

REPORT FOR PUBLIC MEETING

PREPARED BY HEMSON FOR TOWN OF PENETANGUISHENE

DEVELOPMENT CHARGES BACKGROUND STUDY

June 14, 2024



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EXECUTIVE SUMMARY

The following summarizes the findings of the Town of Penetanguishene's 2024 Development Charges (DC) Background Study.

A. PURPOSE OF THE 2024 DEVELOPMENT CHARGES BACKGROUND STUDY

i. Legislative Context

The Town of Penetanguishene 2024 Development Charges (DC) Background Study is presented as part of the process to lead to the approval of a new DC by-law in compliance with the Development Charges Act, 1997 (DCA). The study is prepared in accordance with the DCA and associated Regulation, including amendments that came into force on January 1, 2016, June 6, 2019, January 1, 2023 and September 17, 2023.

It is noted that the Provincial Government's *Cutting Red Tape to Build More Homes Act, 2024*, introduced on April 10, 2024, received Royal Assent on June 6, 2024. This background study and associated by-law conform with the provisions of this legislation.

ii. Key Steps in Determining Future Development-Related Projects

In accordance with the DCA and associated regulation, 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, and attribution to development types (i.e. residential and non-residential).

iii. DC Eligible and Ineligible Costs

Development charges are intended to pay for the initial round of capital costs needed to service new 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 that prevent these costs from fully being recovered by growth. Such adjustments include, but are not limited to: ineligible costs, including operating and maintenance costs; ineligible services; deductions for costs that exceed historical service level caps; and statutory exemptions for specific uses (i.e. 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. The following summarizes the findings of the Town of Penetanguishene’s 2024 Development Charges Background Study.

B. DEVELOPMENT FORECAST

The table below provides a summary of the anticipated residential and non-residential growth over the 2024-2033 and 2024-2036 planning periods. The Town-wide development forecast is further discussed in Appendix A.

Development Forecast	2023 Estimate	General Services Planning Period 2024 - 2033		Engineered Services Planning Period 2024 - 2036	
		Growth	Total at 2033	Growth	Total at 2036
Residential					
Total Occupied Dwellings	4,139	813	4,952	1,057	5,196
Total Population					
Census	10,274	1,357	11,631	1,813	12,087
<i>Population In New Dwellings</i>		<i>1,793</i>		<i>2,304</i>	
Non-Residential					
Employment	4,049	545	4,594	672	4,721
Non-Residential Building Space (sq.m.)		20,120		25,400	

C. CALCULATED DEVELOPMENT CHARGES

The table below provides the calculated Town-wide charges for residential and non-residential development based on the aforementioned forecasts and as detailed in Appendix A.

Service	Residential Charge By Unit Type (1)			Non-Residential Charge per Square Metre
	Singles & Semis	Townhouses & Other Multiples	Apartment Units	
Development-Related Studies	\$837	\$670	\$553	\$9.07
Library Board	\$958	\$767	\$633	\$0.00
Fire Services	\$118	\$95	\$78	\$1.28
Parks & Recreation	\$10,890	\$8,712	\$7,187	\$0.00
Subtotal - General Services	\$12,803	\$10,244	\$8,451	\$10.36
Services Related To A Highway	\$3,088	\$3,088	\$3,088	\$32.70
Stormwater Management & Contr	\$1,804	\$1,804	\$1,804	\$19.10
Sewer	\$6,076	\$6,076	\$6,076	\$64.33
Water	\$1,535	\$1,535	\$1,535	\$16.25
Subtotal - Engineered Services	\$12,503	\$12,503	\$12,503	\$132.37
TOTAL CHARGE PER UNIT	\$25,306	\$22,747	\$20,954	\$142.72
(1) Based on Persons Per Unit Of	2.50	2.00	1.65	

The rates calculated as part of this study are the maximum permissible rates under the current legislation. Council may implement rates lower than those calculated, and the revenue shortfall will need to be made up from other sources namely property taxes and user fees.

D. ASSET MANAGEMENT PLAN

A key function of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the DC by-law are financially sustainable over their full life cycle.

By 2034, for General Services, the Town will need to fund an additional \$293,383 per annum for Town-wide services to properly fund the full life cycle costs of the new assets supported under the 2024 Development Charges By-law.

By 2037, for Engineered Services, the Town will need to fund an additional \$392,921 per annum for Town-wide services to properly fund the full life cycle costs of the new assets supported under the 2024 Development Charges By-law.

E. 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 are found in Appendix E.

F. MODIFICATIONS TO THE TOWN'S DEVELOPMENT CHARGES BACKGROUND STUDY

The Town is proposing to modify the current development charges by-law as part of the study process. The by-law will be made available under separate cover after the release of this study.

1. 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. Therefore, this study has been tailored for the Town's unique circumstances. The approach to the proposed development charges is focused on providing a reasonable alignment of development-related costs with the development that necessitates them.

A. TOWN-WIDE DEVELOPMENT CHARGES ARE CALCULATED

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

i. Services Based on a Town-wide Approach

For the services that the Town provides, a range of capital facilities, land, equipment and infrastructure is available throughout the Town: fire stations, park facilities, arterial roads and so on. As new development occurs, new facilities will need to be added so that service levels in newly developing areas are provided at levels enjoyed in existing communities. A widely accepted method for sharing the development-related capital costs for such Town services is to apportion them over all new development anticipated in the Town. As part of the Town's 2024 DC update, no area-specific development charges are calculated.

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

General Services:

- Development-Related Studies;
- Library Board;
- Fire Services; and
- Parks & Recreation.

Engineered Services:

- Services Related to a Highway;
- Sewer;
- Water; and
- Stormwater Management & Control.

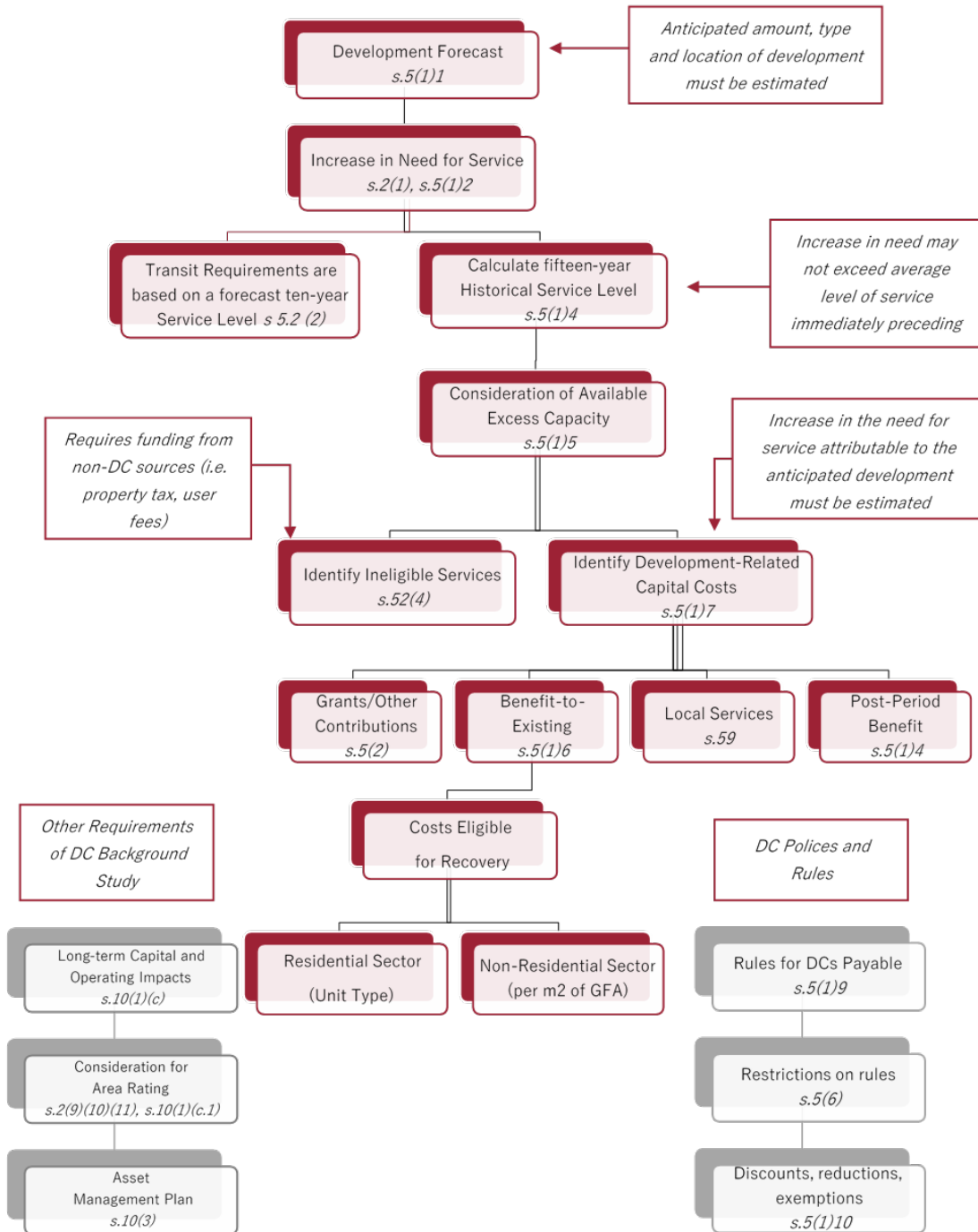
These services form a reasonable basis on which to plan and administer the development charges. The analysis of each of these services examines the individual capital facilities and equipment that make them up. For example, the Fire Services includes various buildings and associated land, vehicles and equipment.

The resulting development charge for these services would be imposed against all development in the Town.

B. KEY STEPS IN DETERMINING DEVELOPMENT CHARGES

Several key steps are required in calculating development charges for future development-related projects. These are summarized below and illustrated in Figure 1.

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



i. Development Forecast

The first step in the methodology requires a development forecast for the ten-year study period, 2024–2033, for general services and the period 2024-2036 for engineered services. The development forecasts are consistent with the long-term population and employment forecasts established for the Town by Official Plan Amendment 7 to the County of Simcoe Official Plan. These forecasts have been adopted as part of the County’s Municipal Comprehensive Review.

For the residential part of the forecast, total change in Census population determines the need for additional facilities and provides the foundation for the development-related capital program.

The non-residential part of the forecast projects the increase in employment and the anticipated amount of new building space required to accommodate the employment over the planning periods.

ii. Service Categories and Historical Service Levels

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

... must not include an increase that would result in the level of service exceeding the average level of that service provided in the Town 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 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 – 2023.

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

A development-related capital program has been prepared by Town Staff as part of the present 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 Town 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 forecast 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 Town has indicated that it intends to ensure that an increase in the need for service will be met if the increase in service forms part of an Official Plan, capital forecast or similar expression of the intention of the council and the plan, forecast or similar expression of the intention of the council has been approved by the council.

For some projects in the development-related capital forecast, a portion of the project may confer benefits to existing (a “BTE”) 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-development shares of projects is also identified as part of the preparation of the development-related capital forecast.

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

iv. Attribution to Types of Development

The next step in the determination of development charges is the allocation of the development-related net capital costs between the residential and the non-residential sectors. This is done by using different 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.

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

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

v. Note on Rounding

Due to rounding in some tables, numbers may not add up precisely to the totals indicated and percentages may not precisely reflect the absolute figures for the same reason.

2. DEVELOPMENT FORECAST

The 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 development forecasts are consistent with the long-term population and employment forecasts established for the Town by Official Plan Amendment 7 to the County of Simcoe Official Plan. These forecasts have been adopted as part of the County’s Municipal Comprehensive Review: a 2051 population of 14,390; and 2051 employment of 4,050 jobs.

A 10-year development forecast, from mid-year 2024 to mid-year 2033, has been used for all development charges eligible general services in the Town. A planning period, from mid-year 2024 to mid-year 2036, has been used for the engineered services of Services Related to a Highway, Sewer, Water and Stormwater Management & Control.

It is anticipated that the Town will add 813 new dwelling units per year between 2024 and 2033. The new units will accommodate a population of 1,793. Total GFA of new non-residential buildings is anticipated to be 20,120 square metres over the same period. The new GFA will accommodate 545 new jobs in the Town.

Over the longer-term planning horizon to 2036 the Town is anticipated to add 1,057 new dwelling units which will accommodate a population of 2,304 persons. In terms of non-residential development, the Town is forecast to add 672 new employees that will generate an additional 25,400 square metres of new non-residential building space.

Table 1 summarizes the residential and non-residential development forecast used in this analysis.

TABLE 1

TOWN OF PENETANGUISHENE
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
DEVELOPMENT FORECAST

Development Forecast	2023 Estimate	General Services Planning Period 2024 - 2033		Engineered Services Planning Period 2024 - 2036	
		Growth	Total at 2033	Growth	Total at 2036
Residential					
Total Occupied Dwellings	4,139	813	4,952	1,057	5,196
Total Population					
Census	10,274	1,357	11,631	1,813	12,087
<i>Population In New Dwellings</i>		<i>1,793</i>		<i>2,304</i>	
Non-Residential					
Employment	4,049	545	4,594	672	4,721
Non-Residential Building Space (sq.m.)		20,120		25,400	

3. SUMMARY OF HISTORICAL CAPITAL SERVICE LEVELS

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

For the services of Library Board, Fire Services, Parks & Recreation and Services Related to a Highway, 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. Typically, service levels for these services are measured as a ratio of inputs per capita, or per population plus employment.

O. Reg. 82/98 requires that when determining historical service levels, both quantity and quality of service be taken into consideration. In most cases, the service levels are initially established in quantitative terms. For example, service levels for buildings are presented in terms of square feet per capita. The qualitative aspect is introduced by the consideration of the monetary value of the facility or service. In the case of buildings, for example, the cost would be shown in terms of dollars per square foot to replace or construct a facility of the same quality. This approach helps to ensure that the development-related capital facilities that are to be charged to new development reflect not only the quantity (number and size) but also the quality (value or replacement cost) of service provided historically by the Town. Both the quantitative and qualitative aspects of service levels used in the present analysis are based on information provided by Town Staff, based on historical records and experience with costs to acquire or construct similar facilities, equipment and infrastructure as of 2023.

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

Table 2 summarizes service levels for all applicable services included in the DC calculation. Appendices B and C.1 provide the detailed historical inventory data upon which the calculation of service levels is based.

TABLE 2

TOWN OF PENETANGUISHENE
SUMMARY OF AVERAGE HISTORICAL SERVICE LEVELS 2009 - 2023

Service	2009 - 2023 Service Level Indicator
1.0 LIBRARY BOARD Buildings Land Materials Furniture & Equipment	\$1,078.72 per capita \$462.80 per capita \$123.70 per capita \$424.38 per capita \$67.84 per capita
2.0 FIRE SERVICES Buildings Land Furniture & Equipment Personal Fire Fighter Equipment Vehicles	\$984.03 per population & employment \$499.88 per population & employment \$69.37 per population & employment \$43.48 per population & employment \$26.30 per population & employment \$345.00 per population & employment
3.0 PARKS & RECREATION Indoor Recreation Facilities Parkland Development Park Facilities Park Vehicles & Equipment	\$5,756.05 per capita \$3,692.33 per capita \$1,180.50 per capita \$427.91 per capita \$455.31 per capita
4.0 SERVICES RELATED TO A HIGHWAY Buildings Land Furniture & Equipment Fleet & Equipment Roads Sidewalks/Trails Traffic Signals Bridges & Culverts	\$6,560.37 per population & employment \$296.87 per population & employment \$152.05 per population & employment \$40.69 per population & employment \$386.64 per population & employment \$4,366.44 per population & employment \$532.01 per population & employment \$171.15 per population & employment \$614.52 per population & employment

4. THE DEVELOPMENT-RELATED CAPITAL PROGRAM

The *DCA* requires the Council of a municipality to express its intent to provide future capital facilities at the level reflected by the capital program incorporated in the DC calculation and recovered through the proposed rates. *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. DEVELOPMENT-RELATED CAPITAL FORECAST IS PROVIDED FOR COUNCIL'S APPROVAL

Based on the development forecasts detailed in Appendix A, Town staff have created a development-related capital program setting out those projects that are required to service anticipated development. For all general and engineered services, the capital plan covers the period from 2024 to 2033 and 2024 to 2036, respectively.

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

B. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR GENERAL SERVICES

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

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

total gross cost of \$49.6 million. Alternative funding sources have been identified in the amount of \$5,000 and account for Midland's portion of a new Sea Container. Therefore, the net municipal cost of the capital program is reduced marginally and remains at approximately \$49.6 million.

Of the \$49.6 million ten-year net municipal capital costs for general services, \$47.6 million (96%) is related to the Parks & Recreation capital program. The forecast includes various park developments and upgrades, a multi-purpose recreation centre, trail development and additional plans and studies.

It is noted that on June 6, 2024, the *Cutting Red Tape to Build More Homes Act, 2024* (Bill 185) received Royal Assent. The Act reintroduces development-related studies as an eligible service/cost under the DCA. This background study aligns with the provisions of the Act; as such, development-related studies are included in the development charge calculations.

The next largest portion of the capital forecast relates to the Development-Related Studies capital program at \$833,200 (2%) for the recovery of various planning studies, including development charges studies, official plan and zoning by-law updates, secondary plans and Town dock plans.

The next largest portion of the capital forecast relates to the Library Board development-related capital program at \$700,000 (1%). The program includes a library after-hours pick-up locker and enclosure and additional collection materials.

Lastly, Fire Services accounts for \$507,000 (1%) of the capital program. This includes recovering for buildings and furnishings, vehicles and equipment and development-related studies.

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

TABLE 3

TOWN OF PENETANGUISHENE
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR GENERAL SERVICES 2024 - 2033
(in \$000)

Service	Gross Cost	Grants/ Subsidies	Municipal Cost
1.0 DEVELOPMENT-RELATED STUDIES	\$833.2	\$0.0	\$833.2
1.1 Studies	\$610.0	\$0.0	\$610.0
1.2 Recovery of Negative Reserve Fund Balance	\$223.2	\$0.0	\$223.2
2.0 LIBRARY BOARD	\$700.0	\$0.0	\$700.0
2.1 Buildings & Furnishings	\$100.0	\$0.0	\$100.0
2.2 Material Acquisitions	\$600.0	\$0.0	\$600.0
3.0 FIRE SERVICES	\$512.0	\$5.0	\$507.0
3.1 Buildings & Furnishings	\$180.0	\$0.0	\$180.0
3.2 Vehicles & Equipment	\$232.0	\$5.0	\$227.0
3.3 Studies	\$100.0	\$0.0	\$100.0
4.0 PARKS & RECREATION	\$47,550.0	\$0.0	\$47,550.0
4.1 Parkland & Park Facilities	\$750.0	\$0.0	\$750.0
4.2 Buildings, Furnitute & Equipment	\$46,450.0	\$0.0	\$46,450.0
4.3 New Trail Development	\$300.0	\$0.0	\$300.0
4.4 Plans and Studies	\$50.0	\$0.0	\$50.0
TOTAL - 10 YEAR GENERAL SERVICES	\$49,595.2	\$5.0	\$49,590.2

C. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR ENGINEERED SERVICES

Table 4 provides the development-related capital recoveries for the engineered services of Services Related to a Highway, Sewer, Water and Stormwater Management & Control. The capital program totals \$127.3 million and provides servicing for anticipated development over the planning period from 2024 to 2036. Further details on the capital plans for each individual service category are available in Appendix C. Grants, subsidies and alternative funding sources (inclusive of developer contributions) have been identified in the amount of \$15.6 million for the capital projects and, as such, the remaining net cost of \$111.7 million is the cost to be paid by the Town.

Of the total net capital costs, 42%, or \$46.6 million, is associated with development-related Sewer projects. The capital program includes sewer treatment plant works, sanitary sewers, sewage pumping stations and growth-related studies.

About 41% of the total engineered net capital costs, or \$46.2 million, is associated with Services Related to a Highway. The capital program includes public works projects (including buildings, land, fleet and equipment), road extension and reconstruction projects, intersection improvements and related road works (including bike lanes, sidewalks, realignments and curb cuts, and transportation master plans).

Of the total engineered net capital costs, 17%, or \$18.9 million, is associated with development-related Water projects. The capital program includes water storage and supply works, water distribution and studies.

Stormwater Management & Control is a new DC-service under this background study. The capital projects outlined include storm drainage improvements and a stormwater master plan. The net municipal cost of the program is \$4.7 million, or about 4% of all engineering services costs.

TABLE 4

TOWN OF PENETANGUISHENE
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR ENGINEERED SERVICES 2024 - 2036
(in \$000)

Service	Gross Cost	Grants / Subsidies	Net Municipal Cost
1.0 SERVICES RELATED TO A HIGHWAY	\$48,748.5	\$2,560.7	\$46,187.8
1.1 Public Works - Buildings and Land	\$1,500.0	\$0.0	\$1,500.0
1.2 Public Works - Fleet and Equipment	\$1,030.0	\$0.0	\$1,030.0
1.3 Road Extension and Reconstruction Projects	\$43,668.5	\$2,050.2	\$41,618.3
1.4 Intersection Projects	\$1,150.0	\$510.5	\$639.5
1.5 Related Road Works	\$1,400.0	\$0.0	\$1,400.0
2.0 SEWER	\$59,605.8	\$13,021.4	\$46,584.4
2.1 Sewer Treatment Plants	\$52,489.8	\$13,021.4	\$39,468.4
2.2 Sanitary Sewers	\$4,516.0	\$0.0	\$4,516.0
2.3 Sewage Pumping Stations	\$2,500.0	\$0.0	\$2,500.0
2.4 Growth-Related Studies	\$100.0	\$0.0	\$100.0
3.0 WATER	\$18,912.6	\$0.0	\$18,912.6
3.1 Water Storage and Supply	\$13,081.1	\$0.0	\$13,081.1
3.2 Water Distribution	\$5,681.5	\$0.0	\$5,681.5
3.3 Studies	\$150.0	\$0.0	\$150.0
4.0 STORMWATER MANAGEMENT & CONTROL	\$4,670.0	\$0.0	\$4,670.0
4.1 Stormwater Management and Control	\$4,520.0	\$0.0	\$4,520.0
4.2 Other	\$150.0	\$0.0	\$150.0
TOTAL - ENGINEERED SERVICES CAPITAL PROGRAM	\$127,266.9	\$15,582.1	\$111,684.8

5. CALCULATED DEVELOPMENT CHARGES

This section summarizes the calculation of DCs for each service category and the resulting total charges by sector. For all Town services, there is a calculation of the charge per capita (residential) and per square metre (non-residential) charges.

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

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

A. DEVELOPMENT CHARGES CALCULATION

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

i. General Services

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

The net capital forecast for the ten-year services totals \$49.6 million and incorporates those projects identified to be related to the development anticipated in the next ten years. However, not all of the capital costs are to be recovered from new development by way of DCs. As shown on Table 5, \$34.9 million relates to replacement of existing capital facilities or for shares of projects that provide benefit to the existing community. These portions of capital costs will have to be funded from non-DC revenue sources, largely property taxes for this group of services.

An additional share of \$306,700 is in available DC reserve funds and represents the revenue collected from previous DCs. This portion is netted out of the chargeable capital costs.

Also netted off are other development related shares of \$5.0 million and is largely attributable to development beyond 2033. This development-related share has been removed from the calculation and may therefore be recovered under future DC studies.

The total costs eligible for recovery through DCs for ten-year services is \$9.4 million. This amount is allocated between the residential and non-residential sectors to derive the calculated DCs. Library Board and Parks & Recreation are deemed to benefit residential development only, while the remaining services are allocated between both sectors based on shares of population and employment growth in new space. The allocation to the residential sector for these services is calculated at 77% and 23% to the non-residential sector.

Approximately \$9.2 million of the general services DC eligible capital program is deemed to benefit residential development. When this amount is divided by the ten-year growth in population in new dwelling units (1,793), a calculated charge of \$5,121.68 per capita results. The non-residential share totals \$208,400 which yields a calculated charge of \$10.36 per square metre when divided by the ten-year increase in non-residential building space (20,120).

TABLE 5

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

10 Year Growth in Population in New Units	1,793
10 Year Growth in Square Metres	20,120

Service	Development-Related Capital Program (2024 - 2033)					Residential Share		Non-Residential Share	
	Net Municipal Cost	Replacement & Benefit to Existing	Available DC Reserves	Post-2033 Benefit	Total DC Eligible Costs for Recovery	%	(\$000)	%	(\$000)
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)				
1.0 DEVELOPMENT-RELATED STUDIES	\$833.2	\$50.0	\$0.0	\$0.0	\$783.2	77%	\$600.624	23%	\$182.55
Unadjusted Development Charge Per Capita							\$334.95		
Unadjusted Development Charge Per Sq.M									\$9.07
2.0 LIBRARY BOARD	\$700.0	\$0.0	\$12.5	\$0.0	\$687.5	100%	\$687.5	0%	\$0.00
Unadjusted Development Charge Per Capita							\$383.39		
Unadjusted Development Charge Per Sq.M									\$0.00
3.0 FIRE SERVICES	\$507.0	\$128.4	\$267.9	\$0.0	\$110.7	77%	\$84.9	23%	\$25.81
Unadjusted Development Charge Per Capita							\$47.36		
Unadjusted Development Charge Per Sq.M									\$1.28
4.0 PARKS & RECREATION	\$47,550.0	\$34,746.5	\$26.3	\$4,966.2	\$7,811.0	100%	\$7,811.0	0%	\$0.00
Unadjusted Development Charge Per Capita							\$4,355.98		
Unadjusted Development Charge Per Sq.M									\$0.00
TOTAL 10 YEAR GENERAL SERVICES	\$49,590.2	\$34,924.9	\$306.7	\$4,966.2	\$9,392.3		\$9,184.0		\$208.4
Unadjusted Development Charge Per Capita							\$5,121.68		
Unadjusted Development Charge Per Sq.M									\$10.36

ii. Engineered Services

Table 6 displays the calculation of the calculated DC rates for the engineered services of Services Related to a Highway, Sewer, Water and Stormwater Management & Control. The development-related engineering infrastructure will be used to service development in Penetanguishene between 2024 and 2036.

Of the total net municipal cost of all engineered services development-related projects, \$116.4 million, not all are to be recovered from new development by way of DCs. Table 6 shows that \$64.7 million of the capital program relates to replacement of existing capital works or for shares of projects that provide benefit to the existing community. This amount has been netted off the chargeable capital costs.

Available reserve funds in the amount of \$1.6 million, have also been removed from the DC calculation. Post-period shares are \$35.2 million and represent the shares of projects that will provide benefit to development beyond 2036 in the Town. These shares have also been removed from the DC calculation. The remaining \$14.9 million is related to development in the 2024 to 2036 planning period and has been included in the DC calculation.

Like the general services, the capital program eligible for recovery through DCs is allocated to the residential and non-residential sectors based on future shares of population in new units and employment growth over the planning period. On this basis, the allocation to the residential and non-residential sectors are 77% and 23% respectively.

As a result, \$9.9 million of the engineered services capital program is deemed to benefit residential development. When this amount is divided by the long-term growth in population in new dwelling units (2,304) results in a calculated charge of \$4,279.31 per capita.

The non-residential share totals \$2.9 million. When this amount is divided by non-residential ten-year growth in square metres of 25,400 this results in a calculated charge of \$113.27 per square metre.

TABLE 6

TOWN OF PENETANGUIHENE
 SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
 CAPITAL PROGRAM FOR ENGINEERED SERVICES

Ultimate Year Growth in Population in New Units	2,304
Employment Growth	672
Ultimate Growth in Square Meters	25,400

Service	Development-Related Capital Program (2024 - 2036)					Residential Share		Non-Residential Share	
	Net Municipal Cost	Replacement & Benefit to Existing	Available DC Reserves	Post-Period Benefit	Total DC Eligible Costs for Recovery	%	(\$000)	%	(\$000)
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)				
1.0 SERVICES RELATED TO A HIGHWAY	\$46,187.8	\$31,693.6	\$194.3	\$10,623.1	\$3,676.7	77%	\$2,846.2	23%	\$830.48
Development Charge Per Capita							\$1,235.25		
Development Charge Per Sq.M									\$32.70
2.0 SEWER	\$46,584.4	\$18,077.3	\$412.4	\$20,861.2	\$7,233.6	77%	\$5,599.7	23%	\$1,633.90
Development Charge Per Capita							\$2,430.24		
Development Charge Per Sq.M									\$64.33
3.0 WATER	\$18,912.6	\$12,600.1	\$1,039.0	\$3,446.5	\$1,827.0	77%	\$1,414.3	23%	\$412.68
Development Charge Per Capita							\$613.82		
Development Charge Per Sq.M									\$16.25
4.0 STORMWATER MANAGEMENT & CONTROL	\$4,670.0	\$2,297.4	\$0.0	\$225.0	\$2,147.6	77%	\$1,662.5	23%	\$485.08
Development Charge Per Capita							\$721.51		
Development Charge Per Sq.M									\$19.10
TOTAL ENGINEERED SERVICES	\$116,354.8	\$64,668.5	\$1,645.7	\$35,155.8	\$14,884.8		\$9,860.2		\$2,877.1
Development Charge Per Capita							\$4,279.31		
Development Charge Per Sq.M									\$113.27

iii. **Calculated Development Charges**

Table 7 provides the calculated rates by residential unit. As shown in the table, the proposed serviced residential charge is \$25,306 for a singles & semis, \$22,747 for townhouses and other multiples, and \$20,954 for apartment units. The calculated non-residential development charge rate is \$142.72 as shown in Table 8.

TABLE 7

**TOWN OF PENETANGUISHENE
TOWN-WIDE DEVELOPMENT CHARGES
RESIDENTIAL DEVELOPMENT CHARGES BY UNIT TYPE**

Service	Charge Per Capita	Residential Charge By Unit Type (1)			Percentage of Charge
		Singles & Semis	Townhouses & Other Multiples	Apartment Units	
Development-Related Studies	\$335	\$837	\$670	\$553	3.3%
Library Board	\$383	\$958	\$767	\$633	3.8%
Fire Services	\$47	\$118	\$95	\$78	0.5%
Parks & Recreation	\$4,356	\$10,890	\$8,712	\$7,187	43.0%
Subtotal - General Services	\$5,122	\$12,803	\$10,244	\$8,451	50.6%
Services Related To A Highway	\$1,235	\$3,088	\$3,088	\$3,088	12.2%
Stormwater Management & Control	\$722	\$1,804	\$1,804	\$1,804	7.1%
Sewer	\$2,430	\$6,076	\$6,076	\$6,076	24.0%
Water	\$614	\$1,535	\$1,535	\$1,535	6.1%
Subtotal - Engineered Services	\$5,001	\$12,503	\$12,503	\$12,503	49.4%
TOTAL CHARGE PER UNIT	\$10,123	\$25,306	\$22,747	\$20,954	100.0%
(1) Based on Persons Per Unit Of:		2.50	2.00	1.65	

TABLE 8

**TOWN OF PENETANGUISHENE
TOWN-WIDE DEVELOPMENT CHARGES
NON-RESIDENTIAL DEVELOPMENT CHARGES PER SQUARE METRE**

Service	Non-Residential Charge per Square Metre	Percentage of Charge
Development-Related Studies	\$9.07	6.4%
Library Board	\$0.00	0.0%
Fire Services	\$1.28	0.9%
Parks & Recreation	\$0.00	0.0%
Subtotal - General Services	\$10.36	7.3%
Services Related To A Highway	\$32.70	22.9%
Stormwater Management & Control	\$19.10	13.4%
Sewer	\$64.33	45.1%
Water	\$16.25	11.4%
Subtotal - Engineered Services	\$132.37	92.7%
TOTAL CHARGE PER SQUARE METRE	\$142.72	100.0%

6. COMPARISON OF CALCULATED AND CURRENT DEVELOPMENT CHARGES

Table 9 presents a comparison of the newly calculated residential DCs with the Town's current charges. The calculated residential DC for a single- or semi-detached unit is \$25,306, or 15% greater than the Town's current residential charge of \$22,054.

Table 10 outlines the comparison of current vs calculated non-residential development charges in the Town. The calculated non-residential rate of \$142.72 is \$24.01 (or 20%) higher than the Town's current charge of \$118.71 per square metre.

TABLE 9

TOWN OF PENETANGUISHENE
COMPARISON OF CURRENT AND CALCULATED
RESIDENTIAL DEVELOPMENT CHARGES

Service	Current	Calculated	Difference in Charge	
	Residential Charge / SDU	Residential Charge / SDU		
Development-Related Studies	\$843	\$837	(\$6)	-1%
Library Board	\$1,169	\$958	(\$211)	-18%
Fire Services	\$2,492	\$118	(\$2,374)	-95%
Police Services*	\$23	\$0	(\$23)	-100%
Parks & Recreation	\$3,011	\$10,890	\$7,879	0%
Public Works**	\$2,609	\$0	(\$2,609)	-100%
Subtotal - General Services	\$10,147	\$12,803	\$2,656	26%
Services Related To A Highway	\$3,918	\$3,088	(\$830)	-21%
Stormwater Management & Control	\$0	\$1,804	\$1,804	n/a
Sewer	\$5,395	\$6,076	\$681	13%
Water	\$2,594	\$1,535	(\$1,059)	-41%
Subtotal - Engineered Services	\$11,907	\$12,503	\$596	5%
TOTAL CHARGE PER UNIT	\$22,054	\$25,306	\$3,252	15%

* No charge under 2024 Development Charges Background Study

**Now captured under Services Related to a Highway

TABLE 10

TOWN OF PENETANGUISHENE
 COMPARISON OF CURRENT AND CALCULATED
 NON-RESIDENTIAL DEVELOPMENT CHARGES

Service	Non-Residential (\$/Square Metre)			
	Current Non-Residential Charge	Calculated Non-Residential Charge	Difference in Charge	
Development-Related Studies	\$ 5.60	\$9.07	\$3.48	62%
Library Board	\$ -	\$0.00	\$0.00	0%
Fire Services	\$ 16.64	\$1.28	(\$15.36)	-92%
Police Services*	\$ 0.16	\$0.00	(\$0.16)	-100%
Parks & Recreation	\$ -	\$0.00	\$0.00	0%
Public Works**	\$ 17.37	\$0.00	(\$17.37)	-100%
Subtotal - General Services	\$ 39.76	\$10.36	(\$29.41)	-74%
Services Related To A Highway	\$ 25.99	\$32.70	\$6.71	26%
Stormwater Management & Control	\$ -	\$19.10	\$19.10	n/a
Sewer	\$ 35.77	\$64.33	\$28.56	80%
Water	\$ 17.19	\$16.25	(\$0.95)	-6%
Subtotal - Engineered Services	\$ 78.95	\$132.37	\$53.42	68%
TOTAL CHARGE PER SQUARE METRE	\$118.71	\$142.72	\$24.01	20%

* No charge under 2024 Development Charges Background Study

**Now captured under Services Related to a Highway

7. COST OF GROWTH ANALYSIS

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

A. ASSET MANAGEMENT PLAN

Tables 11 and 12 provide the calculated annual asset management contribution for the gross capital expenditures by 2034 and 2037 and the share related to the 2024-2033 and 2024-2036 DC recoverable portion for general and engineered services, respectively. The years 2034 and 2037 have been included to calculate the annual contribution for the 2024-2033 and 2024-2036 periods as the expenditures in 2034 and 2036 will not trigger asset management contributions until 2034 and 2037, respectively. As shown in Tables 11 and 12, by 2034, the Town will need to fund an additional \$293,383 for general services and, by 2037, \$392,921 for engineered services to properly fund the full life cycle costs of the new assets related to all services supported under the development charges by-law.

Table 11 Calculated Annual Provision by 2034 for General Services				
Service	2024 - 2033 Capital Program		Calculated AMP Annual Provision by 2034	
	DC Recoverable	Non-DC Funded	DC Related	Non-DC Related
Development-Related Studies	\$783,173	\$50,000	\$0	\$0
Library Board	\$700,000	\$0	\$86,985	\$0
Fire Services	\$378,616	\$133,384	\$28,322	\$2,937
Parks & Recreation	\$7,837,295	\$39,712,705	\$178,076	\$931,148
Total	\$9,699,085	\$39,896,088	\$293,383	\$934,084

Table 12 Calculated Annual Provision by 2037 for Engineered Services				
Service	2024 - 2036 Capital Program		Calculated AMP Annual Provision by 2037	
	DC Recoverable	Non-DC Funded	DC Related	Non-DC Related
Services Related To A Highway	\$3,871,025	\$44,877,447	\$188,513	\$2,621,982
Sewer	\$7,645,960	\$51,959,851	\$118,993	\$1,000,925
Water	\$2,865,971	\$16,046,629	\$38,807	\$228,382
Stormwater Management & Control	\$2,147,563	\$2,522,437	\$46,608	\$61,858
Total	\$16,530,518	\$115,406,364	\$392,921	\$3,913,148

B. LONG-TERM CAPITAL AND OPERATING COSTS

By 2033, the Town's net operating costs are estimated to increase by \$2.5 million for general services. By 2036, the Town's net operating costs are estimated to increase by \$544,355 for engineered services. Operating costs associated with major facilities will be reviewed and updated through future studies and plans. Details of the net operating costs are in Appendix E.

Table 14 summarizes the components of the development related capital program that will require funding from non-development charge sources. Of the \$49.6 million in the 2024-2033 net capital program cost for general services, \$34.9 million will need to be financed from non-development charge sources over the next ten years. This is related to shares of projects related to capital replacement and for non-development shares of projects that provide benefit to the existing (BTE) community. For engineering services to 2036, about \$64.7 million will need to be funded from non-development charge sources.

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

C. THE PROGRAM IS DEEMED TO BE FINANCIALLY SUSTAINABLE

In summary, the asset management plan and long-term capital and operating analysis contained in Appendix 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.

TABLE 14
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM FOR GENERAL AND ENGINEERED SERVICES

General Services	Development-Related Capital Program (2024-2033)				
	Net Municipal Cost	Replacement & Benefit to Existing	Available DC Reserves	Post-2033 Benefit	Total DC Eligible Costs for Recovery
DEVELOPMENT-RELATED STUDIES	\$ 833,173	\$ 50,000	\$ -	\$ -	\$ 783,173
LIBRARY BOARD	\$ 700,000	\$ -	\$ 12,528	\$ -	\$ 687,472
FIRE SERVICES	\$ 507,000	\$ 128,384	\$ 267,887	\$ -	\$ 110,729
PARKS & RECREATION	\$ 47,550,000	\$ 34,746,543	\$ 26,322	\$ 4,966,162	\$ 7,810,973
TOTAL - GENERAL SERVICES (2024-2033)	\$ 49,590,173	\$ 34,924,926	\$ 306,737	\$ 4,966,162	\$ 9,392,348

Engineered Services	Development-Related Capital Program (2024-2036)				
	Net Municipal Cost	Replacement & Benefit to Existing	Available DC Reserves	Post-2036 Benefit	Total DC Eligible Costs for Recovery
SERVICES RELATED TO A HIGHWAY	\$ 46,187,775	\$ 31,693,613	\$ 194,336	\$ 10,623,137	\$ 3,676,689
SEWER	\$ 46,584,405	\$ 18,077,259	\$ 412,391	\$ 20,861,186	\$ 7,233,569
WATER	\$ 18,912,600	\$ 12,600,144	\$ 1,038,958	\$ 3,446,484	\$ 1,827,013
STORMWATER MANAGEMENT & CONTROL	\$ 4,670,000	\$ 2,297,437	\$ -	\$ 225,000	\$ 2,147,563
TOTAL - GENERAL SERVICES (2024-2036)	\$ 116,354,780	\$ 64,668,454	\$ 1,645,685	\$ 35,155,807	\$ 14,884,833

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8. DEVELOPMENT CHARGES ADMINISTRATION AND OTHER CONSIDERATIONS

Many of the administrative requirements of the DCA will be similar to those presently followed by the Town in terms of collection practices. However, changes will likely be required in the use of and reporting on the new development charges. In this regard:

- It is recommended that the current practices regarding collection of development charges and by-law administration continue to the extent possible;
- As required under the DCA, the Town should codify any rules regarding application of the by-laws and any exemptions within the development charges by-laws proposed for adoption;
- It is recommended that the Town continue to report policies consistent with the requirements of the DCA;
- It is recommended that the by-laws permit the payment of a development charge in cash or through services-in-lieu agreements. The municipality is not obligated to enter services-in-lieu agreements; and
- It is recommended that Council adopt the development-related capital forecast included in this background study, subject to annual review through the Town's normal capital budget process.

A. TOWN-WIDE VS. AREA SPECIFIC DEVELOPMENT CHARGES

i. Consideration of Area Rating

In accordance with the DCA, Council must give consideration to the use of area rating, also known as area-specific development charges, as part of the DC Background Study. As part of the Town's 2024 DC update, the appropriateness of implementing area-specific development charges for various Town services was examined.

The DCA permits the Town to designate, in its DC by-law, the areas where 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 DC by-law.

The following was considered with respect to area-specific development charges:

- Is the use of area-specific charges appropriate for some or all services?
- Are there any data limitations with calculating an area-specific development charge?

Area-specific development charges are typically considered when there is a clear benefit to a particular area (including the population or population and employment) and have been implemented in mostly stand-alone greenfield developments.

ii. Consistent with Historical Practices, Town-wide DCs are Proposed

Based on discussions with staff, Council, and an analysis of the delivery of services, it is proposed that the Town continue to calculate and collect DCs on a uniform, Town-wide basis. The Town is a relatively self-contained urban area where most residents have access to municipal services. The following table provides a description of the servicing needs for general and engineered services.

Town Services Considered	Servicing Needs
General Services	<p>Services such as Library Board 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.</p> <p>Development-Related Studies and Fire Services 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.</p>
Engineered Services	<p>Services Related to a Highway, Sewer, Water and Stormwater Management & Control services are provided through a Town-wide network and are planned based on Town-wide population and employment growth.</p> <p>Most residents are connected to municipal Water and Sewer systems.</p>

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

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

For required instalments, the 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 of the DCA the maximum interest rate a municipal can charge is prime plus 1%.

ii. Reserve Funds

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

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

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

C. 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, as amended by Bill 185, is provided below in Table 15.

Table 15 – Bill 23 – DCA Changes in Force as of June 14, 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 ss.2(4) of the <i>DCA</i>). Existing by-laws are deemed to be “amended” and no development charges can be collected for housing services from November 28, 2022 onward.
Section 4.1	Exemptions for affordable residential units, as defined in the Act and based on criteria set out in a Provincial bulletin, are in force as of June 1, 2024. Exemptions for attainable residential units are not in force and implementation is contingent on the Minister developing a definition of “attainable residential unit”.
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 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).

D. LOCAL SERVICE DEFINITIONS

The 2024 DC Background Study also includes definitions to determine the eligible capital costs for inclusion in the development charges calculation for the Town. The local service definitions have been reviewed and updated by Town staff and are set out in Appendix G.

APPENDIX A

DEVELOPMENT FORECAST

RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT FORECAST

A. BACKGROUND

This appendix summarizes the development forecasts used to prepare the 2024 Development Charges Background Study for the Town of Penetanguishene.

The *Development Charges Act* (DCA) requires the Town to estimate “the anticipated amount, type and location of development” for which development charges may be imposed. The forecast must cover both residential and non-residential development and be specific enough with regards to the quantum, type, location and timing of such development to allow the Town to prepare a reasonable development-related capital program.

The development forecasts are consistent with the long-term population and employment forecasts established for the Town by Official Plan Amendment 7 to the County of Simcoe Official Plan. These forecasts have been adopted as part of the County’s Municipal Comprehensive Review: a 2051 population of 14,390; and 2051 employment of 4,050 jobs.

B. KEY ASSUMPTIONS, DEFINITIONS & HISTORICAL TRENDS

Historical population and employment set out in this appendix are used to determine the average service levels attained in the Town over the last 15 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 and is included in the Town’s 2051 population forecast.

Historical data indicates that the Town’s population has grown over the last 15 years by approximately 1,018 people. Total occupied dwellings increased from 3,537 to 4,139 between 2008 and 2023 (see Table 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 2 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 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.

Historical employment figures are shown in Table 1. There are currently about 4,049 jobs in the Town. Overall employment fell between 2009 and 2011 and again between 2016 and 2021. As a result, the Town's activity rate (the ratio of employment to population) has fallen from 49.3 per cent to 39.4 per cent over the last 15 years.

Details on new housing growth in the Town are provided in Table 2. The overall market share of single and semi-detached units over the last decade has been 87 per cent, though the number of units completed in any given year varies. The market share of row houses and apartments over the same period has been 12 per cent and 1 per cent respectively. As with the single and semi-detached unit types, the number of completions in any given year is variable, though there has been a marked increase in the number of row units constructed in recent years. Table 3 shows that building permits for new housing have followed a similar trend to housing completions.

Table 4 provides details on historical occupancy patterns for permanently occupied dwelling units in Penetanguishene. The overall average occupancy level in the Town for single and semi-detached units is 2.43 persons per housing unit (PPU). Occupancy levels for recently constructed units are generally higher than the overall average though sample sizes, especially for rowhouses and apartments, are small.

C. FORECAST METHOD AND RESULTS

A 10-year development forecast, from 2024 to 2033, has been used for all development charge eligible general services in the Town. For the engineered service—Services Related

to a Highway, Sewer, Water, and Stormwater Management & Control—a long-term forecast from 2024 to 2036 has been prepared.

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

Development charges are levied on non-residential development as a charge per 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 Forecast

The residential development forecast incorporates anticipated growth in population and occupied dwellings (permanent and seasonal) by type. As shown in Table 5, the Town's population is forecast to grow from 10,274 in 2023 to 11,631 in 2033. For the longer-term, population will grow to 12,087 by 2038. Occupied dwellings are forecast to increase by 813 units over the next 10 years. By 2036, occupied dwellings are anticipated to total 5,196.

In keeping with past trends, the majority of new housing (50 per cent) is anticipated to be single detached dwelling units (see Table 6). However, there is a greater shift towards higher density units (rows and apartments).

Population growth in the new units is estimated by applying the following PPU's to the housing unit forecast: 2.50 for single and semi-detached units; 2.00 for rows; and 1.65 for apartments. The assumptions are informed by the historical occupancy patterns for permanently occupied units set out in Table 4. However, given the small sample sizes in this data, these assumptions have been modified based on the Hemson's professional judgement and experience with occupancy patterns in similar and surrounding jurisdictions. The PPU's applied are in line with those presented in the 2019 Development Charges Background Study.

The total forecast population in new housing units over the 2024 to 2033 period is 1,793, of which 1,020 (57 per cent) will be single and semi-detached housing types. The forecast population in new units between 2024 and 2036 is 2,304 (see Table 7).

ii. **Non-Residential Forecast**

Employment in the Town, after a long period of decline, is forecast to increase steadily between 2024 and 2033, at about 55 jobs per year (these figures exclude work at home employment) (see Table 5). About 86 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 8).

An assumed floor space per worker (FSW) is applied to the employment forecast in order to project growth in new non-residential space in the Town. The FSWs used are:

- 40 m² per employee for Population-related Employment
- 80 m² per employee for Employment Land Employment

The overall growth in new non-residential building space across the Town between 2024 and 2033 is 20,120 m², of which 15,320 m² will be for population-related activities and 4,800 m² will be on employment lands (Table 8).

The total growth in new non-residential building space between 2024 and 2036 across the Town is 25,400 m², of which 18,680 m² will be for population-related activities and 6,720 m² will be for employment lands.

**APPENDIX A
TABLE 1**

**TOWN OF PENETANGUISHENE
HISTORICAL POPULATION, OCCUPIED DWELLINGS & EMPLOYMENT SUMMARY**

Mid-Year	Census Population	Annual Growth	Occupied Dwellings	Annual Growth	Av. Household Size (PPU)	Place of Work Employment (1)	Annual Growth	Activity Rate
2008	9,256	-49	3,537	24	2.62	4,560	-142	49.3%
2009	9,207	-49	3,561	24	2.59	4,422	-138	48.0%
2010	9,159	-48	3,586	25	2.55	4,288	-134	46.8%
2011	9,111	-48	3,611	25	2.52	4,159	-129	45.6%
2012	9,081	-30	3,625	14	2.51	4,224	65	46.5%
2013	9,051	-30	3,639	14	2.49	4,290	66	47.4%
2014	9,021	-30	3,653	14	2.47	4,357	67	48.3%
2015	8,991	-30	3,667	14	2.45	4,425	68	49.2%
2016	8,962	-29	3,680	13	2.44	4,494	69	50.1%
2017	9,175	213	3,737	57	2.46	4,370	-124	47.6%
2018	9,393	218	3,795	58	2.48	4,250	-120	45.2%
2019	9,616	223	3,854	59	2.50	4,133	-117	43.0%
2020	9,844	228	3,914	60	2.52	4,019	-114	40.8%
2021	10,077	233	3,976	62	2.53	3,909	-110	38.8%
2022	10,175	98	4,057	81	2.51	3,978	69	39.1%
2023	10,274	99	4,139	82	2.48	4,049	71	39.4%
Growth 2009 - 2023		1,018		602			-511	

Source: Statistics Canada, Census of Canada
(1) Does not include work at home employment

**APPENDIX A
TABLE 2**

**TOWN OF PENETANGUISHENE
HISTORICAL HOUSING COMPLETIONS BY UNIT TYPE**

Mid-Year	New Units				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2009	42	14	0	56	75%	25%	0%	100%
2010	32	6	0	38	84%	16%	0%	100%
2011	30	0	2	32	94%	0%	6%	100%
2012	6	0	0	6	100%	0%	0%	100%
2013	9	0	2	11	82%	0%	18%	100%
2014	14	0	0	14	100%	0%	0%	100%
2015	14	0	0	14	100%	0%	0%	100%
2016	26	0	0	26	100%	0%	0%	100%
2017	40	24	0	64	63%	38%	0%	100%
2018	66	16	0	82	80%	20%	0%	100%
2019	20	0	0	20	100%	0%	0%	100%
2020	44	0	0	44	100%	0%	0%	100%
2021	44	0	0	44	100%	0%	0%	100%
2022	16	0	0	16	100%	0%	0%	100%
2023	16	0	0	16	100%	0%	0%	100%
Total 2009 - 2023	419	60	4	483	87%	12%	1%	100%
<i>Average 2009 - 2023</i>	28	4	0	32	87%	12%	1%	100%

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

Note: 2023 data is incomplete.

**APPENDIX A
TABLE 3**

**TOWN OF PENETANGUISHENE
HISTORICAL BUILDING PERMITS FOR NEW UNITS BY UNIT TYPE**

Mid-Year	New Units				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2008	48	8	0	56	86%	14%	0%	100%
2009	48	1	5	54	89%	2%	9%	100%
2010	26	8	1	35	74%	23%	3%	100%
2011	28	0	2	30	93%	0%	7%	100%
2012	10	0	4	14	71%	0%	29%	100%
2013	11	0	3	14	79%	0%	21%	100%
2014	15	0	3	18	83%	0%	17%	100%
2015	9	5	5	19	47%	26%	26%	100%
2016	22	20	8	50	44%	40%	16%	100%
2017	72	10	23	105	69%	10%	22%	100%
2018	25	0	6	31	81%	0%	19%	100%
2019	34	0	13	47	72%	0%	28%	100%
2020	44	0	3	47	94%	0%	6%	100%
2021	27	6	21	54	50%	11%	39%	100%
2022	27	36	11	74	36%	49%	15%	100%
2023	31	18	9	58	53%	31%	16%	100%
Total	429	104	117	650	66%	16%	18%	100%
<i>Average 2009 - 2023</i>	29	7	8	43	66%	16%	18%	100%

Source: Statistics Canada, Building Permits Data

APPENDIX A
TABLE 4

TOWN OF PENETANGUISHENE
HISTORICAL OCCUPIED DWELLING UNITS BY PERIOD OF CONSTRUCTION SHOWING HOUSEHOLD SIZE

Dwelling Unit Type	Period of Construction								Period of Construction Summaries		
	Pre 1980	1981-1990	1991-1995	1996-2000	2001-2005	2006-2011	2011-2015	2016-2020	Pre 2011	2011-2020	Total
Singles & Semis											
Household Population	3,280	1,060	470	535	530	365	115	325	6,240	440	6,680
Households	1,385	385	180	200	215	160	45	175	2,525	220	2,745
Household Size	2.37	2.75	2.61	2.68	2.47	2.28	2.56	1.86	2.47	2.00	2.43
Rows											
Household Population	0	0	0	70	0	55	30	0	125	30	155
Households	0	10	0	40	10	30	15	0	90	15	105
Household Size	0.00	0.00	0.00	1.75	0.00	1.83	2.00	0.00	1.39	2.00	1.48
Apartments (excluding duplexes)											
Household Population	980	300	100	90	90	40	115	50	1,600	165	1,765
Households	570	155	55	60	45	35	85	15	920	100	1,020
Household Size	1.72	1.94	1.82	1.50	2.00	1.14	1.35	3.33	1.74	1.65	1.73
All Units											
Household Population	4,260	1,360	570	695	620	460	260	375	7,965	635	8,600
Households	1,955	550	235	300	270	225	145	190	3,535	335	3,870
Household Size	2.18	2.47	2.43	2.32	2.30	2.04	1.79	1.97	2.25	1.90	2.22

Source: Statistics Canada, 2016 Census Special Run

**APPENDIX A
TABLE 5**

**TOWN OF PENETANGUISHENE
FORECAST POPULATION, OCCUPIED DWELLINGS & EMPLOYMENT FORECAST SUMMARY**

Mid-Year	Census Population	Annual Growth	Total Occupied Dwellings	Annual Growth	Av. Household Size (PPU)	Place of Work Employment	Annual Growth	Activity Rate
2016	8,962		3,680		2.44	4,494		50.1%
2017	9,175	213	3,737	57	2.46	4,370	-124	47.6%
2018	9,393	218	3,795	58	2.48	4,250	-120	45.2%
2019	9,616	223	3,854	59	2.50	4,133	-117	43.0%
2020	9,844	228	3,914	60	2.52	4,019	-114	40.8%
2021	10,077	233	3,976	62	2.53	3,909	-110	38.8%
2022	10,175	98	4,057	81	2.51	3,978	69	44.6%
2023	10,274	99	4,139	82	2.48	4,049	71	44.7%
2024	10,374	100	4,223	84	2.46	4,121	72	44.7%
2025	10,475	101	4,309	86	2.43	4,194	73	44.8%
2026	10,577	102	4,396	87	2.41	4,268	74	44.9%
2027	10,725	148	4,473	77	2.40	4,316	48	44.6%
2028	10,875	150	4,552	79	2.39	4,364	48	44.4%
2029	11,027	152	4,632	80	2.38	4,413	49	44.2%
2030	11,181	154	4,713	81	2.37	4,462	49	44.0%
2031	11,337	156	4,796	83	2.36	4,511	49	43.8%
2032	11,483	146	4,873	77	2.36	4,552	41	43.5%
2033	11,631	148	4,952	79	2.35	4,594	42	43.3%
2034	11,781	150	5,032	80	2.34	4,636	42	43.1%
2035	11,933	152	5,113	81	2.33	4,678	42	42.8%
2036	12,087	154	5,196	83	2.33	4,721	43	42.6%
Growth 2024 - 2033		1,357		813			545	
Growth 2024 - 2036		1,813		1,057			672	

Source: Hemson Consulting, 2019

Note: Census population does not include an estimate of net under-coverage. Place of Work Employment does not include work at home employees.

APPENDIX A
TABLE 6

TOWN OF PENETANGUISHENE
GROWTH IN OCCUPIED DWELLINGS BY UNIT TYPE

Mid-Year	Occupied Dwellings				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2021	27	6	21	54	50%	11%	39%	100%
2022	27	36	11	74	36%	49%	15%	100%
2023	31	18	9	58	53%	31%	16%	100%
2024	43	30	13	86	50%	35%	15%	100%
2025	43	30	13	86	50%	35%	15%	100%
2026	41	29	12	82	50%	35%	15%	100%
2027	41	29	12	82	50%	35%	15%	100%
2028	41	29	12	82	50%	35%	15%	100%
2029	41	29	12	82	50%	35%	15%	100%
2030	41	29	12	82	50%	35%	15%	100%
2031	39	27	12	78	50%	35%	15%	100%
2032	39	27	12	78	50%	35%	15%	100%
2033	39	27	12	78	50%	35%	15%	100%
2034	39	27	12	78	50%	35%	15%	100%
2035	39	27	12	78	50%	35%	15%	100%
2036	38	27	11	76	50%	35%	15%	100%
Growth 2024 - 2033	408	286	122	816				
Growth 2024 - 2036	524	367	157	1,048				

Source: Hemson Consulting

APPENDIX A
TABLE 7

TOWN OF PENETANGUISHENE
FORECAST POPULATION IN NEW OCCUPIED DWELLINGS BY UNIT TYPE

Mid-Year	Persons Per Unit				Population Forecast			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2024	2.50	2.00	1.65	2.20	108	60	21	189
2025	2.50	2.00	1.65	2.20	108	60	21	189
2026	2.50	2.00	1.65	2.20	103	57	20	180
2027	2.50	2.00	1.65	2.20	103	57	20	180
2028	2.50	2.00	1.65	2.20	103	57	20	180
2029	2.50	2.00	1.65	2.20	103	57	20	180
2030	2.50	2.00	1.65	2.20	103	57	20	180
2031	2.50	2.00	1.65	2.20	98	55	19	171
2032	2.50	2.00	1.65	2.20	98	55	19	171
2033	2.50	2.00	1.65	2.20	98	55	19	171
2034	2.50	2.00	1.65	2.21	98	55	19	172
2035	2.50	2.00	1.65	2.21	98	55	19	172
2036	2.50	2.00	1.65	2.20	95	53	19	167
Growth 2024 - 2033	2.50	2.00	1.65	2.20	1,020	571	202	1,793
Growth 2024 - 2036	2.50	2.00	1.65	2.20	1,311	734	259	2,304

Source: Hemson Consulting Ltd., 2019

**APPENDIX A
TABLE 8**

**TOWN OF PENETANGUISHENE
FORECAST OF PLACE OF WORK EMPLOYMENT AND NON-RESIDENTIAL SPACE
(SQUARE METRES OF GROSS FLOOR AREA)**

Population-Related Employment 40 m² per employee
Employment Land Employment 80 m² per employee

Mid-Year	Population-Related Employment			Employment Land Employment			Total Employment		
	Total	Growth	Space (m ²)	Total	Growth	Space (m ²)	Total	Growth	Space (m ²)
2016	3,680			1,000			4,680		
2017	3,682	2	80	998	-2	-160	4,680	0	-80
2018	3,684	2	80	996	-2	-160	4,680	0	-80
2019	3,686	2	80	994	-2	-160	4,680	0	-80
2020	3,688	2	80	992	-2	-160	4,680	0	-80
2021	3,690	2	80	990	-2	-160	4,680	0	-80
2022	3,731	41	1,640	998	8	640	4,729	49	2,280
2023	3,773	42	1,680	1,006	8	640	4,779	50	2,320
2024	3,815	42	1,680	1,014	8	640	4,829	50	2,320
2025	3,857	42	1,680	1,022	8	640	4,879	50	2,320
2026	3,900	43	1,720	1,030	8	640	4,930	51	2,360
2027	3,939	39	1,560	1,034	4	320	4,973	43	1,880
2028	3,979	40	1,600	1,038	4	320	5,017	44	1,920
2029	4,019	40	1,600	1,042	4	320	5,061	44	1,920
2030	4,059	40	1,600	1,046	4	320	5,105	44	1,920
2031	4,100	41	1,640	1,050	4	320	5,150	45	1,960
2032	4,128	28	1,120	1,058	8	640	5,186	36	1,760
2033	4,156	28	1,120	1,066	8	640	5,222	36	1,760
2034	4,184	28	1,120	1,074	8	640	5,258	36	1,760
2035	4,212	28	1,120	1,082	8	640	5,294	36	1,760
2036	4,240	28	1,120	1,090	8	640	5,330	36	1,760
Growth 2024 - 2033		383	15,320		60	4,800		443	20,120
Growth 2024 - 2036		467	18,680		84	6,720		551	25,400

Source: Hemson Consulting



APPENDIX B
GENERAL SERVICES
TECHNICAL APPENDIX

GENERAL SERVICES TECHNICAL APPENDIX

This appendix provides the detailed analysis undertaken to establish the development charge rates for each of the general services in the Town of Penetanguishene. The appendix is divided into four sub-sections, with one sub-section for each of the general services:

Sub-Section	Service
Appendix B.1	Development-Related Studies
Appendix B.2	Library Board
Appendix B.3	Fire Services
Appendix B.4	Parks & Recreation

Every sub-section contains two tables, with the exception of Development-Related Studies. 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 provided below.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 presents the data used to determine the fifteen-year historical service level. The *Development Charges Act (DCA)* and *Ontario Regulation 82/98* require that development charges be set at a level no higher than the average service level provided in the Town over the 15-year period immediately preceding the preparation of the background study, on a service-by-service basis. For the purpose of this study, the historical inventory period is 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 per unit. 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 development reflect not only the quantity (number and size), but also the quality (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.

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

TABLE 2 2024-2033 DEVELOPMENT RELATED CAPITAL PROGRAM AND CALCULATION OF THE DEVELOPMENT CHARGES

The *DCA* requires the Council of the Town to express its intent to provide future capital facilities at the level incorporated in the development charges calculation. Based on the development forecasts presented in Appendix A, Town staff, in collaboration with the consultant, has prepared a development-related capital forecast which sets out those projects that are required to service anticipated development for the ten-year period from 2024 to 2033. The development-related capital programs for each service are shown in Table 2 of each sub-section and Table 1 for Development-Related Studies.

To determine the share of the program that is eligible for recovery through development charges, the gross project costs are reduced by any anticipated grants, subsidies or other recoveries, and “benefit to existing” shares for all capital costs.

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

The capital program, less any replacement shares 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 services, existing development charge reserve funds may be available to fund a share of the program.

Additionally, for some services, a portion of the capital program will service development that will not occur until after 2033. This portion of the capital program is deemed “pre-built” service capacity and is considered as committed excess capacity to be recovered under future development charges or is a service level increase.

The remaining portion of the net capital program represents the development-related cost that may be included in the development charge calculation. In all cases this amount is equal to or less than the maximum allowable funding envelope that is calculated on the final page of Table 1. The result is the development-related net capital costs eligible for recovery against growth over the forecast period from 2024 to 2033.

Calculation of the Development Charges Rates

The section below the capital program displays the calculation of the development charges rates.

The first step when determining the calculated development charges rates is to allocate the development-related net capital costs between the residential and the non-residential sectors. For all general services, except Library Board and Parks & Recreation, the development-related costs have been determined to be 77% residential and 23% non-residential. This ratio is based on projected changes in population and employment in new non-residential space over the planning period, anticipated demand for services, and other considerations.

The development-related costs associated with Library Board and Parks & Recreation have been allocated 100% to the residential sector, as the need for this service is driven by residential development.

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

APPENDIX B.1

DEVELOPMENT-RELATED STUDIES

DEVELOPMENT-RELATED STUDIES

The *DCA* allows the cost of development-related studies to be included in the calculation of the development charges as long as they are permitted under the legislation. Consistent with s.5(1)7 of the *DCA*, the eligible development-related capital costs for the provision of studies.

TABLE 1 2024-2033 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE “CALCULATED” DEVELOPMENT CHARGES

As shown on Table 1, the 2024-2033 development-related gross cost for Development-Related Studies is \$833,173. These studies relate to Secondary Plans in various areas of the Town, Development Charges Study, Town Dock Plans, a Zoning By-law review and an Official Plan review. The reserve fund balance for Development-Related Studies is currently in a negative position and the balance is presented in the capital forecast for recovery. The amount to be recovered is \$223,173.

No grants or subsidies will be recovered for these projects. A benefit to existing share of \$50,000 has been applied to the Official Plan and Zoning By-law updates. The remaining amount of \$783,173 is eligible for development charges funding in the 10-year planning period. This amount is included in the development charge calculation.

The total costs eligible for DC recovery amounts to \$783,173 and is allocated 77 per cent, or \$600,624, to the residential sector and 23 per cent, or \$182,549, to the non-residential sector based on shares of 10-year growth in population in new units and employment. The resulting per capita residential charge is \$334.95, and the non-residential charge is \$9.07 per square metre.

DEVELOPMENT-RELATED STUDIES SUMMARY			
2024 - 2033		Calculated	
Development-Related Capital Program		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m
\$833,173	\$783,173	\$334.95	\$9.07

APPENDIX B.1

TABLE 1

TOWN OF PENETANGUISHENE
DEVELOPMENT-RELATED CAPITAL PROGRAM
DEVELOPMENT-RELATED STUDIES

DEVELOPMENT-RELATED STUDIES	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Benefit to Existing Share	Total DC Eligible Costs	DC Eligible Costs		
							Available DC Reserves	2024-2033	Post 2033
1.0 DEVELOPMENT-RELATED STUDIES									
1.1 Studies									
1.1.1 Secondary Plans	Various	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
1.1.2 Ojibwa Landing Master Plan/Secondary Plan	2025	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
1.1.3 Development Charges Studies	2032	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
1.1.4 Update to Official Plan and Zoning By-law	2030	\$ 100,000	\$ -	\$ 100,000	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ -
1.1.5 Town Dock Plans (including Pedestrian Strategy)	Various	\$ 175,000	\$ -	\$ 175,000	\$ -	\$ 175,000	\$ -	\$ 175,000	\$ -
Subtotal Studies		\$ 610,000	\$ -	\$ 610,000	\$ 50,000	\$ 560,000	\$ -	\$ 560,000	\$ -
1.2 Recovery of Negative Reserve Fund Balance									
1.2.1 Balance as at December 31, 2023	2024	\$ 223,173	\$ -	\$ 223,173	\$ -	\$ 223,173	\$ -	\$ 223,173	\$ -
Subtotal Recovery of Negative Reserve Fund Balance		\$ 223,173	\$ -	\$ 223,173	\$ -	\$ 223,173	\$ -	\$ 223,173	\$ -
TOTAL DEVELOPMENT-RELATED STUDIES		\$ 833,173	\$ -	\$ 833,173	\$ 50,000	\$ 783,173	\$ -	\$ 783,173	\$ -

Residential Development Charge Calculation		
Residential Share of 2024 - 2033 DC Eligible Costs	77%	\$600,624
15-Year Growth in Population in New Units		1,793
Unadjusted Development Charge Per Capita		\$334.95
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2033 DC Eligible Costs	23%	\$182,549
15-Year Growth in Square Metres		20,120
Unadjusted Development Charge Per Square Metre		\$9.07

Uncommitted Reserve Fund Balance	
Balance as at December 31, 2023	(\$223,173)

APPENDIX B.2

LIBRARY BOARD

LIBRARY BOARD

The Penetanguishene Public Library provides library services to the residents of the Town from its Main Library Branch. The library provides a wide range of resources in a variety of formats as well as a number of programs to Town residents.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the Library Board 15-year historical inventory for buildings and the associated land, furniture, equipment in addition to the library materials. Services are provided only through the main Library branch on Simcoe Street with 7,800 square feet and is valued at \$4.3 million. The branch occupies 1.16 hectares of land worth \$1.2 million. The materials found at the branches, which include all collections, are valued at \$6.7 million and the furniture and equipment is valued at \$923,100.

The 2023 full replacement value of the inventory of capital assets for Library Board services amounts to \$13.1 million and the 15-year historical average service level is \$1,078.72 per capita. The historical service level multiplied by the 10-year forecast of net population growth of 1,357 results in a 10-year maximum allowable funding envelope of \$1.5 million.

TABLE 2 2024-2033 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “CALCULATED” DEVELOPMENT CHARGES

The Library Board capital program is largely focused on additional space needs and material acquisitions. An after-hours locker and enclosure is planned for in 2029 for \$100,000. The Library Board intends to continue to recover for future collection acquisitions through development charges and as such, the capital forecast includes a provision to maintain the historical service levels for collections materials. An amount of \$580,000 is included in the forecast for collection materials. Lastly, Cricut stations (including proper ventilation, furniture and equipment and electrical requirements) add an additional \$20,000 to the capital program.

No grants have been identified for these capital works. No benefit to existing shares have been deducted from the net municipal cost since the costs of this capital program are deemed to be entirely development-related.

Of the \$700,000 in DC eligible costs, \$12,528 will be funded through available funds in the DC reserves.

The 2024-2033 DC costs eligible for recovery amount to \$687,472 which is allocated entirely against future residential development in the Town. This results in a development charge of \$383.39 per capita.

LIBRARY BOARD SUMMARY				
15-year Hist.	2024 - 2033		Calculated	
Service Level	Development-Related Capital Program		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m
\$1,078.72	\$700,000	\$687,472	\$383.39	\$0.00

APPENDIX B.2
TABLE 1

TOWN OF PENETANGUISHENE
INVENTORY OF CAPITAL ASSETS
LIBRARY BOARD

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	
24 Simcoe Street	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	\$550
JBM Branch 101 Thompson Rd	-	-	-	-	-	-	-	300	300	300	300	300	-	-	-	\$550
Total (sq.ft.)	7,800	7,800	7,800	7,800	7,800	7,800	7,800	8,100	8,100	8,100	8,100	8,100	7,800	7,800	7,800	
Total (\$000)	\$4,290.0	\$4,290.0	\$4,290.0	\$4,290.0	\$4,290.0	\$4,290.0	\$4,290.0	\$4,455.0	\$4,455.0	\$4,455.0	\$4,455.0	\$4,455.0	\$4,290.0	\$4,290.0	\$4,290.0	

LAND Branch Name	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
24 Simcoe Street	1.160	1.160	1.160	1.160	1.160	1.160	1.160	1.160	1.160	1.160	1.160	1.160	1.160	1.160	1.160	\$1,000,000
JBM Branch 101 Thompson Rd	-	-	-	-	-	-	-	0.004	0.004	0.004	0.004	0.004	-	-	-	\$1,000,000
Total (ha)	1.160	1.160	1.160	1.160	1.160	1.160	1.160	1.164	1.164	1.164	1.164	1.164	1.160	1.160	1.160	
Total (\$000)	\$1,160.0	\$1,160.0	\$1,160.0	\$1,160.0	\$1,160.0	\$1,160.0	\$1,160.0	\$1,164.2	\$1,164.2	\$1,164.2	\$1,164.2	\$1,164.2	\$1,160.0	\$1,160.0	\$1,160.0	

MATERIALS Type of Collection	# of Collection Materials															UNIT COST (\$/item)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Books	36,518	38,386	41,132	44,413	46,054	43,813	41,573	39,332	37,092	34,851	25,038	15,224	15,641	16,098	16,321	\$60
Periodicals (Serial Titles)	52	53	53	53	53	124	195	267	338	409	265	121	121	51	51	\$120
CDs, Video Tapes, DVDs	1,982	2,248	2,507	2,933	3,257	3,916	4,575	5,234	5,893	6,552	5,038	3,524	3,012	3,051	3,094	\$30
Audiocassettes	571	649	791	791	819	860	903	948	995	1,045	-	-	-	-	-	\$120
CD-ROM Software	16	20	20	22	23	24	25	27	28	29	-	-	-	-	-	\$90
Electronic Database	7	10	11	12	12	18	18	18	18	18	18	18	23	25	25	\$13,000
EBooks/Eaudiobooks/Emagazines	-	-	-	-	-	11,552	12,130	12,737	13,373	14,042	14,042	17,765	42,615	48,649	52,832	\$100
Other (Games, Devices, etc.)	-	-	-	-	-	470	493	518	544	571	571	571	301	317	425	\$90
JBM Branch	-	-	-	-	-	-	-	605	635	667	667	667	-	-	-	\$65
Total (#)	39,146	41,366	44,514	48,224	50,218	60,778	59,913	59,685	58,916	58,185	45,639	37,890	61,713	68,191	72,748	
Total (\$000)	\$2,417.7	\$2,586.6	\$2,789.2	\$3,012.0	\$3,123.7	\$4,298.1	\$4,257.1	\$4,258.7	\$4,226.4	\$4,197.7	\$3,418.1	\$3,138.9	\$5,630.9	\$6,282.0	\$6,724.7	

*Significant investment made in ebooks, eaudiobooks and emagazines, as well as sale as hard copy books in 2021 due to COVID-19

FURNITURE & EQUIPMENT Branch Name	Total Value of Furniture and Equipment (\$)														
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
24 Simcoe Street															
- Shelving	\$78,490	\$78,490	\$78,490	\$78,490	\$78,490	\$78,490	\$78,490	\$78,490	\$78,490	\$78,490	\$78,490	\$78,490	\$78,490	\$78,490	\$78,490
- Library Furniture	\$72,250	\$72,250	\$77,650	\$83,040	\$88,440	\$88,440	\$88,440	\$106,440	\$106,440	\$120,480	\$120,480	\$131,280	\$134,280	\$154,280	\$168,490
- Audio/Visual Equipment	\$17,240	\$17,240	\$17,240	\$17,240	\$17,240	\$17,240	\$17,240	\$17,240	\$17,240	\$17,240	\$17,240	\$17,240	\$17,240	\$17,240	\$17,240
- Office	\$10,730	\$10,730	\$10,730	\$10,730	\$10,730	\$12,940	\$13,940	\$14,940	\$15,940	\$16,940	\$16,940	\$16,940	\$34,745	\$34,745	\$43,395
- Security System for books	\$70,400	\$70,400	\$70,400	\$70,400	\$70,400	\$70,400	\$70,400	\$70,400	\$70,400	\$70,400	\$70,400	\$70,400	\$70,400	\$70,400	\$70,400
- Circulation equipment/software	\$67,680	\$303,405	\$303,405	\$303,405	\$303,405	\$303,405	\$303,405	\$303,405	\$303,405	\$303,405	\$303,405	\$355,285	\$407,165	\$459,045	\$510,924
- Signage	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$34,150	\$34,150	\$34,150	\$34,150	\$34,150	\$34,150	\$34,150	\$34,150	\$34,150	\$34,150
Total (\$000)	\$330.7	\$566.4	\$571.8	\$577.2	\$582.6	\$605.1	\$606.1	\$625.1	\$626.1	\$641.1	\$641.1	\$703.8	\$776.5	\$848.4	\$923.1



APPENDIX B.2
TABLE 1

TOWN OF PENETANGUISHENE
CALCULATION OF SERVICE LEVELS
LIBRARY BOARD

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historical Population	9,207	9,159	9,111	9,081	9,051	9,021	8,991	8,962	9,175	9,393	9,616	9,844	10,077	10,175	10,274

INVENTORY SUMMARY (\$000)

Buildings	\$4,290.0	\$4,290.0	\$4,290.0	\$4,290.0	\$4,290.0	\$4,290.0	\$4,290.0	\$4,455.0	\$4,455.0	\$4,455.0	\$4,455.0	\$4,455.0	\$4,290.0	\$4,290.0	\$4,290.0
Land	\$1,160.0	\$1,160.0	\$1,160.0	\$1,160.0	\$1,160.0	\$1,160.0	\$1,160.0	\$1,164.2	\$1,164.2	\$1,164.2	\$1,164.2	\$1,164.2	\$1,160.0	\$1,160.0	\$1,160.0
Materials	\$2,417.7	\$2,586.6	\$2,789.2	\$3,012.0	\$3,123.7	\$4,298.1	\$4,257.1	\$4,258.7	\$4,226.4	\$4,197.7	\$3,418.1	\$3,138.9	\$5,630.9	\$6,282.0	\$6,724.7
Furniture & Equipment	\$330.7	\$566.4	\$571.8	\$577.2	\$582.6	\$605.1	\$606.1	\$625.1	\$626.1	\$641.1	\$641.1	\$703.8	\$776.5	\$848.4	\$923.1
Total (\$000)	\$8,198.4	\$8,603.0	\$8,811.0	\$9,039.2	\$9,156.2	\$10,353.1	\$10,313.2	\$10,502.9	\$10,471.6	\$10,458.0	\$9,678.4	\$9,461.9	\$11,857.4	\$12,580.3	\$13,097.7

SERVICE LEVEL (\$/capita)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Average Service Level
Buildings	\$465.95	\$468.39	\$470.86	\$472.41	\$473.98	\$475.56	\$477.14	\$497.10	\$485.56	\$474.29	\$463.29	\$452.56	\$425.72	\$421.62	\$417.56	\$462.80
Land	\$125.99	\$126.65	\$127.32	\$127.74	\$128.16	\$128.59	\$129.02	\$129.90	\$126.89	\$123.94	\$121.07	\$118.26	\$115.11	\$114.00	\$112.91	\$123.70
Materials	\$262.60	\$282.42	\$306.14	\$331.68	\$345.12	\$476.45	\$473.48	\$475.20	\$460.64	\$446.90	\$355.46	\$318.87	\$558.79	\$617.39	\$654.53	\$424.38
Furniture & Equipment	\$35.91	\$61.84	\$62.76	\$63.56	\$64.37	\$67.07	\$67.41	\$69.75	\$68.24	\$68.25	\$66.67	\$71.49	\$77.05	\$83.38	\$89.85	\$67.84
Total (\$/capita)	\$890.45	\$939.30	\$967.07	\$995.40	\$1,011.63	\$1,147.67	\$1,147.05	\$1,171.94	\$1,141.32	\$1,113.38	\$1,006.49	\$961.18	\$1,176.68	\$1,236.39	\$1,274.84	\$1,078.72

TOWN OF PENETANGUISHENE
CALCULATION OF MAXIMUM ALLOWABLE
LIBRARY BOARD

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2009 - 2023	\$1,078.72
Net Population Growth 2024 - 2033	1,357
Maximum Allowable Funding Envelope	\$1,463,823

APPENDIX B.2
TABLE 2

TOWN OF PENETANGUISHENE
DEVELOPMENT-RELATED CAPITAL PROGRAM
LIBRARY BOARD

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Benefit to Existing Share	Total DC Eligible Costs	DC Eligible Costs		
							Available DC Reserves	2024-2033	Post 2033
2.0 LIBRARY BOARD									
2.1 Buildings & Furnishings									
2.1.1 Library After-Hours Pick-Up Locker & Enclosure	2029	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
Subtotal Buildings & Furnishings		\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
2.2 Material Acquisitions									
2.2.1 Additional Collection Materials	Various	\$ 580,000	\$ -	\$ 580,000	\$ -	\$ 580,000	\$ 12,528	\$ 567,472	\$ -
2.2.2 Cricut Stations	2025	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
Subtotal Material Acquisitions		\$ 600,000	\$ -	\$ 600,000	\$ -	\$ 600,000	\$ 12,528	\$ 587,472	\$ -
TOTAL LIBRARY BOARD		\$ 700,000	\$ -	\$ 700,000	\$ -	\$ 700,000	\$ 12,528	\$ 687,472	\$ -

Residential Development Charge Calculation		
Residential Share of 2024 - 2033 DC Eligible Costs	100%	\$687,472
15-Year Growth in Population in New Units		1,793
Unadjusted Development Charge Per Capita		\$383.39
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2033 DC Eligible Costs	0%	\$0
15-Year Growth in Square Metres		20,120
Unadjusted Development Charge Per Square Metre		\$0.00

2024 - 2033 Net Funding Envelope	\$1,463,823
Uncommitted Reserve Fund Balance Balance as at December 31, 2023	\$12,528

APPENDIX B.3

FIRE SERVICES

FIRE SERVICES

The Penetanguishene Fire Department provides for fire suppression, emergency preparedness, fire prevention inspections and public education throughout the Town.

TABLE 1 HISTORICAL SERVICE LEVELS

The Fire Services inventory of capital assets includes the headquarters at the new fire hall which is 11,345 square feet and is valued at \$7.1 million. The headquarters occupies roughly 1.01 hectares of land which is valued at \$1.0 million. Communications, other vehicle and station equipment amount to \$695,000 and personal firefighting equipment for 30 equipped staff adds another \$360,000 to the inventory. The department owns 7 vehicles with a total replacement value of \$5.2 million.

The current value of the capital infrastructure including building, land, furniture and equipment and vehicles is approximately \$14.4 million and has provided the Town with a 15-year average historical service level of \$984.04 per population and employment. The calculated maximum allowable recoverable through development charges is \$1.9 million (1,902 net population and employment growth X historical service level of \$984.04).

TABLE 2 2024-2033 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE “CALCULATED” DEVELOPMENT CHARGES

The 2024 to 2033 development-related capital program consists of minor space needs, vehicles and equipment, and studies. A rear building and enclosure and front tarmac improvements total \$180,000. Various vehicles and equipment, including bunker gear, a sea container, pick-up trucks and equipment for a new fire prevention officer total \$232,000. Lastly, additional Fire Master Plans are included for \$100,000.

Altogether, the 10-year capital forecast for Fire Services amounts to \$512,000. A share of \$5,000 is net off the gross cost of the sea container to account for the Town of Midland's share of the project. There is \$128,384 in replacement shares or benefit to existing shares identified. In total, \$378,616 remains eligible for the development charges calculation. Existing reserve funds of \$267,887 are identified and reduce the in-period development charge costs to \$110,729.

The development-related cost of \$110,729 is allocated 77 per cent, or \$84,919, against new residential development, and 23 per cent, or \$25,810, against non-residential development. The allocation between residential and non-residential development is based on shares of forecasted population and employment growth. This yields a development charge of \$47.36 per capita and \$1.28 per square metre of non-residential gross floor area.

FIRE SERVICES SUMMARY				
15-year Hist.	2024 - 2033		Calculated	
Service Level	Development-Related Capital Program		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m
\$984.04	\$512,000	\$110,729	\$47.36	\$1.28

APPENDIX B.3
TABLE 1

TOWN OF PENETANGUISHENE
INVENTORY OF CAPITAL ASSETS
FIRE SERVICES

BUILDINGS Station Name	# of Square Feet															UNIT COST (\$/sq. ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Old Fire Hall	4,651	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$625
New Fire Hall	-	11,345	11,345	11,345	11,345	11,345	11,345	11,345	11,345	11,345	11,345	11,345	11,345	11,345	11,345	\$625
Total (sq.ft.)	4,651	11,345	11,345	11,345	11,345	11,345	11,345	11,345	11,345	11,345	11,345	11,345	11,345	11,345	11,345	
Total (\$000)	\$2,906.9	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	

LAND Station Name	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Fire Hall	0.04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$1,000,000
New Fire Hall	-	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	\$1,000,000
Total (ha)	0.04	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	
Total (\$000)	\$40.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	

FURNITURE & EQUIPMENT Station Name	Total Value of Furniture & Equipment (\$)														
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Communications Equipment	\$59,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$225,000	\$225,000	\$225,000
Other Vehicle Equipment (SCBA)	\$178,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$265,000	\$265,000
Other Station Equipment	\$24,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$195,000	\$205,000	\$205,000
Total (\$000)	\$261.0	\$600.0	\$600.0	\$600.0	\$600.0	\$600.0	\$600.0	\$600.0	\$600.0	\$600.0	\$600.0	\$600.0	\$645.0	\$695.0	\$695.0

APPENDIX B.3
TABLE 1

TOWN OF PENETANGUISHENE
INVENTORY OF CAPITAL ASSETS
FIRE SERVICES

PERSONAL FIRE FIGHTER EQUIPMENT Description	# of Equipped Staff															UNIT COST (\$/outfit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Number of Equipped Staff	28	30	30	30	30	30	30	30	30	30	30	30	30	30	30	\$12,000
Total (#)	28	30	30	30	30	30	30	30	30	30	30	30	30	30	30	
Total (\$000)	\$336.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0

VEHICLES Vehicle Type	# of Vehicles															UNIT COST (\$/vehicle)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Staff Vehicles	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$85,000
Tankers	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$700,000
Pumpers (heavy duty custom)	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	\$1,300,000
Pumper Telesquirt/Aerial Ladder	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,700,000
Rescue Vehicle	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$455,000
Fire Safety house (1)	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-	\$75,000
Public Education Vehicle (1)	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	\$95,000
Argo Rescue Unit and Trailer	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$42,000
Total (#)	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	
Total (\$000)	\$4,367.5	\$4,367.5	\$4,367.5	\$4,367.5	\$4,367.5	\$4,367.5	\$4,367.5	\$4,367.5	\$4,367.5	\$4,367.5	\$5,230.8	\$5,230.8	\$5,230.8	\$5,212.0	\$5,212.0	\$5,212.0

(1) Fire Safety House and Public Education Vehicle are shared by Midland, Penetanguishene, Tay and Tiny. A 25% share is allocated to Penetanguishene.

APPENDIX B.3
TABLE 1

TOWN OF PENETANGUISHENE
CALCULATION OF SERVICE LEVELS
FIRE SERVICES

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historical Population	9,207	9,159	9,111	9,081	9,051	9,021	8,991	8,962	9,175	9,393	9,616	9,844	10,077	10,175	10,274
Historical Employment	4,422	4,288	4,159	4,224	4,290	4,357	4,425	4,494	4,370	4,250	4,133	4,019	3,909	3,978	4,049
Total Historical Population & Employment	13,629	13,447	13,270	13,305	13,341	13,378	13,416	13,456	13,545	13,643	13,749	13,863	13,986	14,153	14,323

INVENTORY SUMMARY (\$000)

Buildings	\$2,906.9	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6	\$7,090.6
Land	\$40.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0	\$1,010.0
Furniture & Equipment	\$261.0	\$600.0	\$600.0	\$600.0	\$600.0	\$600.0	\$600.0	\$600.0	\$600.0	\$600.0	\$600.0	\$600.0	\$645.0	\$695.0	\$695.0
Personal Fire Fighter Equipment	\$336.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0	\$360.0
Vehicles	\$4,367.5	\$4,367.5	\$4,367.5	\$4,367.5	\$4,367.5	\$4,367.5	\$4,367.5	\$4,367.5	\$4,367.5	\$5,230.8	\$5,230.8	\$5,230.8	\$5,212.0	\$5,212.0	\$5,212.0
Total (\$000)	\$7,911.4	\$13,428.1	\$13,428.1	\$13,428.1	\$13,428.1	\$13,428.1	\$13,428.1	\$13,428.1	\$13,428.1	\$14,291.4	\$14,291.4	\$14,291.4	\$14,317.6	\$14,367.6	\$14,367.6

SERVICE LEVEL (\$/pop & emp)

Average
Service
Level

Buildings	\$213.29	\$527.30	\$534.33	\$532.93	\$531.49	\$530.02	\$528.52	\$526.95	\$523.49	\$519.73	\$515.72	\$511.48	\$506.98	\$501.00	\$495.05	\$499.88
Land	\$2.93	\$75.11	\$76.11	\$75.91	\$75.71	\$75.50	\$75.28	\$75.06	\$74.57	\$74.03	\$73.46	\$72.86	\$72.22	\$71.36	\$70.52	\$69.37
Furniture & Equipment	\$19.15	\$44.62	\$45.21	\$45.10	\$44.97	\$44.85	\$44.72	\$44.59	\$44.30	\$43.98	\$43.64	\$43.28	\$46.12	\$49.11	\$48.52	\$43.48
Personal Fire Fighter Equipment	\$24.65	\$26.77	\$27.13	\$27.06	\$26.98	\$26.91	\$26.83	\$26.75	\$26.58	\$26.39	\$26.18	\$25.97	\$25.74	\$25.44	\$25.13	\$26.30
Vehicles	\$320.46	\$324.79	\$329.13	\$328.26	\$327.37	\$326.47	\$325.54	\$324.58	\$322.44	\$383.40	\$380.45	\$377.32	\$372.66	\$368.26	\$363.89	\$345.00
Total (\$/pop & emp)	\$580.48	\$998.60	\$1,011.92	\$1,009.25	\$1,006.53	\$1,003.75	\$1,000.90	\$997.93	\$991.37	\$1,047.52	\$1,039.45	\$1,030.90	\$1,023.71	\$1,015.16	\$1,003.12	\$984.04

TOWN OF PENETANGUISHENE
CALCULATION OF MAXIMUM ALLOWABLE
FIRE SERVICES

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2009 - 2023	\$984.04
Net Population & Employment Growth 2024 - 2033	1,902
Maximum Allowable Funding Envelope	\$1,871,644

APPENDIX B.3

TABLE 2

TOWN OF PENETANGUISHENE
DEVELOPMENT-RELATED CAPITAL PROGRAM
FIRE SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Benefit to Existing Share	Total DC Eligible Costs	DC Eligible Costs		
							Available DC Reserves	2024-2033	Post 2033
3.0 FIRE SERVICES									
3.1 Buildings & Furnishings									
3.1.1 Rear Building Enclosure	2024	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -
3.1.2 Front Tarmac Improvements	2025	\$ 150,000	\$ -	\$ 150,000	\$ 128,384	\$ 21,616	\$ 21,616	\$ -	\$ -
Subtotal Buildings & Furnishings		\$ 180,000	\$ -	\$ 180,000	\$ 128,384	\$ 51,616	\$ 51,616	\$ -	\$ -
3.2 Vehicles & Equipment									
3.2.1 Bunker Gear for New Firefighters	Various	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ 120,000	\$ 9,271	\$ 110,729	\$ -
3.2.2 Sea Container (Shared with Midland)	2024	\$ 10,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -
3.2.3 Pick-up Truck (Deputy Chief)	2027	\$ 90,000	\$ -	\$ 90,000	\$ -	\$ 90,000	\$ 90,000	\$ -	\$ -
3.2.4 Equipment - Fire Prevention Officer	2027	\$ 12,000	\$ -	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ -	\$ -
Subtotal Vehicles & Equipment		\$ 232,000	\$ 5,000	\$ 227,000	\$ -	\$ 227,000	\$ 116,271	\$ 110,729	\$ -
3.3 Studies									
3.3.1 Fire Master Plans	2026, 2031	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
Subtotal Studies		\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
TOTAL FIRE SERVICES		\$ 512,000	\$ 5,000	\$ 507,000	\$ 128,384	\$ 378,616	\$ 267,887	\$ 110,729	\$ -

Residential Development Charge Calculation		
Residential Share of 2024 - 2033 DC Eligible Costs	77%	\$84,919
15-Year Growth in Population in New Units		1,793
Unadjusted Development Charge Per Capita		\$47.36
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2033 DC Eligible Costs	23%	\$25,810
15-Year Growth in Square Metres		20,120
Unadjusted Development Charge Per Square Metre		\$1.28

2024 - 2033 Net Funding Envelope	\$1,871,644
Uncommitted Reserve Fund Balance Balance as at December 31, 2023	\$267,887



APPENDIX B.4

PARKS & RECREATION

PARKS & RECREATION

The Town’s Recreation and Community Services Department is responsible for the operations and maintenance of indoor recreation facilities and providing recreational programming to the residents of Penetanguishene. This department is also responsible for the outdoor parks and amenities.

TABLE 1 HISTORICAL SERVICE LEVELS

The 15-year historical inventory of capital assets for Indoor Recreation includes 60,010 square feet of indoor recreation building space with a current replacement value of \$33.0 million. The land associated with the buildings amount to 1.7 hectares and is valued at \$1.5 million. The equipment associated with the facilities has a total value of \$174,000.

The Town has 93.0 hectares of parkland, comprised of municipal, neighbourhood and community parks. The total amount of developed parkland amounts to \$11.3 million, which also includes the value of the trails. The department is also responsible for constructing and operating park facilities including baseball diamonds, tennis courts, basketball courts, play equipment, a skate park, a disc golf course, soccer pitch, and a dog park. The facilities have a total value of \$4.9 million. The Parks & Recreation fleet and equipment is valued at \$3.3 million. Finally, the park buildings are comprised of washrooms, storage sheds, gazebos, a rotary pavilion, and amounts to a total value of \$1.3 million.

The value of capital assets for Parks & Recreation totals \$55.5 million. The 15-year historical average service level is \$5,756.06 per capita, and this, multiplied by the 10-year forecast growth in net population, results in a maximum allowable funding envelope of \$7.8 million (1,357 net population growth X historical service level of \$5,756.06/capita).

TABLE 2 2024-2033 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE “CALCULATED” DEVELOPMENT CHARGES

The 2024-2033 development-related capital program for Parks & Recreation totals to \$47.6 million and is comprised of a new Multi-Use Recreation Centre, Wharf redevelopment, parkland and park facilities, new trail development, and studies. The Town will be upgrading playground facilities annually for a total of \$750,000 over the 10-year period. A new Multi-Use Recreation Centre is planned in the next 10-years (timing to be determined) and totals

\$45.0 million. Wharf redevelopment is expected in 2028 for \$1.5 million. New trail development over the 10-year period amounts to \$300,000. Finally, the Town plans to undertake a Recreation Master Plan in 2025 (\$50,000).

In total, the net municipal cost of this program is \$47.6 million. A share of this program is deemed to benefit the existing residents, and \$34.7 million is netted off the costs. The benefit to existing share is largely attributed to the Multi-Use Recreation Centre and Wharf redevelopment. The DC eligible share is therefore reduced to \$12.8 million.

A balance of \$26,322 exists in the Parks & Recreation DC reserve fund and is available to fund part of the DC eligible portion of the program. Additional post-2033 shares that will benefit development beyond the planning period total \$5.0 million. The 2024-2033 DC costs eligible for recovery amount to \$7.8 million which is allocated entirely against future residential development in the Town of Penetanguishene. This results in a development charge of \$4,355.98 per capita.

PARKS & RECREATION SUMMARY				
15-year Hist.	2024 - 2033		Calculated	
Service Level per capita	Development-Related Capital Program		Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m
\$5,756.06	\$47,550,000	\$7,810,973	\$4,355.98	\$0.00

APPENDIX B.4
TABLE 1

TOWN OF PENETANGUISHENE
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
INDOOR RECREATION FACILITIES

BUILDINGS Facility Name	# of Square Feet															UNIT COST (\$/sq.ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Penetanguishene Memorial Community Centre	38,010	38,010	38,010	38,010	38,010	38,010	38,010	38,010	38,010	38,010	38,010	38,010	38,010	38,010	38,010	\$550
Penetanguishene Curling Club	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	\$550
Total (sq.ft.)	60,010	60,010	60,010	60,010	60,010	60,010	60,010	60,010	60,010	60,010	60,010	60,010	60,010	60,010	60,010	
Total (\$000)	\$33,005.5	\$33,005.5	\$33,005.5	\$33,005.5	\$33,005.5	\$33,005.5	\$33,005.5	\$33,005.5	\$33,005.5	\$33,005.5	\$33,005.5	\$33,005.5	\$33,005.5	\$33,005.5	\$33,005.5	

LAND Facility Name	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Penetanguishene Memorial Community Centre	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24	\$1,000,000
Penetanguishene Curling Club	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	\$500,000
Total (ha)	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	
Total (\$000)	\$1,490.0	\$1,490.0	\$1,490.0	\$1,490.0	\$1,490.0	\$1,490.0	\$1,490.0	\$1,490.0	\$1,490.0	\$1,490.0	\$1,490.0	\$1,490.0	\$1,490.0	\$1,490.0	\$1,490.0	

FURNITURE & EQUIPMENT Facility Name	Total Value of Furniture & Equipment (\$)														
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Tables	\$16,000	\$16,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000
Chairs	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000
Nets	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
Sound System	\$35,000	\$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
Ice Cube Maker	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Miscellaneous Small 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)	\$139.0	\$151.0	\$174.0	\$174.0	\$174.0	\$174.0	\$174.0	\$174.0	\$174.0	\$174.0	\$174.0	\$174.0	\$174.0	\$174.0	\$174.0

APPENDIX B.4
TABLE 1

TOWN OF PENETANGUISHENE
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARKLAND DEVELOPMENT

MUNICIPAL PARKS Park Name	# of Hectares of Developed Area															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Rotary Champlain Wendat Park (Renamed 2015)	59.90	59.90	59.90	59.90	59.90	59.90	59.90	59.90	59.90	59.90	59.90	59.90	59.90	59.90	59.90	\$120,000
Ojibwa Landing Trailer Park	6.00	6.00	6.00	6.00	6.00	-	-	-	-	-	-	-	-	-	-	\$120,000
Bayfield	4.86	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$120,000
Huron Park	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	2.02	\$120,000
McGuire Park	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	\$120,000
Memorial Park	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	\$120,000
Payette Park	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	\$40,000
Total (ha)	82.01	77.15	77.15	77.15	77.15	71.15	71.15	71.15	71.15	71.15	71.14	71.14	71.14	71.14	71.14	
Total (\$000)	\$9,686.0	\$9,103.0	\$9,103.0	\$9,103.0	\$9,103.0	\$8,383.0	\$8,383.0	\$8,383.0	\$8,383.0	\$8,383.0	\$8,381.7	\$8,381.7	\$8,381.7	\$8,381.7	\$8,381.7	

NEIGHBOURHOOD PARKS Park Name	# of Hectares of Developed Area															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Therrien Park	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	\$120,000
Therrien Park - Naturalized Area	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	\$40,000
Charles Scott Memorial Park	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$120,000
Gendron Park	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	\$120,000
Martin Valley Park	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	1.61	3.16	3.16	3.16	3.16	\$120,000
Dupuis Park	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	-	-	-	-	-	\$120,000
Reynolds Point Park	0.20	0.20	0.20	0.20	0.20	-	-	-	-	-	-	-	-	-	-	\$120,000
Bob Sullivan (2 Lots)	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	\$120,000
Ecology Gardens (Fox)	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	\$120,000
Total (ha)	7.81	7.81	7.81	7.81	7.81	7.61	7.61	7.61	7.61	7.61	7.47	9.02	9.02	9.02	9.02	
Total (\$000)	\$912.9	\$912.9	\$912.9	\$912.9	\$912.9	\$888.9	\$888.9	\$888.9	\$888.9	\$888.9	\$872.5	\$1,058.3	\$1,058.3	\$1,058.3	\$1,058.3	

APPENDIX B.4
TABLE 1

TOWN OF PENETANGUISENE
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARKLAND DEVELOPMENT

COMMUNITY PARKS Park Name	# of Hectares of Developed Area															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Marchildon Park	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	1.21	\$80,000
Tom Coffin Memorial Park	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	0.78	\$80,000
Breithaupt Park	4.74	4.74	4.74	4.74	4.74	4.74	4.74	4.74	4.74	4.74	4.74	4.74	4.74	4.74	4.74	\$80,000
CN Park	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	\$80,000
Total (ha)	12.79	12.79	12.79	12.79	12.79	12.79	12.79	12.79	12.79	12.79	12.79	12.79	12.79	12.79	12.79	
Total (\$000)	\$1,023.5	\$1,023.5	\$1,023.5	\$1,023.5	\$1,023.5	\$1,023.5	\$1,023.5	\$1,023.5	\$1,023.5	\$1,023.5	\$1,023.2	\$1,023.2	\$1,023.2	\$1,023.2	\$1,023.2	

OTHER Description	\$ Value of Trails														
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Walking Trail Development	\$314,000	\$314,000	\$314,000	\$314,000	\$314,000	\$314,000	\$314,000	\$314,000	\$314,000	\$314,000	\$314,000	\$314,000	\$314,000	\$314,000	\$314,000
Martin Valley Trail	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000
Tom Coffin Trail	\$0	\$0	\$0	\$0	\$0	\$0	\$76,000	\$76,000	\$76,000	\$76,000	\$76,000	\$76,000	\$76,000	\$76,000	\$76,000
Overhead Bridge Road Trailhead	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$335,000	\$335,000	\$335,000
Total (\$000)	\$314.0	\$314.0	\$314.0	\$314.0	\$314.0	\$314.0	\$390.0	\$390.0	\$390.0	\$474.0	\$474.0	\$474.0	\$809.0	\$809.0	\$809.0

APPENDIX B.4
TABLE 1

TOWN OF PENETANGUISENE
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARK FACILITIES

BASEBALL DIAMONDS Park Name	# of Baseball Diamonds															UNIT COST
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	(\$/unit)
With Lights																
McGuire Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$160,000
Without Lights																
McGuire Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$65,000
Marchildon Park	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$65,000
Total (#)	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
Total (\$000)	\$225.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	\$290.0	

TENNIS COURTS Park Name	# of Tennis Courts															UNIT COST
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	(\$/unit)
With Lights																
McGuire Park	2	2	2	2	2	2	2	2	2	2	-	-	-	-	-	\$160,000
Memorial Park	2	2	2	2	2	2	2	2	2	2	-	-	-	-	-	\$160,000
Without Lights																
McGuire Park without lights	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$100,000
Memorial Park without lights	-	-	-	-	-	-	-	-	-	-	2	2	2	2	2	\$100,000
Total (#)	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	
Total (\$000)	\$640.0	\$640.0	\$640.0	\$640.0	\$640.0	\$640.0	\$640.0	\$640.0	\$640.0	\$640.0	\$300.0	\$300.0	\$300.0	\$300.0	\$300.0	

APPENDIX B.4
TABLE 1

TOWN OF PENETANGUISHENE
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARK FACILITIES

BASKETBALL COURTS Park Name	# of Basketball Courts															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Dupuis Parkette	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$35,000
Martin Valley (John Street) Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$35,000
Rotary Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$35,000
Total (#)	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	
Total (\$000)	\$105.0	\$105.0	\$105.0	\$105.0	\$105.0	\$105.0	\$105.0	\$105.0	\$105.0	\$105.0	\$70.0	\$70.0	\$70.0	\$70.0	\$70.0	

SKATE PARK Park Name	# of Skate Parks															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	\$325,000
Total (#)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Total (\$000)	\$325.0	\$325.0	\$325.0	\$325.0	\$325.0	\$325.0	\$325.0	\$325.0	\$325.0	\$325.0	\$325.0	\$325.0	\$325.0	\$325.0	\$325.0	

PLAY EQUIPMENT Park Name	# of Play Equipment															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
McGuire Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$130,000
Gendron Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$75,000
Rotary Playground	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$125,000
Marchildon	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$75,000
Tom Coffin Memorial Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$75,000
Therrien Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$35,000
Scott Memorial Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$125,000
Bayfield Park	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$155,000
Martin Valley (John Street) Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$155,000
Huronian Park	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$60,000
Total (#)	9	8	8	8	9	9	9	9	9	9	8	8	8	8	8	
Total (\$000)	\$950.0	\$795.0	\$795.0	\$795.0	\$855.0	\$855.0	\$855.0	\$855.0	\$855.0	\$855.0	\$780.0	\$780.0	\$780.0	\$780.0	\$780.0	

APPENDIX B.4
TABLE 1

TOWN OF PENETANGUISENE
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARK FACILITIES

OTHER Description	# of Other Facilities															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Disc Golf Course																
Rotary Park	-	-	1	1	1	1	1	1	-	-	-	-	-	-	-	
Soccer Pitch																
Payette Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Dog Park																
Rotary Park	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	
Other																
Race Car Track	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	
Rotary Park - Splashpad	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	
McGuire Court - Bocce Courts	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	
Rotary Park - Beach Volleyball Court	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Rotary Park - Statue of Champlain & Chief	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	
Rotary Park - Circle of Four Nations	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	
Rotary Park - Statue of Lte. Gov. Simcoe	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	
Rotary Park - Brule & 5 Bronze/Patina Busts	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	
Rotary Park - Fitness Equipment	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	
Rotary Park - Huron Canoe	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	
Rotary Park - Astrolabe	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	
Rotary Park - Floating Observation Deck	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	
Wharf	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
McGuire Park - Pickleball Courts without lights	-	-	-	-	-	-	-	-	-	-	4	4	4	4	4	
Bike Racks (Multiple Parks)	-	-	-	-	-	-	-	-	-	-	-	-	8	9	10	
Martin Valley Park - Gazebo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	
Martin Valley Park - Pump Track	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	
Martin Valley Park - Outdoor Classroom	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	
Total (#)	4	4	6	6	6	5	13	15	14	14	18	18	26	27	31	
Total (\$000)	\$1,025.4	\$1,025.4	\$1,051.5	\$1,051.5	\$1,051.5	\$1,043.6	\$1,936.7	\$2,297.7	\$2,286.6	\$2,286.6	\$2,886.6	\$2,886.6	\$2,906.6	\$2,909.1	\$3,111.6	

APPENDIX B.4
TABLE 1

TOWN OF PENETANGUISHENE
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARK VEHICLES & EQUIPMENT

VEHICLES & EQUIPMENT Type	# of Vehicles and Equipment															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
1981 1 Ton GMC Dump Truck	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$70,700
1995 ½ Ton Chevrolet	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$55,000
265 Massey Ferguson	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$87,300
1997 John Deere Riding Mower	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$31,400
Bannerman Tru Play	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$8,000
York Rake	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$8,000
Picnic Tables & Benches	24	24	24	24	24	24	24	24	24	24	24	24	24	30	30	\$84,400
Mower & Small Equipment	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	\$500
2000 1 Ton Chevrolet Dump Truck #22	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$65,000
1994 3/4 Ton 4x4 Chevy w/ Watering System	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$59,600
Trac Vacuum	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$4,000
Aerator	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$7,000
1992 3/4 Ton Van	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$62,800
2001 Olympia Ice Resurfacer	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$102,000
2000 Gravely Riding Mower	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$31,400
John Deere 5420 Tractor / Loader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$90,000
Snowblower Attachment for J.D. Tractor/Loader	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$7,900
2006 GMC 2500 3/4T Truck #24	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$65,400
2005 Ford F250 3/4T Truck #20	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$66,000
2006 Kubota Mower #F3680	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$30,300
2005 Land & Pride Mower #AFM4016	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$11,100
Kubota Mower/Excavator	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$35,000
2009 GMC Sierra 3/4 Ton Truck #25	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$55,000
2015 Ford Pick/Up Truck #23 with Plow	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$65,400
2015 For Dump Truck with Box #19	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$87,300
2015 Ford F250 Truck #21	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$58,200
2014 John Deere 1445 Riding Mower	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$45,000
2018 John Deere 1570 Riding Mower	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$45,000
2018 Olympia Ice Resurfacer	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$100,000
2018 Chevrolet Silverado 2500 truck #20	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$55,000
composite picnic tables	-	-	-	-	-	-	-	-	-	-	-	-	-	6	6	\$1,500
2024 GMC Sierra extended cab truck #24-23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$50,000
2020 F150 1/2 ton Truck # 20-24	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$50,000
Total (#)	59	59	60	60	60	57	58	58	57	58	55	55	55	67	67	
Total (\$000)	\$2,951.0	\$2,951.0	\$2,986.0	\$2,986.0	\$2,986.0	\$2,896.3	\$2,954.5	\$2,954.5	\$2,902.1	\$2,955.1	\$2,826.4	\$2,811.0	\$2,811.0	\$3,326.4	\$3,311.0	

APPENDIX B.4
TABLE 1

TOWN OF PENETANGUISHENE
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARK VEHICLES & EQUIPMENT

PARK BUILDINGS Type of Structure	# of Square Feet of Building Space															UNIT COST (\$/sq.ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018						
Rotary Park Washrooms	-	-	-	480	480	480	480	480	480	480	480	480	480	480	480	\$450
Wharf Office / Building	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	\$450
<i>Wharf Office / Building Tourist Information Office</i>	<i>(300)</i>	<i>(300)</i>	<i>(300)</i>	<i>(300)</i>	<i>(300)</i>	<i>(300)</i>	<i>(300)</i>	<i>(300)</i>	<i>(300)</i>	<i>(300)</i>	<i>(300)</i>	<i>(300)</i>	<i>(300)</i>	<i>(300)</i>	<i>(300)</i>	<i>\$450</i>
Ojibwa Landing Trailer Park	500	500	500	-	-	-	-	-	-	-	-	-	-	-	-	\$200
Bayfield Park Buildings	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$200
Hurononia Park Washrooms	480	480	480	480	480	480	480	480	480	480	480	480	480	480	480	\$450
McGuire Park Washrooms	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	\$450
Memorial Park Storage Shed	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	\$100
Waterfront Rotary Pavillion	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	\$100
Amphitheatre Hut	-	-	-	-	-	-	42	42	42	42	42	42	42	42	42	\$100
Beach Hut	-	-	-	-	-	-	42	42	42	42	42	42	42	-	-	\$350
Hurononia Park Gazebo	-	-	-	-	-	-	100	100	100	100	100	100	100	100	100	\$350
Bob Sullivan Gazebo	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	\$200
Ecology Garden Gazebo 1	-	48	48	48	48	48	48	48	48	48	48	1	1	1	1	\$100
Ecology Garden Gazebo 2	-	48	48	48	48	48	48	48	48	48	48	1	1	1	1	\$100
T Dock Gazebo	-	-	-	-	-	-	150	150	150	150	150	150	150	150	150	\$200
Wharf Kiosk	-	-	-	-	-	-	-	-	-	-	-	-	42	42	42	\$100
Wharf Storage Shed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	\$100
Total (sq.ft.)	5,080	3,976	3,976	3,956	3,956	3,956	4,290	4,290	4,290	4,290	4,196	4,196	4,196	4,196	4,296	
Total (\$000)	\$1,381.0	\$1,150.6	\$1,150.6	\$1,266.6	\$1,266.6	\$1,266.6	\$1,350.5	\$1,350.5	\$1,350.5	\$1,350.5	\$1,341.1	\$1,341.1	\$1,330.6	\$1,330.6	\$1,340.6	

**APPENDIX B.4
TABLE 1**

**TOWN OF PENETANGUISHENE
CALCULATION OF SERVICE LEVELS
PARKS & RECREATION**

Historical Population	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	9,207	9,159	9,111	9,081	9,051	9,021	8,991	8,962	9,175	9,393	9,616	9,844	10,077	10,175	10,274

INVENTORY SUMMARY (\$000)

Indoor Recreation Facilities	\$34,634.5	\$34,646.5	\$34,669.5	\$34,669.5	\$34,669.5	\$34,669.5	\$34,669.5	\$34,669.5	\$34,669.5	\$34,669.5	\$34,669.5	\$34,669.5	\$34,669.5	\$34,669.5	\$34,669.5
Parkland Development	\$11,936.3	\$11,353.4	\$11,353.4	\$11,353.4	\$11,353.4	\$10,609.4	\$10,685.4	\$10,685.4	\$10,685.4	\$10,769.4	\$10,751.4	\$10,937.3	\$11,272.3	\$11,272.3	\$11,272.3
Park Facilities	\$3,270.4	\$3,180.4	\$3,206.5	\$3,206.5	\$3,266.5	\$3,258.6	\$4,151.7	\$4,512.7	\$4,501.6	\$4,501.6	\$4,651.6	\$4,651.6	\$4,671.6	\$4,674.1	\$4,876.6
Park Vehicles & Equipment	\$4,332.0	\$4,101.6	\$4,136.6	\$4,252.6	\$4,252.6	\$4,162.9	\$4,305.0	\$4,305.0	\$4,252.6	\$4,305.6	\$4,167.5	\$4,152.1	\$4,141.6	\$4,657.0	\$4,651.6
Total (\$000)	\$54,173.2	\$53,281.9	\$53,366.0	\$53,482.0	\$53,542.0	\$52,700.4	\$53,811.6	\$54,172.6	\$54,109.1	\$54,246.1	\$54,240.0	\$54,410.5	\$54,755.0	\$55,272.9	\$55,470.0

SERVICE LEVEL (\$/capita)

Indoor Recreation Facilities	\$3,761.76	\$3,782.78	\$3,805.24	\$3,817.81	\$3,830.46	\$3,843.20	\$3,856.02	\$3,868.50	\$3,778.69	\$3,690.99	\$3,605.40	\$3,521.89	\$3,440.46	\$3,407.32	\$3,374.49	\$3,692.33
Parkland Development	\$1,296.44	\$1,239.58	\$1,246.11	\$1,250.23	\$1,254.38	\$1,176.07	\$1,188.45	\$1,192.30	\$1,164.62	\$1,146.53	\$1,118.08	\$1,111.06	\$1,118.61	\$1,107.84	\$1,097.16	\$1,180.50
Park Facilities	\$355.21	\$347.24	\$351.94	\$353.10	\$360.90	\$361.22	\$461.77	\$503.54	\$490.64	\$479.25	\$483.74	\$472.53	\$463.59	\$459.37	\$474.66	\$427.91
Park Vehicles & Equipment	\$470.51	\$447.82	\$454.02	\$468.30	\$469.85	\$461.47	\$478.81	\$480.36	\$463.50	\$458.38	\$433.39	\$421.79	\$411.00	\$457.69	\$452.75	\$455.31
Total (\$/capita)	\$5,883.92	\$5,817.43	\$5,857.31	\$5,889.43	\$5,915.58	\$5,841.96	\$5,985.05	\$6,044.70	\$5,897.45	\$5,775.16	\$5,640.60	\$5,527.27	\$5,433.66	\$5,432.22	\$5,399.06	\$5,756.06

**Average
Service
Level**

**TOWN OF PENETANGUISHENE
CALCULATION OF MAXIMUM ALLOWABLE
PARKS & RECREATION**

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2009 - 2023	\$5,756.06
Net Population Growth 2024 - 2033	1,357
Maximum Allowable Funding Envelope	\$7,810,973

APPENDIX B.4

TABLE 2

TOWN OF PENETANGUISHENE
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS & RECREATION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Other Recoveries	Net Municipal Cost	Benefit to Existing Share	Total DC Eligible Costs	DC Eligible Costs		
							Available DC Reserves	2024-2033	Post 2033
4.0 PARKS & RECREATION									
4.1 Parkland & Park Facilities									
4.1.1 Playground Upgrade Program	2024	\$ 75,000	\$ -	\$ 75,000	\$ 50,000	\$ 25,000	\$ -	\$ 25,000	\$ -
4.1.2 Playground Upgrade Program	2025	\$ 75,000	\$ -	\$ 75,000	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ 25,000
4.1.3 Playground Upgrade Program	2026	\$ 75,000	\$ -	\$ 75,000	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ 25,000
4.1.4 Playground Upgrade Program	2027	\$ 75,000	\$ -	\$ 75,000	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ 25,000
4.1.5 Playground Upgrade Program	2028	\$ 75,000	\$ -	\$ 75,000	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ 25,000
4.1.6 Playground Upgrade Program	2029	\$ 75,000	\$ -	\$ 75,000	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ 25,000
4.1.7 Playground Upgrade Program	2030	\$ 75,000	\$ -	\$ 75,000	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ 25,000
4.1.8 Playground Upgrade Program	2031	\$ 75,000	\$ -	\$ 75,000	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ 25,000
4.1.9 Playground Upgrade Program	2032	\$ 75,000	\$ -	\$ 75,000	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ 25,000
4.1.10 Playground Upgrade Program	2033	\$ 75,000	\$ -	\$ 75,000	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ 25,000
Subtotal Parkland & Park Facilities		\$ 750,000	\$ -	\$ 750,000	\$ 500,000	\$ 250,000	\$ -	\$ 25,000	\$ 225,000
4.2 Buildings, Furniture & Equipment									
4.2.1 Multi-Use Recreation Centre	TBD	\$ 45,000,000	\$ -	\$ 45,000,000	\$ 33,005,500	\$ 11,994,500	\$ -	\$ 7,752,295	\$ 4,242,205
4.2.2 Wharf Redevelopment	2028	\$ 1,450,000	\$ -	\$ 1,450,000	\$ 1,241,043	\$ 208,957	\$ -	\$ -	\$ 208,957
Subtotal Buildings, Furniture & Equipment		\$ 46,450,000	\$ -	\$ 46,450,000	\$ 34,246,543	\$ 12,203,457	\$ -	\$ 7,752,295	\$ 4,451,162

APPENDIX B.4

TABLE 2

TOWN OF PENETANGUISHENE
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS & RECREATION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Other Recoveries	Net Municipal Cost	Benefit to Existing Share	Total DC Eligible Costs	DC Eligible Costs		
							Available DC Reserves	2024-2033	Post 2033
4.0 PARKS & RECREATION									
4.3 New Trail Development									
4.3.1 Extension of Trail System and Related Investments	2024	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ 26,322	\$ 3,678	\$ -
4.3.2 Extension of Trail System and Related Investments	2025	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
4.3.3 Extension of Trail System and Related Investments	2026	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
4.3.4 Extension of Trail System and Related Investments	2027	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
4.3.5 Extension of Trail System and Related Investments	2028	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
4.3.6 Extension of Trail System and Related Investments	2029	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
4.3.7 Extension of Trail System and Related Investments	2030	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
4.3.8 Extension of Trail System and Related Investments	2031	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
4.3.9 Extension of Trail System and Related Investments	2032	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
4.3.10 Extension of Trail System and Related Investments	2033	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
Subtotal New Trail Development		\$ 300,000	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ 26,322	\$ 33,678	\$ 240,000
4.4 Plans and Studies									
4.4.1 Recreation Master Plan	2025	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Subtotal Plans and Studies		\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
TOTAL PARKS & RECREATION		\$ 47,550,000	\$ -	\$ 47,550,000	\$ 34,746,543	\$ 12,803,457	\$ 26,322	\$ 7,810,973	\$ 4,966,162

Residential Development Charge Calculation		
Residential Share of 2024 - 2033 DC Eligible Costs	100%	\$7,810,973
15-Year Growth in Population in New Units		1,793
Unadjusted Development Charge Per Capita		\$4,355.98
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2033 DC Eligible Costs	0%	\$0
15-Year Growth in Square Metres		20,120
Unadjusted Development Charge Per Square Metre		\$0.00

2024 - 2033 Net Funding Envelope	\$7,810,973
Uncommitted Reserve Fund Balance Balance as at December 31, 2023	\$26,322



APPENDIX C
ENGINEERED SERVICES
TECHNICAL APPENDIX

ENGINEERED SERVICES

This appendix provides the detailed analysis undertaken to establish the development charge rates for the engineered services in the Town of Penetanguishene. Four engineered services have been analyzed as part of the Development Charges Background Study:

Appendix C.1 Services Related to a Highway

Appendix C.2 Water

Appendix C.3 Sewer

Appendix C.4 Stormwater Management & Control

Each service, with the exception of Services Related to a Highway, contains a table setting out the development-related capital program. The table provides the background data and analysis undertaken to arrive at the calculated development charge rates for that particular service.

For the Services Related to a Highway, a 15-year historical average service level has been calculated in accordance with the *Development Charges Act* (DCA) and *Ontario Regulation 82/98*. The legislative requirements for determining service levels and the maximum allowable funding envelope for Services Related to a Highway is set out in detail in the introduction to Appendix B.

The development-related engineering infrastructure is required to meet the increase in need for services from 2024 to 2036. The benefits of this infrastructure are deemed to relate to the entire Town, except in areas where Water and Sewer services are not provided.

APPENDIX C.1
SERVICES RELATED TO A HIGHWAY
TECHNICAL APPENDIX

SERVICES RELATED TO A HIGHWAY

The Public Works Department is responsible for the design, construction and maintenance of the Town’s roads, water systems, and sewer systems. The department also provides review and inspection services to facilitate new development and to maintain service standards for existing infrastructure.

This section provides the detailed analysis undertaken to establish the development charge rates for the eligible Town-wide roads and related infrastructure (including public works).

Tables 1 and 2 provide details of the projects included in the Town-wide Services Related to a Highway engineered infrastructure development charges calculation. The content of the tables is as follows:

Table 1 Historical Service Levels (Public Works & Roads)

Table 2 Services Related to a Highway Capital Program 2024-2033

TABLE 1 HISTORICAL SERVICE LEVELS

The 15-year historical inventory of capital assets for Public Works includes 25,619 square feet of building space with a replacement value of \$4.3 million. The 2.6 hectares of land associated with the Public Works buildings are valued at \$2.1 million. Furniture and equipment associated with the buildings is valued at \$585,000. Finally, the Public Works fleet adds an additional \$4.8 million to the value of the capital assets.

The Town operates 27 centre line kilometres of arterial and collector roads. All roads have a combined replacement cost of \$59.5 million. Sidewalks and multi-use trails add another \$7.9 million to the inventory. The traffic signals in Penetanguishene are valued at \$2.4 million and bridges and culverts add another \$8.5 million.

The current value of the Services Related to a Highway capital infrastructure is approximately \$90.0 million and has provided Penetanguishene with a 15-year average historical service level of \$6,560.37 per capita and employment. This, when multiplied by the net population and employment growth (2,485) from 2024 to 2036 results in a calculated maximum allowable funding envelope of \$16.3 million.

TABLE 2 2024-2036 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF DEVELOPMENT CHARGES

Table 2 summarizes the development-related capital program for the Services Related to a Highway infrastructure service (including roads and public works).

The development-related capital plan for public works related infrastructure provides for the recovery of a new wash bay for \$1.5 million. An additional four vehicles are included in the capital program for a total cost of \$1.0 million.

The program includes \$46.2 million of roads capital works, including \$43.7 million of road extension and reconstruction works, \$1.2 million of intersection improvements, and \$1.4 million of related works such as new bike lanes, sidewalks, realignments and curb cuts, and master plans.

Subsidies in the amount of \$2.6 million have been identified to offset the cost of some projects. The subsidies represent direct developer contributions towards the projects and have been established through subdivision agreements. The net cost of the program, less the subsidies, is \$46.2 million.

Of the \$46.2 million net cost, \$31.7 million has been identified as a benefit to the existing community and has been removed from the development charge calculation. These costs include a substantial portion of the costs to reconstruct, upgrade, or otherwise expand the capacity of existing main streets to accommodate increased traffic flow, as well as portions of public works facilities and vehicles that represent the replacement of existing infrastructure and fleet. The remaining \$14.5 million, including the cost of the phased extension of Thompsons Road and extension of Lucy Street, is related to development in the Town.

Existing development charge reserve funds of \$194,336 have been allocated to the new wash bay. A further \$10.6 million of the development-related costs relate to works that will benefit development after 2036. These costs will be examined for development charge recovery in subsequent background studies. This leaves \$3.7 million that can be carried forward to the development charge calculation.

Calculation of Development Charges

The development charge eligible costs of \$3.7 million is allocated 77 per cent, or \$2.8 million, to residential development, and 23 per cent, or \$830,479, to non-residential development based on the ratio of forecast growth in population in new dwellings and employment in new floor space.

This yields development charge rates of \$1,235.25 per capita and \$32.70 per square metre respectively. The following table summarizes the calculation of the Services Related to a Highway development charge:

SERVICES RELATED TO A HIGHWAY SUMMARY				
15-year Hist.	2024 - 2033		Calculated	
Service Level	Development-Related Capital Program		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m
\$6,560.37	\$48,748,472	\$3,676,689	\$1,235.25	\$32.70

APPENDIX C.1
TABLE 1

TOWN OF PENETANGUISHENE
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

BUILDINGS Facility Name	# of Square Feet															UNIT COST (\$/sq.ft.)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Public Works Office 24 Centennial Drive	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	\$280
Public Works Storage Building 24 Centennial Dr.	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019	\$280
Public Works Sand Dome	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	7,850	\$70
Public Works Salt Storage Building	-	-	-	-	-	-	-	-	-	-	5,750	5,750	5,750	5,750	5,750	\$70
Water Building 22 Centennial (1)	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	\$280
<i>Water Building 22 Centennial (1) - Non-PW Space</i>	<i>(5,300)</i>	<i>(5,300)</i>	<i>(5,300)</i>	<i>(5,300)</i>	<i>(5,300)</i>	<i>(5,300)</i>	<i>(5,300)</i>	<i>(5,300)</i>	<i>(5,300)</i>	<i>(5,300)</i>	<i>(5,300)</i>	<i>(5,300)</i>	<i>(5,300)</i>	<i>(5,300)</i>	<i>(5,300)</i>	<i>\$280</i>
Total (#)	19,869	19,869	19,869	19,869	19,869	19,869	19,869	19,869	19,869	19,869	25,619	25,619	25,619	25,619	25,619	
Total (\$000)	\$3,914.8	\$3,914.8	\$3,914.8	\$3,914.8	\$3,914.8	\$3,914.8	\$3,914.8	\$3,914.8	\$3,914.8	\$3,914.8	\$4,317.3	\$4,317.3	\$4,317.3	\$4,317.3	\$4,317.3	

(1) Space was formerly utilized by the PUC for the provision of municipal services and is now owned and operated by the Town.

LAND Facility Name	# of Hectares															UNIT COST (\$/ha)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Public Works Buildings 24 Centennial	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	2.48	\$800,000
Water Building 22 Centennial (1)	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	\$800,000
<i>Water Building 22 Centennial (1) - Non-PW Space</i>	<i>(0.39)</i>	<i>(0.39)</i>	<i>(0.39)</i>	<i>(0.39)</i>	<i>(0.39)</i>	<i>(0.39)</i>	<i>(0.39)</i>	<i>(0.39)</i>	<i>(0.39)</i>	<i>(0.39)</i>	<i>(0.39)</i>	<i>(0.39)</i>	<i>(0.39)</i>	<i>(0.39)</i>	<i>(0.39)</i>	<i>\$800,000</i>
Total (ha)	2.59	2.59	2.59	2.59	2.59	2.59	2.59	2.59	2.59	2.59	2.59	2.59	2.59	2.59	2.59	
Total (\$000)	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	

FURNITURE & EQUIPMENT Facility Name	Total Value of Furniture & Equipment (\$)														
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Works Office 24 Centennial Drive	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000
Misc. Furniture and Equipment	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
Generator	\$0	\$0	\$0	\$0	\$0	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
Total (\$000)	\$495.0	\$495.0	\$495.0	\$495.0	\$495.0	\$585.0	\$585.0	\$585.0	\$585.0	\$585.0	\$585.0	\$585.0	\$585.0	\$585.0	\$585.0

APPENDIX C.1
TABLE 1

TOWN OF PENETANGUISHENE
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY:

FLEET & EQUIPMENT Description	# of Fleet															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
1952 Massey Ferguson Tractor (Model 1538)	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	\$62,000
(29) 1975 Case Roller (Model STW15)	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	\$15,000
(30) 1975 Massey Ferguson Tractor (Model MF20)	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	\$99,000
(42) 2010 Western Star Single Axle Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$364,000
(44) 2013 Trackless Sidewalk Plow	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$138,000
(48) Leaf Vacuum	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$73,000
(49) 1989 Ford L8000 Truck	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	\$182,000
(51) 1991GMC Dump truck	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$240,000
(58) 2015 Freightliner w/ snow plow	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$335,000
(60) 2017 Volvo Loader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$291,000
(61) 2011 Rayco Wood Chipper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$58,000
(62) Leaf Vacuum	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$73,000
(64) 1996 GM 4x4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$71,000
(65) 2008 Chevrolet Half Ton	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$44,000
(66) John Deere 410 E Loader Backhoe (water division)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	\$182,000
(51) 2015 One Ton Dump	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$95,000
(52) 2016 One Ton Dump	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$160,000
(68) 2017 Falcon Hot box	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$138,000
(69) 2001 Freightliner Dump Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$255,000
(70) 1998 Freightliner Bucket Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$204,000
(71) 2011 Chev 3500 (Water Division) Service Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$102,000
(73) 2017 Global sweeper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$262,000
(75) 2006 SUV - Water Meter Vehicle (water division)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$58,000
(76) 2004 Sterling	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$335,000
(77) 2018 Trackless	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$204,000
(80) 2006 Volvo Loader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$415,000

APPENDIX C.1
TABLE 1

TOWN OF PENETANGUISHENE
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY:

FLEET & EQUIPMENT Description	# of Fleet															UNIT COST (\$/unit)
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
(82) 2006 Sterling	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$335,000
(83) 2006 Ford F-150	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$51,000
(85) 2007 Freightliner	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$385,000
(72) Half Ton (Sewage Plant)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$51,000
(84) 2008 Ford Ranger 1/2 Ton Pick-up Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$36,000
(86) Vermeer Hydro Vac Trailer	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$145,000
(87) 2008 Ford Ranger 1/2 Ton Pick-up Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$58,000
(88) 2008 ODI Leaf Collector	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$87,000
(89) CAT 430 E Rubber Tire Backhoe	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$182,000
(90) Chev Silverado Ext Pick Up	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$44,000
(8) 2013 1/2 Ton Pick-up Truck	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$58,000
Fire Rescue Truck - Utility Vehicle for Roads Division	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$124,000
Viking Blade for Volvo Loader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$22,000
Radio Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$36,000
Spreader for Volvo Loaders	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$22,000
Broom for Volvo Loaders	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$26,000
Broom for Trackless	1	1	1	1	2	2	2	2	2	2	2	2	2	2	2	\$15,000
Sander for Trackless	2	2	2	2	3	3	3	3	3	3	3	3	3	3	3	\$15,000
Water Tank for Trackless	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$15,000
Plow for Trackless	2	2	2	2	3	3	3	3	3	3	3	3	3	3	3	\$15,000
Blower for Trackless	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	\$15,000
Generator for Trackless	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$22,000
Boom Flail for Trackless	1	1	1	1	2	2	2	2	2	2	2	2	2	2	2	\$15,000
Valve Turner	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$44,000
Utility Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$22,000
Cold Patcher (55)	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$22,000
(37) Half Ton (Sewage Plant)	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$58,000
Arrow Board Trailer	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$7,000
Total (#)	45	45	42	43	48	49	48	48	50	52	51	51	51	50	48	
Total (\$000)	\$5,352.0	\$5,352.0	\$5,009.0	\$5,053.0	\$5,251.0	\$5,309.0	\$5,164.0	\$5,251.0	\$5,381.0	\$5,527.0	\$5,440.0	\$5,440.0	\$5,440.0	\$5,258.0	\$4,799.0	

**APPENDIX C.1
TABLE 1**

**TOWN OF PENETANGUISHENE
CALCULATION OF SERVICE LEVELS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Historical Population	9,207	9,159	9,111	9,081	9,051	9,021	8,991	8,962	9,175	9,393	9,616	9,844	10,077	10,175	10,274
Historical Employment	<u>4,422</u>	<u>4,288</u>	<u>4,159</u>	<u>4,224</u>	<u>4,290</u>	<u>4,357</u>	<u>4,425</u>	<u>4,494</u>	<u>4,370</u>	<u>4,250</u>	<u>4,133</u>	<u>4,019</u>	<u>3,909</u>	<u>3,978</u>	<u>4,049</u>
Total Historical Population & Employment	13,629	13,447	13,270	13,305	13,341	13,378	13,416	13,456	13,545	13,643	13,749	13,863	13,986	14,153	14,323

INVENTORY SUMMARY (\$000)

Buildings	\$3,914.8	\$3,914.8	\$3,914.8	\$3,914.8	\$3,914.8	\$3,914.8	\$3,914.8	\$3,914.8	\$3,914.8	\$3,914.8	\$4,317.3	\$4,317.3	\$4,317.3	\$4,317.3	\$4,317.3
Land	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0	\$2,072.0
Furniture & Equipment	\$495.0	\$495.0	\$495.0	\$495.0	\$495.0	\$585.0	\$585.0	\$585.0	\$585.0	\$585.0	\$585.0	\$585.0	\$585.0	\$585.0	\$585.0
Fleet & Equipment	\$5,352.0	\$5,352.0	\$5,009.0	\$5,053.0	\$5,251.0	\$5,309.0	\$5,164.0	\$5,251.0	\$5,381.0	\$5,527.0	\$5,440.0	\$5,440.0	\$5,440.0	\$5,258.0	\$4,799.0
Total (\$000)	\$11,833.8	\$11,833.8	\$11,490.8	\$11,534.8	\$11,732.8	\$11,880.8	\$11,735.8	\$11,822.8	\$11,952.8	\$12,098.8	\$12,414.3	\$12,414.3	\$12,414.3	\$12,232.3	\$11,773.3

SERVICE LEVEL (\$/pop & emp)

Average
Service
Level

Buildings	\$287.24	\$291.13	\$295.01	\$294.24	\$293.44	\$292.63	\$291.80	\$290.93	\$289.02	\$286.95	\$314.01	\$311.43	\$308.69	\$305.05	\$301.43	\$291.24
Land	\$152.03	\$154.09	\$156.14	\$155.73	\$155.31	\$154.88	\$154.44	\$153.98	\$152.97	\$151.87	\$150.70	\$149.46	\$148.15	\$146.40	\$144.66	\$154.14
Furniture & Equipment	\$36.32	\$36.81	\$37.30	\$37.20	\$37.10	\$43.73	\$43.60	\$43.48	\$43.19	\$42.88	\$42.55	\$42.20	\$41.83	\$41.33	\$40.84	\$40.16
Fleet & Equipment	\$392.69	\$398.01	\$377.47	\$379.78	\$393.60	\$396.85	\$384.91	\$390.23	\$397.27	\$405.12	\$395.67	\$392.41	\$388.96	\$371.51	\$335.06	\$391.59
Total (\$/pop & emp)	\$868.28	\$880.03	\$865.92	\$866.95	\$879.46	\$888.09	\$874.76	\$878.63	\$882.45	\$886.82	\$902.93	\$895.50	\$887.62	\$864.29	\$821.99	\$877.14

**TOWN OF PENETANGUISHENE
CALCULATION OF MAXIMUM ALLOWABLE
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS**

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2009 - 2023	\$877.14
Net Population & Employment Growth 2024 - 2033	1,902
Maximum Allowable Funding Envelope	\$1,668,320

APPENDIX C.1

TABLE 1

TOWN OF PENETANGUISHENE
DEVELOPMENT-RELATED CAPITAL PROGRAM
SERVICES RELATED TO A HIGHWAY

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Benefit to Existing Share	Total DC Eligible Costs	DC Eligible Costs		
							Available DC Reserves	2024-2036	Post 2036
1.0 SERVICES RELATED TO A HIGHWAY									
1.1 Public Works - Buildings and Land									
1.1.1 New Wash Bay	2024	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 750,000	\$ 750,000	\$ 194,336	\$ 555,664	\$ -
Subtotal Public Works - Buildings and Land		\$ 1,500,000	\$ -	\$ 1,500,000	\$ 750,000	\$ 750,000	\$ 194,336	\$ 555,664	\$ -
1.2 Public Works - Fleet and Equipment									
1.2.1 Tandem Sander	2031	\$ 300,000	\$ -	\$ 300,000	\$ 50,000	\$ 250,000	\$ -	\$ 250,000	\$ -
1.2.2 New Excavator	2024	\$ 230,000	\$ -	\$ 230,000	\$ -	\$ 230,000	\$ -	\$ 230,000	\$ -
1.2.3 New Dump Truck	2031	\$ 250,000	\$ -	\$ 250,000	\$ 75,000	\$ 175,000	\$ -	\$ 175,000	\$ -
1.2.4 New Bus	2024	\$ 250,000	\$ -	\$ 250,000	\$ 205,729	\$ 44,271	\$ -	\$ 44,271	\$ -
Subtotal Public Works - Fleet and Equipment		\$ 1,030,000	\$ -	\$ 1,030,000	\$ 330,729	\$ 699,271	\$ -	\$ 699,271	\$ -
1.3 Road Extension and Reconstruction Projects									
1.3.1 Water Street Reconstruction (Scott to Owen)	2033	\$ 1,050,000	\$ -	\$ 1,050,000	\$ 864,062	\$ 185,938	\$ -	\$ 92,969	\$ 92,969
1.3.2 Harriet Street Reconstruction (Edward to Jeffrey)	2024	\$ 45,000	\$ -	\$ 45,000	\$ 37,031	\$ 7,969	\$ -	\$ 7,969	\$ -
1.3.3 Reconstruction of Lucy Street	2026	\$ 1,203,421	\$ 871,107	\$ 332,314	\$ 273,467	\$ 58,847	\$ -	\$ 58,847	\$ -
1.3.4 Extension of Lucy Street	2026	\$ 601,711	\$ 435,554	\$ 166,157	\$ -	\$ 166,157	\$ -	\$ 166,157	\$ -
1.3.5 Peel Street Reconstruction (Robert St East to Brock)	2027-2028	\$ 1,279,993	\$ 743,536	\$ 536,457	\$ 441,459	\$ 94,998	\$ -	\$ 94,998	\$ -
1.3.6 Poyntz Street Reconstruction (Owen to Benson)	2027	\$ 60,000	\$ -	\$ 60,000	\$ 49,375	\$ 10,625	\$ -	\$ 10,625	\$ -
1.3.7 Fox Street Reconstruction	2028-2029	\$ 6,928,347	\$ -	\$ 6,928,347	\$ 5,701,450	\$ 1,226,897	\$ -	\$ 920,172	\$ 306,724

APPENDIX C.1
TABLE 1

TOWN OF PENETANGUISHENE
DEVELOPMENT-RELATED CAPITAL PROGRAM
SERVICES RELATED TO A HIGHWAY

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Benefit to Existing Share	Total DC Eligible Costs	DC Eligible Costs		
							Available DC Reserves	2024-2036	Post 2036
1.0 SERVICES RELATED TO A HIGHWAY									
1.3 Road Extension and Reconstruction Projects									
1.3.8 Robert Street East Reconstruction (Turning Lanes, Roundabout)	2033+	\$ 7,500,000	\$ -	\$ 7,500,000	\$ 6,171,873	\$ 1,328,127	\$ -	\$ 132,813	\$ 1,195,314
1.3.9 Fuller Avenue Upgrades: Brunelle Sideroad to Church Street	2033+	\$ 12,000,000	\$ -	\$ 12,000,000	\$ 9,874,997	\$ 2,125,003	\$ -	\$ 212,500	\$ 1,912,503
1.3.10 Brunelle Sideroad Upgrades: Fuller Ave to Murray Rd	2033+	\$ 7,000,000	\$ -	\$ 7,000,000	\$ 5,760,415	\$ 1,239,585	\$ -	\$ 123,959	\$ 1,115,627
1.3.11 Thompsons Road Extension (Limits of Bellisle Sub. To Northern Limits of Simcoe County Forest)	2033+	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -	\$ -	\$ 4,000,000
1.3.12 Thompsons Road Extension (Northern Limits of Simcoe County Forest to Robert St W.)	2033+	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
Subtotal Road Extension and Reconstruction Projects		\$ 43,668,472	\$ 2,050,197	\$ 41,618,275	\$ 29,174,129	\$ 12,444,146	\$ -	\$ 1,821,009	\$ 10,623,137
1.4 Intersection Projects									
1.4.1 Robert Street and Fuller Avenue (turning lanes, signal timing, realignment)	2025	\$ 1,150,000	\$ 510,500	\$ 639,500	\$ 526,255	\$ 113,245	\$ -	\$ 113,245	\$ -
Subtotal Intersection Projects		\$ 1,150,000	\$ 510,500	\$ 639,500	\$ 526,255	\$ 113,245	\$ -	\$ 113,245	\$ -
1.5 Related Road Works									
1.5.1 Provision for New Bike Lanes	Various	\$ 500,000	\$ -	\$ 500,000	\$ 375,000	\$ 125,000	\$ -	\$ 125,000	\$ -
1.5.2 Provision for New Sidewalks	Various	\$ 500,000	\$ -	\$ 500,000	\$ 375,000	\$ 125,000	\$ -	\$ 125,000	\$ -
1.5.3 Provision for Realignments and Curb Cuts	Various	\$ 150,000	\$ -	\$ 150,000	\$ 112,500	\$ 37,500	\$ -	\$ 37,500	\$ -
1.5.4 Transportation Master Plan Updates (every 10 years @ \$250,000 each)	Various	\$ 250,000	\$ -	\$ 250,000	\$ 50,000	\$ 200,000	\$ -	\$ 200,000	\$ -
Subtotal Related Road Works		\$ 1,400,000	\$ -	\$ 1,400,000	\$ 912,500	\$ 487,500	\$ -	\$ 487,500	\$ -
TOTAL SERVICES RELATED TO A HIGHWAY		\$ 48,748,472	\$ 2,560,697	\$ 46,187,775	\$ 31,693,613	\$ 14,494,162	\$ 194,336	\$ 3,676,689	\$ 10,623,137

Residential Development Charge Calculation		
Residential Share of 2024 - 2036 DC Eligible Costs	77%	\$2,846,210
Ultimate Growth in Population in New Units		2,304
Unadjusted Development Charge Per Capita		\$1,235.25
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2036 DC Eligible Costs	23%	\$830,479
Ultimate Growth in Square Metres		25,400
Unadjusted Development Charge Per Square Metre		\$32.70

2024 - 2036 Net Funding Envelope	\$16,304,602
Uncommitted Reserve Fund Balance Balance as at December 31, 2023	\$194,336

APPENDIX C.2

SEWER TECHNICAL APPENDIX

SEWER

This section summarizes the development-related capital program for the Town’s Sewer services, including sewer treatment plants, sewer mains, pumping stations and growth-related studies.

TABLE 1 2024-2036 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATIONS OF DEVELOPMENT CHARGES

The program includes \$59.6 million of capital works, including \$52.5 million related to prior and future treatment plant expansions and upgrades, \$4.5 million of sewer main reconstruction, \$2.5 million of upgrades to the Fox Street pumping station, and \$100,000 in growth-related studies (see Table 1).

Main Street Treatment Plant

The largest single project in the program is the Main Street Sewer Treatment Plant (STP), constructed between 2009 and 2015 for \$28.2 million. Grants in the amount of \$13.0 million were secured for the project. The net cost of the work to the Town was therefore \$15.2 million. Of this \$15.2 million net cost, \$8.5 million (56 per cent) has been identified as a benefit to the existing community (BTE) and has been removed from the development charge calculation. The BTE was determined as follows:

A	Current Rated Capacity	4,545 m ³
B	Rated Capacity After Expansion	5,250 m ³
C	2023 Average Daily Flows	2,936 m ³
B-C	Available Capacity	2,314 m ³
1-(D/B)	Benefit to Existing	56%

The remaining \$6.7 million is related to creating capacity for new development in the Town. A substantial portion of this capacity will be available to service development post-2036. Based on current average daily flows and the population forecast set out in Appendix A, the cost associated with the post-2036 capacity has been calculated to be \$2.9 million. Available development charge reserves of \$412,391 have also been net off the calculation. As such, only \$3.4 million of the Main Street STP, representing the cost of capacity needed

for 2024-2036 development, has been carried forward to the development charge calculation. Also included for recovery is an equivalent portion of the borrowing costs associated with the Main Street STP 30-year debenture (\$1.4 million).

Additional costs associated with the Fox STP upgrades for \$3.5 million are identified. Benefit to existing shares of \$2.9 million have been net off of the development charge calculation. As these works will provide benefit beyond 2036, \$309,896 is allocated for recovery post-2036, with the remaining \$309,896 brought forward in the DC calculation.

Costs associated with Phase 2 of the Main Street Wastewater Plant Upgrade is included with an estimated gross cost of \$15.0 million. As these works are planned for 2036 and beyond, they are not brought forward in the DC calculation and are show as post-2036 development-related costs to be recovered under future DC studies.

Other Sewer Infrastructure

The capital program also includes costs to upsize sewer mains along main streets where road reconstruction is scheduled. To the extent that the capacity of the sewage collection system is being expanded through the repair and upsizing of pipes, a portion of the cost of this work, \$3.4 million, is deemed ineligible for development charge funding as a benefit to existing share. Of the remaining \$1.1 million, only \$840,851 is brought forward to the development charge calculation as an “in-period” (i.e. before 2036) cost.

Costs associated with upgrading the Fox Street Pumping Station (\$2.5 million) are included in the capital program. As it will provide benefit beyond the 2036 planning horizon, \$1.3 million will be recovered under future DC studies and the remaining \$1.3 million is brought forward into the development charge calculation.

Lastly, \$100,000 for growth-related studies are included. After reductions for benefit to existing (\$80,000) and post-period shares (\$10,000), \$10,000 is included for recovery.

Altogether, \$7.2 million of the capital program for Sewer services has been carried forward to the development charge calculation.

Calculation of Development Charges

The development charge eligible costs of \$7.2 million is allocated 77 per cent, or \$5.6 million, to residential development, and 23 per cent, or \$1.6 million, to non-residential development based on the ratio of forecast growth in population in new dwellings and employment in new floor space.

This yields development charge rates of \$2,430.24 per capita and \$64.33 per square metre respectively. The following table summarizes the calculation of the Sewer Services development charge:

SEWER SUMMARY			
2024 - 2036		Calculated	
Development-Related Capital Program		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m
\$59,605,811	\$7,233,569	\$2,430.24	\$64.33

APPENDIX C.2

TABLE 1

TOWN OF PENETANGUISHENE
DEVELOPMENT-RELATED CAPITAL PROGRAM
SEWER

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Benefit to Existing Share	Total DC Eligible Costs	DC Eligible Costs		
							Prior Growth	2024-2036	Post 2036
2.0 SEWER									
2.1 Sewer Treatment Plants									
2.1.1 Main Street Wastewater Plant	2009-2015	\$ 28,215,705	\$ 13,021,406	\$ 15,194,299	\$ 8,497,231	\$ 6,697,068	\$ 412,391	\$ 3,432,725	\$ 2,851,952
2.1.2 Main Street STP - Financing	2018-2048	\$ 5,774,106	\$ -	\$ 5,774,106	\$ 3,229,100	\$ 2,545,006	\$ -	\$ 1,390,096	\$ 1,154,910
2.1.3 Fox STP Upgrade	2025+	\$ 3,500,000	\$ -	\$ 3,500,000	\$ 2,880,207	\$ 619,793	\$ -	\$ 309,896	\$ 309,896
2.1.4 Main Street Wastewater Plant Upgrade (Phase 2)	2036+	\$ 15,000,000	\$ -	\$ 15,000,000	\$ -	\$ 15,000,000	\$ -	\$ -	\$ 15,000,000
Subtotal Sewer Treatment Plants		\$ 52,489,811	\$ 13,021,406	\$ 39,468,405	\$ 14,606,538	\$ 24,861,867	\$ 412,391	\$ 5,132,717	\$ 19,316,758
2.2 Sanitary Sewers									
2.2.1 Reconstruction of Lucy Street	2026-2027	\$ 537,333	\$ -	\$ 537,333	\$ 442,180	\$ 95,153	\$ -	\$ 95,153	\$ -
2.2.2 Extension of Lucy Street	2026-2027	\$ 268,667	\$ -	\$ 268,667	\$ -	\$ 268,667	\$ -	\$ 268,667	\$ -
2.2.3 Peel Street Reconstruction	2027-2028	\$ 610,000	\$ -	\$ 610,000	\$ 501,979	\$ 108,021	\$ -	\$ 108,021	\$ -
2.2.4 Fox Street Sanitary Sewer Upgrade	2028-2029	\$ 1,200,000	\$ -	\$ 1,200,000	\$ 987,500	\$ 212,500	\$ -	\$ 159,375	\$ 53,125
2.2.5 Forcemain from Fox Street PCP to PHJPCP	2030+	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 822,916	\$ 177,084	\$ -	\$ 17,708	\$ 159,375
2.2.6 Relining of Waterfront Park Sanitary Sewer (Main to Scott)	2025	\$ 250,000	\$ -	\$ 250,000	\$ 175,000	\$ 75,000	\$ -	\$ 75,000	\$ -
2.2.7 Relining of Blower Discharge Airpipe	2028	\$ 100,000	\$ -	\$ 100,000	\$ 70,000	\$ 30,000	\$ -	\$ 30,000	\$ -
2.2.8 Phase 2 of Waterfront Park Sanitary Sewer (Scott to Robert St. West)	2029	\$ 250,000	\$ -	\$ 250,000	\$ 175,000	\$ 75,000	\$ -	\$ 75,000	\$ -
2.2.9 General Relining of Sanitary Sewers (various locations)	2031	\$ 250,000	\$ -	\$ 250,000	\$ 175,000	\$ 75,000	\$ -	\$ 7,500	\$ 67,500
2.2.10 Water Street Reconstruction	2033	\$ 50,000	\$ -	\$ 50,000	\$ 41,146	\$ 8,854	\$ -	\$ 4,427	\$ 4,427
Subtotal Sanitary Sewers		\$ 4,516,000	\$ -	\$ 4,516,000	\$ 3,390,721	\$ 1,125,279	\$ -	\$ 840,851	\$ 284,427

APPENDIX C.2

TABLE 1

TOWN OF PENETANGUISHENE
DEVELOPMENT-RELATED CAPITAL PROGRAM
SEWER

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Benefit to Existing Share	Total DC Eligible Costs	DC Eligible Costs		
							Prior Growth	2024-2036	Post 2036
2.0 SEWER									
2.3 Sewage Pumping Stations									
2.3.1 Fox Street STP SPS Upgrades	2025+	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	\$ 1,250,000	\$ 1,250,000
Subtotal Sewage Pumping Stations		\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -	\$ 1,250,000	\$ 1,250,000
2.4 Growth-Related Studies									
2.4.1 Fox STP Upgrade Study	2024	\$ 100,000	\$ -	\$ 100,000	\$ 80,000	\$ 20,000	\$ -	\$ 10,000	\$ 10,000
Subtotal Growth-Related Studies		\$ 100,000	\$ -	\$ 100,000	\$ 80,000	\$ 20,000	\$ -	\$ 10,000	\$ 10,000
TOTAL SEWER		\$ 59,605,811	\$ 13,021,406	\$ 46,584,405	\$ 18,077,259	\$ 28,507,145	\$ 412,391	\$ 7,233,569	\$ 20,861,186

Residential Development Charge Calculation		
Residential Share of 2024 - 2036 DC Eligible Costs	77%	\$5,599,673
Ultimate Growth in Population in New Units		2,304
Unadjusted Development Charge Per Capita		\$2,430.24
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2036 DC Eligible Costs	23%	\$1,633,896
Ultimate Growth in Square Metres		25,400
Unadjusted Development Charge Per Square Metre		\$64.33

Uncommitted Reserve Fund Balance	
Balance as at December 31, 2023	\$412,391

APPENDIX C.3

WATER TECHNICAL APPENDIX

WATER

This section summarizes the development-related capital program for the Town's Water services, including water treatment plants, water mains, and studies.

TABLE 1 2024-2036 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF DEVELOPMENT CHARGES

The program includes \$18.9 million of capital works, including \$13.1 million related to treatment plant upgrades, \$5.7 million of water main reconstruction, and \$150,000 for a water and sewer master plan in 2025 (see Table 1).

Of the \$18.9 million net cost, \$12.6 million has been identified as a benefit to the existing community and has been removed from the development charge calculation. These costs include a substantial portion of the costs to improve treatment and water supply facilities and upgrade water mains along main streets where road reconstruction is scheduled. The remaining \$6.3 million, including 50% of the cost of the water and sewer master plan, is related to development in the Town.

Existing development charge reserve funds of \$1.0 million have been allocated to the work associated with improving treatment and supply facilities. A further \$3.4 million of the development-related costs relate to works that will benefit development after 2036. These costs will be examined for development charge recovery in subsequent background studies. This leaves \$1.8 million that can be carried forward to the development charge calculation.

Calculation of Development Charges

The development charge eligible costs of \$1.8 million is allocated 77 per cent, or \$1.4 million, to residential development, and 23 per cent, or \$412,680, to non-residential development based on the ratio of forecast growth in population in new dwellings and employment in new floor space.

This yields development charge rates of \$613.82 per capita and \$16.25 per square metre respectively. The following table summarizes the calculation of the Water services development charge:

WATER SUMMARY

2024 - 2036		Calculated	
Development-Related Capital Program		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m
\$18,912,600	\$1,827,013	\$613.82	\$16.25

APPENDIX C.3

TABLE 1

TOWN OF PENETANGUISHENE
DEVELOPMENT-RELATED CAPITAL PROGRAM
WATER

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Benefit to Existing Share	Total DC Eligible Costs	DC Eligible Costs		
							Available DC Reserves	2024-2036	Post 2036
3.0 WATER									
3.1 Water Storage and Supply									
3.1.1 New Treatment and Water Supply	2031	\$ 12,525,000	\$ -	\$ 12,525,000	\$ 10,307,028	\$ 2,217,972	\$ 1,038,958	\$ 1,179,014	\$ -
3.1.2 New Street Treatment and Water Supply - Financing	2031	\$ 556,100	\$ -	\$ 556,100	\$ 457,624	\$ 98,476	\$ -	\$ 98,476	\$ -
Subtotal Water Storage and Supply		\$ 13,081,100	\$ -	\$ 13,081,100	\$ 10,764,652	\$ 2,316,448	\$ 1,038,958	\$ 1,277,490	\$ -
3.2 Water Distribution									
3.2.1 Reconstruction of Lucy Street	2026-2027	\$ 284,333	\$ -	\$ 284,333	\$ 233,983	\$ 50,351	\$ -	\$ 50,351	\$ -
3.2.2 Extension of Lucy Street	2026-2027	\$ 142,167	\$ -	\$ 142,167	\$ -	\$ 142,167	\$ -	\$ 142,167	\$ -
3.2.3 Peel Street Reconstruction	2027-2028	\$ 610,000	\$ -	\$ 610,000	\$ 501,979	\$ 108,021	\$ -	\$ 108,021	\$ -
3.2.4 Water Street Reconstruction	2033	\$ 525,000	\$ -	\$ 525,000	\$ 432,031	\$ 92,969	\$ -	\$ 46,484	\$ 46,484
3.2.5 Detailed Design for Robert Street West Well Upgrades	2024	\$ 500,000	\$ -	\$ 500,000	\$ 411,458	\$ 88,542	\$ -	\$ 88,542	\$ -
3.2.6 Trunk Line Rehabilitation to Fox	2031	\$ 120,000	\$ -	\$ 120,000	\$ 98,750	\$ 21,250	\$ -	\$ 21,250	\$ -
3.2.7 Fox Street Reconstruction (Engineering)	2028-2029	\$ 100,000	\$ -	\$ 100,000	\$ 82,292	\$ 17,708	\$ -	\$ 17,708	\$ -
3.2.8 Fox Street Reconstruction (Construction)	2036+	\$ 3,400,000	\$ -	\$ 3,400,000	\$ -	\$ 3,400,000	\$ -	\$ -	\$ 3,400,000
Subtotal Water Distribution		\$ 5,681,500	\$ -	\$ 5,681,500	\$ 1,760,492	\$ 3,921,008	\$ -	\$ 474,523	\$ 3,446,484
3.3 Studies									
3.3.1 Water and Sewer Master Plan	2025	\$ 150,000	\$ -	\$ 150,000	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ -
Subtotal Studies		\$ 150,000	\$ -	\$ 150,000	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ -
TOTAL WATER		\$ 18,912,600	\$ -	\$ 18,912,600	\$ 12,600,144	\$ 6,312,456	\$ 1,038,958	\$ 1,827,013	\$ 3,446,484

Residential Development Charge Calculation		
Residential Share of 2024 - 2036 DC Eligible Costs	77%	\$1,414,333
Ultimate Growth in Population in New Units		2,304
Unadjusted Development Charge Per Capita		\$613.82
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2036 DC Eligible Costs	23%	\$412,680
Ultimate Growth in Square Metres		25,400
Unadjusted Development Charge Per Square Metre		\$16.25

Uncommitted Reserve Fund Balance	
Balance as at December 31, 2023	\$1,038,958



APPENDIX C.4
STORMWATER MANAGEMENT & CONTROL
TECHNICAL APPENDIX

STORMWATER MANAGEMENT & CONTROL

Stormwater Management & Control has been introduced as a new development charge service under this DC Background Study (these works were previously included under the Roads & Related service).

TABLE 1 2024-2036 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATIONS OF DEVELOPMENT CHARGES

Table 1 summarizes the development-related capital program for the Town's Stormwater Management & Control services, including drainage improvements and studies.

The program includes \$4.7 million of capital works, including \$4.5 million related to drainage improvements and \$150,000 for a stormwater master plan in 2026.

Of the \$4.7 million net cost, \$2.3 million has been identified as a benefit to the existing community and has been removed from the development charge calculation. These costs include almost half of the costs associated with drainage improvements and the stormwater master plan. Benefit to existing shares for the Navy Lane Drain Improvements have been determined based on the land area benefitting from the improvements that is covered by existing development. The remaining \$2.4 million is related to development in the Town.

A further \$225,000 of the development-related costs relate to works that will benefit development after 2036 (specifically related to Phase 2 of the Navy Lane drainage improvements). These costs will be examined for development charge recovery in subsequent background studies. This leaves \$2.1 million that can be carried forward to the development charge calculation.

Calculation of Development Charges

The development charge eligible costs of \$2.1 million is allocated 77 per cent, or \$1.7 million, to residential development, and 23 per cent, or \$485,085, to non-residential development based on the ratio of forecast growth in population in new dwellings and employment in new floor space.

This yields development charge rates of \$721.51 per capita and \$19.10 per square metre respectively. The following table summarizes the calculation of the Stormwater Management & Control services development charge:

STORMWATER MANAGEMENT & CONTROL SUMMARY

2024 - 2036		Calculated	
Development-Related Capital Program		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m
\$4,670,000	\$2,147,563	\$721.51	\$19.10

APPENDIX C.4

TABLE 1

TOWN OF PENETANGUISHENE
DEVELOPMENT-RELATED CAPITAL PROGRAM
STORMWATER MANAGEMENT & CONTROL

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Benefit to Existing Share	Total DC Eligible Costs	DC Eligible Costs		
							Available DC Reserves	2024-2036	Post 2036
4.0 STORMWATER MANAGEMENT & CONTROL									
4.1 Stormwater Management and Control									
4.1.1 Phase 1 - Navy Lane Drainage Improvements	2024	\$ 1,600,000	\$ -	\$ 1,600,000	\$ 400,000	\$ 1,200,000	\$ -	\$ 1,200,000	\$ -
4.1.2 Phase 2 - Navy Lane Drainage Improvements	2033	\$ 600,000	\$ -	\$ 600,000	\$ 150,000	\$ 450,000	\$ -	\$ 225,000	\$ 225,000
4.1.3 Culvert Rehabilitation and Relining on Champlain Road	2027	\$ 100,000	\$ -	\$ 100,000	\$ 70,000	\$ 30,000	\$ -	\$ 30,000	\$ -
4.1.4 Drainage Improvements to Existing Facilities	2028	\$ 500,000	\$ -	\$ 500,000	\$ 350,000	\$ 150,000	\$ -	\$ 150,000	\$ -
4.1.5 Drainage Improvements to Existing Facilities	2029	\$ 350,000	\$ -	\$ 350,000	\$ 245,000	\$ 105,000	\$ -	\$ 105,000	\$ -
4.1.6 Culvert Rehabilitation and Relining on Champlain Road	2029	\$ 40,000	\$ -	\$ 40,000	\$ 28,000	\$ 12,000	\$ -	\$ 12,000	\$ -
4.1.7 Drainage Improvements to Existing Facilities	2031	\$ 600,000	\$ -	\$ 600,000	\$ 420,000	\$ 180,000	\$ -	\$ 180,000	\$ -
4.1.8 Drainage Improvements to Existing Facilities	2032	\$ 580,000	\$ -	\$ 580,000	\$ 406,000	\$ 174,000	\$ -	\$ 174,000	\$ -
4.1.9 Culvert Rehabilitation and Relining on Champlain Road	2032	\$ 100,000	\$ -	\$ 100,000	\$ 70,000	\$ 30,000	\$ -	\$ 30,000	\$ -
4.1.10 Drainage Improvements Within Easements (Robert Street East)	2027	\$ 50,000	\$ -	\$ 50,000	\$ 35,000	\$ 15,000	\$ -	\$ 15,000	\$ -
Subtotal Stormwater Management and Control		\$ 4,520,000	\$ -	\$ 4,520,000	\$ 2,174,000	\$ 2,346,000	\$ -	\$ 2,121,000	\$ 225,000
4.2 Other									
4.2.1 Stormwater Master Plan	2026	\$ 150,000	\$ -	\$ 150,000	\$ 123,437	\$ 26,563	\$ -	\$ 26,563	\$ -
Subtotal Other		\$ 150,000	\$ -	\$ 150,000	\$ 123,437	\$ 26,563	\$ -	\$ 26,563	\$ -
TOTAL STORMWATER MANAGEMENT & CONTROL		\$ 4,670,000	\$ -	\$ 4,670,000	\$ 2,297,437	\$ 2,372,563	\$ -	\$ 2,147,563	\$ 225,000

Residential Development Charge Calculation		
Residential Share of 2024 - 2036 DC Eligible Costs	77%	\$1,662,478
Ultimate Growth in Population in New Units		2,304
Unadjusted Development Charge Per Capita		\$721.51
Non-Residential Development Charge Calculation		
Non-Residential Share of 2024 - 2036 DC Eligible Costs	23%	\$485,085
Ultimate Growth in Square Metres		25,400
Unadjusted Development Charge Per Square Metre		\$19.10

Uncommitted Reserve Fund Balance Balance as at December 31, 2023	\$0
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APPENDIX D

RESERVE FUND BALANCES

DEVELOPMENT CHARGE RESERVE FUNDS

The *Development Charges Act* requires that a reserve fund be established for each service for which development charges are collected. Table 1 presents the uncommitted reserve fund balances that are available to help fund the development-related net capital costs identified in the study. The opening balances of the development charges reserve funds are as of December 31, 2023. All the available reserve fund balances are therefore accounted for in the study.

As shown on Table 1, the December 31, 2023, total reserve fund balance was approximately \$1.7 million.

The application of each of the balances in each of the reserve funds is discussed in the appendix section related to each service. The reserve funds are assigned to projects in the initial years of the capital program for the services in which the reserves are a position balance. This has the effect of reducing and deferring capital costs brought forward to the development charge calculation. Where there is a negative balance, the amount is brought forward to the DC capital forecast for recovery through future development charges.

APPENDIX D

TABLE 1

TOWN OF PENETANGUISHENE
DEVELOPMENT CHARGE RESERVE FUND BALANCE BY ACCOUNT
YEAR ENDING DECEMBER 31, 2023

Service	Reserve Fund Balance as at Dec. 31, 2023	2024 Capital Budget Draws	Uncommitted Reserve Funds
Development-Related Studies	(\$223,173)	\$0	(\$223,173)
Library Board	\$12,528	\$0	\$12,528
Fire Services	\$267,887	\$0	\$267,887
Police Services	\$8,919	\$0	\$8,919
Parks & Recreation	\$26,322	\$0	\$26,322
Services Related To A Highway*	\$194,336	\$0	\$194,336
Sewer	\$412,391	\$0	\$412,391
Water	\$1,038,958	\$0	\$1,038,958
Total Development Charge Reserves	\$1,738,168	\$0	\$1,738,168

* Includes both Roads & Related and Public Works

APPENDIX E

COST OF GROWTH ANALYSIS

COST OF GROWTH ANALYSIS

A. ASSET MANAGEMENT PLAN

The *Development Charges Act, 1997* now 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 Tables 1 and 2. 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 – some examples include the acquisition of land, recovery of completed projects or the undertaking of development-related studies. These projects/costs do not necessarily require future replacement or ongoing maintenance. Such projects are identified as “not infrastructure” in the table.

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 (e.g. new buildings include HVAC, structural elements, roof, etc.). Accordingly, the average useful life assumptions noted below are applicable to all project components.

TABLE 1 SUMMARY OF ASSETS CONSIDERED FOR GENERAL SERVICES	
Development-Related Studies	
▪ Studies	▪ Not infrastructure
▪ Recovery of Negative Reserve Fund Balance	▪ Not infrastructure
Library Board	
▪ Buildings	▪ 50 years
▪ Collection Materials & Equipment	▪ 7-10 years
Fire Services	
▪ Buildings & Furnishings	▪ 50 years
▪ Vehicles & Equipment	▪ 7-15 years
▪ Studies	▪ Not infrastructure

TABLE 1	
SUMMARY OF ASSETS CONSIDERED FOR GENERAL SERVICES	
Parks & Recreation	
▪ Parkland & Park Facilities	▪ 15 years
▪ Buildings, Furniture & Equipment	▪ 50 years
▪ New Trail Development	▪ 20 years
▪ Plans and Studies	▪ Not infrastructure

No annual provisions have been identified for Development-Related Studies as the plan updates and studies included are not infrastructure and therefore have no long-term financial requirements.

TABLE 2	
SUMMARY OF ASSETS CONSIDERED FOR ENGINEERED SERVICES	
Services Related to a Highway	
▪ Public Works – Buildings and Land	▪ 50 years
▪ Public Works – Fleet and Equipment	▪ 15 years
▪ Road Extension and Reconstruction Projects	▪ 20 years
▪ Intersection Projects	▪ 20 years
▪ Related Road Works	▪ 20-30 years
▪ Studies	▪ Not infrastructure
Sewer	
▪ Sewer Treatment Plants	▪ 50 years
▪ Financing Costs	▪ Not infrastructure
▪ Sanitary Sewers	▪ 75 years
▪ Sewage Pumping Stations	▪ 50 years
▪ Growth-Related Studies	▪ Not Infrastructure
Water	
▪ Water Storage and Supply	▪ 75 years
▪ Water Distribution	▪ 75 years
▪ Studies	▪ Not Infrastructure
Stormwater Management & Control	
▪ Stormwater Management and Control	▪ 50 years
▪ 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 both the general and engineered services. Provisions for infrastructure replacement are initially calculated for each asset based on their useful life and the anticipated cost of replacement. The aggregate of all individual provisions form the required annual capital provision. In calculating the annual provisions, a number of assumptions are made to account for inflation (2.0 %) and interest (3.5 %).

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.

Tables 3 and 4 provide the calculated annual asset management contribution for the gross capital expenditures by 2034 and 2037 and the share related to the 2024-2033 and 2024-2036 DC recoverable portion for general and engineered services, respectively. The years 2034 and 2037 have been included to calculate the annual contribution for the 2024-2033 and 2024-2036 periods as the expenditures in 2034 and 2036 will not trigger asset management contributions until 2034 and 2037, respectively. As shown in Tables 3 and 4, by 2034, the Town will need to fund an additional \$293,383 for general services and, by 2037, \$392,921 for engineered services to properly fund the full life cycle costs of the new assets related to all services supported under the development charges by-law.

Table 3 Calculated Annual Provision by 2034 for General Services				
Service	2024 - 2033 Capital Program		Calculated AMP Annual Provision by 2034	
	DC Recoverable	Non-DC Funded	DC Related	Non-DC Related
Development-Related Studies	\$783,173	\$50,000	\$0	\$0
Library Board	\$700,000	\$0	\$86,985	\$0
Fire Services	\$378,616	\$133,384	\$28,322	\$2,937
Parks & Recreation	\$7,837,295	\$39,712,705	\$178,076	\$931,148
Total	\$9,699,085	\$39,896,088	\$293,383	\$934,084

Table 4 Calculated Annual Provision by 2037 for Engineered Services				
Service	2024 - 2036 Capital Program		Calculated AMP Annual Provision by 2037	
	DC Recoverable	Non-DC Funded	DC Related	Non-DC Related
Services Related To A Highway	\$3,871,025	\$44,877,447	\$188,513	\$2,621,982
Sewer	\$7,645,960	\$51,959,851	\$118,993	\$1,000,925
Water	\$2,865,971	\$16,046,629	\$38,807	\$228,382
Stormwater Management & Control	\$2,147,563	\$2,522,437	\$46,608	\$61,858
Total	\$16,530,518	\$115,406,364	\$392,921	\$3,913,148

iii. Future Revenue Growth

The calculated annual funding provision should be considered within the context of the Town's projected growth. Over the next ten years, the Town is projected to increase by approximately 813 households. In addition, the Town will also add about 545 new employees that will result in approximately 20,120 square metres of additional non-residential building space.

Over the period to 2036, the Town is projected to increase by approximately 1,057 households. In addition, the Town will also add about 672 new employees that will result in approximately 25,400 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 5, by 2033, the Town's net operating costs are estimated to increase by \$2.5 million for property tax supported services. These costs are largely related to the new multi-use recreation centre that is planned in the near future.

Table 6 identifies the net operating cost impacts at 2036 for engineered services. In total, the Town's net operating costs are expected to increase by \$544,355 for property tax supported services.

It is important to note that associated operating costs of major facilities will be reviewed and updated through future studies and plans. Increases in net operating costs will happen

as facilities undergo space expansion, new buildings, expansion to roadway networks, and with the acquisition of fleet.

TABLE 5
ESTIMATED NET OPERATING COST OF THE PROPOSED DEVELOPMENT-RELATED CAPITAL PROGRAM (GENERAL SERVICES)

Service	Cost Driver (\$)	Unit Measure	Quantity	Additional Operating Costs at 2033	Source & Commentary
Development-Related Studies	\$ -	per dollar of infrastructure	\$ -	\$ -	2022 FIR & 2024 DC Study
Library Board	\$ 0.10	per dollar of infrastructure	\$ 700,000	\$ 70,000	2022 FIR & 2024 DC Study
Fire Services	\$ 0.15	per dollar of infrastructure	\$ 412,000	\$ 61,800	2022 FIR & 2024 DC Study
Parks & Recreation	\$ 0.05	per dollar of infrastructure	\$ 47,500,000	\$ 2,375,000	2022 FIR & 2024 DC Study
Total			\$ 48,612,000	\$ 2,506,800	

TABLE 6
ESTIMATED NET OPERATING COST OF THE PROPOSED DEVELOPMENT-RELATED CAPITAL PROGRAM (ENGINEERED SERVICES)

Service	Cost Driver (\$)	Unit Measure	Quantity	Additional Operating Costs at 2036	Source & Commentary
Services Related To A Highway	\$ 475.00	per household	1,057	\$ 502,075	2022 FIR & 2024 DC Study
Sewer	\$ -	Rate supported service	\$ -	\$ -	2022 FIR & 2024 DC Study
Water	\$ -	Rate supported service	\$ -	\$ -	2022 FIR & 2024 DC Study
Stormwater Management & Control	\$ 40.00	per household	1,057	\$ 42,280	2022 FIR & 2024 DC Study
Total			2,114	\$ 544,355	

Table 7 summarizes the components of the development-related capital forecast that will require funding from non-DC sources (e.g. property tax). In total, \$34.9 million will need to be financed from non-DC sources over the 2024-2033 planning period and is related to facilities and infrastructure that will benefit the existing community. In addition, \$5.0 million in interim DC financing related to post-2033 benefit shares of projects may be required. For engineered services to 2036, \$64.7 million will need to be financed from non-DC sources and an additional \$35.2 million may require interim DC financing. In order to carry out the capital program, debt may be issued for various DC eligible costs to be later be paid for through development charge collections. However, because DC By-laws must be revisited at least every ten years, it is difficult to determine the quantum of interim financing that may be necessary.

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.

**TABLE 7
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM FOR GENERAL AND ENGINEERED SERVICES**

General Services	Development-Related Capital Program (2024-2033)				
	Net Municipal Cost	Replacement & Benefit to Existing	Available DC Reserves	Post-2033 Benefit	Total DC Eligible Costs for Recovery
DEVELOPMENT-RELATED STUDIES	\$ 833,173	\$ 50,000	\$ -	\$ -	\$ 783,173
LIBRARY BOARD	\$ 700,000	\$ -	\$ 12,528	\$ -	\$ 687,472
FIRE SERVICES	\$ 507,000	\$ 128,384	\$ 267,887	\$ -	\$ 110,729
PARKS & RECREATION	\$ 47,550,000	\$ 34,746,543	\$ 26,322	\$ 4,966,162	\$ 7,810,973
TOTAL - GENERAL SERVICES (2024-2033)	\$ 49,590,173	\$ 34,924,926	\$ 306,737	\$ 4,966,162	\$ 9,392,348

Engineered Services	Development-Related Capital Program (2024-2036)				
	Net Municipal Cost	Replacement & Benefit to Existing	Available DC Reserves	Post-2036 Benefit	Total DC Eligible Costs for Recovery
SERVICES RELATED TO A HIGHWAY	\$ 46,187,775	\$ 31,693,613	\$ 194,336	\$ 10,623,137	\$ 3,676,689
SEWER	\$ 46,584,405	\$ 18,077,259	\$ 412,391	\$ 20,861,186	\$ 7,233,569
WATER	\$ 18,912,600	\$ 12,600,144	\$ 1,038,958	\$ 3,446,484	\$ 1,827,013
STORMWATER MANAGEMENT & CONTROL	\$ 4,670,000	\$ 2,297,437	\$ -	\$ 225,000	\$ 2,147,563
TOTAL - GENERAL SERVICES (2024-2036)	\$ 116,354,780	\$ 64,668,454	\$ 1,645,685	\$ 35,155,807	\$ 14,884,833

C. THE PROGRAM IS DEEMED FINANCIALLY SUSTAINABLE

In summary, the asset management plan and long-term capital and operating analysis included in this appendix demonstrates that the Town can afford to invest and operate the identified general and engineered services infrastructure over the planning periods to 2033 and 2036.

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

APPENDIX F

LOCAL SERVICE DEFINITIONS

LOCAL SERVICE DEFINITIONS

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

- Services Related to a Highway
- Signalized Intersections & Pedestrian Crossings
- Transit Services
- Stormwater Management SWM
- Water & Sewer
- Parkland Development
- Street Planting

Services Related to a Highway

Local Roads

All roads and share of roads identified as local are to be treated as a local service under the *DCA* and the associated costs are not to be included in the development charges calculation.

Road Oversizing

If a local road is oversized to accommodate additional traffic needs external to the subject lands, the oversized share of the roads is to be included in the development charges calculation.

Transit Services

In the event Transit Services expansion is required in the Town, expansion to existing transit routes are to be included within the development charges. This includes the addition of transit route expansions and bus stop infrastructure within subdivisions will also be

included in the development charges. The addition of transit vehicles and equipment to service transit route expansion will be included in the development charges.

Signalized Intersections & Pedestrian Crossings

Intersection and pedestrian crossing signalization improvements are to be included in the development charges.

Pedestrian crossing signalization attributed to a single subdivision or development are to be a direct developer responsibility as a local service provision (s.59 of DCA).

Stormwater Management (SWM) Facilities

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

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

A municipality may recover these costs as a direct developer contribution (or by way of service provision) or alternatively may fund these works directly and recoup the costs through the assessment of a local charge against each unit or land area (holding) within the defined befitting area, based on proportionate shares. This may be facilitated by the *Municipal Draining Act* or applicable legislation.

Water & Sewer

Major external trunk watermains, sewers and major pumping stations are to be included within the development charges. Oversizing within subdivisions will also be included in the development charges.

Connections to trunk mains and minor pumping stations to service specific areas are to be a direct developer responsibility as a local service provision (s.59 of DCA). Minor pumping stations are those that service a single subdivision, or adjacent or adjoining subdivisions.

Parkland Development

For the purpose of parkland development, local services include the requirement for the owner to undertake preparation of the park plan, retaining necessary consultants to prepare design and grading plans for the park, prior to development. In addition, the owner is required to provide stripping and stockpiling, levelling, top soiling, seeding and stormwater servicing including all appurtenances (consistent with the plan), fencing the property perimeter, and provide municipal water and sewer services to the lot line. These requirements are part of the conditions of s.51 and 53 of the *Planning Act* agreements. The municipality also requires the owner to dedicate parkland or provide cash-in-lieu, consistent with the *Planning Act* provisions. All of these costs are deemed a direct responsibility of the developer and have not been included in the development charges calculation.

With respect to other parkland development costs, the municipality has included all other components of parkland development in the development charges calculation, including parking, park furniture, signage, landscaping and walkways/trails, in addition to the necessary fields, diamonds, playground equipment, lighting, irrigation and field houses.

Street Tree Planting

Street tree planting is considered a local area service and a direct responsibility of the developer.

APPENDIX G

BY-LAW

(TO BE PROVIDED UNDER SEPARATE COVER)