge	
	Residential Charge / SDU	Residential Charge / SDU		
Library Service	\$643	\$990	\$347	54%
Indoor Recreation	\$6,571	\$7,017	\$446	7%
Parks	\$1,868	\$1,550	(\$318)	-17%
Emergency And Fire Services	\$1,692	\$1,558	(\$134)	-8%
Development-Related Studies	\$229	\$131	(\$98)	-43%
Transit Services	\$358	\$38	(\$320)	-89%
Land Acquisition (10-Year Planning Horizon)	\$0	\$191	\$191	N/A
Subtotal General Services Charge	\$11,361	\$11,475	\$114	1%
Land Acquisition (To 2051)	\$0	\$497	\$497	N/A
Roads And Related	\$16,109	\$15,657	(\$452)	-3%
Water Services	\$7,735	\$6,613	(\$1,122)	-15%
Wastewater Services	\$2,434	\$4,619	\$2,185	90%
Storm Drainage Services	\$4,518	\$908	(\$3,610)	-80%
Subtotal Engineered Services Charge	\$30,796	\$28,294	(\$2,502)	-8%
TOTAL CHARGE	\$42,157	\$39,769	(\$2,388)	-6%

TOWN OF WASAGA BEACH
 COMPARISON OF CURRENT AND CALCULATED
 BEACH AREA WASTEWATER WORKS

Service	Current	Calculated	Difference in Charge	
	Residential Charge	Residential Charge		
Single & Semi Detached	\$8,904	\$5,623	(\$3,281)	-37%
Rows & Other Multiples	\$7,401	\$4,592	(\$2,809)	-38%
Apartments	\$5,073	\$2,800	(\$2,273)	-45%



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
Indoor Recreation	\$0.00	\$0.00	\$0.00	N/A
Parks	\$0.00	\$0.00	\$0.00	N/A
Emergency And Fire Services	\$7.19	\$17.44	\$10.25	143%
Development-Related Studies	\$1.07	\$1.47	\$0.40	37%
Transit Services	\$1.60	\$0.42	(\$1.18)	-73%
Land Acquisition (10-Year Planning Horizon)	\$0.00	\$2.15	\$2.15	N/A
Subtotal General Services Charge	\$9.86	\$21.48	\$11.62	118%
Land Acquisition (To 2051)	\$0.00	\$3.93	\$3.93	N/A
Roads And Related	\$91.87	\$134.04	\$42.17	46%
Water Services	\$41.85	\$64.15	\$22.30	53%
Wastewater Services	\$13.15	\$44.66	\$31.51	240%
Storm Drainage Services	\$24.50	\$8.78	(\$15.72)	-64%
Subtotal Engineered Services Charge	\$171.37	\$255.56	\$84.19	49%
TOTAL CHARGE	\$181.23	\$277.05	\$95.82	53%

TOWN OF WASAGA BEACH
 COMPARISON OF CURRENT AND CALCULATED
 BEACH AREA WASTEWATER WORKS

Service	Current	Calculated	Difference in Charge	
	Non-Residential Charge / SQ.M	Non-Residential Charge / SQ.M		
Beach Area Wastewater Works	\$76.07	\$37.29	(\$38.78)	-51%



7. Cost of Growth Analysis

This section provides an examination of the long-term capital and operating costs as well as the asset management-related annual provisions for the capital facilities and infrastructure to be included in the DC by-law. This examination is required as one of the provisions of the DCA. Additional details on the cost of growth analysis, including asset management analysis is included in Appendix G.

A. Asset Management Plan

Tables 11, 12 and 13 provide the calculated annual asset management contribution for both the gross capital expenditures and the shares related to the DC recoverable portions for the 2026-2035, 2026-2041, and 2026-2051 time periods. The years 2036, 2042 and 2052 have been included to calculate the annual contribution for these periods as the expenditures in 2035, 2041 and 2051 will not trigger asset management contributions until 2036, 2041 and 2052, respectively. As shown in Table 11, by 2036 the Town should fund an additional \$368,708 per annum in order to fund the full life cycle costs of the new assets related to the general services supported under the development charges by-law.

Tables 12 and 13 provides a separate analysis of the annual provisions required for the Engineered Services capital program as the program extends beyond a 10-year period. As shown in Table 12, the annual provision in 2042 amounts to \$1.0 million. The annual provision in 2052 rises to \$2.6 million (see Table 13).

TABLE 11

TOWN OF WASAGA BEACH
ANNUAL ASSET MANAGEMENT PROVISION BY 2036

Service	2026 - 2035 Capital Program		Calculated AMP Annual Provision by 2036	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
LIBRARY SERVICE	\$1,164,100	\$0	\$0	\$131,523
INDOOR RECREATION	\$8,817,034	\$8,580,218	\$124,747	\$11,422
PARKS	\$4,563,853	\$11,632,357	\$115,216	\$389,492
EMERGENCY AND FIRE SERVICES	\$5,178,047	\$3,986,148	\$125,275	\$202,821
DEVELOPMENT-RELATED STUDIES	\$463,723	\$236,277	\$0	\$0
LAND ACQUISITION (10-YEAR PLANNING HORIZON)	\$650,000	\$0	\$0	\$0
TRANSIT SERVICES	\$137,548	\$712,452	\$3,471	\$12,930
TOTAL	\$20,974,305	\$25,147,451	\$368,708	\$748,188

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

TABLE 12

TOWN OF WASAGA BEACH
ANNUAL ASSET MANAGEMENT PROVISION BY 2042

Service	2026 - 2041 Capital Program		Calculated AMP Annual Provision by 2042	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
WATER SERVICES	\$31,637,610	\$7,522,224	\$670,342	\$130,448
WASTEWATER SERVICES	\$23,462,054	\$1,299,425	\$291,263	\$13,171
STORM DRAINAGE SERVICES	\$4,568,300	\$4,568,300	\$57,091	\$57,091
BEACH AREA WASTEWATER WORKS	\$4,314,407	\$0	\$52,821	\$0
TOTAL	\$59,667,964	\$13,389,949	\$1,018,696	\$200,710

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

TABLE 13

TOWN OF WASAGA BEACH
ANNUAL ASSET MANAGEMENT PROVISION BY 2052

Service	2026 - 2051 Capital Program		Calculated AMP Annual Provision by 2052	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
ROADS AND RELATED	\$111,728,865	\$160,635,727	\$2,649,446	\$4,133,589
LAND ACQUISITION (TO 2051)	\$3,465,000	\$0	\$0	\$0
TOTAL	\$115,193,865	\$160,635,727	\$2,649,446	\$4,133,589

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

B. Long-Term Capital and Operating Costs

Appendix G summarizes the estimated increase in net operating costs that the Town will experience for additions associated with the planned capital forecast. These estimates are based on information provided in the Town's most recent Financial Information Return and supplemented by Town staff.

By 2035, the Town's net operating costs are estimated to increase by \$2.9 million. The most significant portion of this increase relates to operating costs arising from the new Emergency and Fire services facility. By 2051, the Town's net operating costs are estimated to increase by \$3.2 million, mainly related to new public works space and roads infrastructure.

Appendix G also summarizes the components of the development-related capital program that will require funding from non-development charge sources. Of the \$377.5 million net capital program to 2051, about \$48.2 million will need to be financed from non-development charge sources. This includes shares of projects related to capital replacement and non-growth shares of projects that provide benefit to the existing community.

Council is made aware of these factors so that they understand the financial implications of the quantum and timing of the projects included in the development-related capital forecast in this study.

C. The Program is Deemed to be Financially Sustainable

In summary, the asset management plan and long-term capital and operating analysis contained in Appendix G demonstrates that the Town can afford to invest and operate the identified general and engineered services infrastructure over the ten-year and long-term planning periods. Importantly, the Town's annual budget review allows staff to continue to monitor and implement mitigating measures should the program become less sustainable.

8. Development Charges Policy and Administration

This section addresses the requirement under the DCA for Council to consider area rating for development charges as well as development charge by-law policies and administration.

A. Consideration of Area Rating

In accordance with the DCA, Council must give consideration to the use of area rating, also known as area-specific development charges, as part of the DC Background Study. As part of the Town's 2026 DC update, area-specific development charges are calculated for the Beach Area to properly reflect the infrastructure requirements to service development in this area.

B. Development Charges Administration

A draft copy of the development charges by-law will be made available on the Town's website at least two weeks before the scheduled public meeting for review. The by-law itself will contain a series of polices as it relates to the Town's policies and practices regarding development charge administration. In this regard, the following recommendations are made:

- It is recommended that the Town develop reporting policies consistent with the new requirements of the DCA;
- It is recommended that the by-law permit the payment of a development charge in cash or through services-in-lieu agreements. The Town is not obligated to enter into services-in-lieu agreements;

- The proposed draft by-law sets out the rules to determine development charges applicable in any particular case. Rules for exemptions are also to be outlined in the proposed draft by-law; and
- 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.

C. A Local Service Policy Is Provided

The Town is now required to adopt a local service policy for each service included in the DC by-laws that has any component delivered as a local service. The local service policy must identify the works or classes of works that are considered local services. A local service policy will be released in draft form at least two weeks prior to the public meeting being held under the DCA on March 26, 2026.

Appendix A

Development Forecast

Development Forecast

This appendix summarizes the development forecast used to prepare the 2026 Development Charges (DC) Background Study for the Town of Wasaga Beach. It outlines the forecasting methodology and key assumptions and presents the results of the residential and non-residential development forecasts.

The results of the analysis are set out in the following tables:

Historical Development

Table 1	Population, Households and Employment
Table 2	New Housing Units by Unit Type
Table 3	Households by Period of Construction, Showing Household Size
Table 4	Place of Work Employment

Forecast Development

Table 5	Population, Households and Employment
Table 6	Occupied Housing Units by Unit Type
Table 7	Housing Growth by Unit Type
Table 8	Population in New Units by Unit Type
Table 9	Place of Work Employment
Table 10	Non-Residential Space

A. Forecast Approach and Key Assumptions

The *Development Charges Act* requires the Town to estimate “the anticipated amount, type and location of development” for which development charges may be imposed. Accordingly, the development forecast must cover both residential and non-residential development and be specific enough with regards to quantum, type, location and timing of

development to allow the Town to prepare a reasonable development-related capital program.

For the purposes of this study, a ten-year development forecast, from 2026 to 2035, has been used for all development charge-eligible general services within the Town. For the engineering services of water, wastewater, and stormwater, a long-term forecast from 2026 to 2041 has been used. While a longer-term forecast from 2026 to 2051 has been used for the engineering service of roads and related works. The forecast periods are consistent with the Town's capital forecasts and master plans completed for each service.

The development forecasts in this study are based on anticipated development within the Town's approved development areas. The forecasts are premised on the Town achieving a total population of 38,090 and employment of 8,510 by 2051, consistent with the growth forecasts established for Wasaga Beach through County of Simcoe Official Plan Amendment No. 7 (COPA 7), adopted in 2022, and the Town's Official Plan, adopted in November 2025.

The forecasts in the County and Town Official Plans have been updated to account for growth that has occurred since the adoption of COPA 7. It is recommended that the Town closely monitor its development trajectory and remaining growth potential over the term of the development charges by-law. Should development proceed at a significantly faster rate than currently anticipated, the Town should consider updating its master plans and, if warranted, amending the development charges by-law to reflect higher growth forecasts and the associated infrastructure needs.

B. Key Assumptions, Definitions, and Historical Trends

Historical growth and development figures presented in the tables draw on a range of data including Statistics Canada Census data, Canada Mortgage

Housing Corporation (CMHC) housing market information, and the Town’s 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 an estimate of Census net undercoverage, which is included in the “total” population figures used in County and Town Official Plans. For development charge purposes, a fifteen-year historical period of 2011 to 2025 is used for calculating historical service levels. Since 2021 is the most recent Census year, population figures from 2022 to 2025 are estimated.

The Town has experienced sustained population and household growth over the last fifteen years. As shown in Table 1, the Town’s population increased by 10,696 between 2011 and 2025, or 63%. The number of households in the Town increased by a similar rate—4,286, or 59%—over the same period.

It is noted that household and housing figures exclude units occupied by seasonal and other non-permanent residents. These unit types are not differentiated for the purposes of this study, as net growth in seasonal units is assumed to be nil (with growth in new seasonal units offset by conversions of seasonal units to permanently occupied units).

Historical employment figures presented in Table 1 represent “place of work” employment data and are based on the Census. Place of work employment data record where people work rather than their place of residence. The data used for development charge calculations include workers with no fixed place of work but exclude work at home employment.

The Town’s employment has increased steadily over the last fifteen years, growing by 2,529 employees or 86%. As a result, the Town’s activity rate (the ratio of employment to permanent population) has increased over the period and is currently estimated at 19.7%.

Details on recent housing growth in the Town are provided in Table 2. This information is sourced from CMHC Housing Market Information to 2022 (when CMHC stopped collecting such data) and Statistics Canada Building Permits data from 2022 to present day. Overall, the dominant type of new housing in Wasaga Beach since 2011 has been single and semi-detached housing (around 65%), although annual completion figures vary from year to year. Over the same period, row housing and apartment units have represented approximately 30% and 5% of new housing, respectively.

Table 3 provides a summary of historical occupancy patterns in Wasaga Beach. The overall average occupancy level for single and semi-detached units in the Town is 2.34 persons per unit (PPU). Occupancy levels observed in more recently constructed units (2011 to 2020) are higher than the Town-wide average and are therefore used in the development charge calculations, as they more accurately reflect anticipated occupancy in new development. For single and semi-detached units constructed during this period, the average occupancy is 2.51 PPU. Corresponding average occupancy levels for row housing and apartment units are 2.05 PPU and 1.25 PPU respectively.

Table 4 summarizes the growth in historical employment by place of work in the Town since 2011. While overall employment has increased over the last fifteen years most growth has been concentrated in retail, institutional, and other “population-related” activities that support the Town’s resident population. Work at home employment has been removed from employment figures for the purposes of calculating development charges as these jobs are not assumed to generate additional floor space or demands on municipal services beyond what is already captured by the population forecasts.

C. Forecast Method and Results

This section describes the method used to establish the ten-year and longer-term development charges forecasts for the three planning periods: 2026 to 2035; 2026 to 2041; and 2026 to 2051.

Development charges are levied on residential development as a charge per new unit. Therefore, 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, however, the development-related net capital costs are spread over the total additional population that occupy new housing units. This *population in new units* represents the population from which development charges will be collected.

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* and *employment growth associated with new floor space* in the Town.

i. Residential Forecast

The residential development forecast is based on forecasts of population, households, and housing units by type in the Town. As shown in Table 5, the Town's population is forecast to grow from 27,700 in 2025 to 31,690 by 2035, 33,570 by 2041, and 37,348 by 2051. The ten-year population increase of 3,990 persons represents growth of 14% over the existing base. Over the longer-term, population growth of 5,870 persons to 2041 represents a 21% increase, while growth of 9,648 persons to 2051 represents a 35% increase.

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

Over the ten-year planning period from 2026 to 2035, the number of households is forecast to increase from 11,568 in 2025 to 14,936 in 2035. By 2041, this total is forecast to reach 16,530 households; by 2051, the forecast is for 18,850 households. The ten-year growth of 3,367 households represents growth of 29% over the 2025 base. Over the longer term, household growth of 4,962 units to 2041 represents a 43% increase, while growth of 7,282 households to 2051 represents a 63% increase.

A breakdown of anticipated housing in the Town by unit type is shown in Table 6 and Table 7. Although most new housing is anticipated to be in single and semi-detached unit form, an increasing share of new housing is anticipated to be row houses and apartments moving forward.

Population growth associated with the new units is estimated by applying the following occupancy assumptions to the housing unit forecast: 2.51 PPU for single and semi-detached units, 2.05 PPU for row housing, and 1.25 PPU for apartments. These assumptions are informed by the historical occupancy patterns summarized in Table 4.

Based on these assumptions, the total forecast population residing in new housing units over the 2026 to 2035 period is 7,539 persons. Over the longer-term horizons to 2041 and 2051, the forecast population in new housing units increases to 11,064 and 16,237 persons respectively (see Table 8).

ii. Non-Residential Forecast

Table 9 shows that total employment in the Town (excluding work from home) is forecast to grow by 642 jobs over the ten-year forecast period to 2035, rising from 5,465 jobs in 2025 to 6,107 jobs in 2035—an increase of 12%. Over the longer term, employment is forecast to grow by 1,164 jobs to 2041, representing a 21% increase, and by 2,452 jobs to 2051, representing a 45% increase over the 2025 base.

Table 9 shows the forecast of total employment in the Town by employment category to 2051. The majority of employment growth is anticipated to occur within the population-related category, mostly in retail and institutional employment. Employment in the rural sector is not expected to form a significant component of the Town's employment base in the future.

Non-residential development charges are calculated on a gross floor area (GFA) basis. In accordance with the DCA, a forecast of future non-residential building space has been prepared based on the employment forecast. Consistent with the residential forecast, the GFA forecast covers the ten-year period from 2026 to 2035 for general services, with longer-term forecasts to 2041 and 2051 prepared for engineered services. The non-residential floor space forecast is presented in Table 10.

Floor space per worker (FSW) assumptions have been applied to the employment forecast by category in order to estimate future non-residential building space requirements. The assumptions used in this study are 60 square metres per employee for Population-Related Employment and 110 square metres per employee for Employment Land Employment. Based on these assumptions, approximately 51,148 square metres of new non-residential building space is forecast between 2026 and 2035. This total increases to 94,830 square metres by 2041 and 203,094 square metres by 2051.

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

Mid-Year	Census Population	Annual Growth	Total Households	Annual Growth	Av. Household Size (PPU)	Place of Work Employment	Annual Growth	Activity Rate
2011	17,537	533	7,570	288	2.32	3,242	306	18.5%
2012	18,124	587	7,837	267	2.31	3,298	56	18.2%
2013	18,731	607	8,114	277	2.31	3,355	57	17.9%
2014	19,358	627	8,401	287	2.30	3,413	58	17.6%
2015	20,006	648	8,698	297	2.30	3,473	60	17.4%
2016	20,675	669	9,005	307	2.30	3,534	61	17.1%
2017	21,739	1,064	9,340	335	2.33	3,739	205	17.2%
2018	22,512	773	9,688	348	2.32	3,958	219	17.6%
2019	23,091	579	10,049	361	2.30	4,191	233	18.1%
2020	23,874	783	10,423	374	2.29	4,439	248	18.6%
2021	24,862	988	10,811	388	2.30	4,703	264	18.9%
2022	25,765	903	11,134	323	2.31	4,926	223	19.1%
2023	26,288	523	11,414	280	2.30	5,079	153	19.3%
2024	27,043	755	11,501	87	2.35	5,280	201	19.5%
2025	27,700	657	11,568	67	2.39	5,465	184	19.7%
Growth 2011-2025		10,696		4,286			2,529	

Source: Statistics Canada, Census of Canada, Hemson estimates

APPENDIX A - TABLE 2

TOWN OF WASAGA BEACH
HISTORICAL ANNUAL NEW HOUSING UNITS

Year	CMHC Annual Housing Completions				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
CMHC Completions								
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	129	62	0	191	68%	32%	0%	100%
2016	160	37	0	197	81%	19%	0%	100%
2017	225	57	5	287	78%	20%	2%	100%
2018	147	70	4	221	67%	32%	2%	100%
2019	171	19	0	190	90%	10%	0%	100%
2020	81	171	99	351	23%	49%	28%	100%
2021	205	115	0	320	64%	36%	0%	100%
2022	259	64	0	323	80%	20%	0%	100%
Building Permits								
2023	229	42	9	280	82%	15%	3%	100%
2024	55	10	22	87	63%	11%	25%	100%
2025 (Est.)	49	15	3	67	73%	23%	5%	100%
Growth 2011-2025	2,249	1,055	178	3,482	65%	30%	5%	100%
Average 10 yrs	158	60	14	232	68%	26%	6%	100%
Average 5 yrs	159	49	7	215	74%	23%	3%	100%

Source: Canada Mortgage and Housing Corporation (CMHC), Housing Market Information (2011-2022); Statistics Canada Building Permits (from 2022)

APPENDIX A - TABLE 3
TOWN OF WASAGA BEACH
HISTORICAL 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	1981-1990	1991-1995	1996-2000	2001-2005	2006-2010	2011-2016	2016-2021	Pre 2011	2011-2021	Total
<i>Singles & Semis</i>														
Household Population	400	1,135	1,380	1,875	1,995	2,065	2,690	2,775	3,000	1,615	2,610	17,315	4,225	21,540
Households	215	575	690	810	820	840	1,200	1,155	1,220	710	970	7,525	1,680	9,205
Household Size	1.86	1.97	2.00	2.31	2.43	2.46	2.24	2.40	2.46	2.27	2.69	2.30	2.51	2.34
<i>Rows</i>														
Household Population	0	0	0	0	115	60	45	130	350	690	355	700	1,045	1,745
Households	10	0	0	10	45	45	20	55	205	335	175	390	510	900
Household Size	0.00	0.00	0.00	0.00	2.56	1.33	2.25	2.36	1.71	2.06	2.03	1.79	2.05	1.94
<i>Apartments (excludes Duplex Units)</i>														
Household Population	25	60	60	60	115	60	40	45	110	40	85	575	125	700
Households	20	50	50	55	80	30	25	30	85	35	65	425	100	525
Household Size	1.25	1.20	1.20	1.09	1.44	2.00	1.60	1.50	1.29	1.14	1.31	1.35	1.25	1.33
<i>Total (excludes Duplex Units)</i>														
Household Population	425	1,195	1,440	1,935	2,225	2,185	2,775	2,950	3,460	2,345	3,050	18,590	5,395	23,985
Households	245	625	740	875	945	915	1,245	1,240	1,510	1,080	1,210	8,340	2,290	10,630
Household Size	1.73	1.91	1.95	2.21	2.35	2.39	2.23	2.38	2.29	2.17	2.52	2.23	2.36	2.26

Source: Statistics Canada, 2021 Census Special Run.

**APPENDIX A - TABLE 4
TOWN OF WASAGA BEACH
HISTORICAL 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	2,852		230		160		3,242	306	500	6	3,742	312
2012	2,908	56	230	0	160	0	3,298	56	535	35	3,833	91
2013	2,965	57	230	0	160	0	3,355	57	572	37	3,927	94
2014	3,023	58	230	0	160	0	3,413	58	612	40	4,025	98
2015	3,083	60	230	0	160	0	3,473	60	655	43	4,128	103
2016	3,144	61	230	0	160	0	3,534	61	700	45	4,234	106
2017	3,349	205	230	0	160	0	3,739	205	741	41	4,480	246
2018	3,568	219	230	0	160	0	3,958	219	784	43	4,742	262
2019	3,801	233	230	0	160	0	4,191	233	830	46	5,021	279
2020	4,049	248	230	0	160	0	4,439	248	879	49	5,318	297
2021	4,313	264	230	0	160	0	4,703	264	932	52	5,635	317
2022	4,536	223	230	0	160	0	4,926	223	976	44	5,902	267
2023	4,689	153	230	0	160	0	5,079	153	1,006	30	6,085	184
2024	4,890	201	230	0	160	0	5,280	201	1,046	40	6,326	240
2025	5,075	184	230	0	160	0	5,465	184	1,082	37	6,547	221
Growth 2011-2025		2,223		0		0		2,529		588		3,117

Note: Employment Values Include No Fixed Place of Work Employment
Source: Statistics Canada, Census of Canada

**APPENDIX A - TABLE 5
TOWN OF WASAGA BEACH
POPULATION, HOUSEHOLD & EMPLOYMENT FORECAST SUMMARY**

Mid-Year	Census Population	Annual Growth	Total Households	Annual Growth	Av. Household Size (PPU)	Place of Work Employment	Annual Growth	Activity Rate
2016	20,675		9,005		2.30	3,534		17.1%
2017	21,739	1,064	9,340	335	2.33	3,739	205	17.2%
2018	22,512	773	9,688	348	2.32	3,958	219	17.6%
2019	23,091	579	10,049	361	2.30	4,191	233	18.1%
2020	23,874	783	10,423	374	2.29	4,439	248	18.6%
2021	24,862	988	10,811	388	2.30	4,703	264	18.9%
2022	25,765	903	11,134	323	2.31	4,926	223	19.1%
2023	26,288	523	11,414	280	2.30	5,079	153	19.3%
2024	27,043	755	11,501	87	2.35	5,280	201	19.5%
2025	27,700	657	11,568	67	2.39	5,465	184	19.7%
2026	28,297	597	11,954	386	2.37	5,640	175	19.9%
2027	28,695	398	12,263	309	2.34	5,777	137	20.1%
2028	29,098	403	12,582	319	2.31	5,917	140	20.3%
2029	29,506	408	12,911	329	2.29	6,060	143	20.5%
2030	29,920	414	13,250	339	2.26	6,206	146	20.7%
2031	30,341	421	13,600	351	2.23	6,355	149	20.9%
2032	30,673	332	13,920	319	2.20	6,486	132	21.1%
2033	31,008	335	14,248	328	2.18	6,620	134	21.3%
2034	31,347	339	14,586	339	2.15	6,756	136	21.6%
2035	31,690	343	14,936	349	2.12	6,894	138	21.8%
2036	32,037	347	15,300	364	2.09	7,035	140	22.0%
2037	32,338	301	15,538	238	2.08	7,166	132	22.2%
2038	32,642	304	15,780	242	2.07	7,300	134	22.4%
2039	32,948	306	16,026	246	2.06	7,435	135	22.6%
2040	33,257	309	16,276	250	2.04	7,572	137	22.8%
2041	33,570	313	16,530	254	2.03	7,712	139	23.0%
2042	33,941	371	16,758	228	2.03	7,866	154	23.2%
2043	34,317	376	16,989	231	2.02	8,023	157	23.4%
2044	34,697	380	17,223	234	2.01	8,182	159	23.6%
2045	35,081	384	17,460	237	2.01	8,343	162	23.8%
2046	35,469	388	17,700	240	2.00	8,508	164	24.0%
2047	35,837	368	17,924	224	2.00	8,669	161	24.2%
2048	36,209	372	18,151	227	1.99	8,832	163	24.4%
2049	36,585	376	18,381	230	1.99	8,998	166	24.6%
2050	36,965	380	18,614	233	1.99	9,166	168	24.8%
2051	37,348	383	18,850	236	1.98	9,337	171	25.0%
Growth 2026-2035		3,990		3,367			1,430	
Growth 2026-2041		5,870		4,962			2,247	
Growth 2026-2051		9,648		7,282			3,873	

Source: Hemson Consulting



**APPENDIX A - TABLE 6
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
2026	10,040	1,076	837	11,953	84%	9%	7%	100%
2027	10,220	1,191	851	12,262	83%	10%	7%	100%
2028	10,403	1,312	866	12,581	83%	10%	7%	100%
2029	10,591	1,439	881	12,910	82%	11%	7%	100%
2030	10,782	1,571	896	13,249	81%	12%	7%	100%
2031	10,979	1,710	912	13,599	81%	13%	7%	100%
2032	11,145	1,849	925	13,919	80%	13%	7%	100%
2033	11,315	1,995	938	14,247	79%	14%	7%	100%
2034	11,488	2,146	952	14,585	79%	15%	7%	100%
2035	11,665	2,304	966	14,935	78%	15%	6%	100%
2036	11,850	2,470	980	15,299	77%	16%	6%	100%
2037	11,977	2,552	1,009	15,537	77%	16%	6%	100%
2038	12,106	2,636	1,038	15,779	77%	17%	7%	100%
2039	12,236	2,722	1,068	16,025	76%	17%	7%	100%
2040	12,368	2,810	1,099	16,275	76%	17%	7%	100%
2041	12,500	2,900	1,130	16,529	76%	18%	7%	100%
2042	12,637	2,966	1,155	16,757	75%	18%	7%	100%
2043	12,776	3,032	1,181	16,988	75%	18%	7%	100%
2044	12,916	3,100	1,207	17,222	75%	18%	7%	100%
2045	13,057	3,169	1,233	17,459	75%	18%	7%	100%
2046	13,200	3,240	1,260	17,699	75%	18%	7%	100%
2047	13,333	3,302	1,289	17,923	74%	18%	7%	100%
2048	13,468	3,365	1,318	18,150	74%	19%	7%	100%
2049	13,604	3,429	1,348	18,380	74%	19%	7%	100%
2050	13,741	3,494	1,379	18,613	74%	19%	7%	100%
2051	13,880	3,560	1,410	18,849	74%	19%	7%	100%
Growth 2026-2035	1,834	1,263	271	3,367	54%	38%	8%	100%
Growth 2026-2041	2,668	1,859	436	4,962	54%	37%	9%	100%
Growth 2026-2051	4,048	2,519	716	7,282	56%	35%	10%	100%

Source: Hemson Consulting



**APPENDIX A - TABLE 7
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
2026	209	35	142	386	54%	9%	37%	100%
2027	180	115	14	309	58%	37%	5%	100%
2028	183	121	15	319	58%	38%	5%	100%
2029	187	127	15	329	57%	38%	5%	100%
2030	192	132	15	339	56%	39%	5%	100%
2031	196	139	16	351	56%	40%	4%	100%
2032	167	140	13	319	52%	44%	4%	100%
2033	170	145	13	328	52%	44%	4%	100%
2034	173	152	14	339	51%	45%	4%	100%
2035	177	158	14	349	51%	45%	4%	100%
2036	185	166	14	364	51%	45%	4%	100%
2037	127	82	29	238	54%	34%	12%	100%
2038	129	84	29	242	53%	35%	12%	100%
2039	130	86	30	246	53%	35%	12%	100%
2040	131	88	31	250	53%	35%	12%	100%
2041	132	90	31	254	52%	35%	12%	100%
2042	137	66	25	228	60%	29%	11%	100%
2043	139	67	26	231	60%	29%	11%	100%
2044	140	68	26	234	60%	29%	11%	100%
2045	141	69	26	237	60%	29%	11%	100%
2046	143	71	27	240	59%	29%	11%	100%
2047	133	62	29	224	59%	28%	13%	100%
2048	135	63	29	227	59%	28%	13%	100%
2049	136	64	30	230	59%	28%	13%	100%
2050	137	65	31	233	59%	28%	13%	100%
2051	139	66	31	236	59%	28%	13%	100%
Growth 2026-2035	1,834	1,263	271	3,367	54%	38%	8%	100%
Growth 2026-2041	2,668	1,859	436	4,962	54%	37%	9%	100%
Growth 2026-2051	4,048	2,519	716	7,282	56%	35%	10%	100%

Source: Hemson Consulting



**APPENDIX A - TABLE 8
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	Singles/Semis	Rows	Apartments	Total
2026	2.51	2.05	1.25	524	71	178	773
2027	2.51	2.05	1.25	452	237	18	706
2028	2.51	2.05	1.25	461	248	18	727
2029	2.51	2.05	1.25	471	259	19	749
2030	2.51	2.05	1.25	482	271	19	772
2031	2.51	2.05	1.25	494	284	20	797
2032	2.51	2.05	1.25	419	286	16	721
2033	2.51	2.05	1.25	427	298	17	741
2034	2.51	2.05	1.25	436	311	17	764
2035	2.51	2.05	1.25	446	324	17	787
2036	2.51	2.05	1.25	464	339	18	821
2037	2.51	2.05	1.25	320	168	36	524
2038	2.51	2.05	1.25	324	172	37	532
2039	2.51	2.05	1.25	327	176	37	541
2040	2.51	2.05	1.25	330	180	38	549
2041	2.51	2.05	1.25	333	185	39	557
2042	2.51	2.05	1.25	346	134	31	511
2043	2.51	2.05	1.25	349	137	32	518
2044	2.51	2.05	1.25	352	139	32	524
2045	2.51	2.05	1.25	355	142	33	530
2046	2.51	2.05	1.25	358	144	34	537
2047	2.51	2.05	1.25	335	127	36	498
2048	2.51	2.05	1.25	339	129	37	504
2049	2.51	2.05	1.25	342	131	37	511
2050	2.51	2.05	1.25	345	133	38	517
2051	2.51	2.05	1.25	349	136	39	523
Growth 2026-2035				4,612	2,589	339	7,539
Growth 2026-2041				6,710	3,809	545	11,064
Growth 2026-2051				10,181	5,161	895	16,237

Source: Hemson Consulting

**APPENDIX A - TABLE 9
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
2016	3,144		230		160		3,534		700		4,234	
2017	3,349	205	230	0	160	0	3,739	205	741	41	4,480	246
2018	3,568	219	230	0	160	0	3,958	219	784	43	4,742	262
2019	3,801	233	230	0	160	0	4,191	233	830	46	5,021	279
2020	4,049	248	230	0	160	0	4,439	248	879	49	5,318	297
2021	4,313	264	230	0	160	0	4,703	264	932	52	5,635	316
2022	4,536	223	230	0	160	0	4,926	223	976	44	5,902	267
2023	4,689	153	230	0	160	0	5,079	153	1,006	30	6,085	184
2024	4,890	201	230	0	160	0	5,280	201	1,046	40	6,326	240
2025	5,075	184	230	0	160	0	5,465	184	1,082	37	6,547	221
2026	5,250	175	230	0	160	0	5,640	175	1,117	35	6,757	210
2027	5,256	6	247	17	160	0	5,663	23	1,147	30	6,768	11
2028	5,262	6	266	19	160	0	5,688	25	1,178	31	6,780	12
2029	5,268	6	286	20	160	0	5,714	26	1,210	32	6,792	12
2030	5,274	6	307	21	160	0	5,741	27	1,045	(165)	6,803	11
2031	5,279	5	330	23	160	0	5,769	28	1,046	1	6,815	12
2032	5,325	46	363	33	160	0	5,848	79	1,060	14	6,908	93
2033	5,371	46	399	36	160	0	5,930	82	1,073	13	7,003	95
2034	5,418	47	439	40	160	0	6,017	87	1,082	9	7,099	96
2035	5,465	47	482	43	160	0	6,107	90	1,089	7	7,196	97
2036	5,513	48	530	48	160	0	6,203	96	1,092	3	7,295	99
2037	5,557	44	565	35	160	0	6,282	79	1,105	13	7,387	92
2038	5,602	45	602	37	160	0	6,364	82	1,116	11	7,480	93
2039	5,647	45	642	40	160	0	6,449	85	1,125	9	7,574	94
2040	5,693	46	685	43	160	0	6,538	89	1,131	6	7,669	95
2041	5,738	45	730	45	160	0	6,628	90	1,137	6	7,765	96
2042	5,805	67	789	59	160	0	6,754	126	1,157	20	7,911	146
2043	5,873	68	853	64	160	0	6,886	132	1,174	17	8,060	149
2044	5,941	68	923	70	160	0	7,024	138	1,188	14	8,212	152
2045	6,010	69	998	75	160	0	7,168	144	1,199	11	8,367	155
2046	6,081	71	1,080	82	160	0	7,321	153	1,204	5	8,525	158
2047	6,144	63	1,129	49	160	0	7,433	112	1,220	16	8,653	128
2048	6,209	65	1,181	52	160	0	7,550	117	1,233	13	8,783	130
2049	6,274	65	1,235	54	160	0	7,669	119	1,246	13	8,915	132
2050	6,340	66	1,291	56	160	0	7,791	122	1,258	12	9,049	134
2051	6,406	66	1,350	59	160	0	7,916	125	1,269	11	9,185	136
Growth 2026-2035		390					642				649	
Growth 2026-2041		664					1,164				1,218	
Growth 2026-2051		1,332					2,452				2,638	

Note: Includes No Fixed Place of Work Employment
Source: Hemson Consulting

**APPENDIX A - TABLE 10
TOWN OF WASAGA BEACH
NON-RESIDENTIAL SPACE FORECAST**

Employment Density Assumptions	
Population-Related	60.0 m ² per employee
Employment Land	110.0 m ² per employee
Rural	- m ² per employee

Mid-Year	Growth in Non-Residential Space in m²			Total For DC Study
	Population-Related	Employment Land	Rural	
2026	10,512	0	0	10,512
2027	376	1,870	0	2,246
2028	360	2,090	0	2,450
2029	360	2,200	0	2,560
2030	360	2,310	0	2,670
2031	318	2,530	0	2,848
2032	2,742	3,630	0	6,372
2033	2,760	3,960	0	6,720
2034	2,820	4,400	0	7,220
2035	2,820	4,730	0	7,550
2036	2,880	5,280	0	8,160
2037	2,640	3,850	0	6,490
2038	2,700	4,070	0	6,770
2039	2,700	4,400	0	7,100
2040	2,760	4,730	0	7,490
2041	2,722	4,950	0	7,672
2042	3,998	6,490	0	10,488
2043	4,080	7,040	0	11,120
2044	4,080	7,700	0	11,780
2045	4,140	8,250	0	12,390
2046	4,235	9,020	0	13,255
2047	3,805	5,390	0	9,195
2048	3,900	5,720	0	9,620
2049	3,900	5,940	0	9,840
2050	3,960	6,160	0	10,120
2051	3,966	6,490	0	10,456
Growth 2026-2035	23,428	27,720	0	51,148
Growth 2026-2041	39,830	55,000	0	94,830
Growth 2026-2051	79,894	123,200	0	203,094

Source: Hemson Consulting

Appendix B
General Services
Technical Appendix

General Services Technical Appendix

Introduction and Overview

This appendix provides the detailed analysis undertaken to establish the development charge rates for the Town of Wasaga Beach General Services.

Six services have been analysed:

Appendix B.1	Library Services
Appendix B.2	Indoor Recreation
Appendix B.3	Parks
Appendix B.4	Emergency and Fire Services
Appendix B.5	Development-Related Studies
Appendix B.6	Land Acquisition (10-Year Planning Horizon)

Each service, with the exception of Development-Related Studies and Land Acquisition, contains a standardized 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 table is given below.

The benefits of all the General Services are deemed to be Town-wide for the purposes of calculating a development charge.

A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope

Table 1 presents the data used to determine the 15-year historical service level. The DCA and O. Reg. 82/98 require that development charges be set at a level no higher than the average service level provided in the Town over the 15-year period immediately preceding the preparation of the background study, on a service-by-service basis. For the purpose of this study, the historical inventory period has been defined as 2011 to 2025.

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 Town in the past.

Both the quantitative and qualitative aspects of service levels used in the current analysis are based on information provided by municipal staff. The information is generally based on historical records, recent tenders, and experience with costs to acquire or construct similar facilities, equipment and infrastructure in comparable municipalities.

Pursuant to the *Fighting Delays, Building Faster Act, 2025*, the quantity and quality of land assets have been removed from all historical service level calculations.

The final page of Table 1 shows the calculation of the “maximum allowable funding envelope”. This is defined as the 15-year historical service level (expressed as either \$/capita or \$/capita and employment) multiplied by the forecast increase in net population, or net population and employment, over the planning period. The resulting figure is the value of capital infrastructure that would have to be acquired for that particular service so that the 15-year historical service level is maintained.

There is also a requirement in the DCA to consider “excess capacity” within the Town’s existing infrastructure that may be available to partially meet the future servicing requirements. If Council has expressed its intent, before or

at the time the capacity was created, to recoup the cost of providing the capacity from new development, it is considered “committed excess capacity” under the DCA and the associated capital cost is eligible for recovery. The development of the capital programs takes into consideration any available, or useable, servicing capacity within existing infrastructure. Should uncommitted excess capacity exist, it is determined whether or not this capacity will be available to service new development, and if so, deductions to maximum allowable funding envelope are required.

B. Development-Related Capital Program and Capital Cost and Benefit to Existing Methodologies

The DCA requires that Council express its intent to provide future capital facilities at the level incorporated in the development charges calculation. Based on the development forecasts presented in Appendix A, the Town’s master servicing plans, and approved capital budgets and forecasts, the consulting team, in collaboration with Town staff, has developed a development-related capital program which sets out the projects required to service anticipated growth for the 10-year period from 2026 to 2035.

Each project included in the development-related capital program has been assigned a unique “DC Project Number”, which is shown in Table 2 for each service.

The development-related capital program and associated draft development charge rates were presented to Town Council for review on February 12th, 2026. Council subsequently directed that this Development Charges Background Study be prepared.

To determine the share of the capital program eligible for recovery through development charges, project costs are reduced by any anticipated grant funding, benefit to existing shares, and replacement shares.

Benefit to existing (BTE) shares represent portions of capital costs that benefit existing residents and businesses in the Town. A replacement share occurs when a new facility will, at least in part, replace a facility that is demolished, redeployed or will otherwise not be available to serve its former function. The BTE and replacement shares of the capital program are not deemed to be development-related and are therefore removed from the development charge calculation. The capital cost of these shares will require funding from non-development charge sources, typically property taxes or user fees.

The capital program, less any replacement or BTE shares, yields the net development-related capital program. Although deemed development-related, not all of the net development-related capital program is necessarily recoverable from development charges in the period from 2026 to 2035. For some services, a portion of the capital program will service growth occurring after 2035. This portion of the program is either deemed “pre-built” service capacity to be considered as committed excess capacity to be recovered under future development or represents a service level increase. In either case, the capital costs associated with this “post-period” benefit is removed from the development charge calculation.

The remaining portion of the net capital program represents the development-related cost that may be included in the development charge. In all cases, as required, this amount is equal to or less than the maximum allowable funding envelope as calculated on the final page of Table 1. The result is the development-related net capital cost that is eligible for recovery against growth over the period from 2026 to 2035.

C. Calculation of the Unadjusted Development Charge 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 consideration.

The first step in determining the development charge rate is to allocate the development-related net capital cost between the residential and non-residential sectors. For Emergency and Fire Services, Land Acquisition, and Development-Related Studies, development-related costs have been apportioned on an 84% residential and 16% non-residential basis. This apportionment reflects the anticipated distribution of population growth in new units and employment growth over the 10-year forecast period.

The development-related costs associated with Library Services, Indoor Recreation, and Parks services have been allocated 100% to the residential sector as the demand for these services is generally driven by residential development.

The residential share of the 2026-2035 development charge-eligible costs is then divided by the forecast population growth in new units. This results in the residential development charge per capita. The non-residential development-related net capital costs are divided by the forecast increase in non-residential gross floor area (GFA). This yields a charge per square metre of new non-residential GFA.

D. Cash Flow Analysis

A cash flow analysis is undertaken to account for the timing of capital expenditures and receipt of development charge revenues. Interest earnings

or borrowing costs are, therefore, accounted for in the calculation as permitted under the DCA.

Based on the development forecast, the analysis calculates the development charge rates that are required to finance the net development-related capital program, including provisions for any borrowing costs or interest earnings on the reserve funds. The cash flow analysis is designed so that the closing reserve fund balance at the end of the planning period is as close to nil as possible.

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

Library Services

The Wasaga Beach Public Library provides library services from a main centralized branch facility located in the Twin Pad Arena and Library (TPAL) constructed in 2024. The library offers an array of collection materials and delivers various community services such as interlibrary loans and free computer access. The library also operates programming for children, teens and adults.

In keeping with the Town's longstanding practice and recognizing that all residents have access to all library facilities and services regardless of location, a Town-wide approach has been applied to the development charge calculation for Library Services.

A. Historical Service Levels

The Table 1 displays the Library Services fifteen-year historical inventory for buildings, materials, vehicles, and furniture and equipment (excluding computer equipment). The building space in the new facility amounts to 21,783 feet; however, 6,335 square feet, equivalent to the cost associated with remaining Library-related debt on the facility, is excluded from the service level calculation. The remaining 15,448 square feet is valued at \$12.7 million.

Collection materials including books, periodicals, non-print holdings, and e-books are valued at \$2.2 million. Furniture and equipment are valued at \$777,300. The bookmobile purchased in 2021 is valued at \$250,000.

The 2025 full replacement value of the inventory of capital assets for Library Services amounts to \$16.0 million and the fifteen-year historical average service level is \$291.75 per capita. The historical service level multiplied by the ten-year forecast of net population growth results in a ten-year

maximum allowable funding envelope of \$1.2 million (3,990 net population growth x historical service level of \$291.75/capita).

B. Development-Related Capital Program and Capital Cost and BTE Methodologies

The Library Services development-related capital program includes the recovery of a \$6.7 million negative reserve fund balance and \$2.6 million in debt principal payments associated with the construction of the new TPAL facility at 544 River Road West, as well as the \$5.5 million associated with a potential new branch. The gross cost of the program is \$14.8 million, and no grants or subsidies have been identified to fund the program.

Given all costs in the development-related capital program are associated with Library space expansion (past and future), no benefit to existing shares have been identified.

However, only a portion of these costs, \$1.2 million, equivalent to the maximum allowable funding envelope over the ten-year planning horizon, have been included for recovery through development charges.

A post-period benefit share of \$13.6 million, being that portion of eligible capital costs that exceeds the funding envelope, has been identified.

C. Calculation of the Unadjusted Development Charge

The 2026–2035 DC costs eligible for recovery amount to \$1.2 million, which is allocated entirely against future residential development in the Town. This results in an unadjusted development charge of \$154.41 per capita.

D. Cash Flow and Reserve Fund Analysis

The cash flow analysis is set out in Table 3. It considers the timing of the projects against the timing of the development charge revenues to determine adjusted calculated rates. Given the significant interest payments on debt associated with library space in the recent TPAL expansion, the residential development charge increases to \$394.39 per capita after cashflow considerations.

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

LIBRARY SERVICE SUMMARY						
15-year Hist. Service Level per capita	2026 - 2035 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
\$291.75	\$14,791,500	\$1,164,100	\$154.41	\$0.00	\$394.39	\$0.00

APPENDIX B.1
TABLE 1

TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
LIBRARY SERVICE

BUILDINGS Branch Name	# of Square Feet															UNIT COST (\$/sq.ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Wasaga Beach Library - 120 Glenwood Drive	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	-	-	\$825
Wasaga Beach Library - 544 River Road West	-	-	-	-	-	-	-	-	-	-	-	-	-	21,783	21,783	\$825
<i>Wasaga Beach Library - 544 River Road West (Excess Capacity)</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,335)	(6,335)	\$825
Total (sq.ft.)	4,308	15,448	15,448													
Total (\$000)	\$3,554.1	\$12,744.7	\$12,744.7													

MATERIALS Type of Collection	# of Collection Materials															UNIT COST (\$/item)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Books (# of items)	23,313	21,088	20,914	20,741	20,567.00	20,567	20,567	20,567	20,567	22,407	23,202	27,693	32,157	34,789	37,207	\$50
Periodicals	440	427	413	400	390	375	350	345	330	360	317	602	683	494	678	\$30
Sound/Visual Recordings/DVD/Audio Books - "Non-print holdings"	2,158	2,259	2,361	2,462	2,643	2,644	2,645	2,645	2,645	2,882	3,152	3,352	5,012	4,634	4,806	\$70
E-books/audio-books/etc.	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$5,500
Total (#)	25,912	23,775	23,689	23,604	23,601	23,587	23,563	23,558	23,543	25,649	26,672	31,648	37,853	39,918	42,692	
Total (\$000)	\$1,335.4	\$1,230.9	\$1,228.9	\$1,226.9	\$1,230.6	\$1,230.2	\$1,229.5	\$1,229.4	\$1,228.9	\$1,338.3	\$1,395.8	\$1,642.9	\$1,984.7	\$2,084.2	\$2,222.6	

FURNITURE & EQUIPMENT Branch Name	Total Value of Furniture and Equipment (\$)														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Wasaga Beach Library - 120 Glenwood Drive	\$308,000	\$308,000	\$308,000	\$308,000	\$308,000	\$308,000	\$308,000	\$308,000	\$308,000	\$308,000	\$308,000	\$308,000	\$308,000	\$0	\$0
Wasaga Beach Library - 544 River Road West	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$705,000	\$705,000	\$777,262
Total (\$000)	\$308.0	\$308.0	\$308.0	\$308.0	\$308.0	\$308.0	\$308.0	\$308.0	\$308.0	\$308.0	\$308.0	\$308.0	\$1,013.0	\$705.0	\$777.3

VEHICLES Type of Vehicle	# of Vehicles															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Bookmobile (belongs with Library)	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$250,000
Total (#)	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	
Total (\$000)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$250.0	\$250.0	\$250.0	\$250.0	\$250.0	



**APPENDIX B.1
TABLE 1**

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historical Population	17,537	18,124	18,731	19,358	20,006	20,675	21,739	22,512	23,091	23,874	24,862	25,765	26,288	27,043	27,700

INVENTORY SUMMARY (\$000)

Buildings	\$3,554.1	\$3,554.1	\$3,554.1	\$3,554.1	\$3,554.1	\$3,554.1	\$3,554.1	\$3,554.1	\$3,554.1	\$3,554.1	\$3,554.1	\$3,554.1	\$3,554.1	\$12,744.7	\$12,744.7
Materials	\$1,335.4	\$1,230.9	\$1,228.9	\$1,226.9	\$1,230.6	\$1,230.2	\$1,229.5	\$1,229.4	\$1,228.9	\$1,338.3	\$1,395.8	\$1,642.9	\$1,984.7	\$2,084.2	\$2,222.6
Furniture & Equipment	\$308.0	\$308.0	\$308.0	\$308.0	\$308.0	\$308.0	\$308.0	\$308.0	\$308.0	\$308.0	\$308.0	\$308.0	\$1,013.0	\$705.0	\$777.3
Vehicles	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$250.0	\$250.0	\$250.0	\$250.0	\$250.0
Total (\$000)	\$5,197.5	\$5,093.0	\$5,091.0	\$5,089.0	\$5,092.7	\$5,092.3	\$5,091.6	\$5,091.5	\$5,091.0	\$5,200.4	\$5,507.9	\$5,755.0	\$6,801.8	\$15,783.9	\$15,994.6

SERVICE LEVEL (\$/capita)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average Service Level
Buildings	\$202.66	\$196.10	\$189.74	\$183.60	\$177.65	\$171.90	\$163.49	\$157.88	\$153.92	\$148.87	\$142.95	\$137.94	\$135.20	\$471.28	\$460.10	\$206.22
Materials	\$76.15	\$67.91	\$65.61	\$63.38	\$61.51	\$59.50	\$56.56	\$54.61	\$53.22	\$56.06	\$56.14	\$63.76	\$75.50	\$77.07	\$80.24	\$64.48
Furniture & Equipment	\$17.56	\$16.99	\$16.44	\$15.91	\$15.40	\$14.90	\$14.17	\$13.68	\$13.34	\$12.90	\$12.39	\$11.95	\$38.53	\$26.07	\$28.06	\$17.89
Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.06	\$9.70	\$9.51	\$9.24	\$9.03	\$3.17
Total (\$/capita)	\$296.37	\$281.01	\$271.79	\$262.89	\$254.56	\$246.30	\$234.21	\$226.17	\$220.48	\$217.82	\$221.54	\$223.36	\$258.74	\$583.66	\$577.42	\$291.75

**TOWN OF WASAGA BEACH
CALCULATION OF MAXIMUM ALLOWABLE
LIBRARY SERVICE**

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$291.75
Net Population Growth 2026 - 2035	3,990
Maximum Allowable Funding Envelope	\$1,164,100

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		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2026-2035	Post 2035
1.0 LIBRARY SERVICE										
1.1 TPAL Library Space Debt Recovery										
1.1.1 Recovery of Negative Reserve Fund Balance	2026 - 2026	\$ 6,695,761	\$ -	\$ 6,695,761	0%	\$ -	\$ 6,695,761	\$ -	\$ 1,164,100	\$ 5,531,661
1.1.2 TPAL (544 River Road West) Debt - Library Share	2026 - 2026	\$ 52,292	\$ -	\$ 52,292	0%	\$ -	\$ 52,292	\$ -	\$ -	\$ 52,292
1.1.3 TPAL (544 River Road West) Debt - Library Share	2027 - 2027	\$ 72,495	\$ -	\$ 72,495	0%	\$ -	\$ 72,495	\$ -	\$ -	\$ 72,495
1.1.4 TPAL (544 River Road West) Debt - Library Share	2028 - 2028	\$ 75,796	\$ -	\$ 75,796	0%	\$ -	\$ 75,796	\$ -	\$ -	\$ 75,796
1.1.5 TPAL (544 River Road West) Debt - Library Share	2029 - 2029	\$ 79,246	\$ -	\$ 79,246	0%	\$ -	\$ 79,246	\$ -	\$ -	\$ 79,246
1.1.6 TPAL (544 River Road West) Debt - Library Share	2030 - 2030	\$ 82,854	\$ -	\$ 82,854	0%	\$ -	\$ 82,854	\$ -	\$ -	\$ 82,854
1.1.7 TPAL (544 River Road West) Debt - Library Share	2031 - 2031	\$ 86,625	\$ -	\$ 86,625	0%	\$ -	\$ 86,625	\$ -	\$ -	\$ 86,625
1.1.8 TPAL (544 River Road West) Debt - Library Share	2032 - 2032	\$ 90,569	\$ -	\$ 90,569	0%	\$ -	\$ 90,569	\$ -	\$ -	\$ 90,569
1.1.9 TPAL (544 River Road West) Debt - Library Share	2033 - 2033	\$ 94,692	\$ -	\$ 94,692	0%	\$ -	\$ 94,692	\$ -	\$ -	\$ 94,692
1.1.10 TPAL (544 River Road West) Debt - Library Share	2034 - 2034	\$ 99,002	\$ -	\$ 99,002	0%	\$ -	\$ 99,002	\$ -	\$ -	\$ 99,002
1.1.11 TPAL (544 River Road West) Debt - Library Share	2035 - 2035	\$ 1,818,513	\$ -	\$ 1,818,513	0%	\$ -	\$ 1,818,513	\$ -	\$ -	\$ 1,818,513
Subtotal TPAL Library Space Debt Recovery		\$ 9,247,845	\$ -	\$ 9,247,845		\$ -	\$ 9,247,845	\$ -	\$ 1,164,100	\$ 8,083,745
1.2 Buildings, Land & Materials										
1.2.1 Potential New Branch (or Bookmobile or Pop-Up)	2035 - 2035	\$ 5,543,655	\$ -	\$ 5,543,655	0%	\$ -	\$ 5,543,655	\$ -	\$ -	\$ 5,543,655
Subtotal Buildings, Land & Materials		\$ 5,543,655	\$ -	\$ 5,543,655		\$ -	\$ 5,543,655	\$ -	\$ -	\$ 5,543,655
TOTAL LIBRARY SERVICE		\$ 14,791,500	\$ -	\$ 14,791,500		\$ -	\$ 14,791,500	\$ -	\$ 1,164,100	\$ 13,627,400

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	100%	\$1,164,100
10-Year Growth in Population in New Units		7,539
Unadjusted Development Charge Per Capita		\$154.41
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	0%	\$0
10-Year Growth in Square Metres		51,148
Unadjusted Development Charge Per Square Metre		\$0.00

2026 - 2035 Net Funding Envelope	\$1,164,100
Reserve Fund Balance	
Balance as at December 31, 2025	(\$6,695,761)



APPENDIX B.1

TABLE 3

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

LIBRARY SERVICE	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
OPENING CASH BALANCE	\$0.0	(\$987.2)	(\$889.0)	(\$767.5)	(\$620.6)	(\$445.4)	(\$239.0)	(\$44.7)	\$180.2	\$435.6		
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS												
- Library Services: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Library Services: Non Inflated	\$1,164.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,164.1
- TPAL Debt (Principal)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Library Services: Inflated	\$1,164.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,164.1
NEW RESIDENTIAL DEVELOPMENT												
- Population Growth in New Units	773	706	727	749	772	797	721	741	764	787		7,539
REVENUE												
- DC Receipts: Inflated	\$305.0	\$284.1	\$298.4	\$313.5	\$329.7	\$347.2	\$320.3	\$335.9	\$353.0	\$371.0		\$3,258.1
INTEREST												
- Interest on Opening Balance	\$0.0	(\$54.3)	(\$48.9)	(\$42.2)	(\$34.1)	(\$24.5)	(\$13.1)	(\$2.5)	\$6.3	\$15.2		(\$198.1)
- Interest on In-year Transactions	(\$23.6)	\$5.0	\$5.2	\$5.5	\$5.8	\$6.1	\$5.6	\$5.9	\$6.2	\$6.5		\$28.1
- Interest on TPAL	(\$104.5)	(\$136.6)	(\$133.3)	(\$129.8)	(\$126.2)	(\$122.4)	(\$118.5)	(\$114.4)	(\$110.0)	(\$828.4)		(\$1,924.0)
TOTAL REVENUE	\$176.9	\$98.2	\$121.5	\$146.9	\$175.2	\$206.4	\$194.3	\$225.0	\$255.4	(\$435.6)		\$1,164.1
CLOSING CASH BALANCE	(\$987.2)	(\$889.0)	(\$767.5)	(\$620.6)	(\$445.4)	(\$239.0)	(\$44.7)	\$180.2	\$435.6	\$0.0		

2026 Adjusted Charge Per Capita	\$394.39
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Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



Appendix B.2

Indoor Recreation

Indoor Recreation

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

Consistent with the Town's longstanding practice and recognizing that residents have access to all recreation facilities and parks across the Town regardless of location, a Town-wide approach has been applied to the development charge calculation for Indoor Recreation and Parks.

A. Historical Service Levels

The fifteen-year historical inventory of capital assets for Indoor Recreation includes 174,520 square feet of indoor recreation building space, including 95,886 square feet in the recently constructed Wasaga Beach Twin-Pad Arena and Library (TPAL). However, 36,058 square feet of this new facility, equivalent to the cost associated with remaining Indoor Recreation-related debt on the facility, is excluded from the service level calculation. The remaining 59,828 square feet of the facility, together with 114,692 square feet of space in other recreation facilities (including the RecPlex and Stars Arena), is valued at \$112.1 million.

The furniture and equipment located in the facilities have a total value of \$2.0 million.

The total value of capital assets for Indoor Recreation amounts to \$114.1 million. The fifteen-year historical average service level is \$3,621.10 per capita, and this, multiplied by the ten-year forecast growth in net population 3,990, results in a maximum allowable funding envelope of \$14.4 million.

B. Development-Related Capital Program and Capital Cost and BTE Methodologies

After accounting for the recovery of a negative reserve fund balance of \$5.6 million, the maximum allowable funding envelope available for Indoor Recreation is reduced from \$14.4 million to \$8.8 million.

The 2026–2035 development-related capital program for Indoor Recreation amounts to \$17.4 million. No grants or subsidies have been identified to fund the program. The program provides for the recovery of \$11.2 in outstanding principal payments on debt related to the TPAL, \$6.0 million for new self-cleaning washrooms, and a new Olympia Ice Resurface Machine for the Sunnidale Trails Outdoor Rink (\$163,300).

Given all of the projects relate to either the expansion of recreation space (past and future) or acquisition of new vehicles (with no replacement component), no benefit to existing shares have been deducted from any of the costs. However, a significant portion of the \$17.4 million net cost, \$8.6 million, is excluded from the development charges calculation as it exceeds the adjusted maximum allowable funding envelope. This cost is treated as a post-period benefit share.

The remaining \$8.8 million can be recovered through development charges within the 10-year planning period (2026-2035).

C. Calculation of the Unadjusted Development Charge

The 2026–2035 cost eligible for DC recovery amounts to \$8.8 million, which is allocated entirely against future residential development in the Town. This results in an unadjusted development charge of \$1,169.48 per capita.

D. Cash Flow and Reserve Fund Analysis

The cash flow analysis is set out in Table 3. It considers the timing of the projects against the timing of the development charge revenues to determine adjusted calculated rates. Given the significant interest payments associated with debt for recreation space in the recently constructed TPAL facility, the residential development charge increases to \$2,795.58 per capita after cashflow considerations.

The following table summarizes the calculation of the Indoor Recreation development charge:

INDOOR RECREATION SUMMARY						
15-year Hist. Service Level per capita	2026 - 2035 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
\$3,621.10	\$17,397,251	\$8,817,034	\$1,169.48	\$0.00	\$2,795.58	\$0.00

APPENDIX B.2
TABLE 1

TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
INDOOR RECREATION

BUILDINGS Facility Name	# of Square Feet															UNIT COST (\$/sq. ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
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	61,139	61,139	61,139	61,139	61,139	\$775
Stars Arena	32,292	32,292	32,292	32,292	32,292	32,292	32,292	32,292	32,292	32,292	32,292	32,292	32,292	32,292	32,292	\$355
Wasaga Sports Park (Formerly Klondyke Park Complex)	8,582	8,582	8,582	8,582	8,582	8,582	8,582	8,582	8,582	8,582	8,582	8,582	8,582	8,582	8,582	\$915
Playland Park Building	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	-	\$605
Bath House	517	517	517	517	517	517	517	517	517	517	517	517	517	517	517	\$400
Recreation Hall	2,476	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	\$400
Fitness Cabin	431	431	431	431	431	431	431	431	431	431	431	431	431	431	431	\$400
Cabins (7)	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	\$400
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	2,303	2,303	2,303	2,303	2,303	\$605
Youth/Medical Centre	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	\$915
Twin-Pad Arena	-	-	-	-	-	-	-	-	-	-	-	-	-	-	95,886	\$638
Twin-Pad Arena (Excess Capacity)	-	-	-	-	-	-	-	-	-	-	-	-	-	(36,058)	(36,058)	\$638
Total (sq.ft.)	115,730	115,930	175,758	174,520												
Total (\$000)	\$74,559.6	\$74,639.6	\$112,809.7	\$112,060.7												

FURNITURE & EQUIPMENT Facility Name	Total Value of Furniture & Equipment (\$)														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
RecPlex (Formerly Oakview Community Centre)	\$303,710	\$303,710	\$303,710	\$303,710	\$303,710	\$303,710	\$303,710	\$303,710	\$303,710	\$303,710	\$303,710	\$303,710	\$303,710	\$303,710	\$303,710
Stars Arena	\$261,869	\$261,869	\$261,869	\$261,869	\$261,869	\$261,869	\$261,869	\$261,869	\$261,869	\$261,869	\$261,869	\$261,869	\$261,869	\$261,869	\$261,869
Wasaga Sports Park (Formerly Klondyke Park Complex)	\$48,576	\$48,576	\$48,576	\$48,576	\$48,576	\$48,576	\$48,576	\$48,576	\$48,576	\$48,576	\$48,576	\$48,576	\$48,576	\$48,576	\$48,576
Playland Park Building	\$54,648	\$54,648	\$54,648	\$54,648	\$54,648	\$54,648	\$54,648	\$54,648	\$54,648	\$54,648	\$54,648	\$54,648	\$54,648	\$54,648	\$0
Recreation Hall	\$14,573	\$14,573	\$14,573	\$14,573	\$14,573	\$14,573	\$14,573	\$14,573	\$14,573	\$14,573	\$14,573	\$14,573	\$14,573	\$14,573	\$14,573
Youth/Medical Centre	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Ice Resurfacer (Wasaga Stars Arena)	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$100,000	\$110,000	\$120,000	\$300,000	\$300,000	\$300,000
Ice Resurfacer (Oakview Woods Complex)	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
Twin-Pad Arena	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$870,000	\$970,000
Total (\$000)	\$888.4	\$888.4	\$888.4	\$888.4	\$888.4	\$888.4	\$888.4	\$888.4	\$888.4	\$923.4	\$933.4	\$943.4	\$1,123.4	\$1,993.4	\$2,038.7

**APPENDIX B.2
TABLE 1**

**TOWN OF WASAGA BEACH
CALCULATION OF SERVICE LEVELS
INDOOR RECREATION**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historic Population	17,537	18,124	18,731	19,358	20,006	20,675	21,739	22,512	23,091	23,874	24,862	25,765	26,288	27,043	27,700

INVENTORY SUMMARY (\$000)

Buildings	\$74,559.6	\$74,639.6	\$74,639.6	\$74,639.6	\$74,639.6	\$74,639.6	\$74,639.6	\$74,639.6	\$74,639.6	\$74,639.6	\$74,639.6	\$74,639.6	\$74,639.6	\$112,809.7	\$112,060.7
Furniture & Equipment	\$888.4	\$888.4	\$888.4	\$888.4	\$888.4	\$888.4	\$888.4	\$888.4	\$888.4	\$923.4	\$933.4	\$943.4	\$1,123.4	\$1,993.4	\$2,038.7
Total (\$000)	\$75,448.0	\$75,528.0	\$75,563.0	\$75,573.0	\$75,583.0	\$75,763.0	\$114,803.1	\$114,099.4							

SERVICE LEVEL (\$/capita)

																Average Service Level
Buildings	\$4,251.6	\$4,118.28	\$3,984.82	\$3,855.75	\$3,730.86	\$3,610.14	\$3,433.36	\$3,315.54	\$3,232.41	\$3,126.35	\$3,002.16	\$2,896.94	\$2,839.30	\$4,171.49	\$4,045.51	\$3,574.30
Furniture & Equipment	\$50.7	\$49.02	\$47.43	\$45.89	\$44.41	\$42.97	\$40.86	\$39.46	\$38.47	\$38.68	\$37.54	\$36.61	\$42.73	\$73.71	\$73.60	\$46.80
Total (\$/capita)	\$4,302.22	\$4,167.29	\$4,032.25	\$3,901.64	\$3,775.27	\$3,653.11	\$3,474.23	\$3,355.00	\$3,270.88	\$3,165.03	\$3,039.70	\$2,933.55	\$2,882.04	\$4,245.20	\$4,119.11	\$3,621.10

**TOWN OF WASAGA BEACH
CALCULATION OF MAXIMUM ALLOWABLE
INDOOR RECREATION**

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$3,621.10
Net Population Growth 2026 - 2035	3,990
Maximum Allowable Funding Envelope	\$14,448,193

APPENDIX B.2

TABLE 2

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
INDOOR RECREATION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2026-2035	Post 2035
2.0 INDOOR RECREATION										
2.1 Indoor Recreation Projects										
2.1.1 TPAL (544 River Road West) Debt - Indoor Rec Share	2026 - 2026	\$ 230,185	\$ -	\$ 230,185	0%	\$ -	\$ 230,185	\$ -	\$ 230,185	\$ -
2.1.2 TPAL (544 River Road West) Debt - Indoor Rec Share	2027 - 2027	\$ 319,116	\$ -	\$ 319,116	0%	\$ -	\$ 319,116	\$ -	\$ 319,116	\$ -
2.1.3 TPAL (544 River Road West) Debt - Indoor Rec Share	2028 - 2028	\$ 333,643	\$ -	\$ 333,643	0%	\$ -	\$ 333,643	\$ -	\$ 333,643	\$ -
2.1.4 TPAL (544 River Road West) Debt - Indoor Rec Share	2029 - 2029	\$ 348,831	\$ -	\$ 348,831	0%	\$ -	\$ 348,831	\$ -	\$ 348,831	\$ -
2.1.5 TPAL (544 River Road West) Debt - Indoor Rec Share	2030 - 2030	\$ 364,711	\$ -	\$ 364,711	0%	\$ -	\$ 364,711	\$ -	\$ 364,711	\$ -
2.1.6 TPAL (544 River Road West) Debt - Indoor Rec Share	2031 - 2031	\$ 381,314	\$ -	\$ 381,314	0%	\$ -	\$ 381,314	\$ -	\$ 381,314	\$ -
2.1.7 TPAL (544 River Road West) Debt - Indoor Rec Share	2032 - 2032	\$ 398,672	\$ -	\$ 398,672	0%	\$ -	\$ 398,672	\$ -	\$ 398,672	\$ -
2.1.8 TPAL (544 River Road West) Debt - Indoor Rec Share	2033 - 2033	\$ 416,821	\$ -	\$ 416,821	0%	\$ -	\$ 416,821	\$ -	\$ 416,821	\$ -
2.1.9 TPAL (544 River Road West) Debt - Indoor Rec Share	2034 - 2034	\$ 435,796	\$ -	\$ 435,796	0%	\$ -	\$ 435,796	\$ -	\$ 435,796	\$ -
2.1.10 TPAL (544 River Road West) Debt - Indoor Rec Share	2035 - 2035	\$ 8,004,863	\$ -	\$ 8,004,863	0%	\$ -	\$ 8,004,863	\$ -	\$ -	\$ 8,004,863
Subtotal Indoor Recreation Projects		\$ 11,233,951	\$ -	\$ 11,233,951		\$ -	\$ 11,233,951	\$ -	\$ 3,229,088	\$ 8,004,863
2.2 Indoor Recreation Projects										
2.2.1 Self Cleaning Washrooms	2026 - 2035	\$ 6,000,000	\$ -	\$ 6,000,000	0%	\$ -	\$ 6,000,000	\$ -	\$ 5,424,645	\$ 575,355
Subtotal Indoor Recreation Projects		\$ 6,000,000	\$ -	\$ 6,000,000		\$ -	\$ 6,000,000	\$ -	\$ 5,424,645	\$ 575,355
2.3 Indoor Recreation Vehicles										
2.3.1 Sunnidale Trails Outdoor Rink - Olympia	2028 - 2028	\$ 163,300	\$ -	\$ 163,300	0%	\$ -	\$ 163,300	\$ -	\$ 163,300	\$ -
Subtotal Indoor Recreation Vehicles		\$ 163,300	\$ -	\$ 163,300		\$ -	\$ 163,300	\$ -	\$ 163,300	\$ -
TOTAL INDOOR RECREATION		\$ 17,397,251	\$ -	\$ 17,397,251		\$ -	\$ 17,397,251	\$ -	\$ 8,817,034	\$ 8,580,218

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	100%	\$8,817,034
10-Year Growth in Population in New Units		7,539
Unadjusted Development Charge Per Capita		\$1,169.48
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	0%	\$0
10-Year Growth in Square Metres		51,148
Unadjusted Development Charge Per Square Metre		\$0.00

2026 - 2035 Net Funding Envelope	\$14,448,193
Reserve Fund Balance	
Balance as at December 31, 2025	(\$5,631,159)
2026 - 2035 Adjusted Funding Envelope	\$8,817,034



APPENDIX B.2
TABLE 3

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

INDOOR RECREATION	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	(\$5,631.2)	(\$4,987.2)	(\$4,671.3)	(\$4,385.3)	(\$3,776.6)	(\$2,987.1)	(\$1,993.5)	(\$1,130.1)	(\$70.6)	\$1,212.1	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Indoor Recreation: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Indoor Recreation: Non Inflated	\$542.5	\$542.5	\$705.8	\$542.5	\$542.5	\$542.5	\$542.5	\$542.5	\$542.5	\$542.5	\$5,587.9
- TPAL Debt (Principal)	\$230.2	\$319.1	\$333.6	\$348.8	\$364.7	\$381.3	\$398.7	\$416.8	\$435.8	\$0.0	\$3,229.1
- Indoor Recreation: Inflated	\$772.6	\$872.4	\$1,067.9	\$924.5	\$951.9	\$980.2	\$1,009.6	\$1,039.9	\$1,071.4	\$648.3	\$9,338.8
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	773	706	727	749	772	797	721	741	764	787	7,539
REVENUE											
- DC Receipts: Inflated	\$2,162.0	\$2,043.2	\$2,178.0	\$2,321.4	\$2,477.9	\$2,647.8	\$2,478.5	\$2,637.1	\$2,811.9	\$2,999.0	\$24,756.8
INTEREST											
- Interest on Opening Balance	(\$309.7)	(\$274.3)	(\$256.9)	(\$241.2)	(\$207.7)	(\$164.3)	(\$109.6)	(\$62.2)	(\$3.9)	\$42.4	(\$1,587.4)
- Interest on In-year Transactions	\$24.3	\$20.5	\$19.4	\$24.4	\$26.7	\$29.2	\$25.7	\$28.0	\$30.5	\$41.1	\$269.8
- Interest on TPAL	(\$460.0)	(\$601.1)	(\$586.6)	(\$571.4)	(\$555.5)	(\$538.9)	(\$521.5)	(\$503.4)	(\$484.4)	(\$3,646.4)	(\$8,469.3)
TOTAL REVENUE	\$1,416.6	\$1,188.3	\$1,353.9	\$1,533.2	\$1,741.4	\$1,973.8	\$1,873.0	\$2,099.5	\$2,354.1	(\$563.8)	\$14,970.0
CLOSING CASH BALANCE	(\$4,987.2)	(\$4,671.3)	(\$4,385.3)	(\$3,776.6)	(\$2,987.1)	(\$1,993.5)	(\$1,130.1)	(\$70.6)	\$1,212.1	\$0.0	

2026 Adjusted Charge Per Capita	\$2,795.58
---------------------------------	------------

Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



Appendix B.3

Parks

Parks

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

Consistent with the Town's longstanding practice and recognizing that residents have access to all recreation facilities and parks across the Town regardless of location, a Town-wide approach has been applied to the development charge calculation for Indoor Recreation and Parks.

A. Historical Service Levels

The fifteen-year historical inventory of capital assets for Parks includes 56.0 hectares of developed parkland and 25.0 kilometres of trails, with a combined current replacement value of \$9.0 million.

In addition, the Town is responsible for constructing and operating park amenities including baseball and softball diamonds, soccer pitches, tennis, volleyball, and basketball courts, playgrounds, skateboard and bike parks, outdoor rinks, splash pads, disc golf, and pickleball. The amenities have a collective replacement value of \$11.3 million. Park special facilities and related fleet and equipment add a further \$8.0 million to the Parks inventory.

The combined value of capital assets for Parks totals \$28.3 million. The fifteen-year historical average service level is \$1,143.82 per capita, and this, multiplied by the ten-year forecast growth in net population, results in a maximum allowable funding envelope of \$4.6 million.

B. Development-Related Capital Program and Capital Cost and BTE Methodologies

The 2026–2035 development-related capital program for Parks amounts to \$16.2 million. It provides for new fleet and equipment and various park amenity projects, including:

- Several new vehicles and equipment including mowers, paint liners, and vehicles, totalling \$1.0 million. No grants or subsidies have been identified for these projects.
- New amenities such as soccer pitches, playgrounds, lighting, and other park improvements. These works have been identified through various master plan and capital budget/forecast processes, including the Sunnidale Trails Secondary Plan (Concept). Prior parkland funds in the amount of \$600,000 have been identified relating to the Sunnidale Park Block project.

No benefit to existing shares have been deducted from these project costs as all of the projects represent new additions to the parks system that are required in order to maintain service levels in the face of a growing community.

Of the \$15.6 million net growth-related capital cost of the program, \$1.3 million can be funded from available Parks DC reserve funds. Of the remaining \$14.3 million, \$9.7 million is excluded from the development charges calculations as it exceeds the maximum allowable funding envelope. The remaining \$4.6 million, equal to the maximum allowable, can be recovered through development charges in the 10-year planning period (2026-2035).

C. Calculation of the Unadjusted Development Charge

The 2026–2035 costs eligible for DC recovery amount to \$4.6 million, which is allocated entirely against future residential development in the Town. This results in an unadjusted development charge of \$605.34 per capita.

D. Cash Flow and Reserve Fund Analysis

After cash flow and reserve fund consideration, the calculated residential charge increases slightly to \$617.56 per capita.

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

PARKS SUMMARY						
15-year Hist. Service Level per capita	2026 - 2035 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
\$1,143.82	\$16,196,210	\$4,563,853	\$605.34	\$0.00	\$617.56	\$0.00

APPENDIX B.3

TABLE 1

TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
PARKS
PARKLAND DEVELOPMENT

PARK DEVELOPMENT Park Name	# of Hectares of Developed Parkland															UNIT COST (\$/ha)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Batteaux Park & Trail	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	\$120,000
Blueberry Trail Park Central	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.64	1.64	1.64	1.64	1.64	1.64	\$120,000
Deer Trail Park	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.73	0.73	0.73	0.73	0.73	0.73	\$120,000
Glendale Park Central	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	\$120,000
Glendale Park South	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	\$120,000
Red Oak Park & Trail	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.21	0.67	0.67	0.67	0.67	0.67	0.67	\$120,000
Sunward Estates Park & Trail	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	\$120,000
Wasaga Estates Park	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	\$120,000
Beck Square	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.09	0.09	0.09	0.09	0.09	0.09	\$120,000
Blueberry Trail Park North	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.59	1.59	1.59	1.59	1.59	1.59	\$120,000
Blueberry Trail Park South	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.51	0.51	0.51	0.51	0.51	0.51	\$120,000
Brillinger Park & Trail	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.35	0.35	0.35	0.35	0.35	0.35	\$120,000
Brooks/Inverkip Beach	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	\$120,000
Golfview Park	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	\$120,000
Marlwood Parkette	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$120,000
Pridham Park	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$120,000
RecPlex Parkland	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	\$120,000
Red Berry Park	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	\$120,000
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	0.94	0.94	0.94	0.94	0.94	\$120,000
Silver Birth Park South	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$120,000
Stonebridge Park	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$120,000
Town Hall Park	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	\$120,000
Wasaga Sports Park	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	37.0	\$120,000
Wasaga Stars Arena Park	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	\$120,000
McIntyre Creek Tennis Courts	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	\$120,000
Peacekeepers Park	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.06	0.06	0.06	0.06	0.06	0.06	\$120,000
Red Pine Park	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$120,000
Robby's Island	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$120,000
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	0.29	0.29	0.29	0.29	0.29	\$120,000
William Arnill Memorial Park	2.82	2.82	2.82	2.82	2.82	2.82	2.82	2.82	2.82	2.98	2.98	2.98	2.98	2.98	2.98	\$120,000
Total (#)	54.80	54.80	54.80	54.80	54.80	54.80	54.80	54.80	54.80	56.03	56.03	56.03	56.03	56.03	56.03	
Total (\$000)	\$6,576.0	\$6,576.0	\$6,576.0	\$6,576.0	\$6,576.0	\$6,576.0	\$6,576.0	\$6,576.0	\$6,576.0	\$6,723.6	\$6,723.6	\$6,723.6	\$6,723.6	\$6,723.6	\$6,723.6	

TRAILS Trail Name	Km of Developed Trails															Devel. Cost (\$/km)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Multi-use Trail	13	14	16	17	17	17	17	17	17	19	20	22	23	25	25	\$90,000
Total (#)	13.2	14.5	15.7	17.0	17.0	17.0	17.0	17.0	17.0	18.6	20.2	21.8	23.4	25.0	25.0	
Total (\$000)	\$1,185.8	\$1,300.5	\$1,415.3	\$1,530.0	\$1,530.0	\$1,530.0	\$1,530.0	\$1,530.0	\$1,530.0	\$1,674.0	\$1,818.0	\$1,962.0	\$2,106.0	\$2,250.0	\$2,250.0	



APPENDIX B.3

TABLE 1

TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
PARKS
PARK AMENITIES

PARK AMENITIES Description	# of Facilities															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Baseball and Softball Diamonds																
Lit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Unlit	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Soccer Pitches																
Full Lit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Full	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
3 Quarter	-	-	-	-	-	-	-	-	-	2	2	2	2	2	2	2
Mini	8	8	8	8	8	8	8	8	8	11	11	13	15	15	15	15
Tennis Courts																
Lit	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
Unlit	7	7	7	7	7	7	7	7	7	5	5	5	5	5	5	6
Playgrounds																
Playground Structures	13	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
Bleachers	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Skate/Bike Parks																
Oakwoods Skatre Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Oakwoods BMX Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Outdoor Rinks																
Oakwoods Outdoor Rinks	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Splash Pads																
Beachfront	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-
Pickleball																
Unlit	-	-	-	-	-	1	1	2	2	4	4	4	4	6	8	8
Volleyball Courts																
Sand						2	2	2	2	2	2	2	2	2	2	2
Basketball Courts																
Half			1	1	1	1	1	1	1	1	1	1	2	4	5	5
Disc Golf																
9-holes											1	1	1	1	1	1
Total (#)	59	62	63	63	63	66	66	67	67	71	72	74	77	81	84	84
Total (\$000)	\$9,484.0	\$9,749.0	\$9,784.0	\$9,784.0	\$9,784.0	\$9,884.0	\$9,884.0	\$9,954.0	\$9,954.0	\$10,864.0	\$10,879.0	\$11,079.0	\$11,314.0	\$11,524.0	\$11,289.0	\$11,289.0

SPECIAL PARK AMENITIES Description	# of Facilities															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Storage Shed - 950 Powerline	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-
Park Bridges	9	10	10	10	10	10	10	10	10	10	10	11	11	11	11	11
Gazebos	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Shelters										-	-	-	-	-	-	-
Pavillion	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Arches	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Boat Ramps	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Non-Motorized Boat Launch	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Off-Leash Dog Park	1	1	1	1	2	2	2	2	2	2	2	2	2	2	2	2
Parks Garage										1	2	2	2	2	2	2
Total (#)	19	20	20	20	21	21	21	21	21	22	22	23	23	23	23	23
Total (\$000)	\$4,207.9	\$4,527.9	\$4,527.9	\$4,527.9	\$4,557.9	\$4,557.9	\$4,557.9	\$4,557.9	\$4,557.9	\$5,157.9	\$5,225.0	\$5,545.0	\$5,545.0	\$5,545.0	\$5,545.0	\$5,545.0



APPENDIX B.3

TABLE 1

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

VEHICLES AND EQUIPMENT Description	# of Parks Vehicles and Equipment															UNIT COST (\$/vehicle)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
1/2 Ton Pickup Truck	1	1	1	1	1	1	1	1	2	2	3	3	3	3	3	\$60,000
3/4 Ton Pickup Trucks/plow/power tailgate	5	5	5	5	5	5	5	5	5	5	5	6	6	7	7	\$85,000
1 Ton Truck/ plow/salter	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$190,000
Agriculture Tractors- 75HP and Under	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	\$130,000
Agriculture Tractors- 75HP and Over	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$155,000
Tandem Axle Landscape Trailer	1	1	1	1	1	1	1	1	1	1	4	4	5	5	5	\$12,500
Mowers: outfront/zero turn	2	2	3	3	4	4	4	4	5	5	5	5	6	6	7	\$45,000
Top Dresser/Spreader	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	\$50,000
Tandem Axle Dump Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$11,500
Tandem Axle Enclosed Trailers	-	-	-	-	-	1	2	2	2	2	2	2	2	2	2	\$17,500
16 foot Tow Behind Wide Area Mower	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$45,000
Events/Sound Stage SL100	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$220,000
Snow Blower Attachments	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	\$25,000
Aerators- 72 inch tow behind	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$15,000
Grade Maker Blade Attachment	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$5,000
Beach Surf Rake	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$105,000
ATV's	-	1	1	1	1	1	1	1	3	3	3	3	3	3	3	\$25,000
Bush Hog Tow Behind Rough Mower	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$7,500
Total (#)	21	23	25	27	28	29	30	30	34	34	38	39	42	42	44	
Total (\$000)	\$1,351.5	\$1,391.5	\$1,486.5	\$1,731.5	\$1,776.5	\$1,794.0	\$1,811.5	\$1,811.5	\$1,966.5	\$1,966.5	\$2,064.0	\$2,149.0	\$2,361.5	\$2,316.5	\$2,466.5	

**APPENDIX B.3
TABLE 1**

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historic Population	17,537	18,124	18,731	19,358	20,006	20,675	21,739	22,512	23,091	23,874	24,862	25,765	26,288	27,043	27,700

INVENTORY SUMMARY (\$000)

Parkland Development	\$7,761.8	\$7,876.5	\$7,991.3	\$8,106.0	\$8,106.0	\$8,106.0	\$8,106.0	\$8,106.0	\$8,106.0	\$8,397.6	\$8,541.6	\$8,685.6	\$8,829.6	\$8,973.6	\$8,973.6
Park Amenities	\$13,692.0	\$14,276.9	\$14,311.9	\$14,311.9	\$14,341.9	\$14,441.9	\$14,441.9	\$14,511.9	\$14,511.9	\$16,021.9	\$16,104.0	\$16,624.0	\$16,859.0	\$17,069.0	\$16,834.0
Park Vehicles & Equipment	\$1,351.5	\$1,391.5	\$1,486.5	\$1,731.5	\$1,776.5	\$1,794.0	\$1,811.5	\$1,811.5	\$1,966.5	\$1,966.5	\$2,064.0	\$2,149.0	\$2,361.5	\$2,316.5	\$2,466.5
Total (\$000)	\$22,805.2	\$23,544.9	\$23,789.7	\$24,149.4	\$24,224.4	\$24,341.9	\$24,359.4	\$24,429.4	\$24,584.4	\$26,386.0	\$26,709.6	\$27,458.6	\$28,050.1	\$28,359.1	\$28,274.1

SERVICE LEVEL (\$/capita)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average Service Level
Parkland Development	\$442.59	\$434.59	\$426.63	\$418.74	\$405.18	\$392.07	\$372.87	\$360.07	\$351.05	\$351.74	\$343.56	\$337.11	\$335.88	\$331.83	\$323.96	\$375.19
Park Amenities	\$780.75	\$787.74	\$764.08	\$739.33	\$716.88	\$698.52	\$664.32	\$644.63	\$628.47	\$671.09	\$647.73	\$645.22	\$641.32	\$631.18	\$607.72	\$684.60
Park Vehicles & Equipment	\$77.07	\$76.78	\$79.36	\$89.45	\$88.80	\$86.77	\$83.33	\$80.47	\$85.16	\$82.37	\$83.02	\$83.41	\$89.83	\$85.66	\$89.04	\$84.03
Total (\$/capita)	\$1,300.41	\$1,299.10	\$1,270.07	\$1,247.52	\$1,210.86	\$1,177.36	\$1,120.51	\$1,085.17	\$1,064.67	\$1,105.20	\$1,074.31	\$1,065.73	\$1,067.03	\$1,048.67	\$1,020.72	\$1,143.82

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

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$1,143.82
Net Population Growth 2026 - 2035	3,990
Maximum Allowable Funding Envelope	\$4,563,853

APPENDIX B.3

TABLE 2

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2026-2035	Post 2035
3.0 PARKS										
3.1 Parks, Trails and Vehicles										
3.1.1 Active Transportation Plan Project	2026 - 2029	\$ 300,000	\$ -	\$ 300,000	0%	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
3.1.2 Mower - For new Catholic School	2027 - 2027	\$ 100,000	\$ -	\$ 100,000	0%	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
3.1.3 Mower / Tractor for Growth	2029 - 2029	\$ 130,000	\$ -	\$ 130,000	0%	\$ -	\$ 130,000	\$ -	\$ -	\$ 130,000
3.1.4 Paint Liner (Pending School Design)	2027 - 2027	\$ 60,000	\$ -	\$ 60,000	0%	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000
3.1.5 Vehicle - Stake Truck - Sunnidale Trails	2028 - 2028	\$ 190,000	\$ -	\$ 190,000	0%	\$ -	\$ 190,000	\$ -	\$ -	\$ 190,000
3.1.6 Vehicle - Light Duty - 3/4 Ton Pickup Truck 4 x 4	2029 - 2029	\$ 90,000	\$ -	\$ 90,000	0%	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000
3.1.7 Vehicle - Light Duty - 3/4 Ton Pickup Truck 4 x 4	2030 - 2030	\$ 90,000	\$ -	\$ 90,000	0%	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000
3.1.8 Vehicle - Light Duty - 1/2 Ton Pickup Truck 4 x 4	2032 - 2032	\$ 75,000	\$ -	\$ 75,000	0%	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
Subtotal Parks, Trails and Vehicles		\$ 1,035,000	\$ -	\$ 1,035,000		\$ -	\$ 1,035,000	\$ -	\$ -	\$ 1,035,000
3.2 Park Facilities Projects										
3.2.1 Park Block, incl soccer pitch and parking - Sunnidale	2026 - 2032	\$ 6,373,160	\$ 600,000	\$ 5,773,160	0%	\$ -	\$ 5,773,160	\$ 1,329,651	\$ 4,443,509	\$ -
3.2.2 Elm Development - Accessible Playground	2028 - 2030	\$ 1,505,000	\$ -	\$ 1,505,000	0%	\$ -	\$ 1,505,000	\$ -	\$ -	\$ 1,505,000
3.2.3 Soccer Fields - Catholic School	2026 - 2026	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -
3.2.4 Wasaga Sports Park Expansion - Parking Lots	2028 - 2028	\$ 150,000	\$ -	\$ 150,000	0%	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
3.2.5 Rivers Edge - Playground Equipment	2030 - 2031	\$ 665,000	\$ -	\$ 665,000	0%	\$ -	\$ 665,000	\$ -	\$ -	\$ 665,000
3.2.6 Ambria - Playground Equipment	2031 - 2032	\$ 665,000	\$ -	\$ 665,000	0%	\$ -	\$ 665,000	\$ -	\$ -	\$ 665,000
3.2.7 Baycliffe - Playground Equipment	2027 - 2028	\$ 943,050	\$ -	\$ 943,050	0%	\$ -	\$ 943,050	\$ -	\$ -	\$ 943,050
3.2.8 West End (Romanan Property) - Playground Equipment	2031 - 2032	\$ 565,000	\$ -	\$ 565,000	0%	\$ -	\$ 565,000	\$ -	\$ -	\$ 565,000
3.2.9 East End (Allenwood Beach Area) - Playground Equipment	2035 - 2035	\$ 380,000	\$ -	\$ 380,000	0%	\$ -	\$ 380,000	\$ -	\$ -	\$ 380,000
3.2.10 Primont Park Block	2032 - 2033	\$ 915,000	\$ -	\$ 915,000	0%	\$ -	\$ 915,000	\$ -	\$ -	\$ 915,000
3.2.11 Wasaga Sports Park - Sports Field Lighting	2029 - 2031	\$ 1,000,000	\$ -	\$ 1,000,000	0%	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
3.2.12 Festival Square (excluding land)	2027 - 2029	\$ 2,000,000	\$ -	\$ 2,000,000	0%	\$ -	\$ 2,000,000	\$ -	\$ 120,344	\$ 1,879,656
Subtotal Park Facilities Projects		\$ 15,161,210	\$ 600,000	\$ 14,561,210		\$ -	\$ 14,561,210	\$ 1,329,651	\$ 4,563,853	\$ 8,667,706
TOTAL PARKS		\$ 16,196,210	\$ 600,000	\$ 15,596,210		\$ -	\$ 15,596,210	\$ 1,329,651	\$ 4,563,853	\$ 9,702,706

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	100%	\$4,563,853
10-Year Growth in Population in New Units		7,539
Unadjusted Development Charge Per Capita		\$605.34
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	0%	\$0
10-Year Growth in Square Metres		51,148
Unadjusted Development Charge Per Square Metre		\$0.00

2026 - 2035 Net Funding Envelope	\$4,563,853
Reserve Fund Balance	
Balance as at December 31, 2025	\$1,329,651



APPENDIX B.3

TABLE 3

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

PARKS	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$1,329.7	\$1,019.5	\$599.2	\$162.6	(\$290.0)	(\$716.0)	(\$1,160.8)	(\$1,703.8)	(\$1,204.7)	(\$639.0)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Parks: Prior Growth	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$190.0	\$0.0	\$0.0	\$0.0	\$1,329.7
- Parks: Non Inflated	\$634.8	\$674.9	\$674.9	\$674.9	\$634.8	\$634.8	\$634.8	\$0.0	\$0.0	\$0.0	\$4,563.9
- Parks: Inflated	\$824.7	\$895.1	\$926.5	\$958.9	\$946.4	\$979.5	\$1,013.8	\$0.0	\$0.0	\$0.0	\$6,544.9
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	773	706	727	749	772	797	721	741	764	787	7,539
REVENUE											
- DC Receipts: Inflated	\$477.6	\$451.4	\$481.1	\$512.8	\$547.4	\$584.9	\$547.5	\$582.6	\$621.2	\$662.5	\$5,468.9
INTEREST											
- Interest on Opening Balance	\$46.5	\$35.7	\$21.0	\$5.7	(\$16.0)	(\$39.4)	(\$63.8)	(\$93.7)	(\$66.3)	(\$35.1)	(\$205.4)
- Interest on In-year Transactions	(\$9.5)	(\$12.2)	(\$12.2)	(\$12.3)	(\$11.0)	(\$10.9)	(\$12.8)	\$10.2	\$10.9	\$11.6	(\$48.3)
TOTAL REVENUE	\$514.6	\$474.8	\$489.9	\$506.2	\$520.5	\$534.7	\$470.8	\$499.0	\$565.8	\$639.0	\$5,215.3
CLOSING CASH BALANCE	\$1,019.5	\$599.2	\$162.6	(\$290.0)	(\$716.0)	(\$1,160.8)	(\$1,703.8)	(\$1,204.7)	(\$639.0)	\$0.0	

2026 Adjusted Charge Per Capita	\$617.56
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Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



Appendix B.4

Emergency and Fire Services

Emergency and Fire Services

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 22 full-time, 16 volunteer fire fighters as well as administrative and management staff.

In keeping with the Town's longstanding practice and recognizing the integrated nature of Emergency and Fire Services, a Town-wide approach has been applied to the development charge calculation for these services.

A. Historical Service Levels

The Emergency and Fire Services inventory of capital assets include two fire halls located on River Road and 3050 Mosley Street. The combined area of the facilities is 17,814 square feet, valued at approximately \$14.3 million. Personal firefighting equipment, communications equipment, and other station furniture and equipment add another \$2.3 million to the inventory. The Town's fleet of 14 vehicles associated with the fire halls has a current replacement value of \$9.6 million.

The total replacement value of the capital assets, including buildings, vehicles, furniture and equipment, is approximately \$26.1 million. It has provided the Town with a fifteen-year average historical service level of \$955.40 per capita and employee.

The calculated maximum allowable funding envelope recoverable through development charges is \$5.2 million (5,420 net population and employment growth x historical service level of \$955.40).

B. Development-Related Capital Program and Capital Cost and BTE Methodologies

The 2026 to 2035 development-related capital program consists of a new Fire Hall #3 at Sunnidale Road, and new vehicles and equipment, including vehicles and equipment associated with the new fire hall. The total cost of the program is \$9.2 million. No grants or other subsidies have been identified to fund the program.

Following Council's approval of a Fire Master Plan in 2024, and in response to continued rapid growth in the Town, the need for the new Fire Hall #3 has been identified. The location of the new facility is Sunnidale Road. The cost of the new Fire Hall totals \$7.2 million, with no grant funding identified. No benefit to existing shares have been deducted, As the facility will be entirely net-new space in the Town no benefit to existing share has been identified.

The cost of new fire vehicles and equipment amounts to \$2.0 million, including \$1.6 million for a new pumper truck for Fire Hall #3. A benefit to existing share of \$14,208, based on the ratio of population and employment growth to 2035 (71%), has been deducted from the cost of the communication equipment to reflect the generalized benefits of this investment. The remaining vehicles and equipment represent net new additions to the asset inventory and are required to maintain service levels in the face of a growing community. As such, no benefit to existing shares have been identified for these projects.

Of the \$9.2 million in development-related costs of the program, \$918,072 can be funded from available DC reserve funds. A post-period benefit share of \$3.1 million, being that portion of eligible capital costs that exceed the maximum allowable funding envelope, has been identified for this service. The remaining \$5.2 million, equal to the maximum allowable, can be recovered through development charges in the 10-year planning period (2026-2035).

C. Calculation of the Unadjusted Development Charge

The development-related cost is allocated 84%, or \$4.4 million, against new residential development, and 16%, or \$825,437, against non-residential development. The allocation between residential and non-residential development is based on shares of forecasted population and employment growth. This yields an unadjusted development charge of \$577.33 per capita and \$16.14 per square metre respectively.

D. Cash Flow Analysis

After cash flow consideration, the calculated residential charge increases to \$620.90 per capita, and the non-residential charge increases to \$17.44 per square metre. This reflects the somewhat upfront nature of the capital expenditures.

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

EMERGENCY AND FIRE SERVICES SUMMARY						
15-year Hist. Service Level per pop+empl	2026 - 2035		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
\$955.40	\$9,164,195	\$5,178,047	\$577.33	\$16.14	\$620.90	\$17.44

APPENDIX B.4
TABLE 1

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

BUILDINGS Station Name	# of Square Feet															UNIT COST (\$/sq. ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Fire Hall #1 - 16 Second Street (Old)	3,068	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$600
Fire Hall #1 - River Road	-	14,600	14,600	14,600	14,600	14,600	14,600	14,600	14,600	14,600	14,600	14,600	14,600	14,600	14,600	\$800
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	3,014	3,014	3,014	3,214	3,214	\$800
Total (sq.ft.)	6,082	17,614	17,814	17,814												
Total (\$000)	\$4,252.0	\$14,091.2	\$14,251.2	\$14,251.2												

FIRE FIGHTER EQUIPMENT Description	# of Fire Fighters															UNIT COST (\$/F.F.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Number of Full Time Fire Fighters	14	14	14	14	20	20	20	20	20	20	20	20	21	22	22	\$9,500
Number of Volunteer Fire Fighters	20	20	20	20	16	16	16	16	16	16	16	16	16	16	16	\$9,500
Total (#)	34	34	34	34	36	37	38	38								
Total (\$000)	\$323.0	\$323.0	\$323.0	\$323.0	\$342.0	\$351.5	\$361.0	\$361.0								

FURNITURE & EQUIPMENT Description	Total Value of Furniture & Equipment (\$)														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Fire Hall #1 (Old)	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Hall #1 (New)	\$0	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
Fire Hall #2	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000
Communications Equipment	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000	\$290,000
Generators (5)	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$475,000	\$475,000
Vehicle Equipment	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000
Total (\$000)	\$1,773.0	\$1,803.0	\$1,928.0	\$1,928.0											

VEHICLES Vehicle Type	# of Vehicles															UNIT COST (\$/vehicle)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Aerial Truck (65ft ladder)	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$2,000,000
Pumper	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$1,700,000
Rescue	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$1,000,000
River Patrol Boat & Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$75,000
Ford F150 4x4	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$75,000
Hybrid Car (Fire Inspection Officer)	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$37,000
UTV side by side	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$45,855
Aerial Truck (110ft Platform)	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$2,000,000
Personal Water Craft and Trailer and Docks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	\$40,000
Total (#)	9	10	10	10	10	11	12	14								
Total (\$000)	\$9,325.0	\$9,400.0	\$9,400.0	\$9,400.0	\$9,400.0	\$9,445.9	\$9,482.9	\$9,562.9								



**APPENDIX B.4
TABLE 1**

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historic Population	17,537	18,124	18,731	19,358	20,006	20,675	21,739	22,512	23,091	23,874	24,862	25,765	26,288	27,043	27,700
Historic Employment	3,242	3,298	3,355	3,413	3,473	3,534	3,739	3,958	4,191	4,439	4,703	4,926	5,079	5,280	5,465
Historic Population + Employment	20,779	21,422	22,086	22,771	23,479	24,209	25,478	26,470	27,282	28,313	29,565	30,691	31,367	32,323	33,165

INVENTORY SUMMARY (\$000)

Buildings	\$4,252.0	\$14,091.2	\$14,091.2	\$14,091.2	\$14,091.2	\$14,091.2	\$14,091.2	\$14,091.2	\$14,091.2	\$14,091.2	\$14,091.2	\$14,091.2	\$14,091.2	\$14,251.2	\$14,251.2
Fire Fighter Equipment	\$323.0	\$323.0	\$323.0	\$323.0	\$342.0	\$342.0	\$342.0	\$342.0	\$342.0	\$342.0	\$342.0	\$342.0	\$342.0	\$351.5	\$361.0
Furniture & Equipment	\$1,773.0	\$1,803.0	\$1,803.0	\$1,803.0	\$1,803.0	\$1,803.0	\$1,803.0	\$1,803.0	\$1,803.0	\$1,803.0	\$1,803.0	\$1,803.0	\$1,803.0	\$1,928.0	\$1,928.0
Vehicles	\$9,325.0	\$9,400.0	\$9,400.0	\$9,400.0	\$9,400.0	\$9,445.9	\$9,445.9	\$9,445.9	\$9,445.9	\$9,445.9	\$9,445.9	\$9,445.9	\$9,445.9	\$9,482.9	\$9,562.9
Total (\$000)	\$15,673.0	\$25,617.2	\$25,617.2	\$25,617.2	\$25,636.2	\$25,682.1	\$25,691.6	\$26,023.1	\$26,103.1						

SERVICE LEVEL (\$/pop+empl)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average Service Level
Buildings	\$204.63	\$657.79	\$638.02	\$618.82	\$600.16	\$582.06	\$553.06	\$532.34	\$516.50	\$497.69	\$476.62	\$459.13	\$449.23	\$440.90	\$429.71	\$510.44
Fire Fighter Equipment	\$15.54	\$15.08	\$14.62	\$14.18	\$14.57	\$14.13	\$13.42	\$12.92	\$12.54	\$12.08	\$11.57	\$11.14	\$11.21	\$11.17	\$10.89	\$13.00
Furniture & Equipment	\$85.33	\$84.17	\$81.64	\$79.18	\$76.79	\$74.48	\$70.77	\$68.11	\$66.09	\$63.68	\$60.98	\$58.75	\$57.48	\$59.65	\$58.13	\$69.68
Vehicles	\$448.77	\$438.80	\$425.61	\$412.81	\$400.36	\$390.18	\$370.74	\$356.85	\$346.23	\$333.62	\$319.49	\$307.77	\$301.14	\$293.38	\$288.35	\$362.27
Total (\$/pop+empl)	\$754.27	\$1,195.84	\$1,159.88	\$1,124.99	\$1,091.88	\$1,060.85	\$1,007.99	\$970.23	\$941.35	\$907.07	\$868.66	\$836.79	\$819.05	\$805.09	\$787.08	\$955.40

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

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$955.40
Net 10 Year Population & Employment in New Space Growth	5,420
Maximum Allowable Funding Envelope	\$5,178,047



APPENDIX B.4

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		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2026-2035	Post 2035
4.0 EMERGENCY AND FIRE SERVICES										
4.1 Buildings, Land & Furnishings										
4.1.1 New Hall #3 Sunnisdale Road - Building	2035 - 2035	\$ 7,200,000	\$ -	\$ 7,200,000	0%	\$ -	\$ 7,200,000	\$ 918,072	\$ 5,122,485	\$ 1,159,443
Subtotal Buildings, Land & Furnishings		\$ 7,200,000	\$ -	\$ 7,200,000		\$ -	\$ 7,200,000	\$ 918,072	\$ 5,122,485	\$ 1,159,443
4.2 Vehicles & Equipment										
4.2.1 4 new Volunteer Firefighters (Equipment)	2026 - 2035	\$ 33,180	\$ -	\$ 33,180	0%	\$ -	\$ 33,180	\$ -	\$ 33,180	\$ -
4.2.2 New Firefighter Equipment (2 per year)	2026 - 2035	\$ 16,590	\$ -	\$ 16,590	0%	\$ -	\$ 16,590	\$ -	\$ 16,590	\$ -
4.2.3 Pumper Truck for Hall #3	2035 - 2035	\$ 1,600,000	\$ -	\$ 1,600,000	0%	\$ -	\$ 1,600,000	\$ -	\$ -	\$ 1,600,000
4.2.4 New Hall #3 Furniture & Equipment	2035 - 2035	\$ 70,000	\$ -	\$ 70,000	0%	\$ -	\$ 70,000	\$ -	\$ -	\$ 70,000
4.2.5 Additional equipment for pumper for Hall #3	2035 - 2035	\$ 100,000	\$ -	\$ 100,000	0%	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
4.2.6 Firefighter Equipment for Hall #3 (15 new)	2035 - 2035	\$ 124,425	\$ -	\$ 124,425	0%	\$ -	\$ 124,425	\$ -	\$ -	\$ 124,425
4.2.7 Communication Equipment	2026 - 2035	\$ 20,000	\$ -	\$ 20,000	71%	\$ 14,208	\$ 5,792	\$ -	\$ 5,792	\$ -
Subtotal Vehicles & Equipment		\$ 1,964,195	\$ -	\$ 1,964,195		\$ 14,208	\$ 1,949,987	\$ -	\$ 55,562	\$ 1,894,425
TOTAL EMERGENCY AND FIRE SERVICES		\$ 9,164,195	\$ -	\$ 9,164,195		\$ 14,208	\$ 9,149,987	\$ 918,072	\$ 5,178,047	\$ 3,053,868

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	84%	\$4,352,611
10-Year Growth in Population in New Units		7,539
Unadjusted Development Charge Per Capita		\$577.33
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	16%	\$825,437
10-Year Growth in Square Metres		51,148
Unadjusted Development Charge Per Square Metre		\$16.14

2026 - 2035 Net Funding Envelope	\$5,178,047
Reserve Fund Balance	
Balance as at December 31, 2025	\$918,072



APPENDIX B.4

TABLE 3

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

EMERGENCY AND FIRE SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$771.7	\$1,282.6	\$1,777.6	\$2,312.7	\$2,890.5	\$3,514.5	\$4,188.1	\$4,842.0	\$5,543.4	\$6,296.6	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Emergency & Fire Services: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$771.7	\$771.7
- Emergency & Fire Services: Non Inflated	\$4.7	\$4.7	\$4.7	\$4.7	\$4.7	\$4.7	\$4.7	\$4.7	\$4.7	\$4,310.6	\$4,352.6
- Emergency & Fire Services: Inflated	\$4.7	\$4.8	\$5.0	\$5.2	\$5.4	\$5.5	\$5.7	\$5.9	\$6.2	\$6,926.6	\$6,975.1
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	773	706	727	749	772	797	721	741	764	787	7,539
REVENUE											
- DC Receipts: Inflated	\$480.2	\$447.2	\$469.8	\$493.5	\$519.1	\$546.7	\$504.3	\$528.8	\$555.7	\$584.1	\$5,129.4
INTEREST											
- Interest on Opening Balance	\$27.0	\$44.9	\$62.2	\$80.9	\$101.2	\$123.0	\$146.6	\$169.5	\$194.0	\$220.4	\$1,169.7
- Interest on In-year Transactions	\$8.3	\$7.7	\$8.1	\$8.5	\$9.0	\$9.5	\$8.7	\$9.2	\$9.6	(\$174.4)	(\$95.7)
TOTAL REVENUE	\$515.5	\$499.9	\$540.2	\$583.0	\$629.3	\$679.2	\$659.6	\$707.4	\$759.3	\$630.0	\$6,203.4
CLOSING CASH BALANCE	\$1,282.6	\$1,777.6	\$2,312.7	\$2,890.5	\$3,514.5	\$4,188.1	\$4,842.0	\$5,543.4	\$6,296.6	\$0.0	

2026 Adjusted Charge Per Capita	\$620.90
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Allocation of Capital Program	
Residential Sector	84.1%
Non-Residential Sector	15.9%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.4

TABLE 3

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

EMERGENCY AND FIRE SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$146.4	\$337.1	\$388.6	\$446.5	\$509.3	\$577.4	\$652.3	\$801.3	\$965.2	\$1,147.9	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Emergency & Fire Services: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$146.4	\$146.4
- Emergency & Fire Services: Non Inflated	\$0.9	\$0.9	\$0.9	\$0.9	\$0.9	\$0.9	\$0.9	\$0.9	\$0.9	\$817.5	\$825.4
- Emergency & Fire Services: Inflated	\$0.9	\$0.9	\$0.9	\$1.0	\$1.0	\$1.1	\$1.1	\$1.1	\$1.2	\$1,313.6	\$1,322.8
NEW NON-RESIDENTIAL OTHER DEVELOPMENT											
- Growth in Square Metres	10,512	2,246	2,450	2,560	2,670	2,848	6,372	6,720	7,220	7,550	51,148
REVENUE											
- DC Receipts: Inflated	\$183.3	\$39.9	\$44.4	\$47.4	\$50.4	\$54.8	\$125.1	\$134.6	\$147.5	\$157.3	\$984.9
INTEREST											
- Interest on Opening Balance	\$5.1	\$11.8	\$13.6	\$15.6	\$17.8	\$20.2	\$22.8	\$28.0	\$33.8	\$40.2	\$209.0
- Interest on In-year Transactions	\$3.2	\$0.7	\$0.8	\$0.8	\$0.9	\$0.9	\$2.2	\$2.3	\$2.6	(\$31.8)	(\$17.5)
TOTAL REVENUE	\$191.6	\$52.4	\$58.8	\$63.8	\$69.1	\$76.0	\$150.1	\$165.0	\$183.9	\$165.7	\$1,176.4
CLOSING CASH BALANCE	\$337.1	\$388.6	\$446.5	\$509.3	\$577.4	\$652.3	\$801.3	\$965.2	\$1,147.9	\$0.0	

2026 Adjusted Charge Per Square Metre	\$17.44
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Allocation of Capital Program	
Residential Sector	84.1%
Non-Residential Sector	15.9%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



Appendix B.5

Development-Related Studies

Development-Related Studies

The Cutting Red Tape to Build More Homes Act, 2024 received Royal Assent on June 6, 2024, confirming the reintroduction of development-related studies as a DC-eligible capital cost in the DCA.

A. Development-Related Capital Program and Capital Cost and BTE Methodologies

As shown on Table 1, the 2026–2035 gross cost for development-related studies is \$700,000. The capital program includes studies related to fire services, parks and recreation, development charges, and land use planning.

No grants or subsidies have been identified for the studies. Recognizing that not all studies under this service are entirely a result of new development in the Town, “benefit to existing” shares have been netted off the costs on a project-by-project basis based on the professional judgement of Town staff and the consulting team. The benefit to existing share amounts to \$150,000, and this amount will not be recovered through development charges.

Additionally, the reserve fund balance for this service is in a positive position of \$86,277 and has been removed from the calculation. No post-period benefit shares have been identified for this service.

B. Calculation of the Unadjusted Development Charges

The remaining amount of \$463,723 is eligible for development charges funding in the ten-year planning period. This amount is included in the development charge calculation and is allocated 84%, or \$389,801, to the residential sector and 16%, or \$73,922, to the non-residential sector based on shares of ten-year growth in population in new units and employment.

The resulting unadjusted residential charge is \$51.70 per capita before cash flow adjustments. The non-residential unadjusted charge is \$1.45 per square metre.

C. Cash Flow Analysis

After cash flow analysis, the residential charge increases slightly to \$52.09 per capita, and the non-residential charge increases slightly to \$1.47 per square metre.

The following table summarizes the calculation of the Development-Related Studies development charge:

DEVELOPMENT-RELATED STUDIES SUMMARY					
2026 - 2035		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
\$700,000	\$463,723	\$51.70	\$1.45	\$52.09	\$1.47

APPENDIX B.5

TABLE 1

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
DEVELOPMENT-RELATED STUDIES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2026-2035	Post 2035
5.0 DEVELOPMENT-RELATED STUDIES										
5.1 Studies										
5.1.1 Fire Master Plan	2035 - 2035	\$ 75,000	\$ -	\$ 75,000	0%	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -
5.1.2 Parks and Recreation Master Plan	2030 - 2031	\$ 175,000	\$ -	\$ 175,000	0%	\$ -	\$ 175,000	\$ 11,277	\$ 163,723	\$ -
5.1.3 Five Year OP Update and Review	2030 - 2030	\$ 75,000	\$ -	\$ 75,000	50%	\$ 37,500	\$ 37,500	\$ -	\$ 37,500	\$ -
5.1.4 Development Charge Study	2030 - 2030	\$ 75,000	\$ -	\$ 75,000	0%	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
5.1.5 Main Street Urban Design	2026 - 2026	\$ 75,000	\$ -	\$ 75,000	50%	\$ 37,500	\$ 37,500	\$ -	\$ 37,500	\$ -
5.1.6 Development Charge Study	2026 - 2026	\$ 75,000	\$ -	\$ 75,000	0%	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
5.1.7 Five Year OP Update and Review	2035 - 2035	\$ 75,000	\$ -	\$ 75,000	50%	\$ 37,500	\$ 37,500	\$ -	\$ 37,500	\$ -
5.1.8 Community Improvement Plans	2026 - 2035	\$ 75,000	\$ -	\$ 75,000	50%	\$ 37,500	\$ 37,500	\$ -	\$ 37,500	\$ -
Subtotal Studies		\$ 700,000	\$ -	\$ 700,000		\$ 150,000	\$ 550,000	\$ 86,277	\$ 463,723	\$ -
TOTAL DEVELOPMENT-RELATED STUDIES		\$ 700,000	\$ -	\$ 700,000		\$ 150,000	\$ 550,000	\$ 86,277	\$ 463,723	\$ -

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	84%	\$389,801
10-Year Growth in Population in New Units		7,539
Unadjusted Development Charge Per Capita		\$51.70
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	16%	\$73,922
10-Year Growth in Square Metres		51,148
Unadjusted Development Charge Per Square Metre		\$1.45

Reserve Fund Balance	
Balance as at December 31, 2025	\$86,277



APPENDIX B.5

TABLE 2

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

DEVELOPMENT-RELATED STUDIES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$72.5	\$16.1	\$52.0	\$91.7	\$135.4	(\$14.4)	(\$58.1)	(\$18.2)	\$26.7	\$76.7	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Development-Related Studies: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$4.7	\$4.7	\$0.0	\$0.0	\$0.0	\$63.0	\$72.5
- Development-Related Studies: Non Inflated	\$97.7	\$3.2	\$3.2	\$3.2	\$166.5	\$72.0	\$3.2	\$3.2	\$3.2	\$34.7	\$389.8
- Development-Related Studies: Inflated	\$97.7	\$3.3	\$3.4	\$3.5	\$196.5	\$91.1	\$3.9	\$4.0	\$4.2	\$133.2	\$540.7
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	773	706	727	749	772	797	721	741	764	787	7,539
REVENUE											
- DC Receipts: Inflated	\$40.3	\$38.1	\$40.6	\$43.3	\$46.2	\$49.3	\$46.2	\$49.1	\$52.4	\$55.9	\$461.3
INTEREST											
- Interest on Opening Balance	\$2.5	\$0.6	\$1.8	\$3.2	\$4.7	(\$0.8)	(\$3.2)	(\$1.0)	\$0.9	\$2.7	\$11.5
- Interest on In-year Transactions	(\$1.6)	\$0.6	\$0.7	\$0.7	(\$4.1)	(\$1.1)	\$0.7	\$0.8	\$0.8	(\$2.1)	(\$4.7)
TOTAL REVENUE	\$41.2	\$39.2	\$43.1	\$47.2	\$46.8	\$47.4	\$43.7	\$48.9	\$54.2	\$56.4	\$468.2
CLOSING CASH BALANCE	\$16.1	\$52.0	\$91.7	\$135.4	(\$14.4)	(\$58.1)	(\$18.2)	\$26.7	\$76.7	\$0.0	

2026 Adjusted Charge Per Capita	\$52.09
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Allocation of Capital Program	
Residential Sector	84.1%
Non-Residential Sector	15.9%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.5

TABLE 2

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

DEVELOPMENT-RELATED STUDIES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$13.8	\$11.0	\$14.3	\$18.0	\$22.2	(\$10.7)	(\$23.9)	(\$14.3)	(\$3.1)	\$10.1	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Development-Related Studies: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.9	\$0.9	\$0.0	\$0.0	\$0.0	\$12.0	\$13.8
- Development-Related Studies: Non Inflated	\$18.5	\$0.6	\$0.6	\$0.6	\$31.6	\$13.6	\$0.6	\$0.6	\$0.6	\$6.6	\$73.9
- Development-Related Studies: Inflated	\$18.5	\$0.6	\$0.6	\$0.7	\$37.3	\$17.3	\$0.7	\$0.8	\$0.8	\$25.3	\$102.5
NEW NON-RESIDENTIAL OTHER DEVELOPMENT											
- Growth in Square Metres	10,512	2,246	2,450	2,560	2,670	2,848	6,372	6,720	7,220	7,550	51,148
REVENUE											
- DC Receipts: Inflated	\$15.4	\$3.4	\$3.8	\$4.2	\$4.5	\$5.0	\$11.5	\$12.5	\$13.9	\$15.1	\$89.3
INTEREST											
- Interest on Opening Balance	\$0.5	\$0.4	\$0.5	\$0.6	\$0.8	(\$0.6)	(\$1.3)	(\$0.8)	(\$0.2)	\$0.4	\$0.3
- Interest on In-year Transactions	(\$0.1)	\$0.0	\$0.1	\$0.1	(\$0.9)	(\$0.3)	\$0.2	\$0.2	\$0.2	(\$0.3)	(\$0.8)
TOTAL REVENUE	\$15.8	\$3.8	\$4.4	\$4.9	\$4.4	\$4.0	\$10.4	\$12.0	\$14.0	\$15.2	\$88.8
CLOSING CASH BALANCE	\$11.0	\$14.3	\$18.0	\$22.2	(\$10.7)	(\$23.9)	(\$14.3)	(\$3.1)	\$10.1	\$0.0	

2026 Adjusted Charge Per Square Metre	\$1.47
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Allocation of Capital Program	
Residential Sector	84.1%
Non-Residential Sector	15.9%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



Appendix B.6

Land Acquisition (10-Year)

Land Acquisition (10-Year)

Land acquisition has been introduced as a new service category for the Town of Wasaga Beach, reflecting recent amendments to the *Development Charges Act, 1997* and associated regulations. This category includes land acquisition costs required to support growth-related infrastructure, specifically Emergency and Fire Services. This appendix provides an overview of the land acquisition projects that will benefit development over the ten-year forecast period. Land acquisition requirements for the longer-term planning horizon to 2051 are addressed separately in Appendix D.

A. Development-Related Capital Program and Capital Cost and BTE Methodologies

As shown in Table 1, the total gross cost of development-related land acquisition over the 2026–2035 period is \$650,000. This amount reflects the acquisition of approximately 0.5 hectares of land required for the construction of Fire Station No. 3 on Sunnidale Road. No grants, subsidies, or other external funding sources have been identified for this project. As the land represents entirely new infrastructure required to accommodate growth, no BTE share has been deducted.

There is currently no reserve fund for this service, and no post-period benefit share has been identified. Accordingly, the full project cost of \$650,000 remains eligible for recovery through development charges over the ten-year planning period.

B. Calculation of the Unadjusted Development Charges

The full amount of \$650,000 has been included in the development charge calculation for the ten-year planning period. This cost has been allocated between the residential and non-residential sectors based on their

respective shares of forecast growth, with 84% (\$546,383) assigned to the residential sector and 16% (\$103,617) assigned to the non-residential sector.

Based on these allocations, the resulting unadjusted residential development charge is \$72.47 per capita, while the unadjusted non-residential development charge is \$2.03 per square metre of gross floor area, prior to cash flow adjustments.

C. Cash Flow Analysis

After cash flow analysis, the residential charge increases somewhat to \$76.08 per capita, and the non-residential charge increases to \$2.15 per square metre.

The following table summarizes the calculation of the Land Acquisition (10-Year) development charge:

LAND ACQUISITION (10-YEAR PLANNING HORIZON) SUMMARY					
2026 - 2035		Unadjusted Development Charge		Calculated Development Charge	
Development-Related Capital Program	Net DC Recoverable	Residential	Non-Residential	Residential	Non-Residential
Total		\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$650,000	\$650,000	\$72.47	\$2.03	\$76.08	\$2.15

APPENDIX B.6
TABLE 1

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
LAND ACQUISITION (10-YEAR PLANNING HORIZON)

Project Description	Timing	Residential Share	Non-Residential Share	Gross Project Cost	Grants, Subsidies & Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
							Replacement & BTE Shares (%)	Replacement & BTE Shares (\$)		Prior Growth	2026-2035	Other Development Related
6.0 LAND ACQUISITION (10-YEAR PLANNING HORIZON)												
6.1 Fire & Rescue Services												
6.1.1 New Fire Hall #3 Sunnidale Road - Land (0.5 ha)	2029	84%	16%	\$ 650,000	\$ -	\$ 650,000	0%	\$ -	\$ 650,000	\$ -	\$ 650,000	\$ -
Subtotal - Fire & Rescue Services				\$ 650,000	\$ -	\$ 650,000		\$ -	\$ 650,000	\$ -	\$ 650,000	\$ -
TOTAL LAND ACQUISITION (10-YEAR PLANNING HORIZON)				\$ 650,000	\$ -	\$ 650,000		\$ -	\$ 650,000	\$ -	\$ 650,000	\$ -

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	84%	\$546,383
10-Year Growth in Population in New Units		7,539
Unadjusted Development Charge per Capita		\$72.47
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	16%	\$103,617
10-Year Growth in Square Metres		51,148
Unadjusted Development Charge per Square Metre		\$2.03

Reserve Fund Balance	
Balance as at December 31, 2025	\$0

APPENDIX B.6

TABLE 2

TOWN OF WASAGA BEACH
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 LAND ACQUISITION (10-YEAR PLANNING HORIZON)
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

LAND ACQUISITION (10-YEAR PLANNING HORIZON)	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$0.0	\$59.9	\$118.5	\$183.0	(\$368.1)	(\$319.7)	(\$264.0)	(\$209.9)	(\$148.4)	(\$78.7)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Land Acquisition (10-Year Planning Horizon): Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Land Acquisition (10-Year Planning Horizon): Non Inflated	\$0.0	\$0.0	\$0.0	\$546.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$546.4
- Land Acquisition (10-Year Planning Horizon): Inflated	\$0.0	\$0.0	\$0.0	\$605.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$605.8
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	773	706	727	749	772	797	721	741	764	787	7,539
REVENUE											
- DC Receipts: Inflated	\$58.8	\$55.6	\$59.3	\$63.2	\$67.4	\$72.1	\$67.5	\$71.8	\$76.5	\$81.6	\$673.8
INTEREST											
- Interest on Opening Balance	\$0.0	\$2.1	\$4.1	\$6.4	(\$20.2)	(\$17.6)	(\$14.5)	(\$11.5)	(\$8.2)	(\$4.3)	(\$63.7)
- Interest on In-year Transactions	\$1.0	\$1.0	\$1.0	(\$14.9)	\$1.2	\$1.3	\$1.2	\$1.3	\$1.3	\$1.4	(\$4.2)
TOTAL REVENUE	\$59.9	\$58.7	\$64.5	\$54.7	\$48.4	\$55.7	\$54.1	\$61.5	\$69.7	\$78.7	\$605.8
CLOSING CASH BALANCE	\$59.9	\$118.5	\$183.0	(\$368.1)	(\$319.7)	(\$264.0)	(\$209.9)	(\$148.4)	(\$78.7)	\$0.0	

2026 Adjusted Charge Per Capita	\$76.08
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Allocation of Capital Program	
Residential Sector	84.1%
Non-Residential Sector	15.9%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.6

TABLE 2

TOWN OF WASAGA BEACH
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 LAND ACQUISITION (10-YEAR PLANNING HORIZON)
 NON-RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

LAND ACQUISITION (10-YEAR PLANNING HORIZON)	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$0.0	\$23.0	\$28.9	\$35.6	(\$74.9)	(\$72.3)	(\$68.9)	(\$55.6)	(\$39.9)	(\$21.3)	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Land Acquisition (10-Year Planning Horizon): Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Land Acquisition (10-Year Planning Horizon): Non Inflated	\$0.0	\$0.0	\$0.0	\$103.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$103.6
- Land Acquisition (10-Year Planning Horizon): Inflated	\$0.0	\$0.0	\$0.0	\$114.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$114.9
NEW NON-RESIDENTIAL OTHER DEVELOPMENT											
- Growth in Square Metres	10,512	2,246	2,450	2,560	2,670	2,848	6,372	6,720	7,220	7,550	51,148
REVENUE											
- DC Receipts: Inflated	\$22.6	\$5.0	\$5.6	\$6.1	\$6.6	\$7.3	\$16.8	\$18.4	\$20.4	\$22.1	\$130.9
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.8	\$1.0	\$1.2	(\$4.1)	(\$4.0)	(\$3.8)	(\$3.1)	(\$2.2)	(\$1.2)	(\$15.2)
- Interest on In-year Transactions	\$0.4	\$0.1	\$0.1	(\$3.0)	\$0.1	\$0.1	\$0.3	\$0.3	\$0.4	\$0.4	(\$0.8)
TOTAL REVENUE	\$23.0	\$5.9	\$6.7	\$4.4	\$2.6	\$3.4	\$13.3	\$15.6	\$18.6	\$21.3	\$114.9
CLOSING CASH BALANCE	\$23.0	\$28.9	\$35.6	(\$74.9)	(\$72.3)	(\$68.9)	(\$55.6)	(\$39.9)	(\$21.3)	(\$0.0)	

2026 Adjusted Charge Per Square Metre	\$2.15
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Allocation of Capital Program	
Residential Sector	84.1%
Non-Residential Sector	15.9%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



Appendix C
Transit Service
Technical Appendix

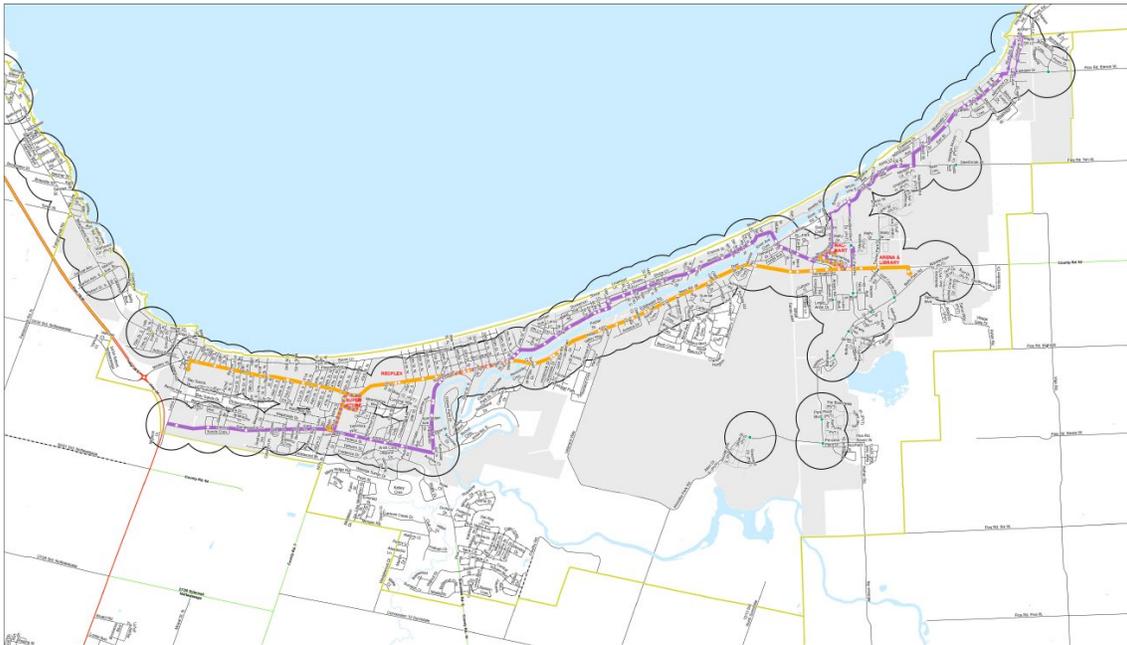
Transit Service Technical Appendix

Introduction and Overview

This appendix provides a detailed review of the planned level of service for Transit Services in the Town of Wasaga Beach, including the associated capital program, excess capacity assessment, ridership forecasts, and ridership capacity analysis undertaken as part of the 2026 Development Charges (DC) Background Study.

Wasaga Beach Transit provides Town-wide public transit services through a surface network consisting of two bus routes (see Map 1). Ridership is anticipated to grow over the forecast period.

Map 1 – Town of Wasaga Beach – Transit Service Area



Source: Town of Wasaga Beach

A. Transit DC Calculations

i. Planned Level of Service

Section 5.2(3) of the *Development Charges Act* (DCA) requires that the increase in need for transit services “shall not exceed the planned level of service over the 15-year period immediately following the preparation of the background study.”

For the purposes of this study, the planned level of service is defined by the Town’s ten-year development-related capital program (2026–2035), as set out in the DC Background Study. The capital program is informed by the Town’s approved and proposed capital budgets and discussions with Town staff.

Through adoption of the DC Background Study and associated capital program, Council has confirmed its intent to meet the forecast increase in need for transit services over the planning horizon.

ii. Methodology for Estimating Capital Costs

The gross cost of the ten-year Transit Services capital program totals \$850,000 (Table 1). The program provides for:

- new buses along Route 3 (\$400,000);
- two new transit shelters per year along existing routes (\$250,000); and
- two updates to the Transit Master Plan (\$200,000).

All projects are deemed to provide benefit for development anticipated over the 2026–2035 planning horizon.

The Town has secured federal and provincial funding through the Investing in Canada Infrastructure Program (ICIP). Total upper-level government contributions for development-related works are estimated at \$142,935,

which are deducted from the gross capital cost, resulting in a net capital program cost of \$707,065.

iii. Excess Capacity

No excess Transit Service capacity is anticipated to exist at the end of the ten-year planning period.

iv. Transit Ridership Forecasts and Benefit to Existing Methodology

Ontario Regulation 82/98 s.8 (2) 4 requires that the background study set out:

- an assessment of ridership forecast for all modes of transit and whether ridership is generated from existing or planned development; and
- an assessment of ridership capacity for all modes of transit over the 10-year forecast period.

The ridership forecast used in the 2026 DC Background Study is based on historical ridership data and consultation with Town staff.

Existing ridership in 2025 is estimated at 65,946 annual trips, equivalent to 2.38 trips per capita, based on an estimated 2025 Census population of 27,700 (see Appendix A). Based on the draft results of the Town's Transit Master Plan Study Update (set to be released March 2026), the planned trips per capita are projected to increase to 4.17 by 2035, resulting in total annual ridership of 132,147 trips by 2035. This represents an increase of 66,201 annual trips over the ten-year period.

Of this increase:

- 31,439 trips (47%) are attributable to growth from new households between 2026 and 2035 and are therefore development-related; and

- 34,763 trips (53%) are attributable to existing residents and are treated as a benefit to existing (BTE) share.

Transit Ridership Analysis			
Timing	Annual Ridership Increase	Share (%)	DC Allocation
Existing Households Trips	34,763	53%	Benefit to Existing
New Households 2026-2035	31,439	47%	Development-Related (In-Period)
Total Increase	66,201	100%	

v. Calculation of Unadjusted Development Charges

Of the \$707,065 net cost of the capital program:

- \$371,283 (53%) is treated as a benefit to existing share and is excluded from the development charges calculation;
- The remaining \$335,782 represents the development-related cost.

Of the development-related cost, \$198,234 can be funded from existing DC Transit DC reserve funds. These funds have been applied to eligible projects, reducing the recoverable amount (see Table 1).

No post-period costs have been identified. Accordingly, the ten-year DC recoverable cost is \$137,548, which is allocated 84% (\$115,621) to the residential sector and 16% (\$21,927) to the non-residential sector. This yields an unadjusted development charge of \$15.34 per capita for new residential development and \$0.43 per square metre for new non-residential development.

vi. Cash Flow Analysis

After incorporating cash flow considerations, the residential calculated charge decreases slightly to \$15.17 per capita, and the non-residential charge decreases slightly to \$0.42 per square metre.

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

TRANSIT SERVICES SUMMARY					
2026 - 2035		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
\$850,000	\$137,548	\$15.34	\$0.43	\$15.17	\$0.42

APPENDIX C.1

TABLE 1

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
TRANSIT SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2026-2035	Post 2035
1.0 TRANSIT SERVICES										
1.1 Buildings, Land and Bus Stops										
1.1.1 New Buses (Route 3)	2026 - 2035	\$ 400,000	\$ 87,960	\$ 312,040	53%	\$ 163,854	\$ 148,186	\$ 10,639	\$ 137,548	\$ -
1.1.2 Transit Shelters Additions (2 per yr)	2026 - 2035	\$ 250,000	\$ 54,975	\$ 195,025	53%	\$ 102,408	\$ 92,617	\$ 92,617	\$ -	\$ -
Subtotal Buildings, Land and Bus Stops		\$ 650,000	\$ 142,935	\$ 507,065		\$ 266,262	\$ 240,803	\$ 103,255	\$ 137,548	\$ -
1.2 Vehicles, Equipment & Studies										
1.2.1 Transit Studies Provision (Transit Master Plan)	2026 - 2026	\$ 100,000	\$ -	\$ 100,000	53%	\$ 52,510	\$ 47,490	\$ 47,490	\$ -	\$ -
1.2.2 Transit Studies Provision (Transit Master Plan)	2033 - 2033	\$ 100,000	\$ -	\$ 100,000	53%	\$ 52,510	\$ 47,490	\$ 47,490	\$ -	\$ -
Subtotal Vehicles, Equipment & Studies		\$ 200,000	\$ -	\$ 200,000		\$ 105,021	\$ 94,979	\$ 94,979	\$ -	\$ -
TOTAL TRANSIT SERVICES		\$ 850,000	\$ 142,935	\$ 707,065		\$ 371,283	\$ 335,782	\$ 198,234	\$ 137,548	\$ -

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	84%	\$115,621
10-Year Growth in Population in New Units		7,539
Unadjusted Development Charge Per Capita		\$15.34
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	16%	\$21,927
10-Year Growth in Square Metres		51,148
Unadjusted Development Charge Per Square Metre		\$0.43

Reserve Fund Balance	
Balance as at December 31, 2025	\$198,234

**APPENDIX C.1
TABLE 2**

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

TRANSIT SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$166.6	\$122.7	\$116.9	\$110.8	\$104.6	\$98.2	\$91.7	\$83.2	\$22.2	\$11.2	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Transit Services: Prior Growth	\$48.6	\$8.7	\$8.7	\$8.7	\$8.7	\$8.7	\$8.7	\$48.6	\$8.7	\$8.7	\$166.6
- Transit Services: Non Inflated	\$11.6	\$11.6	\$11.6	\$11.6	\$11.6	\$11.6	\$11.6	\$11.6	\$11.6	\$11.6	\$115.6
- Transit Services: Inflated	\$60.2	\$21.0	\$21.7	\$22.4	\$23.2	\$24.0	\$24.9	\$76.5	\$26.7	\$27.6	\$328.2
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	773	706	727	749	772	797	721	741	764	787	7,539
REVENUE											
- DC Receipts: Inflated	\$11.7	\$11.1	\$11.8	\$12.6	\$13.5	\$14.4	\$13.5	\$14.3	\$15.3	\$16.3	\$134.4
INTEREST											
- Interest on Opening Balance	\$5.8	\$4.3	\$4.1	\$3.9	\$3.7	\$3.4	\$3.2	\$2.9	\$0.8	\$0.4	\$32.5
- Interest on In-year Transactions	(\$1.3)	(\$0.3)	(\$0.3)	(\$0.3)	(\$0.3)	(\$0.3)	(\$0.3)	(\$1.7)	(\$0.3)	(\$0.3)	(\$5.3)
TOTAL REVENUE	\$16.2	\$15.1	\$15.6	\$16.2	\$16.8	\$17.5	\$16.3	\$15.5	\$15.7	\$16.4	\$161.5
CLOSING CASH BALANCE	\$122.7	\$116.9	\$110.8	\$104.6	\$98.2	\$91.7	\$83.2	\$22.2	\$11.2	\$0.0	

2026 Adjusted Charge Per Capita	\$15.17
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Allocation of Capital Program	
Residential Sector	84.1%
Non-Residential Sector	15.9%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX C.1

TABLE 2

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

TRANSIT SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$31.6	\$25.6	\$23.4	\$21.1	\$18.7	\$16.2	\$13.6	\$12.6	\$1.8	\$0.9	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Transit Services: Prior Growth	\$9.2	\$1.6	\$1.6	\$1.6	\$1.6	\$1.6	\$1.6	\$9.2	\$1.6	\$1.6	\$31.6
- Transit Services: Non Inflated	\$2.2	\$2.2	\$2.2	\$2.2	\$2.2	\$2.2	\$2.2	\$2.2	\$2.2	\$2.2	\$21.9
- Transit Services: Inflated	\$11.4	\$4.0	\$4.1	\$4.3	\$4.4	\$4.6	\$4.7	\$14.5	\$5.1	\$5.2	\$62.2
NEW NON-RESIDENTIAL OTHER DEVELOPMENT											
- Growth in Square Metres	10,512	2,246	2,450	2,560	2,670	2,848	6,372	6,720	7,220	7,550	51,148
REVENUE											
- DC Receipts: Inflated	\$4.5	\$1.0	\$1.1	\$1.2	\$1.3	\$1.4	\$3.3	\$3.6	\$4.0	\$4.4	\$25.8
INTEREST											
- Interest on Opening Balance	\$1.1	\$0.9	\$0.8	\$0.7	\$0.7	\$0.6	\$0.5	\$0.4	\$0.1	\$0.0	\$5.8
- Interest on In-year Transactions	(\$0.2)	(\$0.1)	(\$0.1)	(\$0.1)	(\$0.1)	(\$0.1)	(\$0.0)	(\$0.3)	(\$0.0)	(\$0.0)	(\$1.0)
TOTAL REVENUE	\$5.4	\$1.8	\$1.8	\$1.9	\$1.9	\$1.9	\$3.8	\$3.8	\$4.1	\$4.4	\$30.6
CLOSING CASH BALANCE	\$25.6	\$23.4	\$21.1	\$18.7	\$16.2	\$13.6	\$12.6	\$1.8	\$0.9	(\$0.0)	

2026 Adjusted Charge Per Square Metre	\$0.42
---------------------------------------	--------

Allocation of Capital Program	
Residential Sector	84.1%
Non-Residential Sector	15.9%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



Appendix D
Engineered Services
Technical Appendix

Engineered Services Technical Appendix

Introduction and Overview

This appendix provides the detailed analysis undertaken to establish the development charge rates for each of the engineered services in the Town of Wasaga Beach.

The appendix is divided into five sub-sections, with one section for each of the Engineered Services:

- D.1 Roads and Related
- D.2 Water Services
- D.3 Wastewater Services
- D.4 Storm Drainage Services
- D.5 Land Acquisition (to 2051)

The sub-sections generally contain 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.

A. Historical Service Levels

The DCA and O. Reg. 82/98 require that development charges be set at a level no higher than the average service level provided in the Town over the fifteen-year period immediately preceding the preparation of the background study, on a service-by-service basis.

However, O. Reg. 82/98 s. 4 (3) provides for the “standard level of service” to substitute for the average level of service where the standard level of service is required by another Act. The standard level of service applies to all engineered services except for the Roads and Related Service.

The method for determining the average level of service for the Roads and Related service is set out in subsection D.1 below.

B. Development-Related Capital Program and Capital Cost and BTE Methodology

The DCA requires that City Council express its intent to provide future capital facilities at the level incorporated in the development charges calculation. Based on the development forecasts presented in Appendix A, the Town’s master servicing plans, and the Council approved 2026 ten-year capital program, Town staff have compiled a development-related capital program for Engineered Services. The capital program sets out those projects that are required to service the development for the period to 2051 for Roads and Related and associated Land Acquisition, and to 2041 for Water, Wastewater and Storm Services. This aligns with the population and employment forecasts defined within the various master servicing plans.

The development-related capital program for each engineered service is shown on Table 1 of each sub-section with the exception of Roads and Related services, where it appears as Table 2.

To determine the share of the program that is eligible for recovery through development charges, the net project costs are reduced by any “benefit to existing” shares. A benefit to existing or BTE share represents that portion of a capital project that will benefit existing development. It could, for example, represent a portion of a new facility that, at least in part, replaces a facility that is demolished, redeployed or will otherwise not be available to serve its former function (a “replacement” share). The benefit to existing 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 benefit to existing shares will require funding from non-development charge sources, typically property taxes or user fees.

The net capital program less any benefit to existing shares yields the development-related costs. Additionally, any “post-period benefit” shares of the development-related costs have been identified and deducted.

C. Calculation of Unadjusted Development Charge

Table 2 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 consideration.

The first step in the determination of the unadjusted development charges rate is the allocation of the development-related net capital costs between the residential and the non-residential sectors.

- For the Roads and Related and Land Acquisition services, development-related costs have been allocated 81% residential and 19% non-residential based on the ratio of forecast changes in population in new housing units and employment in new non-residential floorspace over the planning period to 2051.
- For the remaining engineered services, development-related costs have been allocated 83% residential and 17% non-residential based on the ratio of forecast changes in population in new housing units and employment in new non-residential floorspace over the planning period to 2041.

The residential development-related costs are then divided by the forecast population in new housing units. This gives the unadjusted residential development charge per capita. The non-residential development-related costs are divided by the forecast increase in non-residential gross floor area (GFA). This yields a charge per square metre of new non-residential GFA.

D. 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 development charges rate that is 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 the cash flow analysis, an inflation rate of 2.0 per cent is used for the funding requirements and interest rates of 5.5 per cent (negative balance) and 3.5 per cent (positive balance) are used for borrowing/earnings on the funds.

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

Appendix D.1

Roads and Related

Roads and Related (Services Related to a Highway)

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 for “services related to a highway” as defined in the DCA, including road reconstruction works, other road related works such as railroad crossings, intersection improvements, sidewalk construction, street lighting, grade separations culvert improvements, as well as Public Works buildings and related furniture and equipment, and public works fleet.

A. Historical Service Levels

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 the Town over the fifteen-year period immediately preceding the preparation of the background study, on a service-by-service basis. For the purpose of this study, the historical inventory period has been defined as 2011 to 2025.

O. Reg. 82/98 requires that when defining and determining historical service levels both the quantity and quality of service be taken into consideration.

The method for establishing the historical service level for the Roads and Related Service expresses the service level as a \$ per capita and employment based on a valuation of the inventory of capital assets used to provide the service. The quantum and value of the inventory is based on the Town’s historical records and experience with costs to acquire or construct similar infrastructure.

The Town conducts Public Works services from a main works depot, as well as a salt dome and storage shed. Operations are conducted from 26,953 square feet of building space, which is valued at \$10.8 million. Furniture and equipment required for service provision total \$130,000 and the fleet and associated required equipment includes 104 items, with a combined value of \$18.1 million. The total replacement value of the public works inventory of capital assets is \$29.0 million.

The Town's current road infrastructure comprises 119 lane km of roads with a current replacement value estimated at \$130.5 million. The Town's 32 bridges and culverts add another \$64.4 million to the value of the inventory, and its guard rails add \$562,500. The Town's pedestrian crossovers, traffic signals, paved shoulders, and sidewalks are valued at \$14.4 million.

The 2025 full replacement value of the inventory of capital assets for the Roads and Related service is \$238.9 million. The fifteen-year historical average service level is calculated at \$8,492.00 per capita and employment.

The maximum allowable funding envelope is defined as the 10-year historical service level (\$8,492.00 per capita and employment) multiplied by the forecast increase in net population and employment over the planning period to 2051 (13,521). The resulting maximum allowable funding envelope is calculated at \$114.8 million.

B. Development-Related Capital Program and Capital Cost and BTE Methodology

The gross cost of the roads and related capital program is \$272.4 million and provides for the undertaking of a range of works throughout the Town over the next 25 years.

The entire \$272.4 million development-related capital program is not to be fully recovered from future DCs. Grants and other subsidies, including

developer cost sharing, in the amount of \$29.7 million have been identified for the Beach Area 1 Roadway, Blueberry Trails/Veterans Way, River Road West, Theme Park Drive, and the new Public Works Depot projects.

In addition, approximately \$43.1 million of the program has been identified as a BTE share. The table below provides details on the BTE methodologies used for each category of projects in the capital program.

Project Type	BTE	BTE Methodology
Geometric & Intersection Improvements	10%-15%	BTE accounts for minor cost share related to non-growth, ancillary repair and replacement costs.
Widening & Illumination Urbanization	7%-15%	BTE calculated based on roadway maintenance cost of \$465 per metre every 10 year—representing cost Town would incur on the roadway in the absence of any growth-related improvements.
Road Extensions & Linkages	0%	No BTE as all projects included are net-new and required due to increased traffic arising from new development.
Beach Area 1, Knox Road West, Mosley Street, Main Street	50%	BTE reflects replacement of existing infrastructure.
Nottawasaga River Vehicular Bridge	50%	BTE reflects portion of existing traffic flow contribution to the need for the bridge.
Nottawasaga River Vehicular Bridge	0%	No BTE as the bridge is entirely net-new and required to accommodate increased Town-wide traffic flow.
Various Studies	0%-50%	No BTE for projects need to manage growth and development. 50% BTE for those projects that address needs of existing infrastructure.
New Maintenance/Public Works Depot	0%	No BTE as the new facility is entirely net-new space and required due to growth.
Fleet & Equipment	0%	No BTE as all projects included are net-new and required due to growth.

The uncommitted DC Roads and Related reserve fund balance of \$2.4 million has been allocated to the projects being funded first in sequence in the capital program. Of the remaining DC-eligible costs, \$85.4 million is deemed to represent infrastructure oversizing that will benefit development occurring beyond 2051; this cost has been excluded from the calculation of the charge. The remaining DC-eligible costs total \$111.7 million and have been included in the calculation of the development charge.

C. Calculation of Unadjusted Development Charge

The first step in the determination of the development charge rate is the allocation of the development charge eligible capital cost of \$111.7 million between the residential and the non-residential sectors. For Roads and Related, the development-related costs have been allocated 81% residential (\$90.2 million) and 19% non-residential (\$21.5 million). This ratio is based on forecast changes in population in new housing units and employment over the planning period.

The residential and non-residential costs are divided by the anticipated 2026-2051 growth in population in new units and square metre of non-residential GFA respectively. This yields unadjusted development charges of \$5,556.10 per capita and \$105.94 per square metre.

D. Cash Flow Analysis and Calculation of Adjusted Development Charge

The cash flow analysis result in Roads and Related development charges of \$6,237.90 per capita for new residential development and of \$134.04 per square metre for new non-residential development. The increase in the adjusted charges reflects the somewhat front-ended nature of the timing of the capital works.

The following table summarizes the calculation of the Road and Related development charge:

ROADS AND RELATED SUMMARY						
15-year Hist. Service Level per pop+empl	2026 - 2051		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
\$8,492.00	\$263,140,984	\$111,728,865	\$5,556.10	\$105.94	\$6,237.90	\$134.04

APPENDIX D.1

TABLE 1

TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
ROADS AND RELATED
PUBLIC WORKS AND FLEET

BUILDINGS Facility Name	Total Value of Buildings (\$)															UNIT COST (\$/sq. ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Works Depot	14,574	14,574	14,574	14,574	14,574	14,574	14,574	14,574	14,574	14,574	14,574	14,574	14,574	14,574	14,574	\$400
Salt Dome	7,858	7,858	7,858	7,858	7,858	7,858	7,858	7,858	7,858	7,858	7,858	7,858	7,858	7,858	7,858	\$400
Storage Shed	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	4,521	\$400
Total (sq.ft.)	26,953	26,953	26,953	26,953	26,953	26,953	26,953	26,953	26,953	26,953	26,953	26,953	26,953	26,953	26,953	
Total (\$000)	\$10,781.2	\$10,781.2	\$10,781.2	\$10,781.2	\$10,781.2	\$10,781.2	\$10,781.2	\$10,781.2	\$10,781.2	\$10,781.2	\$10,781.2	\$10,781.2	\$10,781.2	\$10,781.2	\$10,781.2	\$10,781.2

FURNITURE AND EQUIPMENT Facility Name	Total Value of Furniture and Equipment (\$)														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Contents and Tool Crib	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000
Total (\$000)	\$130.0	\$130.0	\$130.0	\$130.0	\$130.0	\$130.0	\$130.0	\$130.0	\$130.0	\$130.0	\$130.0	\$130.0	\$130.0	\$130.0	\$130.0

FLEET & RELATED EQUIPMENT Description	# of Vehicles or Equipment															UNIT COST (\$/vehicle)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
1/2 ton Pick-ups	13	13	13	13	14	17	19	21	21	24	25	29	27	23	23	\$60,000
3 Ton Stake	2	3	3	3	3	3	3	3	3	3	3	3	4	4	4	\$180,000
Single Axle Trucks	5	5	4	4	5	5	5	5	5	5	5	5	5	5	5	\$360,000
Tandem Axle Trucks	5	5	5	5	5	5	5	5	5	5	5	5	5	6	6	\$440,000
Wheel Loaded/Backhoe	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$190,000
Grader	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$475,000
Loader	1	1	1	1	3	3	3	3	3	3	3	3	3	3	3	\$450,000
Tractor/Sidewalk Plow	6	6	6	6	6	6	7	7	8	6	6	7	7	7	5	\$275,000
Sweeper	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$540,000
Brush Chipper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$85,000
Roadside Mower	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$20,000
Float Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$50,000
Trailer	3	3	4	4	4	4	4	4	4	8	8	11	11	11	12	\$10,000
Sewer & Water Service Truck	4	4	4	4	4	4	4	4	4	4	4	5	7	7	7	\$190,000
Sewer Flusher	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	\$675,000
River Barge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$125,000
Snow Blower	1	1	2	2	1	1	1	1	-	1	1	1	1	1	1	\$450,000
3/4 ton pick-ups	-	-	-	-	-	-	-	-	-	3	4	4	5	5	5	\$90,000
SUV's	-	-	-	-	-	-	-	-	-	2	4	4	4	4	5	\$50,000
8 ton excavator	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$150,000
Gradall	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$650,000
Light Duty Agriculture tractors	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$40,000
Medium Duty agriculture Tractor	-	-	-	-	-	-	-	-	-	1	1	1	2	2	2	\$150,000
Heavy Duty Agriculture Tractor	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$340,000
Garbage Trucks	-	-	-	-	-	-	-	-	-	2	2	2	2	2	2	\$500,000
Vans	-	-	-	-	-	-	-	-	-	1	1	2	3	3	3	\$50,000
Roll-Off Truck	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$625,000
Valve Maintenance Trailer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$120,000
ATV's	-	-	-	-	-	-	-	-	-	5	5	5	5	5	5	\$25,000
Total (#)	51	53	54	54	55	58	61	63	63	85	89	99	103	101	104	
Total (\$000)	\$12,330.0	\$12,530.0	\$12,630.0	\$12,630.0	\$12,350.0	\$12,530.0	\$12,925.0	\$13,045.0	\$12,870.0	\$15,675.0	\$15,925.0	\$16,710.0	\$17,440.0	\$17,680.0	\$18,085.0	



APPENDIX D.1
TABLE 1

TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
ROADS AND RELATED
ROADS INFRASTRUCTURE

ROADS & RELATED INFRASTRUCTURE Type of Road	# of Lane Km's															UNIT COST (\$/lane km)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Asphalt - Arterial	54	54	54	54	54	54	54	54	54	54	54	54	54	54	54	\$1,100,000
Asphalt - Collectors	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	\$950,000
Bikes Lanes	-	-	-	-	-	-	-	-	-	21	21	21	21	21	21	\$450,000
Total (lane km)	119	140	119	119	119	119	119									
Total (\$000)	\$121,150.0	\$130,547.3	\$130,547.3	\$130,547.3	\$130,547.3	\$130,547.3	\$130,547.3									

BRIDGES Description	Total Value of Bridges (\$)															
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
#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	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	
Cedar Lane Twin Culverts	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	
Deerbrook Drive Box	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	
Flos Road 10 Culvert	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	
Freethy Road Bridge #1	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	
Freethy Road Bridge #2	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	
Freethy Road Bridge #3	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	
James Street Bridge	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	
Main Street Bridge	\$22,500,000	\$22,500,000	\$22,500,000	\$22,500,000	\$22,500,000	\$22,500,000	\$22,500,000	\$22,500,000	\$22,500,000	\$22,500,000	\$22,500,000	\$22,500,000	\$22,500,000	\$22,500,000	\$22,500,000	
Meadowlark Drive Box	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	
Northwood Drive Box	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	
Sturgeon Creek Bridge	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	
River Road East Box Culvert	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	
Schoonertown Bridge	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	
William Street Bridge	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	
45th Street South	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	
Knox Road West	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	
Oakview Woods Bridge	\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	
Christopher Avenue Bridge	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	
Oriole Cres Bridge	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	
McIntyre Creek Trail - Sumach Crt Bridge	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	
McIntyre Creek Trail - Club Crt Bridge	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	
McIntyre Creek Trail - Pridham Park Bridge	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	
McIntyre Creek Trail - Lamont Creek Bridge	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	
Goose Garden - River Rd W Bridge	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	
McIntyre Creek Trail - Martyn Dr Bridge	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	
McIntyre Creek Trail - Orchard Dr Bridge	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	
Marl Lakes Storm Water Pond - Pedestrian Bridge	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	
Middleton Bridge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,600,000	\$1,600,000	
Ryther Road Culvert (C11)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700,000	
41st Street South Box Culvert	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	
Cedar Grove Bridge	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	\$1,700,000	
Total (\$000)	\$61,825.0	\$61,825.0	\$61,825.0	\$61,825.0	\$61,825.0	\$62,075.0	\$63,675.0	\$64,375.0								

APPENDIX D.1
TABLE 1

TOWN OF WASAGA BEACH
INVENTORY OF CAPITAL ASSETS
ROADS AND RELATED
ROADS INFRASTRUCTURE

GUARD RAILS Description	Total Value of Guard Rails (\$)														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Steel Beam Guardrails	\$0	\$0	\$189,300	\$189,300	\$315,805	\$315,805	\$315,805	\$315,805	\$315,805	\$315,805	\$315,805	\$562,483	\$562,483	\$562,483	\$562,483
Total (\$000)	\$0.0	\$0.0	\$189.3	\$189.3	\$315.8	\$562.5	\$562.5	\$562.5	\$562.5						

OTHER Description	Total Value (\$)														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Pedestrian Crossovers (PXO) - Level 1 Type A	\$0	\$0	\$54,393	\$54,393	\$54,393	\$54,393	\$54,393	\$54,393	\$54,393	\$54,393	\$54,393	\$54,393	\$54,393	\$54,393	\$54,393
Pedestrian Crossovers (PXO) - Level 2 Type C (standard)	\$143,861	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,336	\$20,336	\$20,336	\$20,336	\$20,336
Pedestrian Traffic Signals Crossovers	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$720,000
Community Safety Zone Speed Warning Signals at Schools	\$60,000	\$60,000	\$60,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
Traffic Signals	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
Paved Shoulders	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
Total (\$000)	\$3,648.9	\$3,505.0	\$3,559.4	\$3,589.4	\$3,609.7	\$3,609.7	\$3,609.7	\$3,609.7	\$4,184.7						

SIDEWALKS Description	# of Square Metres															UNIT COST (\$/sq.m)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Asphalt	1,396	1,696	1,710	1,710	1,710	1,710	1,710	1,710	1,710	1,710	1,710	1,710	1,710	1,710	1,710	\$100
Concrete	29,362	30,355	30,573	30,573	30,945	31,017	31,017	31,017	35,810	42,445	49,080	55,715	62,349	68,984	75,619	\$130
Brick	85	85	85	85	85	85	85	85	85	85	85	85	85	85	85	\$250
Loose Stone	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	\$60
Total (sq. m)	34,285.0	35,578.0	35,809.5	35,809.5	36,181.9	36,253.9	36,253.9	36,253.9	41,047.4	47,682.1	54,316.8	60,951.6	67,586.3	74,221.0	80,855.8	
Total (\$000)	\$4,184.4	\$4,343.5	\$4,373.2	\$4,373.2	\$4,421.6	\$4,431.0	\$4,431.0	\$4,431.0	\$5,054.1	\$5,916.6	\$6,779.1	\$7,641.7	\$8,504.2	\$9,366.7	\$10,229.2	

APPENDIX D.1

TABLE 1

TOWN OF WASAGA BEACH
CALCULATION OF SERVICE LEVELS
ROADS AND RELATED

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historic Population	17,537	18,124	18,731	19,358	20,006	20,675	21,739	22,512	23,091	23,874	24,862	25,765	26,288	27,043	27,700
Historic Employment	3,242	3,298	3,355	3,413	3,473	3,534	3,739	3,958	4,191	4,439	4,703	4,926	5,079	5,280	5,465
Historic Population + Employment	20,779	21,422	22,086	22,771	23,479	24,209	25,478	26,470	27,282	28,313	29,565	30,691	31,367	32,323	33,165

INVENTORY SUMMARY (\$000)

Public Works And Fleet	\$23,241.2	\$23,441.2	\$23,541.2	\$23,541.2	\$23,261.2	\$23,441.2	\$23,836.2	\$23,956.2	\$23,781.2	\$26,586.2	\$26,836.2	\$27,621.2	\$28,351.2	\$28,591.2	\$28,996.2
Roads Infrastructure	\$190,808.3	\$190,823.5	\$191,096.9	\$191,126.9	\$191,301.8	\$191,561.2	\$191,561.2	\$191,561.2	\$192,184.3	\$202,444.2	\$203,327.0	\$204,436.2	\$205,298.7	\$207,761.2	\$209,898.8
Total (\$000)	\$214,049.5	\$214,264.7	\$214,638.1	\$214,668.1	\$214,563.0	\$215,002.4	\$215,397.4	\$215,517.4	\$215,965.5	\$229,030.4	\$230,163.2	\$232,057.4	\$233,649.9	\$236,352.4	\$238,895.0

SERVICE LEVEL (\$/pop+empl)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average Service Level
Public Works And Fleet	\$1,118.49	\$1,094.26	\$1,065.89	\$1,033.82	\$990.72	\$968.28	\$935.54	\$905.03	\$871.68	\$939.00	\$907.70	\$899.98	\$903.84	\$884.54	\$874.31	\$959.54
Roads Infrastructure	\$9,182.75	\$8,907.83	\$8,652.40	\$8,393.43	\$8,147.78	\$7,912.81	\$7,518.54	\$7,236.89	\$7,044.35	\$7,150.14	\$6,877.29	\$6,661.10	\$6,544.98	\$6,427.64	\$6,329.01	\$7,532.46
Total (\$/pop+empl)	\$10,301.24	\$10,002.09	\$9,718.29	\$9,427.26	\$9,138.51	\$8,881.09	\$8,454.08	\$8,141.92	\$7,916.03	\$8,089.14	\$7,784.99	\$7,561.07	\$7,448.82	\$7,312.19	\$7,203.33	\$8,492.00

TOWN OF WASAGA BEACH
CALCULATION OF MAXIMUM ALLOWABLE
ROADS AND RELATED

Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$8,492.00
Net Population & Employment Growth in New Space 2026 - 2051	13,521
Maximum Allowable Funding Envelope	\$114,818,310

APPENDIX D.1
TABLE 2

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		
												BTE (%)	Replacement & BTE Shares		Available DC Reserves	2026-2051	Post 2051
1.0 ROADS AND RELATED																	
1.1 Roads and Related Infrastructure																	
1.1.1	Sunnidale & Knox Road	Intersection	Intersection		Traffic signal and turning lanes	2032 - 2041	\$ 1,136,231	\$ 55,346	\$ 1,191,577	\$ -	\$ 1,191,577	15%	\$ 178,737	\$ 1,012,841	\$ -	\$ -	\$ 1,012,841
1.1.2	Knox Road West	Sunnidale Road	45th Street	1,550	2 lane urbanization	2037 - 2038	\$ 6,894,880	\$ 704,249	\$ 7,599,129	\$ -	\$ 7,599,129	50%	\$ 3,799,565	\$ 3,799,565	\$ -	\$ -	\$ 3,799,565
1.1.3	Sunnidale Road	Mosley Street	Ackerman Bridge	2,100	Urban collector improvement	2037 - 2038	\$ 17,084,040	\$ 832,668	\$ 17,916,708	\$ -	\$ 17,916,708	15%	\$ 2,687,506	\$ 15,229,202	\$ -	\$ -	\$ 15,229,202
1.1.4	Sunnidale Road	Ackerman Bridge	South Town Limits	1,600		2039 - 2040	\$ 13,056,874	\$ 832,668	\$ 13,889,542	\$ -	\$ 13,889,542	15%	\$ 2,083,431	\$ 11,806,111	\$ -	\$ -	\$ 11,806,111
1.1.5	Freethy Road Collector Road Linkage	Sunnidale Trails	Freethy Road	2,000	Road Construction (excl. land)	2039 - 2041	\$ 8,212,032	\$ 74,792	\$ 8,286,824	\$ -	\$ 8,286,824	0%	\$ -	\$ 8,286,824	\$ -	\$ -	\$ 8,286,824
1.1.6	Beach Area 1 Roadway Reconstruction - Phase 1	1st Street	3rd Street	640	Raising Drive and flood protection	2026 - 2027	\$ 30,352,884	\$ 311,732	\$ 30,664,616	\$ 14,456,836	\$ 16,207,780	50%	\$ 8,103,890	\$ 8,103,890	\$ 2,444,677	\$ 5,659,213	\$ -
1.1.7	RRW-Veterans-Blueberry Tr Widen. & Urban., Illum, Ped Crossing	Blueberry Trails	Veterans Way	2,480	Widening & illumination, Ped x-ing	2026 - 2026	\$ 19,401,207	\$ 2,138,798	\$ 21,540,005	\$ 6,605,521	\$ 14,934,484	13%	\$ 1,941,483	\$ 12,993,001	\$ -	\$ 12,993,001	\$ -
1.1.8	Mosley Street - 45th to 57th	45th Street	57th Street	1,300	Widening & illumination	2030 - 2031	\$ 12,130,569	\$ 632,333	\$ 12,762,902	\$ 1,500,000	\$ 11,262,902	8%	\$ 853,527	\$ 10,409,375	\$ -	\$ 10,409,375	\$ -
1.1.9	Mosley Street - 57th to Beachwood Dr.	57th Street	Beachwood Drive	1,300	Widening & illumination & TLS	2032 - 2034	\$ 10,768,146	\$ 632,332	\$ 11,400,478	\$ 1,000,000	\$ 10,400,478	8%	\$ 882,361	\$ 9,518,116	\$ -	\$ 9,518,116	\$ -
1.1.10	River Road West - Blueberry Trail to Main St.	Blueberry Trail	Main Street	1,200	Widening & urban., illum.	2037 - 2038	\$ 9,455,913	\$ 598,337	\$ 10,054,250	\$ 1,000,000	\$ 9,054,250	9%	\$ 804,002	\$ 8,250,248	\$ -	\$ 8,250,248	\$ -
1.1.11	River Road West - Zoo Park Rd. to Bell's Park Rd.	Zoo Park Road	Bell's Park Road	1,200	Widen & urban., illum., intersect., 2-TLS	2039 - 2040	\$ 11,326,947	\$ 578,738	\$ 11,905,685	\$ 1,000,000	\$ 10,905,685	7%	\$ 817,811	\$ 10,087,874	\$ -	\$ 10,087,874	\$ -
1.1.12	Klondike Road/Veterans Way (Phase 2)	Veterans Way	Judith Crt	2,500	Geometric and drainage improvements	2035 - 2036	\$ 1,475,011	\$ 271,971	\$ 1,746,982	\$ -	\$ 1,746,982	10%	\$ 174,698	\$ 1,572,284	\$ -	\$ 1,572,284	\$ -
1.1.13	Nottawasaga River - Pedestrian Bridge Crossing				Construction of Bridge	2040 - 2040	\$ 13,625,008	\$ -	\$ 13,625,008	\$ -	\$ 13,625,008	50%	\$ 6,812,504	\$ 6,812,504	\$ -	\$ 6,812,504	\$ -
1.1.14	RRW and Theme Park Dr Intersection Improvements			400	Roundabout	2026 - 2027	\$ 5,462,027	\$ 244,224	\$ 5,706,251	\$ 3,501,304	\$ 2,204,947	5%	\$ 114,995	\$ 2,089,952	\$ -	\$ 2,089,952	\$ -
1.1.15	RRW Widening, Illumination and Traffic Signal	Bell's Park	Easterly Limits			2041 - 2042	\$ 13,647,856	\$ 562,980	\$ 14,210,836	\$ -	\$ 14,210,836	14%	\$ 1,989,517	\$ 12,221,319	\$ -	\$ 12,221,319	\$ -
1.1.16	Freethy Road Extension (per OP Sched B - Future Road Linkage)					2038 - 2039	\$ 2,600,678	\$ 74,792	\$ 2,675,470	\$ -	\$ 2,675,470	0%	\$ -	\$ 2,675,470	\$ -	\$ 2,675,470	\$ -
1.1.17	Mosley Street Geometric Improvements	Spruce St	3rd Street	460	Mini-Roundabouts & Surface Improvements	2034 - 2036	\$ 5,569,692	\$ 250,000	\$ 5,819,692	\$ -	\$ 5,819,692	50%	\$ 2,909,846	\$ 2,909,846	\$ -	\$ 2,909,846	\$ -
1.1.18	Main Street - Streetscaping (Phase 2)	Mosley Street	Beach Drive	140		2032 - 2033	\$ 1,301,765	\$ 254,400	\$ 1,556,165	\$ -	\$ 1,556,165	50%	\$ 778,082	\$ 778,082	\$ -	\$ 778,082	\$ -
1.1.19	Downtown Main Street-Streetscaping & Reconstruction	Bridge Street	River Rd West			2032 - 2033	\$ 16,000,000	\$ -	\$ 16,000,000	\$ -	\$ 16,000,000	50%	\$ 8,000,000	\$ 8,000,000	\$ -	\$ 8,000,000	\$ -
Subtotal Roads and Related Infrastructure							\$ 199,501,760	\$ 9,050,359	\$ 208,552,119	\$ 29,063,661	\$ 179,488,457		\$ 42,931,955	\$ 136,556,502	\$ 2,444,677	\$ 93,977,283	\$ 40,134,542
1.2 Studies																	
1.2.1	Sunnidale Road EA				Study	2034 - 2034	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	0%	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
1.2.2	Mosley Street Class EA	River Bend Rd.	Beach Area 2		Study	2028 - 2028	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	50%	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ -
1.2.3	Nottawasaga River - Pedestrian Bridge Crossing EA	-	-	-	Study	2040 - 2040	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	50%	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ -
1.2.4	Master Plan/Route Optimization Study	-	-	-	Study	2035 - 2035	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ 125,000	0%	\$ -	\$ 125,000	\$ -	\$ 125,000	\$ -
1.2.5	Active Transportation Study	-	-	-	Study	2038 - 2038	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	0%	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
1.2.6	Transportation Study Update	-	-	-	Study	2027 - 2051	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000	0%	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
1.2.7	River Road West EA Renewal	-	-	-	Study	2032 - 2032	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	50%	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -
Subtotal Studies							\$ 955,000	\$ -	\$ 955,000	\$ -	\$ 955,000		\$ 165,000	\$ 790,000	\$ -	\$ 790,000	\$ -
1.3 Projects Post 2051*																	
1.3.1	Nottawasaga River - Vehicular Bridge Crossing	-	-	-	New Vehicular Bridge	2051 - 2051	\$ 45,220,500	\$ -	\$ 45,220,500	\$ -	\$ 45,220,500	0%	\$ -	\$ 45,220,500	\$ -	\$ -	\$ 45,220,500
Subtotal Projects Post 2051*							\$ 45,220,500	\$ -	\$ 45,220,500	\$ -	\$ 45,220,500		\$ -	\$ 45,220,500	\$ -	\$ -	\$ 45,220,500
1.4 New Maintenance Depot - Building, Land & Materials																	
1.4.1	PW Depot - Shared Access, Site Prep & Servicing (Ph1 Works)					2026 - 2028	\$ 6,484,959	\$ 173,250	\$ 6,658,209	\$ 675,391	\$ 5,982,817	0%	\$ -	\$ 5,982,817	\$ -	\$ 5,982,817	\$ -
1.4.2	Ph2 Material Storage Bldg (7,500 sq ft)					2030 - 2031	\$ 3,318,412	\$ -	\$ 3,318,412	\$ -	\$ 3,318,412	0%	\$ -	\$ 3,318,412	\$ -	\$ 3,318,412	\$ -
1.4.3	PH3 Office and Garage Building (15,000 sq ft)					2033 - 2034	\$ 5,610,353	\$ -	\$ 5,610,353	\$ -	\$ 5,610,353	0%	\$ -	\$ 5,610,353	\$ -	\$ 5,610,353	\$ -
Subtotal New Maintenance Depot - Building, Land & Materials							\$ 15,413,724	\$ 173,250	\$ 15,586,974	\$ 675,391	\$ 14,911,582		\$ -	\$ 14,911,582	\$ -	\$ 14,911,582	\$ -
1.5 New Municipal Fleet & Equipment																	
1.5.1	Single Axle Plow Truck with wing					2027 - 2027	\$ 435,000	\$ -	\$ 435,000	\$ -	\$ 435,000	0%	\$ -	\$ 435,000	\$ -	\$ 435,000	\$ -
1.5.2	Sidewalk Maint. Equip.					2030 - 2030	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	0%	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
1.5.3	Water - Truck/Van - Sunnidale Trails					2028 - 2028	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ 65,000	0%	\$ -	\$ 65,000	\$ -	\$ 65,000	\$ -
1.5.4	Wheel Loader (West End Loader)					2029 - 2029	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ 400,000	0%	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -
1.5.5	Sunnidale Trails Truck 4x4 1/2 Ton					2027 - 2027	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 75,000	0%	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
1.5.6	Sweeper - Sunnidale Trails					2031 - 2031	\$ 575,000	\$ -	\$ 575,000	\$ -	\$ 575,000	0%	\$ -	\$ 575,000	\$ -	\$ 575,000	\$ -
1.5.7	Sweeper - Sunnidale Trails					2029 - 2029	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ 400,000	0%	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -
Subtotal New Municipal Fleet & Equipment							\$ 2,050,000	\$ -	\$ 2,050,000	\$ -	\$ 2,050,000		\$ -	\$ 2,050,000	\$ -	\$ 2,050,000	\$ -
TOTAL ROADS AND RELATED							\$263,140,984	\$9,223,609	\$272,364,592	\$ 29,739,053	\$242,625,540		\$ 43,096,955	\$ 199,528,585	\$ 2,444,677	\$111,728,865	\$ 85,355,042

* Preliminary costs subject to change.

Residential Development Charge Calculation		
Residential Share of 2026 - 2051 DC Eligible Costs	81%	\$90,212,729
Ultimate Growth in Population in New Units		16,237
Unadjusted Development Charge Per Capita		\$5,556.10
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2051 DC Eligible Costs	19%	\$21,516,136
Ultimate Growth in Square Metres		203,094
Unadjusted Development Charge Per Square Metre		\$105.94

2026 - 2051 Net Funding Envelope	\$114,818,310
Reserve Fund Balance	
Balance as at December 31, 2025	\$2,444,677



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TABLE 3

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

ROADS AND RELATED	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPENING CASH BALANCE	\$1,973.9	(\$9,662.7)	(\$12,016.6)	(\$9,706.0)	(\$5,899.7)	(\$7,126.2)	(\$8,696.1)	(\$11,054.9)	(\$16,091.3)	(\$18,147.2)
2026 - 2051 RESIDENTIAL FUNDING REQUIREMENTS										
- Roads And Related: Prior Growth	\$986.9	\$986.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Roads And Related: Non Inflated	\$15,229.5	\$5,156.9	\$1,729.7	\$652.4	\$5,629.3	\$6,012.8	\$6,124.1	\$8,377.0	\$5,737.4	\$1,525.3
- Roads And Related: Inflated	\$16,216.5	\$6,266.7	\$1,799.6	\$692.3	\$6,093.3	\$6,638.6	\$6,896.8	\$9,622.5	\$6,722.3	\$1,822.9
NEW RESIDENTIAL DEVELOPMENT										
- Population Growth in New Units	773	706	727	749	772	797	721	741	764	787
REVENUE										
- DC Receipts: Inflated	\$4,824.1	\$4,493.0	\$4,720.1	\$4,957.8	\$5,215.5	\$5,492.2	\$5,066.5	\$5,312.7	\$5,582.8	\$5,867.9
INTEREST										
- Interest on Opening Balance	\$69.1	(\$531.4)	(\$660.9)	(\$533.8)	(\$324.5)	(\$391.9)	(\$478.3)	(\$608.0)	(\$885.0)	(\$998.1)
- Interest on In-year Transactions	(\$313.3)	(\$48.8)	\$51.1	\$74.6	(\$24.1)	(\$31.5)	(\$50.3)	(\$118.5)	(\$31.3)	\$70.8
TOTAL REVENUE	\$4,579.9	\$3,912.8	\$4,110.2	\$4,498.6	\$4,866.8	\$5,068.7	\$4,537.9	\$4,586.1	\$4,666.4	\$4,940.6
CLOSING CASH BALANCE	(\$9,662.7)	(\$12,016.6)	(\$9,706.0)	(\$5,899.7)	(\$7,126.2)	(\$8,696.1)	(\$11,054.9)	(\$16,091.3)	(\$18,147.2)	(\$15,029.5)

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TABLE 3

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

ROADS AND RELATED	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
OPENING CASH BALANCE	(\$15,029.5)	(\$11,268.4)	(\$11,974.5)	(\$14,219.2)	(\$17,375.8)	(\$26,759.3)	(\$30,257.4)	(\$34,392.3)	(\$31,693.3)	(\$28,696.4)
2026 - 2051 RESIDENTIAL FUNDING REQUIREMENTS										
- Roads And Related: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Roads And Related: Non Inflated	\$1,424.4	\$3,337.2	\$4,538.4	\$5,159.2	\$9,640.2	\$4,940.4	\$4,940.4	\$6.5	\$6.5	\$6.5
- Roads And Related: Inflated	\$1,736.3	\$4,149.4	\$5,755.8	\$6,674.0	\$12,720.1	\$6,649.1	\$6,782.1	\$9.0	\$9.2	\$9.4
NEW RESIDENTIAL DEVELOPMENT										
- Population Growth in New Units	821	524	532	541	549	557	511	518	524	530
REVENUE										
- DC Receipts: Inflated	\$6,245.1	\$4,065.4	\$4,212.2	\$4,362.9	\$4,517.8	\$4,676.9	\$4,377.4	\$4,520.7	\$4,667.8	\$4,818.9
INTEREST										
- Interest on Opening Balance	(\$826.6)	(\$619.8)	(\$658.6)	(\$782.1)	(\$955.7)	(\$1,471.8)	(\$1,664.2)	(\$1,891.6)	(\$1,743.1)	(\$1,578.3)
- Interest on In-year Transactions	\$78.9	(\$2.3)	(\$42.5)	(\$63.6)	(\$225.6)	(\$54.2)	(\$66.1)	\$79.0	\$81.5	\$84.2
TOTAL REVENUE	\$5,497.4	\$3,443.3	\$3,511.1	\$3,517.3	\$3,336.6	\$3,151.0	\$2,647.1	\$2,708.0	\$3,006.2	\$3,324.8
CLOSING CASH BALANCE	(\$11,268.4)	(\$11,974.5)	(\$14,219.2)	(\$17,375.8)	(\$26,759.3)	(\$30,257.4)	(\$34,392.3)	(\$31,693.3)	(\$28,696.4)	(\$25,381.0)

APPENDIX D.1

TABLE 3

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

ROADS AND RELATED	2046	2047	2048	2049	2050	2051	TOTAL
OPENING CASH BALANCE	(\$25,381.0)	(\$21,725.5)	(\$18,139.9)	(\$14,199.0)	(\$9,879.2)	(\$5,155.1)	
2026 - 2051 RESIDENTIAL FUNDING REQUIREMENTS							
- Roads And Related: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,973.9
- Roads And Related: Non Inflated	\$6.5	\$6.5	\$6.5	\$6.5	\$6.5	\$6.5	\$90,212.7
- Roads And Related: Inflated	\$9.6	\$9.8	\$10.0	\$10.2	\$10.4	\$10.6	\$107,326.4
NEW RESIDENTIAL DEVELOPMENT							
- Population Growth in New Units	537	498	504	511	517	523	16,237
REVENUE							
- DC Receipts: Inflated	\$4,974.1	\$4,708.1	\$4,863.6	\$5,023.3	\$5,187.3	\$5,355.7	\$128,109.7
INTEREST							
- Interest on Opening Balance	(\$1,396.0)	(\$1,194.9)	(\$997.7)	(\$780.9)	(\$543.4)	(\$283.5)	(\$22,731.0)
- Interest on In-year Transactions	\$86.9	\$82.2	\$84.9	\$87.7	\$90.6	\$93.5	(\$26.2)
TOTAL REVENUE	\$3,665.0	\$3,595.4	\$3,950.8	\$4,330.0	\$4,734.5	\$5,165.7	\$105,352.5
CLOSING CASH BALANCE	(\$21,725.5)	(\$18,139.9)	(\$14,199.0)	(\$9,879.2)	(\$5,155.1)	\$0.0	

2026 Adjusted Charge Per Capita	\$6,237.90
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Allocation of Capital Program	
Residential Sector	80.7%
Non-Residential Sector	19.3%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



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TABLE 3

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

ROADS AND RELATED	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPENING CASH BALANCE	\$470.8	(\$2,039.0)	(\$3,371.4)	(\$3,646.8)	(\$3,644.9)	(\$4,940.5)	(\$6,406.1)	(\$7,460.3)	(\$9,165.6)	(\$10,152.0)
2026 - 2051 NON-RESIDENTIAL FUNDING REQUIREMENTS										
- Roads And Related: Prior Growth	\$235.4	\$235.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Roads And Related: Non Inflated	\$3,632.3	\$1,229.9	\$412.5	\$155.6	\$1,342.6	\$1,434.1	\$1,460.6	\$1,997.9	\$1,368.4	\$363.8
- Roads And Related: Inflated	\$3,867.7	\$1,494.6	\$429.2	\$165.1	\$1,453.3	\$1,583.3	\$1,644.9	\$2,295.0	\$1,603.3	\$434.8
NEW NON-RESIDENTIAL OTHER DEVELOPMENT										
- Growth in Square Metres	10,512	2,246	2,450	2,560	2,670	2,848	6,372	6,720	7,220	7,550
REVENUE										
- DC Receipts: Inflated	\$1,409.0	\$307.1	\$341.7	\$364.1	\$387.4	\$421.5	\$961.9	\$1,034.7	\$1,133.9	\$1,209.4
INTEREST										
- Interest on Opening Balance	\$16.5	(\$112.1)	(\$185.4)	(\$200.6)	(\$200.5)	(\$271.7)	(\$352.3)	(\$410.3)	(\$504.1)	(\$558.4)
- Interest on In-year Transactions	(\$67.6)	(\$32.7)	(\$2.4)	\$3.5	(\$29.3)	(\$32.0)	(\$18.8)	(\$34.7)	(\$12.9)	\$13.6
TOTAL REVENUE	\$1,357.9	\$162.3	\$153.8	\$167.1	\$157.6	\$117.8	\$590.8	\$589.7	\$616.9	\$664.6
CLOSING CASH BALANCE	(\$2,039.0)	(\$3,371.4)	(\$3,646.8)	(\$3,644.9)	(\$4,940.5)	(\$6,406.1)	(\$7,460.3)	(\$9,165.6)	(\$10,152.0)	(\$9,922.1)

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TABLE 3

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

ROADS AND RELATED	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
OPENING CASH BALANCE	(\$9,922.1)	(\$9,532.5)	(\$9,963.3)	(\$10,739.3)	(\$11,700.5)	(\$14,100.1)	(\$15,083.0)	(\$15,594.8)	(\$14,331.1)	(\$12,826.8)
2026 - 2051 NON-RESIDENTIAL FUNDING REQUIREMENTS										
- Roads And Related: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Roads And Related: Non Inflated	\$339.7	\$795.9	\$1,082.4	\$1,230.5	\$2,299.2	\$1,178.3	\$1,178.3	\$1.5	\$1.5	\$1.5
- Roads And Related: Inflated	\$414.1	\$989.6	\$1,372.8	\$1,591.8	\$3,033.8	\$1,585.8	\$1,617.6	\$2.2	\$2.2	\$2.2
NEW NON-RESIDENTIAL OTHER DEVELOPMENT										
- Growth in Square Metres	8,160	6,490	6,770	7,100	7,490	7,672	10,488	11,120	11,780	12,390
REVENUE										
- DC Receipts: Inflated	\$1,333.4	\$1,081.6	\$1,150.9	\$1,231.1	\$1,324.7	\$1,384.0	\$1,929.9	\$2,087.1	\$2,255.2	\$2,419.4
INTEREST										
- Interest on Opening Balance	(\$545.7)	(\$524.3)	(\$548.0)	(\$590.7)	(\$643.5)	(\$775.5)	(\$829.6)	(\$857.7)	(\$788.2)	(\$705.5)
- Interest on In-year Transactions	\$16.1	\$1.6	(\$6.1)	(\$9.9)	(\$47.0)	(\$5.5)	\$5.5	\$36.5	\$39.4	\$42.3
TOTAL REVENUE	\$803.7	\$558.9	\$596.8	\$630.5	\$634.2	\$603.0	\$1,105.8	\$1,265.9	\$1,506.4	\$1,756.2
CLOSING CASH BALANCE	(\$9,532.5)	(\$9,963.3)	(\$10,739.3)	(\$11,700.5)	(\$14,100.1)	(\$15,083.0)	(\$15,594.8)	(\$14,331.1)	(\$12,826.8)	(\$11,072.9)

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TABLE 3

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

ROADS AND RELATED	2046	2047	2048	2049	2050	2051	TOTAL
OPENING CASH BALANCE	(\$11,072.9)	(\$8,997.9)	(\$7,594.4)	(\$5,986.2)	(\$4,201.6)	(\$2,215.2)	
2026 - 2051 NON-RESIDENTIAL FUNDING REQUIREMENTS							
- Roads And Related: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$470.8
- Roads And Related: Non Inflated	\$1.5	\$1.5	\$1.5	\$1.5	\$1.5	\$1.5	\$21,516.1
- Roads And Related: Inflated	\$2.3	\$2.3	\$2.4	\$2.4	\$2.5	\$2.5	\$25,597.8
NEW NON-RESIDENTIAL OTHER DEVELOPMENT							
- Growth in Square Metres	13,255	9,195	9,620	9,840	10,120	10,456	203,094
REVENUE							
- DC Receipts: Inflated	\$2,640.1	\$1,868.1	\$1,993.5	\$2,079.9	\$2,181.8	\$2,299.4	\$36,830.5
INTEREST							
- Interest on Opening Balance	(\$609.0)	(\$494.9)	(\$417.7)	(\$329.2)	(\$231.1)	(\$121.8)	(\$11,791.4)
- Interest on In-year Transactions	\$46.2	\$32.7	\$34.8	\$36.4	\$38.1	\$40.2	\$87.9
TOTAL REVENUE	\$2,077.2	\$1,405.8	\$1,610.6	\$1,787.0	\$1,988.9	\$2,217.8	\$25,127.0
CLOSING CASH BALANCE	(\$8,997.9)	(\$7,594.4)	(\$5,986.2)	(\$4,201.6)	(\$2,215.2)	\$0.0	

2026 Adjusted Charge Per Square Metre	\$134.04
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Allocation of Capital Program	
Residential Sector	80.7%
Non-Residential Sector	19.3%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix D.2

Water Services

Water Services

This section presents the analysis supporting the recovery of capital costs associated with the provision of water infrastructure in Wasaga Beach. The DCs for Water, Wastewater and Storm Drainage services are based on a residential and non-residential growth forecast over the planning period to 2041.

Water DCs apply to capital infrastructure that falls outside the Town's local service definitions. Local services generally include smaller-scale water mains, wastewater collector pipes, and stormwater facilities that directly service individual developments or localized areas. In contrast, DC-eligible infrastructure includes major supply, treatment, storage, and distribution components that provide service on a Town-wide or area-wide basis. Infrastructure classified as a local service is funded through development agreements and is therefore excluded from the DC calculation.

A. Development-Related Capital Program and Capital Cost and BTE Methodology

The Town's water services capital program includes ten projects with a total gross cost of \$39.2 million. These projects include transmission mains and pumping facilities, a new water tower, new wells, and various supporting studies.

A subsidy of \$675,391 associated with the new water tower has been deducted from the gross cost. No replacement or BTE shares have been identified, as all projects included in the program are "capacity enhancing" works required to accommodate new development and represent net-new infrastructure rather than the replacement of existing assets. This approach to BTE is consistent with the methodology applied in the Town's 2020 Development Charges Background Study, which included the same projects.

The Town currently has approximately \$6.8 million in Water Services reserve funds available to offset growth-related capital costs. After accounting for this reserve fund balance, the remaining \$31.6 million has been included in the development charges calculation, as the projects are required to support development occurring over the 2026–2041 planning period.

B. Calculation of Unadjusted Development Charge

The development-related capital cost of \$31.6 million has been allocated between the residential and non-residential sectors based on their respective shares of forecast growth. Accordingly, 83% (\$26.3 million) has been allocated to the residential sector, and 17% (\$5.3 million) has been allocated to the non-residential sector. This allocation reflects the relative shares of population growth in new housing units and employment growth over the planning period.

These costs have been divided by the forecast increase in population in new residential units and the forecast increase in non-residential gross floor area (GFA), resulting in an unadjusted development charge of \$2,376.81 per capita for residential development and \$56.32 per square metre for non-residential development.

C. Cash Flow Analysis and Calculation of Adjusted Development Charge

Following the application of the cash flow analysis, the adjusted development charge for Water Services increases to \$2,634.63 per capita for residential development and \$64.15 per square metre for non-residential development.

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

WATER SERVICES SUMMARY						
2026 - 2041		Unadjusted Development Charge		Calculated Development Charge		
Development-Related Capital Program	Net DC Recoverable	Residential \$/capita	Non-Residential \$/sq.m	Residential \$/capita	Non-Residential \$/sq.m	
Total	\$39,159,834	\$31,637,610	\$2,376.81	\$56.32	\$2,634.63	\$64.15

APPENDIX D.2

TABLE 1

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
WATER SERVICES

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 2041
								BTE (%)	Replacement & BTE Shares		Available DC Reserves	2026-2041	
2.0 WATER SERVICES													
2.1 Mains and Pumps													
	2.1.1 Ayling-Reid Court Trunk Watermain (Developer Driven)	550	Trunk Watermain + Caisson	2031 - 2031	\$ 1,718,449	\$ -	\$ 1,718,449	0%	\$ -	\$ 1,718,449	\$ -	\$ 1,718,449	\$ -
	2.1.2 Klondike Park Road / Veterans Way Trunk - Phase 2	2,500	Trunk Watermain	2035 - 2036	\$ 4,307,179	\$ -	\$ 4,307,179	0%	\$ -	\$ 4,307,179	\$ -	\$ 4,307,179	\$ -
	Subtotal Mains and Pumps				\$ 6,025,628	\$ -	\$ 6,025,628		\$ -	\$ 6,025,628	\$ -	\$ 6,025,628	\$ -
2.2 Wells and Storage													
	2.2.1 Water Tower - Shared Access, Site Prep & Servicing (Ph1 Works)			2026 - 2028	\$ 6,484,959	\$ 675,391	\$ 5,809,567	0%	\$ -	\$ 5,809,567	\$ -	\$ 5,809,567	\$ -
	2.2.2 West End Water Storage Reservoir (4,500 m3) - Phase I	-	Elevated Tank	2030 - 2032	\$ 13,033,730	\$ -	\$ 13,033,730	0%	\$ -	\$ 13,033,730	\$ 6,846,833	\$ 6,186,898	\$ -
	2.2.3 Distribution Model Studies	-	-	2028 - 2028	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
	2.2.4 Jenetta Chlorine Contact Relocation	-	-	2037 - 2038	\$ 2,724,573	\$ -	\$ 2,724,573	0%	\$ -	\$ 2,724,573	\$ -	\$ 2,724,573	\$ -
	2.2.5 Distribution Model Studies	-	-	2033 - 2033	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
	2.2.6 Veterans Way Water Well Plant Expansion - Phase II	-	Underground reservoir	2038 - 2039	\$ 6,845,750	\$ -	\$ 6,845,750	0%	\$ -	\$ 6,845,750	\$ -	\$ 6,845,750	\$ -
	2.2.7 Jenetta Water Supply Well #4	-	Commissioning	2039 - 2040	\$ 2,270,194	\$ -	\$ 2,270,194	0%	\$ -	\$ 2,270,194	\$ -	\$ 2,270,194	\$ -
	Subtotal Wells and Storage				\$ 31,459,206	\$ 675,391	\$ 30,783,815		\$ -	\$ 30,783,815	\$ 6,846,833	\$ 23,936,982	\$ -
2.3 Fleet and Equipment													
	2.3.1 NEW Vehicles - Water/ Sewer shared - DC eligible			2026 - 2041	\$ 1,675,000	\$ -	\$ 1,675,000	0%	\$ -	\$ 1,675,000	\$ -	\$ 1,675,000	\$ -
	Subtotal Fleet and Equipment				\$ 1,675,000	\$ -	\$ 1,675,000		\$ -	\$ 1,675,000	\$ -	\$ 1,675,000	\$ -
TOTAL WATER SERVICES					\$ 39,159,834	\$ 675,391	\$ 38,484,443		\$ -	\$ 38,484,443	\$ 6,846,833	\$ 31,637,610	\$ -

Residential Development Charge Calculation		
Residential Share of 2026 - 2041 DC Eligible Costs	83%	\$26,296,554
Ultimate Growth in Population in New Units		11,064
Unadjusted Development Charge Per Capita		\$2,376.81
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2041 DC Eligible Costs	17%	\$5,341,056
Ultimate Growth in Square Metres		94,830
Unadjusted Development Charge Per Square Metre		\$56.32

Reserve Fund Balance	
Balance as at December 31, 2025	\$6,846,833

APPENDIX D.2

TABLE 2

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

WATER SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPENING CASH BALANCE	\$5,691.0	\$6,237.0	\$6,599.4	\$6,964.3	\$9,240.5	\$7,466.9	\$3,855.6	\$1,518.3	\$3,688.1	\$6,099.8
2026 - 2051 RESIDENTIAL FUNDING REQUIREMENTS										
- Water Services: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$1,897.0	\$1,897.0	\$1,897.0	\$0.0	\$0.0	\$0.0
- Water Services: Non Inflated	\$1,696.6	\$1,696.6	\$1,738.2	\$87.0	\$1,801.2	\$3,229.5	\$1,801.2	\$128.6	\$87.0	\$1,877.0
- Water Services: Inflated	\$1,696.6	\$1,756.0	\$1,862.0	\$96.5	\$4,243.7	\$6,088.7	\$4,546.0	\$163.6	\$114.6	\$2,558.2
NEW RESIDENTIAL DEVELOPMENT										
- Population Growth in New Units	773	706	727	749	772	797	721	741	764	787
REVENUE										
- DC Receipts: Inflated	\$2,037.5	\$1,897.7	\$1,993.6	\$2,094.0	\$2,202.8	\$2,319.7	\$2,139.9	\$2,243.8	\$2,357.9	\$2,478.4
INTEREST										
- Interest on Opening Balance	\$199.2	\$218.3	\$231.0	\$243.8	\$323.4	\$261.3	\$134.9	\$53.1	\$129.1	\$213.5
- Interest on In-year Transactions	\$6.0	\$2.5	\$2.3	\$35.0	(\$56.1)	(\$103.6)	(\$66.2)	\$36.4	\$39.3	(\$2.2)
TOTAL REVENUE	\$2,242.7	\$2,118.4	\$2,226.8	\$2,372.7	\$2,470.1	\$2,477.4	\$2,208.7	\$2,333.4	\$2,526.3	\$2,689.7
CLOSING CASH BALANCE	\$6,237.0	\$6,599.4	\$6,964.3	\$9,240.5	\$7,466.9	\$3,855.6	\$1,518.3	\$3,688.1	\$6,099.8	\$6,231.3

APPENDIX D.2

TABLE 2

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

WATER SERVICES	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	\$6,231.3	\$6,439.0	\$6,599.5	\$2,348.1	(\$1,904.1)	(\$1,764.5)	
2026 - 2051 RESIDENTIAL FUNDING REQUIREMENTS							
- Water Services: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$5,691.0
- Water Services: Non Inflated	\$1,877.0	\$1,219.3	\$4,064.3	\$3,875.5	\$1,030.5	\$87.0	\$26,296.6
- Water Services: Inflated	\$2,647.7	\$1,780.2	\$6,141.5	\$6,061.1	\$1,668.0	\$145.8	\$41,570.1
NEW RESIDENTIAL DEVELOPMENT							
- Population Growth in New Units	821	524	532	541	549	557	11,064
REVENUE							
- DC Receipts: Inflated	\$2,637.7	\$1,717.1	\$1,779.0	\$1,842.7	\$1,908.2	\$1,975.4	\$33,625.2
INTEREST							
- Interest on Opening Balance	\$218.1	\$225.4	\$231.0	\$82.2	(\$104.7)	(\$97.0)	\$2,562.5
- Interest on In-year Transactions	(\$0.3)	(\$1.7)	(\$120.0)	(\$116.0)	\$4.2	\$32.0	(\$308.5)
TOTAL REVENUE	\$2,855.5	\$1,940.7	\$1,890.1	\$1,808.9	\$1,807.6	\$1,910.3	\$35,879.1
CLOSING CASH BALANCE	\$6,439.0	\$6,599.5	\$2,348.1	(\$1,904.1)	(\$1,764.5)	\$0.0	

2026 Adjusted Charge Per Capita	\$2,634.63
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Allocation of Capital Program	
Residential Sector	83.1%
Non-Residential Sector	16.9%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX D.2

TABLE 2

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

WATER SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPENING CASH BALANCE	\$1,155.9	\$1,531.9	\$1,370.1	\$1,197.5	\$1,396.8	\$750.5	(\$286.6)	(\$778.0)	(\$350.7)	\$158.5
2026 - 2051 RESIDENTIAL FUNDING REQUIREMENTS										
- Water Services: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$385.3	\$385.3	\$385.3	\$0.0	\$0.0	\$0.0
- Water Services: Non Inflated	\$344.6	\$344.6	\$353.0	\$17.7	\$365.8	\$655.9	\$365.8	\$26.1	\$17.7	\$381.2
- Water Services: Inflated	\$344.6	\$356.7	\$378.2	\$19.6	\$861.9	\$1,236.7	\$923.3	\$33.2	\$23.3	\$519.6
NEW NON-RESIDENTIAL OTHER DEVELOPMENT										
- Growth in Square Metres	10,512	2,246	2,450	2,560	2,670	2,848	6,372	6,720	7,220	7,550
REVENUE										
- DC Receipts: Inflated	\$674.4	\$147.0	\$163.5	\$174.3	\$185.4	\$201.7	\$460.4	\$495.2	\$542.7	\$578.9
INTEREST										
- Interest on Opening Balance	\$40.5	\$53.6	\$48.0	\$41.9	\$48.9	\$26.3	(\$15.8)	(\$42.8)	(\$19.3)	\$5.5
- Interest on In-year Transactions	\$5.8	(\$5.8)	(\$5.9)	\$2.7	(\$18.6)	(\$28.5)	(\$12.7)	\$8.1	\$9.1	\$1.0
TOTAL REVENUE	\$720.6	\$194.8	\$205.6	\$218.9	\$215.7	\$199.5	\$431.9	\$460.5	\$532.5	\$585.4
CLOSING CASH BALANCE	\$1,531.9	\$1,370.1	\$1,197.5	\$1,396.8	\$750.5	(\$286.6)	(\$778.0)	(\$350.7)	\$158.5	\$224.3

APPENDIX D.2

TABLE 2

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

WATER SERVICES	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	\$224.3	\$334.4	\$504.9	(\$193.2)	(\$863.3)	(\$610.3)	
2026 - 2051 RESIDENTIAL FUNDING REQUIREMENTS							
- Water Services: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,155.9
- Water Services: Non Inflated	\$381.2	\$247.7	\$825.5	\$787.1	\$209.3	\$17.7	\$5,341.1
- Water Services: Inflated	\$537.8	\$361.6	\$1,247.4	\$1,231.1	\$338.8	\$29.6	\$8,443.2
NEW NON-RESIDENTIAL OTHER DEVELOPMENT							
- Growth in Square Metres	8,160	6,490	6,770	7,100	7,490	7,672	94,830
REVENUE							
- DC Receipts: Inflated	\$638.2	\$517.7	\$550.8	\$589.2	\$634.0	\$662.4	\$7,215.9
INTEREST							
- Interest on Opening Balance	\$7.9	\$11.7	\$17.7	(\$10.6)	(\$47.5)	(\$33.6)	\$132.3
- Interest on In-year Transactions	\$1.8	\$2.7	(\$19.2)	(\$17.7)	\$5.2	\$11.1	(\$60.9)
TOTAL REVENUE	\$647.8	\$532.1	\$549.3	\$561.0	\$591.7	\$639.9	\$7,287.4
CLOSING CASH BALANCE	\$334.4	\$504.9	(\$193.2)	(\$863.3)	(\$610.3)	\$0.0	

2026 Adjusted Charge Per Square Metre	\$64.15
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Allocation of Capital Program	
Residential Sector	83.1%
Non-Residential Sector	16.9%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix D.3

Wastewater Services

Wastewater Services

This section presents the analysis for the recovery of capital costs associated with the provision of wastewater infrastructure in Wasaga Beach. The DCs for Water, Wastewater and Storm Drainage are based on a residential and non-residential growth forecast over a planning horizon to 2041.

A. Development-Related Capital Program and Capital Cost and BTE Methodology

The Town's Wastewater Services capital program consists of eleven projects with a total gross cost of \$24.8 million. The projects include upgrades of pumps and forcemains at various sanitary pumping stations, new sewers, and supporting studies. No grants or subsidies or replacement/benefit to existing shares have been identified for any of the projects, as all projects in the program are required to accommodate growth and represent net-new infrastructure that adds capacity to the existing wastewater system. This approach is consistent with the Town's 2020 DC Background Study.

The Town has approximately \$1.3 million in Wastewater Services reserve funds available to offset the development-related capital costs. After accounting for this reserve fund balance, the remaining \$23.5 million has been included in the development charges calculation, as the projects are all being constructed to create capacity for development occurring between 2026 and 2041.

B. Calculation of Unadjusted Development Charge

The development-related costs of \$23.5 million have been allocated 83% to the residential sector (\$19.5 million) and 17% to the non-residential sector

(\$4.0 million). This ratio is based on forecast changes in population in new housing units and employment over the planning period to 2041.

The residential and non-residential costs are divided by the anticipated growth in population in new units and square metres of non-residential GFA respectively. This yields an unadjusted development charge of \$1,762.61 per capita and \$41.77 per square metre.

C. Cash Flow Analysis and Calculation of Adjusted Development Charge

The cash flow analysis results in Wastewater Services development charges of \$1,840.24 per capita for new residential development and of \$44.66 per square metre for new non-residential development.

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

2026 - 2041		Unadjusted Development Charge		Calculated Development Charge	
Development-Related Capital Program	Net DC Recoverable	Residential \$/capita	Non-Residential \$/sq.m	Residential \$/capita	Non-Residential \$/sq.m
\$24,761,479	\$23,462,054	\$1,762.61	\$41.77	\$1,840.24	\$44.66

APPENDIX D.3

TABLE 1

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
WASTEWATER SERVICES

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 2041
								BTE (%)	Replacement & BTE Shares		Available DC Reserves	2026-2041	
3.0 WASTEWATER SERVICES													
3.1 Mains and Pumps													
3.1.1	Lyons Court & Ayling-Reid Court Sewer (Developer Driven)	2,100	Sewermain	2031 - 2031	\$ 2,172,674	\$ -	\$ 2,172,674	0%	\$ -	\$ 2,172,674	\$ -	\$ 2,172,674	\$ -
3.1.2	Zoo Park Rd & Leo Blvd sani flow split / extension to west		Sanitary sewage split	2033 - 2034	\$ 97,690	\$ -	\$ 97,690	0%	\$ -	\$ 97,690	\$ -	\$ 97,690	\$ -
3.1.3	SPS 1 - Upgrade 3 pumps and new second duty pump		SPS Upgrades	2027 - 2028	\$ 1,343,304	\$ -	\$ 1,343,304	0%	\$ -	\$ 1,343,304	\$ 1,149,425	\$ 193,879	\$ -
3.1.4	SPS 9 - Upgrade 4 pumps		SPS Upgrades	2029 - 2030	\$ 3,971,692	\$ -	\$ 3,971,692	0%	\$ -	\$ 3,971,692	\$ -	\$ 3,971,692	\$ -
3.1.5	SPS 2 - Upgrade 4 pumps and ex forcemain		SPS Upgrades	2030 - 2031	\$ 2,165,573	\$ -	\$ 2,165,573	0%	\$ -	\$ 2,165,573	\$ -	\$ 2,165,573	\$ -
3.1.6	Shore Lane Trunk Sewer Replacement (SPS1 to SPS2)		Sewermain upsizing	2031 - 2032	\$ 8,964,590	\$ -	\$ 8,964,590	0%	\$ -	\$ 8,964,590	\$ -	\$ 8,964,590	\$ -
3.1.7	SPS 3 - Upgrade 4 pumps and ex forcemain		SPS Upgrades	2032 - 2033	\$ 2,405,627	\$ -	\$ 2,405,627	0%	\$ -	\$ 2,405,627	\$ -	\$ 2,405,627	\$ -
3.1.8	SPS 7 - Upgrade 3 pumps and ex focemain		SPS Upgrades	2033 - 2035	\$ 1,628,310	\$ -	\$ 1,628,310	0%	\$ -	\$ 1,628,310	\$ -	\$ 1,628,310	\$ -
3.1.9	SPS 8 - Upgrade 3 pumps and ex forcemain		SPS Upgrades	2034 - 2036	\$ 1,628,310	\$ -	\$ 1,628,310	0%	\$ -	\$ 1,628,310	\$ -	\$ 1,628,310	\$ -
3.1.10	SPS 15 (pump install)		SPS Upgrades	2034 - 2035	\$ 233,710	\$ -	\$ 233,710	0%	\$ -	\$ 233,710	\$ -	\$ 233,710	\$ -
Subtotal Mains and Pumps					\$ 24,611,479	\$ -	\$ 24,611,479		\$ -	\$ 24,611,479	\$ 1,149,425	\$ 23,462,054	\$ -
3.2 Studies													
3.2.1	Sanitary Sewer Collection System Modelling		Modelling and report update	2026 - 2041	\$ 150,000	\$ -	\$ 150,000	0%	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -
Subtotal Studies					\$ 150,000	\$ -	\$ 150,000		\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -
TOTAL WASTEWATER SERVICES					\$ 24,761,479	\$ -	\$ 24,761,479		\$ -	\$ 24,761,479	\$ 1,299,425	\$23,462,054	\$ -

Residential Development Charge Calculation		
Residential Share of 2026 - 2041 DC Eligible Costs	83%	\$19,501,194
Ultimate Growth in Population in New Units		11,064
Unadjusted Development Charge Per Capita		\$1,762.61
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2041 DC Eligible Costs	17%	\$3,960,860
Ultimate Growth in Square Metres		94,830
Unadjusted Development Charge Per Square Metre		\$41.77

Reserve Fund Balance	
Balance as at December 31, 2025	\$1,299,425

APPENDIX D.3

TABLE 2

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

WASTEWATER SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPENING CASH BALANCE	\$1,080.1	\$2,558.0	\$3,419.9	\$4,381.4	\$4,215.7	\$3,022.7	(\$2,938.8)	(\$7,402.3)	(\$7,985.8)	(\$7,945.5)
2026 - 2051 RESIDENTIAL FUNDING REQUIREMENTS										
- Wastewater Services: Prior Growth	\$7.8	\$485.5	\$485.5	\$7.8	\$7.8	\$7.8	\$7.8	\$7.8	\$7.8	\$7.8
- Wastewater Services: Non Inflated	\$0.0	\$80.6	\$80.6	\$1,650.6	\$2,550.6	\$6,431.5	\$4,725.3	\$1,491.5	\$1,040.0	\$999.4
- Wastewater Services: Inflated	\$7.8	\$585.9	\$606.4	\$1,838.7	\$2,935.8	\$7,647.8	\$5,818.2	\$1,907.5	\$1,379.7	\$1,372.7
NEW RESIDENTIAL DEVELOPMENT										
- Population Growth in New Units	773	706	727	749	772	797	721	741	764	787
REVENUE										
- DC Receipts: Inflated	\$1,423.2	\$1,345.0	\$1,433.7	\$1,528.1	\$1,631.1	\$1,742.9	\$1,631.5	\$1,735.9	\$1,851.0	\$1,974.2
INTEREST										
- Interest on Opening Balance	\$37.8	\$89.5	\$119.7	\$153.4	\$147.5	\$105.8	(\$161.6)	(\$407.1)	(\$439.2)	(\$437.0)
- Interest on In-year Transactions	\$24.8	\$13.3	\$14.5	(\$8.5)	(\$35.9)	(\$162.4)	(\$115.1)	(\$4.7)	\$8.2	\$10.5
TOTAL REVENUE	\$1,485.7	\$1,447.8	\$1,567.9	\$1,672.9	\$1,742.8	\$1,686.4	\$1,354.7	\$1,324.1	\$1,420.0	\$1,547.7
CLOSING CASH BALANCE	\$2,558.0	\$3,419.9	\$4,381.4	\$4,215.7	\$3,022.7	(\$2,938.8)	(\$7,402.3)	(\$7,985.8)	(\$7,945.5)	(\$7,770.5)

APPENDIX D.3

TABLE 2

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

WASTEWATER SERVICES	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	(\$7,770.5)	(\$6,687.3)	(\$5,633.8)	(\$4,449.2)	(\$3,122.9)	(\$1,643.9)	
2026 - 2051 RESIDENTIAL FUNDING REQUIREMENTS							
- Wastewater Services: Prior Growth	\$7.8	\$7.8	\$7.8	\$7.8	\$7.8	\$7.8	\$1,080.1
- Wastewater Services: Non Inflated	\$451.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$19,501.2
- Wastewater Services: Inflated	\$647.4	\$11.4	\$11.8	\$12.2	\$12.6	\$13.1	\$24,808.9
NEW RESIDENTIAL DEVELOPMENT							
- Population Growth in New Units	821	524	532	541	549	557	11,064
REVENUE							
- DC Receipts: Inflated	\$2,131.9	\$1,408.3	\$1,480.6	\$1,556.1	\$1,635.0	\$1,717.5	\$26,226.0
INTEREST							
- Interest on Opening Balance	(\$427.4)	(\$367.8)	(\$309.9)	(\$244.7)	(\$171.8)	(\$90.4)	(\$2,403.2)
- Interest on In-year Transactions	\$26.0	\$24.4	\$25.7	\$27.0	\$28.4	\$29.8	(\$94.0)
TOTAL REVENUE	\$1,730.5	\$1,064.9	\$1,196.4	\$1,338.4	\$1,491.7	\$1,656.9	\$23,728.9
CLOSING CASH BALANCE	(\$6,687.3)	(\$5,633.8)	(\$4,449.2)	(\$3,122.9)	(\$1,643.9)	(\$0.0)	

2026 Adjusted Charge Per Capita	\$1,840.24
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Allocation of Capital Program	
Residential Sector	83.1%
Non-Residential Sector	16.9%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX D.3

TABLE 2

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

WASTEWATER SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPENING CASH BALANCE	\$219.4	\$703.1	\$712.1	\$730.9	\$503.0	\$48.6	(\$1,390.6)	(\$2,321.9)	(\$2,455.3)	(\$2,443.5)
2026 - 2051 RESIDENTIAL FUNDING REQUIREMENTS										
- Wastewater Services: Prior Growth	\$1.6	\$98.6	\$98.6	\$1.6	\$1.6	\$1.6	\$1.6	\$1.6	\$1.6	\$1.6
- Wastewater Services: Non Inflated	\$0.0	\$16.4	\$16.4	\$335.3	\$518.0	\$1,306.3	\$959.8	\$302.9	\$211.2	\$203.0
- Wastewater Services: Inflated	\$1.6	\$119.0	\$123.2	\$373.5	\$596.3	\$1,553.3	\$1,181.7	\$387.4	\$280.2	\$278.8
NEW NON-RESIDENTIAL OTHER DEVELOPMENT										
- Growth in Square Metres	10,512	2,246	2,450	2,560	2,670	2,848	6,372	6,720	7,220	7,550
REVENUE										
- DC Receipts: Inflated	\$469.5	\$103.8	\$117.2	\$126.8	\$136.8	\$151.1	\$349.8	\$381.8	\$424.6	\$459.5
INTEREST										
- Interest on Opening Balance	\$7.7	\$24.6	\$24.9	\$25.6	\$17.6	\$1.7	(\$76.5)	(\$127.7)	(\$135.0)	(\$134.4)
- Interest on In-year Transactions	\$8.2	(\$0.4)	(\$0.2)	(\$6.8)	(\$12.6)	(\$38.6)	(\$22.9)	(\$0.2)	\$2.5	\$3.2
TOTAL REVENUE	\$485.3	\$128.0	\$142.0	\$145.6	\$141.8	\$114.2	\$250.5	\$254.0	\$292.1	\$328.3
CLOSING CASH BALANCE	\$703.1	\$712.1	\$730.9	\$503.0	\$48.6	(\$1,390.6)	(\$2,321.9)	(\$2,455.3)	(\$2,443.5)	(\$2,394.0)

APPENDIX D.3

TABLE 2

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

WASTEWATER SERVICES	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	(\$2,394.0)	(\$2,136.4)	(\$1,825.7)	(\$1,463.6)	(\$1,042.1)	(\$551.1)	
2026 - 2051 RESIDENTIAL FUNDING REQUIREMENTS							
- Wastewater Services: Prior Growth	\$1.6	\$1.6	\$1.6	\$1.6	\$1.6	\$1.6	\$219.4
- Wastewater Services: Non Inflated	\$91.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3,960.9
- Wastewater Services: Inflated	\$131.5	\$2.3	\$2.4	\$2.5	\$2.6	\$2.7	\$5,038.9
NEW NON-RESIDENTIAL OTHER DEVELOPMENT							
- Growth in Square Metres	8,160	6,490	6,770	7,100	7,490	7,672	94,830
REVENUE							
- DC Receipts: Inflated	\$514.1	\$423.1	\$456.9	\$495.9	\$541.5	\$574.0	\$5,726.4
INTEREST							
- Interest on Opening Balance	(\$131.7)	(\$117.5)	(\$100.4)	(\$80.5)	(\$57.3)	(\$30.3)	(\$889.2)
- Interest on In-year Transactions	\$6.7	\$7.4	\$8.0	\$8.6	\$9.4	\$10.0	(\$17.6)
TOTAL REVENUE	\$389.1	\$313.0	\$364.4	\$424.0	\$493.6	\$553.7	\$4,819.5
CLOSING CASH BALANCE	(\$2,136.4)	(\$1,825.7)	(\$1,463.6)	(\$1,042.1)	(\$551.1)	\$0.0	

2026 Adjusted Charge Per Square Metre	\$44.66
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Allocation of Capital Program	
Residential Sector	83.1%
Non-Residential Sector	16.9%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix D.4

Storm Drainage Services

Storm Drainage Services

This section presents the analysis for the recovery of capital costs associated with the provision of storm drainage infrastructure in Wasaga Beach. The DCs for Water, Wastewater and Storm Drainage are based on a population and non-residential forecast to 2041.

A. Development-Related Capital Program and Capital Cost and BTE Methodology

The Town's Storm Drainage Services capital program consists of four projects which total \$9.1million. This includes provision for a new storm sewer, storm trunk extension, and two culvert upsizing projects. No grants or subsidies have been identified for any of the projects. A 50% replacement/benefit to existing share has been identified for all projects, on the basis that the projects will be either improving or upsizing existing infrastructure, while at the same time adding additional capacity to existing systems. This approach is consistent with the Town's 2020 DC Background Study, which contained the same project list.

The Town has a negative reserve fund balance of \$24,152 which is being recovered through the cash flow calculation. The entirety of the remaining \$4.6 million has been included in the development charges calculation as the projects are all being constructed for the benefit of development occurring between the 2026-2041 planning period.

B. Calculation of Unadjusted Development Charge

The development-related costs of \$4.6 million have been allocated 83% residential (\$3.8 million) and 17% non-residential (\$771,220). This ratio is based on forecast changes in population in new housing units and employment over the planning period to 2041.

The residential and non-residential costs are divided by the anticipated growth in population in new units and square metres of non-residential GFA respectively. This yields an unadjusted development charge of \$343.20 per capita and \$8.13 per square metre.

C. Cash Flow Analysis and Calculation of Adjusted Development Charge

The cash flow analysis results in Storm Drainage Services development charges of \$361.69 per capita for new residential development and of \$8.78 per square metre for new non-residential development.

The following table summarizes the calculation of the Storm Drainage Services development charge:

STORM DRAINAGE SERVICES SUMMARY					
2026 - 2041		Unadjusted Development Charge		Calculated Development Charge	
Development-Related Capital Program	Net DC Recoverable	Residential	Non-Residential	Residential	Non-Residential
Total		\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$9,136,600	\$4,568,300	\$343.20	\$8.13	\$361.69	\$8.78

APPENDIX D.4
TABLE 1

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
STORM DRAINAGE SERVICES

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		
								BTE (%)	Replacement & BTE Shares		Available DC Reserves	2026-2041	Post 2041
4.0 STORM DRAINAGE SERVICES													
4.1 Infrastructure													
4.1.1	Bay Sands North SWM - 62nd and 67th Street Storm Sewer	Drainage improvements based on 2014/15 EA	2030 - 2030	n/a	\$ 2,282,674	\$ -	\$ 2,282,674	50%	\$ 1,141,337	\$ 1,141,337	\$ -	\$ 1,141,337	\$ -
4.1.2	Zoo Park Road North Storm Trunk Extension (Phase 2)	Storm sewer system c/w road reinstatement	2031 - 2032	n/a	\$ 4,037,003	\$ -	\$ 4,037,003	50%	\$ 2,018,502	\$ 2,018,502	\$ -	\$ 2,018,502	\$ -
4.1.3	Sunnidale Road - Trillium Creek Culvert Upsizing	Upsizing to convey 25-year storm event	2033 - 2033	n/a	\$ 1,041,769	\$ -	\$ 1,041,769	50%	\$ 520,885	\$ 520,885	\$ -	\$ 520,885	\$ -
4.1.4	39th Street South - Trillium Creek Culvert Upsizing	Upsizing to convey 25-year storm event	2033 - 2033	n/a	\$ 1,775,154	\$ -	\$ 1,775,154	50%	\$ 887,577	\$ 887,577	\$ -	\$ 887,577	\$ -
	Subtotal Infrastructure				\$ 9,136,600	\$ -	\$ 9,136,600		\$ 4,568,300	\$ 4,568,300	\$ -	\$ 4,568,300	\$ -
TOTAL STORM DRAINAGE SERVICES					\$ 9,136,600	\$ -	\$ 9,136,600		\$ 4,568,300	\$ 4,568,300	\$ -	\$ 4,568,300	\$ -

Residential Development Charge Calculation		
Residential Share of 2026 - 2041 DC Eligible Costs	83%	\$3,797,080
Ultimate Growth in Population in New Units		11,064
Unadjusted Development Charge Per Capita		\$343.20
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2041 DC Eligible Costs	17%	\$771,220
Ultimate Growth in Square Metres		94,830
Unadjusted Development Charge Per Square Metre		\$8.13

Reserve Fund Balance	
Balance as at December 31, 2025	(\$24,152)

APPENDIX D.4

TABLE 2

**TOWN OF WASAGA BEACH
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
STORM DRAINAGE SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

STORM DRAINAGE SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPENING CASH BALANCE	(\$20.1)	\$263.4	\$541.6	\$847.3	\$1,182.5	\$434.8	(\$221.7)	(\$964.0)	(\$2,196.8)	(\$1,947.5)
2026 - 2051 RESIDENTIAL FUNDING REQUIREMENTS										
- Storm Drainage Services: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Storm Drainage Services: Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$948.7	\$838.9	\$838.9	\$1,170.7	\$0.0	\$0.0
- Storm Drainage Services: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$1,088.6	\$996.3	\$1,031.2	\$1,489.4	\$0.0	\$0.0
NEW RESIDENTIAL DEVELOPMENT										
- Population Growth in New Units	773	706	727	749	772	797	721	741	764	787
REVENUE										
- DC Receipts: Inflated	\$279.7	\$264.3	\$281.8	\$300.3	\$320.6	\$342.6	\$320.7	\$341.2	\$363.8	\$388.0
INTEREST										
- Interest on Opening Balance	(\$1.1)	\$9.2	\$19.0	\$29.7	\$41.4	\$15.2	(\$12.2)	(\$53.0)	(\$120.8)	(\$107.1)
- Interest on In-year Transactions	\$4.9	\$4.6	\$4.9	\$5.3	(\$21.1)	(\$18.0)	(\$19.5)	(\$31.6)	\$6.4	\$6.8
TOTAL REVENUE	\$283.5	\$278.2	\$305.7	\$335.2	\$340.9	\$339.8	\$288.9	\$256.6	\$249.3	\$287.7
CLOSING CASH BALANCE	\$263.4	\$541.6	\$847.3	\$1,182.5	\$434.8	(\$221.7)	(\$964.0)	(\$2,196.8)	(\$1,947.5)	(\$1,659.8)

APPENDIX D.4

TABLE 2

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

STORM DRAINAGE SERVICES	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	(\$1,659.8)	(\$1,324.7)	(\$1,116.0)	(\$881.3)	(\$618.5)	(\$325.6)	
2026 - 2051 RESIDENTIAL FUNDING REQUIREMENTS							
- Storm Drainage Services: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Storm Drainage Services: Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3,797.1
- Storm Drainage Services: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$4,605.5
NEW RESIDENTIAL DEVELOPMENT							
- Population Growth in New Units	821	524	532	541	549	557	11,064
REVENUE							
- DC Receipts: Inflated	\$419.0	\$276.8	\$291.0	\$305.8	\$321.4	\$337.6	\$5,154.5
INTEREST							
- Interest on Opening Balance	(\$91.3)	(\$72.9)	(\$61.4)	(\$48.5)	(\$34.0)	(\$17.9)	(\$505.7)
- Interest on In-year Transactions	\$7.3	\$4.8	\$5.1	\$5.4	\$5.6	\$5.9	(\$23.2)
TOTAL REVENUE	\$335.1	\$208.8	\$234.7	\$262.7	\$293.0	\$325.6	\$4,625.6
CLOSING CASH BALANCE	(\$1,324.7)	(\$1,116.0)	(\$881.3)	(\$618.5)	(\$325.6)	(\$0.0)	

2026 Adjusted Charge Per Capita	\$361.69
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Allocation of Capital Program	
Residential Sector	83.1%
Non-Residential Sector	16.9%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX D.4

TABLE 2

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

STORM DRAINAGE SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPENING CASH BALANCE	(\$4.1)	\$89.6	\$113.5	\$140.9	\$171.2	(\$22.4)	(\$201.0)	(\$356.6)	(\$610.0)	(\$558.6)
2026 - 2051 RESIDENTIAL FUNDING REQUIREMENTS										
- Storm Drainage Services: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Storm Drainage Services: Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$192.7	\$170.4	\$170.4	\$237.8	\$0.0	\$0.0
- Storm Drainage Services: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$221.1	\$202.4	\$209.4	\$302.5	\$0.0	\$0.0
NEW NON-RESIDENTIAL OTHER DEVELOPMENT										
- Growth in Square Metres	10,512	2,246	2,450	2,560	2,670	2,848	6,372	6,720	7,220	7,550
REVENUE										
- DC Receipts: Inflated	\$92.3	\$20.4	\$23.0	\$24.9	\$26.9	\$29.7	\$68.8	\$75.0	\$83.5	\$90.3
INTEREST										
- Interest on Opening Balance	(\$0.2)	\$3.1	\$4.0	\$4.9	\$6.0	(\$1.2)	(\$11.1)	(\$19.6)	(\$33.5)	(\$30.7)
- Interest on In-year Transactions	\$1.6	\$0.4	\$0.4	\$0.4	(\$5.3)	(\$4.7)	(\$3.9)	(\$6.3)	\$1.5	\$1.6
TOTAL REVENUE	\$93.7	\$23.9	\$27.4	\$30.3	\$27.5	\$23.7	\$53.8	\$49.2	\$51.4	\$61.2
CLOSING CASH BALANCE	\$89.6	\$113.5	\$140.9	\$171.2	(\$22.4)	(\$201.0)	(\$356.6)	(\$610.0)	(\$558.6)	(\$497.4)

APPENDIX D.4

TABLE 2

**TOWN OF WASAGA BEACH
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
STORM DRAINAGE SERVICES
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

STORM DRAINAGE SERVICES	2036	2037	2038	2039	2040	2041	TOTAL
OPENING CASH BALANCE	(\$497.4)	(\$422.0)	(\$360.6)	(\$289.1)	(\$205.8)	(\$108.8)	
2026 - 2051 RESIDENTIAL FUNDING REQUIREMENTS							
- Storm Drainage Services: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Storm Drainage Services: Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$771.2
- Storm Drainage Services: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$935.4
NEW NON-RESIDENTIAL OTHER DEVELOPMENT							
- Growth in Square Metres	8,160	6,490	6,770	7,100	7,490	7,672	94,830
REVENUE							
- DC Receipts: Inflated	\$101.0	\$83.2	\$89.8	\$97.5	\$106.4	\$112.8	\$1,125.5
INTEREST							
- Interest on Opening Balance	(\$27.4)	(\$23.2)	(\$19.8)	(\$15.9)	(\$11.3)	(\$6.0)	(\$182.0)
- Interest on In-year Transactions	\$1.8	\$1.5	\$1.6	\$1.7	\$1.9	\$2.0	(\$4.0)
TOTAL REVENUE	\$75.4	\$61.4	\$71.5	\$83.3	\$97.0	\$108.8	\$939.5
CLOSING CASH BALANCE	(\$422.0)	(\$360.6)	(\$289.1)	(\$205.8)	(\$108.8)	\$0.0	

2026 Adjusted Charge Per Square Metre	\$8.78
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Allocation of Capital Program	
Residential Sector	83.1%
Non-Residential Sector	16.9%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix D.5

Land Acquisition (to 2051)

Land Acquisition (to 2051)

Land Acquisition has been introduced as a new category of service for the Town of Wasaga Beach in accordance with recent amendments to the DCA and associated regulations. This category includes land acquisition costs required to support Roads and Related services as well as Stormwater Services. This appendix provides an overview of the land acquisition projects that will benefit development occurring during the longer-term forecast horizons to 2041 and 2051. Land acquisition requirements for the ten-year planning period to 2035 are addressed separately in Appendix B.

A. Development-Related Capital Program and Capital Cost and BTE Methodologies

As shown in Table 1, the total gross cost of development-related land acquisition over the 2026–2051 period is \$3.5 million. This includes the acquisition of approximately 4.6 hectares of land required to support future road infrastructure, as well as approximately 0.7 hectares required for stormwater infrastructure associated with the Bay Sands storm sewer system.

No grants or subsidies have been identified for these projects. As the land acquisitions represent entirely new infrastructure required to accommodate growth, no benefit-to-existing (BTE) shares have been deducted. In addition, the reserve fund balance for this service is currently neutral, and no post-period benefit shares have been identified. Accordingly, the full project cost of \$3.5 million has been included for recovery through development charges over the planning period to 2051.

B. Calculation of the Unadjusted Development Charges

The full amount of \$3.5 million has been included in the development charge calculation and allocated between the residential and non-residential sectors based on their respective shares of forecast growth. Of this amount, 81% (\$2.8 million) has been allocated to the residential sector and 19% (\$656,225) to the non-residential sector, reflecting the relative shares of population growth in new housing units and employment growth over the planning period.

Based on these allocations, the resulting unadjusted residential development charge is \$172.99 per capita, while the unadjusted non-residential development charge is \$3.23 per square metre of gross floor area, prior to cash flow adjustments.

C. Cash Flow Analysis

After cash flow analysis, the residential charge increases to \$197.94 per capita, and the non-residential charge increases to \$3.93 per square metre of gross floor area.

The following table summarizes the calculation of the Land Acquisition (to 2051) development charge:

LAND ACQUISITION (TO 2051) SUMMARY					
2026 - 2051		Unadjusted Development Charge		Calculated Development Charge	
Development-Related Capital Program	Net DC Recoverable	Residential	Non-Residential	Residential	Non-Residential
Total		\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$3,465,000	\$3,465,000	\$172.99	\$3.23	\$197.94	\$3.93

APPENDIX D.5
TABLE 1

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
LAND ACQUISITION (TO 2051)

Project Description	Timing	Residential Share	Non-Residential Share	Gross Project Cost	Grants, Subsidies & Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
							Replacement & BTE Shares (%)	Replacement & BTE Shares (\$)		Prior Growth	2026-2051	Other Development Related
5.0 LAND ACQUISITION (TO 2051)												
5.1 Engineering Services												
5.1.1 Freethy Road - Property	2031	81%	19%	\$ 3,000,000	\$ -	\$ 3,000,000	0%	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -
5.1.2 Bay Sands North SWM - 62nd and 67th Street Storm Sewer	2030	83%	17%	\$ 465,000	\$ -	\$ 465,000	0%	\$ -	\$ 465,000	\$ -	\$ 465,000	\$ -
Subtotal - Engineering Services				\$ 3,465,000	\$ -	\$ 3,465,000		\$ -	\$ 3,465,000	\$ -	\$ 3,465,000	\$ -
TOTAL LAND ACQUISITION (TO 2051)				\$ 3,465,000	\$ -	\$ 3,465,000		\$ -	\$ 3,465,000	\$ -	\$ 3,465,000	\$ -

Residential Development Charge Calculation		
Residential Share of 2051 - 2051 DC Eligible Costs	81%	\$2,808,775
Growth in Population in New Units to 2051		16,237
Unadjusted Development Charge per Capita		\$172.99
Non-Residential Development Charge Calculation		
Non-Residential Share of 2051 - 2051 DC Eligible Costs	19%	\$656,225
Growth in Square Metres to 2051		203,094
Unadjusted Development Charge per Square Metre		\$3.23

Reserve Fund Balance	
Balance as at December 31, 2025	\$0

APPENDIX D.5

TABLE 2

TOWN OF WASAGA BEACH
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 LAND ACQUISITION (TO 2051)
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

LAND ACQUISITION (TO 2051)	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPENING CASH BALANCE	\$0.0	\$155.8	\$308.4	\$476.1	\$660.0	\$419.0	(\$2,341.4)	(\$2,291.6)	(\$2,227.7)	(\$2,147.6)
2026 - 2051 RESIDENTIAL FUNDING REQUIREMENTS										
- Land Acquisition (To 2051): Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Land Acquisition (To 2051): Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$376.9	\$2,431.8	\$0.0	\$0.0	\$0.0	\$0.0
- Land Acquisition (To 2051): Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$432.5	\$2,888.3	\$0.0	\$0.0	\$0.0	\$0.0
NEW RESIDENTIAL DEVELOPMENT										
- Population Growth in New Units	773	706	727	749	772	797	721	741	764	787
REVENUE										
- DC Receipts: Inflated	\$153.1	\$144.7	\$154.2	\$164.4	\$175.5	\$187.5	\$175.5	\$186.7	\$199.1	\$212.3
INTEREST										
- Interest on Opening Balance	\$0.0	\$5.5	\$10.8	\$16.7	\$23.1	\$14.7	(\$128.8)	(\$126.0)	(\$122.5)	(\$118.1)
- Interest on In-year Transactions	\$2.7	\$2.5	\$2.7	\$2.9	(\$7.1)	(\$74.3)	\$3.1	\$3.3	\$3.5	\$3.7
TOTAL REVENUE	\$155.8	\$152.7	\$167.7	\$183.9	\$191.5	\$127.9	\$49.8	\$64.0	\$80.1	\$97.9
CLOSING CASH BALANCE	\$155.8	\$308.4	\$476.1	\$660.0	\$419.0	(\$2,341.4)	(\$2,291.6)	(\$2,227.7)	(\$2,147.6)	(\$2,049.7)

APPENDIX D.5

TABLE 2

**TOWN OF WASAGA BEACH
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
LAND ACQUISITION (TO 2051)
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

LAND ACQUISITION (TO 2051)	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
OPENING CASH BALANCE	(\$2,049.7)	(\$1,929.1)	(\$1,881.0)	(\$1,822.5)	(\$1,752.4)	(\$1,669.8)	(\$1,573.7)	(\$1,481.7)	(\$1,376.1)	(\$1,255.8)
2026 - 2051 RESIDENTIAL FUNDING REQUIREMENTS										
- Land Acquisition (To 2051): Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Land Acquisition (To 2051): Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Land Acquisition (To 2051): Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
NEW RESIDENTIAL DEVELOPMENT										
- Population Growth in New Units	821	524	532	541	549	557	511	518	524	530
REVENUE										
- DC Receipts: Inflated	\$229.3	\$151.5	\$159.3	\$167.4	\$175.9	\$184.7	\$175.5	\$183.9	\$192.6	\$201.8
INTEREST										
- Interest on Opening Balance	(\$112.7)	(\$106.1)	(\$103.5)	(\$100.2)	(\$96.4)	(\$91.8)	(\$86.6)	(\$81.5)	(\$75.7)	(\$69.1)
- Interest on In-year Transactions	\$4.0	\$2.7	\$2.8	\$2.9	\$3.1	\$3.2	\$3.1	\$3.2	\$3.4	\$3.5
TOTAL REVENUE	\$120.6	\$48.0	\$58.6	\$70.1	\$82.6	\$96.1	\$92.0	\$105.6	\$120.3	\$136.3
CLOSING CASH BALANCE	(\$1,929.1)	(\$1,881.0)	(\$1,822.5)	(\$1,752.4)	(\$1,669.8)	(\$1,573.7)	(\$1,481.7)	(\$1,376.1)	(\$1,255.8)	(\$1,119.5)

APPENDIX D.5

TABLE 2

TOWN OF WASAGA BEACH
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 LAND ACQUISITION (TO 2051)
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

LAND ACQUISITION (TO 2051)	2046	2047	2048	2049	2050	2051	TOTAL
OPENING CASH BALANCE	(\$1,119.5)	(\$966.1)	(\$812.6)	(\$640.8)	(\$449.2)	(\$236.1)	
2026 - 2051 RESIDENTIAL FUNDING REQUIREMENTS							
- Land Acquisition (To 2051): Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Land Acquisition (To 2051): Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2,808.8
- Land Acquisition (To 2051): Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3,320.8
NEW RESIDENTIAL DEVELOPMENT							
- Population Growth in New Units	537	498	504	511	517	523	16,237
REVENUE							
- DC Receipts: Inflated	\$211.4	\$203.0	\$212.8	\$223.0	\$233.7	\$244.8	\$4,903.4
INTEREST							
- Interest on Opening Balance	(\$61.6)	(\$53.1)	(\$44.7)	(\$35.2)	(\$24.7)	(\$13.0)	(\$1,580.7)
- Interest on In-year Transactions	\$3.7	\$3.6	\$3.7	\$3.9	\$4.1	\$4.3	(\$1.9)
TOTAL REVENUE	\$153.5	\$153.4	\$171.8	\$191.7	\$213.1	\$236.1	\$3,320.8
CLOSING CASH BALANCE	(\$966.1)	(\$812.6)	(\$640.8)	(\$449.2)	(\$236.1)	\$0.0	

2026 Adjusted Charge Per Capita	\$197.94
---------------------------------	----------

Allocation of Capital Program	
Residential Sector	81.1%
Non-Residential Sector	18.9%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX D.5

TABLE 2

TOWN OF WASAGA BEACH
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 LAND ACQUISITION (TO 2051)
 NON-RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

LAND ACQUISITION (TO 2051)	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPENING CASH BALANCE	\$0.0	\$42.1	\$52.8	\$65.2	\$78.8	(\$9.9)	(\$690.1)	(\$696.7)	(\$700.8)	(\$701.3)
2026 - 2051 NON-RESIDENTIAL FUNDING REQUIREMENTS										
- Land Acquisition (To 2051): Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Land Acquisition (To 2051): Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$88.1	\$568.2	\$0.0	\$0.0	\$0.0	\$0.0
- Land Acquisition (To 2051): Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$101.1	\$674.8	\$0.0	\$0.0	\$0.0	\$0.0
NEW NON-RESIDENTIAL OTHER DEVELOPMENT										
- Growth in Square Metres	10,512	2,246	2,450	2,560	2,670	2,848	6,372	6,720	7,220	7,550
REVENUE										
- DC Receipts: Inflated	\$41.3	\$9.1	\$10.3	\$11.2	\$12.1	\$13.3	\$30.8	\$33.6	\$37.4	\$40.5
INTEREST										
- Interest on Opening Balance	\$0.0	\$1.5	\$1.8	\$2.3	\$2.8	(\$0.5)	(\$38.0)	(\$38.3)	(\$38.5)	(\$38.6)
- Interest on In-year Transactions	\$0.7	\$0.2	\$0.2	\$0.2	(\$2.4)	(\$18.2)	\$0.5	\$0.6	\$0.7	\$0.7
TOTAL REVENUE	\$42.1	\$10.8	\$12.4	\$13.6	\$12.4	(\$5.4)	(\$6.6)	(\$4.1)	(\$0.5)	\$2.6
CLOSING CASH BALANCE	\$42.1	\$52.8	\$65.2	\$78.8	(\$9.9)	(\$690.1)	(\$696.7)	(\$700.8)	(\$701.3)	(\$698.7)

APPENDIX D.5

TABLE 2

TOWN OF WASAGA BEACH
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
LAND ACQUISITION (TO 2051)
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

LAND ACQUISITION (TO 2051)	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045
OPENING CASH BALANCE	(\$698.7)	(\$691.0)	(\$691.1)	(\$688.2)	(\$681.6)	(\$670.6)	(\$656.0)	(\$619.3)	(\$573.5)	(\$517.5)
2026 - 2051 NON-RESIDENTIAL FUNDING REQUIREMENTS										
- Land Acquisition (To 2051): Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Land Acquisition (To 2051): Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Land Acquisition (To 2051): Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
NEW NON-RESIDENTIAL OTHER DEVELOPMENT										
- Growth in Square Metres	8,160	6,490	6,770	7,100	7,490	7,672	10,488	11,120	11,780	12,390
REVENUE										
- DC Receipts: Inflated	\$45.3	\$37.3	\$40.2	\$43.7	\$47.7	\$50.6	\$71.5	\$78.5	\$86.1	\$93.7
INTEREST										
- Interest on Opening Balance	(\$38.4)	(\$38.0)	(\$38.0)	(\$37.9)	(\$37.5)	(\$36.9)	(\$36.1)	(\$34.1)	(\$31.5)	(\$28.5)
- Interest on In-year Transactions	\$0.8	\$0.7	\$0.7	\$0.8	\$0.8	\$0.9	\$1.3	\$1.4	\$1.5	\$1.6
TOTAL REVENUE	\$7.6	(\$0.1)	\$2.9	\$6.6	\$11.0	\$14.6	\$36.7	\$45.8	\$56.0	\$66.9
CLOSING CASH BALANCE	(\$691.0)	(\$691.1)	(\$688.2)	(\$681.6)	(\$670.6)	(\$656.0)	(\$619.3)	(\$573.5)	(\$517.5)	(\$450.6)

APPENDIX D.5

TABLE 2

TOWN OF WASAGA BEACH
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 LAND ACQUISITION (TO 2051)
 NON-RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

LAND ACQUISITION (TO 2051)	2046	2047	2048	2049	2050	2051	TOTAL
OPENING CASH BALANCE	(\$450.6)	(\$369.9)	(\$314.4)	(\$249.7)	(\$176.5)	(\$93.7)	
2026 - 2051 NON-RESIDENTIAL FUNDING REQUIREMENTS							
- Land Acquisition (To 2051): Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Land Acquisition (To 2051): Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$656.2
- Land Acquisition (To 2051): Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$775.9
NEW NON-RESIDENTIAL OTHER DEVELOPMENT							
- Growth in Square Metres	13,255	9,195	9,620	9,840	10,120	10,456	203,094
REVENUE							
- DC Receipts: Inflated	\$103.7	\$74.5	\$80.7	\$85.4	\$90.9	\$97.2	\$1,366.4
INTEREST							
- Interest on Opening Balance	(\$24.8)	(\$20.3)	(\$17.3)	(\$13.7)	(\$9.7)	(\$5.2)	(\$593.4)
- Interest on In-year Transactions	\$1.8	\$1.3	\$1.4	\$1.5	\$1.6	\$1.7	\$2.8
TOTAL REVENUE	\$80.8	\$55.4	\$64.8	\$73.1	\$82.8	\$93.7	\$775.9
CLOSING CASH BALANCE	(\$369.9)	(\$314.4)	(\$249.7)	(\$176.5)	(\$93.7)	\$0.0	

2026 Adjusted Charge Per Square Metre	\$3.93
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Allocation of Capital Program	
Residential Sector	81.1%
Non-Residential Sector	18.9%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix E
Beach Area ASDC
Technical Appendix

Beach Area Technical Appendix

Introduction and Overview

This appendix provides the detailed analysis undertaken to establish the Area-Specific Development Charge rates for the Beach Area relating to wastewater works. ASDC rates have been calculated for the Beach Area, as the wastewater works in the capital program are directly attributable to development within this defined area.

The detailed calculation and benefitting area relating to the Beach Area ASDC are presented in the following tables and figures:

Table 1	Beach Area Development Forecast – Non-Residential
Table 2	Beach Area Development Forecast – Residential
Table 3	Development-Related Capital Program
Figure 1	Map of Beach Area Benefitting Area

A. Beach Area Development Forecast

The development forecast for the Beach Area is based on the Wasaga Beach Downtown Development Master Plan (DDMP) and consultation with Town staff. Both residential (population and housing units) and non-residential (employment and gross floor area of GFA) forecasts were established as part of the 2026 DC Background Study.

Pages 175-177 of the DDMP identify the relevant area codes, anticipated number of residential units, and forecasted commercial development space. The majority of residential development in the Beach Area is expected to consist of apartment units, with one exception. The persons per unit assumptions applied to the Beach Area are consistent with those used in the Town-wide forecasts presented in Appendix A.

In total, the Beach Area is forecast to accommodate 1,241 residential units between 2026 and build out, resulting in a corresponding population in new units of 1,705 (see Table 2).

Non-residential development in the Beach Area is expected to consist entirely of retail and commercial uses. The floor space per worker assumptions applied are consistent with those used in the Town-wide forecast. Based on these assumptions, a total of 13,275 square metres of commercial gross floor area is anticipated between 2026 and build-out, corresponding to approximately 221 employees.

A summary of the resulting growth shares within the Beach Area is provided below:

Residential and Non-Residential Allocations		% Allocation
Population	1,705	88.5%
Employment	<u>221</u>	11.5%
Total	1,926	100%
Non-Residential GFA (sq.m)	13,275	

TABLE 1

**TOWN OF WASAGA BEACH
2026 AREA-SPECIFIC DEVELOPMENT CHARGES STUDY
NON-RESIDENTIAL BEACH AREA DEVELOPMENT FORECAST**

Non-Residential Floor Space per Worker (FSW)	
Population Related	60 per sq.m.
Employment Land Emp	110 per sq.m.

Commercial Development	Area (ha)	2026-Buildout GFA (sq.m)	Employment
B1	0.4	2,191	37
B2	0.2	1,419	24
B3	0.6	3,374	56
B4	0.7	0	0
B5	2.5	2,533	42
B6	1.8	1,752	29
B7	0.5	0	0
B8	1.1	0	0
B9	0.9	0	0
B10	0.9	0	0
B11	0.1	219	4
B12	0.2	444	7
B13	1.7	1,344	22
Total	11.5	13,275	221

TABLE 2

**TOWN OF WASAGA BEACH
2026 AREA-SPECIFIC DEVELOPMENT CHARGES STUDY
RESIDENTIAL BEACH AREA DEVELOPMENT FORECAST**

Residential Development	Unit Type	2026-Buildout # of Units	Person Per Unit Assumption	Population in New Units
B1	Mixed Use Ent/Ret/Res	135	1.35	182
B2	Mixed Use Ent/Ret/Res	87	1.35	118
B3	Mixed Use Ent/Ret/Res/ Hotel	156	1.35	211
B4	Res	47	1.97	92
B5	Ent	0	1.35	0
B6	Ent	0	1.35	0
B7	Mixed Use Ret/Res	87	1.35	117
B8	Mixed Use Ret/Res	182	1.35	246
B9	Mixed Use Ret/Res	150	1.35	203
B10	Mixed Use	112	1.35	151
B11	Mixed Use	0	1.35	0
B12	Mixed Use	0	1.35	0
B13	Res	190	1.35	257
B14 / B15		95	1.35	128
Total		1,241		1,705

B. Development-Related Capital Program and Capital Cost and BTE Methodology

Four projects have been identified for recovery through the Beach Area ASDC, associated with Mosley Street. The gross cost of the projects totals \$4.3 million. The works are anticipated to be undertaken from 2029 to 2036. No grants, subsidies or other recoveries have been identified for these works. No replacement or benefit to existing shares are included as the upsizing costs are the only ones included for recovery through DCs. No DC reserves are available to be applied against the projects and as such the full \$4.3 million is used for the calculation of the DC rates.

The development-related net capital cost is allocated 89% to residential development (\$3.8 million) and 11% (\$495,077) to non-residential development. The residential share of the net development-related capital cost is divided by the growth in population in new dwelling units to build-out to derive an unadjusted charge of \$2,240.17 per capita. The non-residential share of the net growth-related capital cost is divided by the forecast growth to build-out in floor space by sector, resulting in an unadjusted charge of \$37.29 per square metre.

No cash flow analysis has been completed for the Beach Area.

Below is a summary of the capital program and calculated Beach Area Wastewater Works ASDC rates:

BEACH AREA WASTEWATER WORKS SUMMARY			
2026 - 2035		Calculated Development Charge	
Development-Related Capital Program		Residential	Non-Residential
Total	Net DC Recoverable	\$/capita	\$/sq.m
\$4,314,407	\$4,314,407	\$2,240.17	\$37.29

APPENDIX E
TABLE 3

TOWN OF WASAGA BEACH
DEVELOPMENT-RELATED CAPITAL PROGRAM
BEACH AREA WASTEWATER WORKS

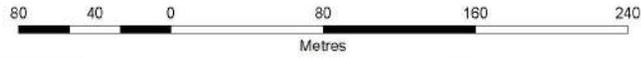
Service	Project Description	Useful Life	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs	
							BTE (%)	Replacement & BTE Shares		Available DC Reserves	2026-Build-Out
1.0 BEACH AREA WASTEWATER WORKS											
1.1 Mains and Pumps											
1.1.1	Mosley Street Sanitary Sewer Replacement - Phase 1 (SPS4 to 6th St)	80	2029 - 2030	\$ 1,100,280	\$ -	\$ 1,100,280	0%	\$ -	\$ 1,100,280	\$ -	\$ 1,100,280
1.1.2	SPS 4 upgrades (INTERIM) - Mosley St	80	2029 - 2030	\$ 976,845	\$ -	\$ 976,845	0%	\$ -	\$ 976,845	\$ -	\$ 976,845
1.1.3	Mosley Street Sanitary Sewer Upgrades - Phase 2 (6th to 3rd Streets)	80	2030 - 2031	\$ 1,386,988	\$ -	\$ 1,386,988	0%	\$ -	\$ 1,386,988	\$ -	\$ 1,386,988
1.1.4	Mosley St Sewer Upgrades - Phase 3 (Spruce to 3rd Street)	80	2034 - 2036	\$ 850,294	\$ -	\$ 850,294	0%	\$ -	\$ 850,294	\$ -	\$ 850,294
	Subtotal Mains and Pumps			\$ 4,314,407	\$ -	\$ 4,314,407		\$ -	\$ 4,314,407	\$ -	\$ 4,314,407
	TOTAL BEACH AREA WASTEWATER WORKS			\$ 4,314,407	\$ -	\$ 4,314,407		\$ -	\$ 4,314,407	\$ -	\$ 4,314,407

Residential Development Charge Calculation		
Residential Share of 2026 - Build-Out DC Eligible Costs	89%	\$3,819,330
Ultimate Growth in Population in New Units		1,705
Unadjusted Development Charge Per Capita		\$2,240.17
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - Build-Out DC Eligible Costs	11%	\$495,077
Ultimate Growth in Square Metres		13,275
Unadjusted Development Charge Per Square Metre		\$37.29



Town of Wasaga Beach

Main End Beachfront



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Appendix F

Reserve Fund Balances

Development Charges Reserve Fund

Unallocated Balances

The *Development Charges Act* requires that a separate reserve fund be established for each service for which development charges are imposed.

Table 1 presents the uncommitted reserve fund balances available to fund the development-related net capital costs identified in this study. The opening balances shown reflect the reserve fund positions as of December 31, 2025, which corresponds to the base year immediately preceding the first capital planning year of the 2026 DC Background Study.

The application of these reserve funds to the capital program is discussed in detail in Appendices B, C, and D, which address each service and its development-related capital requirements.

**APPENDIX F
TABLE 1**

**TOWN OF WASAGA BEACH
DEVELOPMENT CHARGE RESERVE FUND BALANCE BY ACCOUNT
AS AT DECEMBER 31, 2025**

Service	Balance at December 31, 2025
Library Service	(\$6,695,761)
Indoor Recreation	(\$5,631,159)
Parks	\$1,329,651
Emergency And Fire Services	\$918,072
Development-Related Studies	\$86,277
Land Acquisition	\$0
Transit Services	\$198,234
Roads And Related	\$2,444,677
Water Services	\$6,846,833
Wastewater Services	\$1,299,425
Storm Drainage Services	(\$24,152)

Appendix G

Cost of Growth – All Services

Cost of Growth Analysis – All Services

A. Asset Management Plan

The DCA requires that municipalities complete an Asset Management Plan before passing a development charges by-law. A key function of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the development charges by-law are financially sustainable over their full life cycle.

Asset Types

A summary of the future Town-owned assets and estimated useful life assumptions for eligible DC services considered as part of the study are outlined in Table 1. The useful lives, where possible, have been sourced from the Town's Asset Management Plan (2024). Although all capital assets considered in the study have been identified, not all assets necessitate future replacement or ongoing maintenance activities. Some projects do not relate to the emplacement of a tangible capital asset, such as the recovery of completed projects.

It should be noted that the capital cost estimates prepared for each of the projects identified in this section include grouped costs of various individual elements, which, as a stand-alone item, may have its own useful life (for example, new buildings include HVAC, structural elements, roof, etc.). Accordingly, the average useful life assumptions noted below are applicable to all project components.

Table 1 – Summary of Municipal Assets Useful Lives	
Service	Estimated Useful Life
Library Services	
Debt	0 years
Buildings	50 years
Indoor Recreation	
Debt	0 years
Facilities	50 years
Vehicles & Equipment	10 years
Parks	
Park Facilities & Development	40 years
Vehicles & Equipment	10 years
Emergency & Fire Services	
Buildings	50 years
Vehicles & Equipment	15 years
Transit Services	
Buses & Shelters	40 years
Studies	0 years
Development-Related Studies	
Growth Studies	0 years
Land Acquisition	
New Land	0 years
Services Related to a Highway	
Roads & Related Infrastructure	50 years
Studies	0 years
Buildings	50 years
Fleet & Equipment	15 years
Waterworks	
Infrastructure	60 years
Studies	0 years
Vehicles & Equipment	15 years

Table 1 – Summary of Municipal Assets Useful Lives	
Service	Estimated Useful Life
Wastewater Services	
Infrastructure	80 years
Studies	0 years
Stormwater Drainage	
Infrastructure	80 years
Beach Area Wastewater Services	
Infrastructure	80 years

Annual Provision

When assets require rehabilitation or are due for replacement, the source of funds is limited to reserves or contributions from operating. Capital expenditures to carry out the rehabilitation and replacement of aging infrastructure are not growth-related and are therefore not eligible for funding through development charge revenues or other developer contributions.

Based on the useful life assumptions and the capital cost of acquiring and/or replacing each asset, a provision for infrastructure replacement has been calculated for both the General and Engineered services. Provisions for infrastructure replacement are initially calculated for each asset based on their useful life and the anticipated cost of replacement. The aggregate of all individual provisions forms the required annual capital provision. In calculating the annual provisions, a number of assumptions are made to account for annual inflation (2.0 per cent) and interest (3.5 per cent).

Consistent with the requirements of the DCA, assets that are proposed to be funded under the development charges by-law have been included in the analysis. As a result, the total calculated annual provision for development charge related infrastructure has been netted down to consider the replacement of existing infrastructure or benefit-to-existing development. However, for reference, the annual replacement provisions associated with the non-development charge funded costs, including costs related to the benefit-to-existing and post-period benefit, have also been calculated.

Table 2 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2026 to 2035 DC recoverable portion. The year 2036 has been included to calculate the annual contribution for the planning periods 2026 to 2035, as the expenditures in 2035 will not trigger asset management contributions until 2036. As shown, by 2036, the Town will need to fund an additional \$368,708 per annum in order to properly fund the full life cycle costs of the new assets related to all services supported under the development charges by-law.

APPENDIX G
TABLE 2

TOWN OF WASAGA BEACH
ANNUAL ASSET MANAGEMENT PROVISION BY 2036

Service	2026 - 2035 Capital Program		Calculated AMP Annual Provision by 2036	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
LIBRARY SERVICE	\$1,164,100	\$0	\$0	\$131,523
INDOOR RECREATION	\$8,817,034	\$8,580,218	\$124,747	\$11,422
PARKS	\$4,563,853	\$11,632,357	\$115,216	\$389,492
EMERGENCY AND FIRE SERVICES	\$5,178,047	\$3,986,148	\$125,275	\$202,821
DEVELOPMENT-RELATED STUDIES	\$463,723	\$236,277	\$0	\$0
LAND ACQUISITION (10-YEAR PLANNING HORIZON)	\$650,000	\$0	\$0	\$0
TRANSIT SERVICES	\$137,548	\$712,452	\$3,471	\$12,930
TOTAL	\$20,974,305	\$25,147,451	\$368,708	\$748,188

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

Table 3 provides the calculated annual asset management contribution for engineered services for both the gross capital expenditures and the share related to the 2026 to 2041 DC recoverable portion. The year 2042 has been included to calculate the annual contribution for the planning periods 2026 to 2041, as the expenditures in 2041 will not trigger asset management contributions until 2042. As shown, by 2042, the Town will need to fund an additional \$1.0 million per annum in order to properly fund the full life cycle costs of the new assets related to all services supported under the development charges by-law.

APPENDIX G
TABLE 3

TABLE 12

TOWN OF WASAGA BEACH
ANNUAL ASSET MANAGEMENT PROVISION BY 2042

Service	2026 - 2041 Capital Program		Calculated AMP Annual Provision by 2042	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
WATERWORKS	\$31,637,610	\$7,522,224	\$670,342	\$130,448
WASTEWATER SERVICES	\$23,462,054	\$1,299,425	\$291,263	\$13,171
STORM DRAINAGE	\$4,568,300	\$4,568,300	\$57,091	\$57,091
BEACH AREA WASTEWATER WORKS	\$4,314,407	\$0	\$52,821	\$0
TOTAL	\$59,667,964	\$13,389,949	\$1,018,696	\$200,710

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

Table 4 provides the calculated annual asset management contribution for the Roads and Related and long-term Land Acquisition Services for both the gross capital expenditures and the share related to the 2026 to 2051 DC recoverable portion. The year 2052 has been included to calculate the annual contribution for the planning periods 2026 to 2051, as the expenditures in 2051 will not trigger asset management contributions until 2052. As shown, by 2052, the Town will need to fund an additional \$2.6 million per annum in order to properly fund the full life cycle costs of the new assets related to all services supported under the development charges by-law.

APPENDIX G
TABLE 4

TABLE 13

TOWN OF WASAGA BEACH
ANNUAL ASSET MANAGEMENT PROVISION BY 2052

Service	2026 - 2051 Capital Program		Calculated AMP Annual Provision by 2052	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
ROADS AND RELATED	\$111,728,865	\$160,635,727	\$2,649,446	\$4,133,589
LAND ACQUISITION (TO 2051)	\$3,465,000	\$0	\$0	\$0
TOTAL	\$115,193,865	\$160,635,727	\$2,649,446	\$4,133,589

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

Transit Asset Management in the Town

The Town currently plans to add new buses and bus shelters to improve transit services. The full cost of the capital program for Transit is valued at \$850,000 over the ten-year planning period. Details on the capital projects and anticipated ridership forecast is found in Appendix C.

As shown in Table 2, the annual provision for DC eligible costs required for Transit Services by 2036 is \$3,471. The Town ensures that the transit system will be financially sustainable through strategic plans and yearly capital and operating budget reviews. The Town examines and updates funding requirements through its annual budgeting process.

Future Revenue Growth

The calculated annual funding provision should be considered within the context of the Town's projected growth. Over the next ten years, the Town's total population is projected to increase by 3,990. In addition, the Town will also add 1,430 employees that will result in approximately 51,148 square metres of additional non-residential building space. Over the longer term, to 2041, the Town's total population is projected to increase by 5,870. In addition, the Town will also add 2,247 employees that will result in approximately 94,830 square metres of additional non-residential building space. Finally, to 2051, the Town's total population is projected to increase by 9,648. In addition, the Town will also add 3,873 employees that will result in approximately 203,094 square metres of additional non-residential building space.

This growth will have the effect of increasing the overall assessment base. This leads to additional user fee and charge revenues to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the development charges by-law. The collection of these funds is intended to be allocated to the Town's reserves for future replacement of these assets.

B. Long-Term Capital and Operating Impact Analysis

As shown in Table 5, by 2035 the Town's net operating costs are estimated to increase by \$2.9 million for property tax supported services. As also shown in Table 5, by 2051 the Town's net operating costs are estimated to increase by \$3.2 million for property tax supported services. Increases in net operating costs will be experienced as there are operational costs associated with additional capital.

APPENDIX G

TABLE 5

TOWN OF WASAGA BEACH
 COST OF GROWTH ANALYSIS ALL SERVICES
 ESTIMATED NET OPERATING COST OF THE PROPOSED
 FOR GENERAL AND ENGINEERED SERVICES
 (in constant 2026 dollars)

Category	Cost Driver (in 2026 \$)			Additional Operating Costs at 2035	Source and Commentary
	\$	unit measure	Quantity		
Development-Related Studies				\$0	
No additional operating costs	\$0	No additional costs	-	\$0	N/A
Land Acquisition (10-Year Planning Horizon)				\$0	
No additional operating costs	\$0	No additional costs	-	\$0	N/A
Library Service				\$0	
No additional operating costs	\$0	No additional costs	-	\$0	in-Period Costs only relate to the negative reserve fund balance
Indoor Recreation				\$542,465	
New Facilities	\$0.10	per \$1.00 value of asset	\$ 5,424,645	\$542,465	Based on 2024 FIR and 2026 Capital Program
New Equipment	\$0.10	per \$1.00 value of asset	\$ 163,300	\$16,330	Based on 2024 FIR and 2026 Capital Program
Parks				\$456,385	
Park Development Projects	\$0.10	per \$1.00 value of asset	\$ 4,563,853	\$456,385	Based on 2024 FIR and 2026 Capital Program
Emergency And Fire Services				\$1,926,488	
New Space	\$300	per sq.ft.	6,403	\$1,920,932	Based on 2024 FIR and 2026 Capital Program
New Equipment	\$0.10	per \$1.00 value of asset	\$ 55,562	\$5,556	Based on 2024 FIR and 2026 Capital Program
Transit Services				\$13,755	
Additional Buses	\$0.10	per \$1.00 value of asset	\$ 137,548	\$13,755	Based on 2024 FIR and 2026 Capital Program
TOTAL ESTIMATED OPERATING COSTS				\$2,939,093	

Category	Cost Driver (in 2026 \$)			Additional Operating Costs at 2051	Source and Commentary
	\$	unit measure	Quantity		
Land Acquisition (To 2051)				\$0	
No additional operating costs	\$0	No additional costs	-	\$0	N/A
Roads And Related				\$3,188,966	
Fleet and Equipment Additions	\$0.10	per \$1.00 value of asset	\$ 2,050,000	\$205,000	Based on 2024 FIR and 2026 Capital Program
New Space	\$0.10	per \$1.00 value of asset	\$ 14,911,582	\$1,491,158	Based on 2024 FIR and 2026 Capital Program
Development-Related Roads Infrastructure	\$205	per household	7,282	\$1,492,808	Based on 2024 FIR and 2026 Capital Program
TOTAL ESTIMATED OPERATING COSTS				\$3,188,966	

Table 6 summarizes the components of the development-related capital forecast that will require funding from non-DC sources (e.g. property tax) for all services. In total, \$48.2 million will need to be funded from non-DC sources over the planning period and is related to facilities and infrastructure that will benefit the existing community. In addition, \$120.3 million in interim DC financing related to post-period shares of projects may be required or these costs may be recovered from other growth funding tools.

Council is made aware of these factors so that they understand the operating and capital costs that will not be covered by DCs as it adopts the development-related capital forecast set out in the study.

C. The Program is Deemed Financially Sustainable

In summary, the Asset Management Plan and long-term capital and operating analysis included in this appendix demonstrates that the Town can afford to invest and operate the identified General and Engineered Services infrastructure over the various planning periods.

Importantly, the Town's annual budget review allows staff to continue to monitor and implement mitigating measures should the program become less sustainable.

APPENDIX G

TABLE 6

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

General Services	Development-Related Capital Program (2026-2035)				
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-2035 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)
1.0 LIBRARY SERVICE	\$14,791.5	\$0.0	\$0.0	\$13,627.4	\$1,164.1
2.0 INDOOR RECREATION	\$17,397.3	\$0.0	\$0.0	\$8,580.2	\$8,817.0
3.0 PARKS	\$15,596.2	\$0.0	\$1,329.7	\$9,702.7	\$4,563.9
4.0 EMERGENCY AND FIRE SERVICES	\$9,164.2	\$14.2	\$918.1	\$3,053.9	\$5,178.0
5.0 DEVELOPMENT-RELATED STUDIES	\$700.0	\$150.0	\$86.3	\$0.0	\$463.7
6.0 LAND ACQUISITION (10-YEAR PLANNING HORIZON)	\$650.0	\$0.0	\$0.0	\$0.0	\$650.0
7.0 TRANSIT SERVICES	\$707.1	\$371.3	\$198.2	\$0.0	\$137.5
TOTAL - GENERAL SERVICES (2026-2035)	\$59,006.2	\$535.5	\$2,532.2	\$34,964.2	\$20,974.3

Engineered Services	Development-Related Capital Program (2026-2041) and (2026-2051)				
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-Period Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)
1.0 ROADS AND RELATED	\$242,625.5	\$43,097.0	\$2,444.7	\$85,355.0	\$111,728.9
2.0 WATER SERVICES	\$38,484.4	\$0.0	\$6,846.8	\$0.0	\$31,637.6
3.0 WASTEWATER SERVICES	\$24,761.5	\$0.0	\$1,299.4	\$0.0	\$23,462.1
4.0 STORM DRAINAGE SERVICES	\$9,136.6	\$4,568.3	\$0.0	\$0.0	\$4,568.3
5.0 LAND ACQUISITION (TO 2051)	\$3,465.0	\$0.0	\$0.0	\$0.0	\$3,465.0
TOTAL - ENGINEERED SERVICES (2026-2041) and (2026-2051)	\$318,473.1	\$47,665.3	\$10,590.9	\$85,355.0	\$174,861.8

TOTAL GENERAL AND ENGINEERED SERVICES	\$377,479.3	\$48,200.7	\$13,123.2	\$120,319.2	\$195,836.1
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Appendix H

Draft By-Law

(Available Under Separate Cover)