

REPORT FOR PUBLIC CONSULTATION

PREPARED BY HEMSON FOR THE TOWN OF GRAVENHURST

DEVELOPMENT CHARGES BACKGROUND STUDY

September 20, 2024



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EXECUTIVE SUMMARY

A. PURPOSE OF DEVELOPMENT CHARGES BACKGROUND STUDY

i. Legislative Context

The Town of Gravenhurst 2024 Development Charges Background Study is presented as part of the process to lead to the approval of a new DC by-law in compliance with the *DCA*. The study is prepared in accordance with the *DCA* and associated regulations, including amendments that came into force through the *More Homes, More Choice Act*, the *COVID-19 Economic Recovery Act*, the *More Homes Built Faster Act* (Bill 23) and the *Cutting Red Tape to Build More Homes Act* (Bill 185), the latter of which came into force on June 6, 2024.

ii. Key Steps in Determining Future Development-Related Projects

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

iii. DC Eligible and Ineligible Costs

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

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

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

B. DEVELOPMENT FORECAST

i. Residential and Non-Residential

The table below provides a summary of the anticipated residential and non-residential growth over the 2025-2034 planning period. The development forecast is further discussed in Appendix A.

Growth Forecast	2024	2025-2034	
		Growth	Total at 2034
Residential			
Total Dwellings (incl. Seasonal)	9,092	1,276	10,368
<i>Singles/Semis</i>		804	
<i>Rows & Multiples</i>		137	
<i>Apartments</i>		335	
Population			
Census (Permanent)	13,908	2,401	16,309
Seasonal	12,000	379	12,379
Total	25,908	2,780	28,688
<i>Population In New Dwellings</i>		2,881	
Non-Residential			
Employment	4,341	964	5,305
Non-Residential Building Space (sq.m.)		47,640	

C. CALCULATED DEVELOPMENT CHARGES

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

Service	Residential Charge by Unit Type				Non-Residential Charge per Square Metre
	Singles & Semis	Rows & Other Multiples	Apartments 2+ Bedrooms	Apartments Bachelor or 1 Bedroom	
General Services	\$ 12,650	\$ 11,000	\$ 9,499	\$ 6,499	\$ 36.57
Roads & Related	\$ 1,225	\$ 1,065	\$ 920	\$ 629	\$ 9.70
Total Development Charge	\$ 13,875	\$ 12,065	\$ 10,419	\$ 7,128	\$ 46.27

D. LONG-TERM CAPITAL AND OPERATING COSTS

An overview of the long-term capital and operating costs for the capital facilities and infrastructure to be included in the DC by-law is provided in the study. This examination is required as one of the provisions of the DCA. Additional details on the long-term capital and operating impact analysis are found in Appendix D. By 2034 the Town's net operating costs are estimated to increase by about \$2.90 million, of which about \$339,000 relates to Services Related to a Highway: Roads and Related services while the remaining \$2.56 million relates to the Town's remaining Services.

E. ASSET MANAGEMENT PLAN

A key function of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the development charges by-law are financially sustainable over their full life cycle. By 2034, the Town will need to fund an additional \$547,000 per annum in order to properly fund the full life cycle costs of the new assets supported under the 2024 Development Charges By-law.

F. DRAFT DC BY-LAW UNDER SEPARATE COVER

The draft DC by-law(s) will be made available, a minimum of two weeks in advance of the statutory public meeting. The DC By-law is anticipated to be updated to reflect the latest legislative changes including Additional Dwelling Units, Rental Housing discounts, Non-profit Housing Exemptions and others.

1. INTRODUCTION

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

Growth forecasts for the Town of Gravenhurst between 2025 and 2034 will increase the demand for all Town services. The Town wishes to continue implementing DCs to fund capital projects related to development so that growth can continue to be serviced in a fiscally responsible manner.

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

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

The background study establishes the net capital costs attributable to development that is forecast to occur in the Town between 2025 and 2034. These development-related net capital costs are apportioned to residential and non-residential development in a manner that reflects the increase in the need for each service.

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

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

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

Section 3 summarizes the forecast residential and non-residential development that is expected to occur within the Town over a planning period from 2025 to 2034.

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

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

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

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

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

2. THE METHODOLOGY USES A TOWN-WIDE APPROACH

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

A. TOWN-WIDE DEVELOPMENT CHARGES ARE PROPOSED

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

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

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

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

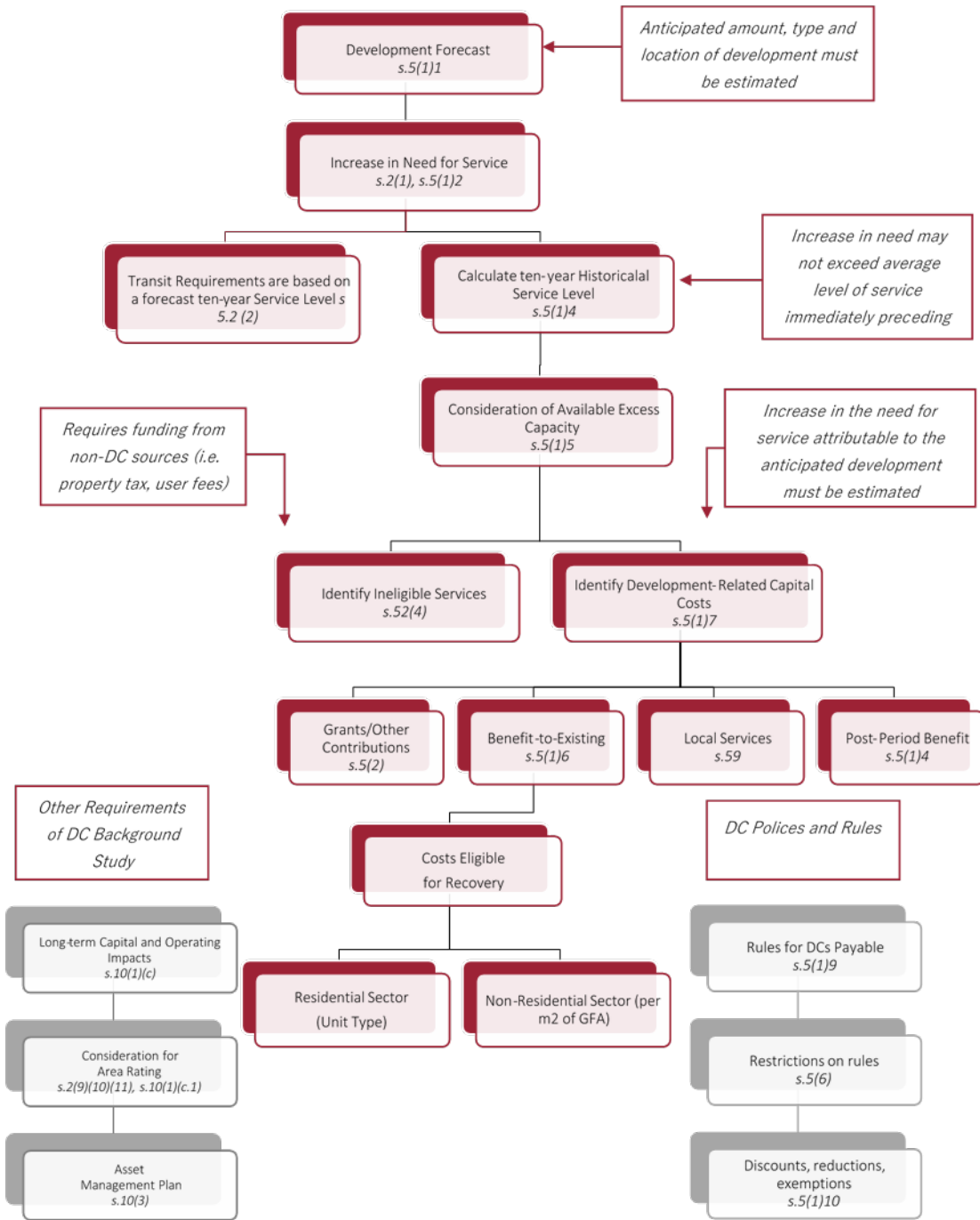
- Stormwater Drainage and Control

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

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

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

Figure 1 Key Steps in Calculating Development Charges



i. Development Forecast

The first step in the methodology requires a development forecast to be prepared for the ten-year study period, 2025 to 2034, for all general and engineered Town services.

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

The non-residential portion of the forecast estimates the gross floor area (GFA) of building space to be developed over the ten-year period, 2025 to 2034. The forecast of GFA is based on an employment forecast for the Town. It is noted that not all employment growth is associated with an increase in space. Factors for floor space per worker are used to convert the employment forecast into GFA.

ii. Service Categories and Historical Service Levels

The *Development Charges Act* provides that the increase in the need for service attributable to anticipated development:

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

Historical fifteen-year average service levels thus form the basis for development charges. A review of the Town's capital service levels for buildings, land, vehicles and so on, has therefore been prepared as a reference for the calculation, so that the portion of future capital projects that may be included in the development charge can be determined. The historical service levels used in this study have been calculated based on the period 2010 to 2024.

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

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

required by the *Act* (*DCA*, s. 5. (2)). The capital program provides another cornerstone upon which development charges are based. The *DCA* requires that the increase in the need for service attributable to the anticipated development may include an increase:

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

In conjunction with *DCA*, s. 5. (1) 4. referenced above, these sections have the effect of requiring that the development charge be calculated on the lesser of the historical fifteen-year average service levels or the service levels embodied in future plans of the Town. The development-related capital program prepared for this study ensures that development charges are only imposed to help pay for projects that have been or are intended to be purchased or built in order to accommodate future anticipated development. It is not sufficient in the calculation of development charges merely to have had the service in the past. There must also be a demonstrated commitment to continue to emplace facilities or infrastructure in the future. In this regard, *Ontario Regulation 82/98*, s. 3 states that:

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

For some projects in the development-related capital program, a portion of the project may confer benefits to existing residents. As required by the *DCA*, s. 5. (1) 6., these portions of projects and their associated net costs are the funding responsibility of the Town from non-development charges sources. The amount of Town funding for such non-growth shares of projects is also identified as part of the preparation of the development-related capital forecast.

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

iv. Attribution to Types of Development

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

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

v. Final Adjustment

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

3. DEVELOPMENT FORECAST

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

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

A. RESIDENTIAL FORECAST

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

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

Table 1 provides a summary of the residential forecast for a ten-year planning period, from 2025 to 2034. The ten-year planning period is applicable to all development charge services.

As shown on Table 1, over the ten-year planning period from 2025 to 2034, the number of households is forecast to increase by 1,276. This translates to population growth in new units of 2,780. Overall, the Town's permanent census population change over the ten-year planning period will grow by about 2,400 persons. In addition, the seasonal population will increase by about 380 people to reach 26,688 in 2034.

B. NON-RESIDENTIAL FORECAST

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

The non-residential forecast projects an increase of 964 jobs by 2034, excluding work from home employment. The net employment growth will be accommodated in 47,640 square metres of new non-residential building space by 2034.

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

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

Growth Forecast	2024	2025-2034	
		Growth	Total at 2034
Residential			
Total Dwellings (incl. Seasonal)	9,092	1,276	10,368
<i>Singles/Semis</i>		804	
<i>Rows & Multiples</i>		137	
<i>Apartments</i>		335	
Population			
Census (Permanent)	13,908	2,401	16,309
Seasonal	12,000	379	12,379
Total	25,908	2,780	28,688
<i>Population In New Dwellings</i>		2,881	
Non-Residential			
Employment	4,341	964	5,305
Non-Residential Building Space (sq.m.)		47,640	

4. SUMMARY OF HISTORICAL CAPITAL SERVICE LEVELS

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

For all services, the legislative requirement is met by documenting historical service levels for the preceding fifteen years, in this case, for the period from 2010 to 2024. Service levels are measured as a ratio of inputs per capita, or per capita plus employment.

O. Reg. 82/98 requires that when determining historical service levels both quantity and quality of service be taken into consideration. In most cases, the service levels are initially established in quantitative terms. For example, service levels for buildings are presented in terms of square feet per capita. The qualitative aspect is introduced by the consideration of the monetary value of the facility or service. In the case of buildings, for example, the cost would be shown in terms of dollars per square foot to replace or construct a facility of the same quality. This approach helps to ensure that the development-related capital facilities that are to be charged to new growth reflect both the quantity (number and size) and quality (value or replacement cost) of the service provided historically by the Town. Both the quantitative and qualitative aspects of service levels used in the present analysis are based on information provided by Town staff based on historical records and their experience with costs to acquire or construct similar facilities, equipment and infrastructure.

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

TABLE 2

TOWN OF GRAVENHURST
SUMMARY OF AVERAGE HISTORIC SERVICE LEVELS 2010-2024

Service	2010-2024 Service Level Indicator
1.0 LIBRARY	\$ 236.23 per capita
Buildings	\$ 143.97 per capita
Land	\$ 9.92 per capita
Materials	\$ 71.21 per capita
Furniture And Equipment	\$ 11.13 per capita
2.0 FIRE PROTECTION	\$ 687.39 per population & employment
Buildings	\$ 287.88 per population & employment
Land	\$ 29.98 per population & employment
Furniture & Equipment	\$ 108.52 per population & employment
Vehicles	\$ 263.23 per population & employment
Service Level Adjustment for Negative DC Reserve Balance	\$ (2.22) per population & employment
3.0 PARKS AND RECREATION	\$ 3,137.44 per capita
Buildings	\$ 1,409.50 per capita
Land	\$ 90.35 per capita
Furniture & Equipment	\$ 21.30 per capita
Developed Parkland	\$ 570.57 per capita
Park Amenities	\$ 468.76 per capita
Developed Trails	\$ 53.10 per capita
Park Buildings	\$ 462.89 per capita
Vehicles And Equipment	\$ 60.97 per capita
4.0 SERVICES REALTED TO A HIGHWAY: PUBLIC WORKS	\$ 842.11 per population & employment
Buildings - Depots And Domes	\$ 377.89 per population & employment
Land	\$ 129.46 per population & employment
Furniture & Equipment	\$ 3.45 per population & employment
Fleet	\$ 331.31 per population & employment
5.0 ROADS AND RELATED	\$ 5,305.20 per population & employment
Roads	\$ 4,356.27 per population & employment
Bridges & Culverts	\$ 771.65 per population & employment
Pedestrian Crossings	\$ 5.39 per population & employment
Sidewalks	\$ 160.19 per population & employment
Streetlights	\$ 11.70 per population & employment

5. THE DEVELOPMENT-RELATED CAPITAL FORECAST

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

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

A. A DEVELOPMENT-RELATED CAPITAL PROGRAM IS PROVIDED FOR COUNCIL'S APPROVAL

Based on the development forecasts summarized in Section III and detailed in Appendix A, Town staff, in collaboration with the consultants, have created a development-related capital program setting out those projects that are required to service anticipated development. For all services, the capital plan covers the ten-year period from 2025 to 2034.

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

B. DEVELOPMENT-RELATED CAPITAL FORECAST

The capital forecast incorporates those projects identified to be related to development anticipated in the next ten years. It is not implied that all of these costs are to be recovered from new development by way of development charges (see Section VI for the method and determination of net capital costs attributable to growth). Portions of this capital forecast may relate to providing servicing for growth which has occurred prior to 2025 (for which development charge reserve fund balances exist), or for replacement of existing capital facilities or for development anticipated to occur beyond the 2025–2034 planning period.

A summary of the Development-Related Capital Program for all services is presented in Table 3. The table shows that the gross cost of the Town's capital forecast is estimated to be \$64.60 million. Approximately \$5.33 million in grants, subsidies, and recoveries are anticipated in the ten-year planning period and, thus, reduce the amount of the capital program brought forth for the development charges consideration to \$59.27 million.

Of this \$59.27 million net capital cost, 37% is related to the capital program for Services Related to a Highway: Public Works, which amounts to \$22.16. This capital program includes the construction of a new 35,000 square foot Public Works Facility, with the associated land acquisition costs and a Facility Assessment Study, which totals \$21.01 million. This capital program also includes a provision for additional vehicles and equipment and a new grader.

The next highest share of net capital cost is related to capital works for Parks and Recreation, representing 26% or \$15.42 million in net capital cost. It includes the repayment of debt pertaining to the Aquatic Centre, the development/redevelopment of 3 public washrooms, as well as new parkland amenities, sports facilities, and a provision for trail development. The interest on the Aquatic Centre debt is taken into account in the cash flow analysis.

The capital program for Library Services, totalling \$5.59 million, or 9% of the total net capital costs, includes an 8,900 square foot expansion of the existing Library Building, as well as additional materials and shelving to fill the new space.

Stormwater Drainage and Control projects represent another 9% per cent, or \$5.50 million, of the net capital costs. This capital program is comprised entirely to improve drainage on Oriole Lane, Abbey Lane, Redwing Road, and Musquash Road for flood relief on a series of lands in the municipality.

Roads & Related projects represent 8.5%, or \$5.01 million of the net capital costs. This capital program is comprised mainly of road works and intersection improvements, but also includes road-related sidewalk projects.

The next highest share of net capital cost, at 8%, is attributable to Fire Services with a total of \$4.54 million. This includes the recovery of the negative reserve balance, the construction of an upsized Fire Station 2 to be 6,000 square feet larger, a new Fire Car Vehicle for the Deputy Fire Chief, a tow-behind Zodiac boat, and an additional Hydraulic Rescue Tool.

Several development-related studies have also been included in the capital program, totalling a net capital cost of \$1.05 million. This includes an Official Plan Review, a CIP

Study, a Zoning By-Law update, a Development Charges Background Study, a Transportation Master Plan, a Fire Master Plan, a Parks and Recreation Master Plan, a Trails Master Plan, a Parks Repositioning Study, a Long-Range Financial Master Plan, and a Provision for Additional Growth-Related Studies.

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

TABLE 3

**TOWN OF GRAVENHURST
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR TOWN-WIDE SERVICES 2025 - 2034
(in \$000)**

Service	Gross Cost	Grants/ Subsidies	Net Cost
1.0 LIBRARY	\$ 10,411.9	\$ 4,826.0	\$ 5,586.0
1.1 Buildings, Land & Furnishings	\$ 9,651.9	\$ 4,826.0	\$ 4,826.0
1.2 Material Acquisitions	\$ 760.0	\$ -	\$ 760.0
2.0 FIRE PROTECTION	\$ 4,543.6	\$ -	\$ 4,543.6
2.1 Reserve Fund Recovery	\$ 163.6	\$ -	\$ 163.6
2.2 Buildings, Land & Furnishings	\$ 4,200.0	\$ -	\$ 4,200.0
2.3 Vehicles	\$ 165.0	\$ -	\$ 165.0
2.4 Equipment & Other	\$ 15.0	\$ -	\$ 15.0
3.0 PARKS AND RECREATION	\$ 15,417.2	\$ -	\$ 15,417.2
3.1 Park Amenities, Facilities and Studies	\$ 9,720.0	\$ -	\$ 9,720.0
3.2 Buildings, Land, Furnishings and Equipment	\$ 1,500.0	\$ -	\$ 1,500.0
3.3 Debenture Payments on Aquatic Centre1	\$ 4,197.2	\$ -	\$ 4,197.2
4.0 PUBLIC WORKS	\$ 22,160.1	\$ -	\$ 22,160.1
4.1 Public Works Buildings	\$ 21,010.1	\$ -	\$ 21,010.1
4.2 Fleet and Equipment	\$ 1,150.0	\$ -	\$ 1,150.0
5.0 ROADS & RELATED	\$ 5,513.9	\$ 500.0	\$ 5,013.9
5.1 Road Construction	\$ 4,345.9	\$ 500.0	\$ 3,845.9
5.2 Road Related Infrastructure	\$ 1,168.0	\$ -	\$ 1,168.0
6.0 STORMWATER DRAINAGE AND CONTROL	\$ 5,500.0	\$ -	\$ 5,500.0
6.1 Drainage Improvements	\$ 5,500.0	\$ -	\$ 5,500.0
7.0 DEVELOPMENT-RELATED STUDIES	\$ 1,050.0	\$ -	\$ 1,050.0
7.1 Development-Related Studies	\$ 1,050.0	\$ -	\$ 1,050.0
TOTAL - 10 YEAR GENERAL SERVICES	\$ 64,596.8	\$ 5,326.0	\$ 59,270.8

Note 1: Principal costs only. Financing is included in cashflow calculations.

Note 2: Both "Public Works" and "Roads & Related" are Services Related to a Highway.

6. CALCULATED DEVELOPMENT CHARGES

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

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

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

A. UNADJUSTED DEVELOPMENT CHARGES CALCULATION

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

i. All Town Services

Table 4 summarizes the capital forecast for all services and those projects related to growth anticipated in the next ten years included in this DC Study. The net municipal cost of the program is approximately \$59.27 million; however, not all of the capital costs are to be recovered from new development by way of development charges. A share of \$24.68 million represents benefit to existing development or replacement costs. An additional share of \$1.98 million will be funded through revenues collected from previous development charges. Of the remaining \$32.61 million, \$15.57 million has been deemed a benefit that is outside of the 2025-2034 planning period.

The remaining \$17.04 million is carried forward to the development charges calculation as a development-related cost. Of the total development-related cost, \$14.89 million is allocated to new residential development and approximately \$2.15 million is allocated to new non-residential development. This results in an unadjusted charge of \$5,166.90 per capita and \$45.21 per square metre of gross floor area.

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

B. ADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES

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

Table 5 summarizes the results of the adjustment for the residential Town-wide development charges by service. Residential development charges are proposed to vary by dwelling type to reflect the various occupancy factors and resulting demand for services. As shown, the total adjusted charge after cashflow of \$5,483.91 per capita is translated into a charge by residential unit type based on average occupancy (persons per unit) factors. The calculated charges are \$13,875 per single or semi-detached unit, \$12,065 for row housing or other multiples, \$10,419 per apartment with 2 bedrooms or more, and \$7,128 per apartment with 1 bedroom or less.

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

TABLE 5
TOWN OF GRAVENHURST
TOWN-WIDE DEVELOPMENT CHARGES
RESIDENTIAL DEVELOPMENT CHARGES BY UNIT TYPE

Service	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Residential Charge By Unit Type (1)				Percentage of Charge
			Singles & Semis	Rows & Other Multiples	Apartments 2+ Bedrooms	Apartments 1 Bedroom or Less	
Library	\$ 227.95	\$ 228.01	\$ 577	\$ 502	\$ 433	\$ 296	4.2%
Fire Protection	\$ 669.97	\$ 677.36	\$ 1,714	\$ 1,490	\$ 1,287	\$ 881	12.4%
Parks and Recreation	\$ 2,696.45	\$ 2,949.49	\$ 7,462	\$ 6,489	\$ 5,604	\$ 3,834	53.8%
Services Related to a Highway:							
<i>Public Works</i>	\$ 820.77	\$ 842.67	\$ 2,132	\$ 1,854	\$ 1,601	\$ 1,095	15.4%
<i>Roads & Related Development</i>	\$ 463.01	\$ 484.21	\$ 1,225	\$ 1,065	\$ 920	\$ 629	8.8%
Related Studies	\$ 217.16	\$ 218.41	\$ 553	\$ 481	\$ 415	\$ 284	4.0%
Stormwater Drainage And Control	\$ 71.59	\$ 83.76	\$ 212	\$ 184	\$ 159	\$ 109	1.5%
TOTAL CHARGE PER UNIT	\$ 5,166.90	\$ 5,483.91	\$ 13,875	\$ 12,065	\$ 10,419	\$ 7,128	100.0%
(1) Based on Persons Per Unit Of:			2.53	2.20	1.90	1.30	

TABLE 6

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

Service	Non-Residential Charge		Percentage of Charge
	Unadjusted Charge per Square Metre	Adjusted Charge per Square Metre	
Library	\$ -	\$ -	0.0%
Fire Protection	\$ 13.51	\$ 13.60	29.4%
Parks and Recreation	\$ -	\$ -	0.0%
Services Related to a Highway:			
<i>Public Works</i>	\$ 16.55	\$ 16.91	36.5%
<i>Roads & Related Development-</i>	\$ 9.33	\$ 9.70	21.0%
Related Studies	\$ 4.38	\$ 4.38	9.5%
Stormwater Drainage And Control	\$ 1.44	\$ 1.68	3.6%
TOTAL CHARGE PER SQUARE METRE	\$ 45.21	\$ 46.27	100.0%

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

Tables 7 and 8 present a comparison of the newly calculated development charges with calculated DCs as contained in the 2019 DC Background Study (indexed) and current charges in place (as of January 1, 2024). In 2019, at the direction of Council, the residential rates were reduced by approximately 75 percent from the calculated maximum allowable rates calculated in the 2019 DC study. Non-residential rates were reduced to zero. Therefore, a comparison with the calculated 2019 development charge rates (indexed) has been included in the review.

Table 7 shows that the calculated residential development charge for a single or semi-detached unit is \$2,582 (16 percent) per unit lower when compared to the charge calculated in 2019 (indexed) and \$8,107 (140 percent) per unit higher compared to the current charge of \$5,768.

TABLE 7

TOWN OF GRAVENHURST
COMPARISON OF CURRENT AND CALCULATED
RESIDENTIAL DEVELOPMENT CHARGES

Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	Calculated Residential Charge (2019 Indexed)	Calculated Residential Charge / SDU	Difference in Charge
Library	\$ 201	\$ 577	\$ 376	\$ 573	\$ 577	\$ 4
Fire Protection	\$ 607	\$ 1,714	\$ 1,107	\$ 1,732	\$ 1,714	(\$18)
Parks and Recreation	\$ 3,526	\$ 7,462	\$ 3,936	\$ 10,059	\$ 7,462	(\$2,597)
Services Related to a Highway:						
<i>Public Works</i>	\$ 646	\$ 2,132	\$ 1,486	\$ 1,842	\$ 2,132	\$ 290
<i>Roads & Related Development-</i>	\$ 589	\$ 1,225	\$ 636	\$ 1,680	\$ 1,225	(\$455)
Related Studies	\$ 200	\$ 553	\$ 353	\$ 570	\$ 553	(\$17)
Stormwater Drainage And Control	\$ -	\$ 212	\$ 212	\$ -	\$ 212	\$ 212
TOTAL CHARGE PER UNIT	\$ 5,768	\$ 13,875	\$ 8,107	\$ 16,457	\$ 13,875	(\$2,582)

As seen in Table 8, the calculated development charge rate for non-residential development is \$46.27 per square meter, which is \$14.15 (23 percent) lower than the charges calculated in 2019 (indexed). Non-residential development is currently exempt from development charges therefore the full \$46.27 per square metre would be the difference between the current and calculated charges.

TABLE 8

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

Service	Non-Residential Charges (\$/Square Metre)					
	Current Non-Residential Charge	Calculated Non-Residential Charge	Difference in Charge	Calculated Non-Residential Charge (2019 Indexed)	Calculated Non-Residential Charge	Difference in Charge
Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Protection	\$ -	\$ 13.60	\$ 13.60	\$ 17.93	\$ 13.60	\$ (4.33)
Parks and Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services Related to a Highway:						
<i>Public Works</i>	\$ -	\$ 16.91	\$ 16.91	\$ 19.21	\$ 16.91	\$ (2.30)
<i>Roads & Related</i>	\$ -	\$ 9.70	\$ 9.70	\$ 17.40	\$ 9.70	\$ (7.70)
Development-Related Studies	\$ -	\$ 4.38	\$ 4.38	\$ 5.88	\$ 4.38	\$ (1.50)
Stormwater Drainage And Control	\$ -	\$ 1.68	\$ 1.68	\$ -	\$ 1.68	\$ 1.68
TOTAL CHARGE PER SQUARE METRE	\$ -	\$ 46.27	\$ 46.27	\$ 60.42	\$ 46.27	\$ (14.15)

7. COST OF GROWTH ANALYSIS

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

A. ASSET MANAGEMENT PLAN

Table 9 summarizes the annual capital provisions required to replace the capital infrastructure proposed to be funded under the development charges by-law. This estimate is based on useful life assumptions from benchmarked communities and discussions with staff to determine the capital cost of acquiring and/or constructing each asset.

Table 9 illustrates that, by 2035, the Town will need to fund approximately an additional \$547,000 per annum to properly fund the full life-cycle costs of the new assets supported under the DC by-law. The calculated annual funding provision should be considered within the context of the Town's projected growth; over the next ten years (to 2034) the forecast predicts an increase of approximately 1,276 dwellings, which represents a 14 percent increase over the existing base.

Additionally, about 964 net new employees occupying 47,640 square metres of non-residential building space are anticipated in the Town over the next ten years. This growth will have the effect of increasing the overall assessment base and additional user fee and charges revenues to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the DC by-law.

TABLE 9

TOWN OF GRAVENHURST
CALCULATED ANNUAL PROVISION BY 2035

Service	2025-2034 Capital Program		Calculated AMP Annual Provision by 2035	
	DC Recoverable	Non DC Funded	DC Related	Non DC Related
Library	\$ 672,000	\$ 9,740,000	\$ 68,000	\$ 181,000
Fire Protection	\$ 2,410,000	\$ 1,970,000	\$ 75,000	\$ 56,000
Parks and Recreation	\$ 5,477,000	\$ 5,743,000	\$ 266,000	\$ 290,000
Services Related to a Highway:				
Public Works	\$ 1,075,000	\$ 18,050,000	\$ 42,000	\$ 422,000
Roads & Related	\$ 2,129,000	\$ 3,384,000	\$ 89,000	\$ 88,000
Development-Related Studies	\$ -	\$ -	\$ -	\$ -
Stormwater Drainage And Control	\$ 275,000	\$ 5,225,000	\$ 7,000	\$ 132,000
Total 2035 Provision			\$ 547,000	\$ 1,169,000

Note: All debt is excluded as the capital asset is in place and the annual contributions are already captured in the Town's

B. LONG-TERM CAPITAL AND OPERATING COSTS

Table 10 summarizes the estimated increase in net operating costs that the Town will experience for additions associated with the planned capital program for all services. The Town's annual net operating costs are estimated to increase by \$2.90 million by 2034.

TABLE 10

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

	Net Cost (in constant \$2024)	Estimated Operating Costs by 2034 (\$000's)
<u>Library Services</u>		
Expansion of Library Building (8,900 sq.ft.)	\$75.00 per square foot	\$667.50
<u>Fire Services</u>		
Station 2 Rebuild and Upsizing (Increase GFA by 6,000 sq.ft)	\$120.00 per square foot	\$720.00
Vehicles & Equipment	\$0.05 per \$1.00 new equipment	\$9.00
<u>Parks and Recreation</u>		
Park Amenities	\$0.02 per \$1.00 new infrastructure	\$190.40
Park Facilities	\$0.05 per \$1.00 new infrastructure	\$75.00
Parkland and Trail Development	\$0.03 per \$1.00 new infrastructure	\$3.00
<u>Services Related to a Highway: Public Works</u>		
New Public Works Facility	\$30 per square foot	\$446.22
Fleet and Equipment	\$0.15 per \$1.00 new equipment	\$172.50
<u>Services Related to a Highway: Roads and Related</u>		
Road Construction	\$220.00 per new household	\$280.72
Road-Related Infrastructure	\$0.05 per \$1.00 new infrastructure	\$58.40
<u>Stormwater Drainage and Control</u>		
Drainage Improvements	\$0.05 per \$1.00 new infrastructure	\$275.00
TOTAL ESTIMATED OPERATING COSTS (\$000)		\$2,897.74

Appendix D also summarizes the components of the development related capital program that will require funding from non-development charge sources. Of the \$59.27 million net municipal cost of all services, about \$24.68 million will need to be funded from non-development charge sources over the next ten years. This is entirely related to shares of projects related to facility and infrastructure replacement and for non-development-related shares of projects that provide benefit to the existing community. A further \$15.57 million relates to shares of projects which are deemed to be “other development related” and may need to be interim financed.

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

C. THE PROGRAM IS DEEMED TO BE FINANCIALLY SUSTAINABLE

In summary, the asset management plan and long-term capital and operating analysis contained in Appendix D demonstrates that the Town can afford to invest and operate the identified general and engineered services infrastructure over the ten-year planning period.

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

8. ADMINISTRATION AND COLLECTION

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

A. DEVELOPMENT CHARGES ADMINISTRATION AND COLLECTION

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

i. Development Charges Amount Payable and Date of Payment

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

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

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

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

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

ii. Reserve Funds

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

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

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

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

iii. Recommendations

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

B. CONSIDERATION FOR AREA-RATED SERVICES

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

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

The needs for servicing are outlined as follows:

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

APPENDIX A

DEVELOPMENT FORECAST

DEVELOPMENT FORECAST

This appendix provides the details of the development forecast used in the preparation of the Development Charges Background Study for the Town of Gravenhurst. The forecast described herein is consistent with governing legislation and represents a best estimate of the amount and type of development that is likely to occur in the Town from 2025 to 2034. The results of the forecasts are presented in the following tables:

Historical Development

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

Forecast Development

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

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

A. FORECAST APPROACH, KEY ASSUMPTIONS AND HISTORICAL TRENDS

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

The forecast is based on Census years and is translated into the time periods required for DC purposes, generally pro-rating the Census periods to the DC planning periods. Historical population and employment set out in this appendix are used to determine the average service levels attained in the Town over the last fifteen years (2010-2024).

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

Population figures account for:

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

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

Historical data indicates that the Town’s population increased from 23,468 in 2009 to 25,908 in 2024; an increase of 2,440 people of which about 7 per cent were seasonal residents. Total dwellings increased from 7,835 to 9,092 over the same period, of which 7 per cent were seasonal dwellings (see Table A.1).

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

Employment is divided into three land-use based categories:

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

Given the spatial and operational needs of these types of jobs, they are almost exclusively located in lands zoned for industrial employment uses.

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

Historical employment figures are shown in Table A.1. There are currently about 4,341 jobs in the Town, showing that place of work employment has slightly increased over the past 15 years from about 4,310 jobs in 2009. As a result, the Town's activity rate (the ratio of employment to population) has declined from 37 per cent to about 31 per cent over the last fifteen years.

Table A.2 provides details on historical occupancy patterns for permanently occupied dwelling units in Gravenhurst. The overall average occupancy level in the Town for single and semi-detached units is 2.28 persons per housing unit (PPU). Occupancy levels for recently constructed units, between 2011 and 2021, are used in the development charges calculation since they better reflect the number of people that are likely to reside in new development. The average PPU of permanent single and semi-detached units built in the Town in the period 2011 to 2021 is 2.43.

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

B. FORECAST RESULTS

A ten-year development forecast, from 2025 to 2034, has been used for all the development charge eligible services in the Town.

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

- The *population growth*¹ determines the need for additional facilities and provides the foundation for the development-related capital program.

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

- 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 Development Forecast

The residential development forecast incorporates anticipated growth in population and private dwellings (permanent and seasonal) by type. As shown in Table A.3, the Town's total population is forecast to grow from an estimated 25,908 in 2024 to 28,688 in 2034, with the majority of growth being permanent residents. Private dwellings are forecast to increase by 1,276 units over the next ten years, of which, over 90% are related to be units occupied by permanent residents.

The majority of new housing (63 percent), including seasonal housing, is anticipated to be single and semi detached dwelling units (see Tables A.5 and A.6). Row Housing will comprise about 11 percent of the next ten-year's growth, and apartments are expected to represent the remaining 26 percent of unit growth.

Population growth in the new units is estimated by applying the following PPU's to the housing unit forecast: 2.53 for single and semi-detached units; 2.20 for rows; and 1.63 for apartments. The assumptions are informed by the historical occupancy patterns for permanently occupied units set out in Table A.3 and are weighted based on the anticipated mix of seasonal and permanent units and the higher PPU's associated with seasonal units.

The total forecast population in new housing units over the 2025 to 2034 period is 2,881, of which, about 70 percent will be single and semi-detached housing types (see Table A.6).

ii. Non-Residential Development Forecast

Non-residential development charges are calculated on a square metre of gross floor area (GFA) basis. Therefore, as per the *DCA*, a forecast of non-residential building space has been developed. As with the residential forecast, a growth forecast from 2025 to 2034 has been used for all the development charge eligible services in the Town.

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

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

The GFA forecasts are provided in Table 7. No square metres per employee has been allocated for rural employment. The total GFA growth is forecast at 47,640 square metres over the ten-year period with an accompanying employment growth of 964 employees. Of the total growth, about 69 per cent of new jobs will be population-related, mostly retail, education, healthcare, local government and other jobs that primarily serve the local population (see Table A.7).

**TABLE 1
TOWN OF GRAVENHURST
HISTORICAL POPULATION, HOUSEHOLDS & EMPLOYMENT**

Mid-Year	Population						Households						Employment		
	Permanent Population	Permanent Pop'n Growth	Seasonal Population	Seasonal Pop'n Growth	Total Population	Total Pop'n Growth	Permanent Dwellings	Dwellings Growth	Seasonal Dwellings	Dwellings Growth	Total Dwellings	Dwellings Growth	Employment By POW	Employment Growth	Activity Rate
2009	11,648	220	11,820	280	23,468	500	4,677	84	3,158	78	7,835	162	4,310	0	37.0%
2010	11,872	224	12,107	287	23,979	511	4,762	85	3,238	80	8,000	165	4,310	0	36.3%
2011	12,100	228	12,400	293	24,500	521	4,850	88	3,320	82	8,170	170	4,310	0	35.6%
2012	12,140	40	12,339	-61	24,479	-21	4,884	34	3,330	10	8,214	44	4,266	-44	35.1%
2013	12,180	40	12,279	-60	24,459	-20	4,918	34	3,340	10	8,258	44	4,220	-46	34.6%
2014	12,220	40	12,219	-60	24,439	-20	4,952	34	3,350	10	8,302	44	4,172	-48	34.1%
2015	12,260	40	12,159	-60	24,419	-20	4,986	34	3,360	10	8,346	44	4,122	-50	33.6%
2016	12,300	40	12,100	-59	24,400	-19	5,020	34	3,370	10	8,390	44	4,070	-52	33.1%
2017	12,475	175	12,080	-20	24,555	155	5,114	94	3,344	-26	8,458	68	4,063	-7	32.6%
2018	12,652	177	12,060	-20	24,712	157	5,210	96	3,318	-26	8,528	70	4,055	-8	32.1%
2019	12,832	180	12,040	-20	24,872	160	5,308	98	3,292	-26	8,600	72	4,047	-8	31.5%
2020	13,015	183	12,020	-20	25,035	163	5,408	100	3,266	-26	8,674	74	4,039	-8	31.0%
2021	13,200	185	12,000	-20	25,200	165	5,510	102	3,240	-26	8,750	76	4,030	-9	30.5%
2022	13,432	232	12,000	0	25,432	232	5,620	110	3,242	2	8,862	112	4,131	101	30.8%
2023	13,668	236	12,000	0	25,668	236	5,732	112	3,244	2	8,976	114	4,235	104	31.0%
2024	13,908	240	12,000	0	25,908	240	5,846	114	3,246	2	9,092	116	4,341	106	31.2%
2010-2024		2,260		180		2,440		1,169		88		1,257		31	

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

TABLE 2
TOWN OF GRAVENHURST
HISTORICAL HOUSEHOLDS BY PERIOD OF CONSTRUCTION SHOWING HOUSEHOLD SIZE

	Period of Construction											Period of Construction Summary		
	Pre 1945	1946-1960	1961-1970	1971-1980	1981-1990	1991-1995	1996-2000	2001-2005	2006-2010	2011-2015	2016-2021	Pre 2011	2011-2021	Total
Singles														
Household Population	1,120	1,225	1,320	1,845	1,430	530	395	695	460	375	765	9,020	1,140	10,160
Households	510	590	610	765	565	255	195	310	185	160	310	3,985	470	4,455
Household Size	2.20	2.08	2.16	2.41	2.53	2.08	2.03	2.24	2.49	2.34	2.47	2.26	2.43	2.28
Semis														
Household Population	50	0	0	60	0	0	0	0	0	0	0	110	0	110
Households	20	0	10	15	10	0	0	0	0	0	0	55	0	55
Household Size	2.50	0.00	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	N/A	2.00
Singles & Semis														
Household Population	1,170	1,225	1,320	1,905	1,430	530	395	695	460	375	765	9,130	1,140	10,270
Households	530	590	620	780	575	255	195	310	185	160	310	4,040	470	4,510
Household Size	2.21	2.08	2.13	2.44	2.49	2.08	2.03	2.24	2.49	2.34	2.47	2.26	2.43	2.28
Rows														
Household Population	0	0	0	90	125	90	0	0	0	0	0	305	0	305
Households	0	10	10	35	45	30	0	10	0	10	0	140	10	150
Household Size	0.00	0.00	0.00	2.57	2.78	3.00	0.00	0.00	0.00	0.00	0.00	2.18	0.00	2.03
Apartments														
Household Population	225	80	135	160	160	15	50	50	120	0	0	995	0	995
Households	110	70	100	125	110	15	40	30	90	15	0	690	15	705
Household Size	2.05	1.14	1.35	1.28	1.45	1.00	1.25	1.67	1.33	0.00	0.00	1.44	0.00	1.41
All Units														
Household Population	1,395	1,305	1,455	2,155	1,715	635	445	745	580	375	765	10,430	1,140	11,570
Households	640	670	730	940	730	300	235	350	275	185	310	4,870	495	5,365
Household Size	2.18	1.95	1.99	2.29	2.35	2.12	1.89	2.13	2.11	2.03	2.47	2.14	2.30	2.16

Source: Statistics Canada, 2021 Census

TABLE 3
TOWN OF GRAVENHURST
POPULATION, HOUSEHOLDS & EMPLOYMENT FORECAST SUMMARY

Mid-Year	Population						Households						Employment		
	Permanent	Permanent	Seasonal	Seasonal	Total	Total	Permanent	Dwellings	Seasonal	Dwellings	Total	Dwellings	Employment	Employment	Activity Rate
	Population	Pop'n Growth	Population	Pop'n Growth	Population	Pop'n Growth	Dwellings	Growth	Dwellings	Growth	Dwellings	Growth	By POW	Growth	
2024	13,908	240	12,000	0	25,908	240	5,846	114	3,246	2	9,092	116	4,341	106	31.2%
2025	14,152	244	12,000	0	26,152	244	5,962	116	3,248	2	9,210	118	4,449	108	31.4%
2026	14,400	248	12,000	0	26,400	248	6,080	118	3,250	2	9,330	120	4,560	111	31.7%
2027	14,632	232	12,040	40	26,672	272	6,194	114	3,264	14	9,458	128	4,652	92	31.8%
2028	14,868	236	12,080	40	26,948	276	6,310	116	3,278	14	9,588	130	4,746	94	31.9%
2029	15,108	240	12,120	40	27,228	280	6,428	118	3,292	14	9,720	132	4,842	96	17.8%
2030	15,352	244	12,160	40	27,512	284	6,548	120	3,306	14	9,854	134	4,940	98	18.0%
2031	15,600	248	12,200	40	27,800	288	6,670	122	3,320	14	9,990	136	5,040	100	18.1%
2032	15,833	233	12,259	59	28,092	292	6,782	112	3,332	12	10,114	124	5,127	87	18.3%
2033	16,069	236	12,319	60	28,388	296	6,896	114	3,344	12	10,240	126	5,215	88	18.4%
2034	16,309	240	12,379	60	28,688	300	7,012	116	3,356	12	10,368	128	5,305	90	18.5%
2025-2034		2,401		379		2,780		1,166		110		1,276		964	

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

**TABLE 4
TOWN OF GRAVENHURST
FORECAST OCCUPIED HOUSEHOLDS BY UNIT TYPE**

Mid-Year	Occupied Households by Unit Type				Seasonal Dwellings	Total Dwellings
	Singles & Semis	Rows & Other Multiples	Apartments	Total		
2025	4,927	279	754	5,960	3,248	9,208
2026	5,010	290	780	6,080	3,250	9,330
2027	5,084	303	806	6,193	3,264	9,457
2028	5,159	316	833	6,308	3,278	9,586
2029	5,235	330	861	6,426	3,292	9,718
2030	5,312	345	890	6,547	3,306	9,853
2031	5,390	360	920	6,670	3,320	9,990
2032	5,460	375	946	6,781	3,332	10,113
2033	5,531	390	973	6,894	3,344	10,238
2034	5,603	406	1,001	7,010	3,356	10,366

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

TABLE 5
TOWN OF GRAVENHURST
FORECAST GROWTH IN HOUSEHOLDS BY UNIT TYPE

Mid-Year	Permanent by Unit Type				Seasonal by Unit Type				Total Seasonal and Permanent by Unit Type			
	Singles & Semis	Rows & Other Multiples	Apartments	Total	Singles & Semis	Rows & Other Multiples	Apartments	Total	Singles & Semis	Rows & Other Multiples	Apartments	Total
2025	81	10	25	116	1	0	1	2	82	10	26	118
2026	83	11	26	120	1	0	1	2	84	11	27	122
2027	74	13	26	113	6	0	8	14	80	13	34	127
2028	75	13	27	115	6	0	8	14	81	13	35	129
2029	76	14	28	118	6	0	8	14	82	14	36	132
2030	77	15	29	121	6	0	8	14	83	15	37	135
2031	78	15	30	123	6	0	8	14	84	15	38	137
2032	70	15	26	111	5	0	7	12	75	15	33	123
2033	71	15	27	113	5	0	7	12	76	15	34	125
2034	72	16	28	116	5	0	7	12	77	16	35	128
2025 - 2034	757	137	272	1,166	47	0	63	110	804	137	335	1,276

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

**TABLE 6
TOWN OF GRAVENHURST
FORECAST POPULATION IN NEW HOUSEHOLDS BY UNIT TYPE**

Mid-Year	Singles &	Rows & Other	Apartments	Total
	Semis	Multiples		
2025	207	22	42	271
2026	213	24	44	281
2027	202	29	55	286
2028	205	29	57	291
2029	207	31	59	297
2030	210	33	60	303
2031	213	33	62	308
2032	190	33	54	277
2033	192	33	55	280
2034	195	35	57	287
2025 - 2034	2,034	302	545	2,881

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

Based on PPU's

2.53 2.20

1.63

TABLE 7
TOWN OF GRAVENHURST
PLACE OF WORK EMPLOYMENT AND NON-RESIDENTIAL SPACE FORECAST

Employment Density

Population-Related Employment	40.0	m2 per employee
Employment Land	80.0	m2 per employee
Rural Employment	-	m2 per employee

Mid-Year	Population Related			Employment Land Related			Rural Employment			Total		
	Total Emp	Growth	Space (m2)	Total Emp	Growth	Space (m2)	Total Emp	Growth	Space (m2)	Place of Work	Growth	Space (m2)
2025	3,030	72	2,880	1,241	32	2,560	177	4	0	4,449	108	5,440
2026	3,104	74	2,960	1,274	33	2,640	182	5	0	4,560	111	5,600
2027	3,169	65	2,600	1,298	24	1,920	185	3	0	4,652	92	4,520
2028	3,235	66	2,640	1,323	25	2,000	189	4	0	4,746	94	4,640
2029	3,302	67	2,680	1,348	25	2,000	193	4	0	4,842	96	4,680
2030	3,371	69	2,760	1,373	25	2,000	197	4	0	4,940	98	4,760
2031	3,441	70	2,800	1,399	26	2,080	200	3	0	5,040	100	4,880
2032	3,500	59	2,360	1,423	24	1,920	203	3	0	5,127	87	4,280
2033	3,560	60	2,400	1,448	25	2,000	207	4	0	5,215	88	4,400
2034	3,621	61	2,440	1,473	25	2,000	211	4	0	5,305	90	4,440
2025-2034		663	26,520		264	21,120		38	0		964	47,640

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

Note: Excludes work at home employment.

APPENDIX B

TECHNICAL APPENDIX

APPENDIX B – TECHNICAL APPENDIX

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

Appendix B.1 Library

Appendix B.2 Fire Services

Appendix B.3 Parks and Recreation

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

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

Appendix B.6 Development-Related Studies

Appendix B.7 Stormwater Drainage and Control

Most services contain a set of three tables. The tables provide the background data and analysis undertaken to arrive at the calculated development charge rates for that particular service. An overview of the content and purpose of each of the tables is given below.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 presents the data used to determine the fifteen-year historical service level. The DCA and O. Reg. 82/98 require that development charges be set at a level no higher than the average service level provided in the municipality over the fifteen-year period immediately preceding the preparation of the background study, on a service-by-service basis. For the purpose of this study, the historical inventory period has been defined as 2010 to 2024.

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

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

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

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

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

The DCA requires that Council express its intent to provide future capital facilities to support future growth. Based on the development forecasts presented in Appendix A, Hemson Consulting in collaboration with Town staff has developed a development-related capital program which sets out the projects required to service anticipated growth for the ten-year period from 2025 to 2034.

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

A replacement share occurs when a new facility will, at least in part, replace a facility that is demolished, redeployed or will otherwise not be available to serve its former function. The replacement share of the capital program is not deemed to be development-related and is therefore removed from the development charge calculation. The capital cost for

replacement will require funding from non-development charge sources, typically property taxes or user fees.

The capital program less any replacement or benefit to existing shares yields the development-related costs. Although deemed development-related, not all of the net development-related capital program may be recoverable from development charges in the period from 2025 to 2034. For some of the services, a portion of the capital program will service growth that will not occur until after 2034. This portion of the capital program is either deemed “pre-built” service capacity to be considered as committed excess capacity to be recovered under future development, or is a service level increase. These costs are identified under the Other Development-Related column.

The remaining portion of the net capital program represents the development-related cost that may be included in the development charge. In all cases, as required, this amount is equal to or less than the maximum allowable capital amount as calculated in Table 1. The result is the discounted development-related net capital cost that is eligible for recovery against development over the period from 2025 to 2034.

The section below the capital program displays the calculation of the “unadjusted” development charge rates. The term “unadjusted” development charge is used to distinguish the charge that is calculated prior to cash flow financing considerations. The cash flow analysis is shown in Table 3. The first step when determining the unadjusted development charge rate is to allocate the development-related net capital cost between the residential and non-residential sectors. For all services with the exception of Library and Parks & Recreation, the development-related costs have been apportioned 75 per cent residential and 25 per cent non-residential. This apportionment is based on the anticipated shares of net population and employment growth over the ten-year forecast period.

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

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

TABLE 3 CASH FLOW ANALYSIS

A cash flow analysis is also undertaken to account for the timing of projects and receipt of development charges. Interest earnings or borrowing costs, therefore, are accounted for in the calculation as allowed under the *DCA*. Based on the growth forecast, the analysis calculates the development charge rate that is required to finance the net development-related capital spending plan including provisions for any borrowing costs or interest earnings on the reserve funds. The cash flow analysis is designed so that the closing cash balance at the end of the planning period is as close to nil as possible.

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

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

APPENDIX B.1

LIBRARY

APPENDIX B.1: LIBRARY

The Gravenhurst Public Library provides library services in one library facility at 180 Sharpe Street West. The benefits of the Library are deemed to be Town-wide for the purpose of calculating the development charge.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the fifteen-year historical inventory for buildings, land, library materials, as well as furniture and equipment. The Library building has a total space of 8,000 square feet, and 0.33 hectares of land associated with it. The current replacement values for the building and land are approximately \$3.57 million and \$246,000, respectively. The total value of library materials is about \$2.03 million, and furniture and equipment is worth approximately \$295,000.

The full replacement value of the 2024 inventory of capital assets for the library service area is \$6.14 million, and the average historical service level over fifteen years is \$236.23 per capita. The historical service level multiplied by the forecasted ten-year net population growth (2,780) results in a maximum allowable funding envelope of \$656,719.

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

The 2025–2034 development-related capital program for Library Services include an 8,900 square foot expansion of the library building, as well as additional collection materials and shelving to outfit the new space. The expansion is estimated to have a gross cost of about \$9.65 million, of which, 50% is anticipated to be funded through grants. It has been determined that 46% or \$2.20 million of the library expansion project is considered to be non-growth related (benefit-to-existing development), so that share of the cost has been netted out of the total DC eligible costs¹. The additional collection materials and bookshelves are expected to total \$760,000.

¹ The Benefit to Existing share equates to the share of the cost associated with the renovation of existing space which the work is not tied to the expansion of space or services.

The total gross cost of the Library Service capital program is \$10.41 million. Subsidies in the amount of \$4.83 million are assumed and dedicated towards the Library Expansion, and the resulting net municipal cost of the entire library program is \$5.59 million. A total of \$2.20 million has been deemed a benefit to existing development and is not eligible for recovery, leaving a total recoverable amount of \$3.38 million. The uncommitted DC reserve fund balance of \$14,797 further reduces the in-period eligible capital costs. The total DC eligible costs of the library expansion have been deemed to be post period and it could be examined for recovery from other funding sources and in future DC by-law updates.

The 2025-2034 DC costs eligible for recovery amount to \$656,719 which is allocated entirely against future residential development in the Town of Gravenhurst. This yields an unadjusted development charge rate of \$227.95 per capita.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$228.01 per capita. The following table summarizes the calculation of the Library Services development charge.

LIBRARY SUMMARY							
15-year Hist. Service Level per capita	2025 - 2034 Development-Related Capital Program		Unadjusted Development Charge		Adjusted Development Charge		
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m	
\$236.23	\$ 10,411,936	\$656,719	\$227.95	\$0.00	\$228.01	\$0.00	

APPENDIX B.1

TABLE 1

TOWN OF GRAVENHURST
INVENTORY OF CAPITAL ASSETS
LIBRARY

BUILDINGS		# of Square Feet														UNIT COST
Branch Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	(\$/sq.ft.)
Gravenhurst Library	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	\$ 446
Total (sq.ft.)	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	
Total (\$000)	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	

LAND		# of Hectares														UNIT COST
Branch Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	(\$/ha)
Gravenhurst Library	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	\$ 750,000
Total (ha)	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	
Total (\$000)	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	

MATERIALS		# of Collection Materials														UNIT COST
Type of Collection	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	(\$/item)
Collection Materials	48,558	48,620	32,078	32,078	46,173	48,102	50,989	49,999	50,673	50,332	52,078	53,265	55,393	55,892	55,892	\$ 36
Online Materials (\$)	\$ 11,831	\$ 11,831	\$ 11,831	\$ 11,831	\$ 11,831	\$ 9,958	\$ 17,778	\$ 20,010	\$ 22,279	\$ 18,868	\$ 17,777	\$ 18,712	\$ 26,794	\$ 15,812	\$ 15,812	
Total (#)	48,558	48,620	32,078	32,078	46,173	48,102	50,989	49,999	50,673	50,332	52,078	53,265	55,393	55,892	55,892	
Total (\$000)	\$ 1,759.9	\$ 1,762.2	\$ 1,166.6	\$ 1,166.6	\$ 1,674.1	\$ 1,741.6	\$ 1,853.4	\$ 1,820.0	\$ 1,846.5	\$ 1,830.8	\$ 1,892.6	\$ 1,936.3	\$ 2,020.9	\$ 2,027.9	\$ 2,027.9	

FURNITURE AND EQUIPMENT		Total Value of Furniture and Equipment (\$)													
Branch Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Shelving, Furniture, Carpeting, etc.	\$ 167,600	\$ 167,600	\$ 167,600	\$ 167,600	\$ 171,000	\$ 187,200	\$ 199,100	\$ 212,100	\$ 232,000	\$ 232,000	\$ 232,000	\$ 232,000	\$ 232,000	\$ 232,000	\$ 232,000
Public Access Terminals	\$ 54,400	\$ 54,400	\$ 54,400	\$ 54,400	\$ 57,000	\$ 60,300	\$ 60,300	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Children's Furniture	\$ -	\$ -	\$ 13,500	\$ 13,500	\$ 21,100	\$ 21,800	\$ 21,800	\$ 21,800	\$ 22,700	\$ 22,700	\$ 22,700	\$ 22,700	\$ 22,700	\$ 22,700	\$ 22,700
Total (\$000)	\$ 222.0	\$ 222.0	\$ 235.5	\$ 235.5	\$ 249.1	\$ 269.3	\$ 281.2	\$ 297.9	\$ 318.7	\$ 318.7	\$ 318.7	\$ 294.7	\$ 294.7	\$ 294.7	\$ 294.7

APPENDIX B.1

TABLE 1

TOWN OF GRAVENHURST
INVENTORY OF CAPITAL ASSETS
LIBRARY

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Historic Population	23,979	24,500	24,479	24,459	24,439	24,419	24,400	24,555	24,712	24,872	25,035	25,200	25,432	25,668	25,908

INVENTORY SUMMARY (\$000)

Buildings	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4	\$ 3,569.4
Land	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8	\$ 245.8
Materials	\$ 1,759.9	\$ 1,762.2	\$ 1,166.6	\$ 1,166.6	\$ 1,674.1	\$ 1,741.6	\$ 1,853.4	\$ 1,820.0	\$ 1,846.5	\$ 1,830.8	\$ 1,892.6	\$ 1,936.3	\$ 2,020.9	\$ 2,027.9	\$ 2,027.9
Furniture And Equipment	\$ 222.0	\$ 222.0	\$ 235.5	\$ 235.5	\$ 249.1	\$ 269.3	\$ 281.2	\$ 297.9	\$ 318.7	\$ 318.7	\$ 318.7	\$ 294.7	\$ 294.7	\$ 294.7	\$ 294.7
Total (\$000)	\$ 5,797.2	\$ 5,799.4	\$ 5,217.4	\$ 5,217.4	\$ 5,738.4	\$ 5,826.2	\$ 5,949.9	\$ 5,933.2	\$ 5,980.5	\$ 5,964.8	\$ 6,026.6	\$ 6,046.2	\$ 6,130.9	\$ 6,137.9	\$ 6,137.9

SERVICE LEVEL (\$/capita)

Buildings	\$ 148.86	\$ 145.69	\$ 145.82	\$ 145.94	\$ 146.06	\$ 146.17	\$ 146.29	\$ 145.37	\$ 144.44	\$ 143.51	\$ 142.58	\$ 141.64	\$ 140.35	\$ 139.06	\$ 137.77	\$ 143.97
Land	\$ 10.25	\$ 10.03	\$ 10.04	\$ 10.05	\$ 10.06	\$ 10.07	\$ 10.08	\$ 10.01	\$ 9.95	\$ 9.88	\$ 9.82	\$ 9.76	\$ 9.67	\$ 9.58	\$ 9.49	\$ 9.92
Materials	\$ 73.39	\$ 71.92	\$ 47.66	\$ 47.70	\$ 68.50	\$ 71.32	\$ 75.96	\$ 74.12	\$ 74.72	\$ 73.61	\$ 75.60	\$ 76.84	\$ 79.46	\$ 79.01	\$ 78.27	\$ 71.21
Furniture And Equipment	\$ 9.26	\$ 9.06	\$ 9.62	\$ 9.63	\$ 10.19	\$ 11.03	\$ 11.52	\$ 12.13	\$ 12.90	\$ 12.81	\$ 12.73	\$ 11.69	\$ 11.59	\$ 11.48	\$ 11.37	\$ 11.13
Total (\$/capita)	\$ 241.76	\$ 236.71	\$ 213.14	\$ 213.31	\$ 234.81	\$ 238.59	\$ 243.85	\$ 241.63	\$ 242.01	\$ 239.82	\$ 240.73	\$ 239.93	\$ 241.07	\$ 239.13	\$ 236.91	\$ 236.23

Average
Service
Level

TOWN OF GRAVENHURST
CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE
LIBRARY

10-Year Funding Envelope Calculation	
15 Year Average Service Level 2010 - 2024	\$ 236.23
Population Growth 2025 - 2034	2,780
Maximum Allowable Funding Envelope	\$ 656,719

APPENDIX B.1
TABLE 2

TOWN OF GRAVENHURST
DEVELOPMENT-RELATED CAPITAL PROGRAM
LIBRARY

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Replacement & BTE Shares		Total DC Eligible Costs	DC Eligible Costs		
					%	\$		Available DC Reserves	2025 - 2034	Other Dev. Related
1.0 LIBRARY										
1.1 Buildings, Land & Furnishings										
1.1.1 Expansion of Library Building (8,900 sq.ft.)	2030	\$ 9,651,936	\$ 4,825,968	\$ 4,825,968	46%	\$ 2,203,627	\$ 2,622,341	\$ -	\$ -	\$ 2,622,341
Subtotal Buildings, Land & Furnishings		\$ 9,651,936	\$ 4,825,968	\$ 4,825,968		\$ 2,203,627	\$ 2,622,341	\$ -	\$ -	\$ 2,622,341
1.2 Material Acquisitions										
1.2.1 Additional Collection Materials	Various	\$ 680,000	\$ -	\$ 680,000	0%	\$ -	\$ 680,000	\$ 14,797	\$ 576,719	\$ 88,483
1.2.2 Additional Shelving	2030	\$ 80,000	\$ -	\$ 80,000	0%	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ -
Subtotal Material Acquisitions		\$ 760,000	\$ -	\$ 760,000		\$ -	\$ 760,000	\$ 14,797	\$ 656,719	\$ 88,483
TOTAL LIBRARY		\$ 10,411,936	\$ 4,825,968	\$ 5,585,968		\$ 2,203,627	\$ 3,382,341	\$ 14,797	\$ 656,719	\$ 2,710,824

Residential Development Charge Calculation			
Residential Share of 2025 - 2034 DC Eligible Costs	100%	\$	656,719
10-Year Growth in Population in New Units			2,881
Unadjusted Development Charge Per Capita		\$	227.95
Non-Residential Development Charge Calculation			
Non-Residential Share of 2025 - 2034 DC Eligible Costs	0%	\$	-
10-Year Growth in Square Metres			47,640
Unadjusted Development Charge Per Square Metre		\$	-

2025 - 2034 Net Funding Envelope	\$	656,719
Uncommitted Reserve Fund Balance Balance as at December 31, 2024	\$	14,797

APPENDIX B.1

TABLE 3

TOWN OF GRAVENHURST
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 LIBRARY
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

LIBRARY	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$ 14.8	\$ 18.0	\$ 23.8	\$ 31.0	\$ 39.8	\$ 50.7	\$ (27.0)	\$ (15.8)	\$ (12.0)	\$ (7.1)	
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS											
- Library: Prior Growth	\$ 1.5	\$ 1.5	\$ 1.5	\$ 1.5	\$ 1.5	\$ 1.5	\$ 1.5	\$ 1.5	\$ 1.5	\$ 1.5	\$ 14.8
- Library Services: Non Inflated	\$ 57.7	\$ 57.7	\$ 57.7	\$ 57.7	\$ 57.7	\$ 137.7	\$ 57.7	\$ 57.7	\$ 57.7	\$ 57.7	\$ 656.7
- Library Services: Inflated	\$ 59.2	\$ 60.3	\$ 61.5	\$ 62.8	\$ 64.0	\$ 153.6	\$ 66.6	\$ 67.9	\$ 69.3	\$ 70.7	\$ 736.0
NEW RESIDENTIAL DEVELOPMENT											
- Growth in Population in New Units	271	281	286	291	297	303	308	277	280	287	2,881
REVENUE											
- DC Receipts: Inflated	\$ 61.8	\$ 65.4	\$ 67.8	\$ 70.4	\$ 73.3	\$ 76.3	\$ 79.1	\$ 72.5	\$ 74.8	\$ 78.2	\$ 719.6
INTEREST											
- Interest on Opening Balance	\$ 0.5	\$ 0.6	\$ 0.8	\$ 1.1	\$ 1.4	\$ 1.8	\$ (1.5)	\$ (0.9)	\$ (0.7)	\$ (0.4)	\$ 2.8
- Interest on In-year Transactions	\$ 0.0	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.2	\$ (2.1)	\$ 0.2	\$ 0.1	\$ 0.1	\$ 0.1	\$ (1.1)
TOTAL REVENUE	\$ 62.4	\$ 66.1	\$ 68.7	\$ 71.6	\$ 74.9	\$ 75.9	\$ 77.8	\$ 71.7	\$ 74.2	\$ 77.9	\$ 721.4
CLOSING CASH BALANCE	\$ 18.0	\$ 23.8	\$ 31.0	\$ 39.8	\$ 50.7	\$ (27.0)	\$ (15.8)	\$ (12.0)	\$ (7.1)	\$ 0.1	

2025 Adjusted Charge Per Capita	\$ 228.01
---------------------------------	-----------

Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2025	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.2

FIRE PROTECTION

APPENDIX B.2: FIRE PROTECTION

The Fire Department is responsible for the provision of fire protection services across the entire Town. The department currently operates three fire stations: Harvie St. Station 1, Kilworthy Road Station 2, and Ryde Fire Station 3.

TABLE 1 HISTORICAL SERVICE LEVELS

The total building area of all three fire stations in 2024 is 16,901 square feet, and they are valued at \$8.58 million. The land associated with the three fire stations totals 1.16 hectares valued at \$868,100. The Gravenhurst Fire Department fleet includes 12 vehicles and related equipment with a replacement value of \$8.93 million. Furniture, equipment, and personal firefighter equipment represent a value of \$3.23 million. We have included a service level adjustment for the recovery of the negative Fire Protection DC Reserve Fund Balance.

The full replacement value of the inventory of capital assets for Fire Services totals \$21.44 million and the fifteen-year historical average service level is \$687.39 per population and employment². The historical service level, multiplied by the ten-year forecast growth in population and employment (3,744) results in a maximum allowable funding envelope of \$2,573,588.

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

The first section of the capital program shown in Table 2 is the recovery of the 2024 ending reserve fund balance, which is expected to be about negative \$163,600.

The Fire Department is planning to upsize Fire Station 2 by approximately 6,000 square feet. This project is expected to cost approximately \$4.14 million for the construction of the additional building space. Since no portion of the existing fire station will be

² The Fire service level has been adjusted to reflect the committed excess capacity related to the recovery of the existing negative reserve fund balance with the service.

decommissioned, no portion of this project is considered a replacement share and the full cost of upsizing this facility will be eligible for recovery from development charges.

The Town anticipates purchasing two new vehicles and additional equipment over the planning period. This includes a new Tow-Behind Zodiac Boat for water rescue, a new vehicle for the Deputy Fire Chief, and one additional hydraulic rescue tool. These vehicles and equipment are expected to cost \$180,000.

Altogether, the ten-year capital program for the Fire Services amounts to \$4.54 million. No grants or subsidies are expected to offset the cost of the capital program. Since these projects have been deemed necessary to support growth, no deduction has been made to account for any benefit to existing development. Due to funding envelope limitations, a \$1.97 million share of the capital program is deemed to be other development-related costs and may be considered for recovery in subsequent development charge by-laws.

The remaining \$2.57 million will be funded through development charges over the period between 2025 and 2034 and has been included in the DC rate calculations. The ten-year development-related net capital cost is allocated 75 per cent (\$1,930,191) to residential development and 25 per cent (\$643,397) to non-residential development. This ratio is based on the share of ten-year population and employment growth. The residential share of the net development-related capital cost is divided by the ten-year forecast growth in population in new units (2,881) to derive an unadjusted charge of \$669.97 per capita. The non-residential share of the net development-related capital cost is divided by the ten-year forecast growth in floor space (47,640) to derive an unadjusted charge of \$13.51 per square metre.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$677.36 per capita, and the non-residential calculated charge increases to \$13.60 per square metre. The following table summarizes the calculation of the Fire Protection development charge.

FIRE PROTECTION SUMMARY						
15-year Hist. Service Level per pop & emp	2025 - 2034		Unadjusted		Adjusted	
	Development-Related	Capital Program	Development Charge		Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$687.39	\$4,543,620	\$2,573,588	\$669.97	\$13.51	\$677.36	\$13.60

APPENDIX B.2
TABLE 1

TOWN OF GRAVENHURST
INVENTORY OF CAPITAL ASSETS
FIRE PROTECTION

BUILDINGS Station Name	# of Square Feet															UNIT COST (\$/sq. ft.)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Harvie Building - Station #1	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	690
Kilworthy Fire Hall - Station #2	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	4,763	4,763	210
Ryde Fire Hall - Station #3	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	320	
Total (sq.ft.)	15,541	15,541	15,541	15,541	15,541	15,541	15,541	15,541	15,541	15,541	15,541	15,541	15,541	16,901	16,901	
Total (\$000)	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,584.4	\$ 8,584.4	

LAND Station Name	# of Hectares															UNIT COST (\$/ha)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Harvie Building - Station #1	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	750,000
Kilworthy Fire Hall - Station #2	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81	750,000
Ryde Fire Hall - Station #3	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	750,000	
Total (ha)	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	
Total (\$000)	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	

FURNITURE & EQUIPMENT Station Name	# of Equipment															UNIT COST (\$/unit)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Volunteer Firefighters	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	6,800
SCBA Sets	50	50	50	50	49	49	49	49	49	49	49	49	49	49	49	13,200
SCBA Cylinders	130	130	130	130	110	110	110	110	110	110	110	110	110	110	110	1,600
Portable Radios	30	30	30	30	30	30	31	31	31	31	31	31	31	31	31	3,500
Pagers	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	1,000
Radio Base Station/Repeaters	4	4	4	4	5	5	5	5	7	7	7	7	7	7	7	17,300
Thermal Imaging Cameras	5	5	5	5	5	5	5	5	6	6	6	6	6	6	6	10,300
Portable Pumps	5	5	5	6	8	8	10	10	10	10	10	10	10	10	10	10,300
Portable Generators	5	5	5	5	5	5	5	5	6	6	6	6	6	6	6	10,400
Portable Fans	4	4	4	5	5	5	6	6	6	6	6	6	6	6	6	6,000
Hydraulic Rescue Equipment	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	29,400
Atmospheric Monitoring Equipment	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	5,100
Ladders	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	3,500
Saws	4	4	4	4	4	4	4	4	6	6	6	6	6	6	6	3,700
Breathing Air Compressor	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	138,900
Furniture and Equipment (\$)																
Station Furniture, Kitchen Equipment	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	90,000
Hose	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	340,000
Other Rescue Equipment	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 51,000	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000	59,000
Other Small Equipment	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ 96,000	\$ 103,000	\$ 103,000	\$ 103,000	\$ 103,000	\$ 103,000	\$ 103,000	\$ 103,000	103,000
Communication Towers	\$ 441,000	\$ 441,000	\$ 441,000	\$ 441,000	\$ 441,000	\$ 441,000	\$ 441,000	\$ 441,000	\$ 441,000	\$ 441,000	\$ 441,000	\$ 441,000	\$ 441,000	\$ 441,000	\$ 441,000	441,000
Total (#)	383	383	383	385	367	367	371	373	377	377	377	377	377	377	377	
Total (\$000)	\$ 3,048.6	\$ 3,048.6	\$ 3,048.6	\$ 3,064.9	\$ 3,057.6	\$ 3,057.6	\$ 3,087.7	\$ 3,155.1	\$ 3,225.4	\$ 3,225.4	\$ 3,225.4	\$ 3,225.4	\$ 3,225.4	\$ 3,225.4	\$ 3,225.4	

VEHICLES Vehicle Type	# of Vehicles															UNIT COST (\$/vehicle)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Triple Combination Pumper	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	1,100,000
Triple Combination Pumper/Rescue	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	1,000,000
Arial Pumper/Rescue	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	2,600,000
Tanker	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	690,000
Rescue Van	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	440,000
Utility Vehicle	1	1	2	2	2	2	3	3	3	3	3	3	4	4	4	130,000
Total (#)	9	9	10	11	10	10	11	11	11	11	11	11	12	12	12	
Total (\$000)	\$ 7,350.0	\$ 7,350.0	\$ 7,480.0	\$ 8,170.0	\$ 7,070.0	\$ 7,070.0	\$ 7,200.0	\$ 7,200.0	\$ 7,200.0	\$ 7,200.0	\$ 7,200.0	\$ 7,200.0	\$ 8,930.0	\$ 8,930.0	\$ 8,930.0	

APPENDIX B.2
TABLE 1

TOWN OF GRAVENHURST
INVENTORY OF CAPITAL ASSETS
FIRE PROTECTION

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Historic Population	23,979	24,500	24,479	24,459	24,439	24,419	24,400	24,555	24,712	24,872	25,035	25,200	25,432	25,668	25,908
Historic Employment	4,310	4,310	4,266	4,220	4,172	4,122	4,070	4,063	4,055	4,047	4,039	4,030	4,131	4,235	4,341
Historic Population & Employment	28,289	28,810	28,745	28,679	28,611	28,541	28,470	28,618	28,767	28,919	29,074	29,230	29,563	29,903	30,249

INVENTORY SUMMARY (\$000)

Buildings	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,298.8	\$ 8,584.4	\$ 8,584.4
Land	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1	\$ 868.1
Furniture & Equipment	\$ 3,048.6	\$ 3,048.6	\$ 3,048.6	\$ 3,064.9	\$ 3,057.6	\$ 3,057.6	\$ 3,087.7	\$ 3,155.1	\$ 3,225.4	\$ 3,225.4	\$ 3,225.4	\$ 3,225.4	\$ 3,225.4	\$ 3,225.4	\$ 3,225.4
Vehicles	\$ 7,350.0	\$ 7,350.0	\$ 7,480.0	\$ 8,170.0	\$ 7,070.0	\$ 7,070.0	\$ 7,200.0	\$ 7,200.0	\$ 7,200.0	\$ 7,200.0	\$ 7,200.0	\$ 7,200.0	\$ 8,930.0	\$ 8,930.0	\$ 8,930.0
Service Level Adjustment for Negative DC Reserve Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (163.6)	\$ (163.6)	\$ (163.6)	\$ (163.6)	\$ (163.6)
Total (\$000)	\$ 19,565.4	\$ 19,565.4	\$ 19,695.4	\$ 20,401.7	\$ 19,294.4	\$ 19,294.4	\$ 19,454.5	\$ 19,521.9	\$ 19,592.2	\$ 19,428.6	\$ 19,428.6	\$ 19,428.6	\$ 21,158.6	\$ 21,444.2	\$ 21,444.2

SERVICE LEVEL (\$/pop & emp)

Buildings	\$ 293.36	\$ 288.05	\$ 288.70	\$ 289.37	\$ 290.06	\$ 290.77	\$ 291.49	\$ 289.98	\$ 288.48	\$ 286.97	\$ 285.44	\$ 283.91	\$ 280.72	\$ 287.07	\$ 283.79	\$ 287.88
Land	\$ 30.69	\$ 30.13	\$ 30.20	\$ 30.27	\$ 30.34	\$ 30.41	\$ 30.49	\$ 30.33	\$ 30.18	\$ 30.02	\$ 29.86	\$ 29.70	\$ 29.36	\$ 29.03	\$ 28.70	\$ 29.98
Furniture & Equipment	\$ 107.77	\$ 105.82	\$ 106.06	\$ 106.87	\$ 106.87	\$ 107.13	\$ 108.45	\$ 110.25	\$ 112.12	\$ 111.53	\$ 110.94	\$ 110.35	\$ 109.10	\$ 107.86	\$ 106.63	\$ 108.52
Vehicles	\$ 259.82	\$ 255.12	\$ 260.22	\$ 284.88	\$ 247.11	\$ 247.71	\$ 252.90	\$ 251.59	\$ 250.29	\$ 248.97	\$ 247.64	\$ 246.32	\$ 302.07	\$ 298.63	\$ 295.22	\$ 263.23
Service Level Adjustment for Negative DC Reserve Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5.66)	\$ (5.63)	\$ (5.60)	\$ (5.53)	\$ (5.47)	\$ (5.41)	\$ (2.22)
Total (\$/pop & emp)	\$ 691.63	\$ 679.12	\$ 685.18	\$ 711.38	\$ 674.37	\$ 676.03	\$ 683.33	\$ 682.16	\$ 681.07	\$ 671.83	\$ 668.25	\$ 664.68	\$ 715.71	\$ 717.13	\$ 708.92	\$ 687.39

Average
Service
Level

TOWN OF GRAVENHURST
CALCULATION OF MAXIMUM ALLOWABLE
FIRE PROTECTION

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2010 - 2024	\$ 687.39
Population & Employment Growth 2025 - 2034	3,744
Maximum Allowable Funding Envelope	\$ 2,573,588

APPENDIX B.2
TABLE 2

TOWN OF GRAVENHURST
DEVELOPMENT-RELATED CAPITAL PROGRAM
FIRE PROTECTION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Replacement & BTE Shares		Total DC Eligible Costs	DC Eligible Costs		
					%	\$		Available DC Reserves	2025 - 2034	Other Dev. Related
2.0 FIRE PROTECTION										
2.1 Reserve Fund Recovery										
2.1.1 Recovery of Negative Balance	2025	\$ 163,620	\$ -	\$ 163,620		\$ -	\$ 163,620	\$ -	\$ 163,620	\$ -
Subtotal Reserve Fund Recovery		\$ 163,620	\$ -	\$ 163,620		\$ -	\$ 163,620	\$ -	\$ 163,620	\$ -
2.2 Buildings, Land & Furnishings										
2.2.1 Station 2 Rebuild and Upsizing (Increase GFA by 6,000 sq.ft)	2031	\$ 4,140,000	\$ -	\$ 4,140,000		\$ -	\$ 4,140,000	\$ -	\$ 2,229,968	\$ 1,910,032
2.1.2 Furniture and Equipment	2031	\$ 60,000	\$ -	\$ 60,000		\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000
Subtotal Buildings, Land & Furnishings		\$ 4,200,000	\$ -	\$ 4,200,000		\$ -	\$ 4,200,000	\$ -	\$ 2,229,968	\$ 1,970,032
2.3 Vehicles										
2.3.1 Deputy Fire Car Vehicle (Car 2)	2025	\$ 110,000	\$ -	\$ 110,000		\$ -	\$ 110,000	\$ -	\$ 110,000	\$ -
2.3.2 Tow-Behind Zodiac Boat	2025	\$ 55,000	\$ -	\$ 55,000		\$ -	\$ 55,000	\$ -	\$ 55,000	\$ -
Subtotal Vehicles		\$ 165,000	\$ -	\$ 165,000		\$ -	\$ 165,000	\$ -	\$ 165,000	\$ -
2.4 Equipment & Other										
2.4.1 Additional Hydraulic Rescue Tool	2025	\$ 15,000	\$ -	\$ 15,000		\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
Subtotal Equipment & Other		\$ 15,000	\$ -	\$ 15,000		\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
TOTAL FIRE PROTECTION		\$ 4,543,620	\$ -	\$ 4,543,620		\$ -	\$ 4,543,620	\$ -	\$ 2,573,588	\$ 1,970,032

Residential Development Charge Calculation		
Residential Share of 2025 - 2034 DC Eligible Costs	75%	\$ 1,930,191
10-Year Growth in Population in New Units		2,881
Unadjusted Development Charge Per Capita		\$ 669.97
Non-Residential Development Charge Calculation		
Non-Residential Share of 2025 - 2034 DC Eligible Costs	25%	\$ 643,397
10-Year Growth in Square Metres		47,640
Unadjusted Development Charge Per Square Metre		\$ 13.51

2025 - 2034 Net Funding Envelope	\$ 2,573,588
Uncommitted Reserve Fund Balance	
Balance as at December 31, 2024	\$ (163,620)

APPENDIX B.2

TABLE 3

PAGE 1

TOWN OF GRAVENHURST
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 FIRE PROTECTION
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

FIRE PROTECTION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$ (122.7)	\$ (80.0)	\$ 113.1	\$ 322.2	\$ 546.3	\$ 787.0	\$ 1,045.1	\$ (612.2)	\$ (426.6)	\$ (224.0)	
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS											
- Fire Protection: Prior Growth	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Fire Protection: Non Inflated	\$ 135.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,672.5	\$ -	\$ -	\$ -	\$ 1,807.5
- Fire Protection: Inflated	\$ 135.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,883.5	\$ -	\$ -	\$ -	\$ 2,018.5
NEW RESIDENTIAL DEVELOPMENT											
- Growth in Population in New Units	271	281	286	291	297	303	308	277	280	287	2,881
REVENUE											
- DC Receipts: Inflated	\$ 183.6	\$ 194.1	\$ 201.6	\$ 209.2	\$ 217.8	\$ 226.6	\$ 234.9	\$ 215.5	\$ 222.2	\$ 232.3	\$ 2,137.8
INTEREST											
- Interest on Opening Balance	\$ (6.7)	\$ (4.4)	\$ 4.0	\$ 11.3	\$ 19.1	\$ 27.5	\$ 36.6	\$ (33.7)	\$ (23.5)	\$ (12.3)	\$ 17.9
- Interest on In-year Transactions	\$ 0.9	\$ 3.4	\$ 3.5	\$ 3.7	\$ 3.8	\$ 4.0	\$ (45.3)	\$ 3.8	\$ 3.9	\$ 4.1	\$ (14.4)
TOTAL REVENUE	\$ 177.7	\$ 193.1	\$ 209.1	\$ 224.1	\$ 240.7	\$ 258.1	\$ 226.1	\$ 185.6	\$ 202.6	\$ 224.0	\$ 2,141.3
CLOSING CASH BALANCE	\$ (80.0)	\$ 113.1	\$ 322.2	\$ 546.3	\$ 787.0	\$ 1,045.1	\$ (612.2)	\$ (426.6)	\$ (224.0)	\$ 0.1	

2025 Adjusted Charge Per Capita	\$ 677.36
--	------------------

Allocation of Capital Program	
Residential Sector	75.0%
Non-Residential Sector	25.0%
Rates for 2025	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.2

TABLE 3

PAGE 2

TOWN OF GRAVENHURST
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 FIRE PROTECTION
 NON-RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

FIRE PROTECTION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$ (40.9)	\$ (13.6)	\$ 64.7	\$ 132.0	\$ 204.8	\$ 282.1	\$ 364.7	\$ (190.8)	\$ (133.3)	\$ (69.3)	
2025 - 2034 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Fire Protection: Prior Growth	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Fire Protection: Non Inflated	\$ 45.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 557.5	\$ -	\$ -	\$ -	\$ 602.5
- Fire Protection: Inflated	\$ 45.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 627.8	\$ -	\$ -	\$ -	\$ 672.8
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	5,440	5,600	4,520	4,640	4,680	4,760	4,880	4,280	4,400	4,440	47,640
REVENUE											
- DC Receipts: Inflated	\$ 74.0	\$ 77.7	\$ 64.0	\$ 67.0	\$ 68.9	\$ 71.5	\$ 74.7	\$ 66.9	\$ 70.1	\$ 72.2	\$ 707.0
INTEREST											
- Interest on Opening Balance	\$ (2.2)	\$ (0.8)	\$ 2.3	\$ 4.6	\$ 7.2	\$ 9.9	\$ 12.8	\$ (10.5)	\$ (7.3)	\$ (3.8)	\$ 12.1
- Interest on In-year Transactions	\$ 0.5	\$ 1.4	\$ 1.1	\$ 1.2	\$ 1.2	\$ 1.3	\$ (15.2)	\$ 1.2	\$ 1.2	\$ 1.3	\$ (4.9)
TOTAL REVENUE	\$ 72.3	\$ 78.3	\$ 67.4	\$ 72.8	\$ 77.3	\$ 82.6	\$ 72.3	\$ 57.6	\$ 64.0	\$ 69.7	\$ 714.1
CLOSING CASH BALANCE	\$ (13.6)	\$ 64.7	\$ 132.0	\$ 204.8	\$ 282.1	\$ 364.7	\$ (190.8)	\$ (133.3)	\$ (69.3)	\$ 0.4	

2025 Adjusted Charge Per Square Metre	\$ 13.60
--	-----------------

Allocation of Capital Program	
Residential Sector	75.0%
Non-Residential Sector	25.0%
Rates for 2025	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.3

PARKS AND RECREATION

APPENDIX B.3: PARKS AND RECREATION

Parks and Recreation services in Gravenhurst are provided through Communications, Culture & Recreation which manages recreation programs, and Infrastructure Services which maintains parks and facilities. The Town provides indoor recreation services to residents at a number of facilities including the Centennial Centre Arena and Aquatic Centre. The Town provides outdoor recreation services to residents through a number of parks, trails, and other open spaces, all of which contain numerous facilities, buildings and other amenities.

TABLE 1 HISTORICAL SERVICE LEVELS

The Town operates several indoor recreation facilities, the largest of which include the Centennial Centre Arena and the YMCA Aquatic Centre. The square footage of indoor recreation facilities in the Town totals 70,085 square feet, which is valued at \$34.95 million. This amount accounts for approximately \$3.59 million in outstanding growth-related principal debt associated to the Aquatic Centre which is considered excess capacity and therefore has been netted down from the total inventory. These facilities sit on 2.99 hectares of land, valued at \$2.24 million, and the associated furniture and equipment has a replacement value of \$528,000.

The Town's outdoor recreation amenities include approximately 129 hectares of developed parkland valued at \$14.15 million. This represents the cost to develop this land, since the cost of parkland acquisition cannot be included in the development charges inventory as per the DCA. The Town's baseball diamonds, sports fields, playgrounds, docks, and other park amenities are worth another \$11.84 million, while the 37.40 kilometres of trails are valued at \$1.30 million. In addition, park buildings such as washrooms and shops have a replacement value of \$11.48 million, and parks vehicles and equipment are worth another \$1.49 million.

The combined value of capital assets for Parks & Recreation is \$77.97 million. The ten-year historical average service level is \$3,137.44 per capita, and this, multiplied by the ten-year forecast growth in net population of 2,780, results in a ten-year maximum allowable funding envelope of \$8.72 million.

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

The development of park amenities and facilities totals \$9.72 million and provides for the development of several new playgrounds, a splash pad, a skatepark expansion, new pickleball courts, and provisions for additional picnic tables and trails. No grants or other subsidies have been identified for these projects. Furthermore, the need for 3 public washroom projects has been identified: one new washroom in the downtown core and 2 washroom upgrades at Franklin Park and Bass Lake. These projects are expected to cost a total of \$1.50 million.

The 2025–2034 development-related capital program for Parks and Recreation also includes for the continued recovery of the principal payments related to the existing Aquatic Centre. Debenture. The gross cost of all the remaining principal debt payments is approximately \$4.20 million. Interest on debt is taken into account as part of the cash flow process in Table 3.

The ten-year capital program for Parks & Recreation totals \$15.42 million. No grants or other subsidies have been identified for these projects. The benefit to existing and replacement shares amount to \$6.58 million; this amount will not be recovered through development charges.³ Available reserve funds in the amount of \$1.07 million will be used to offset the cost of the program. The remaining \$7.77 million is considered eligible DC costs between 2025 and 2034, which is allocated entirely against future residential development in the Town of Gravenhurst. This results in an unadjusted charge of \$2,696.45 per capita.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$2,949.49 per capita. The following table summarizes the calculation of the Parks and Recreation development charge.

³ The total \$6.58 million non-growth related share of costs can be associated to eight projects: \$5 million is related to the wharf replacement, about \$242,000 is related to replacement of existing playgrounds, \$500,000 is attributed to the replacement of two washrooms with the new expanded facilities, and the remaining \$839,400 is attributed to the non-growth share of the principal debt payments.

PARKS AND RECREATION SUMMARY

15-year Hist.	2025 - 2034		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$3,137.44	\$15,417,158	\$7,768,473	\$2,696.45	\$0.00	\$2,949.49	\$0.00

APPENDIX B.3

TABLE 1

PAGE 1

TOWN OF GRAVENHURST
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
INDOOR RECREATION FACILITIES

BUILDINGS Facility Name	# of Square Feet															UNIT COST (\$/sq.ft.)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Senior Community Centre	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	\$ 210
Centennial Centre Arena	35,910	35,910	35,910	35,910	35,910	35,910	35,910	35,910	35,910	35,910	35,910	35,910	35,910	35,910	35,910	\$ 560
Centennial Centre/YMCA Aquatic Centre	34,217	34,217	34,217	34,217	34,217	34,217	34,217	34,217	34,217	34,217	34,217	34,217	34,217	34,217	34,217	\$ 560
<i>Less: Excess Capacity Aquatic Centre</i>	<i>(5,996)</i>	<i>(5,996)</i>	<i>(5,996)</i>	<i>(5,996)</i>	<i>(5,996)</i>	<i>(5,996)</i>	<i>(5,996)</i>	<i>(5,996)</i>	<i>(5,996)</i>	<i>(5,996)</i>	<i>(5,996)</i>	<i>(5,996)</i>	<i>(5,996)</i>	<i>(5,996)</i>	<i>(5,996)</i>	\$ 560
Parks Storage Building (Lions Club)	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	\$ 250
Gull Lake Waterfront Building	763	763	763	763	763	763	763	763	763	763	763	763	763	763	763	\$ 180
<i>Less: Excess Capacity at Aquatic Centre</i>	<i>(6,409)</i>	<i>(6,409)</i>	<i>(6,409)</i>	<i>(6,409)</i>	<i>(6,409)</i>	<i>(6,409)</i>	<i>(6,409)</i>	<i>(6,409)</i>	<i>(6,409)</i>	<i>(6,409)</i>	<i>(6,409)</i>	<i>(6,409)</i>	<i>(6,409)</i>	<i>(6,409)</i>	<i>(6,409)</i>	\$ 560
Total (sq.ft.)	70,085	70,085	70,085	70,085	70,085	70,085	70,085	70,085	70,085	70,085	70,085	70,085	70,085	70,085	70,085	
Total (\$000)	\$ 34,945.66	\$ 34,945.66	\$ 34,945.66	\$ 34,945.66	\$ 34,945.66	\$ 34,945.66	\$ 34,945.66	\$ 34,945.66	\$ 34,945.66	\$ 34,945.66	\$ 34,945.66	\$ 34,945.66	\$ 34,945.66	\$ 34,945.66	\$ 34,945.66	

LAND Facility Name	# of Hectares															UNIT COST (\$/ha)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Land Provision	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	\$ 750,000
Total (ha)	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	2.99	
Total (\$000)	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	

FURNITURE & EQUIPMENT Facility Name	Total Value of Furniture & Equipment (\$)															UNIT COST (\$/ha)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Ice Resurfacers	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 132,000
Electronic Scoreboard	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 19,000
Spray Boom	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 22,000
Paint Sprayer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 15,000
Furniture (Desk, Chairs, Misc, Units)	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	340,000	
Total (#)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
Total (\$000)	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	

APPENDIX B.3

TABLE 1

PAGE 2

TOWN OF GRAVENHURST
INVENTORY OF CAPITAL ASSETS
OUTDOOR RECREATION

DEVELOPED PARKLAND Park Name	# of Hectares of Developed Area															UNIT COST (\$/ha)		
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024			
Bass Lake Park	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	\$	87,000
Church Street Parkette	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	\$	131,000
Franklin Park	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	\$	87,000
Gull Lake Park	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	\$	87,000
Hahne Farm Trail Park	63.89	63.89	63.89	63.89	63.89	63.89	63.89	63.89	63.89	63.89	63.89	63.89	63.89	63.89	63.89	63.89	\$	131,000
Kilworthy Park	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	\$	131,000
Kinsman Park	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	\$	87,000
Lookout Park	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	2.13	\$	87,000
Lorne St. Park	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$	87,000
Muskoka Bay Park	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	\$	87,000
Muskoka Beach Park	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	\$	87,000
Ungerman Gateway Park	6.88	6.88	6.88	6.88	6.88	6.88	6.88	6.88	6.88	6.88	6.88	6.88	6.88	6.88	6.88	6.88	\$	87,000
West Gravenhurst Bike Park	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	\$	131,000
Youth Skate Park	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	\$	131,000
Muskoka Wharf Park	32.89	32.89	32.89	32.89	32.89	32.89	32.89	32.89	32.89	32.89	32.89	32.89	32.89	32.89	32.89	32.89	\$	87,000
Total (ha)	129.29	129.29	129.29	129.29	129.29	129.29	129.29	129.29	129.29	129.29	129.29	129.29	129.29	129.29	129.29	129.29		
Total (\$000)	\$ 14,146.07	\$ 14,146.07	\$ 14,146.07	\$ 14,146.07	\$ 14,146.07	\$ 14,146.07	\$ 14,146.07	\$ 14,146.07	\$ 14,146.07	\$ 14,146.07	\$ 14,146.07	\$ 14,146.07	\$ 14,146.07	\$ 14,146.07	\$ 14,146.07	\$ 14,146.07		

PARK AMENITIES Type of Structure	# of Amenities															UNIT COST (\$/unit)		
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024			
Baseball Diamonds																		
The Wharf Ball Diamond	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$	131,000
Gull Lake Ball Diamond	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$	131,000
Muskoka Bay Park Ball Diamond	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$	131,000
Soccer Pitches																		
The Wharf Soccer Pitch	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$	275,000
Tennis Courts																		
Gull Lake Park Tennis Courts	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$	169,000
Muskoka Bay Park Tennis Courts	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$	169,000
Play Equipment																		
Kinsmen Park Play Structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$	59,000
Gull Lake Park Play Structure	1	1	1	1	2	2	2	2	2	2	2	2	2	2	2	2	\$	74,000
Lookout Park Play Structure	1	1	1	1	1	1	1	4	4	4	4	4	4	4	4	4	\$	118,000
Muskoka Bay Park Play Structure	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$	74,000
Wharf Splash Pad	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$	1,061,000
Other																		
Gull Lake Barge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$	607,000
Old Public Works Dome (Storage)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$	42,000
Docks at the Wharf	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$	5,000,000
Seguin/Wenona Dock	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$	869,000
Other Slips	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97	\$	21,000
Total (#)	114	114	114	114	115	115	115	118	118	118	118	118	119	119	119			
Total (\$000)	\$ 11,374.00	\$ 11,374.00	\$ 11,374.00	\$ 11,374.00	\$ 11,448.00	\$ 11,448.00	\$ 11,448.00	\$ 11,802.00	\$ 11,802.00	\$ 11,802.00	\$ 11,802.00	\$ 11,802.00	\$ 11,844.00	\$ 11,844.00	\$ 11,844.00			

APPENDIX B.3

TABLE 1

PAGE 3

TOWN OF GRAVENHURST
INVENTORY OF CAPITAL ASSETS
OUTDOOR RECREATION

DEVELOPED TRAILS Park Name	# of Kilometres of Developed Trails (km)															UNIT COST (\$/km)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Hiking Trails	2.00	2.00	2.00	2.00	-	-	-	-	-	-	-	-	-	-	-	\$ 34,700
Braydon's Bay Trail	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	\$ 34,700
Chamberlain Trail	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	\$ 34,700
Devil's Gap Trail	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	\$ 34,700
Hahne Farm Trail	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	\$ 34,700
Old Stone Trail	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	\$ 34,700
Trans Canada Trail - Cooper Fall Section	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	\$ 34,700
Peninsula Trail	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$ 34,700
Leo Heritage Trail	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	\$ 34,700
Kahshe Barrens Trail	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	\$ 34,700
Total (km)	39.40	39.40	39.40	39.40	37.40	37.40	37.40	37.40	37.40	37.40	37.40	37.40	37.40	37.40	37.40	
Total (\$000)	\$ 1,367.2	\$ 1,367.2	\$ 1,367.2	\$ 1,367.2	\$ 1,297.8	\$ 1,297.8	\$ 1,297.8	\$ 1,297.8	\$ 1,297.8	\$ 1,297.8	\$ 1,297.8	\$ 1,297.8	\$ 1,297.8	\$ 1,297.8	\$ 1,297.8	

PARK BUILDINGS Park Name	# of Square Feet of Building Space															UNIT COST (\$/sq.ft.)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Wharf Shop	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	\$ 510
Parks Shop	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	\$ 440
Cemetery Shop and Mortuary	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	\$ 510
Sports Washroom	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	\$ 870
Sheds																-
Gull Lake Waterfront Building	763	763	763	763	763	763	763	763	763	763	763	763	763	763	763	\$ 180
Muskoka Beach Washrooms	905	905	905	905	905	905	905	905	905	905	905	905	905	905	905	\$ 180
Muskoka Bay Washrooms	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	\$ 180
Gull Lake Park Washroom/Snack Bar	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	\$ 190
Wharf Property	28,659	28,659	28,659	28,659	28,659	28,659	28,659	28,659	28,659	28,659	28,659	28,659	28,659	28,659	28,659	\$ 190
Pavilion at Wharf	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	\$ 280
Marina Building	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	\$ 280
Total (sq.ft.)	44,501	44,501	44,501	44,501	44,501	44,501	44,501	44,501	44,501	44,501	44,501	44,501	44,501	44,501	44,501	
Total (\$000)	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	

VEHICLES AND EQUIPMENT Type	# of Vehicles and Equipment															UNIT COST (\$/unit)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Pickup Truck (1/2 ton)	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	\$ 51,000
Pickup Truck (1 1/2 ton)	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$ 87,000
Ride on Mower/Tractor	8	8	8	8	8	8	6	6	6	6	6	6	6	6	6	\$ 51,000
Backhoe	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 87,000
Sidewalk Machine	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 347,000
ATV	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 26,000
UTV - (Gator Type)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 60,000
Ballpark Groomer	-	-	-	-	-	-	2	2	2	2	2	2	2	2	2	\$ 22,000
Total (#)	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	
Total (\$000)	\$ 1,546.0	\$ 1,546.0	\$ 1,546.0	\$ 1,546.0	\$ 1,546.0	\$ 1,546.0	\$ 1,488.0	\$ 1,488.0	\$ 1,488.0	\$ 1,488.0	\$ 1,488.0	\$ 1,488.0	\$ 1,488.0	\$ 1,488.0	\$ 1,488.0	

APPENDIX B.3

TABLE 1
PAGE 4

TOWN OF GRAVENHURST
CALCULATION OF SERVICE LEVELS
PARKS AND RECREATION

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Historic Population	23,979	24,500	24,479	24,459	24,439	24,419	24,400	24,555	24,712	24,872	25,035	25,200	25,432	25,668	25,908

INVENTORY SUMMARY (\$000)

Buildings	\$ 34,945.7	\$ 34,945.7	\$ 34,945.7	\$ 34,945.7	\$ 34,945.7	\$ 34,945.7	\$ 34,945.7	\$ 34,945.7	\$ 34,945.7	\$ 34,945.7	\$ 34,945.7	\$ 34,945.7	\$ 34,945.7	\$ 34,945.7	\$ 34,945.7
Land	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9	\$ 2,239.9
Furniture & Equipment	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0	\$ 528.0
Developed Parkland	\$ 14,146.1	\$ 14,146.1	\$ 14,146.1	\$ 14,146.1	\$ 14,146.1	\$ 14,146.1	\$ 14,146.1	\$ 14,146.1	\$ 14,146.1	\$ 14,146.1	\$ 14,146.1	\$ 14,146.1	\$ 14,146.1	\$ 14,146.1	\$ 14,146.1
Park Amenities	\$ 11,374.0	\$ 11,374.0	\$ 11,374.0	\$ 11,374.0	\$ 11,448.0	\$ 11,448.0	\$ 11,448.0	\$ 11,802.0	\$ 11,802.0	\$ 11,802.0	\$ 11,802.0	\$ 11,802.0	\$ 11,844.0	\$ 11,844.0	\$ 11,844.0
Developed Trails	\$ 1,367.2	\$ 1,367.2	\$ 1,367.2	\$ 1,367.2	\$ 1,297.8	\$ 1,297.8	\$ 1,297.8	\$ 1,297.8	\$ 1,297.8	\$ 1,297.8	\$ 1,297.8	\$ 1,297.8	\$ 1,297.8	\$ 1,297.8	\$ 1,297.8
Park Buildings	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5	\$ 11,476.5
Vehicles And Equipment	\$ 1,546.0	\$ 1,546.0	\$ 1,546.0	\$ 1,546.0	\$ 1,546.0	\$ 1,546.0	\$ 1,488.0	\$ 1,488.0	\$ 1,488.0	\$ 1,488.0	\$ 1,488.0	\$ 1,488.0	\$ 1,488.0	\$ 1,488.0	\$ 1,488.0
Total (\$000)	\$ 77,623.4	\$ 77,623.4	\$ 77,623.4	\$ 77,623.4	\$ 77,628.0	\$ 77,628.0	\$ 77,570.0	\$ 77,924.0	\$ 77,924.0	\$ 77,924.0	\$ 77,924.0	\$ 77,924.0	\$ 77,966.0	\$ 77,966.0	\$ 77,966.0

Average
Service
Level

SERVICE LEVEL (\$/capita)

Buildings	\$ 1,457.34	\$ 1,426.35	\$ 1,427.58	\$ 1,428.74	\$ 1,429.91	\$ 1,431.08	\$ 1,432.20	\$ 1,423.16	\$ 1,414.12	\$ 1,405.02	\$ 1,395.87	\$ 1,386.73	\$ 1,374.08	\$ 1,361.45	\$ 1,348.84	\$ 1,409.50
Land	\$ 93.41	\$ 91.43	\$ 91.50	\$ 91.58	\$ 91.65	\$ 91.73	\$ 91.80	\$ 91.22	\$ 90.64	\$ 90.06	\$ 89.47	\$ 88.89	\$ 88.08	\$ 87.27	\$ 86.46	\$ 90.35
Furniture & Equipment	\$ 22.02	\$ 21.55	\$ 21.57	\$ 21.59	\$ 21.60	\$ 21.62	\$ 21.64	\$ 21.50	\$ 21.37	\$ 21.23	\$ 21.09	\$ 20.95	\$ 20.76	\$ 20.57	\$ 20.38	\$ 21.30
Developed Parkland	\$ 589.94	\$ 577.39	\$ 577.89	\$ 578.36	\$ 578.83	\$ 579.31	\$ 579.76	\$ 576.10	\$ 572.44	\$ 568.75	\$ 565.05	\$ 561.35	\$ 556.23	\$ 551.12	\$ 546.01	\$ 570.57
Park Amenities	\$ 474.33	\$ 464.24	\$ 464.64	\$ 465.02	\$ 468.43	\$ 468.82	\$ 469.18	\$ 480.64	\$ 477.58	\$ 474.51	\$ 471.42	\$ 468.33	\$ 465.71	\$ 461.43	\$ 457.16	\$ 468.76
Developed Trails	\$ 57.02	\$ 55.80	\$ 55.85	\$ 55.90	\$ 53.10	\$ 53.15	\$ 53.19	\$ 52.85	\$ 52.52	\$ 52.18	\$ 51.84	\$ 51.50	\$ 51.03	\$ 50.56	\$ 50.09	\$ 53.10
Park Buildings	\$ 478.61	\$ 468.43	\$ 468.83	\$ 469.21	\$ 469.60	\$ 469.98	\$ 470.35	\$ 467.38	\$ 464.41	\$ 461.42	\$ 458.42	\$ 455.42	\$ 451.26	\$ 447.11	\$ 442.97	\$ 462.89
Vehicles And Equipment	\$ 64.47	\$ 63.10	\$ 63.16	\$ 63.21	\$ 63.26	\$ 63.31	\$ 60.98	\$ 60.60	\$ 60.21	\$ 59.83	\$ 59.44	\$ 59.05	\$ 58.51	\$ 57.97	\$ 57.43	\$ 60.97
Total (\$/capita)	\$ 3,237.14	\$ 3,168.30	\$ 3,171.02	\$ 3,173.61	\$ 3,176.40	\$ 3,179.00	\$ 3,179.10	\$ 3,173.45	\$ 3,153.28	\$ 3,133.00	\$ 3,112.60	\$ 3,092.22	\$ 3,065.66	\$ 3,037.48	\$ 3,009.34	\$ 3,137.44

TOWN OF GRAVENHURST
CALCULATION OF MAXIMUM ALLOWABLE
PARKS AND RECREATION

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2010 - 2024	\$ 3,137.44
Population Growth 2025 - 2034	2,780
Maximum Allowable Funding Envelope	\$ 8,722,083

APPENDIX B.3
TABLE 2

DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS AND RECREATION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Other Recoveries	Net Municipal Cost	Replacement & BTE Shares		Total DC Eligible Costs	DC Eligible Costs		
					%	\$		Available DC Reserves	2025 - 2034	Other Dev. Related
3.0 PARKS AND RECREATION										
3.1 Park Amenities										
3.1.1 New Playground Design	2025	\$ 50,000	\$ -	\$ 50,000	30%	\$ 14,800	\$ 35,200	\$ 35,200	\$ -	\$ -
3.1.2 New Playground Construction (Gull Lake)	2025	\$ 500,000	\$ -	\$ 500,000	30%	\$ 148,000	\$ 352,000	\$ 352,000	\$ -	\$ -
3.1.3 Pickleball Courts	2027	\$ 400,000	\$ -	\$ 400,000	0%	\$ -	\$ 400,000	\$ 206,300	\$ 193,700	\$ -
3.1.4 Wharf Docks (Replacement and Expansion)	2027	\$ 6,000,000	\$ -	\$ 6,000,000	83%	\$ 5,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
3.1.5 Playground at the Wharf	2030	\$ 600,000	\$ -	\$ 600,000	0%	\$ -	\$ 600,000	\$ -	\$ 600,000	\$ -
3.1.6 Splash Pad	2027	\$ 285,000	\$ -	\$ 285,000	0%	\$ -	\$ 285,000	\$ -	\$ 285,000	\$ -
3.1.7 Provision for Additional Picnic Tables	Various	\$ 120,000	\$ -	\$ 120,000	0%	\$ -	\$ 120,000	\$ 12,000	\$ 108,000	\$ -
3.1.8 New Playground Design	2027	\$ 50,000	\$ -	\$ 50,000	12%	\$ 5,920	\$ 44,080	\$ -	\$ 44,080	\$ -
3.1.9 Upgrade Muskoka Bay Park Playground	2028	\$ 625,000	\$ -	\$ 625,000	12%	\$ 74,000	\$ 551,000	\$ -	\$ 551,000	\$ -
3.1.11 Ramp at Muskoka Beach Park	2025	\$ 90,000	\$ -	\$ 90,000	0%	\$ -	\$ 90,000	\$ 90,000	\$ -	\$ -
3.1.12 Skatepark Expansion	2032	\$ 400,000	\$ -	\$ 400,000	0%	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -
3.1.13 Provision for Additional Amenities	Various	\$ 500,000	\$ -	\$ 500,000	0%	\$ -	\$ 500,000	\$ 50,000	\$ 450,000	\$ -
3.1.14 Provision for Future Trail Development	Various	\$ 100,000	\$ -	\$ 100,000	0%	\$ -	\$ 100,000	\$ 10,000	\$ 90,000	\$ -
Subtotal Park Amenities		\$ 9,720,000	\$ -	\$ 9,720,000		\$ 5,242,720	\$ 4,477,280	\$ 755,500	\$ 3,721,780	\$ -
3.2 Buildings, Land, Furnishings and Equipment										
3.2.1 Downtown Washroom Facility	2028	\$ 500,000	\$ -	\$ 500,000	0%	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -
3.2.2 Franklin Park Washroom Upgrades	2029	\$ 500,000	\$ -	\$ 500,000	50%	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	\$ -
3.2.3 Bass Lake Washroom Upgrades	2029	\$ 500,000	\$ -	\$ 500,000	50%	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	\$ -
Subtotal Buildings, Land, Furnishings and Equipment		\$ 1,500,000	\$ -	\$ 1,500,000		\$ 500,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
3.3 Debenture Payments on Aquatic Centre¹										
3.4.1 Principal Payment	2025	\$ 190,661	\$ -	\$ 190,661	20%	\$ 38,132	\$ 152,529	\$ 152,529	\$ -	\$ -
3.4.2 Principal Payment	2026	\$ 198,131	\$ -	\$ 198,131	20%	\$ 39,626	\$ 158,504	\$ 158,504	\$ -	\$ -
3.4.3 Principal Payment	2027	\$ 205,893	\$ -	\$ 205,893	20%	\$ 41,179	\$ 164,714	\$ -	\$ 164,714	\$ -
3.4.4 Principal Payment	2028	\$ 213,959	\$ -	\$ 213,959	20%	\$ 42,792	\$ 171,167	\$ -	\$ 171,167	\$ -
3.4.5 Principal Payment	2029	\$ 222,341	\$ -	\$ 222,341	20%	\$ 44,468	\$ 177,873	\$ -	\$ 177,873	\$ -
3.4.6 Principal Payment	2030	\$ 231,051	\$ -	\$ 231,051	20%	\$ 46,210	\$ 184,841	\$ -	\$ 184,841	\$ -
3.4.7 Principal Payment	2031	\$ 240,103	\$ -	\$ 240,103	20%	\$ 48,021	\$ 192,082	\$ -	\$ 192,082	\$ -
3.4.8 Principal Payment	2032	\$ 249,509	\$ -	\$ 249,509	20%	\$ 49,902	\$ 199,608	\$ -	\$ 199,608	\$ -
3.4.9 Principal Payment	2033	\$ 259,284	\$ -	\$ 259,284	20%	\$ 51,857	\$ 207,427	\$ -	\$ 207,427	\$ -
3.4.10 Principal Payment	2034	\$ 2,186,226	\$ -	\$ 2,186,226	20%	\$ 437,245	\$ 1,748,981	\$ -	\$ 1,748,981	\$ -
Subtotal Debenture Payments on Aquatic Centre		\$ 4,197,158	\$ -	\$ 4,197,158		\$ 839,432	\$ 3,357,726	\$ 311,033	\$ 3,046,693	\$ -
TOTAL PARKS AND RECREATION		\$ 15,417,158	\$ -	\$ 15,417,158		\$ 6,582,152	\$ 8,835,006	\$ 1,066,534	\$ 7,768,473	\$ -

Note 1: Principal costs only. Financing is included in cashflow calculations.

Residential Development Charge Calculation		
Residential Share of 2025 - 2034 DC Eligible Costs	100%	\$ 7,768,473
10-Year Growth in Population in New Units		2,881
Unadjusted Development Charge Per Capita		\$ 2,696.45
Non-Residential Development Charge Calculation		
Non-Residential Share of 2025 - 2034 DC Eligible Costs	0%	\$ -
10-Year Growth in Square Metres		47,640
Unadjusted Development Charge Per Square Metre		\$ -

2025 - 2034 Net Funding Envelope	\$ 8,722,083
Uncommitted Reserve Fund Balance Balance as at December 31, 2024	\$ 1,066,534

APPENDIX B.3

TABLE 3

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

PARKS AND RECREATION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$ 1,066.5	\$ 1,065.3	\$ 1,591.8	\$ 329.0	\$ (243.2)	\$ (215.2)	\$ (271.5)	\$ 378.4	\$ 501.1	\$ 1,123.3	
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS											
- Parks And Recreation: Prior Growth	\$ 636.9	\$ 165.7	\$ 213.5	\$ 7.2	\$ 7.2	\$ 7.2	\$ 7.2	\$ 7.2	\$ 7.2	\$ 7.2	\$ 1,066.5
- Parks And Recreation: Non Inflated	\$ 64.8	\$ 64.8	\$ 1,752.3	\$ 1,287.0	\$ 742.7	\$ 849.6	\$ 256.9	\$ 664.4	\$ 272.2	\$ 1,813.8	\$ 7,768.5
- Less: <i>Principal on Aquatic Centre</i>	\$ -	\$ -	\$ 164.7	\$ 171.2	\$ 177.9	\$ 184.8	\$ 192.1	\$ 199.6	\$ 207.4	\$ 1,749.0	\$ 3,046.7
- Parks and Recreation: Net of Debt Principal	\$ 64.8	\$ 64.8	\$ 1,587.6	\$ 1,115.8	\$ 564.8	\$ 664.8	\$ 64.8	\$ 464.8	\$ 64.8	\$ 64.8	\$ 4,721.8
- Parks And Recreation: Inflated	\$ 701.7	\$ 235.1	\$ 1,873.8	\$ 1,191.7	\$ 619.2	\$ 741.9	\$ 81.1	\$ 542.2	\$ 84.4	\$ 86.0	\$ 6,157.2
- Parks and Recreation: Principal on Aquatic Centre	\$ -	\$ -	\$ 164.7	\$ 171.2	\$ 177.9	\$ 184.8	\$ 192.1	\$ 199.6	\$ 207.4	\$ 1,749.0	\$ 3,046.7
- Total Funding Requirement	\$ 701.7	\$ 235.1	\$ 2,038.6	\$ 1,362.9	\$ 797.0	\$ 926.8	\$ 273.2	\$ 741.8	\$ 291.8	\$ 1,835.0	\$ 9,203.9
NEW RESIDENTIAL DEVELOPMENT											
- Growth in Population in New Units	271	281	286	291	297	303	308	277	280	287	2,881
REVENUE											
- DC Receipts: Inflated	\$ 799.3	\$ 845.4	\$ 877.6	\$ 910.8	\$ 948.2	\$ 986.7	\$ 1,023.1	\$ 938.5	\$ 967.6	\$ 1,011.7	\$ 9,308.9
INTEREST											
- Interest on Opening Balance	\$ 37.3	\$ 37.3	\$ 55.7	\$ 11.5	\$ (13.4)	\$ (11.8)	\$ (14.9)	\$ 13.2	\$ 17.5	\$ 39.3	\$ 171.8
- Interest on In-year Transactions	\$ 1.7	\$ 10.7	\$ (31.9)	\$ (12.4)	\$ 2.6	\$ 1.0	\$ 13.1	\$ 3.4	\$ 11.8	\$ (22.6)	\$ (22.5)
- Interest on Aquatic Centre Debenture	\$ (137.8)	\$ (131.8)	\$ (125.6)	\$ (119.2)	\$ (112.4)	\$ (105.5)	\$ (98.2)	\$ (90.7)	\$ (82.9)	\$ (316.5)	\$ (1,320.6)
TOTAL REVENUE	\$ 700.5	\$ 761.6	\$ 775.8	\$ 790.7	\$ 825.0	\$ 870.4	\$ 923.1	\$ 864.5	\$ 914.1	\$ 711.9	\$ 8,137.5
CLOSING CASH BALANCE	\$ 1,065.3	\$ 1,591.8	\$ 329.0	\$ (243.2)	\$ (215.2)	\$ (271.5)	\$ 378.4	\$ 501.1	\$ 1,123.3	\$ 0.2	

2025 Adjusted Charge Per Capita	\$ 2,949.49
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Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2025	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.4

SERVICES RELATED TO A HIGHWAY:

PUBLIC WORKS

APPENDIX B.4: SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

This section covers the land, buildings, equipment and fleet components of the Town's Public Works operations. Infrastructure Services provides Public Works services in the Town of Gravenhurst and is responsible for road maintenance in accordance with mandated legislation and best municipal practices focusing on mitigating potential risk and liability exposure.

TABLE 1 HISTORICAL SERVICE LEVELS

The Public Works department has one major depot located on Crawford Road, one storage space, and one sand/salt dome in-use as of 2024. The total square footage of these facilities is 25,474 and the replacement cost is \$10.59 million. These facilities sit on a total of 5 hectares of land with a value of \$3.75 million.

Public works is also responsible for a large fleet, including 37 pieces of machinery and vehicles. These are valued at approximately \$10.01 million. Minor furniture and equipment add an additional \$100,000.

The total value of the Public Works capital inventory is \$24.45 million. The fifteen-year historical average service level is \$842.11 per population and employment, and this, multiplied by the ten-year forecast growth in net population and employment (3,744), results in a maximum allowable funding envelope of \$3.15 million.

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

The Public Works capital program is comprised of five projects with a gross cost of \$22.16 million. This program includes the assessment study, land acquisition, and construction of a new 35,000 square foot public works facility expected to cost a total of \$21.01 million. It also includes the purchase of a new grader, and a \$30,000 provision for additional vehicles and equipment in each year of the planning period (for a total of \$300,000). No grants or subsidies have been identified for this program. As the existing Crawford facility is expected to be decommissioned upon the construction of the new facility, a benefit to existing share

equal to the space which will be removed from service is reflected in the calculation (42% and \$7.6 million), which reduces the total DC Eligible costs to \$14.55 million.

Current uncommitted reserve funds further reduce the in-period eligible costs by approximately \$507,920, to \$14.05 million. Of this share, \$10.89 million of this has been deemed to be a benefit outside of the planning period and will be eligible for recovery in future DC by-laws. This leaves a total of \$3.15 million as the in-period DC eligible costs. The development-related cost is allocated 75 per cent, or \$2,364,645, against new residential development, and 25 per cent, or \$788,215, against non-residential development. This yields unadjusted development charges of \$820.77 per capita and non-residential charge of \$16.55 per square metre.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases slightly to \$842.67 per capita, and the non-residential calculated charge increases slightly to \$16.91 per square metre. The following table summarizes the calculation of the Services Related to a Highway: Public Works development charges.

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS SUMMARY						
15-year Hist.	2025 - 2034		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$842.11	\$22,160,145	\$3,152,860	\$820.77	\$16.55	\$842.67	\$16.91

APPENDIX B.4
TABLE 1
PAGE 1

TOWN OF GRAVENHURST
INVENTORY OF CAPITAL ASSETS
SERVICES REALTED TO A HIGHWAY: PUBLIC WORKS

BUILDINGS - DEPOTS AND DOMES Facility Name	# of Square Feet																UNIT COST (\$/sq.ft.)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
Crawford Road Public Works Yard	14,874	14,874	14,874	14,874	14,874	14,874	14,874	14,874	14,874	14,874	14,874	14,874	14,874	14,874	14,874	\$	510
Mickle Building (works and storage)	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	\$	510
Morrison Fire Hall (#2) Storage	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	1,360	-	-	\$	260
Crawford Road Sand/Salt Storage Dome	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	\$	260
Nelson Street Sand/Storage Dome	200	200	200	200	200	200	200	200	200	200	200	200	-	-	-	\$	260
Total (sq.ft.)	27,034	27,034	27,034	27,034	27,034	27,034	27,034	27,034	27,034	27,034	27,034	27,034	27,034	26,834	25,474		25,474
Total (\$000)	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,945.3	\$ 10,591.7		\$ 10,591.7

LAND Facility Name	# of Hectares																UNIT COST (\$/ha)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
All PW Facilities	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	\$	750,000
Total (ha)	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00		5.00
Total (\$000)	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4		\$ 3,748.4

FURNITURE & EQUIPMENT Facility Name	Total Value of Furniture & Equipment (\$)															
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Equipment	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
Hoist	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	
Total (\$000)	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	

FLEET Description	# of Fleet																UNIT COST (\$/unit)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
Pickup Truck (1/2 ton)	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	\$	59,000
Pickup Truck (1 1/2 ton)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$	96,000
Dump Truck (3 ton)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$	353,000
Dump Truck (single axle)	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	\$	441,000
Dump Truck (tandem axle)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$	515,000
Backhoe	2	2	2	1	2	2	3	3	3	3	3	3	3	3	3	\$	294,000
Loader	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2	\$	272,000
Tractor	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$	103,000
Trailer (tri-axle)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$	44,000
Sidewalk Machine	1	1	1	1	2	2	2	2	2	2	2	2	2	2	2	\$	265,000
Steam Jenny	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$	24,000
Grade Roller	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$	125,000
Road Sweeper	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$	441,000
Sedan	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$	29,000
Excavator (14 ton)	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$	272,000
Fleet Attachments	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$	118,000
Total (#)	33	33	33	32	34	35	37	37	37	37	37	37	37	37	37		37
Total (\$000)	\$ 8,902.0	\$ 8,902.0	\$ 8,902.0	\$ 8,608.0	\$ 9,167.0	\$ 9,439.0	\$ 10,005.0	\$ 10,005.0	\$ 10,005.0	\$ 10,005.0	\$ 10,005.0	\$ 10,005.0	\$ 10,005.0	\$ 10,005.0	\$ 10,005.0		\$ 10,005.0

APPENDIX B.4

TABLE 1

PAGE 2

TOWN OF GRAVENHURST
CALCULATION OF SERVICE LEVELS
SERVICES REALTED TO A HIGHWAY: PUBLIC WORKS

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Historic Population	23,979	24,500	24,479	24,459	24,439	24,419	24,400	24,555	24,712	24,872	25,035	25,200	25,432	25,668	25,908
Historic Employment	<u>4,310</u>	<u>4,310</u>	<u>4,266</u>	<u>4,220</u>	<u>4,172</u>	<u>4,122</u>	<u>4,070</u>	<u>4,063</u>	<u>4,055</u>	<u>4,047</u>	<u>4,039</u>	<u>4,030</u>	<u>4,131</u>	<u>4,235</u>	<u>4,341</u>
Historic Population & Employment	28,289	28,810	28,745	28,679	28,611	28,541	28,470	28,618	28,767	28,919	29,074	29,230	29,563	29,903	30,249

INVENTORY SUMMARY (\$000)

Buildings - Depots And Domes	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,997.3	\$ 10,945.3	\$ 10,591.7	\$ 10,591.7
Land	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4	\$ 3,748.4
Furniture & Equipment	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0	\$ 100.0
Fleet	\$ 8,902.0	\$ 8,902.0	\$ 8,902.0	\$ 8,608.0	\$ 9,167.0	\$ 9,439.0	\$ 10,005.0	\$ 10,005.0	\$ 10,005.0	\$ 10,005.0	\$ 10,005.0	\$ 10,005.0	\$ 10,005.0	\$ 10,005.0	\$ 10,005.0
Total (\$000)	\$ 23,747.7	\$ 23,747.7	\$ 23,747.7	\$ 23,453.7	\$ 24,012.7	\$ 24,284.7	\$ 24,850.7	\$ 24,850.7	\$ 24,850.7	\$ 24,850.7	\$ 24,850.7	\$ 24,850.7	\$ 24,798.7	\$ 24,445.1	\$ 24,445.1

Average
Service
Level

SERVICE LEVEL (\$/pop & emp)

Buildings - Depots And Domes	\$ 388.75	\$ 381.72	\$ 382.58	\$ 383.46	\$ 384.37	\$ 385.32	\$ 386.28	\$ 384.28	\$ 382.29	\$ 380.28	\$ 378.25	\$ 376.23	\$ 370.24	\$ 354.20	\$ 350.15	\$ 377.89
Land	\$ 132.50	\$ 130.11	\$ 130.40	\$ 130.70	\$ 131.01	\$ 131.33	\$ 131.66	\$ 130.98	\$ 130.30	\$ 129.62	\$ 128.93	\$ 128.24	\$ 126.79	\$ 125.35	\$ 123.92	\$ 129.46
Furniture & Equipment	\$ 3.53	\$ 3.47	\$ 3.48	\$ 3.49	\$ 3.50	\$ 3.50	\$ 3.51	\$ 3.49	\$ 3.48	\$ 3.46	\$ 3.44	\$ 3.42	\$ 3.38	\$ 3.34	\$ 3.31	\$ 3.45
Fleet	\$ 314.68	\$ 308.99	\$ 309.69	\$ 300.15	\$ 320.40	\$ 330.72	\$ 351.42	\$ 349.61	\$ 347.79	\$ 345.97	\$ 344.12	\$ 342.29	\$ 338.43	\$ 334.58	\$ 330.75	\$ 331.31
Total (\$/pop & emp)	\$ 839.47	\$ 824.29	\$ 826.15	\$ 817.80	\$ 839.28	\$ 850.87	\$ 872.87	\$ 868.36	\$ 863.86	\$ 859.32	\$ 854.74	\$ 850.18	\$ 838.84	\$ 817.48	\$ 808.13	\$ 842.11

TOWN OF GRAVENHURST
CALCULATION OF MAXIMUM ALLOWABLE
SERVICES REALTED TO A HIGHWAY: PUBLIC WORKS

10-Year Funding Envelope Calculation	
10 Year Average Service Level 2010 - 2024	\$ 842.11
Population & Employment Growth 2025 - 2034	3,744
Maximum Allowable Funding Envelope	\$ 3,152,860

APPENDIX B.4

TABLE 2

TOWN OF GRAVENHURST
DEVELOPMENT-RELATED CAPITAL PROGRAM
SERVICES REALTED TO A HIGHWAY: PUBLIC WORKS

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Replacement & BTE Shares		Total DC Eligible Costs	DC Eligible Costs		
					%	\$		Available DC Reserves	2025 - 2034	Other Dev. Related
4.0 SERVICES REALTED TO A HIGHWAY: PUBLIC WORKS										
4.1 Public Works Buildings										
4.1.1 New Facility Assessment Study	2025	\$ 75,000	\$ -	\$ 75,000		\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -
4.1.2 Land Acquisition for New Facility (10 acres)	2030	\$ 3,035,145	\$ -	\$ 3,035,145		\$ -	\$ 3,035,145	\$ -	\$ 2,585,779	\$ 449,366
4.1.3 New Facility Construction (35,000 sq.ft)	2033	\$ 17,900,000	\$ -	\$ 17,900,000	42%	\$ 7,606,989	\$ 10,293,011	\$ -	\$ -	\$ 10,293,011
Subtotal Public Works Buildings		\$ 21,010,145	\$ -	\$ 21,010,145		\$ 7,606,989	\$ 13,403,156	\$ 75,000	\$ 2,585,779	\$ 10,742,377
4.2 Fleet and Equipment										
4.2.1 New Grader	2025	\$ 850,000	\$ -	\$ 850,000		\$ -	\$ 850,000	\$ 432,920	\$ 417,080	\$ -
4.2.2 Provision for Additional Vehicles and Equipment	Various	\$ 300,000	\$ -	\$ 300,000		\$ -	\$ 300,000	\$ -	\$ 150,000	\$ 150,000
Subtotal Fleet and Equipment		\$ 1,150,000	\$ -	\$ 1,150,000		\$ -	\$ 1,150,000	\$ 432,920	\$ 567,080	\$ 150,000
TOTAL SERVICES REALTED TO A HIGHWAY: PUBLIC WORKS		\$ 22,160,145	\$ -	\$ 22,160,145		\$ 7,606,989	\$ 14,553,156	\$ 507,920	\$ 3,152,860	\$ 10,892,377

Residential Development Charge Calculation			
Residential Share of 2025 - 2034 DC Eligible Costs	75%	\$	2,364,645
10-Year Growth in Population in New Units			2,881
Unadjusted Development Charge Per Capita		\$	820.77
Non-Residential Development Charge Calculation			
Non-Residential Share of 2025 - 2034 DC Eligible Costs	25%	\$	788,215
10-Year Growth in Square Metres			47,640
Unadjusted Development Charge Per Square Metre		\$	16.55

2025 - 2034 Net Funding Envelope	\$	3,152,860
Uncommitted Reserve Fund Balance		
Balance as at December 31, 2024	\$	507,920

APPENDIX B.4
TABLE 3
PAGE 1

TOWN OF GRAVENHURST
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES REALTED TO A HIGHWAY: PUBLIC WORKS
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

SERVICES REALTED TO A HIGHWAY: PUBLIC WORKS	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$ 380.9	\$ (95.4)	\$ 133.4	\$ 381.2	\$ 647.2	\$ 933.1	\$ (957.5)	\$ (725.6)	\$ (505.9)	\$ (265.8)	
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS											
- Services Realted To A Highway: Public Works: Prior Growth	\$ 380.9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380.9
- Public Works (New Projects): Non Inflated	\$ 324.1	\$ 11.3	\$ 11.3	\$ 11.3	\$ 11.3	\$ 1,950.6	\$ 11.3	\$ 11.3	\$ 11.3	\$ 11.3	\$ 2,364.6
- Public Works (New Projects): Inflated	\$ 705.0	\$ 11.5	\$ 11.7	\$ 11.9	\$ 12.2	\$ 2,153.6	\$ 12.7	\$ 12.9	\$ 13.2	\$ 13.4	\$ 2,958.1
NEW RESIDENTIAL DEVELOPMENT											
- Growth in Population in New Units	271	281	286	291	297	303	308	277	280	287	2,881
REVENUE											
- DC Receipts: Inflated	\$ 228.4	\$ 241.5	\$ 250.7	\$ 260.2	\$ 270.9	\$ 281.9	\$ 292.3	\$ 268.1	\$ 276.5	\$ 289.0	\$ 2,659.5
INTEREST											
- Interest on Opening Balance	\$ 13.3	\$ (5.2)	\$ 4.7	\$ 13.3	\$ 22.7	\$ 32.7	\$ (52.7)	\$ (39.9)	\$ (27.8)	\$ (14.6)	\$ (53.6)
- Interest on In-year Transactions	\$ (13.1)	\$ 4.0	\$ 4.2	\$ 4.3	\$ 4.5	\$ (51.5)	\$ 4.9	\$ 4.5	\$ 4.6	\$ 4.8	\$ (28.7)
TOTAL REVENUE	\$ 228.6	\$ 240.3	\$ 259.6	\$ 277.9	\$ 298.1	\$ 263.1	\$ 244.5	\$ 232.7	\$ 253.3	\$ 279.2	\$ 2,577.2
CLOSING CASH BALANCE	\$ (95.4)	\$ 133.4	\$ 381.2	\$ 647.2	\$ 933.1	\$ (957.5)	\$ (725.6)	\$ (505.9)	\$ (265.8)	\$ 0.0	

2025 Adjusted Charge Per Capita	\$ 842.67
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Allocation of Capital Program	
Residential Sector	75.0%
Non-Residential Sector	25.0%
Rates for 2025	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.4

TABLE 3

PAGE 2

TOWN OF GRAVENHURST
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 SERVICES REALTED TO A HIGHWAY: PUBLIC WORKS
 NON-RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

SERVICES REALTED TO A HIGHWAY: PUBLIC WORKS	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$ 127.0	\$ (15.5)	\$ 78.0	\$ 157.7	\$ 243.9	\$ 335.5	\$ (299.0)	\$ (225.2)	\$ (157.4)	\$ (81.8)	
2025 - 2034 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Services Realted To A Highway: Public Works: Prior Growth	\$ 127.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127.0
- Public Works (New Projects): Non Inflated	\$ 108.0	\$ 3.8	\$ 3.8	\$ 3.8	\$ 3.8	\$ 650.2	\$ 3.8	\$ 3.8	\$ 3.8	\$ 3.8	\$ 788.2
- Public Works (New Projects): Inflated	\$ 235.0	\$ 3.8	\$ 3.9	\$ 4.0	\$ 4.1	\$ 717.9	\$ 4.2	\$ 4.3	\$ 4.4	\$ 4.5	\$ 986.0
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	5,440	5,600	4,520	4,640	4,680	4,760	4,880	4,280	4,400	4,440	47,640
REVENUE											
- DC Receipts: Inflated	\$ 92.0	\$ 96.6	\$ 79.5	\$ 83.3	\$ 85.7	\$ 88.9	\$ 92.9	\$ 83.1	\$ 87.2	\$ 89.7	\$ 878.9
INTEREST											
- Interest on Opening Balance	\$ 4.4	\$ (0.9)	\$ 2.7	\$ 5.5	\$ 8.5	\$ 11.7	\$ (16.4)	\$ (12.4)	\$ (8.7)	\$ (4.5)	\$ (9.9)
- Interest on In-year Transactions	\$ (3.9)	\$ 1.6	\$ 1.3	\$ 1.4	\$ 1.4	\$ (17.3)	\$ 1.6	\$ 1.4	\$ 1.4	\$ 1.5	\$ (9.6)
TOTAL REVENUE	\$ 92.5	\$ 97.4	\$ 83.6	\$ 90.2	\$ 95.7	\$ 83.3	\$ 78.0	\$ 72.1	\$ 80.0	\$ 86.7	\$ 859.4
CLOSING CASH BALANCE	\$ (15.5)	\$ 78.0	\$ 157.7	\$ 243.9	\$ 335.5	\$ (299.0)	\$ (225.2)	\$ (157.4)	\$ (81.8)	\$ 0.4	

2025 Adjusted Charge Per Square Metre	\$ 16.91
---------------------------------------	----------

Allocation of Capital Program	
Residential Sector	75.0%
Non-Residential Sector	25.0%
Rates for 2025	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.5

SERVICES RELATED TO A HIGHWAY:

ROADS AND RELATED

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

Infrastructure Services provides roads and related services in the Town of Gravenhurst and is responsible for road construction and maintenance in accordance with mandated legislation and best municipal practices focusing on mitigating potential risk and liability exposure. This appendix provides the detailed analysis undertaken to establish the development charge rates for the Services Related to a Highway: Roads and Related service category in Gravenhurst.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 demonstrates that the Town's current roads and related infrastructure comprise of about 500 kilometers of roadway and sidewalks with a replacement value of approximately \$125.36 million. The Town also contains 9 bridges and 5 structural culverts with a total replacement value of \$23.19 million. Other infrastructure related to roads including one pedestrian crossing, 22 kilometers of sidewalks, and 900 streetlights have a total value of \$5.39 million.

The total value of Services Related to a Highway: Roads and Related is \$153.94 million and produces a fifteen-year historical service level of \$5,305.20 per population and employment. The resulting maximum allowable funding envelope is \$19.86 million ($\$5,305.20 \times 3,744$ net population and employment growth over the planning horizon to 2034).

TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF DEVELOPMENT CHARGES

The total cost of the Town Road and Related service category capital program is \$5.51 million and provides 3 road reconstruction projects and 3 projects to construct new road-related infrastructure. The Individual project costs needs and costs are based on the information provided by Town staff which are informed by the 10-year capital forecast and recent studies.

One subsidy on \$500,000 is expected to come from the District of Muskoka towards the James Street Reconstruction. Approximately \$2.88 million of the program has been identified as a non-growth or benefit to existing shares. This results in total DC eligible

costs of \$2.13 million. Existing available development charges reserve funds of \$350,893 will be used to offset the cost of the program. No projects are deemed to benefit development beyond 2034 and therefore the cost of the capital program, aside from the existing uncommitted reserve funds, is attributable to the 2024-2033 period.

The result is a development-related and DC recoverable share of the capital program of \$1.78 million. The development-related cost has been allocated 75 per cent (\$1.33 million) to new residential development and 25 per cent (\$444,647) to new non-residential development. The allocation of costs is based on shares of population and employment growth over the planning period. The \$1.33 million residential share divided by the forecast increase in population in new units to 2034 (2,881) results in an unadjusted per capita charge of \$463.01 and the non-residential share of \$444,647 divided by the growth in square metres of floor space (47,640) results in an unadjusted per square metre charge of \$9.33.

TABLE 3 CASH FLOW ANALYSIS

After the cash flow analysis was undertaken, both the residential and non-residential charge increased to \$484.21 per capita and \$9.70 per square metre. The following table summarizes the calculation of the Services Related to a Highway: Roads and Related development charge:

SERVICES REALTED TO A HIGHWAY: ROADS & RELATED SUMMARY							
15-year Hist. Service Level per capita	2025 - 2034		Unadjusted		Adjusted		
	Development-Related Capital Program		Development Charge		Development Charge		
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m	
\$5,305.20	\$ 5,513,920	\$1,778,587	\$463.01	\$9.33	\$484.21	\$9.70	

APPENDIX B.5

TABLE 1

PAGE 1

TOWN OF GRAVENHURST
INVENTORY OF CAPITAL ASSETS
ROADS AND RELATED

ROADS Type of Road	# of Kilometres															UNIT COST (\$/km)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
High Class Bituminous (HCB)	135.8	135.8	135.8	135.8	136.6	137.3	138.0	138.0	138.0	141.4	144.8	148.3	151.7	155.1	155.1	\$ 373,000
Low Class Bituminous (LCB)	255.9	255.9	255.9	255.9	256.6	257.4	260.0	260.0	260.0	254.1	248.2	242.2	236.3	230.4	230.4	\$ 285,000
Gravel	110.2	110.2	110.2	110.2	111.0	111.7	112.0	112.0	112.0	112.6	113.2	113.8	114.4	115.0	115.0	\$ 16,000
Total (km)	502.0	502.0	502.0	502.0	504.2	506.3	510.0	510.0	510.0	508.1	506.2	504.3	502.4	500.6	500.6	
Total (\$000)	\$ 125,368.1	\$ 125,368.1	\$ 125,368.1	\$ 125,368.1	\$ 125,854.4	\$ 126,340.8	\$ 127,366.0	\$ 127,366.0	\$ 127,366.0	\$ 126,965.7	\$ 126,565.4	\$ 126,165.0	\$ 125,764.7	\$ 125,364.4	\$ 125,364.4	

BRIDGES & CULVERTS Description	# of Bridges & Culverts															UNIT COST (\$/unit)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Bridges	8	8	8	9	9	9	9	9	9	9	9	9	9	9	9	\$ 1,960,000
Culverts (>3m)	2	2	5	5	5	5	5	5	5	5	5	5	5	5	5	\$ 1,110,000
Total (#)	10	10	13	14	14	14	14	14	14	14	14	14	14	14	14	
Total (\$000)	\$ 17,900.0	\$ 17,900.0	\$ 21,230.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	

PEDESTRIAN CROSSINGS Description	# of Traffic Signals															UNIT COST (\$/unit)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
James Street and Bryden Bay Road	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$ 156,000
Total (#)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Total (\$000)	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	

SIDEWALKS Description	# of Kilometres															UNIT COST (\$/km)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Sidewalk	19	19	19	19	20	21	22	22	22	22	22	22	22	22	22	\$ 221,000
Total (km)	19.0	19.0	19.0	19.0	20.0	21.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	
Total (\$000)	\$ 4,199.0	\$ 4,199.0	\$ 4,199.0	\$ 4,199.0	\$ 4,420.0	\$ 4,641.0	\$ 4,862.0	\$ 4,862.0	\$ 4,862.0	\$ 4,862.0	\$ 4,862.0	\$ 4,862.0	\$ 4,862.0	\$ 4,862.0	\$ 4,862.0	

STREETLIGHTS Description	# of Units															UNIT COST (\$/unit)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Streetlights	802	802	802	802	802	802	802	802	802	820	840	860	880	880	900	\$ 410
Total	802.0	802.0	802.0	802.0	802.0	802.0	802.0	802.0	802.0	820.0	840.0	860.0	880.0	880.0	900.0	
Total (\$000)	\$ 328.8	\$ 328.8	\$ 328.8	\$ 328.8	\$ 328.8	\$ 328.8	\$ 328.8	\$ 328.8	\$ 328.8	\$ 336.2	\$ 344.4	\$ 352.6	\$ 360.8	\$ 360.8	\$ 369.0	

APPENDIX B.5

TABLE 1

PAGE 2

TOWN OF GRAVENHURST
CALCULATION OF SERVICE LEVELS
ROADS AND RELATED

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Historic Population	23,979	24,500	24,479	24,459	24,439	24,419	24,400	24,555	24,712	24,872	25,035	25,200	25,432	25,668	25,908
Historic Employment	4,310	4,310	4,266	4,220	4,172	4,122	4,070	4,063	4,055	4,047	4,039	4,030	4,131	4,235	4,341
Historic Population & Employment	28,289	28,810	28,745	28,679	28,611	28,541	28,470	28,618	28,767	28,919	29,074	29,230	29,563	29,903	30,249

INVENTORY SUMMARY (\$000)

Roads	\$ 125,368.1	\$ 125,368.1	\$ 125,368.1	\$ 125,368.1	\$ 125,854.4	\$ 126,340.8	\$ 127,366.0	\$ 127,366.0	\$ 127,366.0	\$ 126,965.7	\$ 126,565.4	\$ 126,165.0	\$ 125,764.7	\$ 125,364.4	\$ 125,364.4
Bridges & Culverts	\$ 17,900.0	\$ 17,900.0	\$ 21,230.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0	\$ 23,190.0
Pedestrian Crossings	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0	\$ 156.0
Sidewalks	\$ 4,199.0	\$ 4,199.0	\$ 4,199.0	\$ 4,199.0	\$ 4,420.0	\$ 4,641.0	\$ 4,862.0	\$ 4,862.0	\$ 4,862.0	\$ 4,862.0	\$ 4,862.0	\$ 4,862.0	\$ 4,862.0	\$ 4,862.0	\$ 4,862.0
Streetlights	\$ 328.8	\$ 328.8	\$ 328.8	\$ 328.8	\$ 328.8	\$ 328.8	\$ 328.8	\$ 328.8	\$ 328.8	\$ 336.2	\$ 344.4	\$ 352.6	\$ 360.8	\$ 360.8	\$ 369.0
Total (\$000)	\$ 147,951.9	\$ 147,951.9	\$ 151,281.9	\$ 153,241.9	\$ 153,949.3	\$ 154,656.6	\$ 155,902.8	\$ 155,902.8	\$ 155,902.8	\$ 155,509.9	\$ 155,117.8	\$ 154,725.6	\$ 154,333.5	\$ 153,933.2	\$ 153,941.4

Average
Service
Level

SERVICE LEVEL (\$/pop & emp)

Roads	\$ 4,431.69	\$ 4,351.55	\$ 4,361.39	\$ 4,371.43	\$ 4,398.81	\$ 4,426.64	\$ 4,473.69	\$ 4,450.56	\$ 4,427.50	\$ 4,390.39	\$ 4,353.21	\$ 4,316.29	\$ 4,254.13	\$ 4,192.37	\$ 4,144.41	\$ 4,356.27
Bridges & Culverts	\$ 632.75	\$ 621.31	\$ 738.56	\$ 808.61	\$ 810.53	\$ 812.52	\$ 814.54	\$ 810.33	\$ 806.13	\$ 801.89	\$ 797.62	\$ 793.36	\$ 784.43	\$ 775.51	\$ 766.64	\$ 771.65
Pedestrian Crossings	\$ 5.51	\$ 5.41	\$ 5.43	\$ 5.44	\$ 5.45	\$ 5.47	\$ 5.48	\$ 5.45	\$ 5.42	\$ 5.39	\$ 5.37	\$ 5.34	\$ 5.28	\$ 5.22	\$ 5.16	\$ 5.39
Sidewalks	\$ 148.43	\$ 145.75	\$ 146.08	\$ 146.41	\$ 154.49	\$ 162.61	\$ 170.78	\$ 169.89	\$ 169.01	\$ 168.12	\$ 167.23	\$ 166.34	\$ 164.46	\$ 162.59	\$ 160.73	\$ 160.19
Streetlights	\$ 11.62	\$ 11.41	\$ 11.44	\$ 11.47	\$ 11.49	\$ 11.52	\$ 11.55	\$ 11.49	\$ 11.43	\$ 11.63	\$ 11.85	\$ 12.06	\$ 12.20	\$ 12.07	\$ 12.20	\$ 11.70
Total (\$/pop & emp)	\$ 5,230.02	\$ 5,135.44	\$ 5,262.90	\$ 5,343.35	\$ 5,380.77	\$ 5,418.75	\$ 5,476.04	\$ 5,447.72	\$ 5,419.50	\$ 5,377.43	\$ 5,335.27	\$ 5,293.38	\$ 5,220.50	\$ 5,147.75	\$ 5,089.14	\$ 5,305.20

TOWN OF GRAVENHURST
CALCULATION OF MAXIMUM ALLOWABLE
ROADS AND RELATED

20-Year Funding Envelope Calculation	
10 Year Average Service Level 2010 - 2024	\$ 5,305.20
Population & Employment Growth 2025 - 20	3,744
Maximum Allowable Funding Envelope	\$ 19,862,669

APPENDIX B.5

TABLE 2

TOWN OF GRAVENHURST
DEVELOPMENT-RELATED CAPITAL PROGRAM
SERVICES REALTED TO A HIGHWAY: ROADS & RELATED

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Other Recoveries	Net Municipal Cost	Replacement & BTE Shares		Total DC Eligible Costs	DC Eligible Costs		
					%	\$		Available DC Reserves	2025 - 2034	Other Dev. Related
5.0 SERVICES REALTED TO A HIGHWAY: ROADS & RELATED										
5.1 Road Construction										
5.1.1 James Street Reconstruction	2027	\$ 1,000,000	\$ 500,000	\$ 500,000	75%	\$ 375,000	\$ 125,000	\$ -	\$ 125,000	\$ -
5.1.2 Loon Lake Road	2027	\$ 1,400,000	\$ -	\$ 1,400,000	75%	\$ 1,050,000	\$ 350,000	\$ -	\$ 350,000	\$ -
5.1.3 Peninsula Road	2026	\$ 1,945,920	\$ -	\$ 1,945,920	75%	\$ 1,459,440	\$ 486,480	\$ 350,893	\$ 135,587	\$ -
Subtotal Road Construction		\$ 4,345,920	\$ 500,000	\$ 3,845,920		\$ 2,884,440	\$ 961,480	\$ 350,893	\$ 610,587	\$ -
5.2 Road Related Infrastructure										
5.2.1 Wellington and Thain Sidewalk	2026	\$ 243,000	\$ -	\$ 243,000	0%	\$ -	\$ 243,000	\$ -	\$ 243,000	\$ -
5.2.2 Bethune Drive Sidewalk	2030	\$ 875,000	\$ -	\$ 875,000	0%	\$ -	\$ 875,000	\$ -	\$ 875,000	\$ -
5.2.3 Provision for Streetscaping	2026	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
Subtotal Road Related Infrastructure		\$ 1,168,000	\$ -	\$ 1,168,000		\$ -	\$ 1,168,000	\$ -	\$ 1,168,000	\$ -
TOTAL SERVICES REALTED TO A HIGHWAY: ROADS & RELATED		\$ 5,513,920	\$ 500,000	\$ 5,013,920		\$ 2,884,440	\$ 2,129,480	\$ 350,893	\$ 1,778,587	\$ -

Residential Development Charge Calculation			
Residential Share of 2025 - 2034 DC Eligible Costs	75%	\$	1,333,940
10-Year Growth in Population in New Units			2,881
Unadjusted Development Charge Per Capita		\$	463.01
Non-Residential Development Charge Calculation			
Non-Residential Share of 2025 - 2034 DC Eligible Costs	25%	\$	444,647
10-Year Growth in Square Metres			47,640
Unadjusted Development Charge Per Square Metre		\$	9.33

2025 - 2034 Net Funding Envelope	\$	19,862,669
Uncommitted Reserve Fund Balance		
Balance as at December 31, 2024	\$	350,893

APPENDIX B.5
TABLE 3
PAGE 1

**TOWN OF GRAVENHURST
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES REALTED TO A HIGHWAY: ROADS & RELATED
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

SERVICES REALTED TO A HIGHWAY: ROADS & RELATED	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	
OPENING CASH BALANCE	\$ 263.2	\$ 405.9	\$ (50.0)	\$ (285.5)	\$ (149.1)	\$ 1.1	\$ (576.9)	\$ (437.7)	\$ (304.9)	\$ (160.0)		
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS												
- Services Realtd To A Highway: Roads & Related: Prior Growth	\$ -	\$ 263.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	263.2
- Services Realtd To A Highway: Roads & Related: Non Inflated	\$ -	\$ 321.4	\$ 356.3	\$ -	\$ -	\$ 656.3	\$ -	\$ -	\$ -	\$ -	\$ -	1,333.9
- Services Realtd To A Highway: Roads & Related: Inflated	\$ -	\$ 596.3	\$ 370.6	\$ -	\$ -	\$ 724.6	\$ -	\$ -	\$ -	\$ -	\$ -	1,691.5
NEW RESIDENTIAL DEVELOPMENT												
- Growth in Population in New Units	271	281	286	291	297	303	308	277	280	287	2,881	
REVENUE												
- DC Receipts: Inflated	\$ 131.2	\$ 138.8	\$ 144.1	\$ 149.5	\$ 155.7	\$ 162.0	\$ 168.0	\$ 154.1	\$ 158.9	\$ 166.1	\$ 1,528.4	
INTEREST												
- Interest on Opening Balance	\$ 9.2	\$ 14.2	\$ (2.8)	\$ (15.7)	\$ (8.2)	\$ 0.0	\$ (31.7)	\$ (24.1)	\$ (16.8)	\$ (8.8)	\$ (84.6)	
- Interest on In-year Transactions	\$ 2.3	\$ (12.6)	\$ (6.2)	\$ 2.6	\$ 2.7	\$ (15.5)	\$ 2.9	\$ 2.7	\$ 2.8	\$ 2.9	\$ (15.3)	
TOTAL REVENUE	\$ 142.7	\$ 140.4	\$ 135.1	\$ 136.4	\$ 150.2	\$ 146.6	\$ 139.2	\$ 132.7	\$ 144.9	\$ 160.2	\$ 1,428.5	
CLOSING CASH BALANCE	\$ 405.9	\$ (50.0)	\$ (285.5)	\$ (149.1)	\$ 1.1	\$ (576.9)	\$ (437.7)	\$ (304.9)	\$ (160.0)	\$ 0.2		

2025 Adjusted Charge Per Capita	\$ 484.21
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Allocation of Capital Program	
Residential Sector	75.0%
Non-Residential Sector	25.0%
Rates for 2025	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.5

TABLE 3

PAGE 2

TOWN OF GRAVENHURST
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 SERVICES REALTED TO A HIGHWAY: ROADS & RELATED
 NON-RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

SERVICES REALTED TO A HIGHWAY: ROADS & RELATED	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$ 87.7	\$ 144.5	\$ 2.3	\$ (77.7)	\$ (33.4)	\$ 14.7	\$ (180.5)	\$ (136.2)	\$ (95.2)	\$ (49.5)	
2025 - 2034 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Services Realtd To A Highway: Roads & Related: Prior Growth	\$ -	\$ 87.7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87.7
- Services Realtd To A Highway: Roads & Related: Non Inflated	\$ -	\$ 107.1	\$ 118.8	\$ -	\$ -	\$ 218.8	\$ -	\$ -	\$ -	\$ -	\$ 444.6
- Services Realtd To A Highway: Roads & Related: Inflated	\$ -	\$ 198.8	\$ 123.5	\$ -	\$ -	\$ 241.5	\$ -	\$ -	\$ -	\$ -	\$ 563.8
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	5,440	5,600	4,520	4,640	4,680	4,760	4,880	4,280	4,400	4,440	47,640
REVENUE											
- DC Receipts: Inflated	\$ 52.8	\$ 55.4	\$ 45.6	\$ 47.8	\$ 49.1	\$ 51.0	\$ 53.3	\$ 47.7	\$ 50.0	\$ 51.5	\$ 504.2
INTEREST											
- Interest on Opening Balance	\$ 3.1	\$ 5.1	\$ 0.1	\$ (4.3)	\$ (1.8)	\$ 0.5	\$ (9.9)	\$ (7.5)	\$ (5.2)	\$ (2.7)	\$ (22.8)
- Interest on In-year Transactions	\$ 0.9	\$ (3.9)	\$ (2.1)	\$ 0.8	\$ 0.9	\$ (5.2)	\$ 0.9	\$ 0.8	\$ 0.9	\$ 0.9	\$ (5.2)
TOTAL REVENUE	\$ 56.8	\$ 56.5	\$ 43.5	\$ 44.4	\$ 48.1	\$ 46.3	\$ 44.3	\$ 41.0	\$ 45.6	\$ 49.7	\$ 476.3
CLOSING CASH BALANCE	\$ 144.5	\$ 2.3	\$ (77.7)	\$ (33.4)	\$ 14.7	\$ (180.5)	\$ (136.2)	\$ (95.2)	\$ (49.5)	\$ 0.2	

2025 Adjusted Charge Per Square Metre	\$ 9.70
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Allocation of Capital Program	
Residential Sector	75.0%
Non-Residential Sector	25.0%
Rates for 2025	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.6

DEVELOPMENT-RELATED STUDIES

APPENDIX B.6: DEVELOPMENT-RELATED STUDIES

This service includes the costs associated with development-related studies to be undertaken by the Town. Consistent with the requirements of the DCA, no inventories have been developed to establish historical service levels for this portion of the capital program.

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

The 2025–2034 development-related gross cost for Studies is \$1.05 million and includes for a CIP Study, an Official Plan Review, a Zoning By-Law Update, a Trails Master Plan, a Parks and Recreation Master Plan, a Parks Repositioning Study, a Development Charge Background Study, a Long-Range Financial Master Plan, a Fire Master Plan, a Transportation Master Plan, and a general provision for additional growth-related planning studies which will be required to facilitate growth over the next 10-years.

Recognizing that not all studies under this service are entirely necessitated by new development in the Town, benefit to existing shares have been identified and reduced from the net municipal costs. In total, the benefit to existing shares amount to \$175,000 and this amount will not be recovered through development charges. The Town has reserve funds of \$40,830 on hand which is applied towards these studies.

The remaining amount of \$834,170 is eligible for development charges funding in the 10-year planning period. This amount is included in the development charge calculation and is allocated 75%, or \$625,628 to the residential sector and 25%, or \$208,543 to the non-residential sector based on shares of 10-year growth in population and employment. The resulting unadjusted per capita charge is \$217.16. The non-residential charge is \$4.38 per square metre.

TABLE 2 CASH FLOW ANALYSIS

After conducting a cash flow analysis, the residential charge increase slightly to \$218.41 per capita while the non-residential charge is maintained at \$4.38 per square metre. The following table summarizes the calculation of the Development-Related Studies development charges.

DEVELOPMENT-RELATED STUDIES SUMMARY

2019 - 2028		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$1,050,000	\$834,170	\$217.16	\$4.38	\$218.41	\$4.38

APPENDIX B.6

TABLE 1

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

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Replacement & BTE Shares		Total DC Eligible Costs	DC Eligible Costs		
					%	\$		Available DC Reserves	2025 - 2034	Other Dev. Related
7.0 DEVELOPMENT-RELATED STUDIES										
7.1 Development-Related Studies										
7.1.1 CIP Study	2028	\$ 50,000	\$ -	\$ 50,000		\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
7.1.2 OP Review	2026	\$ 125,000	\$ -	\$ 125,000	50%	\$ 62,500	\$ 62,500	\$ -	\$ 62,500	\$ -
7.1.3 Zoning By-Law Update	2027	\$ 125,000	\$ -	\$ 125,000	50%	\$ 62,500	\$ 62,500	\$ -	\$ 62,500	\$ -
7.1.4 Provision for Growth-Related Planning Studies	Various	\$ 200,000	\$ -	\$ 200,000		\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
7.1.5 Trails Master Plan	2025	\$ 75,000	\$ -	\$ 75,000		\$ -	\$ 75,000	\$ 40,830	\$ 34,170	\$ -
7.1.6 Parks and Recreation Master Plan	2033	\$ 100,000	\$ -	\$ 100,000		\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
7.1.7 Parks Repositioning Study	2026	\$ 100,000	\$ -	\$ 100,000	50%	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ -
7.1.8 Development Charges Study	2032	\$ 60,000	\$ -	\$ 60,000		\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -
7.1.9 Long Range Financial Master Plan	2029	\$ 50,000	\$ -	\$ 50,000		\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
7.1.10 Fire Master Plan	2033	\$ 65,000	\$ -	\$ 65,000		\$ -	\$ 65,000	\$ -	\$ 65,000	\$ -
7.1.11 Transportation Master Plan	2030	\$ 100,000	\$ -	\$ 100,000		\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
TOTAL DEVELOPMENT-RELATED STUDIES		\$ 1,050,000	\$ -	\$ 1,050,000		\$ 175,000	\$ 875,000	\$ 40,830	\$ 834,170	\$ -

Residential Development Charge Calculation			
Residential Share of 2025 - 2034 DC Eligible Costs	75%	\$	625,628
10-Year Growth in Population in New Units			2,881
Unadjusted Development Charge Per Capita		\$	217.16
Non-Residential Development Charge Calculation			
Non-Residential Share of 2025 - 2034 DC Eligible Costs	25%	\$	208,543
10-Year Growth in Square Metres			47,640
Unadjusted Development Charge Per Square Metre		\$	4.38

Uncommitted Reserve Fund Balance	
Balance as at December 31, 2024	\$ 40,830

APPENDIX B.6

TABLE 2

PAGE 1

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

DEVELOPMENT-RELATED STUDIES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$ 30.6	\$ 19.3	\$ (19.8)	\$ (20.3)	\$ (9.5)	\$ 3.6	\$ (23.3)	\$ 35.4	\$ 37.2	\$ (54.9)	
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS											
- Development-Related Studies: Prior Growth	\$ 30.6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30.6
- Development-Related Studies: Non Inflated	\$ 40.6	\$ 99.4	\$ 61.9	\$ 52.5	\$ 52.5	\$ 90.0	\$ 15.0	\$ 60.0	\$ 138.8	\$ 15.0	\$ 625.6
- Development-Related Studies: Inflated	\$ 71.3	\$ 101.4	\$ 64.4	\$ 55.7	\$ 56.8	\$ 99.4	\$ 16.9	\$ 68.9	\$ 162.6	\$ 17.9	\$ 715.2
NEW RESIDENTIAL DEVELOPMENT											
- Growth in Population in New Units	271	281	286	291	297	303	308	277	280	287	2,881
REVENUE											
- DC Receipts: Inflated	\$ 59.2	\$ 62.6	\$ 65.0	\$ 67.4	\$ 70.2	\$ 73.1	\$ 75.8	\$ 69.5	\$ 71.7	\$ 74.9	\$ 689.4
INTEREST											
- Interest on Opening Balance	\$ 1.1	\$ 0.7	\$ (1.1)	\$ (1.1)	\$ (0.5)	\$ 0.1	\$ (1.3)	\$ 1.2	\$ 1.3	\$ (3.0)	\$ (2.6)
- Interest on In-year Transactions	\$ (0.3)	\$ (1.1)	\$ 0.0	\$ 0.2	\$ 0.2	\$ (0.7)	\$ 1.0	\$ 0.0	\$ (2.5)	\$ 1.0	\$ (2.1)
TOTAL REVENUE	\$ 59.9	\$ 62.2	\$ 63.9	\$ 66.5	\$ 69.9	\$ 72.5	\$ 75.5	\$ 70.7	\$ 70.5	\$ 72.9	\$ 684.6
CLOSING CASH BALANCE	\$ 19.3	\$ (19.8)	\$ (20.3)	\$ (9.5)	\$ 3.6	\$ (23.3)	\$ 35.4	\$ 37.2	\$ (54.9)	\$ 0.1	

2025 Adjusted Charge Per Capita	\$ 218.41
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Allocation of Capital Program	
Residential Sector	75.0%
Non-Residential Sector	25.0%
Rates for 2025	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.6

TABLE 2

PAGE 2

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

DEVELOPMENT-RELATED STUDIES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$ 10.2	\$ 10.6	\$ 2.0	\$ 1.1	\$ 4.3	\$ 7.7	\$ (2.4)	\$ 16.3	\$ 15.3	\$ (16.6)	
2025 - 2034 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Development-Related Studies: Prior Growth	\$ 10.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.2
- Development-Related Studies: Non Inflated	\$ 13.5	\$ 33.1	\$ 20.6	\$ 17.5	\$ 17.5	\$ 30.0	\$ 5.0	\$ 20.0	\$ 46.3	\$ 5.0	\$ 208.5
- Development-Related Studies: Inflated	\$ 23.8	\$ 33.8	\$ 21.5	\$ 18.6	\$ 18.9	\$ 33.1	\$ 5.6	\$ 23.0	\$ 54.2	\$ 6.0	\$ 238.4
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	5,440	5,600	4,520	4,640	4,680	4,760	4,880	4,280	4,400	4,440	47,640
REVENUE											
- DC Receipts: Inflated	\$ 23.8	\$ 25.0	\$ 20.6	\$ 21.6	\$ 22.2	\$ 23.0	\$ 24.1	\$ 21.5	\$ 22.6	\$ 23.2	\$ 227.6
INTEREST											
- Interest on Opening Balance	\$ 0.4	\$ 0.4	\$ 0.1	\$ 0.0	\$ 0.1	\$ 0.3	\$ (0.1)	\$ 0.6	\$ 0.5	\$ (0.9)	\$ 1.3
- Interest on In-year Transactions	\$ 0.0	\$ (0.2)	\$ (0.0)	\$ 0.1	\$ 0.1	\$ (0.3)	\$ 0.3	\$ (0.0)	\$ (0.9)	\$ 0.3	\$ (0.7)
TOTAL REVENUE	\$ 24.2	\$ 25.1	\$ 20.6	\$ 21.7	\$ 22.4	\$ 23.0	\$ 24.3	\$ 22.0	\$ 22.3	\$ 22.6	\$ 228.2
CLOSING CASH BALANCE	\$ 10.6	\$ 2.0	\$ 1.1	\$ 4.3	\$ 7.7	\$ (2.4)	\$ 16.3	\$ 15.3	\$ (16.6)	\$ 0.0	

2025 Adjusted Charge Per Square Metre	\$ 4.38
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Allocation of Capital Program	
Residential Sector	75.0%
Non-Residential Sector	25.0%
Rates for 2025	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.7

STORMWATER DRAINAGE AND CONTROL

APPENDIX B.7: STORMWATER DRAINAGE AND CONTROL

Activities and projects related to Stormwater Drainage and Control are used by the Town to reduce the negative impacts that excess stormwater can have on infrastructure and services.

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

The 2025–2034 development-related gross cost for Stormwater Drainage and Control is \$5.50 million and includes for drainage improvements on 4 Town roads: Oriole Lane, Abbey Lane, Redwing Drive, and Musquash Road. Recognizing that these projects provide a large benefit to existing development, 95% of the gross project costs have been deemed to be ineligible for recovery through development charges and been deducted from the net municipal costs. In total, the benefit to existing shares amount to \$5.23 million, reducing the DC eligible costs to \$275,000.

The remaining amount of \$275,000 is allocated 75%, or \$206,250 to the residential sector and 25%, or \$68,750 to the non-residential sector based on shares of 10-year growth in population and employment. The resulting unadjusted per capita charge is \$71.59. The non-residential charge is \$1.44 per square metre.

TABLE 2 CASH FLOW ANALYSIS

After conducting a cash flow analysis, both the residential and non-residential charge increases to \$83.76 per capita and \$1.68 per square metre. The following table summarizes the calculation of the Stormwater Drainage and Control development charges.

STORMWATER DRAINAGE AND CONTROL SUMMARY						
2019 - 2028			Unadjusted		Adjusted	
Development-Related Capital Program			Development Charge		Development Charge	
Total	Net DC Recoverable		\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$ 5,500,000	\$ 275,000		\$71.59	\$1.44	\$83.76	\$1.68

APPENDIX B.7
TABLE 1

TOWN OF GRAVENHURST
DEVELOPMENT-RELATED CAPITAL PROGRAM
STORMWATER DRAINAGE AND CONTROL

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Replacement & BTE Shares		Total DC Eligible Costs	DC Eligible Costs		
					%	\$		Available DC Reserves	2025 - 2034	Other Dev. Related
6.0 STORMWATER DRAINAGE AND CONTROL										
6.1 Drainage Improvements										
6.1.1 Oriole Lane	2025	\$ 700,000	\$ -	\$ 700,000	95%	\$ 665,000	\$ 35,000	\$ -	\$ 35,000	\$ -
6.1.2 Abbey Lane	2025	\$ 1,400,000	\$ -	\$ 1,400,000	95%	\$ 1,330,000	\$ 70,000	\$ -	\$ 70,000	\$ -
6.1.3 Redwing Drainage Improvements	2025	\$ 400,000	\$ -	\$ 400,000	95%	\$ 380,000	\$ 20,000	\$ -	\$ 20,000	\$ -
6.1.4 Musquash Road Drainage Improvements	2025	\$ 3,000,000	\$ -	\$ 3,000,000	95%	\$ 2,850,000	\$ 150,000	\$ -	\$ 150,000	\$ -
Subtotal Drainage Improvements		\$ 5,500,000	\$ -	\$ 5,500,000		\$ 5,225,000	\$ 275,000	\$ -	\$ 275,000	\$ -
TOTAL STORMWATER DRAINAGE AND CONTROL		\$ 5,500,000	\$ -	\$ 5,500,000		\$ 5,225,000	\$ 275,000	\$ -	\$ 275,000	\$ -

Residential Development Charge Calculation			
Residential Share of 2025 - 2034 DC Eligible Costs	75%	\$	206,250
10-Year Growth in Population in New Units			2,881
Unadjusted Development Charge Per Capita		\$	71.59
Non-Residential Development Charge Calculation			
Non-Residential Share of 2025 - 2034 DC Eligible Costs	25%	\$	68,750
10-Year Growth in Square Metres			47,640
Unadjusted Development Charge Per Square Metre		\$	1.44

Uncommitted Reserve Fund Balance			
Balance as at December 31, 2024	\$		-

APPENDIX B.7
TABLE 2
PAGE 1

**TOWN OF GRAVENHURST
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
STORMWATER DRAINAGE AND CONTROL
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

STORMWATER DRAINAGE AND CONTROL	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$ -	\$ (188.6)	\$ (174.6)	\$ (158.8)	\$ (141.2)	\$ (121.6)	\$ (99.8)	\$ (75.7)	\$ (52.7)	\$ (27.6)	
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS											
- Stormwater Drainage And Control: Prior Growth	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Stormwater Drainage And Control: Non Inflated	\$ 206.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206.3
- Stormwater Drainage And Control: Inflated	\$ 206.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206.3
NEW RESIDENTIAL DEVELOPMENT											
- Growth in Population in New Units	271	281	286	291	297	303	308	277	280	287	2,881
REVENUE											
- DC Receipts: Inflated	\$ 22.7	\$ 24.0	\$ 24.9	\$ 25.9	\$ 26.9	\$ 28.0	\$ 29.1	\$ 26.7	\$ 27.5	\$ 28.7	\$ 264.4
INTEREST											
- Interest on Opening Balance	\$ -	\$ (10.4)	\$ (9.6)	\$ (8.7)	\$ (7.8)	\$ (6.7)	\$ (5.5)	\$ (4.2)	\$ (2.9)	\$ (1.5)	\$ (57.2)
- Interest on In-year Transactions	\$ (5.0)	\$ 0.4	\$ 0.4	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ 0.5	\$ (0.8)
TOTAL REVENUE	\$ 17.7	\$ 14.0	\$ 15.7	\$ 17.6	\$ 19.6	\$ 21.8	\$ 24.1	\$ 23.0	\$ 25.1	\$ 27.7	\$ 206.4
CLOSING CASH BALANCE	\$ (188.6)	\$ (174.6)	\$ (158.8)	\$ (141.2)	\$ (121.6)	\$ (99.8)	\$ (75.7)	\$ (52.7)	\$ (27.6)	\$ 0.1	

2025 Adjusted Charge Per Capita	\$ 83.76
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Allocation of Capital Program	
Residential Sector	75.0%
Non-Residential Sector	25.0%
Rates for 2025	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.7

TABLE 2

PAGE 2

TOWN OF GRAVENHURST
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 STORMWATER DRAINAGE AND CONTROL
 NON-RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

STORMWATER DRAINAGE AND CONTROL	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$ -	\$ (61.3)	\$ (54.9)	\$ (49.9)	\$ (44.2)	\$ (38.0)	\$ (31.1)	\$ (23.4)	\$ (16.3)	\$ (8.3)	
2025 - 2034 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Stormwater Drainage And Control: Prior Growth	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Stormwater Drainage And Control: Non Inflated	\$ 68.8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68.8
- Stormwater Drainage And Control: Inflated	\$ 68.8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68.8
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	5,440	5,600	4,520	4,640	4,680	4,760	4,880	4,280	4,400	4,440	47,640
REVENUE											
- DC Receipts: Inflated	\$ 9.1	\$ 9.6	\$ 7.9	\$ 8.3	\$ 8.5	\$ 8.8	\$ 9.2	\$ 8.3	\$ 8.7	\$ 8.9	\$ 87.3
INTEREST											
- Interest on Opening Balance	\$ -	\$ (3.4)	\$ (3.0)	\$ (2.7)	\$ (2.4)	\$ (2.1)	\$ (1.7)	\$ (1.3)	\$ (0.9)	\$ (0.5)	\$ (18.0)
- Interest on In-year Transactions	\$ (1.6)	\$ 0.2	\$ 0.1	\$ 0.1	\$ 0.1	\$ 0.2	\$ 0.2	\$ 0.1	\$ 0.2	\$ 0.2	\$ (0.3)
TOTAL REVENUE	\$ 7.5	\$ 6.4	\$ 5.0	\$ 5.7	\$ 6.2	\$ 6.9	\$ 7.7	\$ 7.2	\$ 8.0	\$ 8.6	\$ 69.0
CLOSING CASH BALANCE	\$ (61.3)	\$ (54.9)	\$ (49.9)	\$ (44.2)	\$ (38.0)	\$ (31.1)	\$ (23.4)	\$ (16.3)	\$ (8.3)	\$ 0.3	

2025 Adjusted Charge Per Square Metre	\$ 1.68
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Allocation of Capital Program	
Residential Sector	75.0%
Non-Residential Sector	25.0%
Rates for 2025	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C

RESERVE FUNDS

APPENDIX C – RESERVE FUNDS

The DCA requires that a reserve fund be established for each service for which development charges are collected. Table 1 presents the uncommitted reserve fund balances that are available to help fund the development-related net capital costs identified in this study. The opening balances of the development charges reserve funds as at December 31, 2024, have been adjusted to account for current commitments to projects. All of the available reserve fund balances are therefore accounted for in this study.

As shown on Table 1, the December 31, 2024 total reserve fund balance is estimated to be approximately \$1.82 million.

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

**APPENDIX C
TABLE 1**

**TOWN OF GRAVENHURST
DEVELOPMENT CHARGE RESERVE FUND BALANCES
YEAR ENDING DECEMBER 31, 2024**

Service	Reserve Fund Balance as at Dec. 31, 2024
Services Related To A Highway: Public Works	\$ 507,920
Fire Protection	\$ (163,620)
Stormwater Drainage And Control	\$ -
Parks & Recreation	\$ 1,066,534
Library	\$ 14,797
Development-Related Studies	\$ 40,830
Services Related To A Highway: Roads & Related	\$ 350,893
Total Development Charge Reserves	\$ 1,817,353

Source: Town of Gravenhurst Reserve Funds Statement (unaudited)

APPENDIX D

COST OF GROWTH ANALYSIS

APPENDIX D – COST OF GROWTH ANALYSIS

A. ASSET MANAGEMENT PLAN

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

i. Asset Types

A summary of the future Town-owned assets and estimated useful life assumptions for eligible DC services considered as part of the study are outlined in Table 1. Although all capital assets considered in the study have been identified, not all assets necessitate future replacement or ongoing maintenance activities. Some projects do not relate to the emplacement of a tangible capital asset, such as the recovery of completed projects. These costs do not necessarily require future replacement or ongoing maintenance. Such projects are identified as “not infrastructure” in the table.

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

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

Table 1 – Summary of Municipal Assets Useful Lives

Service	Estimated Useful Life
Fire Protection	
Station 2 Rebuild and Upsizing	40 years
Furniture and Equipment	15 Years
Vehicles	15 years
Library Services	
Library Expansion	60 years
Additional Materials and Shelving	10 years
Parks and Recreation	
Park Amenities	20 years
Park Facilities	40 years
Services Related to a Highway: Public Works	
New Public Works Facility	50 years
Fleet and Equipment	25 years
Services Related to a Highway: Public Works	
Drainage Improvements	40 years
Services Related to a Highway: Roads & Related	
Roads Construction	40 years
Sidewalks & Road-Related Infrastructure	20 years
Development-Related Studies	
All Studies	Not Infrastructure

ii. Annual Provision

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

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

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

Table 2 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2025 to 2035 DC recoverable portion. The year 2035 has been included to calculate the annual contribution for the planning periods 2025 to 2034 and as the expenditures in 2034 will not trigger asset management contributions until 2035. As shown, by 2035, the Town will need to fund an additional \$547,000 in order to properly fund the full life cycle costs of the new assets related to all services supported under the development charges by-law.

**APPENDIX D
TABLE 2**

**TOWN OF GRAVENHURST
CALCULATED ANNUAL PROVISION BY 2035**

Service	2025-2034 Capital Program		Calculated AMP Annual Provision by 2035	
	DC Recoverable	Non DC Funded	DC Related	Non DC Related
Library	\$ 672,000	\$ 9,740,000	\$ 68,000	\$ 181,000
Fire Protection	\$ 2,410,000	\$ 1,970,000	\$ 75,000	\$ 56,000
Parks and Recreation	\$ 5,477,000	\$ 5,743,000	\$ 266,000	\$ 290,000
Services Related to a Highway:				
Public Works	\$ 1,075,000	\$ 18,050,000	\$ 42,000	\$ 422,000
Roads & Related	\$ 2,129,000	\$ 3,384,000	\$ 89,000	\$ 88,000
Development-Related Studies	\$ -	\$ -	\$ -	\$ -
Stormwater Drainage And Control	\$ 275,000	\$ 5,225,000	\$ 7,000	\$ 132,000
Total 2035 Provision			\$ 547,000	\$ 1,169,000

Note: All debt is excluded as the capital asset is in place and the annual contributions are already captured in the Town's

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's population is projected to

increase by 2,780. In addition, the Town will also add 964 employees that will result in approximately 47,640 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 3, by 2034 the Town's net operating costs are estimated to increase by \$2.90 million for property tax supported services. Increases in net operating costs will be experienced as there are operational costs associated with additional capital.

Table 4 summarizes the components of the development-related capital forecast that will require funding from non-DC sources (e.g. property tax) for the planning period 2025 to 2034. In total, \$24.68 million will need to be funded from non-DC sources over the planning period.

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

APPENDIX D
TABLE 3

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

	Net Cost (in constant \$2024)	Estimated Operating Costs by 2034 (\$000's)
Library Services		
Expansion of Library Building (8,900 sq.ft.)	\$75.00 per square foot	\$667.50
Fire Services		
Station 2 Rebuild and Upsizing (Increase GFA by 6,000 sq.ft)	\$120.00 per square foot	\$720.00
Vehicles & Equipment	\$0.05 per \$1.00 new equipment	\$9.00
Parks and Recreation		
Park Amenities	\$0.02 per \$1.00 new infrastructure	\$190.40
Park Facilities	\$0.05 per \$1.00 new infrastructure	\$75.00
Parkland and Trail Development	\$0.03 per \$1.00 new infrastructure	\$3.00
Services Related to a Highway: Public Works		
New Public Works Facility	\$30 per square foot	\$446.22
Fleet and Equipment	\$0.15 per \$1.00 new equipment	\$172.50
Services Related to a Highway: Roads and Related		
Road Construction	\$220.00 per new household	\$280.72
Road-Related Infrastructure	\$0.05 per \$1.00 new infrastructure	\$58.40
Stormwater Drainage and Control		
Drainage Improvements	\$0.05 per \$1.00 new infrastructure	\$275.00
TOTAL ESTIMATED OPERATING COSTS (\$000)		\$2,897.74

APPENDIX D
TABLE 4

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

Service Area	Development-Related Capital Program (2025 - 2034)				Total DC Eligible Costs for Recovery (\$000)
	Municipal Cost (Net of Grants/ Subsidies) (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Other Dev. Related (\$000)	
1.0 LIBRARY	\$ 5,586.0	\$ 2,203.6	\$ 14.8	\$ 2,710.8	\$ 656.7
2.0 FIRE PROTECTION	\$ 4,543.6	\$ -	\$ -	\$ 1,970.0	\$ 2,573.6
3.0 PARKS AND RECREATION	\$ 15,417.2	\$ 6,582.2	\$ 1,066.5	\$ -	\$ 7,768.5
4.0 SERVICES REALTED TO A HIGHWAY: PUBLIC WORKS	\$ 22,160.1	\$ 7,607.0	\$ 507.9	\$ 10,892.4	\$ 3,152.9
5.0 SERVICES REALTED TO A HIGHWAY: ROADS & RELATED	\$ 5,013.9	\$ 2,884.4	\$ 350.9	\$ -	\$ 1,778.6
6.0 STORMWATER DRAINAGE AND CONTROL	\$ 5,500.0	\$ 5,225.0	\$ -	\$ -	\$ 275.0
6.0 DEVELOPMENT-RELATED STUDIES	\$ 1,050.0	\$ 175.0	\$ 40.8	\$ -	\$ 834.2
TOTAL 10 YEAR CAPITAL PROGRAM	\$ 59,270.8	\$ 24,677.2	\$ 1,981.0	\$ 15,573.2	\$ 17,039.4

C. THE PROGRAM IS DEEMED FINANCIAL SUSTAINABLE

In summary, the Asset Management Plan and long-term capital and operating analysis included in this appendix demonstrates that the Town can afford to invest and operate the identified general and engineered services infrastructure over the ten-year planning period.

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

APPENDIX E

BY-LAW

(TO BE PROVIDED UNDER SEPARATE COVER)