

REPORT FOR PUBLIC CONSULTATION

PREPARED BY HEMSON FOR THE TOWN OF BRACEBRIDGE

DEVELOPMENT CHARGES BACKGROUND STUDY

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EXECUTIVE SUMMARY

A. PURPOSE OF DEVELOPMENT CHARGES BACKGROUND STUDY

i. Legislative Context

The Town of Bracebridge 2024 Development Charges Background Study is presented as part of the process to lead to the approval of a new DC by-law in compliance with the *DCA*. The study is prepared in accordance with the *DCA* and associated regulations, including amendments that came into force through the *More Homes, More Choice Act*, the *COVID-19 Economic Recovery Act*, and the *More Homes Built Faster Act* (Bill 23).

ii. Key Steps in Determining Future Development-Related Projects

In accordance with the *DCA* and associated regulations, several key steps are required to calculate development charges. This includes preparing a development forecast, establishing historical service levels, determining the increase in need for services arising from development and appropriate shares of costs, attributing costs to development types (i.e. residential and non-residential), and adjusting the calculated rate using a cash flow analysis.

iii. DC Eligible and Ineligible Costs

Development charges are intended to pay for the initial round of capital costs needed to service development over an identified planning period. This is based on the overarching principle that “growth pays for growth”. However, the *DCA* and associated regulation includes several statutory adjustments and deductions that prevent these costs from fully being recovered by growth. Such adjustments include, but are not limited to: ineligible costs (e.g. computer equipment and vehicles with a replacement life of less than seven years); ineligible services, including parking services, parkland acquisition, etc.; deductions for costs that exceed historical service level caps; and statutory exemptions for specific uses (e.g. industrial expansions).

iv. The Development-Related Capital Program is Subject to Change

It is recommended that Council adopt the development-related capital program developed for the purposes of the 2024 DC Background Study. However, it is recognized that the DC Background Study is a point-in-time analysis and there may be changes to project timing, scope, and costs through the Town’s normal annual budget process.

B. DEVELOPMENT FORECAST

i. Residential and Non-Residential

The table below provides a summary of the anticipated residential and non-residential growth over the 2024-2033 planning period. The development forecast is further discussed in Appendix A.

Growth Forecast	2023	2024-2033	
		Growth	Total at 2033
Residential			
Total Dwellings (incl. Seasonal)	9,539	1,145	10,684
<i>Singles/Semis</i>		786	
<i>Rows & Multiples</i>		201	
<i>Apartments</i>		158	
Population			
Census (Permanent)	17,654	2,079	19,733
Seasonal	7,740	60	7,800
Total	25,394	2,139	27,533
<i>Population In New Dwellings</i>		2,594	
Non-Residential			
Employment (Exclude Work from Home)	8,086	776	8,862
<i>Non-Residential Building Space (sq.m.)</i>		39,440	

C. CALCULATED DEVELOPMENT CHARGES

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

Service Area	Residential Charge by Unit Type				Non-Residential Charge per Square Metre
	Single and Semi-Detached	Rows and Other Multiples	Apartments 2BR or more	Apartments 1BR or less	
General Services	\$ 15,611	\$13,327	\$10,789	\$8,250	\$14.26
Services Related to a Highway	\$ 3,953	\$3,374	\$2,731	\$2,089	\$38.87
Total Development Charge	\$19,564	\$16,701	\$13,520	\$10,339	\$53.13

D. LONG-TERM CAPITAL AND OPERATING COSTS

An overview of the long-term capital and operating costs for the capital facilities and infrastructure to be included in the DC by-law is provided in the study. This examination is required as one of the provisions of the DCA. Additional details on the long-term capital and

operating impact analysis is found in Appendix D. By 2033 the Town's net operating costs are estimated to increase by about \$1.53 million, of which \$114,000 relates to Services Related to a Highway: Roads and Related services while the remaining \$1.41 million relates to the Town's remaining Services.

E. ASSET MANAGEMENT PLAN

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.

By 2034, the Town will need to fund an additional \$772,000 per annum in order to properly fund the full life cycle costs of the new assets supported under the 2024 Development Charges By-law.

F. DRAFT DC BY-LAW INCLUDED IN APPENDIX E

The Town is proposing to modify the current development charges by-law. The proposed draft by-law is included for in this DC Study and forms part of Appendix E. The DC By-law is being made available for consultation in advance of the statutory public meeting as required under the DCA.

1. INTRODUCTION

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

Growth forecasts for the Town of Bracebridge between 2024 and 2033 will increase the demand for all Town services. The Town wishes to continue implementing DCs to fund capital projects related to development so that growth can continue to be serviced in a fiscally responsible manner.

When passing a DC by-law, the *DCA* and O. Reg. 82/98 require that a development charges background study be prepared in which DCs are determined with reference to:

- A forecast of the amount, type and location of housing units, population and non-residential development anticipated in the Town;
- The average capital service levels provided in the Town over the fifteen-year period immediately preceding the preparation of the background study;
- A review of capital works in progress and anticipated future capital projects, including an analysis of gross expenditures, funding sources, and net expenditures incurred or to be incurred by the Town to provide for the expected development, including the determination of the development and non-development-related components of the capital projects;
- 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; and
- An Asset Management Plan to deal with all assets whose capital costs are proposed to be funded under the DC By-law, demonstrating that all assets included in the capital program are financially sustainable over their full life cycle.

The background study establishes the net capital costs attributable to development that is forecast to occur in the Town between 2024 and 2033. These development-related net capital costs are apportioned to residential and non-residential development in a manner that reflects the increase in the need for each service.

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

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

Section 2 designates the services for which the DCs are calculated and the areas within the Town to which the DCs will apply. It also briefly reviews the methodologies that have been used in the background study.

Section 3 summarizes the forecast residential and non-residential development that is expected to occur within the Town over a planning period from 2024 to 2033.

Section 4 summarizes the fifteen-year historical average capital service levels that have been attained in the Town, which form the basis for the development charges calculations.

Section 5 reviews the development-related capital program from various Town departments.

Section 6 summarizes the calculation of applicable development charges and the resulting calculated development charges by class and type of development.

Section 7 presents a cost of growth analysis, which considers an Asset Management Plan for the Town, demonstrating the financial sustainability of assets over the life cycle of the 2024 Development Charges By-law. This section also considers the long-term operating impacts of the projects.

Section 8 provides a review of development charges administrative matters and consideration of area rating.

2. THE METHODOLOGY USES A TOWN-WIDE APPROACH

Several key steps are required in calculating any development charge. However, specific circumstances arise in each municipality which must be reflected in the calculation. In this study, the approach to the calculation of proposed development charges provides a reasonable alignment of development-related costs with the development that necessitates them. The Town-wide approach used herein is consistent with Bracebridge's previous Development Charges Background Studies. Despite the fact that development charges are calculated on a Town-wide basis, legislation allows a municipality to exempt or reduce rates for specific geographic areas. However, legislation prevents lost revenue, due to exemptions or reductions, from being made up through increasing charges on other areas.

A. TOWN-WIDE DEVELOPMENT CHARGES ARE PROPOSED

Bracebridge provides a range of services to the community it serves and has a sizeable inventory of facilities, land, infrastructure, vehicles and equipment. The DCA provides the Town with flexibility when defining services that will be included in the development charge by-laws, provided that the other provisions of the Act and Regulations are met. The DCA also permits the Town to designate, in its by-laws, the areas within which the development charges shall be imposed. The charges may apply to all lands in the Town or to other designated development areas as specified in the by-laws.

For all of the development charge eligible services that the Town provides, the full range of capital facilities, land, equipment and infrastructure is available throughout the municipality. All residents therefore have access to all facilities. A widely accepted method for sharing the development-related capital costs for such services is to apportion them over all new growth anticipated in the Town.

The following services are included in the Town-wide development charge calculation

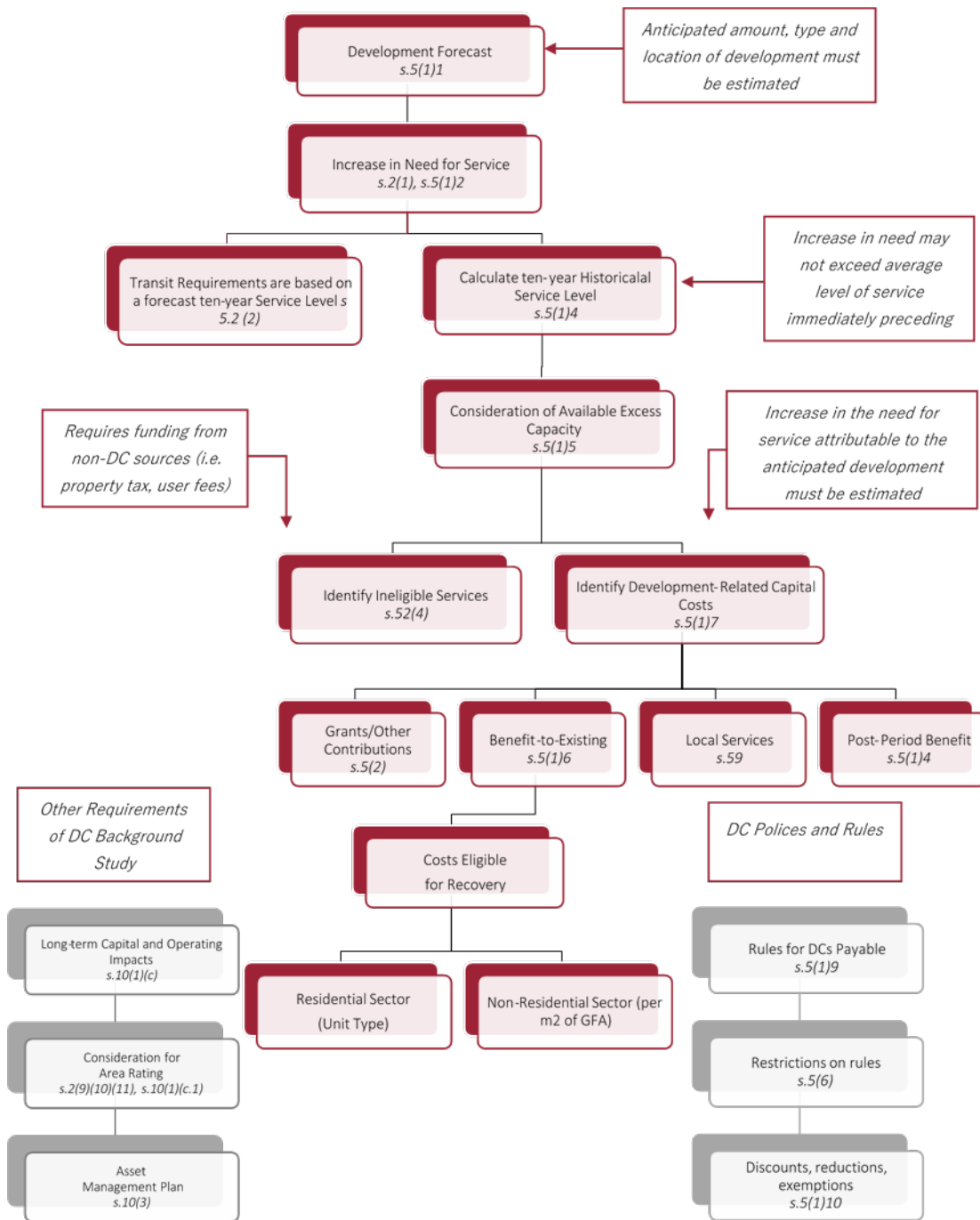
- Fire Services
- Library Services
- Parks and Recreation
- Services Related to a Highway:
 - Public Works: Buildings and Fleet
 - Roads and Related
- Development Related Studies

These services form a reasonable basis in which to plan and administer the Town-wide development charges. Each of these services examines the individual capital facilities and equipment that constitute it. The resulting development charge for all of the above services would be imposed uniformly against all new development in the Town.

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

Several key steps are required in calculating DCs for future development-related projects. These are summarized in Figure 1 and discussed further in the following sections.

Figure 1 Key Steps in Calculating Development Charges



i. Development Forecast

The first step in the methodology requires a development forecast to be prepared for the ten-year study period, 2024 to 2033, for all general and engineered Town services.

For the residential portion of the forecast, the net population growth and population growth in new units is estimated. The net population growth determines the need for additional facilities and provides the foundation for the development-related capital program. When calculating the development charge, the development-related net capital costs are spread over the total additional population that occupy new housing units. This population in new units represents the population from which development charges will be collected.

The non-residential portion of the forecast estimates the gross floor area (GFA) of building space to be developed over the ten-year period, 2024 to 2033. The forecast of GFA is based on an employment forecast for the Town. It is noted that not all employment growth is associated with an increase in space. Factors for floor space per worker are used to convert the employment forecast into GFA.

ii. Service Categories and Historical Service Levels

The *Development Charges Act* 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 fifteen-year period immediately preceding the preparation of the background study...(s. 5. (1) 4.)

Historical fifteen-year average service levels thus form the basis for development charges. A review of the Town's capital service levels for buildings, land, vehicles and so on, has therefore been prepared as a reference for the calculation, so that the portion of future capital projects that may be included in the development charge can be determined. The historical service levels used in this study have been calculated based on the period 2009 to 2023.

iii. Development-Related Capital Program and Analysis of Net Capital Costs to be Included in Development Charges

A development-related capital program has been prepared by Town staff and the consulting team as part of the study. The program identifies development-related projects and their gross and net costs, after allowing for capital grants, subsidies or other contributions as

required by the *Act* (*DCA*, s. 5. (2)). The capital 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 fifteen-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, *Ontario Regulation 82/98*, s. 3 states that:

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

For some projects in the development-related capital 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 Town funding for such non-growth shares of projects is also identified as part of the preparation of the development-related capital forecast.

There is also a requirement in the *DCA* to reduce the applicable development charge by the amount of any “uncommitted excess capacity” that is available for a service. Adjustments are made in the analysis to meet this requirement of the Act through the use of “net” population and employment in the determination of maximum permissible funding envelopes. Furthermore, the Town’s capital programs, and the need for increased capacity, reflects available and useable capacity within existing infrastructure and facilities.

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 non-residential sectors. This is done using apportionments for different services in accordance with the demands which the two sectors would be expected to place on the various services and the different benefits derived from those services. The apportionment is based on the expected demand for, and use of, the service by each sector (e.g. shares of population and employment).

The residential component of the development charge is applied to different housing types based on average occupancy factors. The non-residential component is applied on the basis of gross building space in square metres for all non-residential development.

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 from the application of any unallocated reserve fund balances. A cash flow analysis is undertaken 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*.

3. DEVELOPMENT FORECAST

This section provides the basis for the development forecasts used to calculate the development charges for the Town of Bracebridge. A more detailed summary of the forecasts, including tables illustrating historical trends and forecast results is provided in Appendix A.

The development forecasts used in this Development Charges Background Study were prepared by Hemson Consulting Ltd. and are based on a range of statistical data including Statistics Canada Census and National Household Survey data, Canada Mortgage Housing Corporation (CMHC) housing market information and align with the District of Muskoka Phase 1: Growth Update Report (January 30, 2024). It is important to note that Census population, which excludes undercoverage, is used for development charges studies whereas total population, which includes undercoverage, is used in official plans.

A. RESIDENTIAL FORECAST

Development charges are levied on residential development as a charge per new unit. Therefore, for the residential forecast, a projection of the population growth (or net population growth) as well as the population in new units is required.

- The population growth determines the need for additional facilities and provides the foundation for the development-related capital program.
- When calculating the development charge, the development-related net capital costs are spread over the total additional population that occupy new housing units. This population in new units represents the population from which development charges will be collected.

Table 1 provides a summary of the residential forecast for a ten-year planning period, from 2024 to 2033. The ten-year planning period is applicable to all development charge services.

As shown on Table 1, over the ten-year planning period from 2024 to 2033, the number of households is forecast to increase by 1,145. This translates to population growth in new units of approximately 2,594. Overall, the Town's permanent census population change over the ten-year planning period will grow by 2,079 persons. In addition, the seasonal population will increase by 60 people to reach 27,533 in 2033.

B. NON-RESIDENTIAL FORECAST

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

The non-residential forecast projects an increase of 776 jobs by 2033, excluding work from home employment. The net employment growth will be accommodated in 39,440 square metres of new non-residential building space by 2033.

A summary of the non-residential growth forecast can be found in Table 1.

TABLE 1
TOWN OF BRACEBRIDGE
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
DEVELOPMENT FORECAST

Growth Forecast	2023	2024-2033	
		Growth	Total at 2033
Residential			
Total Dwellings (incl. Seasonal)	9,539	1,145	10,684
<i>Singles/Semis</i>		786	
<i>Rows & Multiples</i>		201	
<i>Apartments</i>		158	
Population			
Census (Permanent)	17,654	2,079	19,733
Seasonal	7,740	60	7,800
Total	25,394	2,139	27,533
<i>Population In New Dwellings</i>		2,594	
Non-Residential			
Employment (Exclude Work from Home)	8,086	776	8,862
<i>Non-Residential Building Space (sq.m.)</i>		39,440	

4. SUMMARY OF HISTORICAL CAPITAL SERVICE LEVELS

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

For General and Roads & Related Services the legislative requirement is met by documenting historical service levels for the preceding fifteen years, in this case, for the period from 2009 to 2023. Service levels are measured as a ratio of inputs per capita, or per capita plus employment.

O. Reg. 82/98 requires that when determining historical service levels both quantity and quality of service be taken into consideration. In most cases, the service levels are initially established in quantitative terms. For example, service levels for buildings are presented in terms of square feet per capita. The qualitative aspect is introduced by the consideration of the monetary value of the facility or service. In the case of buildings, for example, the cost would be shown in terms of dollars per square foot to replace or construct a facility of the same quality. This approach helps to ensure that the development-related capital facilities that are to be charged to new growth reflect both the quantity (number and size) and quality (value or replacement cost) of the 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 applicable services included in the development charge calculation. Appendix B provides the detailed historical inventory data upon which the calculation of service levels are based.

TABLE 2
TOWN OF BRACEBRIDGE
HISTORIC AVERAGE SERVICE LEVEL
2009-2023

SERVICE	HISTORIC AVERAGE SERVICE LEVEL
FIRE SERVICES	\$451.55 per capita & employment
Buildings	\$187.85 per capita & employment
Land	\$40.04 per capita & employment
Vehicles	\$192.30 per capita & employment
Furniture And Equipment	\$31.36 per capita & employment
LIBRARY SERVICES	\$353.79 per capita
Buildings	\$240.24 per capita
Land	\$9.31 per capita
Materials	\$79.72 per capita
Furniture And Equipment	\$24.52 per capita
PARKS AND RECREATION	\$4,540.16 per capita
Indoor Recreation	\$2,898.48 per capita
Parkland and Trail Development	\$1,641.68 per capita
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET	\$504.60 per capita & employment
Buildings	\$206.27 per capita & employment
Land	\$65.35 per capita & employment
Vehicles	\$231.52 per capita & employment
Furniture And Equipment	\$1.46 per capita & employment
SERVICES RELATED TO A HIGHWAY: ROADS & RELATED	\$8,821.12 per capita & employment
Roads and Related	\$7,851.42 per capita & employment
Bridges	\$969.70 per capita & employment

5. THE DEVELOPMENT-RELATED CAPITAL FORECAST

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

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

A. A DEVELOPMENT-RELATED CAPITAL PROGRAM 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 consultants, have created a development-related capital program setting out those projects that are required to service anticipated development. For all services, the capital plan covers the ten-year period from 2024 to 2033.

One of the recommendations contained in this background study is for Council to adopt the development-related capital program derived for the purposes of the development charges calculation. It is assumed that future capital budgets and forecasts will continue to bring forward the development-related projects contained herein, that are consistent with the development occurring in the Town. It is acknowledged that changes to the forecast presented here may occur through the Town's normal capital budget process.

B. DEVELOPMENT-RELATED CAPITAL FORECAST

The capital forecast incorporates those projects identified to be related to development anticipated in the next ten years. It is not implied that all of these costs are to be recovered from new development by way of development charges (see Section VI for the method and determination of net capital costs attributable to growth). Portions of this capital forecast may relate to providing servicing for growth which has occurred prior to 2024 (for which development charge reserve fund balances exist), for replacement of existing capital facilities or for development anticipated to occur beyond the 2024–2033 planning period.

A summary of the Development-Related Capital Program for all services is presented in Table 3. The table shows that the gross cost of the Town's capital forecast is estimated to be \$48.93 million. Approximately \$944,000 in grants, subsidies, and recoveries are anticipated in the ten-year planning period and, thus, reduce the amount of the capital program brought forth for the development charges consideration to \$47.98 million.

Of this \$47.98 million net capital cost, 45% or \$21.43 million, is related to the parks and recreation capital program. It includes the repayment of debt pertaining to the Muskoka Lumber Community Centre (MLCC), the remaining principal on the Sportsplex Debenture, new equipment for use at the MLCC, as well as parkland development, new sports amenities, and trail development. The interest on the MLCC debt is taken into account and included in the cash flow analysis.

The next highest share of net capital cost is related to capital works for Roads & Related projects representing 27 per cent, or \$12.98 million, of the net capital costs. This capital program is comprised mainly of road works and intersection improvements, but also includes sidewalks and roadside multi-use trail projects.

The next highest share of net capital cost, at 18 per cent, is attributable to Fire Services with a total of \$8.61 million. This includes the recovery of the principal payments for the Fire Station 1 Debenture, the construction of a new Fire Station 2 (resulting in the decommissioning of the current Station 2), and several new pieces of equipment including 2 tankers with increased capacity, water rescue equipment, a new dry hydrant system, and a new pickup truck.

The capital program for Library Services, totalling \$3.15 million of net capital costs includes the repayment of the library's share of the MLCC debenture principal and the acquisition of additional materials and equipment. The interest on the MLCC debt is taken into account in the cash flow analysis.

The capital program for Services Related to a Highway: Public Works amounts to \$1.06 million, representing approximately 2% of the total net capital cost over the planning period. The program includes a provision for additional works storage, a new tandem axle, and a sidewalk trackless machine.

Several development-related studies have been included in the capital program, totalling a net capital cost of \$759,000. This includes 2 official plan reviews, a housing needs study, 2 zoning by-law updates, a development charge study, 2 transportation master plans, a strategic plan, and an urban forest management plan review. Importantly, as of December 13, 2023, the Minister of Municipal Affairs and Housing has indicated further consultation to

inform further potential changes to the DCA, one of which is related to a review of the removal of studies from recovery under the DCA. At the time of publishing this DC Background Study, studies have not yet been re-instated as an eligible capital cost, but in anticipation of a change to the legislation, a Development Related Studies capital program has been included in this DC Background Study.

Further details of the capital programs for all services considered under this study can be found in Appendix B.

TABLE 3
TOWN OF BRACEBRIDGE
SUMMARY OF GROWTH-RELATED CAPITAL FORECAST
2024-2033

Service	Gross Cost (\$000)	Grants/ Subsidies (\$000)	Net Cost (\$000)
1. FIRE SERVICES	\$ 8,605.2	\$ -	\$ 8,605.2
2. LIBRARY SERVICES	\$ 3,340.7	\$ 190.7	\$ 3,150.1
3. PARKS AND RECREATION	\$ 22,180.4	\$ 753.2	\$ 21,427.2
4. SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET	\$ 1,058.0	\$ -	\$ 1,058.0
5. SERVICES RELATED TO A HIGHWAY: ROADS & RELATED	\$ 12,982.0	\$ -	\$ 12,982.0
6. DEVELOPMENT-RELATED STUDIES	\$ 759.0	\$ -	\$ 759.0
TOTAL - 10 YEAR SERVICES	\$48,925.3	\$ 943.9	\$ 47,981.5

6. CALCULATED DEVELOPMENT CHARGES

This section summarizes the calculation of development charges for each service category 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 presented. Adjustments are made to these amounts resulting from a cash flow analysis that takes interest earnings and borrowing costs into account.

For residential development, a total per capita amount is applied to different housing types on the basis of average occupancy factors. These housing types are categorized as Single Residential Units, Rows and Other Multiples, Apartments with 2 bedrooms or more and Apartments with 1 bedroom or less. For non-residential, the charges are uniformly based on gross floor area (GFA) of building space.

The calculation of the development charges does not include any provision for exemptions required under the *DCA*, for example, the exemption for enlargements of up to 50 per cent on existing industrial buildings or the five year phase-in of charges. Such legislated exemptions, or other exemptions which Council may choose to provide, will result in a loss of development charges revenue for the affected types of development. Any such revenue loss may not be offset by increasing other portions of the calculated charge.

A. UNADJUSTED DEVELOPMENT CHARGES CALCULATION

A summary of the unadjusted residential and non-residential development charges for all Town services is presented in Table 4 below. Further details of the calculation for each individual service category are available in Appendix B.

i. All Town Services

Table 4 summarizes the capital forecast for all services and those projects related to growth anticipated in the next ten years included in this DC Study. The net municipal cost of the program is approximately \$47.98 million; however, not all of the capital costs are to be recovered from new development by way of development charges. A share of \$14.29 million represents benefit to existing development or replacement costs. An additional share of \$2.52 million will be funded through revenues collected from previous development charges. Of the remaining \$31.17 million, \$12.92 million has been deemed a benefit that is outside of the 2024-2033 planning period.

The remaining \$18.25 million is carried forward to the development charges calculation as a development-related cost. Of the total development-related cost, \$16.15 million is allocated to new residential development and approximately \$2.10 million is allocated to new non-residential development. This results in an unadjusted charge of \$6,224.09 per capita and \$53.24 per square metre of gross floor area.

Further details of the calculation for each individual Town service category are available in Appendix B.

TABLE 4

TOWN OF BRACEBRIDGE
SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
CAPITAL PROGRAM FOR ALL SERVICES

FOR 10 YEAR TOWN-WIDE SERVICES

10 Year Growth in Population in New Units	2,594
10 Year Growth in Square Metres	39,440

Service Area	Development Related Capital Program (2024-2033)							
	Net Municipal Cost (Net of Grants/ Subsidies) (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post 2033 Benefit (\$000)	Total DC Eligible Costs For Recovery 2024-2033 (\$000)	Residential Share %	Non-Residential Share %	
						\$000	\$000	\$000
1.0 FIRE SERVICES	\$ 8,605.2	\$ 2,407.8	\$ 332.3	\$ 4,548.9	\$ 1,316.3	73%	\$ 960.9	27% \$ 355.4
2.0 LIBRARY SERVICES	\$ 3,150.1	\$ 1,092.6	\$ 449.8	\$ 850.9	\$ 756.7	100%	\$ 756.7	0% \$ -
3.0 PARKS AND RECREATION	\$ 21,427.2	\$ 2,958.9	\$ 1,232.7	\$ 7,524.1	\$ 9,711.4	100%	\$ 9,711.4	0% \$ -
4.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET	\$ 1,058.0	\$ -	\$ 38.0	\$ -	\$ 1,020.0	73%	\$ 744.6	27% \$ 275.4
5.0 SERVICES RELATED TO A HIGHWAY: ROADS & RELATED	\$ 12,982.0	\$ 7,543.0	\$ 445.4	\$ -	\$ 4,993.6	73%	\$ 3,645.4	27% \$ 1,348.3
6.0 DEVELOPMENT-RELATED STUDIES	\$ 759.0	\$ 288.5	\$ 23.5	\$ -	\$ 447.0	73%	\$ 326.3	27% \$ 120.7
TOTAL 10-YEAR PROGRAM	\$ 47,981.5	\$ 14,290.8	\$ 2,521.6	\$ 12,923.9	\$ 18,245.1		\$ 16,145.3	\$ 2,099.8
Unadjusted Development Charge Per Capita (\$)	\$ 6,224.09							
Unadjusted Development Charge Per Sq. M.	\$ 53.24							

B. ADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES

Table 5 displays the unadjusted and adjusted development charges on a per-residential unit type basis and Tables 6 displays the calculated charge per-square metre of non-residential floor space basis. It is noted that the calculated DC rates represent the maximum permitted, fully calculated rates as per the *DCA*. Implementation of the rates is subject to Council consideration. As a note, the fully calculated rates illustrated include development-related studies. Further detail on the cashflow analysis can be found in Appendix B.

Table 5 summarizes the results of the adjustment for the residential Town-wide development charges by service. Residential development charges are proposed to vary by dwelling type to reflect the various occupancy factors and resulting demand for services. As shown, the total adjusted charge after cashflow of \$7,952.95 per capita is translated into a charge by residential unit type based on average occupancy (persons per unit) factors. The calculated charges are \$19,564 per single or semi-detached unit, \$16,701 for row housing or other multiples, \$13,520 per apartment with 2 bedrooms or more, and \$10,339 per apartment with 1 bedroom or less.

Table 6 shows the results of the adjustment for non-residential development charges.

TABLE 5
TOWN OF BRACEBRIDGE
TOWN-WIDE DEVELOPMENT CHARGES
RESIDENTIAL DEVELOPMENT CHARGES

SERVICE	Unadjusted Charge Per Capita	Adjusted Charge After Cashflow Per Capita	Charge By Unit Type			
			Single and Semi-Detached	Rows and Other Multiples	Apartments 2BR or more	Apartments 1BR or less
FIRE SERVICES	\$ 370.42	\$ 472.32	\$ 1,162	\$ 992	\$ 803	\$ 614
LIBRARY SERVICES	\$ 291.73	\$ 515.15	\$ 1,267	\$ 1,082	\$ 876	\$ 670
PARKS AND RECREATION	\$ 3,743.80	\$ 5,241.52	\$ 12,894	\$ 11,007	\$ 8,911	\$ 6,814
SERVICES RELATED TO A HIGHWAY:						
PUBLIC WORKS: BUILDINGS & FLEET	\$ 287.05	\$ 294.40	\$ 724	\$ 618	\$ 500	\$ 383
ROADS & RELATED	\$ 1,405.30	\$ 1,312.46	\$ 3,229	\$ 2,756	\$ 2,231	\$ 1,706
DEVELOPMENT-RELATED STUDIES	\$ 125.79	\$ 117.10	\$ 288	\$ 246	\$ 199	\$ 152
TOTAL CHARGE PER UNIT	\$ 6,224.09	\$ 7,952.95	\$ 19,564	\$ 16,701	\$ 13,520	\$ 10,339
Based on Persons Per Unit Of:			2.46	2.10	1.70	1.30

TABLE 6

**TOWN OF BRACEBRIDGE
TOWN-WIDE DEVELOPMENT CHARGES
NON-RESIDENTIAL DEVELOPMENT CHARGES**

SERVICE	Unadjusted Charge (\$/sq.m)	Adjusted Charge After Cashflow (\$/sq.m)
FIRE SERVICES	\$ 9.01	\$ 11.42
LIBRARY SERVICES	\$ -	\$ -
PARKS AND RECREATION	\$ -	\$ -
SERVICES RELATED TO A HIGHWAY:		
PUBLIC WORKS: BUILDINGS & FLEET	\$ 6.98	\$ 7.12
ROADS & RELATED	\$ 34.19	\$ 31.75
DEVELOPMENT-RELATED STUDIES	\$ 3.06	\$ 2.84
TOTAL CHARGE PER SQ M	\$ 53.24	\$ 53.13

C. COMPARISON OF NEWLY CALCULATED DEVELOPMENT CHARGES WITH CHARGES CURRENTLY IN FORCE

Tables 7 and 8 present a comparison of the newly calculated development charges with calculated DCs as contained in the 2019 DC Background Study (indexed) and current charges in place (as of January 1, 2024). In 2019, at the direction of Council, the residential rates were reduced by approximately sixty percent from the calculated maximum allowable rates calculated in the 2019 DC study. Non-residential rates were reduced to zero. Therefore a comparison with the calculated 2019 development charge rates (indexed) has been included in the review.

Table 7 shows that the calculated residential development charge for a single or semi-detached unit is \$4,454 (29 per cent) per unit higher compared to the charge calculated in 2019 (indexed) and \$13,433 (219 per cent) per unit higher compared to the current charge of \$6,131.

TABLE 7

**TOWN OF BRACEBRIDGE
COMPARISON OF CALCULATED AND CURRENT
RESIDENTIAL DEVELOPMENT CHARGES**

Service	Current Residential Charge	Calculated Residential Charge	Difference in Charge	2019 Calculated Residential Charge (Indexed)	Calculated Residential Charge	Difference in Charge
	(\$/SDU)	(\$/SDU)	\$	(\$/SDU)	(\$/SDU)	\$
FIRE SERVICES	\$ 482	\$ 1,162	\$ 680	\$ 1,188	\$ 1,162	\$ (26)
LIBRARY SERVICES	\$ 354	\$ 1,267	\$ 913	\$ 873	\$ 1,267	\$ 394
PARKS AND RECREATION	\$ 4,210	\$ 12,894	\$ 8,684	\$ 10,371	\$ 12,894	\$ 2,523
SERVICES RELATED TO A HIGHWAY:						
PUBLIC WORKS: BUILDINGS & FLEET	\$ 268	\$ 724	\$ 456	\$ 660	\$ 724	\$ 64
ROADS & RELATED	\$ 698	\$ 3,229	\$ 2,531	\$ 1,721	\$ 3,229	\$ 1,508
DEVELOPMENT-RELATED STUDIES	\$ 120	\$ 288	\$ 168	\$ 297	\$ 288	\$ (9)
TOTAL CHARGE	\$ 6,131	\$ 19,564	\$ 13,433	\$ 15,110	\$ 19,564	\$ 4,454

As seen in Table 8, the calculated development charge rate for non-residential development is \$53.13 per square meter, which is \$12.90 (32 percent) higher than the charges calculated in 2019 (indexed). Non-residential development is currently exempt from development charges therefore the full \$53.13 per square metre would be the difference between the current and calculated charges.

TABLE 8

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

Service	Current Non-Residential Charge	Calculated Non-Residential Charge	Difference in Charge	2019 Calculated Non-Residential Charge (Indexed)	Calculated Non-Residential Charge	Difference in Charge
	(\$/Sq. M)	(\$/Sq. M)	\$	(\$/Sq. M)	(\$/Sq. M)	\$
FIRE SERVICES	\$ -	\$ 11.42	\$ 11.42	\$ 12.39	\$ 11.42	\$ (0.97)
LIBRARY SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PARKS AND RECREATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SERVICES RELATED TO A HIGHWAY:						
PUBLIC WORKS: BUILDINGS & FLEET	\$ -	\$ 7.12	\$ 7.12	\$ 6.84	\$ 7.12	\$ 0.28
ROADS & RELATED	\$ -	\$ 31.75	\$ 31.75	\$ 17.92	\$ 31.75	\$ 13.83
DEVELOPMENT-RELATED STUDIES	\$ -	\$ 2.84	\$ 2.84	\$ 3.08	\$ 2.84	\$ (0.24)
TOTAL CHARGE	\$ -	\$ 53.13	\$ 53.13	\$ 40.23	\$ 53.13	\$ 12.90

i. Statutory Phase-in of Calculated Development Charges

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

- Year 1 = 80% of calculated rates
- Year 2 = 85% of calculated rates

- Year 3 = 90% of calculated rates
- Year 4 = 95% of calculated rates
- Year 5 = 100% of calculated rates

Table 9 provides a summary of the 5-year phase in for the fully calculated residential and non-residential rates in the Town of Bracebridge. The phase-in of the development charges will be subject to the provisions of the DCA, as amended.

TABLE 9
TOWN OF BRACEBRIDGE
CALCULATION OF STATUTORY 5-YEAR PHASE-IN

Charge Type	Fully Calculated	Year 1 (80%)	Year 2 (85%)	Year 3 (90%)	Year 4 (95%)	Year 5 (100%)
Singles & Semis	\$19,564	\$15,651	\$16,629	\$17,608	\$18,586	\$19,564
Other Multiples	\$16,701	\$13,361	\$14,196	\$15,031	\$15,866	\$16,701
Apartments: 2 BR or more	\$13,520	\$10,816	\$11,492	\$12,168	\$12,844	\$13,520
Apartments: 1 BR or less	\$10,339	\$8,271	\$8,788	\$9,305	\$9,822	\$10,339
Non-Residential	\$53.13	\$42.50	\$45.16	\$47.82	\$50.47	\$53.13

Note: The 5-year rates represent the fully calculated DC, which includes development-related studies

7. COST OF GROWTH ANALYSIS

This section summarizes the 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(s). The examination is required as one of the provisions of the *DCA*. Additional details on the cost of growth analysis, including asset management analysis, are included in Appendix E.

A. ASSET MANAGEMENT PLAN

Tables 10 summarizes the annual capital provisions required to replace the capital infrastructure proposed to be funded under the development charges by-law. This estimate is based on information obtained from the Town's 2022 Asset Management Plan to determine useful life assumptions and discussions with staff to determine the capital cost of acquiring and/or constructing each asset.

Table 10 illustrates that, by 2034, the Town will need to fund approximately an additional \$772,000 per annum to properly fund the full life-cycle costs of the new assets supported under the DC by-law. The calculated annual funding provision should be considered within the context of the Town's projected growth; over the next ten years (to 2033) the forecast predicts an increase of approximately 1,145 dwellings, which represents a 12 per cent increase over the existing base.

Additionally, about 776 net new employees occupying 39,440 square metres of non-residential building space are anticipated in the Town over the next ten years. This growth will have the effect of increasing the overall assessment base and additional user fee and charges revenues to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the DC by-law.

TABLE 10
TOWN OF BRACEBRIDGE
CALCULATED ANNUAL PROVISION BY 2034

Service	2024-2033 Capital Program		Calculated AMP Annual Provision by 2034	
	DC Recoverable	Non-DC Funded	DC Related	Non-DC Related
Fire Services	\$ 1,252,000	\$ 4,864,000	\$ 71,000	\$ 187,000
Library Services	\$ 567,000	\$ 683,000	\$ 36,000	\$ 44,000
Parks And Recreation	\$ 7,069,000	\$ 5,541,000	\$ 408,000	\$ 330,000
Services Related To A Highway: Public Works: Buildings & Fleet	\$ 1,058,000	\$ -	\$ 73,000	\$ -
Development-Related Studies	\$ -	\$ -	\$ -	\$ -
Services Related To A Highway: Roads & Related	\$ 5,439,000	\$ 7,543,000	\$ 184,000	\$ 251,000
Total			\$ 772,000	\$ 812,000

Note: Development-Related studies are not considered tangible capital assets.

B. LONG-TERM CAPITAL AND OPERATING COSTS

Table 11 summarizes the estimated increase in net operating costs that the Town will experience for additions associated with the planned capital program for both the General and Roads and Related Services. The Town's annual net operating costs are estimated to increase by \$1.53 million by 2033.

TABLE 11
TOWN OF BRACEBRIDGE
ESTIMATED NET OPERATING COST OF THE PROPOSED
GROWTH-RELATED CAPITAL PROGRAM
(in constant 2024 dollars)

	Net Cost (in constant \$2024)	Estimated Operating Costs 2033
Fire Services		\$ 883.4
Construct New Station 2 (7,079 sq.ft)	\$150.00 per square foot	\$ 812.3
Vehicles & Equipment	\$0.05 per \$1.00 new infrastructure	\$ 71.1
Library Services		\$ -
New Library	MLCC - Captured in 2024 Budget	\$ -
Parks and Recreation		\$ 374.3
New Multi-Use Community Centre	MLCC - Captured in 2024 Budget	\$ -
Parkland and Trail Development	\$0.03 per \$1.00 new infrastructure	\$ 374.3
Public Works: Buildings & Fleet		\$ 156.1
Equipment	\$0.15 per \$1.00 new infrastructure	\$ 156.1
Roads and Related		\$ 114.5
Roads Construction	\$100.00 per new household	\$ 114.5
TOTAL ESTIMATED OPERATING COSTS (\$000)		\$ 1,528.2

Appendix D also summarizes the components of the development related capital program that will require funding from non-development charge sources. Of the \$47.98 million net municipal cost of all services, about \$14.29 million will need to be funded from non-development charge sources over the next ten years. This is entirely related to shares of projects related to facility and infrastructure replacement and for non-development-related shares of projects that provide benefit to the existing community. A further \$12.92 million relates to post-2033 shares of projects which may need to be interim financed.

Council is made aware of these estimates 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 E demonstrates that the Town can afford to invest and operate the identified general and engineered services infrastructure over the ten-year planning period.

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

8. ADMINISTRATION AND COLLECTION

This section sets out the *DCA* requirements in respect of DC collection and administration.

A. DEVELOPMENT CHARGES ADMINISTRATION AND COLLECTION

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

i. Development Charges Amount Payable and Date of Payment

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

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

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

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

For required installments, the Town may charge interest from the date the DC would have been payable to the date the instalment is paid. Interest may accrue on each installment until the final payment has been made. Any skipped or late payments can be added to the tax roll (including interest). Full details on the prescribed payment plans are provided in s.26.1 of the *DCA*. In accordance with s.26.3 the maximum interest rate a municipality can charge is prime plus 1 per cent.

ii. Reserve Funds

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

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

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

Statutory and non-statutory exemptions should be funded from non-DC sources.

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

As of November 28, 2022 there are several changes to the *DCA* due to the enactment and Royal Assent of Bill 23. A list of the changes that are now in force is provided below in Table 15.

Table 15: Bill 23 – *DCA* Changes in Force as of March 21, 2024

Section	Description
Section 2(1)	Exemptions for existing rental residential buildings and a range of residential units in existing and new houses.
Section 2(4)	Housing services are ineligible for DC funding (repeal of paragraph 17 of s.2(4) of the <i>DCA</i>). Existing by-laws are deemed to be “amended” and no development charges can be collected for housing services from November 28, 2022 onward.
Section 4.2	Exemptions for non-profit housing development. This does not apply with respect to a DC payable before November 28, 2022.
Section 4.3	Exemption for inclusionary zoning residential units. This does not apply with respect to a DC payable before November 28, 2022.

Section	Description
Section 5(1)	Historical service level calculation period extended from 10 years to 15 years. Does not apply to by-laws in force prior to November 28, 2022.
Section 5(4)	Studies, including DC studies, are no longer a DC-eligible capital cost. Does not apply retroactively to by-laws that were in force prior to November 28, 2022.
Section 5(6) and Section 5(7)	DC by-laws passed on or after November 28, 2022 must be phased-in according to a prescribed schedule. The phase-in also applies retroactively to by-laws passed on or after January 1, 2022 as well as to the DCs “frozen” under s.26.2 of the <i>DCA</i> .
Section 9(1)	Maximum life of a DC by-law extended from 5 years to 10 years. This does not apply to by-laws in-force before November 28, 2022.
Section 26.1	Deferral payments now apply to rental housing and institutional development. Interest on deferral payments is now capped at prime plus 1% in accordance with s.26.3.
Section 26.2	DCs for rental housing development are now discounted based on the number of bedrooms proposed. Interest on DC freeze now capped at prime plus 1% in accordance with section 26.3.
Section 26.3	Maximum interest rates are capped at prime plus 1%. This does not apply with respect to a DC that was payable before November 28, 2022.
Section 35	Municipalities are now required to spend or allocate at least 60% of reserve balances each year for Water Supply, Wastewater, and Services Related to a Highway beginning in 2023.
Section 60(1)(s.4)	Additional services for which municipalities are required to spend or allocate at least 60% of reserve fund balances may be prescribed through Regulations (none are proposed as of yet).

Table 16 summarizes the *DCA* changes that will take effect at a date to be determined. It is noted that section 60(1)(l) of the *DCA* allows for future regulations to identify services for which land will be an ineligible capital cost. No regulations have been released in this regard.

Table 16: Bill 23 – DCA Changes Not Currently In Force

Section	Description
<i>DCA</i> , Section 4.1	Exemptions for affordable and attainable residential units. Note: Implementation is contingent on the Minister developing a definition of “attainable residential unit” as well as bulletins to establish eligibility and (possibly) standard forms of agreement to assist with administration.
<i>DCA</i> , Section 44(4)	Rules for front ending agreements as they relate to affordable and attainable residential units.
<i>DCA</i> , Section 60(1)(d.2) and 9d.3)	Prescribes developments and criteria related to attainable residential units (section 4.1).

iv. Recommendations

- As required under the *DCA*, the Town should codify any rules regarding application of the by-law and exemptions within the DC by-law proposed for adoption.
- It is recommended that Council adopt the development-related capital forecast included in this Background Study, subject to annual review through the Town’s normal capital budget process.
- It is recommended that limited exemptions, other than those required in the *DCA*, be formally adopted in the by-laws.
- It is recommended that the Town continue to include indexing provisions in the by-law so as to ensure that the DC rates incorporate inflationary increases over the by-law term.

B. CONSIDERATION FOR AREA-RATED SERVICES

In accordance with the recent changes to s.10(2) of the *DCA*, a development charge background study must give consideration for “the use of more than one development charge by-law to reflect different needs for services in different areas”. Following consultation with Town staff, it was determined that a municipal-wide approach continues to be most appropriate for the nature of the works and services provided in the Town, and as such, only a Town-wide charge has been proposed.

For all of the development charge eligible services that Bracebridge provides, the full range of capital facilities, land, equipment and infrastructure is available throughout the Town. All residents therefore have access to all facilities. A widely accepted method for recovering the development-related capital costs for such services is to apportion them over all new development anticipated in the Town.

The needs for servicing are outlined as follows:

- Services such as Library and Parks & Recreation are open and accessible to all residents in the Town and are driven and planned for based on Town-wide population growth.
- Fire Services, Services Related to a Highway and Development-Related Studies are provided to all residents and employees in the Town and are driven and planned for based on Town-wide population or population and employment growth.

APPENDIX A

DEVELOPMENT FORECAST

DEVELOPMENT FORECAST

This appendix provides the details of the development forecast used in the preparation of the Development Charges Background Study for the Town of Bracebridge. The forecast described herein is consistent with governing legislation and represents a best estimate of the amount and type of development that is likely to occur in the Town from 2024 to 2033. The results of the forecasts are presented in the following tables:

Historical Development

- A-1 Historical Population, Households & Employment Summary
- A-2 Historical Households by Period of Construction Showing Household Size

Forecast Development

- A-3 Forecast Population, Household and Employment Forecast Summary
- A-4 Occupied Households by Unit Type
- A-5 Growth in Households by Unit Type
- A-6 Forecast Population in New Household by Unit Type
- A-7 Place of Work Employment and Non-Residential Space Forecast

The forecasts were prepared by Hemson Consulting Ltd. and are based on a range of statistical data including Statistics Canada Census and National Household Survey data, Canada Mortgage Housing Corporation (CMHC) housing market information. Importantly, the forecasts align with the District of Muskoka Phase 1: Growth Update Report (January 30, 2024). This study provided a summary of the District of Muskoka draft population, housing and employment growth scenarios with allocations by Area Municipality. This *Phase 1: Growth Update Report* provides details on the forecast methodology and key assumptions.

A. FORECAST APPROACH, KEY ASSUMPTIONS AND HISTORICAL TRENDS

The *Development Charges Act (DCA)* requires the Town to estimate “the anticipated amount, type and location of development” for which development charges may be imposed. The 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.

The forecast is based on Census years and is translated into the time periods required for DC purposes, generally pro-rating the Census periods to the DC planning periods. Historical population and employment set out in this appendix are used to determine the average service levels attained in the Town over the last fifteen years (2009-2023).

Population figures shown in the development forecast represent mid-year estimates.

Population figures account for:

- population recorded in the Census (“Census population”). This definition does not include the Census net under-coverage which represents those who were missed or double-counted by the Census;
- seasonal residents who typically maintain a primary place of residence outside the Town.

Similarly, the forecasts of households and housing units account for both permanently occupied households and households that are occupied only part of the year, usually the summer months.

Historical data indicates that the Town’s population increased from 22,976 in 2008 to 25,394 in 2023 — an increase of 2,418 people of which 14 per cent were seasonal residents. Total dwellings increased from 8,230 to 9,539 over the same period, of which 10 per cent were seasonal dwellings (see Table A.1).

“Place of Work Employment” figures in the forecasts record where people work rather than their place of residence. It includes all employment with a regular or no fixed place of work. However, work-at-home employment is excluded from the figures as, for development charge purposes, this type of employment is considered not to require building floorspace for its activities.

Employment is divided into three land-use based categories:

- Population-related employment is employment that primarily serves a resident population and includes retail, education, healthcare, and local government. This generally grows in line with population growth but is also influenced by tourism. Jobs under this category typically locate in land zoned for commercial and institutional uses, but may also be located in resorts and mixed-use areas.
- Employment-land employment refers to traditional industrial-type employment primarily accommodated in low-rise industrial buildings in business parks and employment areas. Given the spatial and operational needs of these types of jobs, they are almost exclusively located in lands zoned for industrial employment uses.

- Other / Rural-based employment refers to jobs scattered throughout the rural area, primarily related to agricultural, recreational and primary industries. This is a very small component of the employment base in Bracebridge.

Historical employment figures are shown in Table A.1. There are currently about 8,100 jobs in the Town, however, place of work employment has fallen over the planning period from about 8,560 jobs in 2008. As a result, the Town's activity rate (the ratio of employment to population) has fallen from 55 per cent to about 46 per cent over the last fifteen years.

Table A.2 provides details on historical occupancy patterns for permanently occupied dwelling units in Bracebridge. The overall average occupancy level in the Town for single and semi-detached units is 2.48 persons per housing unit (PPU). Occupancy levels for recently constructed units, between 2011 and 2021, are used in the development charges calculation since they better reflect the number of people that are likely to reside in new development. The average PPU of permanent single and semi-detached units built in the Town in the period 2011 to 2021 is 2.42. Average PPUs for recently constructed row and apartment housing, are 2.17 and 1.39 respectively.

It is noted that the PPUs of seasonal dwellings in Muskoka are considerably higher than those of permanently occupied dwellings. This is borne out by the Phase 1: Growth Update Report and Muskoka District Second Home Study.

B. FORECAST RESULTS

A ten-year development forecast, from 2024 to 2033, has been used for all the development charge eligible services in the Town.

Development charges are levied on residential development as a charge per new unit. Therefore, for the residential forecast, a projection of both the population growth as well as the population in new housing units is required.

- The *population growth*¹ 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.

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

Development charges are levied on non-residential development as a charge per m² of Gross Floor Area (GFA). As with the residential forecast, the non-residential forecast requires both a projection of *employment growth* as well as a projection of the *employment growth associated with new floorspace* in the Town.

i. Residential Development Forecast

The residential development forecast incorporates anticipated growth in population and private dwellings (permanent and seasonal) by type. As shown in Table A.3, the Town's total population is forecast to grow from an estimated 25,394 in 2023 to 27,533 in 2033, with the majority of growth being permanent residents. Private dwellings are forecast to increase by 1,145 units over the next ten years, of which, almost entirely related to be units occupied by permanent residents.

The majority of new housing (68 per cent), including seasonal housing, is anticipated to be single detached dwelling units (see Tables A.5 and A.6). Row Housing will comprise about 18 per cent of the next ten-year growth with apartments representing the balance of the unit growth (14 per cent).

Population growth in the new units is estimated by applying the following PPUs to the housing unit forecast: 2.46 for single and semi-detached units; 2.10 for rows; and 1.50 for apartments. The assumptions are informed by the historical occupancy patterns for permanently occupied units set out in Table A.3 and are weighted based on the anticipated mix of seasonal and permanent units and the higher PPUs associated with seasonal units.

The total forecast population in new housing units over the 2024 to 2033 period is 2,594, of which, about 75 per cent will be single and semi-detached housing types (see Table A.6).

ii. Non-Residential Development Forecast

Non-residential development charges are calculated on a square metre of gross floor area (GFA) basis. Therefore, as per the *DCA*, a forecast of non-residential building space has been developed. As with the residential forecast, a growth forecast from 2024 to 2033 has been used for all the development charge eligible services in the Town.

Employment densities have been used to convert the employment forecast into building space estimates. The following densities, by employment type, have been utilized in this Study:

Population-Related Employment:	40 square metres per employee
Employment Land:	80 square metres per employee

The GFA forecasts are provided in Table 7. No square metres per employee has been allocated for rural employment. The total GFA growth is forecast at 39,440 square metres over the ten-year period with an accompanying employment growth of 776 employees. Of the total growth, about 65 per cent of new jobs will be population-related, mostly retail, education, healthcare, local government and other jobs that primarily serve the local population (see Table A.7).

TABLE A.1
TOWN OF BRACEBRIDGE
POPULATION, HOUSEHOLDS AND EMPLOYMENT

Mid-Year	Year Round Population	Annual Growth	Seasonal Population	Annual Growth	Total Population	Annual Growth	Permanent Dwellings	Dwellings Growth	Seasonal Dwellings	Dwellings Growth	Total Dwellings	Dwellings Growth	Employment By POW	Employment Growth	Activity Rate
2008	15,580	-60	7,396	99	22,976	39	6,264	12	1,966	33	8,230	45	8,562	-51	55.0%
2009	15,520	-60	7,496	100	23,016	40	6,276	12	2,000	34	8,276	46	8,508	-54	54.8%
2010	15,460	-60	7,597	101	23,057	41	6,288	12	2,035	35	8,323	47	8,450	-58	54.7%
2011	15,400	-60	7,700	103	23,100	43	6,300	12	2,070	35	8,370	47	8,390	-60	54.5%
2012	15,518	118	7,680	-20	23,198	98	6,388	88	2,082	12	8,470	100	8,374	-16	54.0%
2013	15,637	119	7,660	-20	23,297	99	6,477	89	2,094	12	8,571	101	8,358	-16	53.5%
2014	15,757	120	7,640	-20	23,397	100	6,567	90	2,106	12	8,673	102	8,342	-16	52.9%
2015	15,878	121	7,620	-20	23,498	101	6,658	91	2,118	12	8,776	103	8,326	-16	52.4%
2016	16,000	122	7,600	-20	23,600	102	6,750	92	2,130	12	8,880	104	8,310	-16	51.9%
2017	16,252	252	7,620	20	23,872	272	6,843	93	2,122	-8	8,965	85	8,233	-77	50.7%
2018	16,508	256	7,640	20	24,148	276	6,938	95	2,114	-8	9,052	87	8,156	-77	49.4%
2019	16,768	260	7,660	20	24,428	280	7,034	96	2,106	-8	9,140	88	8,078	-78	48.2%
2020	17,032	264	7,680	20	24,712	284	7,131	97	2,098	-8	9,229	89	7,999	-79	47.0%
2021	17,300	268	7,700	20	25,000	288	7,230	99	2,090	-8	9,320	91	7,920	-79	45.8%
2022	17,476	176	7,720	20	25,196	196	7,337	107	2,092	2	9,429	109	8,003	83	45.8%
2023	17,654	178	7,740	20	25,394	198	7,445	108	2,094	2	9,539	110	8,086	83	45.8%
Growth 2009-2023		2,074		344		2,418		1,181		128		1,309		-476	

Source: District of Muskoka Phase 1: Growth Update Report (January 30, 2024)

TABLE A.2
TOWN OF BRACEBRIDGE
HISTORICAL HOUSEHOLDS BY CONSTRUCTION PERIOD SHOWING HOUSEHOLD SIZE

Dwelling Unit Type	Period of Construction											Period of Construction Summary		
	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
Singles/Semis														
Household Population	1,450	975	1,500	2,700	2,650	730	650	1,050	975	480	825	12,680	1,305	13,985
Perm. Households	625	415	675	1,055	995	305	255	405	380	220	320	5,110	540	5,650
Household Size	2.32	2.35	2.22	2.56	2.66	2.39	2.55	2.59	2.57	2.18	2.58	2.48	2.42	2.48
Rows														
Household Population	0	0	55	75	250	135	50	60	40	90	105	665	195	860
Perm. Households	0	0	25	50	125	60	25	35	15	40	50	335	90	425
Household Size	N/A	N/A	2.20	1.50	2.00	2.25	2.00	1.71	2.67	2.25	2.1	1.99	2.17	2.02
Apartments														
Household Population	310	55	160	255	315	85	0	80	130	125	90	1,390	215	1,605
Perm. Households	175	60	100	145	200	70	10	65	110	110	45	935	155	1,090
Household Size	1.77	0.92	1.60	1.76	1.58	1.21	0.00	1.23	1.18	1.14	2.000	1.49	1.39	1.47
All Units														
Household Population	1,760	1,030	1,715	3,030	3,215	950	700	1,190	1,145	695	1,020	14,735	1,715	16,450
Perm. Households	800	475	800	1,250	1,320	435	290	505	505	370	415	6,380	785	7,165
Household Size	2.20	2.17	2.14	2.42	2.44	2.18	2.41	2.36	2.27	1.88	2.46	2.31	2.18	2.3

Source: Statistics Canada, 2021 Special Run for Town of Bracebridge.

TABLE A.3
TOWN OF BRACEBRIDGE
POPULATION, HOUSEHOLDS AND EMPLOYMENT FORECAST SUMMARY

Mid-Year	Population						Households						Employment		
	Permanent Population	Permanent Pop'n Growth	Seasonal Population	Seasonal Pop'n Growth	Total Adj. Population	Total Pop'n Growth	Permanent Dwellings	Dwellings Growth	Seasonal Dwellings	Dwellings Growth	Total Dwellings	Dwellings Growth	Employment By POW	Employment Growth	Activity Rate
2023	17,654	178	7,740	20	25,394	198	7,445	108	2,094	2	9,539	110	8,086	83	45.8%
2024	17,834	180	7,760	20	25,594	200	7,555	110	2,096	2	9,651	112	8,170	84	45.8%
2025	18,016	182	7,780	20	25,796	202	7,667	112	2,098	2	9,765	114	8,255	85	45.8%
2026	18,200	184	7,800	20	26,000	204	7,780	113	2,100	2	9,880	115	8,340	85	45.8%
2027	18,415	215	7,800	0	26,215	215	7,891	111	2,102	2	9,993	113	8,415	75	45.7%
2028	18,632	217	7,800	0	26,432	217	8,003	112	2,104	2	10,107	114	8,490	75	45.6%
2029	18,852	220	7,800	0	26,652	220	8,117	114	2,106	2	10,223	116	8,566	76	45.4%
2030	19,075	223	7,800	0	26,875	223	8,233	116	2,108	2	10,341	118	8,643	77	45.3%
2031	19,300	225	7,800	0	27,100	225	8,350	117	2,110	2	10,460	119	8,720	77	45.2%
2032	19,515	215	7,800	0	27,315	215	8,459	109	2,112	2	10,571	111	8,791	71	45.0%
2033	19,733	218	7,800	0	27,533	218	8,570	111	2,114	2	10,684	113	8,862	71	44.9%
2024-2033		2,079		60		2,139		1,125		20		1,145		776	

Source: District of Muskoka Phase 1: Growth Update Report (January 30, 2024)

TABLE A.4
TOWN OF BRACEBRIDGE
FORECAST OCCUPIED HOUSEHOLDS BY UNIT TYPE

Mid-Year	Permanent by Unit Type				Seasonal Dwellings	Total Dwellings
	Singles & Semis	Rows & Other Multiples	Apartments	Total		
2024	5,965	717	873	7,555	2,096	9,651
2025	6,042	733	892	7,667	2,098	9,765
2026	6,120	750	910	7,780	2,100	9,880
2027	6,196	771	924	7,891	2,102	9,993
2028	6,273	792	938	8,003	2,104	10,107
2029	6,351	814	952	8,117	2,106	10,223
2030	6,430	837	966	8,233	2,108	10,341
2031	6,510	860	980	8,350	2,110	10,460
2032	6,582	881	996	8,459	2,112	10,571
2033	6,655	902	1,013	8,570	2,114	10,684

Source: District of Muskoka Phase 1: Growth Update Report (January 30, 2024)

TABLE A.5
TOWN OF BRACEBRIDGE
GROWTH IN HOUSEHOLDS BY UNIT TYPE

Mid-Year	Permanent by Unit Type				Seasonal Units				Total Permanent & Seasonal by Unit Type			
	Singles & Semis	Rows & Other Multiples	Apartments	Total	Singles & Semis	Rows & Other Multiples	Apartments	Total	Singles & Semis	Rows & Other Multiples	Apartments	Total
2024	76	16	18	110	2	0	0	2	78	16	18	112
2025	77	16	19	112	2	0	0	2	79	16	19	114
2026	78	17	18	113	2	0	0	2	80	17	18	115
2027	76	21	14	111	2	0	0	2	78	21	14	113
2028	77	21	14	112	2	0	0	2	79	21	14	114
2029	78	22	14	114	2	0	0	2	80	22	14	116
2030	79	23	14	116	2	0	0	2	81	23	14	118
2031	80	23	14	117	2	0	0	2	82	23	14	119
2032	72	21	16	109	2	0	0	2	74	21	16	111
2033	73	21	17	111	2	0	0	2	75	21	17	113
2024-2033	766	201	158	1,125	20	0	0	20	786	201	158	1,145

Source: District of Muskoka Phase 1: Growth Update Report (January 30, 2024)

TABLE A.6
TOWN OF BRACEBRIDGE
FORECAST POPULATION IN NEW HOUSEHOLDS BY UNIT TYPE

Mid-Year	Singles & Semis	Rows & Other Multiples	Apartments	Total
2001				
2025	194	34	29	257
2026	197	36	27	260
2027	192	44	21	257
2028	194	44	21	259
2029	197	46	21	264
2030	199	48	21	268
2031	202	48	21	271
2032	182	44	24	250
2033	185	44	26	255
2024-2033	1,934	422	238	2,594
Based on PPU's	2.46	2.10	1.50	

TABLE A.7
TOWN OF BRACEBRIDGE
PLACE OF WORK EMPLOYMENT AND NON-RESIDENTIAL SPACE FORECAST

Employment Density		
Population-Related Employment	40.0	m ² per employee
Employment Land	80.0	m ² per employee
Rural Employment	-	m ² per employee

Mid-Year	Population Related			Employment Land Related			Rural Employment			Total for DC Study		
	Total Emp	Growth	Space (m ²)	Total Emp	Growth	Space (m ²)	Total Emp	Growth	Space (m ²)	Total Emp	Growth	Space (m ²)
2023	5,625	52		2,195	27		266	4		8,086	83	
2024	5,678	53	2,120	2,223	28	2,240	270	4	0	8,170	84	4,360
2025	5,731	53	2,120	2,251	28	2,240	274	4	0	8,255	85	4,360
2026	5,785	54	2,157	2,279	28	2,208	276	2	0	8,340	85	4,365
2027	5,834	49	1,963	2,301	22	1,792	279	3	0	8,415	75	3,755
2028	5,883	49	1,960	2,324	23	1,840	282	3	0	8,490	75	3,800
2029	5,933	50	2,000	2,347	23	1,840	285	3	0	8,566	76	3,840
2030	5,983	50	2,000	2,370	23	1,840	288	3	0	8,643	77	3,840
2031	6,033	50	2,018	2,395	25	1,994	292	4	0	8,720	77	4,012
2032	6,080	47	1,862	2,416	21	1,686	295	3	0	8,791	71	3,548
2033	6,127	47	1,880	2,437	21	1,680	298	3	0	8,862	71	3,560
2024-2033		502	20,080		242	19,360		32	0		776	39,440

Source: District of Muskoka Phase 1: Growth Update Report (January 30, 2024)

Note: Excludes work at home employment.

APPENDIX B

TECHNICAL APPENDIX

APPENDIX B – TECHNICAL APPENDIX

The following appendix provides the detailed analysis undertaken to establish the development charge rates for each of the services in the Town of Bracebridge. Six services have been analysed as part of the Development Charges study:

Appendix B.1 Fire Services

Appendix B.2 Library Services

Appendix B.3 Parks and Recreation

Appendix B.4 Services Related to a Highway: Public Works: Buildings & Fleet

Appendix B.5 Services Related to a Highway: Roads and Related

Appendix B.6 Development-Related Studies

Every service, with the exception of development-related studies, contains a set of three tables. The tables provide the background data and analysis undertaken to arrive at the calculated development charge rates for that particular service. An overview of the content and purpose of each of the tables is given below.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 presents the data used to determine the fifteen-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 municipality 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 2009 to 2023.

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

is generally based on historical records and experience with costs to acquire or construct similar facilities, equipment and infrastructure.

Table 1 also shows the calculation of the maximum allowable development charge revenue that can be raised for each service. The “maximum allowable” development charge revenue is calculated by taking the fifteen-year historical service level (expressed as \$/capita or \$/population and employment) multiplied by the forecast increase in net population (or net population growth plus employment) over the ten-year planning period. The resulting figure is the value of capital infrastructure that would have to be acquired in order to maintain the average fifteen-year historical service level.

There is also a requirement in the DCA to consider “excess capacity” within the Town’s existing infrastructure that may be available to partially meet future servicing requirements. If Council has expressed its intent before or at the time the capacity was created to recoup the cost of providing the capacity from new development, it is considered “committed excess capacity” under the DCA, and the associated capital cost is eligible for recovery.

TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE “UNADJUSTED” DEVELOPMENT CHARGES

The DCA requires that Council express its intent to provide future capital facilities to support future growth. Based on the development forecasts presented in Appendix A, Hemson Consulting in collaboration with Town staff has developed a development-related capital program which sets out the projects required to service anticipated growth for the ten-year period from 2024 to 2033.

To determine the share of the program that is eligible for recovery through development charges, the project costs are reduced by any anticipated grants and “replacement” shares for all eligible services.

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 replacement share of the capital program is not deemed to be development-related and is therefore removed from the development charge calculation. The capital cost for replacement will require funding from non-development charge sources, typically property taxes or user fees.

The capital program less any replacement or benefit to existing shares yields the development-related costs. Although deemed development-related, not all of the net development-related capital program may be recoverable from development charges in the period from 2024 to 2033. For some of the services, a portion of the capital program will service growth that will not occur until after 2033. This portion of the capital program is either deemed “pre-built” service capacity to be considered as committed excess capacity to be recovered under future development, or is a service level increase. These costs are identified under the Other Development Related column.

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 capital amount as calculated in Table 1. The result is the discounted development-related net capital cost that is eligible for recovery against development over the period from 2024 to 2033.

The section below the capital program displays the calculation of the “unadjusted” development charge rates. The term “unadjusted” development charge is used to distinguish the charge that is calculated prior to cash flow financing considerations. The cash flow analysis is shown in Table 3. The first step when determining the unadjusted development charge rate is to allocate the development-related net capital cost between the residential and non-residential sectors. For all services with the exception of Library and Parks & Recreation, the development-related costs have been apportioned 73 per cent residential and 27 per cent non-residential. This apportionment is based on the anticipated shares of net population and employment growth over the ten-year forecast period.

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

The residential development-related net capital costs are then divided by the forecast population growth in new units. This gives the unadjusted 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.

TABLE 3 CASH FLOW ANALYSIS

A cash flow analysis is also undertaken to account for the timing of projects and receipt of development charges. Interest earnings or borrowing costs, therefore, are accounted for in the calculation as allowed under the *DCA*. Based on the growth forecast, the analysis calculates the development charge 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 order to determine appropriate development charge rates reflecting borrowing and earnings necessary to support the net development-related funding requirement, assumptions are used for the long-term inflation rate and interest rate. An inflation rate of 2.0 per cent is used for the funding requirements. An interest rate of 5.5 per cent is used for borrowing on the funds and an interest rate of 3.5 per cent is applied to positive balances.

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

APPENDIX B.1

FIRE SERVICES

APPENDIX B.1: FIRE SERVICES

The Bracebridge Fire Department is responsible for the protection of the lives and property of the residents through the provision of fire protection and emergency services across the Town. The department is composed of firefighters that operate out of two fire stations, one in Vankoughnet and one in Urban Bracebridge.

TABLE B.1-1 HISTORICAL SERVICE LEVELS

Table B.1-1 displays the fifteen-year historical inventory for buildings, land, vehicles and furniture and equipment. The total building area of both fire stations in 2023 is 17,244 square feet. Note, 3,178 square feet of space associated with this station has been deducted from the building inventory to account for outstanding debt considered excess capacity. After accounting for this excess capacity, these buildings have a total replacement value of \$9.14 million.

The land associated with the two fire stations totals 3.30 hectares valued at \$2.04 million. The Bracebridge Fire Department fleet includes 12 vehicles and related equipment with a replacement value of \$6.3 million. Furniture, equipment, and personal firefighter equipment at all stations are valued at approximately \$1.20 million.

The full replacement value of the inventory of capital assets for Fire Services totals \$18.68 million and the fifteen-year historical average service level is \$451.55 per population and employment. The historical service level, multiplied by the ten-year forecast growth in population and employment (2,915) results in a maximum allowable funding envelope of \$1.32 million.

TABLE B.1-2 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF UNADJUSTED DEVELOPMENT CHARGES

The first section of the capital program shown in Table 2 is the principal debenture payments attributable the construction of Fire Station 1. The total remaining principal to be repaid on this debenture is \$2.49 million. A benefit to existing share equal to 17% has outlined for this project (which is consistent with the 2019 Study). Interest on debt is taken into account as part of the cash flow process in Table 3.

The Fire Department is planning to expand and replace Fire Station 2 as part of the 10-year capital program. This project is expected to cost approximately \$4.6 million for the construction of the building. Since the existing fire station 2 will be decommissioned, \$1.08 million of the cost is considered a replacement share and ineligible for recovery from development charges.

The Town anticipates purchasing several new vehicles and pieces of equipment over the planning period. This includes new water rescue equipment, 2 new tankers, a dry hydrant system, and new Pickup Truck for use by the Fire Chief. These vehicles are expected to cost \$1.52 million. Of this total, a portion of the program is considered to be a replacement of existing infrastructure and excluded from the DC calculation.

Altogether, the ten-year capital program for the Fire Services amounts to \$8.61 million. No grants or subsidies are expected to offset the cost of the capital program. A deduction of \$2.41 million is made to account for the replacement and benefit to existing shares related to the decommissioning of Station 2 once the new fire station is constructed, and the 2 tankers that will be taken out of service with the acquisition of the two new tankers which will have additional capacity from those being replaced¹. Due to funding envelope limitations, a \$4.55 million share of the capital program is deemed other development related costs, and may be considered for recovery in subsequent development charge by-laws. Approximately \$332,000 will be funded through the Town's Fire Services existing DC Reserve Fund.

The remaining \$1.32 million will be funded through development charges over the period between 2024 and 2033 and has been included in the DC rate calculations. The ten-year development-related net capital cost is allocated 73 per cent (\$960,876) to residential development and 27 per cent (\$355,392) to non-residential development. This ratio is based on the share of ten-year population and employment growth. The residential share of the net development-related capital cost is divided by the ten-year forecast growth in population in new units (2,594) to derive an unadjusted charge of \$370.42 per capita. The non-residential share of the net development-related capital cost is divided by the ten-year forecast growth in floor space (39,440) to derive an unadjusted charge of \$9.01 per square metre.

¹ New Tanker 7 will have a water capacity of 2,500 Gallons while the new Tanker 8 will have a water capacity of 2,000 Gallons. The existing trucks being decommissioned both have 1,500 Gallon capacity.

TABLE B.1-3 CASH FLOW ANALYSIS

After cash flow consideration, the residential charge increases to \$472.32 per capita for residential development and \$11.42 per square metre for non-residential development. The following table summarizes the calculation of the Fire Services development charge:

FIRE SERVICES SUMMARY						
15-year Hist.	2024-2033		Unadjusted		Adjusted	
Service Level	Growth-Related Capital Program		Development Charge		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$451.55	\$8,605,195	\$1,316,268	\$370.42	\$9.01	\$472.32	\$11.42

APPENDIX B.1
TABLE 1

TOWN OF BRACEBRIDGE
INVENTORY OF CAPITAL ASSETS
FIRE SERVICES

BUILDINGS Station	# of Square Feet															UNIT COST (\$/sq. ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Dominion Fire Hall	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	-	-	-	-	-	-	\$ 650
Vankoughnet Fire Hall Station 2	1,264	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	\$ 650
Bracebridge Station 1, 225 Taylor Rd.	-	-	-	-	-	-	-	-	-	15,580	15,580	15,580	15,580	15,580	15,580	\$ 650
<i>Committed Excess Capacity</i>										(3,178)	(3,178)	(3,178)	(3,178)	(3,178)	(3,178)	\$ 650
Total (sq.ft.)	5,864	6,264	6,264	6,264	6,264	6,264	6,264	6,264	6,264	14,066	14,066	14,066	14,066	14,066	14,066	
Total (\$000)	\$ 3,811.6	\$ 4,071.6	\$ 4,071.6	\$ 4,071.6	\$ 4,071.6	\$ 4,071.6	\$ 4,071.6	\$ 4,071.6	\$ 4,071.6	\$ 9,143.0	\$ 9,143.0	\$ 9,143.0	\$ 9,143.0	\$ 9,143.0	\$ 9,143.0	

LAND Station	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Dominion Fire Hall	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	-	-	-	-	-	-	\$618,000
Vankoughnet Fire Hall Station 2	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	\$618,000
Bracebridge Station 1, 225 Taylor Rd.	-	-	-	-	-	-	-	-	-	2.10	2.10	2.10	2.10	2.10	2.10	\$618,000
Total (ha)	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	3.30	3.30	3.30	3.30	3.30	3.30	
Total (\$000)	\$ 803.4	\$ 803.4	\$ 803.4	\$ 803.4	\$ 803.4	\$ 803.4	\$ 803.4	\$ 803.4	\$ 803.4	\$ 2,039.4	\$ 2,039.4	\$ 2,039.4	\$ 2,039.4	\$ 2,039.4	\$ 2,039.4	

APPENDIX B.1

TABLE 1

TOWN OF BRACEBRIDGE
INVENTORY OF CAPITAL ASSETS
FIRE SERVICES

VEHICLES Vehicle Type	# of Vehicles															UNIT COST (\$/vehicle)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Pumper	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$ 815,000
Aerial Pumper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 1,500,000
Fire Boat	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 250,000
Tanker	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$ 600,000
Rescue	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 800,000
1/2 Ton Truck	1	1	1	1	1	1	1	1	1	1	1	2	2	2	3	\$ 70,000
3/4 Ton Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 110,000
Total (#)	10	10	10	10	10	10	10	10	10	10	10	11	11	11	12	
Total (\$000)	\$ 6,160.0	\$ 6,160.0	\$ 6,160.0	\$ 6,160.0	\$ 6,160.0	\$ 6,160.0	\$ 6,160.0	\$ 6,160.0	\$ 6,160.0	\$ 6,160.0	\$ 6,160.0	\$ 6,230.0	\$ 6,230.0	\$ 6,230.0	\$ 6,300.0	

FURNITURE AND EQUIPMENT Description	Value of Furniture and Equipment (\$)															UNIT COST (\$/firefighter)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Station Furniture and Equipment	\$ 82,000	\$ 84,000	\$ 85,000	\$ 89,000	\$ 93,000	\$ 97,000	\$ 100,000	\$ 103,000	\$ 105,000	\$ 257,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	
Firefighter Equipment (# of Firefighters)	45	40	46	43	47	47	47	47	47	47	47	47	47	47	47	\$ 14,000
Spare Gear	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	\$ 14,000
Total (#)	57	52	58	55	59	59	59	59	59	59	59	59	59	59	59	
Total (\$000)	\$ 880.0	\$ 812.0	\$ 897.0	\$ 859.0	\$ 919.0	\$ 923.0	\$ 926.0	\$ 929.0	\$ 931.0	\$ 1,083.0	\$ 1,201.0	\$ 1,201.0	\$ 1,201.0	\$ 1,201.0	\$ 1,201.0	

APPENDIX B.1
TABLE 1

TOWN OF BRACEBRIDGE
CALCULATION OF SERVICE LEVELS
FIRE SERVICES

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Population	23,016	23,057	23,100	23,198	23,297	23,397	23,498	23,600	23,872	24,148	24,428	24,712	25,000	25,196	25,394
Employment	8,508	8,450	8,390	8,374	8,358	8,342	8,326	8,310	8,233	8,158	8,078	7,999	7,920	8,003	8,086
Total	31,524	31,507	31,490	31,572	31,655	31,739	31,824	31,910	32,105	32,304	32,506	32,711	32,920	33,199	33,480

INVENTORY SUMMARY (\$000)

Buildings	\$ 3,811.6	\$ 4,071.6	\$ 4,071.6	\$ 4,071.6	\$ 4,071.6	\$ 4,071.6	\$ 4,071.6	\$ 4,071.6	\$ 4,071.6	\$ 9,143.0	\$ 9,143.0	\$ 9,143.0	\$ 9,143.0	\$ 9,143.0	\$ 9,143.0
Land	\$ 803.4	\$ 803.4	\$ 803.4	\$ 803.4	\$ 803.4	\$ 803.4	\$ 803.4	\$ 803.4	\$ 803.4	\$ 2,039.4	\$ 2,039.4	\$ 2,039.4	\$ 2,039.4	\$ 2,039.4	\$ 2,039.4
Vehicles	\$ 6,160.0	\$ 6,160.0	\$ 6,160.0	\$ 6,160.0	\$ 6,160.0	\$ 6,160.0	\$ 6,160.0	\$ 6,160.0	\$ 6,160.0	\$ 6,160.0	\$ 6,160.0	\$ 6,230.0	\$ 6,230.0	\$ 6,230.0	\$ 6,300.0
Furniture And Equipment	\$ 880.0	\$ 812.0	\$ 897.0	\$ 859.0	\$ 919.0	\$ 923.0	\$ 926.0	\$ 929.0	\$ 931.0	\$ 1,083.0	\$ 1,201.0	\$ 1,201.0	\$ 1,201.0	\$ 1,201.0	\$ 1,201.0
Total (\$000)	\$ 11,655.0	\$ 11,847.0	\$ 11,932.0	\$ 11,894.0	\$ 11,954.0	\$ 11,958.0	\$ 11,961.0	\$ 11,964.0	\$ 11,966.0	\$ 18,425.4	\$ 18,543.4	\$ 18,613.4	\$ 18,613.4	\$ 18,613.4	\$ 18,683.4

SERVICE LEVEL (\$/pop & emp)

Buildings	\$ 120.91	\$ 129.23	\$ 129.30	\$ 128.96	\$ 128.62	\$ 128.28	\$ 127.94	\$ 127.60	\$ 126.82	\$ 283.03	\$ 281.27	\$ 279.51	\$ 277.73	\$ 275.40	\$ 273.09	\$ 187.85
Land	\$ 25.49	\$ 25.50	\$ 25.51	\$ 25.45	\$ 25.38	\$ 25.31	\$ 25.25	\$ 25.18	\$ 25.02	\$ 63.13	\$ 62.74	\$ 62.35	\$ 61.95	\$ 61.43	\$ 60.91	\$ 40.04
Vehicles	\$ 195.41	\$ 195.51	\$ 195.62	\$ 195.11	\$ 194.60	\$ 194.08	\$ 193.56	\$ 193.04	\$ 191.87	\$ 190.69	\$ 189.50	\$ 190.46	\$ 189.25	\$ 187.66	\$ 188.17	\$ 192.30
Furniture And Equipment	\$ 27.92	\$ 25.77	\$ 28.49	\$ 27.21	\$ 29.03	\$ 29.08	\$ 29.10	\$ 29.11	\$ 29.00	\$ 33.53	\$ 36.95	\$ 36.72	\$ 36.48	\$ 36.18	\$ 35.87	\$ 31.36
Total (\$/pop & emp)	\$ 369.72	\$ 376.01	\$ 378.91	\$ 376.73	\$ 377.63	\$ 376.76	\$ 375.85	\$ 374.93	\$ 372.71	\$ 570.38	\$ 570.46	\$ 569.03	\$ 565.41	\$ 560.66	\$ 558.05	\$ 451.55

Average
Service
Level

TOWN OF BRACEBRIDGE
CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE
FIRE SERVICES

10-Year Fuding Envelope Calculation	
10 Year Average Service Level (2009 - 2023)	\$ 451.55
Net Population & Employment Growth (2024 - 2033)	2,915
Maximum Allowable Funding Envelope	\$ 1,316,268

APPENDIX B.1
TABLE 2

TOWN OF BRACEBRIDGE
GROWTH-RELATED CAPITAL PROGRAM
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	2024-2033	Other Dev. Related
1.0 FIRE SERVICES										
1.1 Fire Debt Payments ⁽¹⁾										
1.1.1 Station 1 Debenture Payments (Principal)	2024 - 2024	\$ 155,077	\$ -	\$ 155,077	17%	\$ 26,363	\$ 128,714	\$ -	\$ 128,714	\$ -
1.1.2 Station 1 Debenture Payments (Principal)	2025 - 2025	\$ 159,385	\$ -	\$ 159,385	17%	\$ 27,095	\$ 132,289	\$ -	\$ 132,289	\$ -
1.1.3 Station 1 Debenture Payments (Principal)	2026 - 2026	\$ 163,154	\$ -	\$ 163,154	17%	\$ 27,736	\$ 135,418	\$ -	\$ 135,418	\$ -
1.1.4 Station 1 Debenture Payments (Principal)	2027 - 2027	\$ 168,000	\$ -	\$ 168,000	17%	\$ 28,560	\$ 139,440	\$ -	\$ -	\$ 139,440
1.1.5 Station 1 Debenture Payments (Principal)	2028 - 2028	\$ 172,846	\$ -	\$ 172,846	17%	\$ 29,384	\$ 143,462	\$ -	\$ -	\$ 143,462
1.1.6 Station 1 Debenture Payments (Principal)	2029 - 2029	\$ 178,231	\$ -	\$ 178,231	17%	\$ 30,299	\$ 147,932	\$ -	\$ -	\$ 147,932
1.1.7 Station 1 Debenture Payments (Principal)	2030 - 2030	\$ 183,615	\$ -	\$ 183,615	17%	\$ 31,215	\$ 152,401	\$ -	\$ -	\$ 152,401
1.1.8 Station 1 Debenture Payments (Principal)	2031 - 2031	\$ 189,000	\$ -	\$ 189,000	17%	\$ 32,130	\$ 156,870	\$ -	\$ -	\$ 156,870
1.1.9 Station 1 Debenture Payments (Principal)	2032 - 2032	\$ 194,923	\$ -	\$ 194,923	17%	\$ 33,137	\$ 161,786	\$ -	\$ -	\$ 161,786
1.1.10 Station 1 Debenture Payments (Principal)	2033 - 2033	\$ 200,846	\$ -	\$ 200,846	17%	\$ 34,144	\$ 166,702	\$ -	\$ -	\$ 166,702
1.1.11 Station 1 Debenture Payments (Remaining Principal)	2033 - 2033	\$ 723,568	\$ -	\$ 723,568	17%	\$ 123,007	\$ 600,562	\$ -	\$ -	\$ 600,562
Subtotal Fire Debt Payments		\$ 2,488,645	\$ -	\$ 2,488,645		\$ 423,070	\$ 2,065,576	\$ -	\$ 396,421	\$ 1,669,155
1.2 Buildings										
1.2.2 Construct New Station 2 (7,079 sq.ft)	2024 - 2026	\$ 4,601,350	\$ -	\$ 4,601,350	24%	\$ 1,081,600	\$ 3,519,750	\$ 332,267	\$ 307,767	\$ 2,879,715
Subtotal Buildings		\$ 4,601,350	\$ -	\$ 4,601,350		\$ 1,081,600	\$ 3,519,750	\$ 332,267	\$ 307,767	\$ 2,879,715
1.3 Vehicles and Equipment										
1.3.1 New Water Rescue Equipment	2024 - 2024	\$ 18,000	\$ -	\$ 18,000	0%	\$ -	\$ 18,000	\$ -	\$ 18,000	\$ -
1.3.2 Tanker 7 (2500 Gallons)	2024 - 2024	\$ 605,200	\$ -	\$ 605,200	60%	\$ 363,120	\$ 242,080	\$ -	\$ 242,080	\$ -
1.3.3 Tanker 8 (2000 Gallons)	2024 - 2024	\$ 675,000	\$ -	\$ 675,000	80%	\$ 540,000	\$ 135,000	\$ -	\$ 135,000	\$ -
1.3.4 Dry Hydrant System / Static Water Source	2024 - 2026	\$ 142,000	\$ -	\$ 142,000	0%	\$ -	\$ 142,000	\$ -	\$ 142,000	\$ -
1.3.5 Truck 1 (Chief Vehicle)	2024 - 2024	\$ 75,000	\$ -	\$ 75,000	0%	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
Subtotal Vehicles and Equipment		\$ 1,515,200	\$ -	\$ 1,515,200		\$ 903,120	\$ 612,080	\$ -	\$ 612,080	\$ -
TOTAL FIRE SERVICES		\$ 8,605,195	\$ -	\$ 8,605,195		\$ 2,407,790	\$ 6,197,406	\$ 332,267	\$ 1,316,268	\$ 4,548,870

Note 1: Principal Payments only. Interest Payments are included in the cash flow analysis (Table 3).

Residential Development Charge Calculation			
Residential Share of 2024-2033 Discounted Growth-Related Capital Program	73%	\$	960,876
10 Year Growth in Population in New Units			2,594
Unadjusted Development Charge Per Capita (\$)		\$	370.42
Non-Residential Development Charge Calculation			
Non-Res Share of 2024-2033 Discounted Growth-Related Capital Program	27%	\$	355,392
10 Year Growth in Square Metres			39,440
Unadjusted Development Charge Per sq. m (\$)		\$	9.01

2024 - 2033 Net Funding Envelope	\$	1,316,268
Reserve Fund Balance		
Balance as of December 31, 2023	\$	332,267

APPENDIX B.1
TABLE 3 - PAGE 1

TOWN OF BRACEBRIDGE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
FIRE SERVICES
RESIDENTIAL DEVELOPMENT CHARGE

FIRE SERVICES	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
OPENING CASH BALANCE (\$000)	\$ 242.6	\$ (318.2)	\$ (552.2)	\$ (798.8)	\$ (711.7)	\$ (616.1)	\$ (509.9)	\$ (392.8)	\$ (264.8)	\$ (138.7)	
2024-2033 RESIDENTIAL FUNDING REQUIREMENTS											
- Fire Services: Prior Growth	\$ 80.9	\$ 80.9	\$ 80.9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 242.6
- Fire Services: Non-Inflated	\$ 452.6	\$ 109.4	\$ 109.4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 671.5
- Fire Station 1 Debt	\$ 94.0	\$ 96.6	\$ 98.9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289.4
- Fire Services: Inflated	\$ 627.4	\$ 290.7	\$ 296.8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,214.9
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	253	257	260	257	259	264	268	271	250	255	2,594
REVENUE											
- Dev. Charge Receipts: Inflated	\$ 119.5	\$ 123.8	\$ 127.8	\$ 128.8	\$ 132.4	\$ 137.7	\$ 142.6	\$ 147.0	\$ 138.3	\$ 143.9	\$ 1,341.8
INTEREST											
- Interest on Opening Balance	\$ 8.5	\$ (17.5)	\$ (30.4)	\$ (43.9)	\$ (39.1)	\$ (33.9)	\$ (28.0)	\$ (21.6)	\$ (14.6)	\$ (7.6)	\$ (228.2)
- Interest on In-year Transactions	\$ (14.0)	\$ (4.6)	\$ (4.6)	\$ 2.3	\$ 2.3	\$ 2.4	\$ 2.5	\$ 2.6	\$ 2.4	\$ 2.5	\$ (6.2)
- Interest on Station 1	\$ (47.4)	\$ (45.0)	\$ (42.5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (134.9)
TOTAL REVENUE	\$ 66.6	\$ 56.7	\$ 50.3	\$ 87.1	\$ 95.6	\$ 106.2	\$ 117.1	\$ 128.0	\$ 126.2	\$ 138.8	\$ 972.5
CLOSING CASH BALANCE	(\$318.2)	(\$552.2)	(\$798.8)	(\$711.7)	(\$616.1)	(\$509.9)	(\$392.8)	(\$264.8)	(\$138.7)	\$0.1	

2024 Adjusted Charge Per Capita \$ 472.32

Allocation of Capital Program

Residential Sector	73.0%
Non-Residential Sector	27.0%

Rates for 2024

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

**APPENDIX B.1
TABLE 3 - PAGE 2**

**TOWN OF BRACEBRIDGE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
FIRE SERVICES
NON-RESIDENTIAL DEVELOPMENT CHARGE**

FIRE SERVICES	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
OPENING CASH BALANCE (\$000)	\$ 89.7	\$ (111.9)	\$ (193.0)	\$ (278.8)	\$ (247.9)	\$ (213.7)	\$ (176.2)	\$ (135.6)	\$ (89.6)	\$ (46.2)	
2024-2033 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Fire Services: Prior Growth	\$ 29.9	\$ 29.9	\$ 29.9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89.7
- Fire Services: Non-Inflated	\$ 167.4	\$ 40.5	\$ 40.5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 248.4
- Fire Station 1 Debt	\$ 34.8	\$ 35.7	\$ 36.6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107.0
- Fire Services: Inflated	\$ 232.1	\$ 107.5	\$ 109.8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 449.4
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in GFA (m2)	4,360	4,360	4,365	3,755	3,800	3,840	3,840	4,012	3,548	3,560	39,440
REVENUE											
- Dev. Charge Receipts: Inflated	\$ 49.8	\$ 50.8	\$ 51.9	\$ 45.5	\$ 47.0	\$ 48.4	\$ 49.4	\$ 52.6	\$ 47.5	\$ 48.6	\$ 491.5
INTEREST											
- Interest on Opening Balance	\$ 3.1	\$ (6.2)	\$ (10.6)	\$ (15.3)	\$ (13.6)	\$ (11.8)	\$ (9.7)	\$ (7.5)	\$ (4.9)	\$ (2.5)	\$ (79.0)
- Interest on In-year Transactions	\$ (5.0)	\$ (1.6)	\$ (1.6)	\$ 0.8	\$ 0.8	\$ 0.8	\$ 0.9	\$ 0.9	\$ 0.8	\$ 0.9	\$ (2.2)
- Interest on Station 1	\$ (17.5)	\$ (16.7)	\$ (15.7)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (49.9)
TOTAL REVENUE	\$ 30.4	\$ 26.4	\$ 24.0	\$ 31.0	\$ 34.2	\$ 37.5	\$ 40.6	\$ 46.1	\$ 43.4	\$ 46.9	\$ 360.4
CLOSING CASH BALANCE	(\$111.9)	(\$193.0)	(\$278.8)	(\$247.9)	(\$213.7)	(\$176.2)	(\$135.6)	(\$89.6)	(\$46.2)	\$0.8	

2024 Adjusted Charge Per Sq.M **\$ 11.42**

Allocation of Capital Program

Residential Sector	73.0%
Non-Residential Sector	27.0%

Rates for 2024

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

APPENDIX B.2

LIBRARY SERVICES

APPENDIX B.2: LIBRARY SERVICES

The Bracebridge Public Library is responsible for the delivery of library services in the Town of Bracebridge. The Public Library currently operates one library on Manitoba Street and is dedicated to providing library resources to the residents of the Town.

TABLE B.2-1 HISTORICAL SERVICE LEVELS

The total space used to provide library service in Bracebridge totals 8,700 square feet with a full replacement value of \$5.74 million. The land associated with this space totals 0.36 hectares with a value of approximately \$223,000. Materials are valued at \$1.23 million and furniture and equipment total approximately \$586,000. Personal computer-related equipment is excluded from the calculation as required by the DCA.

The full replacement value of the 2023 inventory of capital assets for Library Services is \$7.78 million, and the average historical service level over fifteen years is \$353.78 per capita. The historical service level multiplied by the forecasted ten-year net population growth results in a maximum allowable funding envelope of \$756,735.

TABLE B.2-2 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF UNADJUSTED DEVELOPMENT CHARGES

The 2024–2033 development-related capital program for Library Services includes the Library’s portion of the principal payments towards the debentures for the new Muskoka Lumber Community Centre (MLCC). The gross cost of the principal debt payments, which can be attributed to Library, is \$2.09 million over the period. Interest on debt is taken into account as part of the cash flow process in Table 3.

The capital program also includes a provision for the acquisition of additional library materials and equipment in the amount of \$125,000 per year over the ten-year forecast period; total \$1.25 million. It is estimated that 30% of the additional materials purchased will be replacements, so that share of the cost has been deemed a benefit to existing development.

The total gross cost of the Library Service capital program is \$3.34 million. Subsidies in the amount of \$190,663 are assumed and dedicated towards the MLCC project, and the resulting net municipal cost of the entire library program is \$3.15 million. A total of \$1.09 million has been deemed a benefit to existing development and is not eligible for recovery, leaving a total recoverable amount of \$2.06 million. Most of the BTE costs are

attributed to the MLCC debt payments – this share was calculated to represent the existing library being decommissioned upon the new facility coming into service. The uncommitted DC reserve fund balance of \$449,786 is applied to projects occurring first in the program. A large share of the capital program, approximately \$851,000, is deemed to be of “other development related” costs and it could be examined for recovery from other funding sources and in future DC by-law updates.

The 2024-2033 DC costs eligible for recovery amount to \$756,735 which is allocated entirely against future residential development in the Town of Bracebridge. This yields an unadjusted development charge rate of \$291.73 per capita.

TABLE B.2-3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$515.15 per capita. The following table summarizes the calculation of the Library Services development charge.

LIBRARY SERVICES SUMMARY						
15-year Hist.	2024-2033		Unadjusted		Adjusted	
Service Level	Growth-Related Capital Program		Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$353.78	\$3,340,736	\$756,735	\$291.73	\$0.00	\$515.15	\$0.00

APPENDIX B.2

TABLE 1

TOWN OF BRACEBRIDGE
INVENTORY OF CAPITAL ASSETS
LIBRARY SERVICES

BUILDINGS Branch Name	# of Square Feet															UNIT COST (\$/sq. ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Manitoba Street Branch	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	\$ 660
Total (sq.ft.)	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	
Total (\$000)	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	

LAND Branch Name	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Manitoba Street Branch	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	\$ 618,000
Total (ha)	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	
Total (\$000)	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	

APPENDIX B.2

TABLE 1

TOWN OF BRACEBRIDGE
INVENTORY OF CAPITAL ASSETS
LIBRARY SERVICES

MATERIALS Description	# of Materials															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Volumes (excl Fenbrook Collection)	67,107	68,652	68,788	58,065	62,955	52,748	53,456	50,397	44,451	44,382	43,564	42,745	41,694	31,492	30,400	\$ 36
Fenbrook Collection	11,245	11,245	11,245	11,245	11,245	11,654	11,782	-	-	-	-	-	-	-	-	
Electronic Resources (\$)	\$ 12,200	\$ 12,200	\$ 12,200	\$ 12,200	\$ 20,600	\$ 34,400	\$ 47,900	\$ 65,500	\$ 84,800	\$ 104,700	\$ 109,315	\$ 112,070	\$ 119,298	\$ 127,634	\$ 132,999	
Total (#)	78,352	79,897	80,033	69,310	74,200	64,402	65,238	50,397	44,451	44,382	43,564	42,745	41,694	31,492	30,400	
Total (\$000)	\$ 2,428.1	\$ 2,483.7	\$ 2,488.6	\$ 2,102.5	\$ 2,287.0	\$ 1,933.3	\$ 1,972.3	\$ 1,879.8	\$ 1,685.0	\$ 1,702.5	\$ 1,677.6	\$ 1,650.9	\$ 1,620.3	\$ 1,261.3	\$ 1,227.4	

FURNITURE AND EQUIPMENT Description	Value of Furniture and Equipment (\$)														
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Shelving	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000
Furniture and Equipment	\$ 306,000	\$ 306,000	\$ 306,000	\$ 306,000	\$ 306,000	\$ 306,000	\$ 306,000	\$ 306,000	\$ 306,000	\$ 306,000	\$ 306,000	\$ 306,000	\$ 306,000	\$ 306,000	\$ 306,000
Total (\$000)	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0

APPENDIX B.2

TABLE 1

TOWN OF BRACEBRIDGE
CALCULATION OF SERVICE LEVELS
LIBRARY SERVICES

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Population	23,016	23,057	23,100	23,198	23,297	23,397	23,498	23,600	23,872	24,148	24,428	24,712	25,000	25,196	25,394

INVENTORY SUMMARY (\$000)

Buildings	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0	\$ 5,742.0
Land	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5	\$ 222.5
Materials	\$ 2,428.1	\$ 2,483.7	\$ 2,488.6	\$ 2,102.5	\$ 2,287.0	\$ 1,933.3	\$ 1,972.3	\$ 1,879.8	\$ 1,685.0	\$ 1,702.5	\$ 1,677.6	\$ 1,650.9	\$ 1,620.3	\$ 1,261.3	\$ 1,227.4
Furniture And Equipment	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0	\$ 586.0
Total (\$000)	\$ 8,978.5	\$ 9,034.2	\$ 9,039.0	\$ 8,653.0	\$ 8,837.5	\$ 8,483.8	\$ 8,522.8	\$ 8,430.3	\$ 8,235.5	\$ 8,252.9	\$ 8,228.1	\$ 8,201.4	\$ 8,170.8	\$ 7,811.8	\$ 7,777.9

SERVICE LEVEL (\$/capita)

Average
Service
Level

Buildings	\$ 249.48	\$ 249.04	\$ 248.57	\$ 247.52	\$ 246.47	\$ 245.42	\$ 244.36	\$ 243.31	\$ 240.53	\$ 237.78	\$ 235.06	\$ 232.36	\$ 229.68	\$ 227.89	\$ 226.12	\$ 240.24
Land	\$ 9.67	\$ 9.65	\$ 9.63	\$ 9.59	\$ 9.55	\$ 9.51	\$ 9.47	\$ 9.43	\$ 9.32	\$ 9.21	\$ 9.11	\$ 9.00	\$ 8.90	\$ 8.83	\$ 8.76	\$ 9.31
Materials	\$ 105.49	\$ 107.72	\$ 107.73	\$ 90.63	\$ 98.17	\$ 82.63	\$ 83.94	\$ 79.65	\$ 70.59	\$ 70.50	\$ 68.68	\$ 66.81	\$ 64.81	\$ 50.06	\$ 48.33	\$ 79.72
Furniture And Equipment	\$ 25.46	\$ 25.42	\$ 25.37	\$ 25.26	\$ 25.15	\$ 25.05	\$ 24.94	\$ 24.83	\$ 24.55	\$ 24.27	\$ 23.99	\$ 23.71	\$ 23.44	\$ 23.26	\$ 23.08	\$ 24.52
Total (\$/capita)	\$ 390.10	\$ 391.82	\$ 391.30	\$ 373.01	\$ 379.34	\$ 362.60	\$ 362.70	\$ 357.21	\$ 344.99	\$ 341.76	\$ 336.83	\$ 331.88	\$ 326.83	\$ 310.04	\$ 306.29	\$ 353.78

TOWN OF BRACEBRIDGE
CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE
LIBRARY SERVICES

10-Year Fuding Envelope Calculation	
10 Year Average Service Level (2009 - 2023)	\$ 353.78
Net Population Growth (2024 - 2033)	2,139
Maximum Allowable Funding Envelope	\$ 756,735

APPENDIX B.2
TABLE 2

TOWN OF BRACEBRIDGE
GROWTH-RELATED CAPITAL PROGRAM
LIBRARY 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	2024-2033	Other Dev. Related
2.0 LIBRARY SERVICES										
2.1 MLCC Debenture (2022)										
2.1.1 2022 MLCC Debenture Payments (Principal)	2024 - 2024	\$ 89,795	\$ 8,551	\$ 81,245	38%	\$ 30,685	\$ 50,559	\$ 50,559	\$ -	\$ -
2.1.2 2022 MLCC Debenture Payments (Principal)	2025 - 2025	\$ 93,698	\$ 9,736	\$ 83,962	38%	\$ 31,712	\$ 52,250	\$ 52,250	\$ -	\$ -
2.1.3 2022 MLCC Debenture Payments (Principal)	2026 - 2026	\$ 97,770	\$ 9,736	\$ 88,035	38%	\$ 33,250	\$ 54,785	\$ 54,785	\$ -	\$ -
2.1.4 2022 MLCC Debenture Payments (Principal)	2027 - 2027	\$ 102,020	\$ 9,736	\$ 92,284	38%	\$ 34,855	\$ 57,429	\$ -	\$ 57,429	\$ -
2.1.5 2022 MLCC Debenture Payments (Principal)	2028 - 2028	\$ 106,454	\$ 9,736	\$ 96,718	38%	\$ 36,530	\$ 60,189	\$ -	\$ 60,189	\$ -
2.1.6 2022 MLCC Debenture Payments (Principal)	2029 - 2029	\$ 111,080	\$ 9,407	\$ 101,673	38%	\$ 38,401	\$ 63,272	\$ -	\$ 63,272	\$ -
2.1.7 2022 MLCC Debenture Payments (Principal)	2030 - 2030	\$ 115,908	\$ 9,407	\$ 106,501	38%	\$ 40,224	\$ 66,276	\$ -	\$ -	\$ 66,276
2.1.8 2022 MLCC Debenture Payments (Principal)	2031 - 2031	\$ 120,946	\$ 9,407	\$ 111,538	38%	\$ 42,127	\$ 69,411	\$ -	\$ -	\$ 69,411
2.1.9 2022 MLCC Debenture Payments (Principal)	2032 - 2032	\$ 126,202	\$ 9,407	\$ 116,795	38%	\$ 44,112	\$ 72,683	\$ -	\$ -	\$ 72,683
2.1.10 2022 MLCC Debenture Payments (Principal)	2033 - 2033	\$ 131,688	\$ 9,407	\$ 122,280	38%	\$ 46,184	\$ 76,096	\$ -	\$ -	\$ 76,096
Subtotal MLCC Debenture (2022)		\$ 1,095,562	\$ 94,531	\$ 1,001,031		\$ 378,080	\$ 622,951	\$ 157,595	\$ 180,890	\$ 284,467
2.2 MLCC Debenture (2023)										
2.2.1 2023 MLCC Debenture Payments (Principal)	2024 - 2024	\$ 80,068	\$ 8,695	\$ 71,372	38%	\$ 26,957	\$ 44,416	\$ 44,416	\$ -	\$ -
2.2.2 2023 MLCC Debenture Payments (Principal)	2025 - 2025	\$ 83,867	\$ 9,901	\$ 73,966	38%	\$ 27,936	\$ 46,029	\$ 46,029	\$ -	\$ -
2.2.3 2023 MLCC Debenture Payments (Principal)	2026 - 2026	\$ 87,846	\$ 9,900	\$ 77,946	38%	\$ 29,439	\$ 48,506	\$ 48,506	\$ -	\$ -
2.2.4 2023 MLCC Debenture Payments (Principal)	2027 - 2027	\$ 92,014	\$ 9,900	\$ 82,114	38%	\$ 31,014	\$ 51,100	\$ -	\$ 51,100	\$ -
2.2.5 2023 MLCC Debenture Payments (Principal)	2028 - 2028	\$ 96,381	\$ 9,900	\$ 86,480	38%	\$ 32,663	\$ 53,817	\$ -	\$ 53,817	\$ -
2.2.6 2023 MLCC Debenture Payments (Principal)	2029 - 2029	\$ 100,954	\$ 9,567	\$ 91,387	38%	\$ 34,516	\$ 56,871	\$ -	\$ 56,871	\$ -
2.2.7 2023 MLCC Debenture Payments (Principal)	2030 - 2030	\$ 105,744	\$ 9,567	\$ 96,177	38%	\$ 36,325	\$ 59,852	\$ -	\$ -	\$ 59,852
2.2.8 2023 MLCC Debenture Payments (Principal)	2031 - 2031	\$ 110,762	\$ 9,567	\$ 101,195	38%	\$ 38,220	\$ 62,974	\$ -	\$ -	\$ 62,974
2.2.9 2023 MLCC Debenture Payments (Principal)	2032 - 2032	\$ 116,017	\$ 9,567	\$ 106,450	38%	\$ 40,205	\$ 66,245	\$ -	\$ -	\$ 66,245
2.2.10 2023 MLCC Debenture Payments (Principal)	2033 - 2033	\$ 121,522	\$ 9,567	\$ 111,955	38%	\$ 42,284	\$ 69,671	\$ -	\$ -	\$ 69,671
Subtotal MLCC Debenture (2023)		\$ 995,175	\$ 96,132	\$ 899,042		\$ 339,560	\$ 559,483	\$ 138,951	\$ 161,789	\$ 258,742
2.3 Library Equipment										
2.3.1 Additional Materials	2024 - 2033	\$ 1,250,000	\$ -	\$ 1,250,000	30%	\$ 375,000	\$ 875,000	\$ 153,240	\$ 414,057	\$ 307,704
Subtotal Library Equipment		\$ 1,250,000	\$ -	\$ 1,250,000		\$ 375,000	\$ 875,000	\$ 153,240	\$ 414,057	\$ 307,704
TOTAL LIBRARY SERVICES		\$ 3,340,736	\$ 190,663	\$ 3,150,073		\$ 1,092,639	\$ 2,057,434	\$ 449,786	\$ 756,735	\$ 850,913

Note 1: Principal Payments only. Interest Payments are included in the cash flow analysis (Table 3). Principal Payments include both construction costs and associated equipment/furnishings

Residential Development Charge Calculation			
Residential Share of 2024-2033 Growth-Related Capital Program	100%	\$	756,735
10 Year Growth in Population in New Units			2,594
Unadjusted Development Charge Per Capita (\$)		\$	291.73
Non-Residential Development Charge Calculation			
Non-Res Share of 2024-2033 Growth-Related Capital Program	0%	\$	-
10 Year Growth in Square Metres			39,440
Unadjusted Development Charge Per sq. m (\$)		\$	-

2024 - 2033 Net Funding Envelope	\$	756,735
Reserve Fund Balance		
Balance as of December 31, 2023	\$	449,786

APPENDIX B.2
TABLE 3
TOWN OF BRACEBRIDGE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
LIBRARY SERVICES
RESIDENTIAL DEVELOPMENT CHARGE

LIBRARY SERVICES	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
OPENING CASH BALANCE (\$000)	\$ 449.8	\$ 364.8	\$ 266.9	\$ 150.8	\$ 30.6	\$ (103.9)	\$ (254.5)	\$ (189.8)	\$ (121.0)	\$ (62.7)	
2024-2033 RESIDENTIAL FUNDING REQUIREMENTS											
- Library Services: Prior Growth	\$ 110.3	\$ 113.6	\$ 118.6	\$ 15.3	\$ 15.3	\$ 15.3	\$ 15.3	\$ 15.3	\$ 15.3	\$ 15.3	\$ 449.8
- Library Services: Non-Inflated	\$ 41.4	\$ 41.4	\$ 41.4	\$ 41.4	\$ 41.4	\$ 41.4	\$ 41.4	\$ 41.4	\$ 41.4	\$ 41.4	\$ 414.1
- MLCC Debt (Library Share - 2022)	\$ -	\$ -	\$ -	\$ 57.4	\$ 60.2	\$ 63.3	\$ -	\$ -	\$ -	\$ -	\$ 180.9
- MLCC Debt (Library Share - 2023)	\$ -	\$ -	\$ -	\$ 51.1	\$ 53.8	\$ 56.9	\$ -	\$ -	\$ -	\$ -	\$ 161.8
- Library Services: Inflated	\$ 151.7	\$ 163.5	\$ 178.1	\$ 175.1	\$ 184.3	\$ 194.3	\$ 78.2	\$ 82.5	\$ 87.1	\$ 91.9	\$ 1,386.7
- Population Growth in New Units	253	257	260	257	259	264	268	271	250	255	2,594
REVENUE - current (\$000)											
- Dev. Charge Receipts	\$ 130.3	\$ 135.0	\$ 139.4	\$ 140.5	\$ 144.4	\$ 150.2	\$ 155.5	\$ 160.4	\$ 150.9	\$ 157.0	\$ 1,463.6
- Interest on Opening Balance	\$ 15.7	\$ 12.8	\$ 9.3	\$ 5.3	\$ 1.1	\$ (5.7)	\$ (14.0)	\$ (10.4)	\$ (6.7)	\$ (3.5)	\$ 3.9
- Interest on In-year Transactions	\$ (0.6)	\$ (0.8)	\$ (1.1)	\$ (1.0)	\$ (1.1)	\$ (1.2)	\$ 1.4	\$ 1.4	\$ 1.1	\$ 1.1	\$ (0.7)
- Interest on MLCC (Library Share - 2022)	\$ (39.9)	\$ (41.2)	\$ (43.2)	\$ (45.3)	\$ (47.5)	\$ (49.9)	\$ -	\$ -	\$ -	\$ -	\$ (267.2)
- Interest on MLCC (Library Share - 2023)	\$ (38.8)	\$ (40.2)	\$ (42.4)	\$ (44.6)	\$ (47.0)	\$ (49.7)	\$ -	\$ -	\$ -	\$ -	\$ (262.6)
TOTAL REVENUE	\$ 66.8	\$ 65.5	\$ 62.1	\$ 54.9	\$ 49.9	\$ 43.7	\$ 142.9	\$ 151.3	\$ 145.4	\$ 154.7	\$ 937.0
CLOSING CASH BALANCE	\$ 364.8	\$ 266.9	\$ 150.8	\$ 30.6	\$ (103.9)	\$ (254.5)	\$ (189.8)	\$ (121.0)	\$ (62.7)	\$ 0.1	

2024 Adjusted Charge Per Capita **\$ 515.15**

Allocation of Capital Program

Residential Sector	100.0%
Non-Residential Sector	0.0%

Rates for 2024

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

APPENDIX B.3

PARKS AND RECREATION

APPENDIX B.3: PARKS AND RECREATION

Parks and Recreation services in Bracebridge provide indoor and outdoor recreation throughout the Town. The Town’s parks and recreation inventory includes buildings, vehicles, equipment, wharves, playgrounds, trails, sport fields and other facilities such as tennis courts and skating rinks. Indoor recreation services are primarily delivered through the Bracebridge Sportsplex and Memorial Arena, whereas outdoor recreation opportunities are delivered through the Town’s parks and fields.

TABLE B.3-1 HISTORICAL SERVICE LEVELS

The Town operates four indoor recreation buildings which have a total area of approximately 96,300 square feet and a replacement value of \$62.85 million². This space includes the Kerr Park Chalet, the Memorial Arena and Auditorium, the Sportsplex, and the Vankoughnet Village Square. The land associated with the Town’s indoor recreation facilities totals 7.88 hectares with a value of \$4.87 million. The total replacement value of all indoor recreation equipment, including ice resurfacers, is estimated at \$1.61 million.

The Town of Bracebridge’s inventory of parkland is separated into several categories: major parks, neighbourhood parks, landings and wharves, and trails. The cost of developing Bracebridge’s total inventory of parkland is \$23.70 million. As a note, the cost of parkland acquisition is not included in the development charges inventory as per the DCA.

The Town is also responsible for the construction and operation of park facilities including playgrounds, soccer fields, outdoor skating rinks, baseball diamonds, a skateboard park, pavilions, washrooms, parking lots, bleachers, tennis courts, and multi-use courts and a variety of other outdoor amenities. The total value of these facilities is \$16.28 million.

The combined value of capital assets for Parks & Recreation is \$109.31 million. The fifteen-year historical average service level is \$4,540.17 per capita, and this, multiplied by the ten-year forecast growth in net population, results in a maximum allowable funding envelope of \$9.71 million.

² This accounts for 358 square feet associated to outstanding debt for the Sportsplex, considered to be the committed excess capacity share.

TABLE B.3-2 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF UNADJUSTED DEVELOPMENT CHARGES

The 2024–2033 development-related capital program for Parks and Recreation includes this service’s portion of the principal payments towards the debentures for the new Muskoka Lumber Community Centre, as well as the remaining Sportsplex principal payments. The gross cost of all these principal debt payments is \$9.57 million. Interest on debt is taken into account as part of the cash flow process in Table 3.

The development of new parkland and sports amenities totals \$12.17 million and provides for the development of several new parks and the costs to undertake works on the Lands Above the Falls recommendations from the Town’s Parks and Recreation Master Plan. One trail development project has been identified in the amount of \$150,000. No grants or other subsidies have been identified for these outdoor recreation projects. Furthermore, 3 new pieces of equipment have been included in this capital program, with a total expected cost of approximately \$290,000.

The ten-year capital program for Parks & Recreation totals \$22.18 million. After deductions for grants, subsidies and other recoveries, the capital program is reduced to \$21.43 million. The benefit to existing and replacement shares amount to \$2.96 million³, which is related entirely to the debt mentioned above; this amount will not be recovered through development charges. Due to funding envelope limitations, \$7.52 million, is deemed other development related costs, and may be considered for funding from other sources or recovery in subsequent development charges by-laws. Available reserve funds in the amount of \$1.23 million will be used to offset the cost of the program.

The remaining \$9.71 million is considered eligible DC costs between 2024 and 2033, which is allocated entirely against future residential development in the Town of Bracebridge. This results in an unadjusted charge of \$3,743.80 per capita.

³ The BTE share associated to the MLCC debt payments represents the share of space associated with the existing Memorial Arena which will be decommissioned or will not be used to provide recreation services once the new MLCC is operational.

TABLE B.3-3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$5,241.52 per capita. The following table summarizes the calculation of the Parks and Recreation development charge.

PARKS AND RECREATION SUMMARY						
15-year Hist.	2024-2033		Unadjusted		Adjusted	
Service Level	Growth-Related Capital Program		Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$4,540.17	\$22,180,409	\$9,711,424	\$3,743.80	\$0.00	\$5,241.52	\$0.00

APPENDIX B.3
TABLE 1

TOWN OF BRACEBRIDGE
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
INDOOR RECREATION

MAJOR FACILITIES Location	# of Square Feet															UNIT COST (\$/sq. ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Kerr Park Chalet	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	2,835	\$ 425
Memorial Arena & Auditorium	22,800	22,800	22,800	22,800	22,800	22,800	22,800	22,800	22,800	22,800	22,800	22,800	22,800	22,800	22,800	\$ 670
Sportsplex	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	68,000	\$ 670
Vankoughnet Village Square	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	\$ 350
Sportsplex (Excess Capacity)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	(352)	\$ 670
Total (sq.ft.)	96,283	96,283	96,283	96,283	96,283	96,283	96,283	96,283	96,283	96,283	96,283	96,283	96,283	96,283	96,283	
Total (\$000)	\$ 62,854.9	\$ 62,854.9	\$ 62,854.9	\$ 62,854.9	\$ 62,854.9	\$ 62,854.9	\$ 62,854.9	\$ 62,854.9	\$ 62,854.9	\$ 62,854.9	\$ 62,854.9	\$ 62,854.9	\$ 62,854.9	\$ 62,854.9	\$ 62,854.9	

LAND Location	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Kerr Park Chalet	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49	\$ 618,000
Memorial Arena & Auditorium	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	\$ 618,000
Sportsplex	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	\$ 618,000
Vankoughnet Village Square	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	\$ 618,000
Total (ha)	7.88	7.88	7.88	7.88	7.88	7.88	7.88	7.88	7.88	7.88	7.88	7.88	7.88	7.88	7.88	
Total (\$000)	\$ 4,867.4	\$ 4,867.4	\$ 4,867.4	\$ 4,867.4	\$ 4,867.4	\$ 4,867.4	\$ 4,867.4	\$ 4,867.4	\$ 4,867.4	\$ 4,867.4	\$ 4,869.8	\$ 4,869.8	\$ 4,869.8	\$ 4,869.8	\$ 4,869.8	

EQUIPMENT Location	Value of Equipment (\$)															
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Kerr Park Chalet	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	
Memorial Arena & Auditorium	\$ 355,000	\$ 355,000	\$ 355,000	\$ 355,000	\$ 355,000	\$ 466,000	\$ 471,000	\$ 479,000	\$ 486,000	\$ 497,000	\$ 497,000	\$ 497,000	\$ 497,000	\$ 497,000	\$ 497,000	
Sportsplex	\$ 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	
Total (\$000)	\$ 1,467.0	\$ 1,467.0	\$ 1,467.0	\$ 1,467.0	\$ 1,467.0	\$ 1,578.0	\$ 1,583.0	\$ 1,591.0	\$ 1,598.0	\$ 1,609.0	\$ 1,609.0	\$ 1,609.0	\$ 1,609.0	\$ 1,609.0	\$ 1,609.0	

APPENDIX B.3
TABLE 1

TOWN OF BRACEBRIDGE
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARK DEVELOPMENT

MAJOR PARKS Park Name	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Annie Williams Memorial Park	5.78	5.78	5.78	5.78	5.78	5.78	5.78	5.78	5.78	5.78	5.78	5.78	5.78	5.78	5.78	\$ 78,500
Bracebridge Bay Park / Kelvin Grove Park (2 separate parks)	2.37	2.37	2.37	2.37	2.37	2.37	2.37	2.37	2.37	2.37	2.37	2.37	2.37	2.37	2.37	\$ 78,500
Bowyer's Beach Park	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57	\$ 78,500
J.D. Lang Activity Park	11.02	11.02	11.02	11.02	11.02	11.02	11.02	11.02	11.02	11.02	11.02	11.02	11.02	11.02	11.02	\$ 78,500
Jubilee Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 78,500
James W. Kerr Park	10.85	10.85	10.85	10.85	10.85	10.85	10.85	10.85	10.85	10.85	10.85	10.85	10.85	10.85	10.85	\$ 78,500
Kirby's Beach Park	2.04	2.04	2.04	2.04	2.04	2.04	2.04	2.04	2.04	2.04	2.04	2.04	2.04	2.04	2.04	\$ 78,500
Randy Gostick Park	9.82	9.82	9.82	9.82	9.82	9.82	9.82	9.82	9.82	9.82	9.82	9.82	9.82	9.82	9.82	\$ 78,500
Memorial Park	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	0.44	\$ 78,500
Sportsplex Parkland	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	\$ 78,500
Memorial Arena Parkland	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	\$ 78,500
Peake Fields at Verena Acres	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	\$ 109,100
Bracebridge Resource Management Centre	780.00	780.00	780.00	780.00	780.00	780.00	780.00	780.00	780.00	780.00	780.00	780.00	780.00	780.00	780.00	\$ 15,700
Total (ha)	853.69	853.69	853.69	853.69	853.69	853.69	853.69	853.69	853.69	853.69	853.69	853.69	853.69	853.69	853.69	
Total (\$000)	\$ 18,856.9	\$ 18,856.9	\$ 18,856.9	\$ 18,856.9	\$ 18,856.9	\$ 18,856.9	\$ 18,856.9	\$ 18,856.9	\$ 18,856.9	\$ 18,856.9	\$ 18,856.9	\$ 18,856.9	\$ 18,856.9	\$ 18,856.9	\$ 18,856.9	

NEIGHBORHOOD PARKS (Non-Water) Park Name	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Apple Tree Parkette	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$ 78,500
Birds Mill Mews Parkette	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$ 78,500
William Kirk Memorial Park (not Centennial Park)	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$ 78,500
Covered Bridge Community Park	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	\$ 78,500
Springdale 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	\$ 78,500
Totem Pole Park	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	\$ 78,500
Uffington Park	8.32	8.32	8.32	8.32	8.32	8.32	8.32	8.32	8.32	8.32	8.32	8.32	8.32	8.32	8.32	\$ 78,500
Vankoughnet Village Park	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	0.19	\$ 78,500
Total (ha)	9.87	9.87	9.87	9.87	9.87	9.87	9.87	9.87	9.87	9.87	9.87	9.87	9.87	9.87	9.87	
Total (\$000)	\$ 774.8	\$ 774.8	\$ 774.8	\$ 774.8	\$ 774.8	\$ 774.8	\$ 774.8	\$ 774.8	\$ 774.8	\$ 774.8	\$ 774.8	\$ 774.8	\$ 774.8	\$ 774.8	\$ 774.8	

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TABLE 1

TOWN OF BRACEBRIDGE
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARK DEVELOPMENT

NEIGHBORHOOD PARKS (Water) Park Name	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Bass Rock Parkette	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	\$ 117,800
Clear Lake Beach	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	\$ 117,800
David Thompson Park	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	3.36	\$ 117,800
Millenium Gardens (Ecclestone Drive Park)	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	\$ 117,800
Johnston Park (Eilean Gowan Park)	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	\$ 117,800
Fox Point Road Beach	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	\$ 117,800
Weismuller Lake (Germania Road Beach)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$ 117,800
Holditch Street Parkette	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	\$ 117,800
Muskoka Falls Beach	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	\$ 117,800
Prospect Lake Beach	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	\$ 117,800
Wood Lake Beach (Rignalls Road West Park)	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$ 117,800
Springdale Park	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$ 117,800
Muskoka River North Branch (Stephenson Road No. 1 East)	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	\$ 117,800
Strawberry Bay Beach	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$ 117,800
Trethewey Falls Park	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	\$ 117,800
Total (ha)	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	
Total (\$000)	\$ 1,013.1	\$ 1,013.1	\$ 1,013.1	\$ 1,013.1	\$ 1,013.1	\$ 1,013.1	\$ 1,013.1	\$ 1,013.1	\$ 1,013.1	\$ 1,013.1	\$ 1,013.1	\$ 1,013.1	\$ 1,013.1	\$ 1,013.1	\$ 1,013.1	

LANDINGS AND WHARVES Park Name	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Ashley Lane Landing (boat launch and swimming area)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$ 117,800
Bert Minett Boat Launch (Shaw Street)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$ 117,800
Bigwind Lake	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	\$ 117,800
Boyd Bay Wharf	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$ 117,800
Browning Island Docks (St.Elmos)	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	\$ 117,800
George Road Boat Launch and Docks	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	\$ 117,800
Muskoka Falls Boat Launch	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	\$ 117,800
Pine Lake Boat Launch and Dock	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	\$ 117,800
Prospect Lake Boat Launch and Dock	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	\$ 117,800
Total (ha)	5.79	5.79	5.79	5.79	5.79	5.79	5.79	5.79	5.79	5.79	5.79	5.79	5.79	5.79	5.79	
Total (\$000)	\$ 682.1	\$ 682.1	\$ 682.1	\$ 682.1	\$ 682.1	\$ 682.1	\$ 682.1	\$ 682.1	\$ 682.1	\$ 682.1	\$ 682.1	\$ 682.1	\$ 682.1	\$ 682.1	\$ 682.1	

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TOWN OF BRACEBRIDGE
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARK DEVELOPMENT

TRAILS Trail Name	# of Trail Kilometres (km)															UNIT COST (\$/km)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
South Monck / Covered Bridge Trail	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	\$ 50,900
Downtown Historic Walkway	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	\$ 50,900
Bracebridge Resource Mangagement Centre	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	\$ 50,900
Strawberry Point Trail	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	\$ 50,900
Trans Canada Trail	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	26.70	\$ 50,900
Wilson Falls Trail	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	\$ 50,900
Wilson Falls Trail Extension	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$ 50,900
Woodchester Trail	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$ 50,900
Total (km)	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	
Total (\$000)	2,377.03	\$ 2,377.0	\$ 2,377.0	\$ 2,377.0	\$ 2,377.0	\$ 2,377.0	\$ 2,377.0	\$ 2,377.0	\$ 2,377.0	\$ 2,377.0	\$ 2,377.0	\$ 2,377.0	\$ 2,377.0	\$ 2,377.0	\$ 2,377.0	\$ 2,377.0

FACILITIES Description	# of Facilities															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Playground																
Annie Williams Memorial Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 250,000
Kelvin Grove Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 250,000
Kirby's Beach Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 250,000
Peake Fields at Verena Acres	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 250,000
Bracebridge Sportsplex (accessible playground)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 250,000
Springdale Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 125,000
Oakley Village Square Community Centre	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 250,000
Lankin Park	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$ 250,000
Soccer Field																
Randy Gostick Park (unlit)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 725,000
Randy Gostick Park (unlit) - Mini	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 350,000
Randy Gostick Park (lit)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$ 950,000
Bracebridge Sportsplex	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 725,000
Outdoor Skating Rink																
Annie Williams Memorial Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 215,000
Vankoughnet Village Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 215,000
Memorial Park	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$ 215,000
Baseball Diamond																
James W. Kerr Park (unlit)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 350,000
James W. Kerr Park (unlit) - Hardball	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 550,000
Peake Fields at Verena Acres (unlit)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$ 350,000
Peake Fields at Verena Acres (lit)	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	\$ 700,000
Total (#)	20	20	20	20	20	20	21	21	21	22	22	22	22	22	22	
Total (\$000)	\$ 9,105.0	\$ 9,105.0	\$ 9,105.0	\$ 9,105.0	\$ 9,105.0	\$ 9,105.0	\$ 9,320.0	\$ 9,320.0	\$ 9,320.0	\$ 9,570.0	\$ 9,570.0	\$ 9,920.0	\$ 9,920.0	\$ 9,920.0	\$ 9,920.0	\$ 9,920.0

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INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARK DEVELOPMENT

FACILITIES Description	# of Facilities															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Pavillion																
Annie Williams Memorial Park	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 900,000
Peake Fields at Verena Acres	-	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$ 350,000
Bracebridge Resource Management Centre	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 50,000
Washroom/Other Buildings																
Randy Gostick Park - Storage	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 150,000
Randy Gostick Park - Fieldhouse	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 550,000
Jubilee Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Peake Fields at Verena Acres - Washroom	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 550,000
Bowyer's Beach Park - Washroom	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 250,000
Kelvin Grove Park - Washroom	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 250,000
Kirby's Beach Park - Washroom	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 250,000
Parking Lot																
Randy Gostick Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 60,000
Peake Fields at Verena Acres	-	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$ 60,000
Bowyer's Beach Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 60,000
Kirbys Beach	2	2	2	2	2	2	2	2	2	2	2	2	2	3	3	\$ 60,000
Bleachers																
Randy Gostick Park	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	\$ 5,000
Peake Fields at Verena Acres	-	8	8	8	8	8	8	8	8	8	8	8	8	8	8	\$ 5,000
James W. Kerr Park	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$ 5,000
Tennis Courts and Multi-Use Court																
Kelvin Grove Park (lit)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$ 115,000
James W. Kerr Park (lit)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$ 115,000
Total (#)	25	40	40	40	40	40	40	40	40	40	40	40	41	41	41	
Total (\$000)	\$ 2,430.0	\$ 4,790.0	\$ 4,790.0	\$ 4,790.0	\$ 4,790.0	\$ 4,790.0	\$ 4,790.0	\$ 4,790.0	\$ 4,790.0	\$ 4,790.0	\$ 4,790.0	\$ 4,790.0	\$ 4,850.0	\$ 4,850.0	\$ 4,850.0	

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TOWN OF BRACEBRIDGE
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARK DEVELOPMENT

SPECIAL PARK FACILITIES Description	# of Facilities															2024 UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Skateboard Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 550,000
Memorial Park - Bandshell	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 250,000
Memorial Park - Fountain	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 300,000
Kimberley Avenue - Fountain	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 250,000
Bracebridge Sportsplex - Beach Volleyball Court	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 21,000
Bracebridge Sportsplex - Low Ropes Course	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 30,000
Oakley Village Square Community Centre - Multi Court	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 50,000
Three Amigos Dog Park (inside James W. Kerr Park)	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$ 55,000
Total (#)	5	7	7	7	7	7	8	8	8	8	8	8	8	8	8	
Total (\$000)	\$ 1,400.0	\$ 1,451.0	\$ 1,451.0	\$ 1,451.0	\$ 1,451.0	\$ 1,451.0	\$ 1,506.0	\$ 1,506.0	\$ 1,506.0	\$ 1,506.0	\$ 1,506.0	\$ 1,506.0	\$ 1,506.0	\$ 1,506.0	\$ 1,506.0	\$ 1,506.0

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TOWN OF BRACEBRIDGE
CALCULATION OF SERVICE LEVELS
PARKS AND RECREATION

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Population	23,016	23,057	23,100	23,198	23,297	23,397	23,498	23,600	23,872	24,148	24,428	24,712	25,000	25,196	25,394

INVENTORY SUMMARY (\$000)

Indoor Recreation	\$ 69,189.3	\$ 69,189.3	\$ 69,189.3	\$ 69,189.3	\$ 69,189.3	\$ 69,300.3	\$ 69,305.3	\$ 69,313.3	\$ 69,320.3	\$ 69,331.3	\$ 69,333.7	\$ 69,333.7	\$ 69,333.7	\$ 69,333.7	\$ 69,333.7
Parkland and Trail Development	\$ 36,638.8	\$ 39,049.8	\$ 39,049.8	\$ 39,049.8	\$ 39,049.8	\$ 39,049.8	\$ 39,319.8	\$ 39,319.8	\$ 39,319.8	\$ 39,569.8	\$ 39,569.8	\$ 39,919.8	\$ 39,979.8	\$ 39,979.8	\$ 39,979.8
Total (\$000)	\$ 105,828.1	\$ 108,239.1	\$ 108,239.1	\$ 108,239.1	\$ 108,239.1	\$ 108,350.1	\$ 108,625.1	\$ 108,633.1	\$ 108,640.1	\$ 108,901.1	\$ 108,903.6	\$ 109,253.6	\$ 109,313.6	\$ 109,313.6	\$ 109,313.6

SERVICE LEVEL (\$/capita)

																Average Service Level
Indoor Recreation	\$ 3,006.14	\$ 3,000.79	\$ 2,995.21	\$ 2,982.55	\$ 2,969.88	\$ 2,961.93	\$ 2,949.41	\$ 2,937.00	\$ 2,903.83	\$ 2,871.10	\$ 2,838.29	\$ 2,805.67	\$ 2,773.35	\$ 2,751.78	\$ 2,730.32	\$ 2,898.48
Parkland and Trail Development	\$ 1,591.89	\$ 1,693.62	\$ 1,690.47	\$ 1,683.33	\$ 1,676.17	\$ 1,669.01	\$ 1,673.33	\$ 1,666.09	\$ 1,647.11	\$ 1,638.64	\$ 1,619.86	\$ 1,615.40	\$ 1,599.19	\$ 1,586.75	\$ 1,574.38	\$ 1,641.68
Total (\$/capita)	\$ 4,598.02	\$ 4,694.41	\$ 4,685.67	\$ 4,665.88	\$ 4,646.05	\$ 4,630.94	\$ 4,622.74	\$ 4,603.10	\$ 4,550.94	\$ 4,509.74	\$ 4,458.14	\$ 4,421.07	\$ 4,372.54	\$ 4,338.53	\$ 4,304.70	\$ 4,540.17

TOWN OF BRACEBRIDGE
CALCULATION OF MAXIMUM ALLOWABLE
PARKS AND RECREATION

15-Year Funding Envelope Calculation	
15 Year Average Service Level (2009 - 2023)	\$ 4,540.17
Net Population Growth (2024 - 2033)	2,139.00
Maximum Allowable Funding Envelope	\$ 9,711,424

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TABLE 2

TOWN OF BRACEBRIDGE
GROWTH-RELATED CAPITAL PROGRAM
PARKS AND RECREATION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2024- 2033	Other Dev. Related
3.0 PARKS AND RECREATION										
3.1 MLCC Debenture (2022)										
3.1.1 2022 MLCC Debenture Payments (Principal)	2024 - 2024	\$ 354,736	\$ 33,779	\$ 320,957	25%	\$ 80,551	\$ 240,407	\$ -	\$ 240,407	\$ -
3.1.2 2022 MLCC Debenture Payments (Principal)	2025 - 2025	\$ 370,154	\$ 38,463	\$ 331,691	25%	\$ 83,245	\$ 248,446	\$ -	\$ 248,446	\$ -
3.1.3 2022 MLCC Debenture Payments (Principal)	2026 - 2026	\$ 386,241	\$ 38,460	\$ 347,781	25%	\$ 87,283	\$ 260,498	\$ -	\$ 260,498	\$ -
3.1.4 2022 MLCC Debenture Payments (Principal)	2027 - 2027	\$ 403,028	\$ 38,460	\$ 364,568	25%	\$ 91,496	\$ 273,072	\$ -	\$ 273,072	\$ -
3.1.5 2022 MLCC Debenture Payments (Principal)	2028 - 2028	\$ 420,545	\$ 38,460	\$ 382,085	25%	\$ 95,892	\$ 286,193	\$ -	\$ 286,193	\$ -
3.1.6 2022 MLCC Debenture Payments (Principal)	2029 - 2029	\$ 438,823	\$ 37,164	\$ 401,659	25%	\$ 100,804	\$ 300,854	\$ -	\$ 300,854	\$ -
3.1.7 2022 MLCC Debenture Payments (Principal)	2030 - 2030	\$ 457,895	\$ 37,164	\$ 420,731	25%	\$ 105,591	\$ 315,140	\$ -	\$ 315,140	\$ -
3.1.8 2022 MLCC Debenture Payments (Principal)	2031 - 2031	\$ 477,796	\$ 37,164	\$ 440,632	25%	\$ 110,586	\$ 330,046	\$ -	\$ -	\$ 330,046
3.1.9 2022 MLCC Debenture Payments (Principal)	2032 - 2032	\$ 498,562	\$ 37,164	\$ 461,398	25%	\$ 115,797	\$ 345,601	\$ -	\$ -	\$ 345,601
3.1.10 2022 MLCC Debenture Payments (Principal)	2033 - 2033	\$ 520,231	\$ 37,164	\$ 483,067	25%	\$ 121,235	\$ 361,831	\$ -	\$ -	\$ 361,831
Subtotal MLCC Debenture (2022)		\$ 4,328,012	\$ 373,443	\$ 3,954,568		\$ 992,480	\$ 2,962,088	\$ -	\$ 1,924,610	\$ 1,037,478
3.2 MLCC Debenture (2023)										
3.2.1 2023 MLCC Debenture Payments (Principal)	2024 - 2024	\$ 316,306	\$ 34,351	\$ 281,955	25%	\$ 70,762	\$ 211,193	\$ -	\$ 211,193	\$ -
3.2.2 2023 MLCC Debenture Payments (Principal)	2025 - 2025	\$ 331,315	\$ 39,114	\$ 292,201	25%	\$ 73,334	\$ 218,867	\$ -	\$ 218,867	\$ -
3.2.3 2023 MLCC Debenture Payments (Principal)	2026 - 2026	\$ 347,036	\$ 39,112	\$ 307,924	25%	\$ 77,280	\$ 230,644	\$ -	\$ 230,644	\$ -
3.2.4 2023 MLCC Debenture Payments (Principal)	2027 - 2027	\$ 363,503	\$ 39,112	\$ 324,391	25%	\$ 81,413	\$ 242,978	\$ -	\$ 242,978	\$ -
3.2.5 2023 MLCC Debenture Payments (Principal)	2028 - 2028	\$ 380,751	\$ 39,112	\$ 341,639	25%	\$ 85,741	\$ 255,898	\$ -	\$ 255,898	\$ -
3.2.6 2023 MLCC Debenture Payments (Principal)	2029 - 2029	\$ 398,818	\$ 37,794	\$ 361,024	25%	\$ 90,606	\$ 270,417	\$ -	\$ 270,417	\$ -
3.2.7 2023 MLCC Debenture Payments (Principal)	2030 - 2030	\$ 417,741	\$ 37,794	\$ 379,948	25%	\$ 95,356	\$ 284,592	\$ -	\$ 284,592	\$ -
3.2.8 2023 MLCC Debenture Payments (Principal)	2031 - 2031	\$ 437,563	\$ 37,794	\$ 399,769	25%	\$ 100,330	\$ 299,439	\$ -	\$ -	\$ 299,439
3.2.9 2023 MLCC Debenture Payments (Principal)	2032 - 2032	\$ 458,326	\$ 37,794	\$ 420,532	25%	\$ 105,541	\$ 314,991	\$ -	\$ -	\$ 314,991
3.2.10 2023 MLCC Debenture Payments (Principal)	2033 - 2033	\$ 480,073	\$ 37,794	\$ 442,279	25%	\$ 110,999	\$ 331,280	\$ -	\$ -	\$ 331,280
Subtotal MLCC Debenture (2023)		\$ 3,931,432	\$ 379,770	\$ 3,551,662		\$ 891,362	\$ 2,660,299	\$ -	\$ 1,714,590	\$ 945,710
3.3 Sportsplex Debenture										
3.3.1 Sportsplex Debenture Payments (Principal)	2024 - 2024	\$ 580,801	\$ -	\$ 580,801	82%	\$ 476,257	\$ 104,544	\$ 104,544	\$ -	\$ -
3.3.2 Sportsplex Debenture Payments (Principal)	2025 - 2025	\$ 610,506	\$ -	\$ 610,506	82%	\$ 500,615	\$ 109,891	\$ -	\$ 109,891	\$ -
3.3.3 Sportsplex Debenture Payments (Principal)	2026 - 2026	\$ 119,758	\$ -	\$ 119,758	82%	\$ 98,201	\$ 21,556	\$ -	\$ 21,556	\$ -
Subtotal Sportsplex Debenture		\$ 1,311,065	\$ -	\$ 1,311,065		\$ 1,075,073	\$ 235,992	\$ 104,544	\$ 131,447	\$ -
3.4 Equipment										
3.4.1 Floor Scrubber	2024 - 2024	\$ 90,000	\$ -	\$ 90,000	0%	\$ -	\$ 90,000	\$ 90,000	\$ -	\$ -
3.4.2 Genie Lift	2026 - 2026	\$ 40,000	\$ -	\$ 40,000	0%	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
3.4.3 Wellness Centre Fitness Equipment	2024 - 2024	\$ 159,900	\$ -	\$ 159,900	0%	\$ -	\$ 159,900	\$ 159,900	\$ -	\$ -
Subtotal Equipment		\$ 289,900	\$ -	\$ 289,900		\$ -	\$ 289,900	\$ 249,900	\$ 40,000	\$ -
3.5 Parkland Development and Sport Amenities										
3.5.1 Youth Park	2026 - 2027	\$ 560,000	\$ -	\$ 560,000	0%	\$ -	\$ 560,000	\$ 523,297	\$ 36,703	\$ -
3.5.2 Douglas Way Park Development	2028 - 2029	\$ 1,510,000	\$ -	\$ 1,510,000	0%	\$ -	\$ 1,510,000	\$ -	\$ 1,510,000	\$ -
3.5.3 AWMP - Entrance Reconstruction (Loop)	2027 - 2027	\$ 100,000	\$ -	\$ 100,000	0%	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
3.5.4 Parkland Dev. for Residential Developments	2026 - 2030	\$ 270,000	\$ -	\$ 270,000	0%	\$ -	\$ 270,000	\$ -	\$ 270,000	\$ -
3.5.5 Memorial Park - Washrooms	2024 - 2025	\$ 205,000	\$ -	\$ 205,000	0%	\$ -	\$ 205,000	\$ 205,000	\$ -	\$ -
3.5.6 Liddard Street Parkette Development	2031 - 2031	\$ 40,000	\$ -	\$ 40,000	0%	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
3.5.7 Future Park Infrastructure Development	2031 - 2033	\$ 750,000	\$ -	\$ 750,000	0%	\$ -	\$ 750,000	\$ -	\$ 750,000	\$ -
3.5.8 Lands Above the Falls (Downtown Master Plan)	2025 - 2032	\$ 8,735,000	\$ -	\$ 8,735,000	0%	\$ -	\$ 8,735,000	\$ -	\$ 3,194,073	\$ 5,540,927
Subtotal Parkland		\$ 12,170,000	\$ -	\$ 12,170,000		\$ -	\$ 12,170,000	\$ 728,297	\$ 5,900,777	\$ 5,540,927
3.6 Trail Development										
3.6.1 Beaver Creek Trail	2025 - 2027	\$ 150,000	\$ -	\$ 150,000	0%	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -
Subtotal Trail Development		\$ 150,000	\$ -	\$ 150,000		\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -
TOTAL PARKS AND RECREATION		\$ 22,180,409	\$ 753,214	\$ 21,427,195		\$ 2,958,916	\$ 18,468,279	\$ 1,232,741	\$ 9,711,424	\$ 7,524,114

Note 1: Principal Payments only. Interest Payments are included in the cash flow analysis (Table 3). Principal Payments include both construction costs and associated equipment/furnishings

Residential Development Charge Calculation		
Residential Share of 2024-2033 Discounted Growth-Related Capital Program	100%	\$ 9,711,424
10 Year Growth in Population in New Units		2,594
Unadjusted Development Charge Per Capita (\$)		\$ 3,743.80
Non-Residential Development Charge Calculation		
Non-Res Share of 2024-2033 Discounted Growth-Related Capital Program	0%	\$ -
10 Year Growth in Square Metres		39,440
Unadjusted Development Charge Per sq. m (\$)		\$ -

2024 - 2033 Net Funding Envelope	\$ 9,711,424
Reserve Fund Balance	
Balance as of December 31, 2023	\$ 1,232,741

APPENDIX B.3
TABLE 3
TOWN OF BRACEBRIDGE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
PARKS AND RECREATION
RESIDENTIAL DEVELOPMENT CHARGE

PARKS AND RECREATION	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
OPENING CASH BALANCE (\$000)	\$ 1,232.7	\$ 1,315.9	\$ 1,187.8	\$ 810.4	\$ 283.9	\$ (740.5)	\$ (1,894.6)	\$ (2,132.5)	\$ (1,609.8)	\$ (1,150.0)	
2024-2033 RESIDENTIAL FUNDING REQUIREMENTS											
- Parks And Recreation: Prior Growth	\$ 456.9	\$ 152.5	\$ 311.6	\$ 311.6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,232.7
- Parks And Recreation: Non-Inflated	\$ 0.0	\$ 399.3	\$ 511.6	\$ 571.6	\$ 1,208.3	\$ 1,208.3	\$ 453.3	\$ 689.3	\$ 649.3	\$ 250.0	\$ 5,940.8
- Sportsplex Debt	\$ -	\$ 109.9	\$ 21.6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131.4
- MLCC Debt (Parks and Rec Share - 2022)	\$ 240.4	\$ 248.4	\$ 260.5	\$ 273.1	\$ 286.2	\$ 300.9	\$ 315.1	\$ -	\$ -	\$ -	\$ 1,924.6
- MLCC Debt (Parks and Rec Share - 2023)	\$ 211.2	\$ 218.9	\$ 230.6	\$ 243.0	\$ 255.9	\$ 270.4	\$ 284.6	\$ -	\$ -	\$ -	\$ 1,714.6
- Parks And Recreation: Inflated	\$ 908.5	\$ 1,159.3	\$ 1,429.0	\$ 1,553.2	\$ 2,038.9	\$ 2,150.4	\$ 1,224.7	\$ 1,002.7	\$ 996.4	\$ 404.8	\$ 12,867.9
- Population Growth in New Units	253	257	260	257	259	264	268	271	250	255	2,594
REVENUE - current (\$000)											
- Dev. Charge Receipts	\$ 1,326.1	\$ 1,374.0	\$ 1,417.9	\$ 1,429.5	\$ 1,469.5	\$ 1,527.8	\$ 1,582.0	\$ 1,631.7	\$ 1,535.3	\$ 1,597.3	\$ 14,891.1
- Interest on Opening Balance	\$ 43.1	\$ 46.1	\$ 41.6	\$ 28.4	\$ 9.9	\$ (40.7)	\$ (104.2)	\$ (117.3)	\$ (88.5)	\$ (63.2)	\$ (244.9)
- Interest on In-year Transactions	\$ 7.3	\$ 3.8	\$ (0.3)	\$ (3.4)	\$ (15.7)	\$ (17.1)	\$ 6.3	\$ 11.0	\$ 9.4	\$ 20.9	\$ 22.1
- Interest on Sportsplex (Parks and Rec Share)	\$ (10.7)	\$ (5.3)	\$ (0.6)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16.6)
- Interest on MLCC (Parks and Rec Share - 2022)	\$ (189.8)	\$ (196.1)	\$ (205.6)	\$ (215.5)	\$ (225.9)	\$ (237.5)	\$ (248.7)	\$ -	\$ -	\$ -	\$ (1,519.2)
- Interest on MLCC (Parks and Rec Share - 2023)	\$ (184.4)	\$ (191.1)	\$ (201.4)	\$ (212.2)	\$ (223.5)	\$ (236.1)	\$ (248.5)	\$ -	\$ -	\$ -	\$ (1,497.2)
TOTAL REVENUE	\$ 991.7	\$ 1,031.3	\$ 1,051.6	\$ 1,026.7	\$ 1,014.4	\$ 996.3	\$ 986.8	\$ 1,525.4	\$ 1,456.2	\$ 1,554.9	\$ 11,635.4
CLOSING CASH BALANCE	\$ 1,315.9	\$ 1,187.8	\$ 810.4	\$ 283.9	\$ (740.5)	\$ (1,894.6)	\$ (2,132.5)	\$ (1,609.8)	\$ (1,150.0)	\$ 0.2	

2024 Adjusted Charge Per Capita	\$ 5,241.52	Allocation of Capital Program	
		Residential Sector	100.0%
		Non-Residential Sector	0.0%
		Rates for 2024	
		Inflation Rate	2.0%
		Interest Rate on Positive Balances	3.5%
		Interest Rate on Negative Balances	5.5%

APPENDIX B.4

SERVICES RELATED TO A HIGHWAY:

PUBLIC WORKS: BUILDING & FLEET

APPENDIX B.4: SERVICES RELATED TO A HIGHWAY:

PUBLIC WORKS: BUILDING & FLEET

This section covers the land, buildings, equipment, and fleet components of the Town’s Public Works operations. The Town of Bracebridge Public Works Department is responsible for local road maintenance including plowing, sanding, grading, ditching, etc. The roads and related infrastructure component of public works is described in Appendix C.

TABLE B.4-1 HISTORICAL SERVICE LEVELS

The Public Works department has three buildings at one major depot located at 1000 Taylor Court. These buildings are the shop, fuel storage shed, and salt storage facility. The total replacement cost of all buildings is \$6.68 million. This depot is 3.40 hectares of land with a value of \$2.10 million.

Public works is also responsible for a large fleet, including 43 pieces of machinery and vehicles. These are valued at approximately \$8.00 million. Minor furniture and equipment add an additional \$47,000.

The total value of the Public Works: Buildings & Fleet capital inventory is \$16.82 million. The fifteen-year historical average service level is \$504.60 per population and employment, and this, multiplied by the ten-year forecast growth in net population and employment (2,915), results in a maximum allowable funding envelope of \$1.47 million.

TABLE B.4-2 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF UNADJUSTED DEVELOPMENT CHARGES

The Public Works: Buildings & Fleet capital program is comprised of three projects with a gross cost of \$1.06 million. This program includes the purchase of new tandem axle, a sidewalk trackless machine, and a provision for additional works storage. No grants or subsidies have been identified, and these projects all relate to new growth in the Town.

Current uncommitted reserve funds reduce the in-period eligible costs by approximately \$38,000, to \$1.02 million. The development-related cost is allocated 73 per cent, or \$744,613, against new residential development, and 27 per cent, or \$275,405, against non-residential development. This yields unadjusted development charges of \$287.05 per capita and non-residential charge of \$6.98 per square metre.

TABLE B.4-3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases slightly to \$294.40 per capita and the non-residential calculated charge increases slightly to \$7.12 per square metre. The following table summarizes the calculation of the Services Related to a Highway: Public Works: Buildings & Fleet development charges.

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET SUMMARY						
15-year Hist.	2024-2033		Unadjusted		Adjusted	
Service Level	Growth-Related Capital Program		Development Charge		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$504.60	\$1,058,000	\$1,020,018	\$287.05	\$6.98	\$294.40	\$7.12

APPENDIX B.4
TABLE 1

TOWN OF BRACEBRIDGE
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET

BUILDINGS Description	# of Square Feet															UNIT COST (\$/sq. ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
1000 Taylor Court																
Shop (including canopy and Mezzanine)	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	16,075	\$ 367
Fuel Storage Shed	405	405	405	405	405	405	405	405	405	405	405	405	405	405	405	\$ 260
Salt Storage Facility	-	13,440	13,440	13,440	13,440	13,440	13,440	13,440	13,440	13,440	13,440	13,440	13,440	13,440	13,440	\$ 50
Total (sq.ft.)	16,480	29,920	29,920	29,920	29,920	29,920	29,920	29,920	29,920	29,920	29,920	29,920	29,920	29,920	29,920	
Total (\$000)	\$ 6,005.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	

LAND Description	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
1000 Taylor Court	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	\$ 618,000
Total (ha)	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	
Total (\$000)	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	

APPENDIX B.4
TABLE 1

TOWN OF BRACEBRIDGE
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET

VEHICLES Vehicle Type	# of Vehicles															UNIT COST (\$/vehicle)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Pickup Truck	5	5	5	5	5	5	5	6	6	6	6	8	7	7	7	\$ 40,000
1 Ton and 3 Ton Trucks	3	3	3	3	3	3	3	3	3	4	4	4	4	4	3	\$ 125,000
Single Axle Dump	2	2	2	2	2	2	2	2	2	2	3	3	3	3	3	\$ 346,800
Tandem Axle Dump	9	9	9	9	8	8	8	8	8	8	9	8	9	9	9	\$ 393,000
Grader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 450,000
Loader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 280,000
Tractor/Loader/Backhoe	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 220,000
Tractor/Loader	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$ 100,000
Trackless MTV Holder	3	3	4	4	4	4	4	4	4	4	4	4	5	5	5	\$ 200,000
Sweeper	2	2	2	2	2	2	2	2	2	-	-	-	-	-	-	\$ 321,000
Chipper	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$ 80,000
Steamer	1	2	2	2	2	2	2	2	1	1	1	1	1	1	1	\$ 20,000
Bucket Truck (Manlift)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 43,960
Float Trailer (20 ton)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	\$ 125,000
Flatbed Utility Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 15,000
Ski doo	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$ 17,500
Boat/trailer/motor	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 25,000
Asphalt Trailer	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$ 50,000
Washroom Trailer	-	-	-	-	-	-	-	-	-	-	-	-	3	3	3	\$ 107,447
Float (12 ton)															1	\$ 80,000
Total (#)	35	36	38	38	37	37	37	38	35	36	38	40	44	44	43	
Total (\$000)	\$ 7,246.6	\$ 7,266.6	\$ 7,686.6	\$ 7,686.6	\$ 7,293.6	\$ 7,293.6	\$ 7,293.6	\$ 7,333.6	\$ 6,671.6	\$ 6,796.6	\$ 7,536.4	\$ 7,273.4	\$ 8,168.7	\$ 8,168.7	\$ 7,998.7	

FURNITURE AND EQUIPMENT Description	Value of Furniture and Equipment (\$)															
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Shop Furniture & Equipment	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	
Total (\$000)	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	

**APPENDIX B.4
TABLE 1**

**TOWN OF BRACEBRIDGE
CALCULATION OF SERVICE LEVELS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Population	23,016	23,057	23,100	23,198	23,297	23,397	23,498	23,600	23,872	24,148	24,428	24,712	25,000	25,196	25,394
Employment	8,508	8,450	8,390	8,374	8,358	8,342	8,326	8,310	8,233	8,156	8,078	7,999	7,920	8,003	8,086
Total	31,524	31,507	31,490	31,572	31,655	31,739	31,824	31,910	32,105	32,304	32,506	32,711	32,920	33,199	33,480

INVENTORY SUMMARY (\$000)

Buildings	\$ 6,005.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3	\$ 6,677.3
Land	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2	\$ 2,101.2
Vehicles	\$ 7,246.6	\$ 7,266.6	\$ 7,686.6	\$ 7,686.6	\$ 7,293.6	\$ 7,293.6	\$ 7,293.6	\$ 7,333.6	\$ 6,671.6	\$ 6,796.6	\$ 7,536.4	\$ 7,273.4	\$ 8,168.7	\$ 8,168.7	\$ 7,998.7
Furniture And Equipment	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0	\$ 47.0
Total (\$000)	\$ 15,400.1	\$ 16,092.1	\$ 16,512.1	\$ 16,512.1	\$ 16,119.1	\$ 16,119.1	\$ 16,119.1	\$ 16,159.1	\$ 15,497.1	\$ 15,622.1	\$ 16,361.9	\$ 16,098.9	\$ 16,994.2	\$ 16,994.2	\$ 16,824.2

Average
Service
Level

SERVICE LEVEL (\$/pop & emp)

Buildings	\$ 190.50	\$ 211.93	\$ 212.05	\$ 211.49	\$ 210.94	\$ 210.38	\$ 209.82	\$ 209.25	\$ 207.98	\$ 206.70	\$ 205.42	\$ 204.13	\$ 202.83	\$ 201.13	\$ 199.44	\$ 206.27
Land	\$ 66.65	\$ 66.69	\$ 66.73	\$ 66.55	\$ 66.38	\$ 66.20	\$ 66.03	\$ 65.85	\$ 65.45	\$ 65.04	\$ 64.64	\$ 64.24	\$ 63.83	\$ 63.29	\$ 62.76	\$ 65.35
Vehicles	\$ 229.87	\$ 230.63	\$ 244.10	\$ 243.46	\$ 230.41	\$ 229.80	\$ 229.18	\$ 229.82	\$ 207.80	\$ 210.39	\$ 231.85	\$ 222.35	\$ 248.14	\$ 246.05	\$ 238.91	\$ 231.52
Furniture And Equipment	\$ 1.49	\$ 1.49	\$ 1.49	\$ 1.49	\$ 1.48	\$ 1.48	\$ 1.48	\$ 1.47	\$ 1.46	\$ 1.45	\$ 1.45	\$ 1.44	\$ 1.43	\$ 1.42	\$ 1.40	\$ 1.46
Total (\$/pop & emp)	\$ 488.52	\$ 510.75	\$ 524.36	\$ 523.00	\$ 509.21	\$ 507.86	\$ 506.51	\$ 506.39	\$ 482.70	\$ 483.60	\$ 503.35	\$ 492.15	\$ 516.23	\$ 511.89	\$ 502.51	\$ 504.60

**TOWN OF BRACEBRIDGE
CALCULATION OF MAXIMUM ALLOWABLE
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET**

10-Year Fuding Envelope Calculation	
10 Year Average Service Level (2009 - 2023)	\$ 504.60
Net Population & Employment Growth (2024 - 2033)	\$ 2,915
Maximum Allowable Funding Envelope	\$ 1,470,909

APPENDIX B.4
TABLE 2

TOWN OF BRACEBRIDGE
GROWTH-RELATED CAPITAL PROGRAM
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET

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	2024-2033	Other Dev. Related
4.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET										
4.1 Tandem Axle	2025 - 2025	\$ 393,000	\$ -	\$ 393,000	0%	\$ -	\$ 393,000	\$ 37,982	\$ 355,018	\$ -
4.2 Sidewalk Trackless Machine	2025 - 2025	\$ 215,000	\$ -	\$ 215,000	0%	\$ -	\$ 215,000	\$ -	\$ 215,000	\$ -
4.3 Provision for additional Works Storage	2024 - 2033	\$ 450,000	\$ -	\$ 450,000	0%	\$ -	\$ 450,000	\$ -	\$ 450,000	\$ -
TOTAL SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET		\$ 1,058,000	\$ -	\$ 1,058,000		\$ -	\$ 1,058,000	\$ 37,982	\$ 1,020,018	\$ -

Residential Development Charge Calculation			
Residential Share of 2024-2033 Discounted Growth-Related Capital Program	73%	\$	744,613
10 Year Growth in Population in New Units			2,594
Unadjusted Development Charge Per Capita (\$)		\$	287.05
Non-Residential Development Charge Calculation			
Non-Res Share of 2024-2033 Discounted Growth-Related Capital Program	27%	\$	275,405
10 Year Growth in Square Metres			39,440
Unadjusted Development Charge Per sq. m (\$)		\$	6.98

2024 - 2033 Net Funding Envelope	\$	1,470,909
Reserve Fund Balance		
Balance as of December 31, 2023	\$	37,982

APPENDIX B.4

TABLE 3 - PAGE 1

TOWN OF BRACEBRIDGE

CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET

RESIDENTIAL DEVELOPMENT CHARGE

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
OPENING CASH BALANCE (\$000)	\$ 27.7	\$ 71.1	\$ (336.9)	\$ (307.9)	\$ (276.5)	\$ (241.2)	\$ (200.6)	\$ (154.6)	\$ (103.3)	\$ (54.7)	
2024-2033 RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Public Works: Buildings & Fleet: Prior Growth	\$ -	\$ 27.7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27.7
- Services Related To A Highway: Public Works: Buildings & Fleet: Non Inflated	\$ 32.9	\$ 449.0	\$ 32.9	\$ 32.9	\$ 32.9	\$ 32.9	\$ 32.9	\$ 32.9	\$ 32.9	\$ 32.9	\$ 744.6
- Services Related To A Highway: Public Works: Buildings & Fleet: Inflated	\$ 32.9	\$ 476.7	\$ 32.9	\$ 32.9	\$ 32.9	\$ 32.9	\$ 32.9	\$ 32.9	\$ 32.9	\$ 32.9	\$ 772.3
- Population Growth in New Units	253	257	260	257	259	264	268	271	250	255	2,594
REVENUE - current (\$000)											
- Dev. Charge Receipts	\$ 74.5	\$ 77.2	\$ 79.6	\$ 80.3	\$ 82.5	\$ 85.8	\$ 88.9	\$ 91.6	\$ 86.2	\$ 89.7	\$ 836.3
- Interest on Opening Balance	\$ 1.0	\$ 2.5	\$ (18.5)	\$ (16.9)	\$ (15.2)	\$ (13.3)	\$ (11.0)	\$ (8.5)	\$ (5.7)	\$ (3.0)	\$ (88.7)
- Interest on In-year Transactions	\$ 0.7	\$ (11.0)	\$ 0.8	\$ 0.8	\$ 0.9	\$ 0.9	\$ 1.0	\$ 1.0	\$ 0.9	\$ 1.0	\$ (2.9)
TOTAL REVENUE	\$ 76.2	\$ 68.7	\$ 61.9	\$ 64.2	\$ 68.2	\$ 73.5	\$ 78.8	\$ 84.1	\$ 81.5	\$ 87.7	\$ 744.7
CLOSING CASH BALANCE	\$ 71.1	\$ (336.9)	\$ (307.9)	\$ (276.5)	\$ (241.2)	\$ (200.6)	\$ (154.6)	\$ (103.3)	\$ (54.7)	\$ 0.1	

2024 Adjusted Charge Per Capita \$ 294.40

Allocation of Capital Program

Residential Sector 73.0%
Non-Residential Sector 27.0%

Rates for 2024

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

APPENDIX B.4
TABLE 3 - PAGE 2

TOWN OF BRACEBRIDGE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET
NON-RESIDENTIAL DEVELOPMENT CHARGE

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
OPENING CASH BALANCE (\$000)	\$ 10.3	\$ 29.8	\$ (117.8)	\$ (103.7)	\$ (92.9)	\$ (80.6)	\$ (66.6)	\$ (51.3)	\$ (33.1)	\$ (17.2)	
2024-2033 RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Public Works: Buildings & Fleet: Prior Growth	\$ -	\$ 10.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.3
- Services Related To A Highway: Public Works: Buildings & Fleet: Non Inflated	\$ 12.2	\$ 166.1	\$ 12.2	\$ 12.2	\$ 12.2	\$ 12.2	\$ 12.2	\$ 12.2	\$ 12.2	\$ 12.2	\$ 275.4
- Services Related To A Highway: Public Works: Buildings & Fleet: Inflated	\$ 12.2	\$ 176.3	\$ 12.2	\$ 12.2	\$ 12.2	\$ 12.2	\$ 12.2	\$ 12.2	\$ 12.2	\$ 12.2	\$ 285.7
- Growth in GFA (m2)	4,360	4,360	4,365	3,755	3,800	3,840	3,840	4,012	3,548	3,560	39,440
REVENUE - current (\$000)											
- Dev. Charge Receipts	\$ 31.0	\$ 31.7	\$ 32.3	\$ 28.4	\$ 29.3	\$ 30.2	\$ 30.8	\$ 32.8	\$ 29.6	\$ 30.3	\$ 306.4
- Interest on Opening Balance	\$ 0.4	\$ 1.0	\$ (6.5)	\$ (5.7)	\$ (5.1)	\$ (4.4)	\$ (3.7)	\$ (2.8)	\$ (1.8)	\$ (0.9)	\$ (29.6)
- Interest on In-year Transactions	\$ 0.3	\$ (4.0)	\$ 0.4	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.4	\$ 0.3	\$ 0.3	\$ (1.1)
TOTAL REVENUE	\$ 31.7	\$ 28.8	\$ 26.2	\$ 23.0	\$ 24.5	\$ 26.1	\$ 27.5	\$ 30.3	\$ 28.1	\$ 29.7	\$ 275.7
CLOSING CASH BALANCE	\$ 29.8	\$ (117.8)	\$ (103.7)	\$ (92.9)	\$ (80.6)	\$ (66.6)	\$ (51.3)	\$ (33.1)	\$ (17.2)	\$ 0.3	
2024 Adjusted Charge Per Sq.M	\$ 7.12										

Allocation of Capital Program	
Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2024	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.5

SERVICES RELATED TO A HIGHWAY:

ROADS AND RELATED

APPENDIX B.5: SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED

This appendix provides the detailed analysis undertaken to establish the development charge rates for the Services Related to a Highway: Roads and Related service category in Bracebridge. This capital program consists of road work, intersection improvements, sidewalks, and multi-use trails within the road allowance.

The capital planning and management of all infrastructure projects in the Town of Bracebridge is carried out by Public Works department. This section was informed by the Town’s 10-year capital plan, staff expertise, and the outputs of the ongoing Transportation Master Plan.

The following tables set out the 2024 to 2033 development-related capital forecast and the calculation of the adjusted development charges for the Roads and Related service category. The projects identified in the capital program are required to service the demands of new development between 2024 and 2033, subject to annual capital budget reviews.

TABLE B.5-1 HISTORICAL SERVICE LEVELS

Table B.5-1 demonstrates that the Town’s current roads and related infrastructure comprise of about 393 kilometers of roadway and sidewalks with a replacement value of approximately \$256.39 million. The Town contains 1,260 regular and decorative street light units with a replacement value of \$3.34 million. Other infrastructure related to catch basins and manholes add another \$3.26 million. Another significant portion of the inventory are the 17 bridges and 7 structural culverts in the Town with a replacement value of approximately \$35.64 million.

The total value of Services Related to a Highway: Roads and Related is \$298.63 million, and produces a fifteen-year historical service level of \$8,821.12 per population and employment. The resulting maximum allowable funding envelope is \$25.71 million ($\$8,821.12 \times 2,915$ net population and employment growth over the planning horizon to 2033).

TABLE B.5-2 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF DEVELOPMENT CHARGES

The total cost of the Town Road and Related service category capital program is \$12.98 million and provides 8 road and intersection improvement projects, as well as 5 sidewalk and active transportation projects. The Individual project costs needs and costs are base on the information provided by Town staff informed by the 10-year capital forecast and recent studies.

No grants or subsidies have been identified as part of this capital program. Approximately \$7.54 million of the program has been identified as a non-growth or benefit to existing shares. This results in total DC eligible costs of 5.44 million. Existing available development charges reserve funds of \$445,356 will be used to offset the cost of the program. No projects are deemed to benefit development beyond 2033 and therefore the cost of the capital program, aside from the existing uncommitted reserve funds, is attributable to the 2024-2033 period.

The result is a development-related and DC recoverable share of the capital program of \$4.99 million. The development-related cost has been allocated 73 per cent (\$3.65 million) to new residential development and 27 per cent (\$1.35 million) to new non-residential development. The allocation of costs is based on shares of population and employment growth over the planning period. The \$3.65 million residential share divided by the forecast increase in population in new units to 2033 (2,594) results in an unadjusted per capita charge of \$1,405.30 and the non-residential share of \$1.35 million divided by the growth in square metres of floor space (39,440) results in an unadjusted per square metre charge of \$34.19.

TABLE B.5-3 CASH FLOW ANALYSIS

After the cash flow analysis was undertaken, both the residential and non-residential charge were slightly decreased to \$1,312.46 per capita and \$31.75 per square metre. The following table summarizes the calculation of the Services Related to a Highway: Roads and Related development charge:

SERVICES RELATED TO A HIGHWAY: ROADS & RELATED SUMMARY					
2024-2033		Unadjusted		Adjusted	
Growth-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$12,982,000	\$4,993,644	\$1,405.30	\$34.19	\$1,312.46	\$31.75

APPENDIX B.5
TABLE 1

TOWN OF BRACEBRIDGE
INVENTORY OF CAPITAL ASSETS
ROADS AND RELATED

BRIDGES & CULVERTS Description	# of Bridges															OSIM Values (2023\$) UNIT COST (\$/km)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Bridges																
McCutcheon Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 1,819,100
Black Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 3,862,800
Crozier Falls Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 779,000
Stoneleigh Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 463,600
Stephenson Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 3,499,000
High Falls Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 549,900
Goltz Lane Bridge (Pedestrian Bridge)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 578,400
Purebrook Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 400,200
Milne Road Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 667,700
Rock Cut Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 1,160,500
Thompson Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 1,165,600
Peterson Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 1,320,200
Matthiasville Falls Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 3,407,400
Tretheweys Falls Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 1,888,400
Muskoka Falls Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 5,744,700
Beaver Creek Bridge (INVERARY GLEN)	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$ 4,158,200
High Falls Pedestrian Bridge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 1,858,500
Culverts																
Sage Creek Culvert	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 223,800
Lot 11, Conc. 4&5 Oakley	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 159,900
Lot 6, Conc. 3 Draper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 327,700
Lot 20, Conc. 3 Macauley	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 111,300
Germanina Road Culvert	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$ 1,047,800
Cedar Beach Road Culvert	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 169,000
Black River Road Culvert	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 282,100
Total (km)	22	22	22	22	22	22	22	22	22	22	22	22	23	24	24	
Total (\$000)	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 31,486.6	\$ 35,644.8	\$ 35,644.8	

**APPENDIX B.5
TABLE 1**

**TOWN OF BRACEBRIDGE
INVENTORY OF CAPITAL ASSETS
ROADS AND RELATED**

ROADS AND SIDEWALKS Description	# of Kilometres (km)															UNIT COST (\$/km)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Earth	8	8	8	8	8	1	1	-	-	-						
Gravel	123	123	123	123	124	134	134	134	134	134	134	134	134	134	127	\$ 594,100
Low Class Bituminous	103	104	105	105	107	97	97	97	97	97	97	97	97	97	105	\$ 559,400
Intermediate Class Bituminous	5	5	5	5	5	3	3	3	3	3	3	3	3	3	3	\$ 738,200
High Class Bituminous	80	81	81	81	82	82	82	82	82	82	82	82	82	82	88	\$ 1,223,500
Sidewalks - Concrete	45	45	45	45	45	45	45	45	45	45	45	45	45	45	57	\$ 188,800
Sidewalks - Asphalt	8	8	8	8	8	8	8	8	8	8	8	8	8	8	10	\$ 78,200
Sidewalks - Gravel	-	-	-	-	-	1	1	1	2	2	2	2	2	2	2	\$ 25,000
Total (km)	372	373	374	375	379	371	371	370	371	371	371	371	371	371	393	
Total (\$000)	\$ 241,588.2	\$ 242,369.6	\$ 243,150.9	\$ 243,932.3	\$ 246,089.1	\$ 245,559.4	\$ 245,559.4	\$ 245,559.4	\$ 245,584.4	\$ 245,584.4	\$ 245,584.4	\$ 245,584.4	\$ 245,584.4	\$ 245,584.4	\$ 256,387.5	

STREET LIGHTING Description	# of Street Lighting Units															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Street lighting - Regular	1,182	1,151	1,121	1,090	1,060	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	\$ 2,500
Street lighting - Decorative	84	112	140	169	198	186	186	186	186	186	186	186	186	186	186	\$ 3,500
Total (#)	1,266	1,263	1,261	1,259	1,258	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	1,260	
Total (\$000)	\$ 3,249.0	\$ 3,269.6	\$ 3,292.5	\$ 3,316.5	\$ 3,343.0	\$ 3,336.0	\$ 3,336.0	\$ 3,336.0	\$ 3,336.0	\$ 3,336.0	\$ 3,336.0	\$ 3,336.0	\$ 3,336.0	\$ 3,336.0	\$ 3,336.0	

OTHER Description	# of Units															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Catch basins	852	852	852	852	852	852	852	852	852	852	852	852	852	852	852	\$ 2,306
Storm Sewer Manholes	271	271	271	271	271	271	271	271	271	271	271	271	271	271	215	\$ 6,000
Total (#)	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,067	
Total (\$000)	\$ 3,591.0	\$ 3,591.0	\$ 3,591.0	\$ 3,591.0	\$ 3,591.0	\$ 3,591.0	\$ 3,591.0	\$ 3,591.0	\$ 3,591.0	\$ 3,591.0	\$ 3,591.0	\$ 3,591.0	\$ 3,591.0	\$ 3,591.0	\$ 3,255.0	

APPENDIX B.5
TABLE 1

TOWN OF BRACEBRIDGE
CALCULATION OF SERVICE LEVELS
ROADS AND RELATED

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Population	23,016	23,057	23,100	23,198	23,297	23,397	23,498	23,600	23,872	24,148	24,428	24,712	25,000	25,196	25,394
Employment	8,508	8,450	8,390	8,374	8,358	8,342	8,326	8,310	8,233	8,156	8,078	7,999	7,920	8,003	8,086
Total	31,524	31,507	31,490	31,572	31,655	31,739	31,824	31,910	32,105	32,304	32,506	32,711	32,920	33,199	33,480

INVENTORY SUMMARY (\$000)

Roads and Related	\$ 248,428.1	\$ 249,230.0	\$ 250,034.4	\$ 250,839.7	\$ 253,023.1	\$ 252,486.4	\$ 252,486.4	\$ 252,486.4	\$ 252,511.4	\$ 252,511.4	\$ 252,511.4	\$ 252,511.4	\$ 252,511.4	\$ 252,511.4	\$ 262,978.4
Bridges	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 30,438.8	\$ 31,486.6	\$ 35,644.8
Total (\$000)	\$ 278,866.9	\$ 279,668.8	\$ 280,473.2	\$ 281,278.5	\$ 283,461.9	\$ 282,925.2	\$ 282,925.2	\$ 282,925.2	\$ 282,950.2	\$ 282,950.2	\$ 282,950.2	\$ 282,950.2	\$ 283,998.0	\$ 288,156.2	\$ 298,623.2

SERVICE LEVEL (\$/pop & emp)

	Average Service Level														
Buildings	\$ 7,880.60	\$ 7,910.31	\$ 7,940.12	\$ 7,945.01	\$ 7,993.15	\$ 7,955.08	\$ 7,933.83	\$ 7,912.45	\$ 7,865.17	\$ 7,816.72	\$ 7,768.15	\$ 7,719.46	\$ 7,670.45	\$ 7,605.99	\$ 7,854.79
Land	\$ 965.58	\$ 966.10	\$ 966.62	\$ 964.11	\$ 961.58	\$ 959.03	\$ 956.47	\$ 953.90	\$ 948.10	\$ 942.26	\$ 936.41	\$ 930.54	\$ 956.46	\$ 1,073.67	\$ 1,064.66
Total (\$/pop & emp)	\$ 8,846.18	\$ 8,876.40	\$ 8,906.74	\$ 8,909.11	\$ 8,954.73	\$ 8,914.12	\$ 8,890.31	\$ 8,866.35	\$ 8,813.27	\$ 8,758.98	\$ 8,704.55	\$ 8,650.00	\$ 8,626.91	\$ 8,679.66	\$ 8,919.45

TOWN OF BRACEBRIDGE
CALCULATION OF MAXIMUM ALLOWABLE
ROADS AND RELATED

10-Year Fuding Envelope Calculation	
10 Year Average Service Level (2009 - 2023)	\$ 8,821
Net Population & Employment Growth (2024 - 2033)	2,915
Maximum Allowable Funding Envelope	\$ 25,713,565

APPENDIX B.5
TABLE 2

TOWN OF BRACEBRIDGE
GROWTH-RELATED CAPITAL PROGRAM
SERVICES RELATED TO A HIGHWAY: ROADS & RELATED

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	Growth-Related Costs		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2024-2033	Other Dev. Related
6.0 SERVICES RELATED TO A HIGHWAY: ROADS & RELATED										
6.1 Roads & Intersection Improvements										
6.1.1 Salmon Ave. Extension - Phase 2	2026 - 2027	\$ 2,900,000	\$ -	\$ 2,900,000	50%	\$ 1,450,000	\$ 1,450,000	\$ -	\$ 1,450,000	\$ -
6.1.2 Quebec/Victoria Streets Intersection Improvements	2028 - 2028	\$ 600,000	\$ -	\$ 600,000	25%	\$ 150,000	\$ 450,000	\$ -	\$ 450,000	\$ -
6.1.3 Clearbrook Trail/Pheasant Run Intersection Improvements	2032 - 2032	\$ 1,300,000	\$ -	\$ 1,300,000	25%	\$ 325,000	\$ 975,000	\$ -	\$ 975,000	\$ -
6.1.4 Taylor Road and Rosewarne Drive Intersection Improvements	2025 - 2033	\$ 650,000	\$ -	\$ 650,000	25%	\$ 162,500	\$ 487,500	\$ -	\$ 487,500	\$ -
6.1.5 Rosewarne Drive Cross Section Urbanization	2033 - 2033	\$ 3,000,000	\$ -	\$ 3,000,000	90%	\$ 2,700,000	\$ 300,000	\$ -	\$ 300,000	\$ -
6.1.6 McNabb Street Urbanization	2026 - 2026	\$ 1,782,000	\$ -	\$ 1,782,000	90%	\$ 1,603,800	\$ 178,200	\$ -	\$ 178,200	\$ -
6.1.7 Douglas Drive Urbanization	2026 - 2026	\$ 918,000	\$ -	\$ 918,000	90%	\$ 826,200	\$ 91,800	\$ -	\$ 91,800	\$ -
6.1.8 Quebec Street - Ontario Street Bicycle Boulevard	2028 - 2028	\$ 285,000	\$ -	\$ 285,000	25%	\$ 71,250	\$ 213,750	\$ -	\$ 213,750	\$ -
Subtotal Roads		\$ 11,435,000	\$ -	\$ 11,435,000		\$ 7,288,750	\$ 4,146,250	\$ -	\$ 4,146,250	\$ -
6.2 Sidewalk and ATMP										
6.2.1 Douglas Drive	2025 - 2026	\$ 530,000	\$ -	\$ 530,000	25%	\$ 132,500	\$ 397,500	\$ 397,500	\$ -	\$ -
6.2.2 Manitoba St.- Wellington North to Clearbrook	2028 - 2028	\$ 227,000	\$ -	\$ 227,000	25%	\$ 56,750	\$ 170,250	\$ -	\$ 170,250	\$ -
6.2.3 Muskoka Road 118 W	2026 - 2027	\$ 170,000	\$ -	\$ 170,000	25%	\$ 42,500	\$ 127,500	\$ -	\$ 127,500	\$ -
6.2.4 Fraserburg Road - Cedar Lane to Fairgrounds	2024 - 2026	\$ 530,000	\$ -	\$ 530,000	0%	\$ -	\$ 530,000	\$ -	\$ 530,000	\$ -
6.2.5 Other Active Transportation Initiatives	2024 - 2026	\$ 90,000	\$ -	\$ 90,000	25%	\$ 22,500	\$ 67,500	\$ 47,856	\$ 19,644	\$ -
Subtotal Sidewalks		\$ 1,547,000	\$ -	\$ 1,547,000		\$ 254,250	\$ 1,292,750	\$ 445,356	\$ 847,394	\$ -
TOTAL SERVICES RELATED TO A HIGHWAY: ROADS & RELATED		\$ 12,982,000	\$ -	\$ 12,982,000		\$ 7,543,000	\$ 5,439,000	\$ 445,356	\$ 4,993,644	\$ -

Residential Development Charge Calculation			
Residential Share of 2024-2033 Discounted Growth-Related Capital Program	73%	\$	3,645,360
10 Year Growth in Population in New Units			2,594
Unadjusted Development Charge Per Capita (\$)		\$	1,405.30
Non-Residential Development Charge Calculation			
Non-Res Share of 2024-2033 Discounted Growth-Related Capital Program	27%	\$	1,348,284
10 Year Growth in Square Metres			39,440
Unadjusted Development Charge Per sq. m (\$)		\$	34.19

2024 - 2033 Net Funding Envelope	\$ 25,713,565
Reserve Fund Balance Balance as of December 31, 2023	\$ 445,356

**APPENDIX B.5
TABLE 3 - PAGE 1**

**TOWN OF BRACEBRIDGE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES RELATED TO A HIGHWAY: ROADS & RELATED
RESIDENTIAL DEVELOPMENT CHARGE**

SERVICES RELATED TO A HIGHWAY: ROADS & RE	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
OPENING CASH BALANCE (\$000)	\$ 325.1	\$ 526.5	\$ 559.1	\$ (189.8)	\$ (464.7)	\$ (778.5)	\$ (472.2)	\$ (135.4)	\$ 232.7	\$ (136.2)	
2024-2033 RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Roads & Related: F	\$ 11.6	\$ 156.7	\$ 156.7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325.1
- Services Related To A Highway: Roads & Related: F	\$ 133.7	\$ 173.3	\$ 946.2	\$ 615.3	\$ 648.4	\$ 39.5	\$ 39.5	\$ 39.5	\$ 751.3	\$ 258.5	\$ 3,645.4
- Services Related To A Highway: Roads & Related: I	\$ 145.4	\$ 330.0	\$ 1,102.9	\$ 615.3	\$ 648.4	\$ 39.5	\$ 39.5	\$ 39.5	\$ 751.3	\$ 258.5	\$ 3,970.5
- Population Growth in New Units	253	257	260	257	259	264	268	271	250	255	2,594
REVENUE - current (\$000)											
- Dev. Charge Receipts	\$ 332.1	\$ 344.0	\$ 355.0	\$ 357.9	\$ 367.9	\$ 382.6	\$ 396.1	\$ 408.6	\$ 384.4	\$ 400.0	\$ 3,728.6
- Interest on Opening Balance	\$ 11.4	\$ 18.4	\$ 19.6	\$ (10.4)	\$ (25.6)	\$ (42.8)	\$ (26.0)	\$ (7.4)	\$ 8.1	\$ (7.5)	\$ (62.2)
- Interest on In-year Transactions	\$ 3.3	\$ 0.2	\$ (20.6)	\$ (7.1)	\$ (7.7)	\$ 6.0	\$ 6.2	\$ 6.5	\$ (10.1)	\$ 2.5	\$ (20.8)
TOTAL REVENUE	\$ 346.7	\$ 362.7	\$ 354.0	\$ 340.4	\$ 334.6	\$ 345.8	\$ 376.4	\$ 407.6	\$ 382.5	\$ 395.0	\$ 3,645.6
CLOSING CASH BALANCE	\$ 526.5	\$ 559.1	\$ (189.8)	\$ (464.7)	\$ (778.5)	\$ (472.2)	\$ (135.4)	\$ 232.7	\$ (136.2)	\$ 0.3	

2024 Adjusted Charge Per Capita \$ 1,312.46

Allocation of Capital Program

Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2024	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.5
TABLE 3 - PAGE 2

TOWN OF BRACEBRIDGE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES RELATED TO A HIGHWAY: ROADS & RELATED
NON-RESIDENTIAL DEVELOPMENT CHARGE

SERVICES RELATED TO A HIGHWAY: ROADS & RE	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
OPENING CASH BALANCE (\$000)	\$ 120.2	\$ 210.6	\$ 237.4	\$ (25.3)	\$ (130.5)	\$ (249.9)	\$ (141.6)	\$ (24.5)	\$ 108.1	\$ (38.0)	
2024-2033 RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Roads & Related: F	\$ 4.3	\$ 58.0	\$ 58.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120.2
- Services Related To A Highway: Roads & Related: F	\$ 49.5	\$ 64.1	\$ 350.0	\$ 227.6	\$ 239.8	\$ 14.6	\$ 14.6	\$ 14.6	\$ 277.9	\$ 95.6	\$ 1,348.3
- Services Related To A Highway: Roads & Related: I	\$ 53.8	\$ 122.1	\$ 407.9	\$ 227.6	\$ 239.8	\$ 14.6	\$ 14.6	\$ 14.6	\$ 277.9	\$ 95.6	\$ 1,468.5
- Growth in GFA (m2)	4,360	4,360	4,365	3,755	3,800	3,840	3,840	4,012	3,548	3,560	39,440
REVENUE - current (\$000)											
- Dev. Charge Receipts	\$ 138.4	\$ 141.2	\$ 144.2	\$ 126.5	\$ 130.6	\$ 134.6	\$ 137.3	\$ 146.3	\$ 132.0	\$ 135.1	\$ 1,366.2
- Interest on Opening Balance	\$ 4.2	\$ 7.4	\$ 8.3	\$ (1.4)	\$ (7.2)	\$ (13.7)	\$ (7.8)	\$ (1.3)	\$ 3.8	\$ (2.1)	\$ (9.9)
- Interest on In-year Transactions	\$ 1.5	\$ 0.3	\$ (7.3)	\$ (2.8)	\$ (3.0)	\$ 2.1	\$ 2.1	\$ 2.3	\$ (4.0)	\$ 0.7	\$ (8.0)
TOTAL REVENUE	\$ 144.1	\$ 148.9	\$ 145.3	\$ 122.3	\$ 120.4	\$ 123.0	\$ 131.7	\$ 147.3	\$ 131.8	\$ 133.7	\$ 1,348.3
CLOSING CASH BALANCE	\$ 210.6	\$ 237.4	\$ (25.3)	\$ (130.5)	\$ (249.9)	\$ (141.6)	\$ (24.5)	\$ 108.1	\$ (38.0)	\$ 0.1	

2024 Adjusted Charge Per Sq.M \$ 31.75

Allocation of Capital Program

Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2024	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.6

DEVELOPMENT-RELATED STUDIES

APPENDIX B.6: DEVELOPMENT-RELATED STUDIES

As of December 13, 2023, the Minister of Municipal Affairs and Housing has indicated further consultation to inform further potential changes to the DCA, one of which is related to a review of the removal of development related studies from recovery under the DCA. At the time of publishing this DC Background Study, studies have not yet been re-instated as an eligible capital cost, but in anticipation of a change of legislation, a Development Related Studies capital program has been included in this DC Background Study.

TABLE B.6-1 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF UNADJUSTED DEVELOPMENT CHARGES

The 2024–2033 development-related gross cost for Studies is \$759,000 and includes for a Development Charge Background Study, Official Plan updates, Zoning By-law updates, and other planning studies.

Recognizing that not all studies under this service are entirely necessitated by new development in the Town, benefit to existing shares have been identified and reduced from the net municipal costs. In total, the benefit to existing shares amount to \$288,500 and this amount will not be recovered through development charges. The Town has reserve funds of \$23,505 on hand which is applied towards the projects.

The remaining amount of \$446,995 is eligible for development charges funding in the 10-year planning period. This amount is included in the development charge calculation and is allocated 73%, or \$326,307 to the residential sector and 27%, or \$120,689 to the non-residential sector based on shares of 10-year growth in net population and employment. The resulting unadjusted per capita charge is \$125.79. The non-residential charge is \$3.06 per square metre.

TABLE B.6-2 CASH FLOW ANALYSIS

After conducting a cash flow analysis, both the residential and non-residential charge decreases slightly to \$117.10 per capita and \$2.84 per square metre. The following table summarizes the calculation of the Development-Related Studies development charges.

DEVELOPMENT-RELATED STUDIES SUMMARY					
2024-2033		Unadjusted		Adjusted	
Growth-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$759,000	\$446,995	\$125.79	\$3.06	\$117.10	\$2.84

APPENDIX B.6
TABLE 1

TOWN OF BRACEBRIDGE
GROWTH-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	Growth-Related Costs		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2024-2033	Other Dev. Related
5.0 DEVELOPMENT-RELATED STUDIES										
5.1.1 Official Plan Review	2024 - 2024	\$ 75,000	\$ -	\$ 75,000	50%	\$ 37,500	\$ 37,500	\$ 11,752	\$ 25,748	\$ -
5.1.2 Development Charges Study	2024 - 2024	\$ 44,000	\$ -	\$ 44,000	0%	\$ -	\$ 44,000	\$ 11,752	\$ 32,248	\$ -
5.1.3 Official Plan Review	2030 - 2030	\$ 100,000	\$ -	\$ 100,000	50%	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ -
5.1.4 Zoning By-law Update	2025 - 2025	\$ 75,000	\$ -	\$ 75,000	50%	\$ 37,500	\$ 37,500	\$ -	\$ 37,500	\$ -
5.1.5 Zoning By-law Update	2032 - 2032	\$ 75,000	\$ -	\$ 75,000	50%	\$ 37,500	\$ 37,500	\$ -	\$ 37,500	\$ -
5.1.6 Housing Needs Study	2025 - 2025	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
5.1.7 Urban Forest Management Plan Review	2024 - 2024	\$ 40,000	\$ -	\$ 40,000	90%	\$ 36,000	\$ 4,000	\$ -	\$ 4,000	\$ -
5.1.8 Strategic Plan	2028 - 2028	\$ 100,000	\$ -	\$ 100,000	90%	\$ 90,000	\$ 10,000	\$ -	\$ 10,000	\$ -
5.1.9 Transportation Master Plan	2028 - 2028	\$ 100,000	\$ -	\$ 100,000	0%	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
5.1.10 Transportation Master Plan	2033 - 2033	\$ 100,000	\$ -	\$ 100,000	0%	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
TOTAL DEVELOPMENT-RELATED STUDIES		\$ 759,000	\$ -	\$ 759,000		\$ 288,500	\$ 470,500	\$ 23,505	\$ 446,995	\$ -

Residential Development Charge Calculation			
Residential Share of 2024-2033 Discounted Growth-Related Capital Program	73%	\$	326,307
10 Year Growth in Population in New Units			2,594
Unadjusted Development Charge Per Capita (\$)		\$	125.79
Non-Residential Development Charge Calculation			
Non-Res Share of 2024-2033 Discounted Growth-Related Capital Program	27%	\$	120,689
10 Year Growth in Square Metres			39,440
Unadjusted Development Charge Per sq. m (\$)		\$	3.06

Reserve Fund Balance	
Balance as of December 31, 2023	\$ 23,505

**APPENDIX B.6
TABLE 2 - PAGE 1**

**TOWN OF BRACEBRIDGE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
DEVELOPMENT-RELATED STUDIES
RESIDENTIAL DEVELOPMENT CHARGE**

DEVELOPMENT-RELATED STUDIES	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
OPENING CASH BALANCE (\$000)	\$ 17.2	\$ (16.0)	\$ (50.9)	\$ (21.5)	\$ 9.8	\$ (38.7)	\$ (6.1)	\$ (7.7)	\$ 29.1	\$ 37.1	
2024-2033 RESIDENTIAL FUNDING REQUIREMENTS											
- Development-Related Studies: Prior Growth	\$ 17.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17.2
- Development-Related Studies: Non Inflated	\$ 45.3	\$ 63.9	\$ -	\$ -	\$ 80.3	\$ -	\$ 36.5	\$ -	\$ 27.4	\$ 73.0	\$ 326.3
- Development-Related Studies: Inflated	\$ 62.4	\$ 63.9	\$ -	\$ -	\$ 80.3	\$ -	\$ 36.5	\$ -	\$ 27.4	\$ 73.0	\$ 343.5
- Population Growth in New Units	253	257	260	257	259	264	268	271	250	255	2,594
REVENUE - current (\$000)											
- Dev. Charge Receipts	\$ 29.6	\$ 30.7	\$ 31.7	\$ 31.9	\$ 32.8	\$ 34.1	\$ 35.3	\$ 36.5	\$ 34.3	\$ 35.7	\$ 332.6
- Interest on Opening Balance	\$ 0.6	\$ (0.9)	\$ (2.8)	\$ (1.2)	\$ 0.3	\$ (2.1)	\$ (0.3)	\$ (0.4)	\$ 1.0	\$ 1.3	\$ (4.5)
- Interest on In-year Transactions	\$ (0.9)	\$ (0.9)	\$ 0.6	\$ 0.6	\$ (1.3)	\$ 0.6	\$ (0.0)	\$ 0.6	\$ 0.1	\$ (1.0)	\$ (1.7)
TOTAL REVENUE	\$ 29.3	\$ 28.9	\$ 29.5	\$ 31.3	\$ 31.8	\$ 32.6	\$ 34.9	\$ 36.7	\$ 35.4	\$ 36.0	\$ 326.4
CLOSING CASH BALANCE	\$ (16.0)	\$ (50.9)	\$ (21.5)	\$ 9.8	\$ (38.7)	\$ (6.1)	\$ (7.7)	\$ 29.1	\$ 37.1	\$ 0.1	

2024 Adjusted Charge Per Capita \$ 117.10

Allocation of Capital Program

Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2024	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX B.6
TABLE 2 - PAGE 2**

**TOWN OF BRACEBRIDGE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
DEVELOPMENT-RELATED STUDIES
NON-RESIDENTIAL DEVELOPMENT CHARGE**

DEVELOPMENT-RELATED STUDIES	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
OPENING CASH BALANCE (\$000)	\$ 6.3	\$ (4.4)	\$ (16.0)	\$ (3.7)	\$ 7.6	\$ (10.7)	\$ 1.0	\$ (0.2)	\$ 13.1	\$ 15.2	
2024-2033 RESIDENTIAL FUNDING REQUIREMENTS											
- Development-Related Studies: Prior Growth	\$ 6.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.3
- Development-Related Studies: Non Inflated	\$ 16.7	\$ 23.6	\$ -	\$ -	\$ 29.7	\$ -	\$ 13.5	\$ -	\$ 10.1	\$ 27.0	\$ 120.7
- Development-Related Studies: Inflated	\$ 23.1	\$ 23.6	\$ -	\$ -	\$ 29.7	\$ -	\$ 13.5	\$ -	\$ 10.1	\$ 27.0	\$ 127.0
- Growth in GFA (m2)	4,360	4,360	4,365	3,755	3,800	3,840	3,840	4,012	3,548	3,560	39,440
REVENUE - current (\$000)											
- Dev. Charge Receipts	\$ 12.4	\$ 12.6	\$ 12.9	\$ 11.3	\$ 11.7	\$ 12.0	\$ 12.3	\$ 13.1	\$ 11.8	\$ 12.1	\$ 122.2
- Interest on Opening Balance	\$ 0.2	\$ (0.2)	\$ (0.9)	\$ (0.2)	\$ 0.3	\$ (0.6)	\$ 0.0	\$ (0.0)	\$ 0.5	\$ 0.5	\$ (0.4)
- Interest on In-year Transactions	\$ (0.3)	\$ (0.3)	\$ 0.2	\$ 0.2	\$ (0.5)	\$ 0.2	\$ (0.0)	\$ 0.2	\$ 0.0	\$ (0.4)	\$ (0.6)
TOTAL REVENUE	\$ 12.3	\$ 12.1	\$ 12.2	\$ 11.3	\$ 11.5	\$ 11.6	\$ 12.3	\$ 13.3	\$ 12.3	\$ 12.2	\$ 121.1
CLOSING CASH BALANCE	\$ (4.4)	\$ (16.0)	\$ (3.7)	\$ 7.6	\$ (10.7)	\$ 1.0	\$ (0.2)	\$ 13.1	\$ 15.2	\$ 0.5	

2024 Adjusted Charge Per Sq.M **\$ 2.84**

Allocation of Capital Program

Residential Sector	73.0%
Non-Residential Sector	27.0%
 Rates for 2024	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C

RESERVE FUNDS

APPENDIX C – RESERVE FUNDS

The DCA requires that a reserve fund be established for each service for which development charges are collected. Table 1 presents the uncommitted reserve fund balances that are available to help fund the development-related net capital costs identified in this study. The opening balances of the development charges reserve funds as at December 31, 2023, have been adjusted to account for current commitments to projects. All of the available reserve fund balances are therefore accounted for in this study.

As shown on Table 1, the December 31, 2023 total reserve fund balance was approximately \$2.52 million.

The application of the available uncommitted balance in each of the reserve funds is discussed in the appendix section related to each service. These funds are assigned to projects in the initial years of the capital program for each service. This has the effect of reducing and deferring capital costs brought forward to the development charge calculation and the cash flow analysis.

**APPENDIX C
TABLE 1**

**TOWN OF BRACEBRIDGE
DEVELOPMENT CHARGES RESERVE FUND BALANCES
AS OF DECEMBER 31, 2023**

DC Reserve Fund	Closing Balance as of December 31, 2023
Fire Services	\$ 332,267.23
Library Services	\$ 449,785.96
Parks And Recreation	\$ 1,232,741.11
Services Related To A Highway: Public Works: Buildings & Fleet	\$ 37,981.93
Services Related To A Highway: Roads & Related	\$ 445,356.34
Development-Related Studies	\$ 23,504.55
Total	\$ 2,521,637.12

Source: Town of Bracebridge DC Reserve Funds Statement (unaudited)

APPENDIX D

COST OF GROWTH ANALYSIS

APPENDIX D – COST OF GROWTH ANALYSIS

A. ASSET MANAGEMENT PLAN

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

i. 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 D.1. Although all capital assets considered in the study have been identified, not all assets necessitate future replacement or ongoing maintenance activities. Some projects do not relate to the emplacement of a tangible capital asset, such as the recovery of completed projects. These costs do not necessarily require future replacement or ongoing maintenance. Such projects are identified as “not infrastructure” in the table.

For some projects within the capital program, such as the Sportsplex and Muskoka Lumber Community Centre, the asset management and operating requirements are well understood by the Town. As a result, the assets associated with these debt payments have not been included in the calculation of the asset management provision or the future operating impacts.

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 D.1 – Summary of Municipal Assets Useful Lives

Service	Estimated Useful Life
Fire Protection	
New Fire Station	40 years
Land Acquisition	Not Infrastructure
Vehicles	18 years
Equipment	11 years
Library Services	
Additional Materials	19 years
Parks and Recreation	
Equipment	19 years
Parkland, Trail, & Amenity Development	20 years
Services Related to a Highway	
Roads & Intersection Improvements	34 years
Sidewalks & Active Transportation	30 years
Vehicles	12 years
Equipment	13 years
Provision for Additional Works Storage	24 years
Development-Related Studies	
All Studies	Not Infrastructure

ii. 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 emplacing each asset, a provision for infrastructure replacement has been calculated for all services. Provisions for infrastructure replacement are initially calculated for the assets that are expected to be a result of each project in the capital program, based on their useful life and the anticipated cost of replacement. The aggregate of all individual provisions form the required annual capital provision. In calculating the annual provisions, a number of assumptions are made to account for inflation (2.0 per cent) and interest (3.5 per cent).

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

Table D.2 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2024 to 2034 DC recoverable portion. The year 2034 has been included to calculate the annual contribution for the planning periods 2024 to 2033 and as the expenditures in 2033 will not trigger asset management contributions until 2034. As shown, by 2034, the Town will need to fund an additional \$772,000 in order to properly fund the full life cycle costs of the new assets related to all services supported under the development charges by-law.

APPENDIX D
TABLE D.2
TOWN OF BRACEBRIDGE
CALCULATED ANNUAL PROVISION BY 2034

Service	2024-2033 Capital Program		Calculated AMP Annual Provision by 2034	
	DC Recoverable	Non-DC Funded	DC Related	Non-DC Related
Fire Services	\$ 1,252,000	\$ 4,864,000	\$ 71,000	\$ 187,000
Library Services	\$ 567,000	\$ 683,000	\$ 36,000	\$ 44,000
Parks And Recreation	\$ 7,069,000	\$ 5,541,000	\$ 408,000	\$ 330,000
Services Related To A Highway: Public Works: Buildings & Fleet	\$ 1,058,000	\$ -	\$ 73,000	\$ -
Development-Related Studies	\$ -	\$ -	\$ -	\$ -
Services Related To A Highway: Roads & Related	\$ 5,439,000	\$ 7,543,000	\$ 184,000	\$ 251,000
Total			\$ 772,000	\$ 812,000

Note: Development-Related studies are not considered tangible capital assets.

iii. Future Revenue Growth

The calculated annual funding provision should be considered within the context of the Municipality's projected growth. Over the next ten years, the Municipality's population is projected to increase by 2,139. In addition, the Municipality will also add 776 employees that will result in approximately 39,440 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 IMPACTS

As shown in Table D.3, by 2033 the Town's net operating costs are estimated to increase by \$1.53 million for property tax supported services. Increases in net operating costs will be experienced as there are operational costs associated with additional capital.

Table D.4 summarizes the components of the development-related capital forecast that will require funding from non-DC sources (e.g. property tax) for the planning period 2024 to 2033. In total, \$14.29 million will need to be funded from non-DC sources over the planning period.

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

APPENDIX D
TABLE D.3

**TOWN OF BRACEBRIDGE
ESTIMATED NET OPERATING COST OF THE PROPOSED
GROWTH-RELATED CAPITAL PROGRAM
(in constant 2024 dollars)**

	Net Cost (in constant \$2024)	Estimated Operating Costs 2033
Fire Services		\$ 883.4
Construct New Station 2 (7,079 sq.ft)	\$150.00 per square foot	\$ 812.3
Vehicles & Equipment	\$0.05 per \$1.00 new infrastructure	\$ 71.1
Library Services		\$ -
New Library	MLCC - Captured in 2024 Budget	\$ -
Parks and Recreation		\$ 374.3
New Multi-Use Community Centre	MLCC - Captured in 2024 Budget	\$ -
Parkland and Trail Development	\$0.03 per \$1.00 new infrastructure	\$ 374.3
Public Works: Buildings & Fleet		\$ 156.1
Equipment	\$0.15 per \$1.00 new infrastructure	\$ 156.1
Roads and Related		\$ 114.5
Roads Construction	\$100.00 per new household	\$ 114.5
TOTAL ESTIMATED OPERATING COSTS (\$000)		\$ 1,528.2

APPENDIX D
TABLE D.4

TOWN OF BRACEBRIDGE
SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
CAPITAL PROGRAM FOR ALL SERVICES

Service Area	Development Related Capital Program (2024-2033)				
	Net Municipal Cost (Net of Grants/ Subsidies) (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post 2033 Benefit (\$000)	Total DC Eligible Costs For Recovery 2024-2033 (\$000)
1.0 FIRE SERVICES	\$ 8,605.2	\$ 2,407.8	\$ 332.3	\$ 4,548.9	\$ 1,316.3
2.0 LIBRARY SERVICES	\$ 3,150.1	\$ 1,092.6	\$ 449.8	\$ 850.9	\$ 756.7
3.0 PARKS AND RECREATION	\$ 21,427.2	\$ 2,958.9	\$ 1,232.7	\$ 7,524.1	\$ 9,711.4
4.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS: BUILDINGS & FLEET	\$ 1,058.0	\$ -	\$ 38.0	\$ -	\$ 1,020.0
5.0 SERVICES RELATED TO A HIGHWAY: ROADS & RELATED	\$ 12,982.0	\$ 7,543.0	\$ 445.4	\$ -	\$ 4,993.6
6.0 DEVELOPMENT-RELATED STUDIES	\$ 759.0	\$ 288.5	\$ 23.5	\$ -	\$ 447.0
TOTAL 10-YEAR PROGRAM	\$ 47,981.5	\$ 14,290.8	\$ 2,521.6	\$ 12,923.9	\$ 18,245.1

C. THE PROGRAM IS DEEMED FINANCIAL 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 ten-year planning period.

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

APPENDIX E

PROPOSED BY LAW

**BY-LAW NO. 2024-****A BY-LAW OF THE CORPORATION OF THE TOWN OF
BRACEBRIDGE TO IMPOSE DEVELOPMENT CHARGES**

WHEREAS, Section 8 of the Municipal Act, S.O. 2001, (hereinafter referred to as the "Municipal Act") provides that the powers of a municipality under the Municipal Act or any other Act shall be interpreted broadly so as to confer broad authority on the municipality to enable the municipality to govern its affairs as it considers appropriate and to enhance the municipality's ability to respond to municipal issues;

AND WHEREAS, Section 9 of the Municipal Act provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under the Municipal Act or any other Act;

AND WHEREAS Section 11 of the Municipal Act provides that a lower-tier municipality may pass by-laws respecting matters within the spheres of jurisdiction set out therein;

AND WHEREAS the Town of Bracebridge will experience growth through development and re-development;

AND WHEREAS development and re-development requires the expansion of certain physical and social services by the Town of Bracebridge;

AND WHEREAS the Council of The Corporation of the Town of Bracebridge (hereinafter referred to as "Council") desires to ensure that the capital cost of meeting growth-related demands does not place an excessive financial burden on the Town of Bracebridge or its existing taxpayers while at the same time ensuring new taxpayers contribute no more than the net capital cost attributable to providing the current level of municipal services;

AND WHEREAS Subsection 2 (1) of the *Development Charges Act, 1997*, S.O. 1997, c.27, as amended, provides that the Council of a municipality may pass by-laws for the imposition of development charges against land for increased capital costs required because of the need for services arising from development and re-development of such lands in the area to which the by-law applies;

AND WHEREAS the development of land for residential uses will increase the need for the services designated in Schedule "A" hereto;

AND WHEREAS Council had before it a report entitled the "2024 Development Charges Background Study" submitted by Hemson Consulting Ltd., dated March 21, 2024 (hereinafter referred to as the "Study");

AND WHEREAS Council has permitted the use of the Study by motion xxxx and has considered the comments of the public at a public meeting duly called on April 11, 2024 to consider the enactment of a By-law under the *Development Charges Act, S.O. 1997, c.27*;

AND WHEREAS Council expressed its intent, by motion xxxx, to undertake the capital works identified in the Study;

AND WHEREAS Council expressed its intent, by motion xxxx, to recover the committed excess capacity identified in the Study through future development charges;

AND WHEREAS Council has determined by motions xxxx that no additional public meeting is required;

AND WHEREAS by motions xxxx Council deems it expedient to enact a new by-law with respect to Development Charges;

AND WHEREAS Council has given consideration of the use of more than one Development Charge By-law to reflect different needs for services in different areas, also known as “area rating” or “area specific development charges”, and has determined that for the services, and associated infrastructure proposed to be funded by development charges under this By-law, that it is fair and reasonable that the charges be calculated on a municipal-wide uniform basis;

AND WHEREAS the Study dated March 21, 2024 includes an Asset Management Plan that deals with all assets whose capital costs are intended to be funded under the Development Charge By-law and that such assets are considered to be financially sustainable over their full life-cycle;

AND WHEREAS Council will give consideration to incorporating the Asset Management Plan outlined in the Study within the Town of Bracebridge’s ongoing practices and Asset Management Plan;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF BRACEBRIDGE ENACTS AS FOLLOWS:

1. DEFINITIONS

In this By-law:

- 1.1. **Act** means the *Development Charges Act, 1997, S.O. 1997, c.27*, as amended from time to time.
- 1.2. **Affordable Housing** means development meeting the criteria set forth in Schedule “C1” of this By-law.
- 1.3. **Apartment Unit** means a Dwelling Unit in a Residential Building and the residential portion of a mixed-use building containing four or more Dwelling Units, where the Dwelling Units are connected by an internal corridor.
- 1.4. **Bedroom (BR)** includes any room which can be used as sleeping quarters but does not include a kitchen, bathroom, living room or dining room.
- 1.5. **Board of Education** is a board defined in subsection 1 (1) of the *Education Act, R.S.O. 1990, c.E2*.
- 1.6. **Cannabis Production Facility** means a building used, designed or intended for growing, cultivation, producing, testing, destroying, storing or distribution, excluding retail sales, of marijuana or cannabis and for the purposes of the By-law is defined as a non-residential use.
- 1.7. **Capital Cost** means costs incurred or proposed to be incurred by a municipality or a local board or commission thereof directly or under an agreement:
 - 1.7.1. to acquire land or an interest in land;
 - 1.7.2. to improve lands and infrastructure;
 - 1.7.3. to acquire, construct or improve buildings and structures;
 - 1.7.4. to acquire, construct or improve facilities including:

- 1.7.4.1. rolling stock, furniture and equipment; and,
- 1.7.4.2. materials acquired for circulation, reference or information purposes by a library board as defined in the *Public Libraries Act, 1998, R.S.O. 1990, c.P.44*; and,
- 1.7.5. to undertake studies in connection with any of the matters in Sections 1.8.1 through 1.8.4, required for the provision of services designated.
- 1.8. **Council** means the elected or appointed members of Council of The Corporation of the Town of Bracebridge.
- 1.9. **Development** includes redevelopment and conversion of one principal use to another.
- 1.10. **Duplex** means any residential building containing two (2) separate dwelling units:
 - 1.10.1. Having one horizontal wall, but no other parts, attached to another building or structure; and
 - 1.10.2. the dwelling units are not connected by an interior corridor.
- 1.11. **Dwelling Unit** means one or more habitable rooms designed or intended for use as an independent and separate unit in which separate kitchen and sanitary facilities are provided for the exclusive use of the household with a private entrance from outside the building or from a common hallway or stairway inside the building. This does not include the Dwelling Unit commonly referred to as garden suite.
- 1.12. **Existing** means the number, use and size that existed as of the date this By-law came into force and effect.
- 1.13. **Farm building** means buildings or structures used to carry on a bona fide farming operation including barns, silos and other ancillary development to an agricultural use, but excluding cannabis production facilities and those buildings or structures used for residential purposes.
- 1.14. **Garden suite** means a detached residential structure containing bathroom and kitchen facilities and only one (1) sleeping area that is ancillary to an existing residential structure and at the time of installation is designed and intended to be temporary and portable, but does not include a mobile home or park model trailer.
- 1.15. **Hunt Camp** means a building or buildings primarily used for recreational activities such as hunting or fishing, which provides seasonal or temporary accommodation in a remote location where municipal or community services are usually not immediately accessible to the buildings.
- 1.16. **Industrial** means any land, building or structure or portions thereof used, designed or intended for or in connection with manufacturing, producing, processing, fabricating, assembling, refining, Cannabis Production Facility, research and development, storage of materials and products, shipping and warehousing.
- 1.17. **Local Board** means a school board, public utility commission, transportation commission, public library board, board of park management, local board of health, board of commissioners of police, planning board, or any other board, commission, committee, body or local authority established or exercising any power or authority under any general or special Act with respect to any of the affairs or purposes, including school purposes, of the Town or any part or parts thereof.

- 1.18. **Mixed use building or structure** means any building or structure that includes both residential and non-residential uses.
- 1.19. **Mobile home** means any dwelling unit designed to be made mobile and constructed or manufactured to provide a permanent residence for one or more persons, but does not include a park model trailer, travel trailer or a tent trailer.
- 1.20. **Multiples** means a Residential Building containing more than two Dwelling Units and includes triplex, fourplex, townhouse or row house.
- 1.21. **Non-Residential Use** means a building or structure of any kind whatsoever used, designed or intended to be used for any use other than a residential use.
- 1.22. **Non-Profit Housing Development** means the development of a building or structure intended for use as a residential premises and developed by;
- 1.22.1. a corporation to which the Not-for-Profit Corporations Act, 2010 applies, that is in good standing under that Act and whose primary objective is to provide housing,
- 1.22.2. a corporation without share capital to which the Canada Not-for-profit Corporations Act applies, that is in good standing under that Act and whose primary objective is to provide housing, or
- 1.22.3. a non-profit housing co-operative that is in good standing under the Co-operative Corporations Act 2022, c. 21, Sched. 3, s. 4.
- 1.23. **Owner** means the owner of land or a person who has made application for an approval for the development of land for which a Development Charge is imposed.
- 1.24. **Park Model Trailer** means any structure that is designed to be mobile and meets the following criteria:
- 1.24.1. built on a single chassis mounted on wheels;
- 1.24.2. designed to facilitate relocation from time to time;
- 1.24.3. designed to provide a permanent or seasonal residence for one or more persons;
- 1.24.4. designed as living quarters and may be connected to those utilities necessary for installed fixtures and appliances; and
- 1.24.5. has a gross floor area, including lofts, not exceeding 50 m² (538.21 ft²) when in the set up mode and having a width greater than 2.6 m (8.53 ft) when in the transit mode.
- 1.25. **Regulation** means Ontario Regulation (O. Reg.) 82/98.
- 1.26. **Residential Building** means a building, occupied or capable of being occupied, as a home, residence or sleeping place by one or more persons, containing one or more Dwelling Units but not including motels, hotels, tents, truck campers, tourist trailers, mobile camper trailers or boarding, lodging or rooming houses, but shall include Units in a resort setting.
- 1.27. **Residential Use** means the use of a building or structure or portion thereof for one or more Dwelling Units.

- 1.28. **Seasonal** means the time during any given year which shall exclude the time frame between December 1 and no earlier than March 31 for the purposes of this By-law.
- 1.29. **Services** means those services, facilities, accommodations and things shown on Schedule "A" to this by-law.
- 1.30. **Servicing Agreement** means an agreement to provide municipal services by the Town to specified lands within the municipality.
- 1.31. **Services in Lieu** means those Services specified in a Servicing Agreement made under section 22 of this by-law.
- 1.32. **Semi-detached Residential Development** means a residential building consisting of two (2) separate dwelling units:
 - 1.32.1. having one vertical wall, but no other parts, attached to another building or structure; and
 - 1.32.2. the dwelling units are not connected by an interior corridor.
- 1.33. **Single-detached Residential Unit** means a residential building consisting of one dwelling unit and not attached to another building or structure.
- 1.34. **Town** means The Corporation of the Town of Bracebridge.
- 1.35. **Unit** includes a Dwelling Unit and an Apartment Unit.
- 1.36. **Woodland Retreat** means a building occupied on a temporary basis and used for recreational resource based activities other than hunting, which provides seasonal or temporary accommodation in a remote location where municipal or community services are usually not available.

2. **SHORT TITLE**

- 2.1. This By-law may be cited as the Development Charges By-law.

3. **ADMINISTRATION**

- 3.1. Council hereby determines that the development of land, buildings or structures for Residential and Non-Residential uses will require the provision, enlargement, or expansion of the Services on Schedule "A" hereto.
- 3.2. Council hereby imposes the Development Charges shown on Schedule "B" to defray the Growth-Related Net Capital Cost of providing, enlarging, or expanding the Services shown on Schedule "A".
- 3.3. The Director of Finance/Treasurer of the Town shall administer this By-law.

4. **APPLICABLE LANDS**

- 4.1. This By-law applies to all lands in the geographic boundaries of the Town whether or not the land or use thereof is exempt from taxation under the *Assessment Act, R.S.O. 1990, c.A.31*;
- 4.2. This by-law shall not apply to land that is owned by and used for the purposes of:
 - 4.2.1. a Board of Education;

- 4.2.2. any municipality or local board thereof;
- 4.2.3. a hospital under the *Public Hospitals Act, R.S.O. 1990 c.P.40*;
- 4.3. For the purpose of Section 4.2, development subsidized by any of the entities listed therein whether by way of grant agreement, cost contribution or otherwise is not exempt from the payment of development charges.

5. DEVELOPMENT CHARGES IMPOSED

- 5.1. Development charges shall be imposed on all lands, buildings and structures that are developed for residential and non-residential uses if the development requires:
 - 5.1.1. the passing of a zoning by-law or of an amendment to a zoning by-law under Section 34 of the *Planning Act, R.S.O. 1990 c.P.13* (hereinafter referred to as Planning Act);
 - 5.1.2. the approval of a minor variance under Section 45 of the Planning Act;
 - 5.1.3. a conveyance of land to which a by-law passed under subsection 50 (7) of the Planning Act applies;
 - 5.1.4. the approval of a plan of subdivision under Section 51 of the Planning Act;
 - 5.1.5. a consent under Section 53 of the Planning Act;
 - 5.1.6. the approval of a description under Section 50 of the *Condominium Act, 1998, S.O. 1998 c.19*; or
 - 5.1.7. the issuing of a permit under the *Building Code Act, 1992, S.O. 1992, c.23* in relation to a building or structure.
- 5.2. No more than one development charge for each service designated in Schedule "A" shall be imposed upon any lands, buildings or structures to which this By-law applies even though two or more actions described in Section 5.1 are required before the lands, buildings or structures can be developed.
- 5.3. Despite Section 5.2, if two or more of the actions described in Section 7 occur at different times, additional development charges shall be imposed if the subsequent action has the effect of increasing the need for services unless the action relates to the exemptions as outlined in Section 6.

6. EXEMPTIONS

- 6.1. Notwithstanding the provisions of this by-law, development charges shall not be imposed with respect to:
 - 6.1.1. Buildings used for a publicly-funded college or university including residences for students enrolled in such college or university;
 - 6.1.2. A place of worship or buildings for the purposes of a churchyard or cemetery;
 - 6.1.3. Non-residential farm buildings constructed for bona fide farm uses;
 - 6.1.4. Development that occurs within the Downtown Business Improvement Area depicted in Schedule "D";

- 6.1.5. Intensification of Existing Housing Units in accordance with sections 2(3), 2(3.1), 2(3.2) and 2(3.2) of the Act and any amendments thereof;
- 6.1.6. Conversions of existing non-residential use buildings for residential use up to a maximum of four new residential dwelling units within the building.
- 6.1.7. Affordable Residential Unit as defined by the Act, as amended; and
- 6.1.8. Non-Profit Housing Development.

7. REPLACEMENT DWELLING UNITS

- 7.1. No Development Charge shall be imposed for the replacement of an existing Dwelling Unit or Dwelling Units which have been demolished or destroyed provided that the replacement structure or structures are erected within five (5) years of demolition or destruction and provided that any additional Dwelling Unit created in excess of those demolished or destroyed shall be subject to Development Charges.

8. AFFORDABLE HOUSING POLICIES (Under review and would change when the new affordable housing provisions come into effect under the DCA – Town may pursue transition provisions)

- 8.1. The purpose of this Section is to encourage the development of affordable housing in Bracebridge. In administering the provisions of these Section, regard shall be had for the said purposes as set out below:
 - 8.1.1. Applications for deferral and potential forgiveness shall be evaluated in sequence in order of receipt.
 - 8.1.2. An application under Section 8.1 of this by-law shall be deemed to have been received by the Town on the date that the application is delivered to the Planning and Development Department and deemed complete by Department officials.
 - 8.1.3. Applications for potential forgiveness under this Section may only be granted if the criteria in this Section have been met.
 - 8.1.4. It is acknowledged that for the purpose of this Section, the determination as to whether or not a person has built affordable housing cannot be made until the housing has:
 - 8.1.4.1. Been transferred from builder to owner; and/or
 - 8.1.4.2. Been assessed by Municipal Property Assessment Corporation (MPAC).
 - 8.1.5. Where a person is proposing to develop affordable housing, the person may, prior to applying for a building permit, apply to defer payment of the development charges applicable to the proposed affordable housing until such time as the development is completed. Any such application shall include sufficient detail so that a determination as to whether or not the proposed development qualifies as affordable housing as defined in this Section and in Schedule C1. In the event that a request does not contain the required information, the request shall be rejected.

- 8.1.6. Subject to Section 8.1.5 where it is determined by the Director of Finance/Treasurer that the proposed development meets the criteria in Schedule "C1", a Development Charges Deferral Agreement shall be executed with the Town in a form acceptable to the Director of Corporate Services/Clerk and the Director of Planning and Development, the development charges payable shall be as follows:
- 8.1.6.1. the amount payable at building permit time shall be determined in accordance with Schedule "B" less the amount permitted to be deferred in accordance with Schedule "C2".
- 8.1.7. A fee for a Development Charge Deferral Agreement may be set by the Town.
- 8.1.8. The deferral period shall terminate at the earlier of:
- 8.1.8.1. When a transfer from builder to owner has taken place;
- 8.1.8.2. At the time MPAC assesses the housing unit; or
- 8.1.8.3. Eighteen (18) months from the date the deferral agreement is entered into.
- 8.1.9. In the event that the deferral period terminates on the basis of Section 8.1.8.3. or the affordable housing unit does not, at the end of the deferral period, meet the criteria in Schedule "C1", the amount payable shall be equal to the amount payable for that type of development according to Schedule "B" as of the date of the termination of the deferral period less any amounts paid under this by-law upon issuance of the building permit.
- 8.1.10. In the event the deferral period expires by virtue of Sections 8.1.8.1 or 8.1.8.2 and the development meets the criteria in Schedule "C1", the amount payable shall be determined as follows:
- 8.1.10.1. the amount payable is according to Schedule "B" at the time the development charges deferral agreement was entered into multiplied by the applicable percentage according to Schedule "C2" for the housing unit that was in fact constructed after assessment by MPAC (or verification through a third party transfer from builder to owner) minus any amounts paid under this by-law at the time the building permit was issued;
- 8.1.10.2. In the event that there is any dispute as to the amount, if any, that is payable at the expiry of the deferral period, the amount payable shall be determined by the Director of Finance/Treasurer whose decision shall be final; and
- 8.1.10.3. In the event that an amount comes due under a Development Charges Deferral Agreement and the amount is not paid, the amount due may, in the determination of the Director of Finance/Treasurer in accordance with Section 32 of the Act, be placed on the tax roll and collected in the same manner as taxes.

8.1.11. Where a person has constructed a housing unit and has paid development charges in full at the time of the building permit or the person has entered into a Development Charges Deferral Agreement but has built a housing unit eligible for a greater rebate, the person may, upon assessment by MPAC of the housing unit (or verification through a third party transfer from builder to owner), apply for the eligible rebate. If the housing unit qualifies as affordable housing on the basis of the criteria in Schedule "C1" as it read on the date the building permit was issued, a rebate may be made to the owner of the housing unit at the time the rebate is paid in an amount equal to the amount of the overpayment calculated as follows:

8.1.11.1. (amount paid at building permit issuance under this by-law) less (amount payable under Schedule "B" at the time the building permit was issued) multiplied by (the deferral percentage applicable to the housing unit that was actually built according to Schedule "C2").

9. TEMPORARY BUILDINGS

9.1. Notwithstanding any other provisions of this by-law, a person proposing to erect a temporary building may request deferral of payment of development charges provided that:

9.1.1. Prior to the issuance of the building permit for the temporary building, the owner shall provide to the Town securities in the form of cash or a letter of credit, acceptable to the Director of Finance/Treasurer, in the full amount of the development charges otherwise payable pursuant to this by-law;

9.1.2. Within two (2) years of the date the building permit is issued, the owner shall demolish or remove the temporary building from the lands;

9.1.3. Upon satisfactory evidence that Section 9.1.2 has been complied with, the Town shall return to the owner the securities provided pursuant to Section 9.1.1, without interest; and

9.1.4. In the event that the owner does not demolish or remove the temporary building in accordance with Section 9.1.2 and provide satisfactory evidence in accordance with Section 9.1.3, the temporary building shall be deemed conclusively not to be a temporary building for the purposes of this by-law and the Town shall, without prior notification to the owner, transfer the cash or draw upon the letter(s) of credit provided pursuant to Section 9.1.1 and transfer the amount so drawn into the appropriate development charge reserve funds.

10. MOBILE HOMES

10.1. Notwithstanding Section 9, development charges with respect to mobile homes are required to be paid in full at the time that a building permit is issued:

10.1.1. If a mobile home is demolished or removed within three (3) years of the issuance of the building permit relating thereto, the owner may make application to the Town for a refund;

10.1.2. On receipt of evidence to the satisfaction of the Town, which establishes that a mobile home has been removed or demolished in accordance with Section 10.1.1, the development charges paid in regard to that mobile home may be refunded in full, without interest; if:

10.1.2.1. that applicant establishes to the satisfaction of the Town that they are the current owner of the mobile home in question and the owner or lessee of the parcel of land on which the mobile home was located; and

- 10.1.2.2. a development charge was paid with respect to the mobile home in accordance with Section 10.1.

11. PARK MODEL TRAILERS

- 11.1. Notwithstanding Section 9, development charges with respect to park model trailers are required to be paid in full at the time that a building permit is issued:
 - 11.1.1. If a park model trailer is demolished or removed within three (3) years of the issuance of the building permit relating thereto, the owner may make application to the Town for a refund;
 - 11.1.2. On receipt of evidence to the satisfaction of the Town, which establishes that a park model trailer has been removed or demolished in accordance with Section 11.1.1, the development charges paid in regard to that park model trailer may be refunded in full, without interest; if:
 - 11.1.2.1. that applicant establishes to the satisfaction of the Town that they are the current owner of the park model home in question and the owner or lessee of the parcel of land on which the park model trailer was located; and
 - 11.1.2.2. a development charge was paid with respect to the park model trailer in accordance with Section 11.1.

12. CALCULATION OF DEVELOPMENT CHARGES PAYABLE

- 12.1. For the purposes of calculating the development charges payable, all development shall be categorized as either:
 - 12.1.1. residential; or
 - 12.1.2. non-residential; or
 - 12.1.3. mixed use.
- 12.2. In the case of mixed use development, the building or structure shall be separated into residential and non-residential portions. In the event that a complaint is lodged with respect to whether or not a building or structure or portion thereof is residential or non-residential, the portion in question shall be deemed to be residential.
- 12.3. For the purposes of Section 12.1, the provision of services by the landlord or other persons to lessees, tenants or occupants of the proposed units, suites, apartments, rooms or sleeping areas does not and shall not exempt the owner from payment of development charges in accordance with the residential rates detailed in Schedule "B".
- 12.4. Subject to Section 12.5 herein, where an owner has previously paid a development charge with respect to land being developed as a condition of a consent, plan of subdivision or condominium approval given under the Planning Act, and the amount of such payment was the full amount payable at the time for the development being proposed, the owner shall not be required to top up the amount to the amounts herein.
- 12.5. Where an owner proposes to change the nature of the use of a parcel on which development charges have partially been paid, and the new use requires the payment of development charges, the owner shall be given a credit against development charges payable with respect to the new use in an amount equal to the lesser of:

12.5.1. the amount of charges previously paid, or

12.5.2. the amounts payable for the new use.

13. CALCULATION RULES – RESIDENTIAL

13.1. The development charges payable with respect to development that is solely residential development, shall be calculated in accordance with this Section.

13.1.1. The residential development shall be categorized as:

13.1.1.1. Single detached, duplex and semi-detached;

13.1.1.2. Multiples;

13.1.1.3. Apartments – 2 or more bedrooms; or

13.1.1.4. Apartments – 1 or less bedrooms.

13.1.2. In the case of single detached residential development, the development charges shall be calculated on the basis of the number of single detached dwelling units for which a building permit is applied for multiplied by the rates set for such development in Schedule "B".

13.1.3. In the case of semi-detached residential development and duplexes, development charges shall be payable as follows:

13.1.3.1. the single detached residential unit rate in Schedule "B" multiplied by two (2).

13.1.4. In the case of multiples, the development charges payable shall be calculated by multiplying the total number of dwelling units within the development by the rates set forth in Schedule "B".

13.1.5. The development charges payable with respect to mobile homes, park model trailers and individual buildings within Hunt Camps and Woodland Retreats shall be calculated as follows:

13.1.5.1. number of Mobile Homes, park model trailers and individual buildings within Hunt Camps and Woodland Retreats multiplied by the "apartment with 2 or more bedrooms" rate set forth in Schedule "B".

14. CALCULATION RULES – NON-RESIDENTIAL

14.1. The development charges payable with respect to development that is solely non-residential development, shall be calculated in accordance with this Section.

14.1.1. The development charges payable shall be calculated by multiplying the gross floor area of such development by the applicable rates set forth in Schedule "B".

14.1.2. Where a development includes the enlargement of the gross floor area of an industrial building, the amount payable shall be determined in accordance with section 4 of the Act.

15. CALCULATION RULES – MIXED USE DEVELOPMENT

15.1. The rules applicable to the calculation of development charges applicable to mixed use development are as follows:

15.1.1. In the case of a mixed use development, development charges shall be calculated in accordance with this Section; and

15.1.2. The development charges payable with respect to mixed use developments shall be the sum of:

15.1.2.1. for the residential portion, an amount calculated in accordance with Section 13.1.

15.1.2.2. for the non-residential portion, an amount calculated in accordance with Section 14.1.

16. EXPANSIONS OR ENLARGEMENTS

16.1. For the purposes of determining the amounts payable with respect to expansions or enlargements, the unexpanded building shall be the existing size and number of units of the building as of the date this By-law came into force and effect.

17. REDEVELOPMENT

17.1. Despite any other provisions of this by-law, where, as a result of the redevelopment of land, a building or structure existing on the same land within five years prior to the date of payment of development charges in regards to such redevelopment was, or is to be demolished, in whole or in part, or converted from one principal use to another principal use on the same land, the development charges payable with respect to such redevelopment shall be reduced by an amount calculated under Sections 13, 14 and 15 with respect to the development that has been or will be demolished or converted to another principal use, provided that such amounts shall not exceed, in total, the amount of the development charges otherwise payable with respect to the redevelopment.

18. PAYMENT TIMING

18.1. The total amount of development charges shall be calculated and be payable pursuant to this by-law, in accordance with Section 26, Section 26.1, and Section 26.2 of the Act.

18.2. Where Section 26.1 and Section 26.2 of the Act do not apply, the whole of the Development Charge imposed hereunder shall be calculated and paid in full on the date a building permit under the Building Code Act, 1992, S.O. 1992, c.23 is issued in respect of the building or structure for the use to which the Development Charge hereunder applies.

18.3. No building permit shall be issued for any building or structure in respect of which the Development Charge applicable hereunder remains unpaid.

18.4. Notwithstanding Sections 18.1, 18.2 and 18.3 of this by-law, an owner and the Town may enter into an agreement to provide for the payment in full of a development charge before building permit issuance or later than the issuing of a building permit, in accordance with section 27 of the Act.

19. LOCAL SERVICE INSTALLATION

19.1. Nothing in this by-law prevents Council from requiring, as a condition of approval under Section 51 or Section 53 of the Planning Act, that the Owner, at their own expense, install such local services as Council may require or that the Owner install local connections to municipal services at the Owner's expense.

20. INDEXING

- 20.1. The development charges set out in Schedule “B” to this by-law shall be adjusted annually, as of January 1, 2025 and annually thereafter on January 1, while this by-law is in force, without amendment to this by-law, in accordance with the most recent twelve-month change in the Statistics Canada Non-residential Building Construction Price Index for Toronto.

21. SERVICES IN LIEU AGREEMENTS

- 21.1. Subject to an agreement pursuant to Section 38 of the Act, the Town may, on a case by case basis, by agreement, permit an owner to provide services in lieu of the payment of all or part of a development charge.
- 21.2. It shall be, and is hereby established that it shall be the policy that where an owner is permitted to provide services in lieu, the maximum amount of the credit available shall be the amount of the development charge payable by the owner for the particular service provided.

22. COLLECTION

- 22.1. Any amount of Development Charge, which remains unpaid after the date specified in Section 18.1 and 18.2 shall be added to the tax roll and collected as unpaid taxes.
- 22.2. Where any unpaid Development Charges are collected as taxes under Sections 8 and 22.1 above, the money so collected shall be credited to the said reserve funds in the proportions of each service identified in Schedule “A”.

23. RESERVE FUNDS

- 23.1. Monies collected by the Town for the payment of development charges shall be used only in accordance with the provisions of Section 35 of the Act.
- 23.2. Monies received from payment of development charges under this by-law shall be maintained in a separate reserve fund or funds for each of the services listed in Schedule “A”, and shall be used only to meet the growth-related net capital costs for which the development charges were levied under this by-law.
- 23.3. The Director of Finance/Treasurer of the Town shall, in each year on or before March 31st, furnish to Council a statement in respect of the reserve funds for the prior year established hereunder containing the information required under the Regulations.
- 23.4. If this by-law is amended or repealed by Council or the Ontario Land Tribunal, the Director of Finance/Treasurer shall determine within 30 days of the amendment or repeal whether any owner has overpaid in respect of the development charge payable hereunder and if such an overpayment has been made, the Director of Finance/Treasurer shall calculate the amount of such overpayment as outlined below:
- 23.4.1. Any overpayment determined under Section 23.4 above shall be paid to the person who made the payment by their last known address within 30 days of the date of the repeal or amendment of this By-law; and
- 23.4.2. The refund payable under Section 23.4 above shall be paid with interest calculated from the date upon which the overpayment was collected to the date on which the refund is made. Such interest shall be paid at the Bank of Canada Rate in effect from time to time from the date of enactment of this by-law.

24. GRANTS-IN-LIEU

24.1. Council may consider grants-in-lieu of development charges for development occurring within the Community Improvement Plan (CIP) area.

24.1.1. Grants-in-lieu of development charges are funded through non-development charges sources.

24.1.2. Council is not obliged to provide grants-in-lieu of development charges and the program may be amended or terminated at the discretion of Council.

25. PHASE-IN OF DEVELOPMENT CHARGES AND TRANSITION PROVISIONS

25.1. Development charges shall be phased in accordance with the requirements of the Act, as amended.

26. GENERAL PROVISIONS

26.1. The following schedules to this By-law form an integral part of this By-law:

26.1.1. Schedule "A" – Designated Services;

26.1.2. Schedule "B" – Residential and Non-Residential Development Charges Schedule

26.1.3. Schedule "C-1" – Eligibility Limits for Affordable Housing;

26.1.4. Schedule "C-2" – Percentages of Development Charges to be Deferred for Affordable Housing Units; and

26.1.5. Schedule "D" – Downtown Business Improvement Area.

27. SEVERABILITY

27.1. If any provision or provisions of this By-law is held to be invalid, illegal, un-enforceable or in conflict with the law of any jurisdiction, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

28. FORCE AND EFFECT

28.1. This By-law shall come into force and effect on the 4th day of July, 2024.

28.2. Unless repealed earlier, or unless the term of the By-law is altered by legislation, this By-law expires ten (10) years from the day it comes into force.

29. REPEAL

29.1. Upon the date this By-law comes into force and effect, By-Law No. 2019-056 is hereby repealed.

READ AND PASSED THIS xxx DAY OF MAY 2024.

Mayor, R. Maloney

Director of Corporate Services/Clerk,
L. McDonald

DRAFT

SCHEDULE “A”

Designated Services

The following are services for which development charges shall be payable:

Service
Library
Fire
Parks and Recreation
Services Related to a Highway: <ul style="list-style-type: none">• Public Works: Buildings & Fleet• Roads and Related
Development-Related Studies

SCHEDULE "B"**Residential and Non-Residential Development Charges**

Service	Residential Charges				Non-Residential (Charge per Square Metre)
	Single and Semi- Detached	Rows and Other Multiples	Apartments 2BR or more	Apartments 1BR or less	
Fire Services	\$ 1,162	\$ 992	\$ 803	\$ 614	\$ 11.42
Library Services	\$ 1,267	\$ 1,082	\$ 876	\$ 670	\$ -
Parks And Recreation	\$ 12,894	\$ 11,007	\$ 8,911	\$ 6,814	\$ -
Services Related To A Highway:					
Public Works: Buildings & Fleet	\$ 724	\$ 618	\$ 500	\$ 383	\$ 7.12
Roads & Related	\$ 3,229	\$ 2,756	\$ 2,231	\$ 1,706	\$ 31.75
Development-Related Studies	\$ 288	\$ 246	\$ 199	\$ 152	\$ 2.84
TOTAL DEVELOPMENT CHARGE	\$ 19,564	\$ 16,701	\$ 13,520	\$ 10,339	\$ 53.13

SCHEDULE “C-1”**Eligibility Limits for Affordable Housing**

Singles/Semis/Duplexes	<ul style="list-style-type: none"> i. Building, together with lot, would not have an assessed value greater than that \$487,000 per unit. ii. The premises are for permanent residential occupancy.
Low Density Multiples	<ul style="list-style-type: none"> i. Building, together with lot, would not have an assessed value of greater than \$445,000 per unit. ii. The premises are for permanent residential occupancy.
High Density Residential (more than 2 sleeping areas)	<ul style="list-style-type: none"> i. Building, together with lot, would not have an assessed value of greater than \$374,000 per unit. ii. The premises are for permanent residential occupancy.
High Density Residential (less than 2 sleeping areas)	<ul style="list-style-type: none"> i. Building, together with lot, would not have an assessed value of greater than \$352,000 per unit. ii. The premises are for permanent residential occupancy.

SCHEDULE “C-2”**Percentages of Development Charges to be Deferred for Affordable Housing Units**

Housing Form	Value	Percentage of amount otherwise payable and permitted to be deferred
Singles/Semi/Duplex	\$445,000 or less	100%
	\$445,000 to \$487,000	50%
	over \$487,000	0%
Low Density Multiples	\$374,000 or less	100%
	\$374,000 to \$445,000	50%
	over \$445,000	0%
High Density Residential (2 or more sleeping areas)	\$352,000 or less	100%
	\$352,000 to \$374,000	50%
	over \$374,000	0%
High Density Residential (less than 2 sleeping areas)	\$352,000 or less	100%
	over \$352,000	0%

SCHEDULE "D"

Downtown Business Improvement Area

