

CONSOLIDATED REPORT

PREPARED BY HEMSON FOR THE TOWN OF SAUGEEEN SHORES

DEVELOPMENT CHARGES BACKGROUND STUDY

July 6, 2026



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LIST OF ACRONYMS

AMP	Asset Management Plan
BTE	Benefit to Existing
COG	Cost of Growth
DCA	Development Charges Act
DC	Development Charge(s)
GFA	Gross Floor Area
PPB	Post-Period Benefit
PPU	Persons Per Unit

EXECUTIVE SUMMARY

A. PURPOSE OF 2026 DEVELOPMENT CHARGES BACKGROUND STUDY

i. Legislative Context

The Town of Saugeen Shores 2026 Development Charges (DC) Background Study is presented as part of the process to lead to the approval of a new DC by-law in compliance with the *Development Charges Act, 1997* (DCA). The study is prepared in accordance with the DCA and associated regulations, including amendments that came into force through the:

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

ii. Key Steps in Determining Future Development-Related Projects

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

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

iii. DC Eligible and Ineligible Costs

Development charges are intended to pay for the initial round of capital costs needed to service new development over an identified planning period. This is based on the overarching principle that “growth pays for growth”. However, the DCA and associated regulation includes several statutory adjustments that prevent these costs from being fully recovered by growth. Such adjustments include, but are not limited to: ineligible costs,

including operating and maintenance costs; ineligible services; deductions for costs that exceed historical service level caps; and statutory exemptions for specific uses (i.e. industrial expansions).

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

It is recommended that Council adopt the development-related capital program developed for the purposes of the 2026 DC Background Study. However, it is recognized that the DC Background Study is a point-in-time analysis and there may be changes to project timing, scope and costs through the Town’s normal annual budget process. The following summarizes the findings of the Town of Saugeen Shores 2026 Development Charges Background Study.

B. DEVELOPMENT FORECAST

i. Residential and Non-Residential

The table below provides a summary of the anticipated residential and non-residential growth over the 2026-2035 planning period. The Town-wide development forecast is further discussed in Appendix A.

**TOWN OF SAUGEEN SHORES
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
DEVELOPMENT FORECAST**

Town-Wide Development Forecast	2025 Estimate	10-Year Planning Period 2026 - 2035	
		Growth	Total at 2035
Residential			
Total Occupied Dwellings	7,597	1,935	9,532
Total Population			
Census	17,502	3,695	21,197
Population In New Occupied Dwellings		3,930	
Non-Residential			
Employment	5,382	1,454	6,836
Non-Residential Building Space (sq.m.)		79,249	

C. CALCULATED DEVELOPMENT CHARGES

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

Service	Residential Charge By Unit Type				Non-Residential Charge per Square Metre
	Singles & Semis	Other Multiples	Apartments 2+ Bedrooms	Apartments Bachelor or 1 Bedroom	
Library Services	\$1,217	\$775	\$738	\$432	\$0.00
Fire Protection	\$2,333	\$1,486	\$1,415	\$829	\$15.25
Police Services	\$1,107	\$705	\$672	\$393	\$7.22
Parks And Recreation Services	\$20,436	\$13,014	\$12,394	\$7,256	\$0.00
Services Related To A Highway: Public Works And Fleet	\$1,875	\$1,194	\$1,137	\$666	\$12.23
Waste Diversion Services	\$143	\$91	\$87	\$51	\$0.93
Development Related Studies	\$188	\$120	\$114	\$67	\$1.23
Land Acquisition	\$132	\$84	\$80	\$47	\$0.86
Subtotal Town-wide General Services	\$27,431	\$17,469	\$16,637	\$9,741	\$37.71
Services Related To A Highway: Roads And Related	\$3,588	\$2,285	\$2,176	\$1,274	\$23.44
Storm Water Drainage And Control Services	\$436	\$277	\$264	\$155	\$2.84
Water Services	\$7,744	\$4,931	\$4,696	\$2,750	\$50.63
Wastewater Services	\$5,822	\$3,707	\$3,531	\$2,067	\$37.98
Subtotal Town-wide Engineering Services	\$17,590	\$11,200	\$10,667	\$6,246	\$114.89
Total Town-wide Charge	\$45,021	\$28,669	\$27,304	\$15,987	\$152.61

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

D. COST OF GROWTH ANALYSIS

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

E. CONSIDERATION OF AREA RATING

Based on discussions with Town staff, as well as an examination of the form and type of development charge eligible services provided, it is proposed that the Town continue to calculate and collect development charges on a uniform, Town-wide basis for all general and engineered services.

F. LOCAL SERVICE POLICY INCLUDED

The Town is now required to adopt a local service policy for each service included in the DC by-law that has any component delivered as a local service. The local service policy must identify the works or classes of works that are considered local services. A local service policy is attached in Appendix F.

G. DC BY-LAW INCLUDED UNDER SEPARATE COVER

The Town's proposed DC By-law is provided under separate cover from this report.

1. INTRODUCTION

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

This study relates to the calculation of development charges for all General Services:

- Library Services
- Fire Protection Services
- Police Services
- Parks and Recreation Services
- Services Related to a Highway: Public Works and Fleet
- Waste Diversion Services
- Development-Related Studies
- Land Acquisition

Also included are calculation of development charges for all Engineered Services:

- Services Related to a Highway: Roads and Related
- Storm Water Drainage and Control Services
- Water Services
- Wastewater Services

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

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

- An examination of the long-term capital and operating costs for the capital infrastructure required for each service to which the development charges by-law would relate.

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

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

The draft development-related capital program and associated draft development charge rates were presented to Council for review on March 23, 2026. Council subsequently directed that this Development Charges Background Study be prepared to initiate the formal consultation process. A public meeting was held on May 11, 2026.

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

A. LEGISLATIVE CONTEXT

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

- Historical service level standards have been extended from a 10 to 15-year planning period;
- DC by-laws now expire every 10 years instead of 5 years;
- The amount of interest paid on DC deferrals and freeze is capped at prime plus 1%;

- Costs associated with affordable housing services are now ineligible for recovery through DCs;
- Municipalities must spend or allocate 60% of available DC reserve funds per year for roads, water and wastewater services;
- DC discounts now apply for purpose-built rental units based on the number of bedrooms; and
- DC exemptions now apply for affordable and attainable housing developments which meet the provisions of the DCA.

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

- DC exemption for long-term care homes;
- Allowing for DC by-laws to be amended without a DC Background Study or a public meeting provided the amount of DCs payable decreases;
- Payable DCs are to be the lower of the “frozen” DC amount (including any interest applied), or the DC in effect at the time of permit issuance;
- Deferral of DCs for residential non-rental development until occupancy;
- Special treatment of land acquisition costs for inclusion in DCs, including the removal of land from the calculation of historical average service levels;
- Requirement for mandatory local service policy where DCs are imposed; and
- Increased transparency for Benefit to Existing (BTE) and capital cost methodologies in background studies.

B. SUPPORTING ANALYSIS

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

C. CONSULTATION AND APPROVAL PROCESS

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

Timeline of Consultation and Approval Process

Activity	Date
Council Information Session	March 23, 2026
Public Release of DC Background Study	April 9, 2026
Statutory Public Meeting of Council	May 11, 2026
Passage of 2026 DC By-law	July 6, 2026

2. TOWN-WIDE APPROACH

Several key steps are required in calculating any development charge. However, specific circumstances arise in each municipality, which must be reflected in the calculation. Therefore, this study has been tailored for the Town of Saugeen Shores' unique circumstances. The approach to the proposed development charges is focused on providing a reasonable alignment of development-related costs with the development that necessitates them.

In accordance with the DCA, Council must consider the use of area rating, also known as area-specific development charges, as part of the Background Study process. Based on discussions with staff and Council, a Town-wide approach has been used as part of this Background Study update.

A. TOWN-WIDE DEVELOPMENT CHARGES ARE CALCULATED

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

i. Services Based on a Town-Wide Approach

For some of the services that the Town provides, a range of capital facilities, equipment and infrastructure is available throughout the Town; fire stations, park facilities, roads and so on. As new development occurs, new facilities will need to be added so that service levels in newly developing areas are provided at levels enjoyed in existing communities. A widely accepted method for sharing the development-related capital costs for such Town services is to apportion them over all new development anticipated in the Town. As part of the Town's 2026 DC update, no area-specific development charges are calculated.

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

- Library Services
- Fire Protection Services
- Police Services
- Parks and Recreation
- Services Related to a Highway: Public Works and Fleet

- Waste Diversion Services
- Development-Related Studies
- Land Acquisition
- Services Related to a Highway: Roads and Related
- Storm Water Drainage and Control Services
- Water Services
- Wastewater Services

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

The resulting development charge for these services would be imposed against all development in the Town. This has also been the historical practice of the Town.

B. KEY STEPS IN DETERMINING DEVELOPMENT CHARGES

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

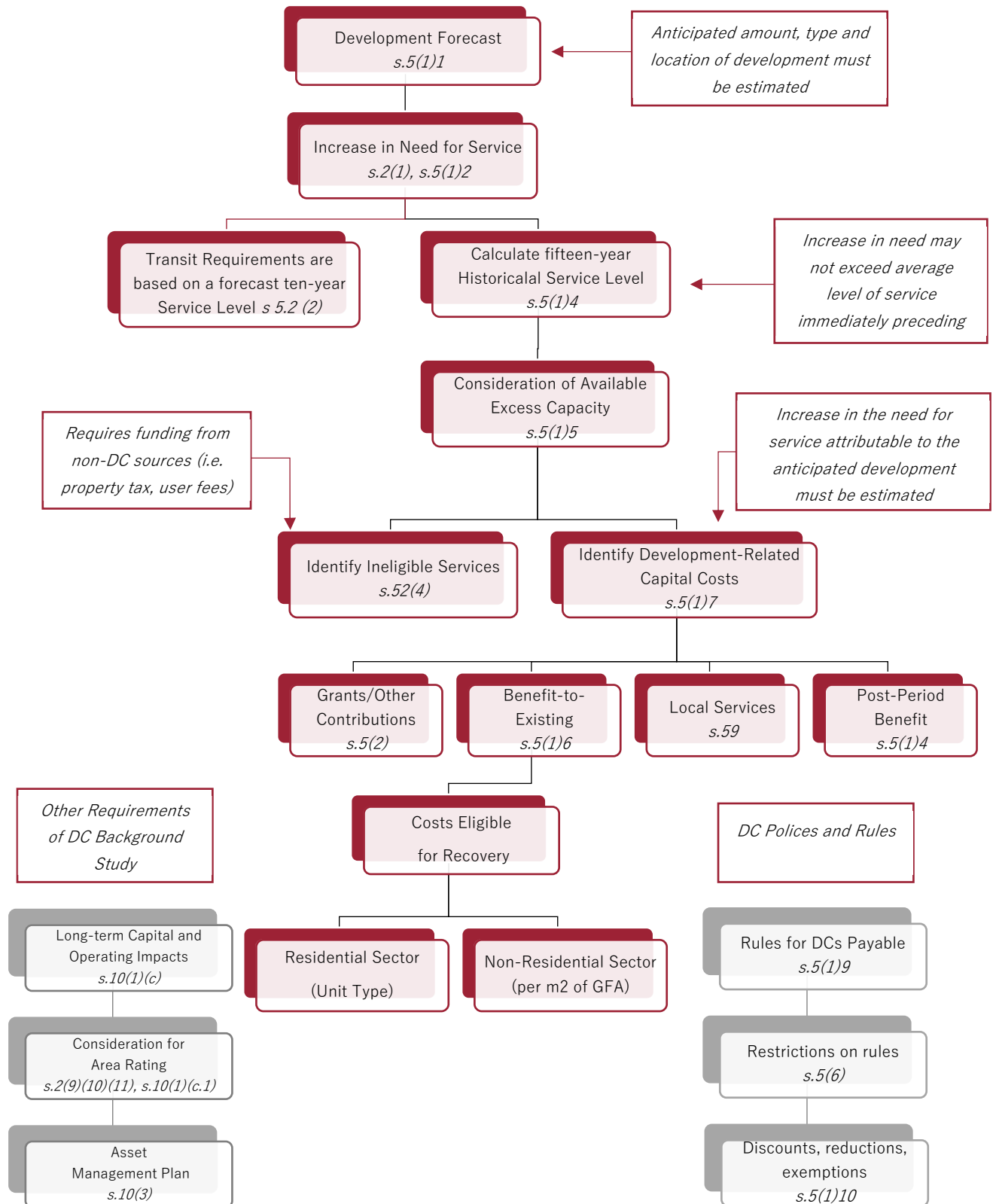
i. Development Forecast

The first step in the methodology requires a development forecast to be prepared for the 10-year study period (2026–2035) for general and engineered services. The forecasts of population and households are guided by discussions with municipal staff.

For the residential portion of the forecast, the net (or Census) population growth and population growth in new units is estimated. Net population growth equals the population in new housing units reduced by the decline in the population in the existing base anticipated over the 10-year period (due to reducing household sizes as the community ages). Net population is used in the calculation of the development charges funding envelopes. In calculating the per capita development charge, however, population growth in new units is used.

The non-residential portion of the forecast estimates the Gross Floor Area (GFA) of building space to be developed over the 10-year period, 2026–2035. The forecast of GFA is based on the employment forecast for the Town. A factor for floor space per worker by category is used to convert the employment forecast into gross floor area for the purposes of the DC Background Study.

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



ii. **Service Categories and Historical Service Levels**

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

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

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

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

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

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

In conjunction with DCA, s. 5. (1) 4. referenced above, these sections have the effect of requiring that the development charge be calculated on the lesser of the historical 15-year average service levels or the service levels embodied in future plans of the Town. The development-related capital forecast prepared for this study ensures that development charges are only imposed to help pay for projects that have been or are intended to be purchased or built in order to accommodate future anticipated development. It is not sufficient in the calculation of development charges merely to have had the service in the past. There must also be a demonstrated commitment to continue to emplace facilities or infrastructure in the future. In this regard, *Ontario Regulation 82/98*, s. 3 states that:

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

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

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

iv. Attribution to Types of Development

The next step in the determination of development charges is the allocation of the development-related net capital costs between the residential and the non-residential sectors. This is done by using different apportionments for different services in accordance with the demands which the two sectors would be expected to place on the various services and the different benefits derived from those services.

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

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

v. Final Adjustment

The final determination of the development charge results from adjustments made to development-related net capital costs for each service and sector resulting from the

application of any unallocated reserve fund balances. A cash flow analysis is also undertaken for all services to account for the timing of projects and receipt of development charges. Interest earnings or borrowing costs are therefore accounted for in the calculation as allowed under the DCA.

C. OPERATING & CAPITAL COST IMPACTS AND ASSET MANAGEMENT PLAN LEGISLATIVE REQUIREMENTS

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

s.10 (2) The development charge background study shall include,

(c) an examination, for each service to which the development charge by-law would relate, of the long-term capital and operating costs for capital infrastructure required for the service; and

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

i. Asset Management Plan

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

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

3. DEVELOPMENT FORECAST

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

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

A. RESIDENTIAL FORECAST

DCs are levied on residential development as a charge per new unit. Therefore, for the residential forecast, a projection of both the *population growth*¹ as well as the *population in new units* is required.

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

Table 1 provides a summary of the residential forecast over the ten-year planning period, from 2026 to 2035. As noted in Section 2, for DC calculation purposes, the ten-year planning period is applicable to both general and engineered services and has been utilized in the calculation of DCs.

The Town’s Census population is expected to increase by about 3,700 people over the next ten years, reaching just under 21,200 by 2035. About 1,940 additional occupied dwelling units are forecast to be built between 2026 and 2035 and the population residing in these units is expected to increase by about 3,930.

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

B. NON-RESIDENTIAL FORECAST

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

The non-residential forecast projects an increase of about 1,450 employees to 2035, which is anticipated to be accommodated in about 79,250 square metres of new non-residential building space. Table 1 also provides a summary of the non-residential development forecasts used in this analysis.

TABLE 1
TOWN OF SAUGEE SHORES
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
DEVELOPMENT FORECAST

Town-Wide Development Forecast	2025 Estimate	10-Year Planning Period 2026 - 2035	
		Growth	Total at 2035
Residential			
Total Occupied Dwellings	7,597	1,935	9,532
Total Population			
Census	17,502	3,695	21,197
<i>Population In New Occupied Dwellings</i>		<i>3,930</i>	
Non-Residential			
Employment	5,382	1,454	6,836
Non-Residential Building Space (sq.m.)		79,249	

4. SUMMARY OF HISTORICAL CAPITAL SERVICE LEVELS

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

For non-engineered services (Library Services, Parks and Recreation, Fire Protection Services, Police Services, etc.) the legislative requirement is met by documenting historical service levels for the preceding fifteen years, in this case, for the period from 2011 to 2025. Typically, service levels for non-engineered services are measured as a ratio of inputs per capita, or per population plus employment.

O. Reg. 82/98 requires that when determining historical service levels, both quantity and quality of service be taken into consideration. In most cases, the service levels are initially established in quantitative terms. For example, service levels for buildings are presented in terms of square feet per capita. The qualitative aspect is introduced by the consideration of the monetary value of the facility or service. In the case of buildings, for example, the cost would be shown in terms of dollars per square foot to replace or construct a facility of the same quality. This approach helps to ensure that the development-related capital facilities that are to be charged to new development reflect not only the quantity (number and size) but also the quality (value or replacement cost) of service provided historically by the Town. Both the quantitative and qualitative aspects of service levels used in the present analysis are based on information provided by staff, based on historical records and experience with costs to acquire or construct similar facilities, equipment and infrastructure as of 2025.

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

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

TABLE 2

TOWN OF SAUGEEN SHORES
SUMMARY OF AVERAGE HISTORIC SERVICE LEVELS 2011 - 2025

Service	2011 - 2025 Service Level Indicator
1.0 LIBRARY SERVICES	\$433.56 per capita
Buildings	\$433.56 per capita
2.0 FIRE PROTECTION	\$830.20 per capita and employment
Buildings	\$367.95 per capita and employment
Vehicles	\$336.34 per capita and employment
Emergency Equipment	\$90.60 per capita and employment
Furniture & Equipment	\$35.31 per capita and employment
3.0 POLICE SERVICES	\$377.55 per capita and employment
Buildings	\$339.20 per capita and employment
Furniture & Equipment	\$5.87 per capita and employment
Vehicles & Equipment	\$32.48 per capita and employment
4.0 PARKS AND RECREATION SERVICES	\$6,078.69 per capita
Indoor Recreation Buildings and Equipment	\$3,997.65 per capita
Parkland Development	\$857.20 per capita
Park Facilities	\$736.32 per capita
Park Vehicles, Equipment and Buildings	\$487.52 per capita
5.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS AND FLEET	\$710.90 per capita
Buildings	\$320.37 per capita
Vehicles And Equipment	\$390.53 per capita
6.0 WASTE DIVERSION SERVICES	\$48.07 per capita and employment
Buildings	\$6.92 per capita and employment
Vehicles	\$41.15 per capita and employment
7.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	\$7,176.88 per capita and employment
Roads	\$4,750.88 per capita and employment
Traffic Signals	\$215.80 per capita and employment
Sidewalks	\$411.91 per capita and employment
Bridges And Culverts	\$1,798.29 per capita and employment

5. THE DEVELOPMENT-RELATED CAPITAL PROGRAM

The DCA requires the Council of a municipality to express its intent to provide future capital facilities at the level reflected by the capital program incorporated in the DC calculation and recovered through the proposed rates. As noted in Section II, O.Reg. 82/98, s. 3 states that:

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

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

Based on the development forecasts detailed in Appendix A, Town staff have created a development-related capital program setting out those projects that are required to service anticipated development. For all general and engineered services, the capital plan covers the ten-year period from 2026 to 2035.

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

B. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR GENERAL SERVICES

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

The table provides a total for all general services analysed over the ten-year planning period. Further details on the capital plans for each individual service category are available in Appendix B. The development-related capital forecast for general services estimates a total gross cost of \$97.4 million. No alternative funding sources have been identified. Therefore, the net municipal cost of the capital program is the total \$97.4 million.

Of the \$97.4 million ten-year net municipal capital costs for general services, \$65.4 million (67 per cent) is related to the Parks and Recreation capital program. The forecast includes debt recovery for the AWC and Lamont Sports Park, a new ice pad at the Complex, parks and amenities, and building equipment.

The Fire Protection capital program includes \$13.1 million in net capital costs (13 per cent) of the general services ten-year capital program. The program includes the construction of a new station #60 and expansion to station #50 as well as acquisition of new equipment.

The Services Related to a Highway: Public Works and Fleet capital program includes \$6.6 million in net capital costs (7 per cent) of the general services ten-year capital program. The program includes the construction of the Centralized Operations Centre as well as acquisition of various vehicles and equipment.

Police Services accounts for \$5.1 million (5 per cent) and the program includes the recovery of costs related to the existing debt for the police headquarters and equipment for new officers.

The Library Services capital program includes \$4.7 million in net capital costs (5 per cent) of the general services ten-year capital program. The program includes expansion to the Southampton Library including consultation design and feasibility study costs.

The Waste Diversion Services capital program includes \$1.3 million in net capital costs (1 per cent) of the general services ten-year capital program. The program includes the acquisition of vehicles and equipment, landfill expansion and a waste management plan.

The Development-Related Studies capital program includes about \$729,000 in net capital costs (less than 1 per cent) of the general services ten-year capital program. The program includes the recovery of future Development Charge Studies, Official Plans, Fire Master Plan, Recreation Master Plan, Waterfront Master Plan and Zoning By-Law Updates.

The Land Acquisition capital program includes \$500,000 in net capital costs (less than 1 per cent) of the general services ten-year capital program. The program includes the acquisition of land for the Centralized Operations Centre.

TABLE 3

TOWN OF SAUGEEN SHORES
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR GENERAL SERVICES 2026 - 2035
(in \$000)

Service	Gross Cost	Grants/ Subsidies	Municipal Cost
1.0 LIBRARY SERVICES	\$4,732.0	\$0.0	\$4,732.0
1.1 Buildings & Furnishings	\$4,732.0	\$0.0	\$4,732.0
2.0 FIRE PROTECTION	\$13,080.0	\$0.0	\$13,080.0
2.1 Buildings & Furnishings	\$13,000.0	\$0.0	\$13,000.0
2.2 Equipment	\$80.0	\$0.0	\$80.0
3.0 POLICE SERVICES	\$5,053.6	\$0.0	\$5,053.6
3.1 Debt Principal	\$4,783.6	\$0.0	\$4,783.6
3.2 Equipment	\$270.0	\$0.0	\$270.0
4.0 PARKS AND RECREATION SERVICES	\$65,366.0	\$0.0	\$65,366.0
4.1 Debt Recovery Principal - AWC	\$31,391.2	\$0.0	\$31,391.2
4.2 Debt Recovery Principal - Lamont Sports Park	\$4,414.8	\$0.0	\$4,414.8
4.3 Buildings	\$20,000.0	\$0.0	\$20,000.0
4.4 Parks & Amenities	\$7,720.0	\$0.0	\$7,720.0
4.5 Building Equipment	\$1,840.0	\$0.0	\$1,840.0
5.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS AND FLEET	\$6,590.6	\$0.0	\$6,590.6
5.1 Buildings	\$5,500.0	\$0.0	\$5,500.0
5.2 Vehicles & Equipment	\$1,090.6	\$0.0	\$1,090.6
6.0 WASTE DIVERSION SERVICES	\$1,320.5	\$0.0	\$1,320.5
6.1 Vehicles & Equipment	\$718.0	\$0.0	\$718.0
6.2 Site Works	\$595.0	\$0.0	\$595.0
6.3 Studies	\$7.5	\$0.0	\$7.5
7.0 DEVELOPMENT RELATED STUDIES	\$729.0	\$0.0	\$729.0
7.1 Development-Related Studies	\$729.0	\$0.0	\$729.0
8.0 LAND ACQUISITION	\$500.0	\$0.0	\$500.0
8.1 Public Works Land	\$500.0	\$0.0	\$500.0
TOTAL - GENERAL SERVICES (2026-2035)	\$97,371.7	\$0.0	\$97,371.7

The capital program incorporates projects identified to be related to development anticipated in the next ten years. It is not implied that all of these costs are to be recovered from new development by way of DCs. Portions of this capital forecast may relate to servicing development that occurred prior to 2026 (for which DC reserve funds may exist), replacement of existing capital facilities or development anticipated to occur beyond 2035.

C. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR ENGINEERED SERVICES

Table 4 provides the development-related capital summary for the engineered services. The capital program totals \$115.6 million and provides servicing for anticipated development over the planning period from 2026 to 2035. Further details on the capital plans for each individual service category are available in Appendix C. Grants, subsidies and alternative funding sources have been identified in the amount of \$22.3 million for the capital projects and, as such, the remaining net cost of \$93.3 million is the cost to be paid by the Town.

The Wastewater Services net capital program totals \$55.2 million and represents just under 60 per cent of the overall net municipal cost. Various wastewater infrastructure projects have been included in the cost such as pumping station upgrades, linear wastewater expansions, expansions to the Southampton and Port Elgin wastewater treatment plants and a wastewater master plan and pump station implementation plan.

The Water Services net capital program totals \$25.8 million and represents 28 per cent of the overall net municipal cost. Various water infrastructure projects have been included in the cost such as water distribution expansion projects, expansion to the water treatment plan, additional storage and SCADA upgrades and a water master plan.

The Services Related to a Highway: Roads and Related net capital program totals \$10.8 million and represents 12 per cent of the overall net municipal cost. Various roads and related infrastructure projects have been included in the cost such as road expansions and improvements, new sidewalks, traffic control improvements and a transportation master plan.

The Storm Water Drainage and Control Services net capital program totals \$1.5 million and represents less than 2 per cent of the overall net municipal cost. Various storm water infrastructure projects have been included in the cost including the share of roads and related projects that relate to storm water drainage.

TABLE 4

TOWN OF SAUGEEN SHORES
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR ENGINEERED SERVICES 2026 - 2035
(in \$000)

Service	Gross Cost	Grants/ Subsidies	Municipal Cost
1.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	\$14,073.9	\$3,278.1	\$10,795.7
1.1 Roadways	\$11,535.3	\$1,928.1	\$9,607.2
1.2 Sidewalks	\$468.5	\$0.0	\$468.5
1.3 Traffic Control	\$1,900.0	\$1,350.0	\$550.0
1.4 Studies	\$170.0	\$0.0	\$170.0
2.0 STORM WATER DRAINAGE AND CONTROL SERVICES	\$1,494.4	\$0.0	\$1,494.4
2.1 Linear Stormwater Share of Roads Projects	\$1,294.4	\$0.0	\$1,294.4
2.2 Studies	\$200.0	\$0.0	\$200.0
3.0 WATER SERVICES	\$25,830.3	\$0.0	\$25,830.3
3.1 Water Distribution	\$6,370.0	\$0.0	\$6,370.0
3.2 Water Distribution Share of Roads Projects	\$1,735.3	\$0.0	\$1,735.3
3.3 Water Facilities	\$17,650.0	\$0.0	\$17,650.0
3.4 Studies	\$75.0	\$0.0	\$75.0
4.0 WASTEWATER SERVICES	\$74,194.4	\$19,000.0	\$55,194.4
4.1 Wastewater Collection	\$3,010.0	\$0.0	\$3,010.0
4.2 Wastewater Collection Share of Roads Projects	\$4,009.4	\$0.0	\$4,009.4
4.3 Wastewater Facilities	\$66,950.0	\$19,000.0	\$47,950.0
4.4 Studies	\$225.0	\$0.0	\$225.0
TOTAL - ENGINEERED SERVICES CAPITAL PROGRAM	\$115,593.0	\$22,278.1	\$93,314.9

6. CALCULATED DEVELOPMENT CHARGES

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

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

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

A. DEVELOPMENT CHARGES CALCULATION

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

i. General Services

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

The net capital forecast for the ten-year services totals \$97.4 million and incorporates those projects identified to be related to the development anticipated in the next ten years. However, not all of the capital costs are to be recovered from new development by way of DCs. As shown on Table 5, about \$39.0 million relates to replacement of existing capital facilities or for shares of projects that provide benefit to the existing community. These portions of capital costs will have to be funded from non-DC revenue sources, largely property taxes for this group of services.

An additional share of \$4.1 million has been identified as available DC reserve funds and represents the revenue collected from previous DCs. This portion has been netted out of the chargeable capital costs.

A share of \$19.6 million is attributable to development beyond 2035. This development-related share has been removed from the calculation and may therefore be recovered under future DC by-laws.

The total costs eligible for recovery through DCs for ten-year over the planning period is \$34.7 million. This amount is allocated between the residential and non-residential sectors to derive the DCs. Library Services and Parks and Recreation Services are deemed to benefit residential development only, while the remaining services are allocated between both sectors based on shares of population in new units and employment growth in new space. The allocation to the residential sector for these services is calculated at 73 per cent and 27 per cent to the non-residential sector.

Approximately \$31.8 million of the general services DC eligible capital program is deemed to benefit residential development. When this amount is divided by the ten-year growth in population in new dwelling units (3,930), an unadjusted charge of \$8,097.46 per capita results. The non-residential share totals about \$2.9 million which yields an unadjusted charge of \$36.23 per square metre when divided by the ten-year increase in non-residential building space (79,249 square metres).

TABLE 5

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

10 Year Growth in Population in New Units	3,930
10 Year Growth in Square Feet	79,249

Service	Development-Related Capital Program (2026 - 2035)								
	Net	Replacement	Available	Post-2035	Total DC	Residential		Non-Residential	
	Municipal	& Benefit to			Eligible	Share		Share	
	Cost	Existing	DC Reserves	Benefit	Costs for	%	(\$000)	%	(\$000)
	(\$000)	(\$000)	(\$000)	(\$000)	Recovery				
					(\$000)				
1.0 LIBRARY SERVICES	\$4,732.0	\$0.0	\$481.8	\$2,648.3	\$1,601.9	100%	\$1,601.9	0%	\$0.00
Unadjusted Development Charge Per Capita							\$407.61		
Unadjusted Development Charge Per Sq.M									\$0.00
2.0 FIRE PROTECTION	\$13,080.0	\$6,961.0	\$1,689.3	\$155.3	\$4,274.3	73%	\$3,120.1	27%	\$1,154.17
Unadjusted Development Charge Per Capita							\$793.92		
Unadjusted Development Charge Per Sq.M									\$14.56
3.0 POLICE SERVICES	\$5,053.6	\$1,865.9	\$571.7	\$672.1	\$1,943.9	73%	\$1,419.0	27%	\$524.90
Unadjusted Development Charge Per Capita							\$361.07		
Unadjusted Development Charge Per Sq.M									\$6.62
4.0 PARKS AND RECREATION SERVICES	\$65,366.0	\$26,752.3	\$705.5	\$15,448.7	\$22,459.6	100%	\$22,459.6	0%	\$0.00
Unadjusted Development Charge Per Capita							\$5,714.91		
Unadjusted Development Charge Per Sq.M									\$0.00
5.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS AND FLEET	\$6,590.6	\$2,750.0	\$280.0	\$0.0	\$3,560.6	73%	\$2,599.1	27%	\$961.45
Unadjusted Development Charge Per Capita							\$661.36		
Unadjusted Development Charge Per Sq.M									\$12.13
6.0 WASTE DIVERSION SERVICES	\$1,320.5	\$238.0	\$152.3	\$682.7	\$247.5	73%	\$180.7	27%	\$66.83
Unadjusted Development Charge Per Capita							\$45.97		
Unadjusted Development Charge Per Sq.M									\$0.84
7.0 DEVELOPMENT RELATED STUDIES	\$729.0	\$171.4	\$201.2	\$0.0	\$356.3	73%	\$260.1	27%	\$96.22
Unadjusted Development Charge Per Capita							\$66.19		
Unadjusted Development Charge Per Sq.M									\$1.21
9.0 LAND ACQUISITION	\$500.0	\$250.0	\$0.0	\$0.0	\$250.0	73%	\$182.5	27%	\$67.51
Unadjusted Development Charge Per Capita							\$46.44		
Unadjusted Development Charge Per Sq.M									\$0.85
TOTAL 10 YEAR GENERAL SERVICES	\$97,371.7	\$38,988.6	\$4,081.9	\$19,607.1	\$34,694.1		\$31,823.0		\$2,871.1
Unadjusted Development Charge Per Capita							\$8,097.46		
Unadjusted Development Charge Per Sq.M									\$36.23

ii. Engineered Services

Table 6 displays the calculation of the DC rates for the engineered services. The development-related engineering infrastructure will be used to service development between 2026 and 2035.

Of the total net municipal cost of all engineered services development-related projects, about \$93.3 million, not all are to be recovered from new development by way of DCs. Table 6 shows that about \$15.7 million of the capital program relates to replacement of existing capital works or for shares of projects that provide benefit to the existing community. This amount has been netted off the chargeable capital costs.

Available reserve funds of about \$13.5 million, have also been removed from the DC calculation. Post-period shares have been calculated at about \$31.5 million and represent the shares of projects that will provide benefit to development beyond 2035. These shares have also been removed from the DC calculation. The remaining \$32.6 million is related to development in the 2026 to 2035 planning period and has been included in the DC calculation.

Like the general services, the capital program eligible for recovery through DCs is allocated to the residential and non-residential sectors based on future shares of population in new units and employment growth over the planning period. On this basis, the allocation to the residential and non-residential sectors is calculated at 73 and 27 per cent, respectively, for all engineered services.

As a result, \$23.8 million of the engineered services capital program is deemed to benefit residential development. When this amount is divided by the 10-year growth in population in new dwelling units (3,930), an unadjusted charge of \$6,053.13 per capita is the result.

The non-residential share totals \$8.8 million and, when this amount is divided by the forecast of non-residential space growth (79,249 square metres), an unadjusted charge of \$111.04 per square metre results.

TABLE 6

TOWN OF SAUGEEN SHORES
SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
10 YEAR CAPITAL PROGRAM FOR ENGINEERED SERVICES

10 Year Growth in Population in New Units	3,930
10 Year Growth in Square Feet	79,249

Service	Development-Related Capital Program (2026 - 2035)								
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-2035 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)	Residential		Non-Residential	
						Share %	(\$000)	Share %	(\$000)
1.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	\$10,795.7	\$2,925.1	\$1,109.6	\$100.8	\$6,660.3	73%	\$4,861.8	27%	\$1,798.45
Unadjusted Development Charge Per Capita							\$1,237.11		
Unadjusted Development Charge Per Sq.M									\$22.69
2.0 STORM WATER DRAINAGE AND CONTROL SERVICES	\$1,494.4	\$336.0	\$318.9	\$32.6	\$806.9	73%	\$589.0	27%	\$217.89
Unadjusted Development Charge Per Capita							\$149.88		
Unadjusted Development Charge Per Sq.M									\$2.75
3.0 WATER SERVICES	\$25,830.3	\$579.4	\$2,776.4	\$8,438.6	\$14,036.0	73%	\$10,245.9	27%	\$3,790.07
Unadjusted Development Charge Per Capita							\$2,607.09		
Unadjusted Development Charge Per Sq.M									\$47.82
4.0 WASTEWATER SERVICES	\$55,194.4	\$11,873.0	\$9,280.8	\$22,955.3	\$11,085.4	73%	\$8,092.1	27%	\$2,993.35
Unadjusted Development Charge Per Capita							\$2,059.05		
Unadjusted Development Charge Per Sq.M									\$37.77
TOTAL 10 YEAR ENGINEERED SERVICES	\$93,314.9	\$15,713.4	\$13,485.6	\$31,527.3	\$32,588.6		\$23,788.8		\$8,799.8
Unadjusted Development Charge Per Capita							\$6,053.13		
Unadjusted Development Charge Per Sq.M									\$111.04

iii. **Residential and Non-Residential Development Charges**

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

Table 7 summarizes the results of the adjustment for the residential component of the development charge rate. The adjusted per capita rate is higher than the unadjusted charge by \$1,835.27 (about 13%), increasing from \$14,150.59 per capita to \$15,985.87 per capita after the cashflow analysis.

Table 7 also provides the calculated rates by residential unit type, with the total charges per unit as follows:

- Single and semi-detached \$45,021 per unit;
- Other multiples \$28,669 per unit;
- Apartments 2+ bedrooms \$27,304 per unit; and
- Apartments bachelor or 1 bedroom \$15,987 per unit.

The calculated unadjusted and adjusted non-residential development charge rates are presented in Table 8. The calculated adjusted rate for new non-residential development is \$152.61 per square metre, which represents an increase of \$5.34 per square metre (about 4%) from the unadjusted rate of \$147.27 per square metre.

TABLE 7

**TOWN OF SAUGEEN SHORES
REVISED 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			
			Singles & Semis	Other Multiples	Apartments 2+ Bedrooms	Apartments Bachelor or 1 Bedroom
Library Services	\$407.61	\$432.21	\$1,217	\$775	\$738	\$432
Fire Protection	\$793.92	\$828.50	\$2,333	\$1,486	\$1,415	\$829
Police Services	\$361.07	\$393.19	\$1,107	\$705	\$672	\$393
Parks And Recreation Services	\$5,714.91	\$7,256.47	\$20,436	\$13,014	\$12,394	\$7,256
Services Related To A Highway: Public Works And Fleet	\$661.36	\$665.87	\$1,875	\$1,194	\$1,137	\$666
Waste Diversion Services	\$45.97	\$50.66	\$143	\$91	\$87	\$51
Development Related Studies	\$66.19	\$66.88	\$188	\$120	\$114	\$67
Land Acquisition	\$46.44	\$46.70	\$132	\$84	\$80	\$47
Subtotal Town-wide General Services	\$8,097.46	\$9,740.48	\$27,431	\$17,469	\$16,637	\$9,741
Services Related To A Highway: Roads And Related	\$1,237.11	\$ 1,273.91	\$3,588	\$2,285	\$2,176	\$1,274
Storm Water Drainage And Control Services	\$149.88	\$ 154.67	\$436	\$277	\$264	\$155
Water Services	\$2,607.09	\$ 2,749.66	\$7,744	\$4,931	\$4,696	\$2,750
Wastewater Services	\$2,059.05	\$ 2,067.14	\$5,822	\$3,707	\$3,531	\$2,067
Subtotal Town-wide Engineering Services	\$6,053.13	\$6,245.38	\$17,590	\$11,200	\$10,667	\$6,246
Total Town-wide Charge	\$14,150.59	\$15,985.87	\$45,021	\$28,669	\$27,304	\$15,987
(1) Based on Persons Per Unit Of:			2.82	1.79	1.71	1.00

TABLE 8

TOWN OF SAUGEE SHORES
REVISED TOWN-WIDE DEVELOPMENT CHARGES
NON-RESIDENTIAL DEVELOPMENT CHARGES PER SQUARE METRE

Service	Non-Residential Unadjusted Charge per Square Metre	Non-Residential Adjusted Charge per Square Metre
Library Services	\$0.00	\$0.00
Fire Protection	\$14.56	\$15.25
Police Services	\$6.62	\$7.22
Parks And Recreation Services	\$0.00	\$0.00
Services Related To A Highway: Public Works And Fleet	\$12.13	\$12.23
Waste Diversion Services	\$0.84	\$0.93
Development Related Studies	\$1.21	\$1.23
Land Acquisition	\$0.85	\$0.86
Subtotal Town-wide General Services	\$36.23	\$37.71
Services Related To A Highway: Roads And Related	\$22.69	\$23.44
Storm Water Drainage And Control Services	\$2.75	\$2.84
Water Services	\$47.82	\$50.63
Wastewater Services	\$37.77	\$37.98
Subtotal Town-wide Engineering Services	\$111.04	\$114.89
Total Town-wide Charge per Sq.M.	\$147.27	\$152.61

7. COMPARISON OF CALCULATED AND CURRENT DEVELOPMENT CHARGES

Tables 9 and 10 present a comparison of the newly calculated residential and non-residential development charges with the Town’s current charges.

Table 9 shows that the calculated Town-wide residential development charge for a single or semi-detached unit is increasing by \$8,290 (23%) over the current Town-wide charge of \$36,731.

The comparison of calculated non-residential development charges with current rates is shown on Table 10. The calculated Town-wide non-residential development charge is decreasing by \$10.18 (6%) to \$152.61 relative to the current Town-wide charge of \$162.79.

TABLE 9

**TOWN OF SAUGEEN SHORES
COMPARISON OF CURRENT AND CALCULATED
RESIDENTIAL DEVELOPMENT CHARGES**

Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge
Library Services	\$534	\$1,217	\$683
Fire Protection	\$1,291	\$2,333	\$1,042
Police Services	\$561	\$1,107	\$546
Parks And Recreation Services	\$5,915	\$20,436	\$14,521
Services Related To A Highway: Public Works And Fleet	\$3,051	\$1,875	(\$1,176)
Waste Diversion Services	\$221	\$143	(\$78)
Development Related Studies	\$0	\$188	\$188
Land Acquisition	\$0	\$132	\$132
Subtotal Town-wide General Services	\$11,574	\$27,431	\$15,857
Services Related To A Highway: Roads And Related	\$6,195	\$3,588	(\$2,607)
Storm Water Drainage And Control Services	\$808	\$436	(\$372)
Water Services	\$7,377	\$7,744	\$367
Wastewater Services	\$10,777	\$5,822	(\$4,955)
Subtotal Town-wide Engineering Services	\$25,157	\$17,590	(\$7,567)
Total Town-wide Charge	\$36,731	\$45,021	\$8,290

TABLE 10

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

Service	Non-Residential (\$/Square Metre)		
	Current Non-Residential Charge	Calculated Non-Residential Charge	Difference in Charge
Library Services	\$0.00	\$0.00	\$0.00
Fire Protection	\$6.93	\$15.25	\$8.32
Police Services	\$3.03	\$7.22	\$4.19
Parks And Recreation Services	\$0.00	\$0.00	\$0.00
Services Related To A Highway: Public Works And Fleet	\$16.36	\$12.23	(\$4.13)
Waste Diversion Services	\$1.14	\$0.93	(\$0.21)
Development Related Studies	\$0.00	\$1.23	\$1.23
Land Acquisition	\$0.00	\$0.86	\$0.86
Subtotal Town-wide General Services	\$27.46	\$37.71	\$10.25
Services Related To A Highway: Roads And Related	\$33.27	\$23.44	(\$9.83)
Storm Water Drainage And Control Services	\$4.63	\$2.84	(\$1.79)
Water Services	\$39.60	\$50.63	\$11.03
Wastewater Services	\$57.83	\$37.98	(\$19.85)
Subtotal Town-wide Engineering Services	\$135.33	\$114.89	(\$20.44)
Total Town-wide Charge per Sq.M.	\$162.79	\$152.61	(\$10.18)

8. COST OF GROWTH ANALYSIS

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

A. ASSET MANAGEMENT PLAN

Table 11 provides the calculated annual asset management contribution for the gross capital expenditures and the share related to the 2026-2035 DC recoverable portion. The year 2036 has been included to calculate the annual contribution for the 2026-2035 period as the expenditures in 2035 will not trigger asset management contributions until 2036. As shown in Table 11, by 2036, the Town should fund an additional \$2.4 million per annum in order to fund the full life cycle costs of the new assets related to the services supported under the development charges by-law.

TABLE 11
TOWN OF SAUGEEN SHORES
ANNUAL ASSET MANAGEMENT PROVISION BY 2036

Service	2026 - 2035 Capital Program		Calculated AMP Annual Provision by 2036	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Library Services	\$1,601,919	\$3,130,081	\$67,535	\$131,355
Fire Protection	\$4,274,279	\$8,805,721	\$190,720	\$389,444
Police Services	\$1,943,889	\$3,109,662	\$30,930	\$0
Parks And Recreation Services	\$22,459,598	\$42,906,433	\$595,832	\$1,096,819
Services Related To A Highway: Public Works And Fleet	\$3,560,598	\$3,029,974	\$255,658	\$169,669
Waste Diversion Services	\$247,491	\$1,073,009	\$19,959	\$62,837
Development Related Studies	\$356,331	\$372,669	\$0	\$0
Land Acquisition	\$250,000	\$250,000	\$0	\$0
Services Related To A Highway: Roads And Related	\$6,660,287	\$7,413,579	\$342,805	\$362,734
Storm Water Drainage And Control Services	\$806,914	\$687,508	\$24,335	\$17,885
Water Services	\$14,035,954	\$11,794,353	\$443,893	\$412,032
Wastewater Services	\$11,085,410	\$63,109,022	\$380,159	\$2,267,643
TOTAL	\$67,282,668	\$145,682,011	\$2,351,825	\$4,910,418

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

B. LONG-TERM CAPITAL AND OPERATING COSTS

Appendix E summarizes the estimated increase in net operating costs that the Town will experience for additions associated with the planned capital forecast. Table 12 summarizes the estimated increase in net operating costs that the Town will experience for additions associated with the planned capital program. By 2035, the Town's net operating costs are estimated to increase by \$4.7 million.

TABLE 12
TOWN OF SAUGEE SHORES
SUMMARY OF LONG TERM CAPITAL AND
OPERATING COST IMPACTS FOR TAX FUNDED SERVICES
(in thousands of constant dollars)

	2035
Net Operating Impacts (1)	
Library Services	\$48.6
Fire Protection	\$1,034.9
Police Services	\$0.0
Parks And Recreation Services	\$1,220.7
Services Related to a Highway: Public Works and Fleet	\$381.1
Waste Diversion Services	\$174.2
Development Related Studies	\$0.0
Services Related to a Highway: Roads and Related	\$1,799.6
Stormwater Drainage and Control Services	\$29.0
NET OPERATING IMPACTS	\$4,688.0
Long-term Capital Impact (1)	Total
Total Net Cost	\$109,661.8
Net Cost From Development Charges	\$42,161.3
Prior Growth Share from DC Reserve Balances (2)	\$5,510.3
Portion for Post-2025 Development (3)	\$19,740.5
Funding From Non-DC Sources	
Replacement	\$42,249.7
FUNDING FROM NON-DC SOURCES	\$42,249.7

(1) See Appendix E.

(2) Existing development charge reserve fund balances collected from growth prior to 2026 are applied to fund initial projects in development-related capital forecast.

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

Appendix E also summarizes the components of the development related capital program that will require funding from non-development charge sources. Of the \$109.7 million in the 2026-2035 net capital program cost, about \$42.2 million will need to be financed from non-development charge sources over the next ten years. This is entirely related to shares of projects related to capital replacement and for non-development shares of projects that provide benefit to the existing (BTE) community. This portion would likely need to be funded through taxation.² An additional \$12.5 million in costs that are associated to benefit to existing or replacement shares for Water Services and Wastewater Services is anticipated to require funding through rates.

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

C. THE PROGRAM IS DEEMED TO BE FINANCIALLY SUSTAINABLE

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

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

² This includes net impacts associated to tax funded services (general services plus services related to a highway: roads and related and storm water). Appendix E includes costs for water and wastewater not eligible for development charge funding, however these costs would be assumed to be funded through rates.

9. OTHER ISSUES AND CONSIDERATIONS

A. BY-LAW ADMINISTRATION

A draft copy of the development charges by-law was made available on the Town's website at two weeks before the public meeting for review and final version will be provided through the Town's website upon approval by Council. The by-law itself contains a series of rules as it relates to the Town's policies and practices regarding development charge administration. In this regard, the following recommendations are made:

- It is recommended that the Town develop reporting policies consistent with the new requirements of the DCA;
- It is recommended the by-law permit the payment of a development charge in cash or through services-in-lieu agreements. The Town is not obligated to enter into services-in-lieu agreements;
- The proposed by-law sets out the rules to determine development charges applicable in any particular case. Rules for exemptions are also outlined in the proposed by-law; and
- It is recommended that Council adopt the development-related capital forecast included in this Background Study, subject to annual review through the Town's normal capital budget process.

B. CONSIDERATION FOR AREA RATING

In accordance with the DCA, Council must give consideration to the use of area rating, also known as area-specific development charges, as part of the DC Background Study. As part of the Town's 2026 DC update, no area-specific development charges are calculated. Based on discussions with Town staff, as well as an examination of the form and type of development charge eligible services provided, it is proposed that the Town continue to calculate and collect development charges on a uniform, Town-wide basis for all services.

C. A LOCAL SERVICE POLICY IS PROVIDED

The Town is now required to adopt a local service policy for each service included in the DC by-law that has any component delivered as a local service. The local service policy must identify the works or classes of works that are considered local services and is attached in Appendix F.

APPENDIX A

DEVELOPMENT FORECAST

DEVELOPMENT FORECAST

This appendix summarizes the development forecast used to prepare the 2026 Development Charges Background Study for the Town of Saugeen Shores. The forecast results are presented in the following tables:

Historical Development

Table 1 - Historical Population Summary

Table 2 - Historical Occupied Dwellings Summary

Table 3 - Historical Employment Summary

Table 4 - Historical Households by Period of Construction Showing Household Size

Forecast Development

Table 5 - Population, Household and Employment Forecast Summary

Table 6 - Forecast of Household Growth by Unit Type

Table 7 - Population Growth in New Households by Unit Type

Table 8 - Forecast of Place of Work Employment

Table 9 - Forecast Place of Work Employment and Non-Residential Gross Floor Area Growth in New Space

A. FORECAST APPROACH AND KEY ASSUMPTIONS

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

The 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 period. A ten-year development forecast, from 2026 to 2035, has been used for all DC services.

B. HISTORICAL DEVELOPMENT IN THE TOWN

Historical growth and development figures presented here are based on Statistics Canada Census data and municipal building permit data. A “Census-based” definition of population is used for the purpose of the development charges study. This definition does not include the Census net undercoverage, which is typically included in the definition of “total” population commonly used in municipal planning documents. For development charges purposes, a 15-year period of 2011 to 2025 is used for calculating historical service levels.

Population growth in the Town of Saugeen Shores has accelerated over the last 15 years, and in particular after the 2016 census period. As shown in Table 1, the Town’s census population increased from approximately 12,470 people in 2010 to an estimated 17,500 in 2025, which represents an overall increase of about 40 per cent. In addition, there has been a small decline in the seasonal population, attributed largely to seasonal residents transitioning to year-round residence. The overall adjusted population (sum of census and seasonal population) has increased from approximately 17,850 people in 2010 to an estimated 22,600 in 2025, which represents an overall increase of about 27 per cent.

Household growth, shown in Table 2 has also been relatively strong in recent years. The number of total private occupied dwelling units in the Town also increased during the 15-year historical period from approximately 7,100 in 2010 to about 9,240 in 2025 – a 30 per cent increase. This increase includes a small decrease in seasonal dwelling units which are assumed to have transitioned to permanent dwellings over the historical period. The slight difference between the rates of population and occupied dwelling unit growth is the result of a decline in the average number of persons residing in housing units.

Historical employment figures are shown in Table 3 and are based on Statistics Canada place of work data. Place of work data records where people work rather than the place of residence. The employment figures used for development charge calculations include workers with no fixed place of work but exclude work at home employment.

From 2010 to 2025, employment has increased in the Town. In 2010 place of work employment totalled about 3,390 employees. By 2025, place of work employment totals about 5,380 an increase of about 60% or just under 2,000 employees.

Table 4 provides details on historical occupancy patterns in the Town. The overall average occupancy level in Saugeen Shores for all units is 2.26 persons per housing unit (PPU). Occupancy levels for recently constructed units, between 2011 and 2021 are higher than the overall average and are generally used in the development charges calculation since they better reflect the number of people that are likely to reside in new development. For singles

and semis, the 2011-2021 average PPU of 2.82 is used in the development charges calculation as a large sample size of data is available for these recently constructed units. For rows, though a relatively small sample size is available, a PPU of 1.79 is deemed appropriate based on the longer-term historical average. Finally, the development charges calculation for apartments uses the total average PPU of 1.48, as again a small sample size is available for more recently constructed units.

C. FORECAST RESULTS

Development charges are levied on residential development as a charge per new unit and on non-residential development as a charge per unit of gross floor area (GFA). The residential forecast is based on a review of the Town's projected development over the next 10-years based on approved development applications, applications under review, and expected applications over the coming years. The non-residential forecast is based on the assumptions from the Bruce County GMS.

It is noted that the development forecast does not include potential development activity related to the Bruce C project. While the expansion to the Bruce Power Site is located entirely in the Municipality of Kincardine, it is expected that the County, as a whole, could potentially benefit from the creation of new employment at the plant. However, the potential impact in Saugeen Shores specifically, is not well understood at this time. Future updates of the Development Charges Background Study will aim to incorporate these impacts into the development forecast and capital forecast as information becomes available.

i. Residential Development Forecast

Table 5 summarizes the Census population and household growth forecast. The tables show that the Town's Census population is forecast to increase by roughly 3,700 over the ten-year planning period. The number of occupied dwellings will increase by about 1,940 over the same period and place of work employment by about 1,450.

Tables 6 and 7 summarize the ten-year Town-wide household growth forecast by unit type, and the anticipated population growth in new households by unit type. This ten-year Town-wide forecast is utilized for all DC services. The forecast of "population in new units" that will result from the addition of new housing units has been developed. Population growth in new units is estimated by applying the following PPUs to the housing unit forecast:

- 2.82 for single and semi-detached units;
- 1.79 for rows and other multiples; and
- 1.48 for apartments.

As shown in Table 7, in total, about 3,930 is the forecasted population in new dwelling units over the ten-year planning period. Over this period, it is anticipated that apartments would make up just over 40% of new units while singles, semis, rows and other multiples would make up the remaining 60%. The forecast of new dwelling units is based on the Town’s projected development over the next 10-years based on approved development applications, applications under review and expected applications over the coming years. It has been assumed that the initial years of the forecast would be in line with average annual historical unit growth that would increase over the 10-year period.

ii. Non-Residential Development Forecast

Non-residential development charges are calculated on a per unit 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 ten-year development forecast, from 2026 to 2035, has been used for all the development charge eligible services in the Town.

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

- Commercial: 40.0 square metres per employee
- Industrial: 100.0 square metres per employee
- Institutional: 60.0 square metres per employee

The total Town-wide employment growth is provided in Table 8 while the growth of employment in new space and the associated GFA forecast is in Table 9. The total GFA growth is forecast at about 79,250 square metres over the ten-year period with an accompanying growth of about 1,450 employees in new space. The forecast of new employees is based on the Bruce County GMS to generally achieve an activity rate of about 32% by 2036.

APPENDIX A - TABLE 1

TOWN OF SAUGEEEN SHORES
HISTORICAL POPULATION SUMMARY

Mid-Year	Census Population	Annual Growth	Seasonal Population	Annual Growth	Adjusted Population	Annual Growth
2010	12,470	192	5,375	12	17,845	204
2011	12,665	195	5,388	13	18,053	208
2012	12,868	203	5,320	-68	18,188	135
2013	13,075	207	5,251	-69	18,326	138
2014	13,285	210	5,183	-68	18,468	142
2015	13,498	213	5,118	-65	18,616	148
2016	13,715	217	5,053	-65	18,768	152
2017	14,128	413	5,062	9	19,190	422
2018	14,553	425	5,072	10	19,625	435
2019	14,991	438	5,081	9	20,072	447
2020	15,442	451	5,090	9	20,532	460
2021	15,908	466	5,093	3	21,001	469
2022	16,369	461	5,093	0	21,462	461
2023	16,628	259	5,093	0	21,721	259
2024	17,056	428	5,093	0	22,149	428
2025	17,502	446	5,093	0	22,595	446
Growth 2011-2025		5,032		(282)		4,750

Source: Statistics Canada, Census of Canada

APPENDIX A - TABLE 2

TOWN OF SAUGEEEN SHORES
HISTORICAL OCCUPIED DWELLINGS SUMMARY

Mid-Year	Occupied Dwellings	Growth	PPU	Dwellings Not Occupied by Usual Residents	Growth	PPU	Total Private Occupied Dwellings	Growth	PPU
2010	5,373	115	2.32	1,734	4	3.10	7,107	119	2.51
2011	5,490	117	2.31	1,738	4	3.10	7,228	121	2.50
2012	5,593	103	2.30	1,716	-22	3.10	7,309	81	2.49
2013	5,698	105	2.29	1,694	-22	3.10	7,392	83	2.48
2014	5,805	107	2.29	1,672	-22	3.10	7,477	85	2.47
2015	5,914	109	2.28	1,651	-21	3.10	7,565	88	2.46
2016	6,025	111	2.28	1,630	-21	3.10	7,655	90	2.45
2017	6,192	167	2.28	1,633	3	3.10	7,825	170	2.45
2018	6,363	171	2.29	1,636	3	3.10	7,999	174	2.45
2019	6,539	176	2.29	1,639	3	3.10	8,178	179	2.45
2020	6,720	181	2.30	1,642	3	3.10	8,362	184	2.46
2021	6,905	185	2.30	1,643	1	3.10	8,548	186	2.46
2022	7,105	200	2.30	1,643	0	3.10	8,748	200	2.45
2023	7,217	112	2.30	1,643	0	3.10	8,860	112	2.45
2024	7,403	186	2.30	1,643	0	3.10	9,046	186	2.45
2025	7,597	194	2.30	1,643	0	3.10	9,240	194	2.45
Growth 2011-2025	2,224			-91			2,133		

Source: Statistics Canada, Census of Canada

APPENDIX A - TABLE 3

TOWN OF SAUGEEEN SHORES
HISTORICAL EMPLOYMENT SUMMARY

Mid-Year	Place of Work Employment	Annual Growth	Activity Rate (2)	Work at Home	Annual Growth	Total w/ Work At Home	Annual Growth
2010	3,385	-71	27.1%	349	6	3,734	-65
2011	3,316	-69	26.2%	355	6	3,671	-63
2012	3,441	125	26.7%	349	-6	3,790	119
2013	3,571	130	27.3%	343	-6	3,914	124
2014	3,706	135	27.9%	337	-6	4,043	129
2015	3,846	140	28.5%	331	-6	4,177	134
2016	3,990	144	29.1%	325	-6	4,315	138
2017	4,156	166	29.4%	360	35	4,516	201
2018	4,329	173	29.7%	399	39	4,728	212
2019	4,509	180	30.1%	442	43	4,951	223
2020	4,696	187	30.4%	490	48	5,186	235
2021	4,892	196	30.7%	544	54	5,435	249
2022	5,033	142	30.7%	503	-41	5,536	101
2023	5,113	80	30.7%	511	8	5,624	88
2024	5,244	131	30.7%	524	13	5,768	144
2025	5,382	138	30.7%	538	14	5,920	152
Growth 2011-2025		1,997			189		2,186

Source: Statistics Canada, Census of Canada

APPENDIX A - TABLE 4

TOWN OF SAUGEEN SHORES
HISTORICAL HOUSEHOLDS BY PERIOD OF CONSTRUCTION SHOWING HOUSEHOLD SIZE

Dwelling Unit Type	Period of Construction											Period of Construction Summaries		
	Pre 1945	1946-1960	1961-1970	1971-1980	1981-1990	1991-1995	1996-2000	2001-2005	2006-2010	2011-2016	2016-2021	Pre 2011	2011-2021	Total
<i>Singles and Semis</i>														
Household Population	1,595	570	1,105	3,025	1,210	535	320	855	1,565	1,060	1,545	10,780	2,605	13,385
Households	705	310	510	1,280	525	245	140	335	575	340	585	4,625	925	5,550
Household Size	2.26	1.84	2.17	2.36	2.30	2.18	2.29	2.55	2.72	3.12	2.64	2.33	2.82	2.41
<i>Rows</i>														
Household Population	20	0	25	20	80	70	55	115	150	165	125	535	290	825
Households	15	0	20	15	50	45	35	50	85	70	75	315	145	460
Household Size	1.33	n/a	1.25	1.33	1.60	1.56	1.57	2.30	1.76	2.36	1.67	1.70	2.00	1.79
<i>Apartments (excl. Duplexes): Bachelor or 1BR</i>														
Household Population	45	30	70	70	30	0	0	0	0	0	0	245	0	245
Households	35	30	60	70	30	0	10	15	0	0	0	250	0	250
Household Size	1.29	1.00	1.17	1.00	1.00	n/a	n/a	n/a	n/a	n/a	n/a	0.98	n/a	0.98
<i>Apartments (excl. Duplexes): 2BR or more</i>														
Household Population	45	80	135	180	45	35	35	20	50	20	320	625	340	965
Households	30	45	70	95	25	30	10	5	40	20	195	350	215	565
Household Size	1.50	1.78	1.93	1.89	1.80	1.17	3.50	4.00	1.25	1.00	1.64	1.79	1.58	1.71
<i>Apartments (excl. Duplexes) - Total</i>														
Household Population	90	110	205	250	75	35	35	20	50	20	320	870	340	1,210
Households	65	75	130	165	55	30	20	20	40	20	195	600	215	815
Household Size	1.38	1.47	1.58	1.52	1.36	1.17	1.75	1.00	1.25	1.00	1.64	1.45	1.58	1.48
<i>All Units</i>														
Household Population	1,705	680	1,335	3,295	1,365	640	410	990	1,765	1,245	1,990	12,185	3,235	15,420
Households	785	385	660	1,460	630	320	195	405	700	430	855	5,540	1,285	6,825
Household Size	2.17	1.77	2.02	2.26	2.17	2.00	2.10	2.44	2.52	2.90	2.33	2.20	2.52	2.26

Note: Population and household values in this table may differ from Census values

Source: Statistics Canada, 2021

APPENDIX A - TABLE 5

TOWN OF SAUGEEEN SHORES
POPULATION, HOUSEHOLD & EMPLOYMENT FORECAST SUMMARY

Mid-Year	Census Population	Growth	Total Occupied Dwellings	Growth	Household Size	Employment by POW	Growth	Activity Rate
2025	17,502		7,597		2.30	5,382		30.7%
2026	17,763	261	7,737	140	2.30	5,480	98	30.8%
2027	18,021	258	7,877	140	2.29	5,577	98	30.9%
2028	18,311	290	8,032	155	2.28	5,685	108	31.0%
2029	18,633	322	8,202	170	2.27	5,804	119	31.1%
2030	18,975	342	8,382	180	2.26	5,929	126	31.2%
2031	19,427	452	8,612	230	2.26	6,110	180	31.4%
2032	19,875	448	8,842	230	2.25	6,290	181	31.6%
2033	20,319	444	9,072	230	2.24	6,471	181	31.8%
2034	20,760	441	9,302	230	2.23	6,653	182	32.0%
2035	21,197	437	9,532	230	2.22	6,836	182	32.2%
2026-2035		3,695		1,935			1,454	

Source: Hemson Consulting Ltd., 2025

APPENDIX A
TABLE 6

TOWN OF SAUGEEN SHORES
FORECAST OF HOUSEHOLD GROWTH BY UNIT TYPE

Mid-Year	Total Occupied Dwelling Units				Percentage of Occupied Dwelling Units					
	Singles & Semis	Rows & Other Multiples	Apartments	Total New Dwelling Units	Singles & Semis	Rows & Other Multiples	Apartments	Total New Households	Seasonal Dwelling Units	Total New Private Dwellings
2026	50	32	58	140	36%	23%	41%	100%	0	140
2027	50	32	58	140	36%	23%	41%	100%	0	140
2028	56	35	64	155	36%	23%	41%	100%	0	155
2029	61	39	70	170	36%	23%	41%	100%	0	170
2030	64	41	75	180	36%	23%	42%	100%	0	180
2031	82	53	95	230	36%	23%	41%	100%	0	230
2032	82	53	95	230	36%	23%	41%	100%	0	230
2033	82	53	95	230	36%	23%	41%	100%	0	230
2034	82	53	95	230	36%	23%	41%	100%	0	230
2035	82	53	95	230	36%	23%	41%	100%	0	230
2026-2035	691	444	800	1,935	36%	23%	41%	100%	0	1,935

Source: Hemson Consulting Ltd., 2025

APPENDIX A

TABLE 7

TOWN OF SAUGEEEN SHORES
POPULATION GROWTH IN NEW HOUSEHOLDS BY UNIT TYPE*

Mid-Year	Singles & Semis	Rows & Other Multiples	Apartments	Total	Seasonal Dwellings	Total Population in New Private
2026	141	57	86	284	0	284
2027	141	57	86	284	0	284
2028	158	63	95	316	0	316
2029	172	70	104	346	0	346
2030	180	74	111	365	0	365
2031	231	95	141	467	0	467
2032	231	95	141	467	0	467
2033	231	95	141	467	0	467
2034	231	95	141	467	0	467
2035	231	95	141	467	0	467
2026-2035	1,947	796	1,187	3,930	0	3,930
*Based on PPUs	2.82	1.79	1.48		3.10	

Source: Hemson Consulting Ltd., 2025

**APPENDIX A
TABLE 8**

**TOWN OF SAUGEEEN SHORES
FORECAST OF PLACE OF WORK EMPLOYMENT**

Mid-Year	Commercial		Industrial		Institutional		Total	
	Total Emp	Emp Growth	Total Emp	Emp Growth	Total Emp	Emp Growth	Total Emp	Empl Growth
2025	3,147		838		1,397		5,382	
2026	3,205	58	853	15	1,422	25	5,480	98
2027	3,262	58	868	15	1,447	25	5,577	98
2028	3,325	63	885	17	1,475	28	5,685	108
2029	3,394	69	904	19	1,506	31	5,804	119
2030	3,467	74	923	19	1,539	33	5,929	126
2031	3,574	106	951	28	1,585	46	6,110	180
2032	3,679	106	979	28	1,632	47	6,290	181
2033	3,784	105	1,008	29	1,679	47	6,471	181
2034	3,891	107	1,036	28	1,726	47	6,653	182
2035	3,998	106	1,064	28	1,774	48	6,836	182
2026-2035		851		226		377		1,454

Source: Hemson Consulting Ltd., 2025

**APPENDIX A
TABLE 9**

**TOWN OF SAUGEEEN SHORES
FORECAST OF PLACE OF WORK EMPLOYMENT AND NON-RESIDENTIAL GROSS FLOOR AREA IN NEW SPACE**

Employment Density

Commercial	40.0 m ² per employee
Industrial	100.0 m ² per employee
Institutional	60.0 m ² per employee

Mid-Year	Commercial		Industrial		Institutional		Total	
	Emp Growth in New Space	Growth in New Space (m ²)	Emp Growth in New Space	Growth in New Space (m ²)	Emp Growth in New Space	Growth in New Space (m ²)	Emp Growth in New Space	Growth in New Space (m ²)
2026	58	2,306	15	1,500	25	1,500	98	5,306
2027	58	2,304	15	1,500	25	1,500	98	5,304
2028	63	2,522	17	1,700	28	1,680	108	5,902
2029	69	2,744	19	1,900	31	1,860	119	6,504
2030	74	2,940	19	1,900	33	1,980	126	6,820
2031	106	4,244	28	2,800	46	2,760	180	9,804
2032	106	4,226	28	2,800	47	2,820	181	9,846
2033	105	4,206	29	2,900	47	2,820	181	9,926
2034	107	4,279	28	2,800	47	2,820	182	9,899
2035	106	4,258	28	2,800	48	2,880	182	9,938
2026-2035	851	34,029	226	22,600	377	22,620	1,454	79,249

Source: Hemson Consulting Ltd., 2025

APPENDIX B

GENERAL SERVICES

TECHNICAL APPENDIX

GENERAL SERVICES - TECHNICAL APPENDIX

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

- Appendix B.1 Library Services
- Appendix B.2 Fire Protection Services
- Appendix B.3 Police Services
- Appendix B.4 Parks and Recreation Services
- Appendix B.5 Services Related to a Highway: Public Works and Fleet
- Appendix B.6 Waste Diversion Services
- Appendix B.7 Development Related Studies
- Appendix B.8 Land Acquisition

Every section, except for Development Related Studies and Land Acquisition, contains a set of three tables. The tables provide the background data and analysis undertaken to arrive at the calculated development charge rates for that particular service. An overview of the content and purpose of each of the tables is given below.

TABLE 1 HISTORICAL SERVICE LEVELS

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

O. Reg. 82/98 requires that when defining and determining historical service levels both the quantity and quality of service be taken into consideration. In most cases, the service levels are initially established in quantitative terms. For example, service levels for buildings are presented in terms of square feet. The qualitative aspect is introduced by considering the monetary value of the facility or service. In the case of buildings, for example, the cost would be shown in terms of cost per square foot to replace or construct a facility of the same quality. This approach helps to ensure that the growth-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, recent tenders and experience with costs to acquire or construct similar facilities, equipment, and infrastructure in comparable municipalities.

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

There is also a requirement in the DCA to consider “excess capacity” within the Town’s existing infrastructure that may be available to partially meet the future servicing requirements. If Council has expressed its intent before or at the time the capacity was created to recoup the cost of providing the capacity from new development, it is considered “committed excess capacity” under the DCA, and the associated capital cost is eligible for recovery. The development of the capital programs takes into consideration any available, or useable, servicing capacity with existing infrastructure. Should uncommitted excess capacity exist, it is determined whether or not this capacity will be available to service new development, and if so, deductions to maximum allowable funding envelope are required.

**TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM
(INCLUDING CAPITAL COST AND BTE METHODOLOGY)**

The DCA requires that Council express its intent to undertake the capital program in order to support future development. Based on the development forecasts presented in Appendix A, Town staff in collaboration with Hemson have created a development-related capital forecast that sets out the projects required to service anticipated development for the ten-year period from 2026–2035.

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

A replacement share represents the portion of a capital project that will benefit the existing community. It could for example, represent a portion of a new facility that will, at least in part, replace a facility that is demolished, redeployed or will otherwise not be available to

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

The capital program less any replacement shares or benefit to existing shares yields the development-related costs. Although deemed development-related, not all of the net development-related capital program may be recoverable from development charges in the period from 2026 to 2035. For some services, reserve fund balances may be available to fund a share of the program. In addition, a portion of the capital program may service growth occurring beyond 2035. This portion of the capital program is deemed “pre-built” service capacity and is considered as committed excess capacity to be recovered under future development charges, or it is a service level increase. This post-period share may also be recovered from other development-related mechanisms, such as a community benefits charge, if deemed appropriate.

The remaining portion of the net capital program represents the development-related cost that may be included in the DC calculation. In all cases, as required, this amount is equal to or less than the maximum allowable capital amount as calculated at the end of Table 1. The result is the discounted development-related net capital costs eligible for recovery against growth over the forecast period from 2026 to 2035.

Calculation of the Unadjusted Development Charges Rates

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

The first step in determining the unadjusted development charge rate is to allocate the development-related net capital cost between the residential and non-residential sectors. For all services with the exception of Library Services and Parks and Recreation Services the development-related costs have been apportioned as 73% residential and 27% non-residential. This apportionment is based on the anticipated shares of population growth in new units and employment growth in new space over the ten-year forecast period.

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

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

TABLE 3 CASH FLOW ANALYSIS

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

In order to determine appropriate development charge rates reflecting borrowing and earnings necessary to support the net development-related funding requirement, assumptions are used for the inflation rate and interest rate. An inflation rate of 3.0 per cent is used for the funding requirements, an interest rate of 5.5 per cent is used for borrowing on the funds and an interest rate of 3.5 per cent is applied to positive balances.

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

APPENDIX B.1

LIBRARY SERVICES

LIBRARY SERVICES

Library Services in the Town of Saugeen Shores are delivered through two libraries that are part of the Bruce County Public Library organization. The two libraries in the Town are the Port Elgin Library and the Southampton Library, respectively. It should be noted that since the libraries are a part of the Bruce County Public Library organization, the Town does not own the library materials and only provides the facility space for this service.

TABLE 1 HISTORICAL SERVICE LEVELS

The total cost of the Library Services inventory amounts to \$8.6 million made up of a total of about 10,350 square feet of library facility space. This results in an average historical service level of \$433.56 per capita.

The historical service level, multiplied by the ten-year net population growth (3,695), results in a ten-year maximum allowable funding envelope of about \$1.6 million which is brought forward to the development charges calculation.

TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM (INCLUDING CAPITAL COST AND BTE METHODOLOGY)

The 2026 - 2035 development-related capital program for Library Services totals \$4.7 million and is related to the expansion work proposed on the Southampton Library, which has been divided into the Consultation, Design, & Feasibility Study, and the construction itself.

A proposed expansion to the Town Hall and the Southampton library totals about \$9.5 million, \$500,000 for Consultation, Design, & Feasibility Study and \$9.0 million for facility construction. However, about 50% of this is related to the library component of the work therefore, Consultation, Design, & Feasibility Study is estimated to cost \$250,000 and the remainder related to library expansion works are estimated to cost about \$4.5 million. No BTE or replacement shares have been identified for these two items. This leaves \$4.7 million in DC-eligible costs to be recovered. Of this amount, it is anticipated that about \$481,830 in DC reserve funds will be applied to the costs, leaving \$1.6 million in DC-eligible costs to be recovered within the planning period. As the DC-eligible costs exceed the funding envelope, \$2.6 million would be considered for DC recovery through a future by-law.

The development-related net capital cost of \$1.6 million is allocated 100 per cent to residential. The net capital cost is divided by the 10-year forecast growth in population in new units (3,930) to derive an unadjusted charge of \$407.61 per capita.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the calculated residential charge increases to \$432.21 per capita. The following table summarizes the calculation of the Library Services development charge:

LIBRARY SERVICES SUMMARY						
15-year Hist. Service Level per capita	2026 - 2035		Unadjusted		Adjusted	
	Development-Related Capital Program		Development Charge		Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$433.56	\$4,732,000	\$1,601,919	\$407.61	\$0.00	\$432.21	\$0.00

APPENDIX B.1
TABLE 1

TOWN OF SAUGEEN SHORES
INVENTORY OF CAPITAL ASSETS
LIBRARY SERVICES

BUILDINGS	# of Square Feet															UNIT COST
Branch Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	(\$/sq. ft.)
Port Elgin Branch	7,462	7,462	7,462	7,462	7,462	7,462	7,462	7,462	7,462	7,462	7,462	7,462	7,462	7,462	7,462	\$830
Southampton Branch	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	\$830
Total (sq.ft.)	10,346	10,346	10,346	10,346	10,346	10,346	10,346	10,346	10,346	10,346	10,346	10,346	10,346	10,346	10,346	
Total (\$000)	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	

APPENDIX B.1
TABLE 1

TOWN OF SAUGEEN SHORES
CALCULATION OF SERVICE LEVELS
LIBRARY SERVICES

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historic Population	18,053	18,188	18,326	18,468	18,616	18,768	19,190	19,625	20,072	20,532	21,001	21,462	21,721	22,149	22,595

INVENTORY SUMMARY (\$000)

Buildings	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2
Total (\$000)	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2	\$8,587.2

SERVICE LEVEL (\$/capita)

Average
Service
Level

Buildings	\$475.66	\$472.13	\$468.58	\$464.98	\$461.28	\$457.54	\$447.48	\$437.56	\$427.82	\$418.23	\$408.89	\$400.11	\$395.34	\$387.70	\$380.04	\$433.56
Total (\$/capita)	\$475.66	\$472.13	\$468.58	\$464.98	\$461.28	\$457.54	\$447.48	\$437.56	\$427.82	\$418.23	\$408.89	\$400.11	\$395.34	\$387.70	\$380.04	\$433.56

TOWN OF SAUGEEN SHORES
CALCULATION OF MAXIMUM ALLOWABLE
LIBRARY SERVICES

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$433.56
Net Population Growth 2026 - 2035	3,695
Maximum Allowable Funding Envelope	\$1,601,919

APPENDIX B.1
TABLE 2

TOWN OF SAUGEEEN SHORES
DEVELOPMENT-RELATED CAPITAL PROGRAM
LIBRARY SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					%	Replacement & BTE Shares		Available DC Reserves	2026-2035	Post 2035
1.0 LIBRARY SERVICES										
1.1 Buildings & Furnishings										
1.1.1 Southampton Expansion - Consultation, Design and Feasibility Study	2027	\$ 250,000	\$ -	\$ 250,000	0%	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -
1.1.2 Southampton Expansion	2029	\$ 4,482,000	\$ -	\$ 4,482,000	0%	\$ -	\$ 4,482,000	\$ 231,826	\$ 1,601,919	\$ 2,648,255
Subtotal Buildings & Furnishings		\$ 4,732,000	\$ -	\$ 4,732,000		\$ -	\$ 4,732,000	\$ 481,826	\$ 1,601,919	\$ 2,648,255
TOTAL LIBRARY SERVICES		\$ 4,732,000	\$ -	\$ 4,732,000		\$ -	\$ 4,732,000	\$ 481,826	\$ 1,601,919	\$ 2,648,255

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	100.0%	\$1,601,919
10-Year Growth in Population in New Units		3,930
Unadjusted Development Charge Per Capita		\$407.61
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	0.0%	\$0
10-Year Growth in Square Metres		79,249
Unadjusted Development Charge Per Square Metre		\$0.00

2026 - 2035 Net Funding Envelope	\$1,601,919
Available DC Reserve Funds	\$481,826

**APPENDIX B.1
TABLE 3**

**TOWN OF SAUGEEEN SHORES
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
LIBRARY SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

LIBRARY SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$481.8	\$623.6	\$510.7	\$676.0	(\$1,191.3)	(\$1,076.1)	(\$897.2)	(\$701.4)	(\$487.4)	(\$254.0)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Library Services: Prior Growth	\$0.0	\$250.0	\$0.0	\$231.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$481.8
- Library Services: Non Inflated	\$0.0	\$0.0	\$0.0	\$1,601.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,601.9
- Library Services: Inflated	\$0.0	\$257.5	\$0.0	\$2,003.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2,261.3
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	284	284	316	346	365	467	467	467	467	467	3,930
REVENUE											
- DC Receipts: Inflated	\$122.7	\$126.4	\$144.9	\$163.4	\$177.6	\$234.0	\$241.0	\$248.2	\$255.7	\$263.4	\$1,977.3
INTEREST											
- Interest on Opening Balance	\$16.9	\$21.8	\$17.9	\$23.7	(\$65.5)	(\$59.2)	(\$49.3)	(\$38.6)	(\$26.8)	(\$14.0)	(\$173.2)
- Interest on In-year Transactions	\$2.1	(\$3.6)	\$2.5	(\$50.6)	\$3.1	\$4.1	\$4.2	\$4.3	\$4.5	\$4.6	(\$24.7)
TOTAL REVENUE	\$141.8	\$144.7	\$165.3	\$136.5	\$115.1	\$178.9	\$195.9	\$214.0	\$233.4	\$254.0	\$1,779.5
CLOSING CASH BALANCE	\$623.6	\$510.7	\$676.0	(\$1,191.3)	(\$1,076.1)	(\$897.2)	(\$701.4)	(\$487.4)	(\$254.0)	\$0.0	

2026 Adjusted Charge Per Capita	\$	432.21
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Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2026	
Inflation Rate	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.2

FIRE PROTECTION SERVICES

FIRE PROTECTION SERVICES

Fire Protection Services in the Town are provided by the Saugeen Shores Fire Department, which works to deliver emergency aid, fire suppression, rescue services, public education, and emergency management. It operates out of two fire stations and handles calls for fires as well as other emergency situations, with a focus on ensuring the safety and protection of the community.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the fifteen-year historical inventory for buildings, vehicles, emergency equipment and furniture/equipment for Fire Protection Services. The department operates out of two fire stations in Southampton and Port Elgin. These two buildings, along with a storage shed at the Southampton Station and a Storage/Training/Emergency Facility total about 13,740 square feet with a total replacement value of about \$8.9 million.

Vehicles, including all front-line apparatus and rolling stock, totals about \$8.2 million. Emergency equipment, which includes personal protective and rescue equipment, totals about \$2.2 million. Finally, furniture and equipment have a replacement value of about \$850,000.

The replacement value of the inventory of capital assets for Fire Protection Services is about \$20.0 million, resulting in a fifteen-year historical average service level of \$830.19 per population and employment. The historical service level, multiplied by the ten-year net population and employment growth (5,149), results in a ten-year maximum allowable funding envelope of about \$4.3 million, which is brought forward to the development charges calculation.

TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM (INCLUDING CAPITAL COST AND BTE METHODOLOGY)

The development-related capital program for Fire Protection Services totals about \$13.1 million and provides for the replacement and additions to the Town’s fire stations, as well as additional equipment. The capital program project costs and timing were developed with input from Town staff as well being informed by the Town’s capital budget.

The Fire Protection Services Buildings and Furnishings included in this capital program are the replacement of Station #60 (of 12,000 sq. ft), and additions to Station #50. Additional details on the two fire stations are provided below.

- The Replacement of Station #60 has been estimated to cost \$9.0 million. Of this amount, about \$4.0 million is deducted from the gross project cost to account for the replacement shares related to the decommissioning of the existing station once the new station comes online – this replacement share of the total cost will not be recovered through development charges.
- The Addition to Station #50 has been estimated to cost about \$4.0 million. This cost includes an expansion of about 2,000 sq. ft to the station as well as improvement works needed in the existing building and cancer prevention measures. Therefore, about \$2.9 million is deducted from the gross project cost to account for the share of the work associated with the existing portions of the station – this share of the total cost will not be recovered through development charges.

Approximately \$80,000 has been included in the capital program for additional equipment for five volunteer fire fighters, as well as fire bunker gear extractors. No benefit to existing or replacement shares are identified as these costs included are fully attributable to growth in the Town.

Table B.2-2.1 below outlines the BTE methodology applied to the capital program.

Table B.2-2.1 – BTE Methodology for Fire Protection Services

BTE Applied (%)	Rationale
0%	Fully attributable to growth and development in the Town.
45%	Applies to the Replacement of Station #60. Replacement share based on the size of the existing station (5,376 square feet as identified in Table B-1) relative to size of the newly expanded station (12,000 square feet). The space associated with the existing station is assumed to be decommissioned or no longer providing fire related services with the new space coming online.
73%	Applies to the Addition to Station #50 project. The floor area of the existing station is 5,470 square feet with the addition of 2,000 square feet for a total of 7,470 square feet. Therefore, the benefit to existing is calculated as the existing space (5,470) relative to the total space after expansion (7,470).

Altogether, the 10-year capital program for Fire Protection Services amounts to \$13.1 million. A deduction of about \$7.0 million is made to account for the replacement shares associated with the existing fire stations. A further deduction of \$1.7 million is also made to account for existing reserve funds applied to the projects in the capital plan. Furthermore, a portion of the capital program, about \$155,340, will be considered for recovery in subsequent development charge by-laws. The remaining \$4.3 million is related to growth in the 2026–2035 planning period and is eligible for DC recovery.

The development-related net capital cost of \$4.3 million is allocated 73 per cent to residential development (\$3.1 million) and 27 per cent to non-residential development (\$1.2 million). The residential share of the net growth-related capital cost is divided by the 10-year forecast growth in population in new units to derive an unadjusted charge of \$793.92 per capita. The non-residential share of the net development-related capital cost is divided by the 10-year forecast growth in floor space to derive an unadjusted charge of \$14.56 per square metre.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$828.50 per capita, while the non-residential charge increases to \$15.25 per square metre. The following table summarizes the calculation of the Fire Protection Services development charge:

FIRE PROTECTION SUMMARY						
15-year Hist. Service Level per pop & emp	2026 - 2035		Unadjusted		Adjusted	
	Development-Related Capital Program		Development Charge		Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$830.19	\$13,080,000	\$4,274,279	\$793.92	\$14.56	\$828.50	\$ 15.25

**APPENDIX B.2
TABLE 1**

**TOWN OF SAUGEEEN SHORES
INVENTORY OF CAPITAL ASSETS
FIRE PROTECTION**

BUILDINGS	# of Square Feet															UNIT COST
Station Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	(\$/sq. ft.)
Station #50 - Southampton	5,470	5,470	5,470	5,470	5,470	5,470	5,470	5,470	5,470	5,470	5,470	5,470	5,470	5,470	5,470	\$750
Station #60 - Port Elgin	5,376	5,376	5,376	5,376	5,376	5,376	5,376	5,376	5,376	5,376	5,376	5,376	5,376	5,376	5,376	\$750
Storage Shed at Southampton Station	96	96	96	96	96	96	96	96	96	96	96	96	96	96	96	\$250
Storage / Training / Emergency Facility	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	\$250
Total (sq.ft.)	13,742	13,742	13,742	13,742	13,742	13,742	13,742	13,742	13,742	13,742	13,742	13,742	13,742	13,742	13,742	
Total (\$000)	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	

VEHICLES	# of Vehicles															UNIT COST
Vehicle Type	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	(\$/vehicle)
Utility Van (1996 E150)	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$70,100
Fire Prevention & Command Trailer	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000
Tanker	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$850,000
Aerial	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$2,500,000
Pumper	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$1,200,000
Rescues	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$850,000
Utility Pick-Up Trucks	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$75,000
Antique Fire Truck (1938 Ford)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$40,000
Antique Fire Truck (1929 Chevrolet)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$40,000
Antique Fire Truck (1949 FARGO)	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$40,000
ZODIAC - Water Rescue Unit	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$120,000
ARGO - Off Road Rescue Vehicle	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$30,000
Cargo Trailer	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$15,000
Polaris Ranger CREW 6 Passenger 4x4 UTV	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$20,000
Total (#)	13	13	14	14	16	17	17	18	18	18	18	18	18	18	18	
Total (\$000)	\$7,900.1	\$7,930.0	\$8,050.0	\$8,050.0	\$8,105.0	\$8,135.0	\$8,135.0	\$8,155.0	\$8,155.0	\$8,155.0	\$8,155.0	\$8,155.0	\$8,155.0	\$8,155.0	\$8,155.0	

**APPENDIX B.2
TABLE 1**

**TOWN OF SAUGEEEN SHORES
INVENTORY OF CAPITAL ASSETS
FIRE PROTECTION**

EMERGENCY EQUIPMENT Description	# of Pieces of Equipment															UNIT COST
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	(\$/unit)
Pagers	69	69	60	60	60	60	60	60	60	60	60	60	60	60	60	\$1,000
Fire Nozzles	40	44	44	44	44	44	44	44	44	44	44	44	44	44	44	\$1,500
Fire Hose 2.5" (65mm.)	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	\$1,300
Fire Hose 4" (100 mm.)	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	\$2,300
Fire Hose 1.75" (45 mm.)	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	\$900
Portable and Mobile Radios	59	59	65	70	75	75	75	75	75	75	75	75	75	75	75	\$2,000
Self Contained Breathing Apparatus (SCBA)	35	35	35	35	28	28	28	28	28	28	26	26	26	26	26	\$11,000
SCBA Cylinders 4500 psi	82	82	87	87	87	87	87	87	87	87	87	87	87	87	87	\$1,975
Air Bags (High and Low Pressure)	30	30	30	30	30	30	30	30	30	30	30	30	30	-	-	\$2,000
Radio Base Station	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$8,400
Air Compressor and Cascade Stn. 50	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$90,000
Air Compressor and Cascade Stn. 60	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$90,000
Thermal Imaging Camera	2	2	3	3	3	3	3	3	3	3	3	3	3	3	4	\$5,500
Portable Foam System	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	\$4,400
Stn 60 Auto Extrication Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$75,000
Stn 50 Auto Extrication Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$75,000
67 Ton Kevlar Air Bag Package	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$42,000
Auto Extrication Stabalization Struts	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$15,600
Emergency Generators	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$50,000
Portable Generator	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$10,000
PPV Electric Ventilation Fan	-	-	-	2	2	4	4	4	4	4	4	4	4	4	6	\$7,000
Portable PUMPS CET	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$9,000
ICE Commander Water Rescue Suits	-	8	8	8	8	8	8	8	8	8	8	8	8	8	8	\$2,500
Fire Extinguisher Training Unit	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$6,000
Number of Fire Fighters (Gear)	48	48	48	48	48	48	48	48	48	48	48	48	50	50	54	\$10,000
Number of Public Educators (Uniform)	-	-	-	-	-	-	-	-	-	-	-	-	8	8	12	\$1,500
Total (#)	556	569	573	580	578	580	581	581	581	581	579	579	589	558	569	
Total (\$000)	\$2,148.8	\$2,190.4	\$2,213.1	\$2,237.1	\$2,170.1	\$2,184.1	\$2,190.1	\$2,190.1	\$2,190.1	\$2,190.1	\$2,168.1	\$2,168.1	\$2,200.1	\$2,098.1	\$2,163.6	

FURNITURE & EQUIPMENT Station Name	\$ Value of Equipment														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Furniture - Both Stations	\$759,000	\$759,000	\$759,000	\$759,000	\$759,000	\$759,000	\$759,000	\$759,000	\$759,000	\$759,000	\$759,000	\$759,000	\$759,000	\$759,000	\$759,000
Photocopiers / Fax Machines	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000
Gear Racking	\$74,000	\$74,000	\$74,000	\$74,000	\$74,000	\$74,000	\$74,000	\$74,000	\$74,000	\$74,000	\$74,000	\$74,000	\$74,000	\$74,000	\$74,000
Total (\$000)	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0



**APPENDIX B.2
TABLE 1**

**TOWN OF SAUGEEN SHORES
CALCULATION OF SERVICE LEVELS
FIRE PROTECTION**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historic Population	18,053	18,188	18,326	18,468	18,616	18,768	19,190	19,625	20,072	20,532	21,001	21,462	21,721	22,149	22,595
Historic Employment	3,316	3,441	3,571	3,706	3,846	3,990	4,156	4,329	4,509	4,696	4,892	5,033	5,113	5,244	5,382
Total Historic Population & Employment	21,369	21,629	21,897	22,174	22,462	22,758	23,346	23,954	24,581	25,228	25,893	26,495	26,834	27,393	27,977

INVENTORY SUMMARY (\$000)

Buildings	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5	\$8,858.5
Vehicles	\$7,900.1	\$7,930.0	\$8,050.0	\$8,050.0	\$8,105.0	\$8,135.0	\$8,135.0	\$8,155.0	\$8,155.0	\$8,155.0	\$8,155.0	\$8,155.0	\$8,155.0	\$8,155.0	\$8,155.0
Emergency Equipment	\$2,148.8	\$2,190.4	\$2,213.1	\$2,237.1	\$2,170.1	\$2,184.1	\$2,190.1	\$2,190.1	\$2,190.1	\$2,190.1	\$2,168.1	\$2,168.1	\$2,200.1	\$2,098.1	\$2,163.6
Furniture & Equipment	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0	\$850.0
Total (\$000)	\$19,757.4	\$19,828.9	\$19,971.6	\$19,995.6	\$19,983.6	\$20,027.6	\$20,033.6	\$20,053.6	\$20,053.6	\$20,053.6	\$20,031.6	\$20,031.6	\$20,063.6	\$19,961.6	\$20,027.1

SERVICE LEVEL (\$/pop & emp)

**Average
Service
Level**

Buildings	\$414.55	\$409.57	\$404.55	\$399.50	\$394.38	\$389.25	\$379.44	\$369.81	\$360.38	\$351.14	\$342.13	\$334.35	\$330.12	\$323.39	\$316.63	\$367.95
Vehicles	\$369.70	\$366.64	\$367.63	\$363.04	\$360.83	\$357.46	\$348.45	\$340.44	\$331.76	\$323.25	\$314.96	\$307.79	\$303.91	\$297.70	\$291.49	\$336.34
Emergency Equipment	\$100.55	\$101.27	\$101.07	\$100.89	\$96.61	\$95.97	\$93.81	\$91.43	\$89.10	\$86.81	\$83.74	\$81.83	\$81.99	\$76.59	\$77.34	\$90.60
Furniture & Equipment	\$39.78	\$39.30	\$38.82	\$38.33	\$37.84	\$37.35	\$36.41	\$35.48	\$34.58	\$33.69	\$32.83	\$32.08	\$31.68	\$31.03	\$30.38	\$35.31
Total (\$/pop & emp)	\$924.58	\$916.77	\$912.07	\$901.76	\$889.66	\$880.03	\$858.12	\$837.17	\$815.82	\$794.90	\$773.65	\$756.05	\$747.69	\$728.71	\$715.84	\$830.19

**TOWN OF SAUGEEN SHORES
CALCULATION OF MAXIMUM ALLOWABLE
FIRE PROTECTION**

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$830.19
Net Population & Employment Growth 2026 - 2035	5,149
Maximum Allowable Funding Envelope	\$4,274,279

APPENDIX B.2
TABLE 2

TOWN OF SAUGEEN SHORES
DEVELOPMENT-RELATED CAPITAL PROGRAM
FIRE PROTECTION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					%	Replacement & BTE Shares		Available DC Reserves	2026-2035	Post 2035
2.0 FIRE PROTECTION										
2.1 Buildings & Furnishings										
2.1.1 Replacement of Station #60 (12,000 sf)	2028	\$ 9,000,000	\$ -	\$ 9,000,000	45%	\$ 4,032,000	\$ 4,968,000	\$ 1,689,328	\$ 3,278,672	\$ -
2.1.2 Addition to Station #50 - Southampton (2,000 sf)	2035	\$ 4,000,000	\$ -	\$ 4,000,000	73%	\$ 2,929,050	\$ 1,070,950	\$ -	\$ 915,608	\$ 155,343
Subtotal Buildings & Furnishings		\$ 13,000,000	\$ -	\$ 13,000,000		\$ 6,961,050	\$ 6,038,950	\$ 1,689,328	\$ 4,194,279	\$ 155,343
2.2 Equipment										
2.2.1 Five (5) Additional Volunteer Fire Fighters	2028	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
2.2.2 Fire Bunker Gear Extractors	2034	\$ 30,000	\$ -	\$ 30,000	0%	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
Subtotal Equipment		\$ 80,000	\$ -	\$ 80,000		\$ -	\$ 80,000	\$ -	\$ 80,000	\$ -
TOTAL FIRE PROTECTION		\$ 13,080,000	\$ -	\$ 13,080,000		\$ 6,961,050	\$ 6,118,950	\$ 1,689,328	\$ 4,274,279	\$ 155,343

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	73.0%	\$3,120,113
10-Year Growth in Population in New Units		3,930
Unadjusted Development Charge Per Capita		\$793.92
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	27.0%	\$1,154,166
10-Year Growth in Square Metres		79,249
Unadjusted Development Charge Per Square Metre		\$14.56

2026 - 2035 Net Funding Envelope	\$4,274,279
Available DC Reserve Funds	\$1,689,328

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

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

FIRE PROTECTION	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$1,233.2	\$1,515.7	\$1,815.4	(\$1,828.6)	(\$1,610.5)	(\$1,352.8)	(\$970.8)	(\$554.1)	(\$100.4)	\$364.6	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Fire Protection: Prior Growth	\$0.0	\$0.0	\$1,233.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,233.2
- Fire Protection: Non Inflated	\$0.0	\$0.0	\$2,429.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$21.9	\$668.4	\$3,120.1
- Fire Protection: Inflated	\$0.0	\$0.0	\$3,886.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$27.7	\$872.1	\$4,785.9
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	284	284	316	346	365	467	467	467	467	467	3,930
REVENUE											
- DC Receipts: Inflated	\$235.3	\$242.4	\$277.8	\$313.2	\$340.4	\$448.5	\$462.0	\$475.9	\$490.1	\$504.8	\$3,790.3
INTEREST											
- Interest on Opening Balance	\$43.2	\$53.1	\$63.5	(\$100.6)	(\$88.6)	(\$74.4)	(\$53.4)	(\$30.5)	(\$5.5)	\$12.8	(\$180.4)
- Interest on In-year Transactions	\$4.1	\$4.2	(\$99.2)	\$5.5	\$6.0	\$7.8	\$8.1	\$8.3	\$8.1	(\$10.1)	(\$57.2)
TOTAL REVENUE	\$282.6	\$299.6	\$242.1	\$218.2	\$257.7	\$382.0	\$416.7	\$453.7	\$492.7	\$507.5	\$3,552.7
CLOSING CASH BALANCE	\$1,515.7	\$1,815.4	(\$1,828.6)	(\$1,610.5)	(\$1,352.8)	(\$970.8)	(\$554.1)	(\$100.4)	\$364.6	\$0.0	

2026 Adjusted Charge Per Capita	\$	828.50
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Allocation of Capital Program	
Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2026	
Inflation Rate	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

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

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

FIRE PROTECTION	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$456.2	\$554.4	\$658.6	(\$697.3)	(\$625.4)	(\$540.7)	(\$394.2)	(\$233.5)	(\$57.0)	\$124.0	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Fire Protection: Prior Growth	\$0.0	\$0.0	\$456.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$456.2
- Fire Protection: Non Inflated	\$0.0	\$0.0	\$898.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$8.1	\$247.2	\$1,154.2
- Fire Protection: Inflated	\$0.0	\$0.0	\$1,437.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$10.3	\$322.6	\$1,770.4
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	5,306	5,304	5,902	6,504	6,820	9,804	9,846	9,926	9,899	9,938	79,249
REVENUE											
- DC Receipts: Inflated	\$80.9	\$83.3	\$95.5	\$108.4	\$117.0	\$173.3	\$179.2	\$186.1	\$191.2	\$197.7	\$1,412.5
INTEREST											
- Interest on Opening Balance	\$16.0	\$19.4	\$23.1	(\$38.4)	(\$34.4)	(\$29.7)	(\$21.7)	(\$12.8)	(\$3.1)	\$4.3	(\$77.4)
- Interest on In-year Transactions	\$1.4	\$1.5	(\$36.9)	\$1.9	\$2.0	\$3.0	\$3.1	\$3.3	\$3.2	(\$3.4)	(\$20.9)
TOTAL REVENUE	\$98.3	\$104.2	\$81.6	\$71.9	\$84.7	\$146.6	\$160.7	\$176.5	\$191.2	\$198.6	\$1,314.2
CLOSING CASH BALANCE	\$554.4	\$658.6	(\$697.3)	(\$625.4)	(\$540.7)	(\$394.2)	(\$233.5)	(\$57.0)	\$124.0	\$0.0	

2026 Adjusted Charge Per Square Metre	\$ 15.25
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Allocation of Capital Program	
Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2026	
Inflation Rate	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.3

POLICE SERVICES

POLICE SERVICES

Law enforcement services in the Town are delivered by the Saugeen Shores Police Service (S.S.P.S.). The Saugeen Shores Police Service consists of 22 sworn officers, 5 Special Constables, and 8 Auxiliary Officers. These officers are also supported by three civilian staff members. The S.S.P.S. patrols 432 km of roads and provides 24/7 policing services to approximately 171 km² of land in the Town.

TABLE 1 HISTORICAL SERVICE LEVELS

The total cost of the Police Services inventory amounts to about \$13.0 million. The Police headquarters is valued at about \$14.5 million. Recognizing the benefit to a longer time horizon of this facility, a share of about \$2.9 million is removed from this value to recognize excess capacity equivalent to the existing outstanding debt principal for the facility. The net value of facility is therefore about \$11.5 million.

A further \$1.3 million relates to the value of vehicles and equipment, and the remaining \$217,000 relates to Furniture and Equipment at the Police Headquarters. This results in an average historical service level of \$377.56 per capita.

The historical service level, multiplied by the ten-year net population and employment growth (5,149), results in a ten-year maximum allowable funding envelope of about \$1.9 million which is brought forward to the development charges calculation.

TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM (INCLUDING CAPITAL COST AND BTE METHODOLOGY)

The 2026 - 2035 development-related capital program for Police Services totals \$5.1 million and is related to debt recovery principal of the Police Headquarters, as well as equipment to be acquired for new officers.

The debt recovery principal relating to the Police Headquarters is estimated at \$4.8 million while equipment for new officers amounts to about \$270,000. In total about \$1.87 million is associated to benefit to existing shares related to the police headquarters, while about \$571,670 in existing DC reserves are applied to the costs. An amount of about \$672,130 is attributed to benefit development beyond the planning period and would be recovered through development charges in a future by-law. Therefore, the remaining \$1.9 million is

attributable to development in the 2026-2035 period and is eligible for development charge recovery.

Table B.3-2.1 below outlines the BTE methodology applied to the capital program.

Table B.3-2.1 – BTE Methodology for Police Services

BTE Applied (%)	Rationale
0%	Fully attributable to growth and development in the Town.
39%	Applies to the debt repayment of the police headquarters. This amount is calculated based on a share of the police service old building GFA (5,643 square feet) relative to the new headquarters GFA (14,467 square feet).

The development-related net capital cost of \$1.9 million is allocated 73 per cent to residential development (about \$1.4 million) and 27 per cent to non-residential development (about \$524,900). The residential share of the net growth-related capital cost is divided by the 10-year forecast growth in population in new units to derive an unadjusted charge of \$361.07 per capita. The non-residential share of the net development-related capital cost is divided by the 10-year forecast growth in floor space to derive an unadjusted charge of \$6.62 per square metre.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the calculated residential charge increases to \$393.19 per capita and the non-residential charge increases to \$7.22 per square metre. The following table summarizes the calculation of the Police Services development charge:

POLICE SERVICES SUMMARY						
15-year Hist.	2026 - 2035		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
\$377.56	\$5,053,550	\$1,943,889	\$361.07	\$6.62	\$393.19	\$7.22

APPENDIX B.3
TABLE 1

TOWN OF SAUGEEN SHORES
INVENTORY OF CAPITAL ASSETS
POLICE SERVICES

BUILDINGS	# of Square Feet															UNIT COST (\$/sq. ft.)
Station Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Police Headquarters	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	14,467	14,467	14,467	14,467	14,467	14,467	14,467	\$1,000
<i>Police Headquarters (Excess Capacity)</i>									(2,918)	(2,918)	(2,918)	(2,918)	(2,918)	(2,918)	(2,918)	\$1,000
Total (sq.ft.)	5,643	5,643	5,643	5,643	5,643	5,643	5,643	5,643	11,549	11,549	11,549	11,549	11,549	11,549	11,549	
Total (\$000)	\$5,643.0	\$5,643.0	\$5,643.0	\$5,643.0	\$5,643.0	\$5,643.0	\$5,643.0	\$5,643.0	\$11,549.0	\$11,549.0	\$11,549.0	\$11,549.0	\$11,549.0	\$11,549.0	\$11,549.0	

FURNITURE & EQUIPMENT	\$ Value of Furniture & Equipment														
Station Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Police Headquarters	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$217,000	\$217,000	\$217,000	\$217,000	\$217,000	\$217,000	\$217,000
Total (\$000)	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$217.0	\$217.0	\$217.0	\$217.0	\$217.0	\$217.0	\$217.0

**APPENDIX B.3
TABLE 1**

**TOWN OF SAUGEEN SHORES
INVENTORY OF CAPITAL ASSETS
POLICE SERVICES**

VEHICLES & EQUIPMENT Description	# of Pieces of Equipment															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Equipped Police Officers	22	22	22	22	22	22	22	22	22	22	23	24	26	27	28	\$6,000
Sidearms	27	27	27	27	27	27	27	27	27	27	28	31	31	31	31	\$1,500
Auxiliary Officers	8	8	8	8	8	8	8	8	8	8	5	5	5	5	5	\$3,000
Radar Guns	4	4	4	4	4	4	4	4	4	4	4	4	4	6	6	\$6,100
Intoxilyzer	1	1	1	1	1	1	1	1	1	1	1	1	1	2	2	\$14,000
Roadside Screening Devices	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	\$1,125
Video Equipment	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$28,900
Camera Equipment	1	1	1	1	1	1	1	1	1	1	2	2	2	2	2	\$4,000
Canine Vehicle	1	1	-	-	-	-	-	-	-	1	1	1	1	1	1	\$70,000
Community Service Van	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$35,000
Emergency Support Vehicle	1	1	-	-	-	-	-	-	-	-	5	5	5	5	5	\$96,300
Portable Radios - VHF (Motorola)	8	8	-	-	-	-	-	-	-	-	27	27	27	27	27	\$2,000
Digital Portable Radio (Nexedge)	13	13	13	13	13	13	13	13	13	13	-	-	-	-	-	\$2,100
Digital Mobile Radio (Nexedge)	16	16	16	16	16	16	16	16	16	16	8	8	8	8	8	\$1,300
Base Station Digital Radios (Motorola)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,800
VHF Pyramid Repeater Analogue	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-	\$7,000
Repeater Station - Motorola	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$87,600
Taser	3	3	3	3	7	7	7	7	7	7	11	11	11	11	11	\$5,000
AED	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	\$2,100
C8	3	3	3	3	3	3	3	3	3	3	6	6	6	6	6	\$3,000
ALPR	1	1	1	1	1	1	1	1	1	1	3	3	3	3	3	\$28,182
Police Vehcile Kits (Raming Packs)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	7	\$2,000
Total (#)	135	136	118	118	122	122	121	121	121	122	142	146	148	152	159	
Total (\$000)	\$754.2	\$783.1	\$544.8	\$544.8	\$564.8	\$564.8	\$529.8	\$529.8	\$529.8	\$599.8	\$1,185.5	\$1,196.0	\$1,208.0	\$1,240.2	\$1,258.2	

**APPENDIX B.3
TABLE 1
TOWN OF SAUGEEEN SHORES
CALCULATION OF SERVICE LEVELS
POLICE SERVICES**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historic Population	18,053	18,188	18,326	18,468	18,616	18,768	19,190	19,625	20,072	20,532	21,001	21,462	21,721	22,149	22,595
Historic Employment	3,316	3,441	3,571	3,706	3,846	3,990	4,156	4,329	4,509	4,696	4,892	5,033	5,113	5,244	5,382
Total Historic Population & Employment	21,369	21,629	21,897	22,174	22,462	22,758	23,346	23,954	24,581	25,228	25,893	26,495	26,834	27,393	27,977

INVENTORY SUMMARY (\$000)

Buildings	\$5,643.0	\$5,643.0	\$5,643.0	\$5,643.0	\$5,643.0	\$5,643.0	\$5,643.0	\$5,643.0	\$11,549.0	\$11,549.0	\$11,549.0	\$11,549.0	\$11,549.0	\$11,549.0	\$11,549.0
Furniture & Equipment	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$217.0	\$217.0	\$217.0	\$217.0	\$217.0	\$217.0	\$217.0
Vehicles & Equipment	\$754.2	\$783.1	\$544.8	\$544.8	\$564.8	\$564.8	\$529.8	\$529.8	\$529.8	\$599.8	\$1,185.5	\$1,196.0	\$1,208.0	\$1,240.2	\$1,258.2
Total (\$000)	\$6,482.2	\$6,511.1	\$6,272.8	\$6,272.8	\$6,292.8	\$6,292.8	\$6,257.8	\$6,257.8	\$12,295.8	\$12,365.8	\$12,951.5	\$12,962.0	\$12,974.0	\$13,006.2	\$13,024.2

SERVICE LEVEL (\$/pop & emp)																Average Service Level
Buildings	\$264.07	\$260.90	\$257.71	\$254.49	\$251.22	\$247.96	\$241.71	\$235.58	\$469.83	\$457.79	\$446.04	\$435.89	\$430.39	\$421.60	\$412.80	\$339.20
Furniture & Equipment	\$3.98	\$3.93	\$3.88	\$3.83	\$3.78	\$3.73	\$3.64	\$3.55	\$8.83	\$8.60	\$8.38	\$8.19	\$8.09	\$7.92	\$7.76	\$5.87
Vehicles & Equipment	\$35.30	\$36.21	\$24.88	\$24.57	\$25.15	\$24.82	\$22.69	\$22.12	\$21.55	\$23.78	\$45.79	\$45.14	\$45.02	\$45.27	\$44.97	\$32.48
Total (\$/pop & emp)	\$303.35	\$301.04	\$286.47	\$282.89	\$280.15	\$276.51	\$268.05	\$261.24	\$500.22	\$490.16	\$500.20	\$489.22	\$483.49	\$474.80	\$465.53	\$377.56

**TOWN OF SAUGEEEN SHORES
CALCULATION OF MAXIMUM ALLOWABLE
POLICE SERVICES**

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$377.56
Net Population & Employment Growth 2026 - 2035	5,149
Maximum Allowable Funding Envelope	\$1,943,889

APPENDIX B.3
TABLE 2

TOWN OF SAUGEEEN SHORES
DEVELOPMENT-RELATED CAPITAL PROGRAM
POLICE SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					%	Replacement & BTE Shares		Available DC Reserves	2026- 2035	Post 2035
3.0 POLICE SERVICES										
3.1 Debt Principal										
3.1.1 Police Headquarters - Debt Principal	2026	\$ 295,408	\$ -	\$ 295,408	39%	\$ 115,227	\$ 180,181	\$ 180,181	\$ -	\$ -
3.1.2 Police Headquarters - Debt Principal	2027	\$ 303,108	\$ -	\$ 303,108	39%	\$ 118,230	\$ 184,878	\$ 184,878	\$ -	\$ -
3.1.3 Police Headquarters - Debt Principal	2028	\$ 311,010	\$ -	\$ 311,010	39%	\$ 121,312	\$ 189,697	\$ 189,697	\$ -	\$ -
3.1.4 Police Headquarters - Debt Principal	2029	\$ 319,117	\$ -	\$ 319,117	39%	\$ 124,475	\$ 194,642	\$ 16,909	\$ 177,733	\$ -
3.1.5 Police Headquarters - Debt Principal	2030	\$ 327,436	\$ -	\$ 327,436	39%	\$ 127,720	\$ 199,716	\$ -	\$ 199,716	\$ -
3.1.6 Police Headquarters - Debt Principal	2031	\$ 335,971	\$ -	\$ 335,971	39%	\$ 131,049	\$ 204,922	\$ -	\$ 204,922	\$ -
3.1.7 Police Headquarters - Debt Principal	2032	\$ 344,729	\$ -	\$ 344,729	39%	\$ 134,465	\$ 210,264	\$ -	\$ 210,264	\$ -
3.1.8 Police Headquarters - Debt Principal	2033	\$ 353,715	\$ -	\$ 353,715	39%	\$ 137,970	\$ 215,745	\$ -	\$ 215,745	\$ -
3.1.9 Police Headquarters - Debt Principal	2034	\$ 362,936	\$ -	\$ 362,936	39%	\$ 141,567	\$ 221,369	\$ -	\$ 221,369	\$ -
3.1.10 Police Headquarters - Debt Principal	2035	\$ 1,830,121	\$ -	\$ 1,830,121	39%	\$ 713,857	\$ 1,116,264	\$ -	\$ 444,139	\$ 672,125
Subtotal Debt Principal		\$ 4,783,550	\$ -	\$ 4,783,550		\$ 1,865,872	\$ 2,917,678	\$ 571,665	\$ 1,673,889	\$ 672,125
3.2 Equipment										
3.2.1 Equipment for New Officers	Various	\$ 270,000	\$ -	\$ 270,000	0%	\$ -	\$ 270,000	\$ -	\$ 270,000	\$ -
Subtotal Equipment		\$ 270,000	\$ -	\$ 270,000		\$ -	\$ 270,000	\$ -	\$ 270,000	\$ -
TOTAL POLICE SERVICES		\$ 5,053,550	\$ -	\$ 5,053,550		\$ 1,865,872	\$ 3,187,678	\$ 571,665	\$ 1,943,889	\$ 672,125

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	73.0%	\$1,418,988
10-Year Growth in Population in New Units		3,930
Unadjusted Development Charge Per Capita		\$361.07
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	27.0%	\$524,900
10-Year Growth in Square Metres		79,249
Unadjusted Development Charge Per Square Metre		\$6.62

2026 - 2035 Net Funding Envelope	\$1,943,889
Available DC Reserve Funds	\$571,665

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

**TOWN OF SAUGEE SHORES
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
POLICE SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

POLICE SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$417.3	\$335.4	\$249.2	\$172.1	\$116.3	\$72.2	\$78.0	\$89.9	\$108.0	\$132.9	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Police Services: Prior Growth	\$131.5	\$135.0	\$138.5	\$12.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$417.3
- Police Services: Non Inflated	\$19.7	\$19.7	\$19.7	\$19.7	\$19.7	\$19.7	\$19.7	\$19.7	\$19.7	\$19.7	\$197.1
- Police Services: Debt (Principal)	\$0.0	\$0.0	\$0.0	\$129.7	\$145.8	\$149.6	\$153.5	\$157.5	\$161.6	\$324.2	\$1,221.9
- Police Services: Inflated	\$151.2	\$159.3	\$167.8	\$164.8	\$168.0	\$172.4	\$177.0	\$181.7	\$186.6	\$349.9	\$1,878.8
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	284	284	316	346	365	467	467	467	467	467	3,930
REVENUE											
- DC Receipts: Inflated	\$111.7	\$115.0	\$131.8	\$148.7	\$161.5	\$212.9	\$219.3	\$225.8	\$232.6	\$239.6	\$1,798.8
INTEREST											
- Interest on Opening Balance	\$14.6	\$11.7	\$8.7	\$6.0	\$4.1	\$2.5	\$2.7	\$3.1	\$3.8	\$4.7	\$62.0
- Interest on In-year Transactions	(\$1.1)	(\$1.2)	(\$1.0)	(\$0.4)	(\$0.2)	\$0.7	\$0.7	\$0.8	\$0.8	(\$3.0)	(\$3.9)
- Debt (Interest)	(\$55.8)	(\$52.4)	(\$48.9)	(\$45.3)	(\$41.6)	(\$37.8)	(\$33.9)	(\$29.9)	(\$25.8)	(\$24.2)	(\$395.4)
TOTAL REVENUE	\$69.4	\$73.1	\$90.7	\$109.0	\$123.8	\$178.3	\$188.8	\$199.9	\$211.4	\$217.0	\$1,461.5
CLOSING CASH BALANCE	\$335.4	\$249.2	\$172.1	\$116.3	\$72.2	\$78.0	\$89.9	\$108.0	\$132.9	\$0.0	

2026 Adjusted Charge Per Capita

\$ 393.19

Allocation of Capital Program

Residential Sector	73.0%
Non-Residential Sector	27.0%

Rates for 2026

Inflation Rate	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

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

**TOWN OF SAUGEEEN SHORES
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
POLICE SERVICES
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

POLICE SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$154.4	\$121.0	\$85.8	\$53.4	\$28.6	\$7.3	\$12.2	\$19.8	\$30.8	\$44.2	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Police Services: Prior Growth	\$48.7	\$49.9	\$51.2	\$4.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$154.4
- Police Services: Non Inflated	\$7.3	\$7.3	\$7.3	\$7.3	\$7.3	\$7.3	\$7.3	\$7.3	\$7.3	\$7.3	\$72.9
- Police Services: Debt (Principal)	\$0.0	\$0.0	\$0.0	\$48.0	\$53.9	\$55.3	\$56.8	\$58.3	\$59.8	\$119.9	\$452.0
- Police Services: Inflated	\$55.9	\$58.9	\$62.1	\$60.9	\$62.1	\$63.8	\$65.5	\$67.2	\$69.0	\$129.4	\$695.0
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	5,306	5,304	5,902	6,504	6,820	9,804	9,846	9,926	9,899	9,938	79,249
REVENUE											
- DC Receipts: Inflated	\$38.3	\$39.4	\$45.2	\$51.3	\$55.4	\$82.1	\$84.9	\$88.1	\$90.5	\$93.6	\$668.9
INTEREST											
- Interest on Opening Balance	\$5.4	\$4.2	\$3.0	\$1.9	\$1.0	\$0.3	\$0.4	\$0.7	\$1.1	\$1.5	\$19.5
- Interest on In-year Transactions	(\$0.5)	(\$0.5)	(\$0.5)	(\$0.3)	(\$0.2)	\$0.3	\$0.3	\$0.4	\$0.4	(\$1.0)	(\$1.5)
- Debt (Interest)	(\$20.7)	(\$19.4)	(\$18.1)	(\$16.7)	(\$15.4)	(\$14.0)	(\$12.5)	(\$11.0)	(\$9.5)	(\$8.9)	(\$146.3)
TOTAL REVENUE	\$22.6	\$23.8	\$29.7	\$36.2	\$40.9	\$68.7	\$73.1	\$78.1	\$82.5	\$85.2	\$540.6
CLOSING CASH BALANCE	\$121.0	\$85.8	\$53.4	\$28.6	\$7.3	\$12.2	\$19.8	\$30.8	\$44.2	\$0.0	

2026 Adjusted Charge Per Sq.M.	\$	7.22
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Allocation of Capital Program	
Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2026	
Inflation Rate	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.4

PARKS AND RECREATION SERVICES

PARKS AND RECREATION

Parks and Recreation Services in Saugeen Shores provide residents with access to a range of outdoor and community amenities, including local parks with playgrounds, sports fields, and open green spaces, as well as walking trails and natural areas that encourage active living. The Town supports community engagement through various initiatives such as facility and pavilion rentals, sports fields for events and activities, and fitness programs at the Town’s new Aquatic and Wellness Centre, among others.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the fifteen-year historical inventory for Indoor Recreation, Parkland Development, Park Facilities, and Park Vehicles, Equipment, and other Buildings.

Recreation Facilities represents the indoor space available for public use. This includes the recreation space Community Complex/Arena, the Community/Coliseum/Arena, the Centennial Indoor Pool, and the Town Hall Community Centre, Chantry Seniors Centre and Nuclear Innovation Institute. Total square footage of these facilities equals about 101,370, with a total replacement value of \$78.1 million. The value of the equipment and vehicles servicing these facilities is estimated at about \$2.6 million and \$200,000, respectively, resulting in a total replacement value of about \$80.9 million.

The Town operates and maintains developed parks including regional, community and neighbourhood parks as well as parkettes and green spaces which includes maintained trails. The total value of these parks is about \$17.2 million. A further \$21.4 million is related to park facilities and related assets like baseball diamonds, courts, bike parks, soccer fields and others. Finally, park buildings and park vehicles and equipment amount to about \$10.4 million.

The combined replacement value of the inventory of capital assets for Parks and Recreation is about \$130.0 million, resulting in a fifteen-year historical average service level of \$6,078.70 per capita. The historical service level, multiplied by the ten-year net population growth (3,695), results in a ten-year maximum allowable funding envelope of \$22.5 million, which is brought forward to the development charges calculation.

TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM (INCLUDING CAPITAL COST AND BTE METHODOLOGY)

The development-related capital program for Parks and Recreation totals \$65.4 million and provides for the recovery of debt financing associated to growth-related projects, a second ice pad at the Complex, development of parks and new improvements and equipment at facilities. The capital project list, costs and timing were developed with input from Town staff as well being informed by the capital budget, and the 2021 DC Study.

Approximately \$31.4 million has been included in the capital program for the recovery of debt principal related to the Aquatic and Wellness Centre. Of this amount, \$21.8 million has been identified as consisting of benefit to existing or replacement shares, leaving \$9.6 million in DC-eligible costs.

Approximately \$4.4 million in debt principal has also been included relating to the Lamont Sports Park. Of this amount about \$735,800 has been identified as consisting of benefit to existing or replacement shares. This leaves about \$3.7 million eligible for development charge recovery.

Development of the Complex Second Ice Pad is included in this capital program at a gross cost of \$20.0 million. No benefit to existing or replacement shares are identified as these costs included are fully attributable to new development in the Town.

The Town will also be undertaking development of new parks including additional projects for the Lamont Sports Park, Helliwell Master Plan implementation, Shipley Trail relocation, Biener Bush trail connection construction and North Shore Park Master Plan implementation. This work totals \$7.7 million, with \$2.7 million consisting of benefit to existing or replacement shares. This leaves about \$5.0 million eligible for DC recovery.

Certain building equipment including entrance improvements and elevator installation, a dehumidification system and ice cover system at the Complex is included. This work totals about \$1.8 million with \$1.5 million consisting of benefit to existing or replacement shares. Therefore, it is anticipated that only about \$320,730 will be eligible for DC recovery.

Altogether, the 10-year capital program for Parks and Recreation amounts to \$65.4 million. A deduction of \$26.8 million is made to account for a benefit to existing shares attributable to these projects. A further reduction of about \$705,480 is also made to account for the reserve funds on hand which are applied to the projects outlined in the capital program. Furthermore, a portion of the capital program, about \$15.4 million, will be considered for recovery in subsequent development charge by-laws, subject to service level restrictions.

The remaining \$22.5 million is related to growth in the 2026–2035 planning period and is eligible for DC recovery and is allocated entirely to residential development. This net growth-related capital cost is divided by the 10-year forecast growth in population in new units to derive an unadjusted charge of \$5,714.91 per capita.

Table B.4-2.1 below outlines the BTE methodology for this service area.

Table B.4-2.1 – BTE Methodology for Parks and Recreation Services

BTE Applied (%)	Rationale
0%	Fully attributable to growth and development in the Town.
17%	Applies to Lamont Sports Park projects, identified by staff as consisting of construction of six diamonds, with one being decommissioned and applied consistently across all phases of the Lamont Sports Park.
65%	Applies to 86518 - Jubilee Master Plan Recommendation Implementation, identified by staff as having 65% or \$650,000 related to repair or replacement activities.
69%	Applies to the Aquatic and Wellness Centre debt principal cost recovery, identified by staff as having approximately 31% of debt being funded through DC payments.
83%	Share of existing population relative to population by the end of the 10-year planning period. Represents share of benefit to existing residents. Applied to building equipment that has elements of work related to existing deficiencies but also work related to accommodating higher traffic in the facilities from growth.
100%	Applies to park projects identified by staff as fully related to replacement or repair activities.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$7,256.47 per capita. The increase reflects the timing of anticipated capital projects in addition to the financing costs associated to the AWC and Lamont Sports Park debt payments which are accounted in the cash-flow analysis.

PARKS AND RECREATION SERVICES SUMMARY						
15-year Hist. Service Level per capita	2026 - 2035		Unadjusted		Adjusted	
	Development-Related Capital Program		Development Charge		Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$6,078.70	\$65,366,030	\$22,459,598	\$5,714.91	\$0.00	\$7,256.47	\$0.00

**APPENDIX B.4
TABLE 1**

**TOWN OF SAUGEEEN SHORES
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION SERVICES
INDOOR RECREATION BUILDINGS AND EQUIPMENT**

BUILDINGS Facility Name	# of Square Feet															UNIT COST (\$/sq. ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Community Complex / Arena - 600 Tomlinson Drive	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500	\$800
Community Centre / Coliseum / Arena - 26 Albert Street	40,800	40,800	40,800	40,800	40,800	40,800	40,800	40,800	40,800	40,800	40,800	40,800	40,800	40,800	40,800	\$800
Centennial Indoor Pool - 640 Mill Creek Road	6,960	6,960	6,960	6,960	6,960	6,960	6,960	6,960	6,960	6,960	6,960	6,960	6,960	6,960	6,960	\$850
Town Hall Community Centre - 201 High Street	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	\$500
Chantry Seniors Centre - Grey Street	2,968	2,968	2,968	2,968	2,968	2,968	2,968	2,968	2,968	2,968	2,968	2,968	2,968	2,968	2,968	\$500
Nuclear Innovation Institute	-	-	-	-	-	-	-	-	5,643	5,643	5,643	5,643	5,643	5,643	5,643	\$500
Total (sq.ft.)	95,728	95,728	95,728	95,728	95,728	95,728	95,728	95,728	101,371	101,371	101,371	101,371	101,371	101,371	101,371	
Total (\$000)	\$75,290.0	\$75,290.0	\$75,290.0	\$75,290.0	\$75,290.0	\$75,290.0	\$75,290.0	\$75,290.0	\$78,111.5	\$78,111.5	\$78,111.5	\$78,111.5	\$78,111.5	\$78,111.5	\$78,111.5	

EQUIPMENT Facility Name	\$ Value of Equipment														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Community Complex / Arena	\$1,062,500	\$1,062,500	\$1,062,500	\$1,062,500	\$1,062,500	\$1,062,500	\$1,062,500	\$1,062,500	\$1,062,500	\$1,062,500	\$1,062,500	\$1,062,500	\$1,062,500	\$1,062,500	\$1,062,500
Community Centre / Coliseum	\$1,020,000	\$1,020,000	\$1,020,000	\$1,020,000	\$1,020,000	\$1,020,000	\$1,020,000	\$1,020,000	\$1,020,000	\$1,020,000	\$1,020,000	\$1,020,000	\$1,020,000	\$1,020,000	\$1,020,000
Indoor Pool - 640 Mill Creek Road	\$174,000	\$174,000	\$174,000	\$174,000	\$174,000	\$174,000	\$174,000	\$174,000	\$174,000	\$174,000	\$174,000	\$174,000	\$174,000	\$174,000	\$174,000
Town Hall Community Centre - 201 High Street	\$62,500	\$62,500	\$62,500	\$62,500	\$62,500	\$62,500	\$62,500	\$62,500	\$62,500	\$62,500	\$62,500	\$62,500	\$62,500	\$62,500	\$62,500
Charity Seniors Centre - Grey Street	\$74,200	\$74,200	\$74,200	\$74,200	\$74,200	\$74,200	\$74,200	\$74,200	\$74,200	\$74,200	\$74,200	\$74,200	\$74,200	\$174,200	\$174,200
Nuclear Innovation Institute	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$141,075	\$141,075	\$141,075	\$141,075	\$141,075	\$141,075	\$141,075
Total (\$000)	\$2,393.20	\$2,393.20	\$2,393.20	\$2,393.20	\$2,393.20	\$2,393.20	\$2,393.20	\$2,393.20	\$2,534.28	\$2,534.28	\$2,534.28	\$2,534.28	\$2,534.28	\$2,634.28	\$2,634.28

VEHICLES Facility Name	\$ Value of Vehicles															UNIT COST (\$/vehicle)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Ice Resurfacers	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$100,000
Total (\$000)	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	

APPENDIX B.4
TABLE 1

TOWN OF SAUGEEEN SHORES
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION SERVICES
PARKLAND DEVELOPMENT

Park Name	# of Hectares															UNIT COST (\$/ha)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Regional Parks																
Port Elgin Beach Park	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	\$250,000
Southampton Beach Park	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	\$250,000
Goble Grove Beach Area	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	\$250,000
Southampton Tourist Camp	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	\$250,000
Port Elgin Tourist Camp	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	\$250,000
Community Parks																
Fairy Lake	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	2.83	\$250,000
Chesley Street Park	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	\$250,000
Dog Park (constructed on former landfill site)	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	\$250,000
Total (ha)	32.53	32.53	32.53	32.53	32.53	32.53	32.53	32.53	32.53	32.53	32.53	32.53	32.53	32.53	32.53	
Total (\$000)	\$8,132.5	\$8,132.5	\$8,132.5	\$8,132.5	\$8,132.5	\$8,132.5	\$8,132.5	\$8,132.5	\$8,132.5	\$8,132.5	\$8,132.5	\$8,132.5	\$8,132.5	\$8,132.5	\$8,132.5	

APPENDIX B.4
TABLE 1

TOWN OF SAUGEEEN SHORES
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION SERVICES
PARKLAND DEVELOPMENT

Park Name	# of Hectares															UNIT COST (\$/ha)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Neighbourhood Parks																
Davey Park	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	\$250,000
Eric Eastwood 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	\$250,000
Nodwell Park (Including vacant Biener Land)	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	\$250,000
Northshore Park	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	\$250,000
Waterloo Park	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$250,000
Perkins Park	1.01	1.01	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	1.12	\$250,000
Pioneer 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	\$250,000
Sandpiper Park	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	\$250,000
Eastgate Park	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$250,000
George Marion Park (Emerald Drive)	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	\$250,000
Snyder Park	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	\$250,000
Summerside Park	-	-	-	-	-	-	-	-	-	-	-	-	1.05	1.05	1.05	\$250,000
Lake Ridge 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	\$250,000
Meadow Lane Park	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$250,000
Parkette																
Coulter Parkette	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$250,000
Police Parkette	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$250,000
Chantry Park	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$250,000
Scubby's Point	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$250,000
Sharman Park	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	\$250,000
Cenotaph Park	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	\$250,000
Greenspace																
Town Pond	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	\$100,000
Fisherman Park	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	\$100,000
South end of Bruce Street by Y Daycare	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59	3.59	\$100,000
Bieners Bush (Trails)	53.56	53.56	53.56	53.56	53.56	53.56	53.56	53.56	53.56	53.56	53.56	53.56	53.56	53.56	53.56	\$100,000
Total (ha)	72.81	72.81	72.92	72.92	72.92	72.92	72.92	72.92	72.92	72.92	72.92	72.92	73.97	73.97	73.97	
Total (\$000)	\$8,775.0	\$8,775.0	\$8,802.5	\$8,802.5	\$8,802.5	\$8,802.5	\$8,802.5	\$8,802.5	\$8,802.5	\$8,802.5	\$8,802.5	\$8,802.5	\$9,065.0	\$9,065.0	\$9,065.0	

APPENDIX B.4
TABLE 1

TOWN OF SAUGEEN SHORES
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION SERVICES
PARK FACILITIES

BASEBALL DIAMONDS Park Name	# of Baseball Diamonds															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Lit Diamonds																
Biener Park	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$488,500
Jubilee Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$488,500
Lakeview Park / Port Elgin Tourist Camp	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$488,500
Lamont Sports Park	-	-	-	-	-	-	-	-	-	-	-	-	-	4	4	\$488,500
Unlit Diamonds																
Cameron Park	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$244,000
Total (#)	6	6	6	6	6	6	6	6	6	6	6	6	10	10	12	
Total (\$000)	\$2,442.0	\$2,442.0	\$2,442.0	\$2,442.0	\$2,442.0	\$2,442.0	\$2,442.0	\$2,442.0	\$2,442.0	\$2,442.0	\$2,442.0	\$2,442.0	\$4,396.0	\$4,396.0	\$5,373.0	

BATTING CAGES Park Name	# of Batting Cages															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Cameron Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$85,000
Lamont Sports Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$85,000
Total (#)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	2	
Total (\$000)	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$85.0	\$170.0	

BASKETBALL COURTS Park Name	# of Basketball Courts															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Full Court																
Eric Eastwood Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$74,600
Nodwell Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$74,600
Waterloo Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$74,600
Summerside Park	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$74,600
Jubilee Park Multi-Use Court	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$74,600
Total (#)	3	3	3	3	3	3	3	3	3	3	3	3	4	4	5	
Total (\$000)	\$223.8	\$223.8	\$223.8	\$223.8	\$223.8	\$223.8	\$223.8	\$223.8	\$223.8	\$223.8	\$223.8	\$223.8	\$298.4	\$298.4	\$373.0	

APPENDIX B.4
TABLE 1

TOWN OF SAUGEEN SHORES
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION SERVICES
PARK FACILITIES

BENCHES Park Name	# of Benches															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Town-Wide Total	195	200	210	220	220	220	220	220	220	220	559	559	559	559	559	\$800
Total (#)	195	200	210	220	220	220	220	220	220	220	559	559	559	559	559	
Total (\$000)	\$156.0	\$160.0	\$168.0	\$176.0	\$176.0	\$176.0	\$176.0	\$176.0	\$176.0	\$176.0	\$447.2	\$447.2	\$447.2	\$447.2	\$447.2	

BIKE PARKS Park Name	# of Bike Parks															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
BMX Park	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$69,800
Total (#)	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	
Total (\$000)	\$69.8	\$69.8	\$69.8	\$69.8	\$69.8	\$69.8	\$69.8	\$69.8	\$69.8	\$69.8	\$69.8	\$69.8	\$0.0	\$0.0	\$0.0	

BLEACHERS Park Name	# of Cement Base & Bleachers															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Town-Wide Total	20	20	20	20	20	20	20	20	20	20	20	38	38	38	38	\$13,800
Total (#)	20	20	20	20	20	20	20	20	20	20	20	38	38	38	38	
Total (\$000)	\$276.0	\$276.0	\$276.0	\$276.0	\$276.0	\$276.0	\$276.0	\$276.0	\$276.0	\$276.0	\$276.0	\$524.4	\$524.4	\$524.4	\$524.4	

APPENDIX B.4
TABLE 1

TOWN OF SAUGEEEN SHORES
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION SERVICES
PARK FACILITIES

BOAT LAUNCH RAMPS Park Name	# of Ramps															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Port Elgin Beach Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$253,000
Chesley Street Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$198,000
Total (#)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
Total (\$000)	\$451.0	\$451.0	\$451.0	\$451.0	\$451.0	\$451.0	\$451.0	\$451.0	\$451.0	\$451.0	\$451.0	\$451.0	\$451.0	\$451.0	\$451.0	

PARKING SPACES Park Name	# of Parking Spots															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Longdock Asphalt Lot @ Gerry's Fries - End of Beach Rd	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	\$1,900
Longdock Parking @ Gerry's - Gravel - End of Beach Rd	26	26	26	26	26	26	26	26	26	26	26	26	26	26	26	\$1,300
Gravel Parking @ Pavillion on Front St S	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	\$800
Gravel Parking South of Pavillion on Front St S	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	\$800
Cameron Park Gravel Lot - 4110 460 001 10000	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	\$800
Chantry Park Asphalt Lot	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	\$2,600
Fisherman Park Gravel Lot 4110 480 004 11000	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	\$800
Nodwell Park Paved Lot 4110 460 003 10402	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	\$1,400
Perkins Park Gravel Lot - 4110 480 001 12000	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$800
North end Of Harbour - Gravel Parking	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	\$1,300
North end of Harbour - Paved parking	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	\$2,600
Northshore park - Gravel Lot 4110 460 003 32701	26	26	26	26	26	26	26	26	26	26	26	-	-	-	-	\$800
North Shore Park Paved (road side) Parking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	\$2,600
Jubilee Park Playground - 4110 480 001 28000 - Paved	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	\$2,600
Beach Parking - Parallel to Harbour Street - Paved	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	\$1,400
Helliwell	-	-	-	-	20	20	20	20	20	20	20	20	20	20	20	\$2,800
Lamont Sports Park Gravel Parking	-	-	-	-	-	-	-	-	-	-	-	-	834	834	834	\$1,300
Summerside Park Paved Parking	-	-	-	-	-	-	-	-	-	-	-	-	8	8	8	\$2,600
Total (#)	361	361	361	361	381	381	381	381	381	381	355	355	1,197	1,197	1,227	
Total (\$000)	\$532.2	\$532.2	\$532.2	\$532.2	\$588.2	\$588.2	\$588.2	\$588.2	\$588.2	\$588.2	\$567.4	\$567.4	\$1,672.4	\$1,672.4	\$1,750.4	

**APPENDIX B.4
TABLE 1**

**TOWN OF SAUGEEN SHORES
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION SERVICES
PARK FACILITIES**

PLAYGROUND EQUIPMENT Park Name	Value of Playground Equipment														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Adelaide Street (Southampton beach, end of)	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Bay & Island Longdock	\$73,700	\$73,700	\$73,700	\$73,700	\$73,700	\$73,700	\$73,700	\$73,700	\$73,700	\$73,700	\$73,700	\$73,700	\$73,700	\$73,700	\$73,700
Cameron Park	\$74,300	\$74,300	\$74,300	\$74,300	\$74,300	\$74,300	\$74,300	\$74,300	\$74,300	\$74,300	\$74,300	\$74,300	\$74,300	\$74,300	\$74,300
Davey Park	\$35,600	\$35,600	\$35,600	\$35,600	\$35,600	\$35,600	\$35,600	\$35,600	\$35,600	\$35,600	\$35,600	\$35,600	\$35,600	\$35,600	\$35,600
Eastgate Park	\$8,200	\$8,200	\$8,200	\$8,200	\$8,200	\$8,200	\$8,200	\$8,200	\$8,200	\$8,200	\$8,200	\$8,200	\$8,200	\$8,200	\$8,200
Eric Eastwood Park	\$55,700	\$55,700	\$55,700	\$55,700	\$55,700	\$55,700	\$55,700	\$55,700	\$55,700	\$55,700	\$55,700	\$55,700	\$55,700	\$55,700	\$55,700
George Marion Park (Emerald St)	\$40,300	\$40,300	\$40,300	\$40,300	\$40,300	\$40,300	\$40,300	\$40,300	\$40,300	\$40,300	\$40,300	\$40,300	\$40,300	\$40,300	\$40,300
Gobles Grove	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000
JH Robertson (formerly Pierson Park)	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500
Jubilee Park	\$365,400	\$365,400	\$365,400	\$365,400	\$365,400	\$365,400	\$365,400	\$365,400	\$365,400	\$365,400	\$365,400	\$365,400	\$365,400	\$365,400	\$365,400
Jubilee Splash Pad	\$0	\$0	\$0	\$0	\$0	\$0	\$732,800	\$732,800	\$732,800	\$732,800	\$732,800	\$732,800	\$732,800	\$732,800	\$732,800
Lake Ridge Park	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000
Long Dock	\$219,900	\$219,900	\$219,900	\$219,900	\$219,900	\$219,900	\$219,900	\$219,900	\$219,900	\$219,900	\$219,900	\$219,900	\$219,900	\$219,900	\$219,900
Meadow Lane Park	\$36,500	\$36,500	\$36,500	\$36,500	\$36,500	\$36,500	\$36,500	\$36,500	\$36,500	\$36,500	\$36,500	\$36,500	\$36,500	\$36,500	\$36,500
Morpeth Street (Southampton Beach, end of)	\$12,900	\$12,900	\$12,900	\$12,900	\$12,900	\$12,900	\$12,900	\$12,900	\$12,900	\$12,900	\$12,900	\$12,900	\$12,900	\$12,900	\$12,900
Nodwell Park	\$40,800	\$40,800	\$40,800	\$40,800	\$40,800	\$40,800	\$40,800	\$40,800	\$40,800	\$40,800	\$241,800	\$241,800	\$241,800	\$241,800	\$241,800
Northshore Park	\$39,700	\$39,700	\$39,700	\$39,700	\$39,700	\$39,700	\$39,700	\$39,700	\$39,700	\$39,700	\$39,700	\$39,700	\$39,700	\$39,700	\$366,400
North Shore Splash Pad	\$0	\$0	\$0	\$0	\$0	\$0	\$732,800	\$732,800	\$732,800	\$732,800	\$732,800	\$732,800	\$732,800	\$732,800	\$732,800
Palmerston Street (Southampton Beach, end of)	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400	\$28,400
Port Elgin Beach Park	\$47,300	\$47,300	\$47,300	\$47,300	\$47,300	\$47,300	\$47,300	\$47,300	\$47,300	\$47,300	\$47,300	\$47,300	\$47,300	\$47,300	\$47,300
Port Elgin Beach North End	\$29,300	\$29,300	\$29,300	\$29,300	\$29,300	\$29,300	\$29,300	\$29,300	\$29,300	\$29,300	\$29,300	\$29,300	\$29,300	\$29,300	\$29,300
Port Elgin Tourist Camp	\$58,600	\$58,600	\$58,600	\$58,600	\$58,600	\$58,600	\$58,600	\$58,600	\$58,600	\$58,600	\$58,600	\$58,600	\$58,600	\$58,600	\$58,600
Sandpiper Court Park	\$23,300	\$23,300	\$23,300	\$23,300	\$23,300	\$23,300	\$23,300	\$23,300	\$23,300	\$23,300	\$23,300	\$23,300	\$23,300	\$23,300	\$23,300
Snyder Park (Maplewood Dr)	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000
South Street (Southampton Beach, end of)	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Waterloo Park	\$48,700	\$48,700	\$48,700	\$48,700	\$48,700	\$48,700	\$48,700	\$48,700	\$48,700	\$48,700	\$48,700	\$48,700	\$48,700	\$48,700	\$48,700
Peel St (Southampton Beach, end of)	\$30,300	\$30,300	\$30,300	\$30,300	\$30,300	\$30,300	\$30,300	\$30,300	\$30,300	\$30,300	\$30,300	\$30,300	\$30,300	\$30,300	\$30,300
Lamont Sports Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$659,600
Summerside Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$179,500	\$179,500	\$179,500	\$179,500
Total (\$000)	\$1,442.4	\$1,442.4	\$1,442.4	\$1,442.4	\$1,442.4	\$1,442.4	\$2,908.0	\$2,908.0	\$2,908.0	\$2,908.0	\$3,109.0	\$3,288.5	\$3,288.5	\$3,288.5	\$4,274.8

APPENDIX B.4

TABLE 1

TOWN OF SAUGEEN SHORES
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION SERVICES
PARK FACILITIES

SKATEBOARD PARK	# of Skateboard Parks															UNIT COST (\$/unit)
Park Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
New Skateboard Park in Port Elgin	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,100,000
Total (#)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Total (\$000)	\$1,100.0	\$1,100.0	\$1,100.0	\$1,100.0	\$1,100.0	\$1,100.0	\$1,100.0	\$1,100.0	\$1,100.0	\$1,100.0	\$1,100.0	\$1,100.0	\$1,100.0	\$1,100.0	\$1,100.0	

SOCCER FIELDS	# of Soccer Fields															UNIT COST (\$/unit)
Park Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Adults Fields																
Biener Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$170,500
J.H. Robertson Sports Field	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$170,500
Helliwell Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$170,500
Youth Fields																
J.H. Robertson Sports Field	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$170,500
Mini Fields																
J.H. Robertson Sports Field	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$58,900
Helliwell Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$58,900
Cricket Pitch	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$10,000
Total (#)	9	9	9	9	9	9	9	9	9	9	9	9	9	10	10	
Total (\$000)	\$1,088.1	\$1,088.1	\$1,088.1	\$1,088.1	\$1,088.1	\$1,088.1	\$1,088.1	\$1,088.1	\$1,088.1	\$1,088.1	\$1,088.1	\$1,088.1	\$1,088.1	\$1,098.1	\$1,098.1	

SUN SHELTERS	# of Sun Shelters															UNIT COST (\$/unit)
Park Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Port Beach	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	\$7,800
Total (#)	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	
Total (\$000)	\$39.0	\$39.0	\$39.0	\$39.0	\$39.0	\$39.0	\$39.0	\$39.0	\$39.0	\$39.0	\$39.0	\$39.0	\$39.0	\$39.0	\$39.0	

APPENDIX B.4
TABLE 1

TOWN OF SAUGEEEN SHORES
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION SERVICES
PARK FACILITIES

PATHWAYS Park Name	# of Pathways															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Walkways/Boardwalks																
Southampton Waterfront Sidewalk	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$162,900
Port Elgin Promenade - interlocking brick	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	\$686,900
North Shore Multi-Use Path - Asphalt - 6000 meters	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$849,800
North Shore Park Pathway - Paved walkway (approx 560 m)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$74,600
East Walk - around harbour - Paved walkway (approx 300 m)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$392,000
Roll a way Board Walks	-	-	1	1	4	4	4	4	4	4	4	4	4	4	4	\$210,000
Jubilee Park - Paved walkway (493m)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$345,100
Paved Oval Tracks																
Nodwell Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$900,000
Total (#)	6	6	7	7	10	10	10	10	11	11	11	11	11	11	12	
Total (\$000)	\$3,066.2	\$3,066.2	\$3,276.2	\$3,276.2	\$3,906.2	\$3,906.2	\$3,906.2	\$3,906.2	\$4,593.1	\$4,593.1	\$4,593.1	\$4,593.1	\$4,593.1	\$4,593.1	\$4,938.2	

OTHER AMENITIES Description	# of Other Amenities															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Fairy Lake - Floating Fountain	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$40,700
Fairy Lake - Waterfowl Shelter	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$2,500
Total (#)	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	
Total (\$000)	\$43.2	\$43.2	\$43.2	\$43.2	\$43.2	\$43.2	\$43.2	\$43.2	\$43.2	\$43.2	\$40.7	\$40.7	\$40.7	\$40.7	\$40.7	

APPENDIX B.4
TABLE 1

TOWN OF SAUGEEN SHORES
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION SERVICES
PARK FACILITIES

TRAILS Type	# of Metres of Trails															UNIT COST (\$/metre)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Saugeen Rail Trail - Stone Dust	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	\$16
Fairy Lake - Stone Dust Trail	439	439	439	439	439	439	439	439	439	439	439	439	439	439	439	\$16
Fairy Lake - Dirt Path Trail	439	439	439	439	439	439	439	439	439	439	439	439	439	439	439	\$16
Albert Street - Stone Dust	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	\$16
Biener Ski Trails - Natural	-	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	\$9
Trillium to Nodwell - Stone Dust, Wood Chips, Natural	240	240	240	240	240	240	240	240	240	240	240	240	240	240	240	\$9
Shipley Trail - Izzard to Shipley Stone dust, wood chips, natural	890	890	890	890	890	890	890	890	890	890	890	890	890	890	890	\$9
Woodland Trail - Wood Chips & Natural	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	\$9
Gore Drain Trail - Stone Dust	-	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	\$16
Copway Trail - Stone Dust	-	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	\$16
Captain Spence Trail	-	-	-	445	445	445	445	445	445	445	-	-	-	-	-	\$16
Southampton Landing - Stone Dust	-	-	-	-	-	-	-	-	-	-	-	145	145	145	145	\$16
Lamont Sports Park - Stone Dust	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,015	\$16
Izzard to Shipley & Gobles Grove Area Trail	685.00	685.00	685.00	685.00	685.00	685.00	685.00	685.00	685.00	685.00	685.00	685.00	685.00	685.00	685.00	\$16
Rail Trail - accumulated parcels	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	\$16
Links																
Eastgate to McNabb - north of Beausoleil Road, Stone Dust	132	132	132	132	132	132	132	132	132	132	132	132	132	132	132	\$16
Meadow Lane to Creekwood 480 001 12296 & 480 001 13064	130	130	130	130	130	130	130	130	130	130	130	130	130	130	130	\$16
Meadow Lane to Lakeside 480 001 12290	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	\$16
Rail Trail to Creekwood - #1 480 001 13062	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	\$16
Rail Trail to Creekwood - #2 480 001 13060	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55	\$16
Trillium Link 440 006 06678	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	\$16
Snyder to Eastwood Link - Stone Dust	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	\$16
Acton to Fenton	-	-	150	150	150	150	150	150	150	150	150	150	150	150	150	\$16
Fenton to North Shore Road	-	-	125	125	125	125	125	125	125	125	125	125	125	125	125	\$16
Summerside	-	-	-	-	-	-	-	-	-	-	-	-	369	369	369	\$16
Total (#)	21,952	32,902	33,177	33,622	33,622	33,622	33,622	33,622	33,622	33,622	33,177	33,322	33,691	33,691	35,706	
Total (\$000)	\$335.1	\$471.8	\$476.2	\$483.3	\$483.3	\$483.3	\$483.3	\$483.3	\$483.3	\$483.3	\$476.2	\$478.5	\$484.4	\$484.4	\$516.7	

APPENDIX B.4
TABLE 1

TOWN OF SAUGEEN SHORES
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION SERVICES
PARK FACILITIES

PATHWAY LIGHTING	# of Lights															UNIT COST (\$/unit)
Park Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Along Beaches / Promenades	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	\$5,900
Total (#)	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	
Total (\$000)	\$295.0	\$295.0	\$295.0	\$295.0	\$295.0	\$295.0	\$295.0	\$295.0	\$295.0	\$295.0	\$295.0	\$295.0	\$295.0	\$295.0	\$295.0	

PICNIC AREAS	# of Picnic Areas															UNIT COST (\$/unit)
Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Picnic Tables	155	155	155	155	155	155	155	155	155	155	180	180	180	180	180	\$300
Total (#)	155	155	155	155	155	155	155	155	155	155	180	180	180	180	180	
Total (\$000)	\$46.5	\$46.5	\$46.5	\$46.5	\$46.5	\$46.5	\$46.5	\$46.5	\$46.5	\$46.5	\$54.0	\$54.0	\$54.0	\$54.0	\$54.0	

APPENDIX B.4
TABLE 1

TOWN OF SAUGEE SHORES
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION SERVICES
PARK VEHICLES, EQUIPMENT AND BUILDINGS

VEHICLES AND EQUIPMENT		# of Pieces of Equipment															UNIT COST
Type	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	(\$/unit)	
Small Equipment Tools																	
Finishing Mower	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$25,000	
Front Mount Sweeper	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$11,400	
Water Reel	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$17,500	
Side Arm Cutter	-	-	-	-	1	1	1	1	1	1	-	-	-	-	-	\$21,000	
Trail Groomer	-	-	-	-	1	1	1	1	1	1	-	-	-	-	-	\$26,300	
Scrub Machines	2	2	2	2	2	2	2	2	2	2	-	-	-	-	-	\$15,400	
Tiger Shark (Pool Vacuum)	2	2	2	2	2	2	2	2	2	2	-	-	-	-	-	\$10,500	
Top Dresser	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$16,000	
Aerator	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$6,000	
Parks & Recreation Vehicles																	
1994 Chevy 1/2 Ton Pick-up	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$75,000	
1995 Ford 1/2 Ton Pick-up	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$75,000	
1998 1/2 Ton Dodge Van	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$75,000	
2005 Ford 1/2 Ton Pick-up	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$75,000	
2006 Ford 1/2 Ton Pick-up	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$75,000	
2006 Ford 1/2 Ton Pick-up	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$75,000	
1998 GMC 1/2 Ton Pick-up	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$75,000	
1998 GMC 1/2 Ton Pick-up	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$75,000	
2004 GMC 1 Ton Truck	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$100,000	
2004 Ford Freestar Van	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$50,000	
2004 Ford Freestar Van	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$50,000	
2002 GMC Savana Van	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$50,000	
2005 GMC Safari Van - transferred from PW in 2012	-	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$50,000	
2015 Dodge Van	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$50,000	
Aerial Work Platform	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$20,000	
Dodge 4WD 1/2 tonne Quad Cab 2015	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$75,000	
Golf Carts	4	4	4	4	4	4	4	4	4	4	4	4	4	5	5	\$10,000	
Kubota 4WD Front Mount Tractor	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$90,000	
Kubota Lawn Tractor / Loader	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$90,000	
Kubota Zero Turn Tractor	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$90,000	
Kubota ZD331 Mower & Canopy	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$40,000	
Kubota RTV900 Utility Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$35,000	
John Deer Zero Turn	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$90,000	
John Deer Tractor (1998)	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$90,000	
Universal Tractor	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$90,000	
John Deere Tractor	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$90,000	
Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$12,000	
Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$12,000	
Total (#)	36	37	37	37	41	41	41	41	38	33	24	21	19	17	17		
Total (\$000)	\$1,741.7	\$1,791.7	\$1,791.7	\$1,791.7	\$1,964.0	\$1,964.0	\$1,964.0	\$1,964.0	\$1,764.0	\$1,414.0	\$1,266.0	\$1,046.0	\$786.0	\$646.0	\$646.0		

APPENDIX B.4
TABLE 1

TOWN OF SAUGEEN SHORES
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION SERVICES
PARK VEHICLES, EQUIPMENT AND BUILDINGS

PARK BUILDINGS Type of Structure	# of Buildings															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Bay & Island Longdock Picnic Pavilion	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$350,000
Bay & Island Longdock Washroom	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Biener Park Storage Building	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$73,900
BMX Park Storage Building	1	1	-	-	-	-	-	-	-	-	1	1	-	-	-	\$14,200
Cameron Park Service Building, Concession, Storage & Washroom	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Cenotaph Park Service Building	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$14,200
Chantry View Drive Washroom	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Fairy Lake Pavilion	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
J.H. Robertson Sports Field Washroom, Storage, Maintenance	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Jubilee Park Picnic Shelter	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	\$56,800
Jubilee Park Picnic Shelter Pavilion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$250,000
Jubilee Park Picnic Shelter Pavilion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$150,000
Jubilee Park Washroom & Storage	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Perkins Park Pavilion	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
Lakeview Park Electrical Storage Shed	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$16,100
Lawn Bowling Club House (Southampton)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
Northshore Park Picnic Shelter	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
North Shore Park Pavilion (Old)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
North Shore Park Pavilion (New)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$250,000
Northshore Park - Washrooms & Fish Cleaning Station	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Northshore Park - Washrooms	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Perkins Park Washroom & Storage Garage	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Port Elgin Beach Park Washroom/Change Areas	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Port Elgin Beach Park Washroom/Change Areas Addition	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$300,000
Washroom - Millard Boulevard	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Washroom - Gobles Grove Beach House	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Chesley Street Washrooms & Fish Cleaning Station	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Washrooms - 86 Saugeen Street	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Office/Equipment Depot, Storage & Yard - 741 Market St	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,136,000
Rail Trail Washroom - River Street	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
10th Concession - Assessible Washroom	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Port Elgin Beach Pergola	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$179,900
Lamont Sports Park Hydro Building	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$30,000
Lamont Sports Park Phase 1 Pavilion	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$250,000
Lamont Sports Park Phase 2 Pavilion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$250,000
Lamonts Sports Park Minor Ball Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$30,000
Total (#)	26	27	26	27	27	27	27	28	28	28	29	29	30	30	34	
Total (\$000)	\$7,041.1	\$7,341.1	\$7,326.9	\$7,576.9	\$7,576.9	\$7,576.9	\$7,576.9	\$7,876.9	\$7,876.9	\$7,876.9	\$7,891.1	\$7,891.1	\$8,156.9	\$8,156.9	\$9,030.1	

APPENDIX B.4
TABLE 1

TOWN OF SAUGEEN SHORES
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION SERVICES
PARK VEHICLES, EQUIPMENT AND BUILDINGS

IRRIGATION SYSTEMS																UNIT COST
Park Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	(\$/unit)
Cenotaph Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$75,000
Helliwell Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$75,000
J.H. Robertson Sports Field	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$75,000
Lamont Sports Park Phase 1	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$75,000
Lamont Sports Park Phase 2	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$75,000
Devonshire Roundabout 1	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$75,000
Devonshire Roundabout 2	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$75,000
PE Splash Pad Garden	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$75,000
SO Splash Pad Garden	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$75,000
Gobles Grove Garden	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$75,000
Total (#)	3	3	3	3	3	3	3	3	3	6	6	8	9	10	10	
Total (\$000)	225.0	\$225.0	\$225.0	\$225.0	\$225.0	\$225.0	\$225.0	\$225.0	\$225.0	\$450.0	\$450.0	\$600.0	\$675.0	\$750.0	\$750.0	

**APPENDIX B.4
TABLE 1
TOWN OF SAUGEEEN SHORES
CALCULATION OF SERVICE LEVELS
PARKS AND RECREATION SERVICES**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historic Population	18,053	18,188	18,326	18,468	18,616	18,768	19,190	19,625	20,072	20,532	21,001	21,462	21,721	22,149	22,595

INVENTORY SUMMARY (\$000)

Indoor Recreation Buildings and Equipment	\$77,883.2	\$77,883.20	\$77,883.20	\$77,883.20	\$77,883.20	\$77,883.20	\$77,883.20	\$77,883.20	\$80,845.78	\$80,845.78	\$80,845.78	\$80,845.78	\$80,845.78	\$80,945.78	\$80,945.78
Parkland Development	\$16,907.5	\$16,907.5	\$16,935.0	\$16,935.0	\$16,935.0	\$16,935.0	\$16,935.0	\$16,935.0	\$16,935.0	\$16,935.0	\$16,935.0	\$16,935.0	\$17,197.5	\$17,197.5	\$17,197.5
Park Facilities	\$11,691.3	\$11,832.0	\$12,054.4	\$12,069.5	\$12,755.5	\$12,755.5	\$14,221.1	\$14,221.1	\$14,908.0	\$14,908.0	\$15,357.3	\$15,787.5	\$18,857.2	\$18,867.2	\$21,445.5
Park Vehicles, Equipment and Buildings	\$9,007.8	\$9,357.8	\$9,343.6	\$9,593.6	\$9,765.9	\$9,765.9	\$9,765.9	\$9,765.9	\$10,065.9	\$9,865.9	\$9,740.9	\$9,607.1	\$9,537.1	\$9,617.9	\$10,426.1
Total (\$000)	\$115,489.8	\$115,980.5	\$116,216.2	\$116,481.3	\$117,339.6	\$117,339.6	\$118,805.2	\$119,105.2	\$122,554.7	\$122,429.7	\$122,745.2	\$123,105.4	\$126,518.4	\$126,563.4	\$130,014.8

SERVICE LEVEL (\$/capita)																Average Service Level
Indoor Recreation Buildings and Equipment	\$4,314.14	\$4,282.12	\$4,249.87	\$4,217.20	\$4,183.67	\$4,149.79	\$4,058.53	\$3,968.57	\$4,027.79	\$3,937.55	\$3,849.62	\$3,766.93	\$3,722.01	\$3,654.60	\$3,582.43	\$3,997.65
Parkland Development	\$936.55	\$929.60	\$924.10	\$916.99	\$909.70	\$902.33	\$882.49	\$862.93	\$843.71	\$824.81	\$806.39	\$789.07	\$791.75	\$776.45	\$761.11	\$857.20
Park Facilities	\$647.61	\$650.54	\$657.78	\$653.54	\$685.19	\$679.64	\$741.07	\$724.64	\$742.73	\$726.09	\$731.27	\$735.60	\$868.16	\$851.83	\$949.12	\$736.32
Park Vehicles, Equipment and Buildings	\$498.96	\$514.50	\$509.85	\$519.47	\$524.60	\$520.35	\$508.91	\$512.91	\$491.53	\$474.43	\$457.46	\$444.37	\$442.79	\$431.30	\$461.43	\$487.52
Total (\$/capita)	\$6,397.26	\$6,376.76	\$6,341.60	\$6,307.20	\$6,303.16	\$6,252.11	\$6,191.00	\$6,069.06	\$6,105.75	\$5,962.87	\$5,844.73	\$5,735.97	\$5,824.70	\$5,714.18	\$5,754.09	\$6,078.70

**TOWN OF SAUGEEEN SHORES
CALCULATION OF MAXIMUM ALLOWABLE
PARKS AND RECREATION SERVICES**

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$6,078.70
Net Population Growth 2026 - 2035	3,695
Maximum Allowable Funding Envelope	\$22,459,598

APPENDIX B.4
TABLE 2

TOWN OF SAUGEEN SHORES
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS AND RECREATION SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					%	Replacement & BTE Shares		Available DC Reserves	2026- 2035	Post 2035
4.0 PARKS AND RECREATION SERVICES										
4.1 Debt Recovery Principal - AWC										
4.1.1 Aquatic and Wellness Centre (AWC) - Debt Principal	2026	\$ 682,693	\$ -	\$ 682,693	69%	\$ 473,789	\$ 208,904	\$ 208,904	\$ -	\$ -
4.1.2 Aquatic and Wellness Centre (AWC) - Debt Principal	2027	\$ 714,813	\$ -	\$ 714,813	69%	\$ 496,080	\$ 218,733	\$ -	\$ 218,733	\$ -
4.1.3 Aquatic and Wellness Centre (AWC) - Debt Principal	2028	\$ 748,444	\$ -	\$ 748,444	69%	\$ 519,420	\$ 229,024	\$ -	\$ 229,024	\$ -
4.1.4 Aquatic and Wellness Centre (AWC) - Debt Principal	2029	\$ 783,657	\$ -	\$ 783,657	69%	\$ 543,858	\$ 239,799	\$ -	\$ 239,799	\$ -
4.1.5 Aquatic and Wellness Centre (AWC) - Debt Principal	2030	\$ 820,528	\$ -	\$ 820,528	69%	\$ 569,446	\$ 251,081	\$ -	\$ 251,081	\$ -
4.1.6 Aquatic and Wellness Centre (AWC) - Debt Principal	2031	\$ 859,133	\$ -	\$ 859,133	69%	\$ 596,238	\$ 262,895	\$ -	\$ 262,895	\$ -
4.1.7 Aquatic and Wellness Centre (AWC) - Debt Principal	2032	\$ 899,555	\$ -	\$ 899,555	69%	\$ 624,291	\$ 275,264	\$ -	\$ 275,264	\$ -
4.1.8 Aquatic and Wellness Centre (AWC) - Debt Principal	2033	\$ 941,879	\$ -	\$ 941,879	69%	\$ 653,664	\$ 288,215	\$ -	\$ 288,215	\$ -
4.1.9 Aquatic and Wellness Centre (AWC) - Debt Principal	2034	\$ 986,195	\$ -	\$ 986,195	69%	\$ 684,419	\$ 301,776	\$ -	\$ 301,776	\$ -
4.1.10 Aquatic and Wellness Centre (AWC) - Debt Principal	2035	\$ 23,954,332	\$ -	\$ 23,954,332	69%	\$ 16,624,307	\$ 7,330,026	\$ -	\$ 7,330,026	\$ -
Subtotal Debt Recovery Principal - AWC		\$ 31,391,229	\$ -	\$ 31,391,229		\$ 21,785,513	\$ 9,605,716	\$ 208,904	\$ 9,396,812	\$ -
4.2 Debt Recovery Principal - Lamont Sports Park										
4.2.1 Lamont Sports Park - Debt Principal	2026	\$ 234,311	\$ -	\$ 234,311	17%	\$ 39,052	\$ 195,259	\$ 195,259	\$ -	\$ -
4.2.2 Lamont Sports Park - Debt Principal	2027	\$ 240,822	\$ -	\$ 240,822	17%	\$ 40,137	\$ 200,685	\$ -	\$ 200,685	\$ -
4.2.3 Lamont Sports Park - Debt Principal	2028	\$ 247,515	\$ -	\$ 247,515	17%	\$ 41,253	\$ 206,263	\$ -	\$ 206,263	\$ -
4.2.4 Lamont Sports Park - Debt Principal	2029	\$ 254,394	\$ -	\$ 254,394	17%	\$ 42,399	\$ 211,995	\$ -	\$ 211,995	\$ -
4.2.5 Lamont Sports Park - Debt Principal	2030	\$ 261,463	\$ -	\$ 261,463	17%	\$ 43,577	\$ 217,886	\$ -	\$ 217,886	\$ -
4.2.6 Lamont Sports Park - Debt Principal	2031	\$ 268,730	\$ -	\$ 268,730	17%	\$ 44,788	\$ 223,941	\$ -	\$ 223,941	\$ -
4.2.7 Lamont Sports Park - Debt Principal	2032	\$ 276,198	\$ -	\$ 276,198	17%	\$ 46,033	\$ 230,165	\$ -	\$ 230,165	\$ -
4.2.8 Lamont Sports Park - Debt Principal	2033	\$ 283,873	\$ -	\$ 283,873	17%	\$ 47,312	\$ 236,561	\$ -	\$ 236,561	\$ -
4.2.9 Lamont Sports Park - Debt Principal	2034	\$ 291,762	\$ -	\$ 291,762	17%	\$ 48,627	\$ 243,135	\$ -	\$ 243,135	\$ -
4.2.10 Lamont Sports Park - Debt Principal	2035	\$ 2,055,733	\$ -	\$ 2,055,733	17%	\$ 342,622	\$ 1,713,111	\$ -	\$ 1,713,111	\$ -
Subtotal Debt Recovery Principal - Lamont Sports Park		\$ 4,414,801	\$ -	\$ 4,414,801		\$ 735,800	\$ 3,679,001	\$ 195,259	\$ 3,483,742	\$ -
4.3 Buildings										
4.3.1 87636 - Complex Second Ice Pad	2034	\$ 20,000,000	\$ -	\$ 20,000,000	0%	\$ -	\$ 20,000,000	\$ -	\$ 4,551,305	\$ 15,448,695
Subtotal Buildings		\$ 20,000,000	\$ -	\$ 20,000,000		\$ -	\$ 20,000,000	\$ -	\$ 4,551,305	\$ 15,448,695

APPENDIX B.4
TABLE 2

TOWN OF SAUGEEN SHORES
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS AND RECREATION SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					%	Replacement & BTE Shares		Available DC Reserves	2026- 2035	Post 2035
4.0 PARKS AND RECREATION SERVICES										
4.4 Parks & Amenities										
4.4.1 86512 - Lamont Sports Park Washroom	2026	\$ 750,000	\$ -	\$ 750,000	17%	\$ 125,000	\$ 625,000	\$ 301,321	\$ 323,679	\$ -
4.4.2 86518 - Jubilee Master Plan Recommendation Implementation	2026	\$ 500,000	\$ -	\$ 500,000	100%	\$ 500,000	\$ -	\$ -	\$ -	\$ -
4.4.3 86517 - Helliwell Master Plan Recommendation Implementation	2026	\$ 500,000	\$ -	\$ 500,000	0%	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -
4.4.4 86517 - Helliwell Master Plan Recommendation Implementation	2026	\$ 350,000	\$ -	\$ 350,000	0%	\$ -	\$ 350,000	\$ -	\$ 350,000	\$ -
4.4.5 86509 - Lamont Sports Park Pavilion Construction	2026	\$ 250,000	\$ -	\$ 250,000	17%	\$ 41,667	\$ 208,333	\$ -	\$ 208,333	\$ -
4.4.6 86515 - Lamont Sports Park Maintenance Building Construction	2026	\$ 200,000	\$ -	\$ 200,000	17%	\$ 33,333	\$ 166,667	\$ -	\$ 166,667	\$ -
4.4.7 86525 - Shipley Trail Relocation	2026	\$ 90,000	\$ -	\$ 90,000	100%	\$ 90,000	\$ -	\$ -	\$ -	\$ -
4.4.8 86510 - Lamont Sports Park Sun Shelter Construction	2027	\$ 50,000	\$ -	\$ 50,000	17%	\$ 8,333	\$ 41,667	\$ -	\$ 41,667	\$ -
4.4.9 86513 - Lamont Sports Park Phase 2 Parking Lot Completion	2027	\$ 80,000	\$ -	\$ 80,000	17%	\$ 13,333	\$ 66,667	\$ -	\$ 66,667	\$ -
4.4.10 86516 - Lamont Sports Park Trails Construction	2026	\$ 100,000	\$ -	\$ 100,000	17%	\$ 16,667	\$ 83,333	\$ -	\$ 83,333	\$ -
4.4.11 86519 - Biener Bush Trail Connection Construction	2028	\$ 150,000	\$ -	\$ 150,000	0%	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
4.4.12 86526 - North Shore Park Master Plan Recommendation Implementation	2034	\$ 1,000,000	\$ -	\$ 1,000,000	100%	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
4.4.13 86518 - Jubilee Master Plan Recommendation Implementation	2034	\$ 1,000,000	\$ -	\$ 1,000,000	65%	\$ 650,000	\$ 350,000	\$ -	\$ 350,000	\$ -
4.4.14 86517 - Helliwell Master Plan Recommendation Implementation	2034	\$ 1,300,000	\$ -	\$ 1,300,000	0%	\$ -	\$ 1,300,000	\$ -	\$ 1,300,000	\$ -
4.4.15 86512 - Lamont Sports Park Washroom and Canteen Building	2033	\$ 400,000	\$ -	\$ 400,000	17%	\$ 66,667	\$ 333,333	\$ -	\$ 333,333	\$ -
4.4.16 86508 - Lamont Sports Park Phase 3 Construction	2034	\$ 1,000,000	\$ -	\$ 1,000,000	17%	\$ 166,667	\$ 833,333	\$ -	\$ 833,333	\$ -
Subtotal Parks & Amenities		\$ 7,720,000	\$ -	\$ 7,720,000		\$ 2,711,667	\$ 5,008,333	\$ 301,321	\$ 4,707,012	\$ -
4.5 Building Equipment										
4.5.1 Coliseum Entrance Improvements and Elevator Installation	2029	\$ 90,000	\$ -	\$ 90,000	83%	\$ 74,312	\$ 15,688	\$ -	\$ 15,688	\$ -
4.5.2 Coliseum Entrance Improvements and Elevator Installation	2030	\$ 500,000	\$ -	\$ 500,000	83%	\$ 412,846	\$ 87,154	\$ -	\$ 87,154	\$ -
4.5.3 Coliseum Entrance Improvements and Elevator Installation	2033	\$ 500,000	\$ -	\$ 500,000	83%	\$ 412,846	\$ 87,154	\$ -	\$ 87,154	\$ -
4.5.4 Coliseum Dehumidification System	2034	\$ 300,000	\$ -	\$ 300,000	83%	\$ 247,708	\$ 52,292	\$ -	\$ 52,292	\$ -
4.5.5 Complex Ice Cover System	2034	\$ 450,000	\$ -	\$ 450,000	83%	\$ 371,561	\$ 78,439	\$ -	\$ 78,439	\$ -
Subtotal Building Equipment		\$ 1,840,000	\$ -	\$ 1,840,000		\$ 1,519,274	\$ 320,726	\$ -	\$ 320,726	\$ -
TOTAL PARKS AND RECREATION SERVICES		\$ 65,366,030	\$ -	\$ 65,366,030		\$ 26,752,254	\$ 38,613,777	\$ 705,484	\$ 22,459,598	\$ 15,448,695

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	100.0%	\$22,459,598
10-Year Growth in Population in New Units		3,930
Unadjusted Development Charge Per Capita		\$5,714.91
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	0.0%	\$0
10-Year Growth in Square Metres		79,249
Unadjusted Development Charge Per Square Metre		\$0.00

2026 - 2035 Net Funding Envelope	\$22,459,598
Available DC Reserve Funds	\$705,484

**APPENDIX B.4
TABLE 3**

**TOWN OF SAUGEE SHORES
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
PARKS AND RECREATION SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

PARKS AND RECREATION SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$705.5	(\$257.9)	\$658.9	\$1,879.7	\$3,603.7	\$5,547.0	\$8,621.9	\$11,924.0	\$14,938.7	\$9,423.0	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Parks And Recreation Services: Prior Growth	\$705.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$705.5
- Parks And Recreation Services: Non Inflated	\$1,632.0	\$108.3	\$150.0	\$15.7	\$87.2	\$0.0	\$0.0	\$420.5	\$7,165.4	\$0.0	\$9,579.0
- Parks And Recreation Services: Debt (Principal)	\$0.0	\$419.4	\$435.3	\$451.8	\$469.0	\$486.8	\$505.4	\$524.8	\$544.9	\$9,043.1	\$12,880.6
- Parks And Recreation Services: Inflated	\$2,337.5	\$531.0	\$594.4	\$468.9	\$567.1	\$486.8	\$505.4	\$1,041.9	\$9,621.8	\$9,043.1	\$25,198.0
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	284	284	316	346	365	467	467	467	467	467	3,930
REVENUE											
- DC Receipts: Inflated	\$2,060.8	\$2,122.7	\$2,432.7	\$2,743.6	\$2,981.0	\$3,928.5	\$4,046.4	\$4,167.8	\$4,292.8	\$4,421.6	\$33,197.8
INTEREST											
- Interest on Opening Balance	\$24.7	(\$14.2)	\$23.1	\$65.8	\$126.1	\$194.1	\$301.8	\$417.3	\$522.9	\$329.8	\$1,991.4
- Interest on In-year Transactions	(\$7.6)	\$27.9	\$32.2	\$39.8	\$42.2	\$60.2	\$62.0	\$54.7	(\$146.5)	(\$127.1)	\$37.7
- Debt (Interest)	(\$703.8)	(\$688.6)	(\$672.7)	(\$656.2)	(\$639.0)	(\$621.1)	(\$602.6)	(\$583.2)	(\$563.1)	(\$5,004.1)	(\$10,734.4)
TOTAL REVENUE	\$1,374.1	\$1,447.8	\$1,815.2	\$2,193.0	\$2,510.4	\$3,561.7	\$3,807.6	\$4,056.6	\$4,106.0	(\$379.8)	\$24,492.5
CLOSING CASH BALANCE	(\$257.9)	\$658.9	\$1,879.7	\$3,603.7	\$5,547.0	\$8,621.9	\$11,924.0	\$14,938.7	\$9,423.0	\$0.0	

2026 Adjusted Charge Per Capita

\$ 7,256.47

Allocation of Capital Program

Residential Sector	100.0%
Non-Residential Sector	0.0%

Rates for 2026

Inflation Rate:	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.5

SERVICES RELATED TO A HIGHWAY:

PUBLIC WORKS AND FLEET

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS AND FLEET

The purpose of this service is to maintain and support the Town’s core infrastructure to ensure safe, reliable, and efficient municipal services for residents. This includes managing road allowances, issuing permits for work within municipal rights-of-way, overseeing drainage systems to prevent flooding, and maintaining certain municipal facilities and equipment. Overall, the department plays a critical role in protecting public safety, supporting transportation and accessibility, and preserving infrastructure assets in the Town.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the fifteen-year historical inventory for public works buildings, vehicles, and equipment.

The Town conducts Public Works operation services from two locations, the Southampton Shop and the Saugeen Shop. The facilities total 38,060 square feet of building space which is valued at about \$7.8 million. Vehicles and equipment required for service totals about \$8.6 million.

The total value of the inventory of capital assets is about \$16.4 million. The resulting fifteen-year historical average service level is \$710.89 per population and employment, and this, multiplied by the ten-year growth in population and employment (5,149), results in a maximum allowable funding envelope of about \$3.7 million.

TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM (INCLUDING CAPITAL COST AND BTE METHODOLOGY)

The development-related capital program totals about \$6.6 million and provides for the construction of the Centralized Operations Centre, and the addition of new Vehicles and Equipment. The capital project list, costs and timing were developed with input from Town staff as well being informed by the Town’s capital budget and the 2021 DC Study.

The Centralized Operations Centre is projected to cost about \$5.5 million, of which about \$2.8 million will pertain to benefit to existing or replacement shares. Therefore, the remaining \$2.8 million in DC-eligible costs consists of DC-eligible costs.

The remainder of the capital program consists of about \$1.1 million in Vehicle and Equipment purchases. There are no BTE or Replacement shares anticipated for these capital program items as they are all net new additions. Therefore, the entirety of the \$1.1 million is anticipated to be recoverable from development charges.

In summary, the total development related capital program totals about \$6.6 million with benefit to existing or replacement shares of about \$2.8 million, leaving a total DC eligible share of about \$3.8 million. Existing development charge reserve funds are used against these costs totalling about \$279,970. The remaining \$3.6 million is eligible for development charges in the 2026-2035 period with no portion of the development related capital program being anticipated to be recovered in subsequent development charge by-laws.

The DC eligible cost of \$3.6 million is allocated 73 per cent to residential development (\$2.6 million) and 27 per cent to non-residential development (\$961,450). The residential share of the net growth-related capital cost is divided by the 10-year forecast growth in population in new units to derive an unadjusted charge of \$661.36 per capita. The non-residential share of the net development-related capital cost is divided by the 10-year forecast growth in floor space of 79,249 square metres to derive an unadjusted charge of \$12.13 per square metre.

Table B.5-2.1 below outlines the benefit to existing methodology used.

Table B.5-2.1 – BTE Methodology for Services Related to a Highway: Public Works and Fleet

BTE Applied (%)	Rationale
0%	Fully attributable to growth and development in the Town.
50%	Applies to the Centralized Operations Centre, estimated percentage related to benefit to existing from the 2021 DC Background Study.

TABLE 3 CASH FLOW ANALYSIS

After cash flow considerations, both the residential and non-residential development charges increase. The residential development charge increases to \$665.87 per capita and the non-residential development charge increases to \$12.23 per square metre. The increases represent the front-ended nature of the timing of the capital program.

The following table summarizes the calculation of the development charges:

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS AND FLEET SUMMARY						
15-year Hist.	2026 - 2035		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
\$710.89	\$6,590,572	\$3,560,598	\$661.36	\$12.13	\$665.87	\$12.23

APPENDIX B.5
TABLE 1

TOWN OF SAUGEEN SHORES
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS AND FLEET

BUILDINGS Facility Name	# of Square Feet															UNIT COST (\$/sq.ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Southampton Shop - 429 Peel Street																
Office / Equipment Garage	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	\$410
Salt Storage Building	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096	\$80
Storage Building (former PUC)	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	\$250
Coverall Building - sand/salt storage	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	\$40
Coverall Storage Building	-	-	-	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	\$40
Saugeen Shop - 339 Concession 6																
Office / Equipment Garage	7,415	7,415	8,390	8,390	8,390	8,390	8,390	8,390	8,390	8,390	8,390	8,390	8,390	8,390	8,390	\$260
Salt / Sand Storage Building	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096	4,096	\$80
Storage Building (former fire hall)	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	\$330
Storage Shed	1,043	1,043	1,043	1,043	1,043	1,043	1,043	1,043	1,043	1,043	1,043	1,043	1,043	1,043	1,043	\$80
Total (#)	31,085	31,085	32,060	38,060	38,060	38,060	38,060	38,060	38,060	38,060	38,060	38,060	38,060	38,060	38,060	
Total (\$000)	\$7,310.9	\$7,310.9	\$7,564.4	\$7,804.4	\$7,804.4	\$7,804.4	\$7,804.4	\$7,804.4	\$7,804.4	\$7,804.4	\$7,804.4	\$7,804.4	\$7,804.4	\$7,804.4	\$7,804.4	

**APPENDIX B.5
TABLE 1**

**TOWN OF SAUGEEN SHORES
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS AND FLEET**

VEHICLES AND EQUIPMENT Description	# of Pieces of Equipment															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
2003 John Deere Grader	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	\$443,000
2013 CAT 12M2 Grader	-	-	1	1	1	1	1	1	1	1	1	1	-	-	-	\$602,000
2008 John Deer Loader	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$245,200
2005 John Deer Loader	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$245,200
2009 Backhoe/Loader	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$213,000
2006 Backhoe	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$71,000
2015 CASE Backhoe	-	-	-	-	1	1	1	1	1	1	1	1	-	-	-	\$267,000
Back Hoe	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$236,000
2008 Trackless # 1 (with attachments)	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$213,000
2014 Trackless # 2 (with attachments)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$280,000
2012 Trackless # 3 (with attachments)	-	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$213,000
1995 Ford Tractor	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$213,000
1993 Ford Tractor	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$213,000
1987 Lawn Tractor	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	\$18,000
Street Sweeper (2005)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$584,000
2003 John Deere Lawnmower	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$21,000
1998 Bobcat Grass Riding Lawnmower (Cemetery)	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$28,000
2009 Ferris Zero Turn Lawnmower	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$28,000
2011 Kubota Zero Turn Lawnmower	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	\$22,000
2012 Kubota Zero Turn Lawnmower	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$22,000
2015 Kubota Zero Trun with Leaf Blower	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$22,000
2012 Vactor Combination Sewer Truck	-	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$708,000
2011 Cat Loader	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	\$363,000
2006 Hitachi Excavator	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$437,900
2002 John Deere Dozer	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$192,700
Licensed Vehicles																
1 Ton Dump Trucks	5	5	5	5	5	5	5	5	5	5	5	6	7	9	10	\$130,000
1/2 Ton Pick-up Truck - 4 x 4	6	7	8	9	9	9	9	9	9	9	11	11	11	11	11	\$85,000
3/4 Ton Pick-up - 4 x 4	6	5	5	5	5	5	5	5	5	5	3	3	3	3	3	\$61,300
Plow Truck - Tandem (with attachments)	2	2	2	2	2	2	2	2	2	2	5	5	5	5	5	\$375,000
Plow Truck Single Axle (with attachments)	5	5	5	5	5	5	5	5	5	5	7	7	7	8	8	\$290,000
Bucket Truck (89)	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$245,200
2012 Bucket Truck	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$300,000
Water Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$200,000
2004 Water Truck	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$200,000
Van - Electrician	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$62,000

APPENDIX B.5
TABLE 1

TOWN OF SAUGEEN SHORES
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS AND FLEET

VEHICLES AND EQUIPMENT	# of Pieces of Equipment															UNIT COST
Description	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	(\$/unit)
Equipment Attachments																
Wheatheart Post Pounder	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$14,000
Sweepster Power Broom	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,400
Smyth Snow Blower	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$11,700
Brush Chipper	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$56,100
Stump Grinder	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$11,800
Calcium Sprayer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$15,000
Morbark Brush Pro	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$43,800
Pavemaster - Pavement Roller	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$16,300
Super Pac Pavement Roller	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$41,300
Wobble Wheel Packer	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	\$14,500
Pro Mark Road Markings Painter	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$8,400
Surestripe 4000 Road Markings Painter	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$9,000
Sure Stripe Line Painter	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$9,100
King Float Trailer (T30)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$56,825
2012 Cemetery Flatbed Trailer	-	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$17,500
Cemetery trailer	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$17,500
Paint Trailer	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$17,500
Asphalt trailer	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$17,500
2 Pillar Hoist	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$11,000
4 Pillar Hoist	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$20,000
Western Sanding Unit	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$13,000
Radio Equipment																
Base Installation - 600 Tomlinson Drive	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$11,900
Control Panel, Receiver, Transmitter etc.	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$35,900
CPI Base Station	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$700
Kenwood VHF Radio	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	\$1,000
Kenwood VHF Portable Radio	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	\$1,000
Motorola CP200 Portable Radio	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,100
Motorola HT1250 Portable Radio	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$3,000
Digital Repeater	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$13,300
VHF Base Station - 600 Tomlinson Drive	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$2,800
Portable VHF - 600 Tomlinson Drive	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$2,300
VHF Mobile - 600 Tomlinson Drive	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,300
VHF 160 channel Mobile - 600 Tomlinson Drive	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$2,200
Mobile Radio - 160 Ch GPS Desk set 429 Peel St	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$4,000
Total (#)	79	81	79	80	74	74	74	74	72	70	67	66	62	65	66	
Total (\$000)	\$8,748.9	\$9,708.4	\$9,930.9	\$10,015.9	\$9,934.3	\$9,934.3	\$9,934.3	\$9,934.3	\$9,476.1	\$9,017.9	\$9,971.1	\$9,030.1	\$7,843.1	\$8,436.4	\$8,566.4	

**APPENDIX B.5
TABLE 1**

**TOWN OF SAUGEEN SHORES
CALCULATION OF SERVICE LEVELS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS AND FLEET**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historic Population	18,053	18,188	18,326	18,468	18,616	18,768	19,190	19,625	20,072	20,532	21,001	21,462	21,721	22,149	22,595
Historic Employment	3,316	3,441	3,571	3,706	3,846	3,990	4,156	4,329	4,509	4,696	4,892	5,033	5,113	5,244	5,382
Total Historic Population & Employment	21,369	21,629	21,897	22,174	22,462	22,758	23,346	23,954	24,581	25,228	25,893	26,495	26,834	27,393	27,977

INVENTORY SUMMARY (\$000)

Buildings	\$7,310.9	\$7,310.9	\$7,564.4	\$7,804.4	\$7,804.4	\$7,804.4	\$7,804.4	\$7,804.4	\$7,804.4	\$7,804.4	\$7,804.4	\$7,804.4	\$7,804.4	\$7,804.4	\$7,804.4
Vehicles And Equipment	\$8,748.9	\$9,708.4	\$9,930.9	\$10,015.9	\$9,934.3	\$9,934.3	\$9,934.3	\$9,934.3	\$9,476.1	\$9,017.9	\$9,971.1	\$9,030.1	\$7,843.1	\$8,436.4	\$8,566.4
Total (\$000)	\$16,059.8	\$17,019.3	\$17,495.3	\$17,820.3	\$17,738.7	\$17,738.7	\$17,738.7	\$17,738.7	\$17,280.5	\$16,822.3	\$17,775.5	\$16,834.5	\$15,647.5	\$16,240.8	\$16,370.8

SERVICE LEVEL (\$/pop & emp)																Average Service Level
Buildings	\$342.12	\$338.01	\$345.45	\$351.96	\$347.45	\$342.93	\$334.29	\$325.81	\$317.50	\$309.35	\$301.41	\$294.56	\$290.84	\$284.90	\$278.95	\$320.37
Vehicles And Equipment	\$409.42	\$448.86	\$453.53	\$451.70	\$442.27	\$436.52	\$425.53	\$414.73	\$385.51	\$357.46	\$385.10	\$340.82	\$292.28	\$307.98	\$306.19	\$390.53
Total (\$/pop & emp)	\$751.54	\$786.87	\$798.98	\$803.66	\$789.72	\$779.45	\$759.82	\$740.53	\$703.00	\$666.81	\$686.51	\$635.38	\$583.12	\$592.88	\$585.15	\$710.89

**TOWN OF SAUGEEN SHORES
CALCULATION OF MAXIMUM ALLOWABLE
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS AND FLEET**

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$ 710.89
Net Population & Employment Growth 2026 - 2035	5,149
Maximum Allowable Funding Envelope	\$3,660,057

APPENDIX B.5
TABLE 2

TOWN OF SAUGEEN SHORES
DEVELOPMENT-RELATED CAPITAL PROGRAM
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS AND FLEET

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					%	Replacement & BTE Shares		Available DC Reserves	2026-2035	Post 2035
5.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS AND FLEET										
5.1 Buildings										
5.1.1 Centralized Operations Centre	2033	\$ 5,500,000	\$ -	\$ 5,500,000	50%	\$ 2,750,000	\$ 2,750,000	\$ -	\$ 2,750,000	\$ -
Subtotal Buildings		\$ 5,500,000	\$ -	\$ 5,500,000		\$ 2,750,000	\$ 2,750,000	\$ -	\$ 2,750,000	\$ -
5.2 Vehicles & Equipment										
5.2.1 New Multi-Use Roll-off Truck	2026	\$ 440,000	\$ -	\$ 440,000	0%	\$ -	\$ 440,000	\$ 279,974	\$ 160,026	\$ -
5.2.2 New 1 Tonne Truck	2026	\$ 105,716	\$ -	\$ 105,716	0%	\$ -	\$ 105,716	\$ -	\$ 105,716	\$ -
5.2.3 3/4 Tonne Truck	2034	\$ 117,194	\$ -	\$ 117,194	0%	\$ -	\$ 117,194	\$ -	\$ 117,194	\$ -
5.2.4 New 1/2 Tonne Truck	2030	\$ 98,839	\$ -	\$ 98,839	0%	\$ -	\$ 98,839	\$ -	\$ 98,839	\$ -
5.2.5 New 1/2 Tonne Truck with Cab	2033	\$ 98,839	\$ -	\$ 98,839	0%	\$ -	\$ 98,839	\$ -	\$ 98,839	\$ -
5.2.6 Community Services and Ops Dept Supervisor Pickup Truck	2034	\$ 93,000	\$ -	\$ 93,000	0%	\$ -	\$ 93,000	\$ -	\$ 93,000	\$ -
5.2.7 New 1/2 Tonne Truck	2026	\$ 80,000	\$ -	\$ 80,000	0%	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ -
5.2.8 Mower Attachment	2026	\$ 30,000	\$ -	\$ 30,000	0%	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
5.2.9 New Mower	2029	\$ 26,984	\$ -	\$ 26,984	0%	\$ -	\$ 26,984	\$ -	\$ 26,984	\$ -
Subtotal Vehicles & Equipment		\$ 1,090,572	\$ -	\$ 1,090,572		\$ -	\$ 1,090,572	\$ 279,974	\$ 810,598	\$ -
TOTAL SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS AND FLEET		\$ 6,590,572	\$ -	\$ 6,590,572		\$ 2,750,000	\$ 3,840,572	\$ 279,974	\$ 3,560,598	\$ -

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	73.0%	\$2,599,144
10-Year Growth in Population in New Units		3,930
Unadjusted Development Charge Per Capita		\$661.36
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	27.0%	\$961,454
10-Year Growth in Square Metres		79,249
Unadjusted Development Charge Per Square Metre		\$12.13

2026 - 2035 Net Funding Envelope	\$3,660,057
Available DC Reserve Funds	\$279,974

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

**TOWN OF SAUGEEEN SHORES
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS AND FLEET
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS AND FLEET	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$204.4	(\$86.0)	\$107.5	\$338.4	\$584.5	\$800.6	\$1,195.5	\$1,615.1	(\$563.4)	(\$391.3)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Public Works And Fleet: Prior Growth	\$204.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$204.4
- Services Related To A Highway: Public Works And Fleet: Non Inflated	\$274.3	\$0.0	\$0.0	\$19.7	\$72.1	\$0.0	\$0.0	\$2,079.6	\$153.4	\$0.0	\$2,599.1
- Services Related To A Highway: Public Works And Fleet: Inflated	\$478.7	\$0.0	\$0.0	\$21.5	\$81.2	\$0.0	\$0.0	\$2,557.6	\$194.4	\$0.0	\$3,333.4
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	284	284	316	346	365	467	467	467	467	467	3,930
REVENUE											
- DC Receipts: Inflated	\$189.1	\$194.8	\$223.2	\$251.8	\$273.5	\$360.5	\$371.3	\$382.4	\$393.9	\$405.7	\$3,046.3
INTEREST											
- Interest on Opening Balance	\$7.2	(\$4.7)	\$3.8	\$11.8	\$20.5	\$28.0	\$41.8	\$56.5	(\$31.0)	(\$21.5)	\$112.4
- Interest on In-year Transactions	(\$8.0)	\$3.4	\$3.9	\$4.0	\$3.4	\$6.3	\$6.5	(\$59.8)	\$3.5	\$7.1	(\$29.7)
TOTAL REVENUE	\$188.3	\$193.5	\$230.9	\$267.6	\$297.4	\$394.8	\$419.6	\$379.2	\$366.4	\$391.3	\$3,129.0
CLOSING CASH BALANCE	(\$86.0)	\$107.5	\$338.4	\$584.5	\$800.6	\$1,195.5	\$1,615.1	(\$563.4)	(\$391.3)	\$0.0	

2026 Adjusted Charge Per Capita **\$ 665.87**

Allocation of Capital Program	
Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2026	
Inflation Rate:	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX B.5
TABLE 3 - PAGE 2**

**TOWN OF SAUGEEEN SHORES
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS AND FLEET
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS AND FLEET	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$75.6	(\$37.0)	\$28.9	\$107.9	\$192.0	\$263.6	\$414.3	\$575.1	(\$223.5)	(\$152.9)	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Public Works And Fleet: Prior Growth	\$75.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$75.6
- Services Related To A Highway: Public Works And Fleet: Non Inflated	\$101.5	\$0.0	\$0.0	\$7.3	\$26.7	\$0.0	\$0.0	\$769.3	\$56.8	\$0.0	\$961.5
- Services Related To A Highway: Public Works And Fleet: Inflated	\$177.1	\$0.0	\$0.0	\$8.0	\$30.0	\$0.0	\$0.0	\$946.1	\$71.9	\$0.0	\$1,233.1
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	5,306	5,304	5,902	6,504	6,820	9,804	9,846	9,926	9,899	9,938	79,249
REVENUE											
- DC Receipts: Inflated	\$64.9	\$66.8	\$76.6	\$86.9	\$93.9	\$139.0	\$143.8	\$149.3	\$153.3	\$158.6	\$1,133.0
INTEREST											
- Interest on Opening Balance	\$2.6	(\$2.0)	\$1.0	\$3.8	\$6.7	\$9.2	\$14.5	\$20.1	(\$12.3)	(\$8.4)	\$35.3
- Interest on In-year Transactions	(\$3.1)	\$1.2	\$1.3	\$1.4	\$1.1	\$2.4	\$2.5	(\$21.9)	\$1.4	\$2.8	(\$10.8)
TOTAL REVENUE	\$64.4	\$65.9	\$78.9	\$92.1	\$101.7	\$150.6	\$160.8	\$147.5	\$142.5	\$152.9	\$1,157.5
CLOSING CASH BALANCE	(\$37.0)	\$28.9	\$107.9	\$192.0	\$263.6	\$414.3	\$575.1	(\$223.5)	(\$152.9)	\$0.0	

2026 Adjusted Charge Per Sq.Metre \$ **12.23**

Allocation of Capital Program	
Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2026	
Inflation Rate	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.6

WASTE DIVERSION SERVICES

WASTE DIVERSION SERVICES

The Town provides garbage services for residents in Saugeen Shores using a Pay as You Throw program. Garbage collection is contracted to Bruce Area Solid Waste Recycling. The Town also operates a Leaf and Yard Waste site located at 162 Concession 14, Southampton, beside the landfill. Curbside recycling services are now provided by the Province through Circular Materials and Bruce Area Solid Waste Recycling. This section relates to the portion of services specifically related to waste diversion only.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the fifteen-year historical inventory pertaining to Waste Diversion. The inventory is made up of the Coverall Storage Building of which only 20% is related to waste diversion and two Scale Houses of which 90% is related to waste diversion. The total value of these facilities related to waste diversion is therefore about \$457,000. A set of vehicles are also included of which only 20% of their value relates to waste diversion activities totalling about \$1.1 million. Therefore, the total inventory for waste diversion services amounts to about \$1.5 million.

The fifteen-year average service level is about \$48.07 per capita and employee. This value multiplied by the growth in net population and employment between 2026-2045 (5,149), results in a maximum allowable funding envelope of about \$247,490.

TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM (INCLUDING CAPITAL COST AND BTE METHODOLOGY)

As shown in Table 2, the 2026–2035 development-related gross cost for waste diversion is about \$1.3 million. The program includes the Leaf & Yard Waste Site Tub Grinder, as well as the applicable shares of the Southampton Land Expansion and the Waste Management Plan associated with waste diversion.

Recovery for the Waste Site Tub Grinder costs about \$718,000, which is a new addition and fully DC eligible. The expansion of Southampton Landfill is needed to provide capacity as the Town grows, totaling about \$6.0 million. However, only 10% is related to waste diversion services or about \$595,000. Benefit to existing or replacement shares make up about \$238,000 of this leaving only \$357,000 eligible for development charge funding. Finally, a

waste management plan is also included for about \$75,000, but only 10% is related to waste diversion so that the remaining \$7,500 is eligible for development charge recovery.

In total the gross costs of about \$1.3 million are reduced by benefit to existing or replacement shares of about \$238,000 leaving about \$1.1 million eligible for DC recovery. Of this amount about \$152,340 in existing DC reserve funds are available while another \$682,670 can be recovered through development charges in a future by-law. The remaining \$247,490 is eligible for DC recovery in the 2026-2035 period.

The development-related net capital cost of \$247,490 is allocated 73 per cent to residential development (about \$180,660) and 27 per cent to non-residential development (about \$66,830). The residential share of the net growth-related capital cost is divided by the 10-year forecast growth in population in new units of 3,930 to derive an unadjusted charge of \$45.97 per capita. The non-residential share of the net development-related capital cost is divided by the 10-year forecast growth in floor space of 79,249 square metres to derive at an unadjusted charge of \$0.84 per square metre.

Table B.6-2.1 below outlines the benefit to existing methodology used.

Table B.6-2.1 – BTE Methodology for Waste Diversion Services

BTE Applied (%)	Rationale
0%	Fully attributable to growth and development in the Town.
40%	Applies to Southampton Landfill Expansion, percentage derived from 2021 DC Background Study.

TABLE 3 CASH FLOW ANALYSIS

After cash flow consideration, the residential calculated charge increases to \$50.66 per capita, and the non-residential charge increases to \$0.93 per square metre. The following table summarizes the calculation of the Waste Diversion Services adjusted development charge:

WASTE DIVERSION SERVICES SUMMARY						
15-year Hist. Service Level per pop & emp	2026 - 2035 Development-Related Capital Program		Unadjusted Development Charge		Adjusted Development Charge	
	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$48.07	\$1,320,500	\$247,491	\$45.97	\$0.84	\$50.66	\$0.93

APPENDIX B.6
TABLE 1

TOWN OF SAUGEEN SHORES
INVENTORY OF CAPITAL ASSETS
WASTE DIVERSION SERVICES

BUILDINGS	OPERATION Description of Operations at Site	Value of Buildings (\$000)														
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Coverall Storage Building (20% Diversion, 80% Landfill)	20% Diversion / 80% Landfill	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
Less Landfill Operations (80%)		(\$96,000)	(\$96,000)	(\$96,000)	(\$96,000)	(\$96,000)	(\$96,000)	(\$96,000)	(\$96,000)	(\$96,000)	(\$96,000)	\$0	\$0	\$0	\$0	(\$96,000)
Scale House	90% Diversion / 10% Landfill	\$87,093	\$87,093	\$87,093	\$87,093	\$87,093	\$87,093	\$87,093	\$87,093	\$87,093	\$87,093	\$87,093	\$87,093	\$87,093	\$87,093	\$87,093
Less Landfill Operations (10%)		(\$8,709)	(\$8,709)	(\$8,709)	(\$8,709)	(\$8,709)	(\$8,709)	(\$8,709)	(\$8,709)	(\$8,709)	(\$8,709)	(\$8,709)	(\$8,709)	(\$8,709)	(\$8,709)	(\$8,709)
New Scale House		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$394,000	\$394,000
Less Landfill Operations (10%)	90% Diversion / 10% Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$39,400)	(\$39,400)
Total (\$000)		\$102.4	\$102.4	\$102.4	\$102.4	\$102.4	\$102.4	\$102.4	\$102.4	\$102.4	\$102.4	\$198.4	\$198.4	\$198.4	\$553.0	\$457.0

VEHICLES	OPERATION Description of Operations at Site	# of Vehicles															UNIT COST (\$/vehicle)
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Chevy 4WD 1/2 tonne	20% Diversion / 80% Landfill	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	\$78,000
John Deere Dozer 450H	20% Diversion / 80% Landfill	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	\$193,000
Cat Landfill Compactor	20% Diversion / 80% Landfill	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	\$1,437,000
Cat Loader 950	20% Diversion / 80% Landfill	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	\$312,000
International Plow Truck Tandem	20% Diversion / 80% Landfill	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	\$449,000
Landfill Compactor	20% Diversion / 80% Landfill	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	\$1,456,000
Peterson Grinder	20% Diversion / 80% Landfill	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	\$852,000
John Deere 210G Excavator w Rototilt	20% Diversion / 80% Landfill	-	-	-	-	-	-	-	-	-	0.2	0.2	0.2	0.2	0.2	0.2	\$487,000
Total (#)		1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.60	1.60	1.60	1.60	1.60	1.60	
Total (\$000)		\$955.4	\$955.4	\$955.4	\$955.4	\$955.4	\$955.4	\$955.4	\$955.4	\$955.4	\$1,052.8	\$1,052.8	\$1,052.8	\$1,052.8	\$1,052.8	\$1,052.8	

APPENDIX B.6
TABLE 1

TOWN OF SAUGEEN SHORES
CALCULATION OF SERVICE LEVELS
WASTE DIVERSION SERVICES

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historic Population	18,053	18,188	18,326	18,468	18,616	18,768	19,190	19,625	20,072	20,532	21,001	21,462	21,721	22,149	22,595
Historic Employment	3,316	3,441	3,571	3,706	3,846	3,990	4,156	4,329	4,509	4,696	4,892	5,033	5,113	5,244	5,382
Total Historic Population & Employment	21,369	21,629	21,897	22,174	22,462	22,758	23,346	23,954	24,581	25,228	25,893	26,495	26,834	27,393	27,977

INVENTORY SUMMARY (\$000)

Buildings		\$102.4	\$102.4	\$102.4	\$102.4	\$102.4	\$102.4	\$102.4	\$102.4	\$102.4	\$102.4	\$198.4	\$198.4	\$198.4	\$553.0	\$457.0
Vehicles		\$955.4	\$955.4	\$955.4	\$955.4	\$955.4	\$955.4	\$955.4	\$955.4	\$955.4	\$1,052.8	\$1,052.8	\$1,052.8	\$1,052.8	\$1,052.8	\$1,052.8
Total (\$000)		\$1,057.78	\$1,057.78	\$1,057.78	\$1,057.78	\$1,057.78	\$1,057.78	\$1,057.78	\$1,057.78	\$1,057.78	\$1,155.18	\$1,251.18	\$1,251.18	\$1,251.18	\$1,605.78	\$1,509.78

SERVICE LEVEL (\$/capita)

Average
Service
Level

Buildings		\$4.8	\$4.7	\$4.7	\$4.6	\$4.6	\$4.5	\$4.4	\$4.3	\$4.2	\$4.1	\$7.7	\$7.5	\$7.4	\$20.2	\$16.3	\$6.92
Vehicles		\$44.7	\$44.2	\$43.6	\$43.1	\$42.5	\$42.0	\$40.9	\$39.9	\$38.9	\$41.7	\$40.7	\$39.7	\$39.2	\$38.4	\$37.6	\$41.15
Total (\$/capita)		\$49.50	\$48.91	\$48.31	\$47.70	\$47.09	\$46.48	\$45.31	\$44.16	\$43.03	\$45.79	\$48.32	\$47.22	\$46.63	\$58.62	\$53.96	\$48.07

TOWN OF SAUGEEN SHORES
CALCULATION OF MAXIMUM ALLOWABLE
WASTE DIVERSION SERVICES

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$48.07
Net Population & Employment Growth 2026 - 2035	5,149
Maximum Allowable Funding Envelope	\$247,491

APPENDIX B.6
TABLE 2
TOWN OF SAUGEEN SHORES
DEVELOPMENT-RELATED CAPITAL PROGRAM
WASTE DIVERSION SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					%	Replacement & BTE Shares		Available DC Reserves	2026-2035	Post 2035
6.0 WASTE DIVERSION SERVICES										
6.1 Vehicles & Equipment										
6.1.1 Leaf & Yard Waste Site Tub Grinder	2027	\$ 718,000	\$ -	\$ 718,000	0%	\$ -	\$ 718,000	\$ 152,344	\$ 239,991	\$ 325,665
Subtotal Vehicles & Equipment		\$ 718,000	\$ -	\$ 718,000		\$ -	\$ 718,000	\$ 152,344	\$ 239,991	\$ 325,665
6.2 Site Works										
6.2.1 Southampton Landfill Expansion (10% Diversion)	2031	\$ 595,000	\$ -	\$ 595,000	40%	\$ 238,000	\$ 357,000	\$ -	\$ -	\$ 357,000
Subtotal Site Works		\$ 595,000	\$ -	\$ 595,000		\$ 238,000	\$ 357,000	\$ -	\$ -	\$ 357,000
6.3 Studies										
6.3.1 Waste Management Plan (10% Diversion)	2026	\$ 7,500	\$ -	\$ 7,500	0%	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -
Subtotal Studies		\$ 7,500	\$ -	\$ 7,500		\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -
TOTAL WASTE DIVERSION SERVICES		\$ 1,320,500	\$ -	\$ 1,320,500		\$ 238,000	\$ 1,082,500	\$ 152,344	\$ 247,491	\$ 682,665

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	73.0%	\$180,662
10-Year Growth in Population in New Units		3,930
Unadjusted Development Charge Per Capita		\$45.97
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	27.0%	\$66,829
10-Year Growth in Square Metres		79,249
Unadjusted Development Charge Per Square Metre		\$0.84

2026 - 2035 Net Funding Envelope	\$247,491
Available DC Reserve Funds	\$152,344

**APPENDIX B.6
TABLE 3 - PAGE 1**

**TOWN OF SAUGEEEN SHORES
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WASTE DIVERSION SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

WASTE DIVERSION SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$111.2	\$124.2	(\$159.4)	(\$150.8)	(\$139.6)	(\$126.1)	(\$105.2)	(\$82.2)	(\$57.1)	(\$29.8)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Waste Diversion Services: Prior Growth	\$0.0	\$111.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$111.2
- Waste Diversion Services: Non Inflated	\$5.5	\$175.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$180.7
- Waste Diversion Services: Inflated	\$5.5	\$295.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$300.5
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	284	284	316	346	365	467	467	467	467	467	3,930
REVENUE											
- DC Receipts: Inflated	\$14.4	\$14.8	\$17.0	\$19.2	\$20.8	\$27.4	\$28.3	\$29.1	\$30.0	\$30.9	\$231.8
INTEREST											
- Interest on Opening Balance	\$3.9	\$4.3	(\$8.8)	(\$8.3)	(\$7.7)	(\$6.9)	(\$5.8)	(\$4.5)	(\$3.1)	(\$1.6)	(\$38.5)
- Interest on In-year Transactions	\$0.2	(\$7.7)	\$0.3	\$0.3	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	(\$4.0)
TOTAL REVENUE	\$18.4	\$11.5	\$8.5	\$11.2	\$13.5	\$21.0	\$23.0	\$25.1	\$27.4	\$29.8	\$189.3
CLOSING CASH BALANCE	\$124.2	(\$159.4)	(\$150.8)	(\$139.6)	(\$126.1)	(\$105.2)	(\$82.2)	(\$57.1)	(\$29.8)	\$0.0	

2026 Adjusted Charge Per Capita	\$	50.66
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Allocation of Capital Program	
Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2026	
Inflation Rate:	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX B.6
TABLE 3 - PAGE 2**

**TOWN OF SAUGEEEN SHORES
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WASTE DIVERSION SERVICES
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

WASTE DIVERSION SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$41.1	\$45.6	(\$59.7)	(\$57.1)	(\$53.5)	(\$49.1)	(\$41.1)	(\$32.2)	(\$22.3)	(\$11.7)	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Waste Diversion Services: Prior Growth	\$0.0	\$41.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$41.1
- Waste Diversion Services: Non Inflated	\$2.0	\$64.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$66.8
- Waste Diversion Services: Inflated	\$2.0	\$109.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$111.1
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	5,306	5,304	5,902	6,504	6,820	9,804	9,846	9,926	9,899	9,938	79,249
REVENUE											
- DC Receipts: Inflated	\$4.9	\$5.1	\$5.8	\$6.6	\$7.2	\$10.6	\$11.0	\$11.4	\$11.7	\$12.1	\$86.4
INTEREST											
- Interest on Opening Balance	\$1.4	\$1.6	(\$3.3)	(\$3.1)	(\$2.9)	(\$2.7)	(\$2.3)	(\$1.8)	(\$1.2)	(\$0.6)	(\$14.9)
- Interest on In-year Transactions	\$0.1	(\$2.9)	\$0.1	\$0.1	\$0.1	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	(\$1.5)
TOTAL REVENUE	\$6.4	\$3.8	\$2.7	\$3.6	\$4.3	\$8.1	\$8.9	\$9.8	\$10.7	\$11.7	\$70.0
CLOSING CASH BALANCE	\$45.6	(\$59.7)	(\$57.1)	(\$53.5)	(\$49.1)	(\$41.1)	(\$32.2)	(\$22.3)	(\$11.7)	\$0.0	

2026 Adjusted Charge Per Sq. Metre	\$	0.93
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Allocation of Capital Program	
Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2026	
Inflation Rate	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.7

DEVELOPMENT-RELATED STUDIES

DEVELOPMENT-RELATED STUDIES

The DCA allows the cost of development-related studies to be included in the calculation of development charges. The Town has identified various studies, reports and master plans that need to be developed over the next few years to continue to appropriately plan for anticipated growth in the Town.

**TABLE 1 DEVELOPMENT-RELATED CAPITAL PROGRAM
(INCLUDING CAPITAL COST AND BTE METHODOLOGY)**

As shown in Table 1, the 2026–2035 development-related gross cost for development-related studies is \$729,000. The capital program relates to the recovery of the costs of Development Charges Background Studies, Official Plan Updates, a Fire Master Plan, Recreation Master Plan, Waterfront Master Plan and Zoning By-law reviews.

The total \$729,000 in costs are adjusted to account for benefit to existing shares. These shares total about \$171,430 which has been removed from the calculation. The remaining \$557,570 is eligible for development charge recovery. Of this amount, \$201,240 is funded by existing development charge reserve funds.

The remaining amount of \$356,330 is apportioned 73% (\$260,110) to residential development and 27% (\$96,220) to non-residential development. These amounts are divided by the 10-year growth in population in new units (3,930) and 10-year growth in non-residential floor space in square metres (79,249) respectively. The resulting unadjusted development charges are \$66.19 per capita and \$1.21 per square metre of new non-residential building space.

Table B.7-1.1 below outlines the benefit to existing methodology used.

Table B.7-1.1 – BTE Methodology for Development-Related Studies

BTE Applied (%)	Rationale
0%	Fully attributable to growth and development in the Town.
82%	Share of existing population and employment relative to population and employment by the end of the 10-year planning period. Represents share of benefit to existing residents and employees. Applied to studies that benefit both existing and future population and employees.

TABLE 2 CASH FLOW ANALYSIS

The cash-flow analysis is displayed in Table 2 and considers the timing of the development charges revenues to determine the adjusted rates. After cash flow considerations, the residential development charge increases to \$66.88 per capita. The non-residential development charge increases to \$1.23 per square metre.

DEVELOPMENT RELATED STUDIES SUMMARY					
2026 - 2035		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$729,000	\$356,331	\$66.19	\$1.21	\$66.88	\$1.23

APPENDIX B.7
TABLE 1
TOWN OF SAUGEEN SHORES
DEVELOPMENT-RELATED CAPITAL PROGRAM
DEVELOPMENT RELATED STUDIES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					%	Replacement & BTE Shares		Available DC Reserves	2026-2035	Post 2035
7.0 DEVELOPMENT RELATED STUDIES										
7.1 Development-Related Studies										
7.1.1 Development Charges Background Study	2026	\$ 42,000	\$ -	\$ 42,000	0%	\$ -	\$ 42,000	\$ 42,000	\$ -	\$ -
7.1.2 Development Charges Background Study	2030	\$ 42,000	\$ -	\$ 42,000	0%	\$ -	\$ 42,000	\$ 42,000	\$ -	\$ -
7.1.3 Official Plan Update	2027	\$ 155,000	\$ -	\$ 155,000	0%	\$ -	\$ 155,000	\$ -	\$ 155,000	\$ -
7.1.4 Official Plan Update	2032	\$ 155,000	\$ -	\$ 155,000	0%	\$ -	\$ 155,000	\$ -	\$ 155,000	\$ -
7.1.5 Fire Master Plan	2031	\$ 100,000	\$ -	\$ 100,000	0%	\$ -	\$ 100,000	\$ 68,362	\$ 31,638	\$ -
7.1.6 Recreation Master Plan Update	2026	\$ 25,000	\$ -	\$ 25,000	0%	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -
7.1.7 Waterfront Master Plan	2029	\$ 50,000	\$ -	\$ 50,000	82%	\$ 40,817	\$ 9,183	\$ 9,183	\$ -	\$ -
7.1.8 Zoning By-law Review	2028	\$ 80,000	\$ -	\$ 80,000	82%	\$ 65,307	\$ 14,693	\$ 14,693	\$ -	\$ -
7.1.9 Zoning By-law Review	2033	\$ 80,000	\$ -	\$ 80,000	82%	\$ 65,307	\$ 14,693	\$ -	\$ 14,693	\$ -
Subtotal Development-Related Studies		\$ 729,000	\$ -	\$ 729,000		\$ 171,431	\$ 557,569	\$ 201,238	\$ 356,331	\$ -
TOTAL DEVELOPMENT RELATED STUDIES		\$ 729,000	\$ -	\$ 729,000		\$ 171,431	\$ 557,569	\$ 201,238	\$ 356,331	\$ -

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	73.0%	\$260,112
10-Year Growth in Population in New Units		3,930
Unadjusted Development Charge Per Capita		\$66.19
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	27.0%	\$96,219
10-Year Growth in Square Metres		79,249
Unadjusted Development Charge Per Square Metre		\$1.21

Available DC Reserve Funds	\$201,238
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**APPENDIX B.7
TABLE 2 - PAGE 1**

**TOWN OF SAUGEEEN SHORES
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
DEVELOPMENT RELATED STUDIES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

DEVELOPMENT RELATED STUDIES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$146.9	\$121.3	\$25.9	\$38.0	\$57.7	\$52.4	\$4.5	(\$95.8)	(\$75.4)	(\$39.3)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Development Related Studies: Prior Growth	\$48.9	\$0.0	\$10.7	\$6.7	\$30.7	\$49.9	\$0.0	\$0.0	\$0.0	\$0.0	\$146.9
- Development Related Studies: Non Inflated	\$0.0	\$113.1	\$0.0	\$0.0	\$0.0	\$23.1	\$113.1	\$10.7	\$0.0	\$0.0	\$260.1
- Development Related Studies: Inflated	\$48.9	\$116.5	\$11.4	\$7.3	\$34.5	\$84.6	\$135.1	\$13.2	\$0.0	\$0.0	\$451.6
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	284	284	316	346	365	467	467	467	467	467	3,930
REVENUE											
- DC Receipts: Inflated	\$19.0	\$19.6	\$22.4	\$25.3	\$27.5	\$36.2	\$37.3	\$38.4	\$39.6	\$40.8	\$306.0
INTEREST											
- Interest on Opening Balance	\$5.1	\$4.2	\$0.9	\$1.3	\$2.0	\$1.8	\$0.2	(\$5.3)	(\$4.1)	(\$2.2)	\$4.1
- Interest on In-year Transactions	(\$0.8)	(\$2.7)	\$0.2	\$0.3	(\$0.2)	(\$1.3)	(\$2.7)	\$0.4	\$0.7	\$0.7	(\$5.3)
TOTAL REVENUE	\$23.3	\$21.1	\$23.5	\$26.9	\$29.3	\$36.7	\$34.8	\$33.6	\$36.1	\$39.3	\$304.7
CLOSING CASH BALANCE	\$121.3	\$25.9	\$38.0	\$57.7	\$52.4	\$4.5	(\$95.8)	(\$75.4)	(\$39.3)	\$0.0	

2026 Adjusted Charge Per Capita **\$ 66.88**

Allocation of Capital Program

Residential Sector	73.0%
Non-Residential Sector	27.0%

Rates for 2026

Inflation Rate:	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX B.7
TABLE 2 - PAGE 2**

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

DEVELOPMENT RELATED STUDIES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$54.3	\$44.4	\$8.5	\$12.4	\$18.9	\$16.2	(\$1.1)	(\$37.7)	(\$29.4)	(\$15.4)	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Development Related Studies: Prior Growth	\$18.1	\$0.0	\$4.0	\$2.5	\$11.3	\$18.5	\$0.0	\$0.0	\$0.0	\$0.0	\$54.3
- Development Related Studies: Non Inflated	\$0.0	\$41.9	\$0.0	\$0.0	\$0.0	\$8.5	\$41.9	\$4.0	\$0.0	\$0.0	\$96.2
- Development Related Studies: Inflated	\$18.1	\$43.1	\$4.2	\$2.7	\$12.8	\$31.3	\$50.0	\$4.9	\$0.0	\$0.0	\$167.0
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	5,306	5,304	5,902	6,504	6,820	9,804	9,846	9,926	9,899	9,938	79,249
REVENUE											
- DC Receipts: Inflated	\$6.5	\$6.7	\$7.7	\$8.7	\$9.4	\$14.0	\$14.4	\$15.0	\$15.4	\$15.9	\$113.9
INTEREST											
- Interest on Opening Balance	\$1.9	\$1.6	\$0.3	\$0.4	\$0.7	\$0.6	(\$0.1)	(\$2.1)	(\$1.6)	(\$0.8)	\$0.8
- Interest on In-year Transactions	(\$0.3)	(\$1.0)	\$0.1	\$0.1	(\$0.1)	(\$0.5)	(\$1.0)	\$0.2	\$0.3	\$0.3	(\$2.0)
TOTAL REVENUE	\$8.1	\$7.3	\$8.1	\$9.3	\$10.0	\$14.1	\$13.4	\$13.1	\$14.1	\$15.4	\$112.7
CLOSING CASH BALANCE	\$44.4	\$8.5	\$12.4	\$18.9	\$16.2	(\$1.1)	(\$37.7)	(\$29.4)	(\$15.4)	(\$0.0)	

2026 Adjusted Charge Per Square Metre	\$	1.23
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Allocation of Capital Program	
Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2026	
Inflation Rate	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX B.8

LAND ACQUISITION

LAND ACQUISITION

The Development Charges Act allows municipalities to include the cost of acquiring eligible land through development charges as a separate category of service. This change helps municipalities secure land needed for services such as parks, roads, and community facilities, ensuring that growth-related land costs can be recovered from new development rather than existing taxpayers.

**TABLE 1 DEVELOPMENT-RELATED CAPITAL PROGRAM
(INCLUDING CAPITAL COST AND BTE METHODOLOGY)**

As shown in Table 1, the 2026–2035 development-related gross cost for land acquisition is \$500,000. The program includes a provision relating to land needs for the Centralized Operations Centre. Of this total, 50% (or \$250,000) has been deemed to be a benefit to existing development. The remaining \$250,000 is eligible for DC recovery in the 2026-2035 period.

The development-related net capital cost of \$250,000 is allocated 73 per cent to residential development (about \$182,490) and 27 per cent to non-residential development (about \$67,510). The residential share of the net growth-related capital cost is divided by the 10-year forecast growth in population in new units (3,930) to derive an unadjusted charge of \$46.44 per capita. The non-residential share of the net development-related capital cost is divided by the 10-year forecast growth in non-residential floor space in square metres (79,249) to derive an unadjusted charge of \$0.85 per square metre.

Table B.8-1.1 below outlines the benefit to existing methodology used.

Table B.8-1.1 – BTE Methodology for Land Acquisition

BTE Applied (%)	Rationale
0%	Fully attributable to growth and development in the Town.
50%	Matches BTE Percentage determined for the Centralized Operations Centre which is based on the 2021 DC Study.

TABLE 2 CASH FLOW ANALYSIS

The cash-flow analysis is displayed in Table 2 and considers the timing of the development charges revenues to determine the adjusted rates. After cash flow considerations, the

residential development charge increases to \$46.70 per capita. The non-residential development charge increases to \$0.86 per square metre.

LAND ACQUISITION					
2026 - 2035		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$500,000	\$250,000	\$46.44	\$0.85	\$46.70	\$0.86

APPENDIX B.8
TABLE 1

TOWN OF SAUGEEN SHORES
DEVELOPMENT-RELATED CAPITAL PROGRAM
LAND ACQUISITION ALLOCATED TO POPULATION AND EMPLOYMENT

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					%	Replacement & BTE Shares		Available DC Reserves	2026-2035	Post 2035
8.0 LAND ACQUISITION ALLOCATED TO POPULATION AND EMPLOYMENT										
8.1 Public Works Land										
8.1.1 Centralized Operations Centre (Provision for Land)	2033	\$ 500,000	\$ -	\$ 500,000	50%	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	\$ -
Subtotal Public Works Land		\$ 500,000	\$ -	\$ 500,000		\$ 250,000	\$ 250,000	\$ -	\$ 250,000	\$ -
TOTAL LAND ACQUISITION ALLOCATED TO POPULATION AND EMPLOYMENT		\$ 500,000	\$ -	\$ 500,000		\$ 250,000	\$ 250,000	\$ -	\$ 250,000	\$ -

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	73.0%	\$182,494
10-Year Growth in Population in New Units		3,930
Unadjusted Development Charge Per Capita		\$46.44
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	27.0%	\$67,506
10-Year Growth in Square Metres		79,249
Unadjusted Development Charge Per Square Metre		\$0.85

Available DC Reserve Funds	\$0
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**APPENDIX B.8
TABLE 2 - PAGE 1**

**TOWN OF SAUGEEEN SHORES
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
LAND ACQUISITION
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

LAND ACQUISITION	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$0.0	\$13.5	\$27.9	\$44.8	\$64.3	\$86.1	\$114.8	\$145.3	(\$52.7)	(\$27.4)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Land Acquisition: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Land Acquisition: Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$182.5	\$0.0	\$0.0	\$182.5
- Land Acquisition: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$224.4	\$0.0	\$0.0	\$224.4
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	284	284	316	346	365	467	467	467	467	467	3,930
REVENUE											
- DC Receipts: Inflated	\$13.3	\$13.7	\$15.7	\$17.7	\$19.2	\$25.3	\$26.0	\$26.8	\$27.6	\$28.5	\$213.6
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.5	\$1.0	\$1.6	\$2.3	\$3.0	\$4.0	\$5.1	(\$2.9)	(\$1.5)	\$13.0
- Interest on In-year Transactions	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3	\$0.4	\$0.5	(\$5.4)	\$0.5	\$0.5	(\$2.2)
TOTAL REVENUE	\$13.5	\$14.4	\$16.9	\$19.5	\$21.8	\$28.7	\$30.5	\$26.5	\$25.2	\$27.4	\$224.4
CLOSING CASH BALANCE	\$13.5	\$27.9	\$44.8	\$64.3	\$86.1	\$114.8	\$145.3	(\$52.7)	(\$27.4)	\$0.0	

2026 Adjusted Charge Per Capita **\$ 46.70**

Allocation of Capital Program	
Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2026	
Inflation Rate:	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX B.8
TABLE 2 - PAGE 2**

**TOWN OF SAUGEE SHORES
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
LAND ACQUISITION
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

LAND ACQUISITION	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$0.0	\$4.6	\$9.6	\$15.4	\$22.1	\$29.6	\$40.5	\$52.2	(\$20.5)	(\$10.7)	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Land Acquisition: Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Land Acquisition: Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$67.5	\$0.0	\$0.0	\$67.5
- Land Acquisition: Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$83.0	\$0.0	\$0.0	\$83.0
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	5,306	5,304	5,902	6,504	6,820	9,804	9,846	9,926	9,899	9,938	79,249
REVENUE											
- DC Receipts: Inflated	\$4.5	\$4.7	\$5.4	\$6.1	\$6.6	\$9.7	\$10.1	\$10.5	\$10.8	\$11.1	\$79.4
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.2	\$0.3	\$0.5	\$0.8	\$1.0	\$1.4	\$1.8	(\$1.1)	(\$0.6)	\$4.4
- Interest on In-year Transactions	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.2	(\$2.0)	\$0.2	\$0.2	(\$0.8)
TOTAL REVENUE	\$4.6	\$4.9	\$5.8	\$6.7	\$7.5	\$11.0	\$11.7	\$10.3	\$9.8	\$10.7	\$83.0
CLOSING CASH BALANCE	\$4.6	\$9.6	\$15.4	\$22.1	\$29.6	\$40.5	\$52.2	(\$20.5)	(\$10.7)	(\$0.0)	

2026 Adjusted Charge Per Sq.M.	\$ 0.86
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Allocation of Capital Program	
Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2026	
Inflation Rate	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C

ENGINEERED SERVICES

TECHNICAL APPENDIX

ENGINEERED SERVICES - TECHNICAL APPENDIX

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

- Appendix C.1 Services Related to a Highway: Roads and Related
- Appendix C.2 Storm Water Drainage and Control Services
- Appendix C.3 Water Services
- Appendix C.4 Wastewater Services

Every section, with the exception of Services Related to a Highway: Roads and Related which contains historical service levels similar to most general services found in Appendix B, contains a set of two 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 DEVELOPMENT-RELATED CAPITAL PROGRAM (INCLUDING CAPITAL COST AND BTE METHODOLOGY)

The DCA requires that Council express its intent to undertake the capital program in order to support future development. Based on the development forecasts presented in Appendix A, Town staff in collaboration with Hemson have created a development-related capital forecast that sets out the projects required to service anticipated development for the ten-year period from 2026–2035.

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

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

The capital program less any replacement shares or benefit to existing shares yields the development-related costs. Although deemed development-related, not all of the net development-related capital program may be recoverable from development charges in the period from 2026 to 2035. For some services, reserve fund balances may be available to fund a share of the program. In addition, a portion of the capital program may service growth occurring beyond 2035. This portion of the capital program is deemed “pre-built” service capacity and is considered as committed excess capacity to be recovered under future development charges, or it is a service level increase. This post-period share may also be recovered from other development-related mechanisms, such as a community benefits charge, if deemed appropriate.

The remaining portion of the net capital program represents the development-related cost that may be included in the DC calculation. In all cases, as required, this amount is equal to or less than the maximum allowable capital amount as calculated at the end of Table 1. The result is the discounted development-related net capital costs eligible for recovery against growth over the forecast period from 2026 to 2035.

Calculation of the Unadjusted Development Charges Rates

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

The first step in determining the unadjusted development charge rate is to allocate the development-related net capital cost between the residential and non-residential sectors. For all engineered services the development-related costs have been apportioned as 73% residential and 27% non-residential. This apportionment is based on the anticipated shares of population growth in new units and employment growth in new space over the ten-year forecast period.

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

Note that for Services Related to a Highway: Roads and Related this information is represented in Table 2, as Table 1 represents the historical service level using a similar approach as the general services.

TABLE 2 CASH FLOW ANALYSIS

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

In order to determine appropriate development charge rates reflecting borrowing and earnings necessary to support the net development-related funding requirement, assumptions are used for the inflation rate and interest rate. An inflation rate of 3.0 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 2 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 charge. Note that for Services Related to a Highway: Roads and Related this is shown in Table 3.

APPENDIX C.1

SERVICES RELATED TO A HIGHWAY:

ROADS AND RELATED

SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED

The purpose of this service is to maintain and support the Town’s core roads infrastructure to ensure safe, reliable, and efficient municipal road services for residents. This includes the maintenance and repair of municipal roads, bridges, culverts, ditches, and road signage, as well as winter control operations such as snow plowing and sanding to keep roads safe during colder months.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the fifteen-year historical inventory for the roads and related infrastructure in the network.

The Town’s 520 lane km of roads are valued at about \$157.8 million. This includes Urban/Semi-Urban roads with curb and gutters, asphalt paved roads without curbs, surface treated roads and gravel roads. Traffic signals amount to about \$5.6 million and sidewalks make up about \$11.8 million. Finally, bridges and culverts make up about \$43.3 million, noting that two bridges are shared with the Municipality of Kincardine therefore half their replacement value is included.

The total value of the inventory of capital assets is \$218.5 million. The resulting fifteen-year historical average service level is \$7,176.88 per population and employment, and this, multiplied by the ten-year growth in population and employment (5,149), results in a maximum allowable funding envelope of about \$37.0 million.

TABLE 2 DEVELOPMENT-RELATED CAPITAL PROGRAM (INCLUDING CAPITAL COST AND BTE METHODOLOGY)

The development-related capital program for Roads and Related totals \$14.1 million and provides for several roadway and sidewalk projects, as well as improvements to traffic control infrastructure, and the transportation master plan. The capital project list, costs and timing were developed with input from Town staff as well being informed by the Town’s capital budget and the 2021 DC Study. It is noted that the Town manages linear roads and related infrastructure collectively with storm water, water and wastewater linear projects. Only the share related to roads and its related infrastructure is included here.

The Roadway related projects are projected to have a gross cost of about \$11.5 million. About \$1.9 million is associated to grants applied against the gross costs of projects. About \$2.8 million is anticipated to be related to benefit to existing or replacement shares. The remaining \$6.8 million is eligible for development charge funding.

The sidewalk capital projects are anticipated to cost approximately \$468,520, with a total of about \$77,250 in BTE and Replacement shares. The remaining \$391,270 is eligible for development charge funding.

The Traffic Control capital projects consist of three intersection improvements with a total projected cost of \$1.9 million. One of these projects, the Turner Street at Highway 21 Intersection Improvement, will have about \$1.4 million in grant funding. Benefit to existing and replacement shares amount to about \$90,000. The remaining \$460,000 is eligible for development charge funding.

A Transportation Master Plan is anticipated to cost approximately \$170,000 with no grants, subsidies, or BTE or Replacement shares anticipated. Therefore, the entire cost of \$170,000 is anticipated to be recoverable through development charge funding.

Therefore, the total gross costs of \$14.1 million are reduced by available grants of about \$3.3 million and benefit to existing and replacement shares of about \$2.9 million. About \$1.1 million in available development charge reserves are also used against these costs. A small share related to the post-planning period is identified of about \$100,790. The remaining \$6.7 million is eligible for development charge funding in the 2026-2035 planning period.

The development-related net capital cost of \$6.7 million is allocated 73 per cent to residential development (about \$4.9 million) and 27 per cent to non-residential development (about \$1.8 million). The residential share of the net growth-related capital cost is divided by the 10-year forecast growth in population in new units (3,930) to derive an unadjusted charge of \$1,237.11 per capita. The non-residential share of the net development-related capital cost is divided by the 10-year forecast growth in floor space in square metres (79,249) to derive an unadjusted charge of \$22.69 per square metre.

Table C.1-2.1 below outlines the methodology associated to the benefit to existing shares.

Table C.1-2.1 – BTE Methodology for Roads and Related

BTE Applied (%)	Rationale
0%	Fully attributable to growth and development in the Town.
60%	Staff reviewed details on combined linear projects (roads and related, storm water, water, wastewater) and determined that the projects that have a combined growth and repair/replacement component can generally relate to having a growth component averaging about 40%, resulting in a BTE of 60%. These set of projects are triggered directly by development in the immediate area.

TABLE 3 CASH FLOW ANALYSIS

After cash flow considerations, both the residential and non-residential development charges increase. The residential development charge increases to \$1,273.91 per capita and the non-residential development charge increases to \$23.44 per square metre. The increases represent the front-ended nature of the timing of the capital program.

The following table summarizes the calculation of the development charges:

SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED SUMMARY						
15-year Hist.	2026 - 2035		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
\$7,176.88	\$14,073,866	\$6,660,287	\$1,237.11	\$22.69	\$1,273.91	\$23.44

APPENDIX C.1
TABLE 1

TOWN OF SAUGEEN SHORES
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED
HISTORICAL SERVICE LEVEL ANALYSIS

ROADS Type of Road	# of Lane Kilometres															UNIT COST (\$/lane km)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Urban/Semi-Urban with Curb and Gutter (<=80mm HCB)																
4+ Lane	4.0	5.0	6.0	6.9	7.9	8.9	9.9	10.8	11.8	12.8	13.8	14.7	15.7	16.7	16.7	\$ 389,900
1 or 2 Lane	34.0	40.6	47.2	53.8	60.4	67.0	73.6	80.1	86.7	93.3	99.9	106.5	113.1	119.7	119.7	\$ 491,700
Urban with Curb and Gutter (50mm HCB)																
2 Lane	20.0	22.1	24.1	26.2	28.3	30.3	32.4	34.5	36.6	38.6	40.7	42.8	44.8	46.9	46.9	\$ 296,200
Asphalt Paved (50mm HCB) without curb																
2 Lane	109.4	112.3	115.3	118.2	121.2	124.1	127.1	130.1	133.0	136.0	138.9	141.9	144.8	147.8	147.8	\$ 238,000
Surface Treatment (50mm LCB)																
2 Lane	12.4	17.4	22.4	27.5	32.5	37.5	42.5	47.6	52.6	57.6	62.6	67.7	72.7	77.7	77.7	\$ 246,800
Gravel																
1&2 Lane	65.0	67.9	70.7	73.6	76.5	79.3	82.2	85.1	88.0	90.8	93.7	96.6	99.4	102.3	102.3	\$198,200
Asphalt																
Asphalt =>80 Rural/Semi Urban with No Curb	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	\$435,300
Total (km)	253.7	274.2	294.7	315.2	335.7	356.2	376.7	397.2	417.7	438.1	458.6	479.1	499.6	520.1	520.1	
Total (\$000)	\$70,084.8	\$76,832.5	\$83,580.3	\$90,328.1	\$97,075.9	\$103,823.7	\$110,571.4	\$117,319.2	\$124,067.0	\$130,814.8	\$137,562.6	\$144,310.4	\$151,058.1	\$157,805.92	\$157,805.9	

TRAFFIC SIGNALS Description	# of Traffic Signals															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Signalized Intersections	9	9	9	9	9	9	9	11	11	11	11	11	11	11	11	\$400,000
Cross-walk Signals	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$300,000
Total (#)	13	13	13	13	13	13	13	15	15	15	15	15	15	15	15	
Total (\$000)	\$4,800.0	\$4,800.0	\$4,800.0	\$4,800.0	\$4,800.0	\$4,800.0	\$4,800.0	\$5,600.0	\$5,600.0	\$5,600.0	\$5,600.0	\$5,600.0	\$5,600.0	\$5,600.0	\$5,600.0	

SIDEWALKS Description	# of Kilometres															UNIT COST (\$/km)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Sidewalks	59.0	61.0	64.0	65.0	65.0	65.0	65.0	65.0	65.0	65.0	65.0	65.0	65.0	77.9	77.9	\$ 151,000
Total (km)	59	61	64	65	65	65	65	65	65	65	65	65	65	78	78	
Total (\$000)	\$8,909.0	\$9,211.0	\$9,664.0	\$9,815.0	\$9,815.0	\$9,815.0	\$9,815.0	\$9,815.0	\$9,815.0	\$9,815.0	\$9,815.0	\$9,815.0	\$9,815.0	\$11,762.9	\$11,762.9	

BRIDGES AND CULVERTS Description	# of Bridges and Culverts															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Bridges	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	\$ 3,960,000
Bridges (Shared with Municipality of Kincardine 50%)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$ 1,980,000
Culverts	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	\$ 739,000
Total (km)	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	
Total (\$000)	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	

APPENDIX C.1
TABLE 1

TOWN OF SAUGEEN SHORES
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED
HISTORICAL SERVICE LEVEL ANALYSIS

TOWN OF SAUGEEN SHORES
CALCULATION OF SERVICE LEVELS
ROADS

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historic Population	18,053	18,188	18,326	18,468	18,616	18,768	19,190	19,625	20,072	20,532	21,001	21,462	21,721	22,149	22,595
Historic Employment	3,316	3,441	3,571	3,706	3,846	3,990	4,156	4,329	4,509	4,696	4,892	5,033	5,113	5,244	5,382
Total Historic Population & Employment	21,369	21,629	21,897	22,174	22,462	22,758	23,346	23,954	24,581	25,228	25,893	26,495	26,834	27,393	27,977

INVENTORY SUMMARY (\$000)

Roads	\$70,084.8	\$76,832.5	\$83,580.3	\$90,328.1	\$97,075.9	\$103,823.7	\$110,571.4	\$117,319.2	\$124,067.0	\$130,814.8	\$137,562.6	\$144,310.4	\$151,058.1	\$157,805.9	\$157,805.9
Traffic Signals	\$4,800.0	\$4,800.0	\$4,800.0	\$4,800.0	\$4,800.0	\$4,800.0	\$4,800.0	\$5,600.0	\$5,600.0	\$5,600.0	\$5,600.0	\$5,600.0	\$5,600.0	\$5,600.0	\$5,600.0
Sidewalks	\$8,909.0	\$9,211.0	\$9,664.0	\$9,815.0	\$9,815.0	\$9,815.0	\$9,815.0	\$9,815.0	\$9,815.0	\$9,815.0	\$9,815.0	\$9,815.0	\$9,815.0	\$11,762.9	\$11,762.9
Bridges And Culverts	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0	\$43,295.0
Total (\$000)	\$127,088.8	\$134,138.5	\$141,339.3	\$148,238.1	\$154,985.9	\$161,733.7	\$168,481.4	\$176,029.2	\$182,777.0	\$189,524.8	\$196,272.6	\$203,020.4	\$209,768.1	\$218,463.8	\$218,463.8

SERVICE LEVEL (\$/pop & emp)

Average
Service
Level

Roads	\$3,279.73	\$3,552.29	\$3,816.98	\$4,073.60	\$4,321.78	\$4,562.07	\$4,736.21	\$4,897.69	\$5,047.27	\$5,185.30	\$5,312.83	\$5,446.70	\$5,629.36	\$5,760.81	\$5,640.52	\$4,750.88
Traffic Signals	\$224.62	\$221.92	\$219.21	\$216.47	\$213.69	\$210.91	\$205.60	\$233.78	\$227.82	\$221.98	\$216.28	\$211.36	\$208.69	\$204.43	\$200.16	\$215.80
Sidewalks	\$416.91	\$425.86	\$441.34	\$442.64	\$436.96	\$431.28	\$420.41	\$409.74	\$399.29	\$389.05	\$379.07	\$370.45	\$365.77	\$429.41	\$420.45	\$411.91
Bridges And Culverts	\$2,026.06	\$2,001.71	\$1,977.21	\$1,952.51	\$1,927.48	\$1,902.41	\$1,854.49	\$1,807.42	\$1,761.32	\$1,716.15	\$1,672.11	\$1,634.08	\$1,613.44	\$1,580.51	\$1,547.51	\$1,798.29
Total (\$/pop & emp)	\$5,947.3	\$6,201.8	\$6,454.7	\$6,685.2	\$6,899.9	\$7,106.7	\$7,216.7	\$7,348.6	\$7,435.7	\$7,512.5	\$7,580.3	\$7,662.6	\$7,817.3	\$7,975.2	\$7,808.6	\$7,176.88

TOWN OF SAUGEEN SHORES
CALCULATION OF MAXIMUM ALLOWABLE
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED

15-Year Funding Envelope Calculation

15 Year Average Service Level 2011 - 2025	\$7,176.88
Net Population & Employment Growth 2026 - 2035	5,149
Maximum Allowable Funding Envelope	\$36,950,565

APPENDIX C.1
TABLE 2

TOWN OF SAUGEEN SHORES
ENGINEERED SERVICES
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					%	Replacement & BTE Shares		Available DC Reserves	2026- 2035	Post 2035
1.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED										
1.1 Roadways										
1.1.1 87734 - Reconstruction Harbour - Green to Izzard	2032	\$ 912,043	\$ -	\$ 912,043	60%	\$ 547,226	\$ 364,817	\$ -	\$ 364,817	\$ -
1.1.2 87671 - Reconstruction Highland - Green to Market	2027	\$ 1,273,553	\$ -	\$ 1,273,553	60%	\$ 764,132	\$ 509,421	\$ -	\$ 509,421	\$ -
1.1.3 86824 - Wellington Street - Gustavus to Elgin	2026	\$ 577,351	\$ -	\$ 577,351	60%	\$ 346,410	\$ 230,940	\$ 230,940	\$ -	\$ -
1.1.4 86873 - Ridge Street - Ivings to Bruce Road 25 (Design & CA 15%)	2026	\$ 2,433,400	\$ 1,928,125	\$ 505,275	0%	\$ -	\$ 505,275	\$ 505,275	\$ -	\$ -
1.1.5 86877 - Bruce Street Devonshire Road to Concession 10	2031	\$ 1,907,275	\$ -	\$ 1,907,275	0%	\$ -	\$ 1,907,275	\$ -	\$ 1,907,275	\$ -
1.1.6 87690 - Reconstruction Claredon - Albert to Grosvenor	2032	\$ 1,081,200	\$ -	\$ 1,081,200	60%	\$ 648,720	\$ 432,480	\$ -	\$ 432,480	\$ -
1.1.7 87696 - Reconstruction Ferndale - Town Boundary to Saugeen Beach Road	2034	\$ 24,000	\$ -	\$ 24,000	60%	\$ 14,400	\$ 9,600	\$ -	\$ 9,600	\$ -
1.1.8 86872 - Bruce Road 25 Phase 4	2034	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
1.1.9 86810 - Concession 14 (paved shoulder)	Various	\$ 340,000	\$ -	\$ 340,000	60%	\$ 204,000	\$ 136,000	\$ -	\$ 136,000	\$ -
1.1.10 Concession 10	2030	\$ 1,778,571	\$ -	\$ 1,778,571	0%	\$ -	\$ 1,778,571	\$ -	\$ 1,689,643	\$ 88,929
1.1.11 Bruce St - Sunset to CAW	2028	\$ 769,719	\$ -	\$ 769,719	0%	\$ -	\$ 769,719	\$ 82,584	\$ 687,135	\$ -
1.1.12 Bay St - Albert to Huron	2029	\$ 388,237	\$ -	\$ 388,237	60%	\$ 232,942	\$ 155,295	\$ -	\$ 155,295	\$ -
Subtotal Roadways		\$ 11,535,349	\$ 1,928,125	\$ 9,607,224		\$ 2,757,830	\$ 6,849,394	\$ 818,799	\$ 5,941,666	\$ 88,929
1.2 Sidewalks										
1.2.1 86824 - Wellington Street - Gustavus to Elgin	2026	\$ 76,980	\$ -	\$ 76,980	60%	\$ 46,188	\$ 30,792	\$ 30,792	\$ -	\$ -
1.2.2 Concession 10	2030	\$ 237,143	\$ -	\$ 237,143	0%	\$ -	\$ 237,143	\$ -	\$ 225,286	\$ 11,857
1.2.3 Bruce St - Sunset to CAW	2028	\$ 102,629	\$ -	\$ 102,629	0%	\$ -	\$ 102,629	\$ -	\$ 102,629	\$ -
1.2.4 Bay St - Albert to Huron	2029	\$ 51,765	\$ -	\$ 51,765	60%	\$ 31,059	\$ 20,706	\$ -	\$ 20,706	\$ -
Subtotal Sidewalks		\$ 468,517	\$ -	\$ 468,517		\$ 77,247	\$ 391,270	\$ 30,792	\$ 348,621	\$ 11,857
1.3 Traffic Control										
1.3.1 86884 - Concession 10 @Hwy 21 Intersection Improvement	2026	\$ 200,000	\$ -	\$ 200,000	0%	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -
1.3.2 86882 - Turner St@Hwy 21 Intersection Improvement	2026	\$ 1,500,000	\$ 1,350,000	\$ 150,000	60%	\$ 90,000	\$ 60,000	\$ 60,000	\$ -	\$ -
1.3.3 86883 - Concession 6 @Hwy 21 Intersection Improvement	2027	\$ 200,000	\$ -	\$ 200,000	0%	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
Subtotal Traffic Control		\$ 1,900,000	\$ 1,350,000	\$ 550,000		\$ 90,000	\$ 460,000	\$ 260,000	\$ 200,000	\$ -
1.4 Studies										
1.4.1 Transportation Master Plan	2030	\$ 170,000	\$ -	\$ 170,000	0%	\$ -	\$ 170,000	\$ -	\$ 170,000	\$ -
Subtotal Studies		\$ 170,000	\$ -	\$ 170,000		\$ -	\$ 170,000	\$ -	\$ 170,000	\$ -
TOTAL SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED		\$ 14,073,866	\$ 3,278,125	\$ 10,795,741		\$ 2,925,077	\$ 7,870,664	\$ 1,109,592	\$ 6,660,287	\$ 100,786

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	73.0%	\$4,861,837
10-Year Growth in Population in New Units		3,930
Unadjusted Development Charge Per Capita		\$1,237.11
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	27.0%	\$1,798,450
10-Year Growth in Square Metres		79,249
Unadjusted Development Charge Per Square Metre		\$22.69

2026 - 2035 Net Funding Envelope	\$36,950,565
Available DC Reserve Funds	\$1,109,592

**APPENDIX C.1
TABLE 3 - PAGE 1**

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

SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$810.0	\$429.6	\$268.9	\$12.2	\$348.8	(\$872.8)	(\$1,882.4)	(\$1,982.3)	(\$1,359.3)	(\$736.1)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Roads And Related : Prior Grov	\$749.7	\$0.0	\$60.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$810.0
- Services Related To A Highway: Roads And Related : Non Inflat	\$9.9	\$527.8	\$586.4	\$138.4	\$1,531.9	\$1,402.2	\$591.9	\$9.9	\$53.4	\$9.9	\$4,861.8
- Services Related To A Highway: Roads And Related : Inflated	\$759.6	\$543.6	\$686.1	\$151.2	\$1,724.1	\$1,625.5	\$706.8	\$12.2	\$67.7	\$13.0	\$6,289.9
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	284	284	316	346	365	467	467	467	467	467	3,930
REVENUE											
- DC Receipts: Inflated	\$361.8	\$372.6	\$427.1	\$481.6	\$523.3	\$689.7	\$710.4	\$731.7	\$753.6	\$776.2	\$5,828.0
INTEREST											
- Interest on Opening Balance	\$28.3	\$15.0	\$9.4	\$0.4	\$12.2	(\$48.0)	(\$103.5)	(\$109.0)	(\$74.8)	(\$40.5)	(\$310.4)
- Interest on In-year Transactions	(\$10.9)	(\$4.7)	(\$7.1)	\$5.8	(\$33.0)	(\$25.7)	\$0.1	\$12.6	\$12.0	\$13.4	(\$37.7)
TOTAL REVENUE	\$379.2	\$383.0	\$429.4	\$487.9	\$502.5	\$615.9	\$606.9	\$635.2	\$690.9	\$749.1	\$5,479.9
CLOSING CASH BALANCE	\$429.6	\$268.9	\$12.2	\$348.8	(\$872.8)	(\$1,882.4)	(\$1,982.3)	(\$1,359.3)	(\$736.1)	\$0.0	

2026 Adjusted Charge Per Capita	\$ 1,273.91
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Allocation of Capital Program	
Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2026	
Inflation Rate	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

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

**TOWN OF SAUGEEEN SHORES
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$299.6	\$149.2	\$79.3	(\$27.9)	\$83.1	(\$384.4)	(\$749.7)	(\$776.6)	(\$532.8)	(\$288.5)	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Roads And Related : Prior Growth	\$277.3	\$0.0	\$22.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$299.6
- Services Related To A Highway: Roads And Related : Non Inflated	\$3.7	\$195.2	\$216.9	\$51.2	\$566.7	\$518.7	\$219.0	\$3.7	\$19.8	\$3.7	\$1,798.4
- Services Related To A Highway: Roads And Related : Inflated	\$281.0	\$201.1	\$253.8	\$55.9	\$637.8	\$601.3	\$261.5	\$4.5	\$25.0	\$4.8	\$2,326.7
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	5,306	5,304	5,902	6,504	6,820	9,804	9,846	9,926	9,899	9,938	79,249
REVENUE											
- DC Receipts: Inflated	\$124.4	\$128.0	\$146.8	\$166.6	\$179.9	\$266.4	\$275.5	\$286.1	\$293.9	\$303.9	\$2,171.5
INTEREST											
- Interest on Opening Balance	\$10.5	\$5.2	\$2.8	(\$1.5)	\$2.9	(\$21.1)	(\$41.2)	(\$42.7)	(\$29.3)	(\$15.9)	(\$130.4)
- Interest on In-year Transactions	(\$4.3)	(\$2.0)	(\$2.9)	\$1.9	(\$12.6)	(\$9.2)	\$0.2	\$4.9	\$4.7	\$5.2	(\$14.0)
TOTAL REVENUE	\$130.5	\$131.3	\$146.6	\$167.0	\$170.2	\$236.0	\$234.6	\$248.3	\$269.3	\$293.3	\$2,027.1
CLOSING CASH BALANCE	\$149.2	\$79.3	(\$27.9)	\$83.1	(\$384.4)	(\$749.7)	(\$776.6)	(\$532.8)	(\$288.5)	\$0.0	

2026 Adjusted Charge Per Square Metre	\$	23.44
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Allocation of Capital Program	
Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2026	
Inflation Rate	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C.2

STORM WATER DRAINAGE AND CONTROL SERVICES

STORM WATER DRAINAGE AND CONTROL SERVICES

The purpose of Storm Water Drainage and Control Services is to ensure that adequate drainage infrastructure is put in place and maintained throughout the Town. For the purposes of this Study, Storm Water Drainage covers capital program items from the Roads and Related Projects that pertain to storm water, as well as a Drainage Master Plan to be undertaken by the Town.

**TABLE 1 DEVELOPMENT-RELATED CAPITAL PROGRAM
(INCLUDING CAPITAL COST AND BTE METHODOLOGY)**

The development-related capital program for Storm Water Drainage and Control Services totals about \$1.5 million in gross costs.

Of this amount, approximately \$1.3 million is related to linear storm water growth-related projects. BTE/Replacement shares are assumed, resulting in \$216,030 net off the gross costs. The remaining \$1.1 million is eligible for development charge funding. It is noted that the Town manages linear roads and related infrastructure collectively with storm water, water and wastewater linear projects. Only the share related to linear storm water is included here.

The Drainage Master Plan is estimated to cost \$200,000 and will have \$120,000 in BTE/Replacement shares. The remaining \$80,000 is therefore eligible to be funded through development charges.

The total gross costs of \$1.5 million are reduced by total benefit to existing and replacement shares of about \$336,030. About \$318,870 in available development charge reserves are also used against these costs with a small post-planning period share of about \$32,610 identified. The remaining \$806,910 is eligible for development charge funding in the 2026-2035 planning period.

The development-related net capital cost of \$806,910 is allocated 73 per cent to residential development (about \$589,030) and 27 per cent to non-residential development (\$217,890). The residential share of the net growth-related capital cost is divided by the 10-year forecast growth in population in new units (3,930) to derive an unadjusted charge of \$149.88 per capita. The non-residential share of the net development-related capital cost is

divided by the 10-year forecast growth in floor space in square metres (79,249) to derive an unadjusted charge of \$2.75 per square metre.

Table C.2-1.1 below outlines the methodology associated to the benefit to existing shares.

Table C.2-1.1 – BTE Methodology for Storm Water Drainage and Control Services

BTE Applied (%)	Rationale
0%	Fully attributable to growth and development in the Town.
60%	Staff reviewed details on combined linear projects (roads and related, storm water, water, wastewater) and determined that the projects that have a combined growth and repair/replacement component can generally relate to having a growth component averaging about 40%, resulting in a BTE of 60%. These set of projects are triggered directly by development in the immediate area.

TABLE 2 CASH FLOW ANALYSIS

After cash flow considerations, both the residential and non-residential development charges increase. The residential development charge increases slightly to \$154.67 per capita and the non-residential development charge increases slightly to \$2.84 per square metre.

The following table summarizes the calculation of the development charges:

STORM WATER DRAINAGE AND CONTROL SERVICES SUMMARY					
2026 - 2035		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$1,494,422	\$806,914	\$149.88	\$2.75	\$154.67	\$2.84

APPENDIX C.2
TABLE 1

TOWN OF SAUGEEN SHORES
DEVELOPMENT-RELATED CAPITAL PROGRAM
STORM WATER DRAINAGE AND CONTROL SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					%	Replacement & BTE Shares		Prior Growth	2026-2035	Post 2035
2.0 STORM WATER DRAINAGE AND CONTROL SERVICES										
2.1 Linear Stormwater Share of Roads Projects										
2.1.1 86824 - Wellington Street - Gustavus to Elgin	2026	\$ 211,695	\$ -	\$ 211,695	60%	\$ 127,017	\$ 84,678	\$ 84,678	\$ -	\$ -
2.1.2 87696 - Reconstruction Ferndale - Town Boundary to Saugeen Beach Road	2034	\$ 6,000	\$ -	\$ 6,000	60%	\$ 3,600	\$ 2,400	\$ -	\$ 2,400	\$ -
2.1.3 Concession 10	2030	\$ 652,143	\$ -	\$ 652,143	0%	\$ -	\$ 652,143	\$ -	\$ 619,536	\$ 32,607
2.1.4 Bruce St - Sunset to CAW	2028	\$ 282,230	\$ -	\$ 282,230	0%	\$ -	\$ 282,230	\$ 177,252	\$ 104,978	\$ -
2.1.5 Bay St - Albert to Huron	2029	\$ 142,354	\$ -	\$ 142,354	60%	\$ 85,412	\$ 56,941	\$ 56,941	\$ -	\$ -
Subtotal Linear Stormwater Share of Roads Projects		\$ 1,294,422	\$ -	\$ 1,294,422		\$ 216,029	\$ 1,078,393	\$ 318,872	\$ 726,914	\$ 32,607
2.2 Studies										
2.2.1 Drainage Master Plan	2033	\$ 200,000	\$ -	\$ 200,000	60%	\$ 120,000	\$ 80,000	\$ -	\$ 80,000	\$ -
Subtotal Studies		\$ 200,000	\$ -	\$ 200,000		\$ 120,000	\$ 80,000	\$ -	\$ 80,000	\$ -
TOTAL STORM WATER DRAINAGE AND CONTROL SERVICES		\$ 1,494,422	\$ -	\$ 1,494,422		\$ 336,029	\$ 1,158,393	\$ 318,872	\$ 806,914	\$ 32,607

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	73.0%	\$589,026
10-Year Growth in Population in New Units		3,930
Unadjusted Development Charge Per Capita		\$149.88
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	27.0%	\$217,888
10-Year Growth in Square Metres		79,249
Unadjusted Development Charge Per Square Metre		\$2.75

Available DC Reserve Funds \$318,872

**APPENDIX C.2
TABLE 2 - PAGE 1**

**TOWN OF SAUGEEEN SHORES
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
STORM WATER DRAINAGE AND CONTROL SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

STORM WATER DRAINAGE AND CONTROL SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$232.8	\$222.5	\$276.4	\$114.7	\$132.0	(\$321.1)	(\$253.5)	(\$179.7)	(\$172.3)	(\$90.9)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Storm Water Drainage And Control Services: Prior Growth	\$61.8	\$0.0	\$129.4	\$41.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$232.8
- Storm Water Drainage And Control Services: Non Inflated	\$0.0	\$0.0	\$76.6	\$0.0	\$452.2	\$0.0	\$0.0	\$58.4	\$1.8	\$0.0	\$589.0
- Storm Water Drainage And Control Services: Inflated	\$61.8	\$0.0	\$218.6	\$45.4	\$509.0	\$0.0	\$0.0	\$71.8	\$2.2	\$0.0	\$908.8
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	284	284	316	346	365	467	467	467	467	467	3,930
REVENUE											
- DC Receipts: Inflated	\$43.9	\$45.2	\$51.9	\$58.5	\$63.5	\$83.7	\$86.2	\$88.8	\$91.5	\$94.2	\$707.6
INTEREST											
- Interest on Opening Balance	\$8.1	\$7.8	\$9.7	\$4.0	\$4.6	(\$17.7)	(\$13.9)	(\$9.9)	(\$9.5)	(\$5.0)	(\$21.7)
- Interest on In-year Transactions	(\$0.5)	\$0.8	(\$4.6)	\$0.2	(\$12.3)	\$1.5	\$1.5	\$0.3	\$1.6	\$1.6	(\$9.8)
TOTAL REVENUE	\$51.6	\$53.8	\$56.9	\$62.7	\$55.9	\$67.5	\$73.8	\$79.3	\$83.6	\$90.9	\$676.1
CLOSING CASH BALANCE	\$222.5	\$276.4	\$114.7	\$132.0	(\$321.1)	(\$253.5)	(\$179.7)	(\$172.3)	(\$90.9)	(\$0.0)	

2026 Adjusted Charge Per Capita	\$ 154.67
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Allocation of Capital Program	
Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2026	
Inflation Rate	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX C.2
TABLE 2 - PAGE 2**

**TOWN OF SAUGEEEN SHORES
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
STORM WATER DRAINAGE AND CONTROL SERVICES
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

STORM WATER DRAINAGE AND CONTROL SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$86.1	\$81.1	\$99.8	\$38.5	\$43.3	(\$126.2)	(\$100.2)	(\$71.7)	(\$67.3)	(\$35.6)	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Storm Water Drainage And Control Services: Prior Growth	\$22.9	\$0.0	\$47.9	\$15.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$86.1
- Storm Water Drainage And Control Services: Non Inflated	\$0.0	\$0.0	\$28.3	\$0.0	\$167.3	\$0.0	\$0.0	\$21.6	\$0.6	\$0.0	\$217.9
- Storm Water Drainage And Control Services: Inflated	\$22.9	\$0.0	\$80.9	\$16.8	\$188.3	\$0.0	\$0.0	\$26.6	\$0.8	\$0.0	\$336.2
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	5,306	5,304	5,902	6,504	6,820	9,804	9,846	9,926	9,899	9,938	79,249
REVENUE											
- DC Receipts: Inflated	\$15.1	\$15.5	\$17.8	\$20.2	\$21.8	\$32.3	\$33.4	\$34.7	\$35.7	\$36.9	\$263.6
INTEREST											
- Interest on Opening Balance	\$3.0	\$2.8	\$3.5	\$1.3	\$1.5	(\$6.9)	(\$5.5)	(\$3.9)	(\$3.7)	(\$2.0)	(\$9.8)
- Interest on In-year Transactions	(\$0.2)	\$0.3	(\$1.7)	\$0.1	(\$4.6)	\$0.6	\$0.6	\$0.1	\$0.6	\$0.6	(\$3.6)
TOTAL REVENUE	\$17.9	\$18.7	\$19.6	\$21.6	\$18.8	\$26.0	\$28.5	\$30.9	\$32.6	\$35.6	\$250.1
CLOSING CASH BALANCE	\$81.1	\$99.8	\$38.5	\$43.3	(\$126.2)	(\$100.2)	(\$71.7)	(\$67.3)	(\$35.6)	(\$0.0)	

2026 Adjusted Charge Per Sq.M.

\$ 2.84

Allocation of Capital Program

Residential Sector	73.0%
Non-Residential Sector	27.0%

Rates for 2026

Inflation Rate	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C.3

WATER SERVICES

WATER SERVICES

The Town of Saugeen Shores provides Water Distribution Services through an agreement with the Ontario Clean Water Agency (OCWA). Per the terms of this agreement, the Town owns and operates the water distribution system and is responsible for the associated maintenance (including for 150 km of water mains) and providing related services, while OCWA operates the water treatment plant in Southampton.

**TABLE 1 DEVELOPMENT-RELATED CAPITAL PROGRAM
(INCLUDING CAPITAL COST AND BTE METHODOLOGY)**

The development-related capital program for Water Services totals \$25.8 million and provides for the construction of new water distribution assets, the share of water distribution allocated from roads and related projects, upgrades and expansions to water facilities, and the preparation of a Water Master Plan. The capital project list, costs and timing were developed with input from Town staff as well being informed by the Town’s capital budget, the 2021 DC Study, the Water and Wastewater Master Plan and Water Financial Plan.

Water Distribution costs related to several watermain expansion projects are expected to have a gross cost of approximately \$6.4 million. No grants, subsidies, or BTE/Replacement shares are anticipated for these projects, leaving the entire cost of \$6.4 million as DC-eligible costs. The projects are based on the recommendations of the Water and Wastewater Master Plan.

A further \$1.7 million in water distribution costs related to the share of road projects made up of linear water is also anticipated with about \$579,350 of this amount consisting of BTE/Replacement shares. The remaining \$1.2 million in capital costs are DC-eligible. It is noted that the Town manages linear roads and related infrastructure collectively with storm water, water and wastewater linear projects. Only the share related to water linear is included here.

Upgrades and expansions to Water Facilities are anticipated to have a gross capital cost of about \$17.7 million. This includes capacity upgrades and expansion at the water treatment plan, additional storage and SCADA upgrades. The full cost of the works is related to capacity needed to service new development therefore the full \$17.7 million is eligible for development charge funding.

The preparation of a Water Master Plan is also included in the capital program, with an estimated \$75,000 in gross costs being fully eligible for DC recovery as no benefit to existing shares have been identified.

The total gross costs of \$25.8 million are reduced by total benefit to existing and replacement shares of about \$579,350. About \$2.8 million in available development charge reserves are also used against these costs. Post-period shares related to the WTP Capacity Upgrades/Expansion, Additional Storage and the Concession 10 watermain extension have been identified totalling about \$8.4 million. This is related to shares of capacity needed within the 10-year planning period of about 35% with the remainder associated to capacity for future development post-2035. The remaining \$14.0 million is eligible for development charge funding in the 2026-2035 planning period.

The development-related net capital cost of \$14.0 million is allocated 73 per cent to residential development (about \$10.3 million) and 27 per cent to non-residential development (about \$3.8 million). The residential share of the net growth-related capital cost is divided by the 10-year forecast growth in population in new units (3,930) to derive an unadjusted charge of \$2,607.09 per capita. The non-residential share of the net development-related capital cost is divided by the 10-year forecast growth in floor space in square metres (79,249) to derive an unadjusted charge of \$47.82 per square metre.

Table C.3-1.1 below outlines the methodology associated to the benefit to existing shares.

Table C.3-1.1 – BTE Methodology for Water Services

BTE Applied (%)	Rationale
0%	Fully attributable to growth and development in the Town.
60%	Staff reviewed details on combined linear projects (roads and related, storm water, water, wastewater) and determined that the projects that have a combined growth and repair/replacement component can generally relate to having a growth component averaging about 40%, resulting in a BTE of 60%. These set of projects are triggered directly by development in the immediate area.

TABLE 2 CASH FLOW ANALYSIS

After cash flow considerations, both the residential and non-residential development charges increase. The residential development charge increases to \$2,749.66 per capita and

the non-residential development charge increases to \$50.63 per square metre. The increases represent the front-ended nature of the timing of the capital program.

The following table summarizes the calculation of the development charges:

WATER SERVICES SUMMARY					
2026 - 2035		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$25,830,307	\$14,035,954	\$2,607.09	\$47.82	\$2,749.66	\$50.63

APPENDIX C.3

TABLE 1

TOWN OF SAUGEEN SHORES
DEVELOPMENT-RELATED CAPITAL PROGRAM
WATER SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					%	Replacement & BTE Shares		Prior Growth	2026-2035	Post 2035
3.0 WATER SERVICES										
3.1 Water Distribution										
3.1.1 Concession 10 Watermain Extension	Various	\$ 2,650,000	\$ -	\$ 2,650,000	0%	\$ -	\$ 2,650,000	\$ -	\$ 2,517,500	\$ 132,500
3.1.2 Summerside Watermain Extension 1	Various	\$ 550,000	\$ -	\$ 550,000	0%	\$ -	\$ 550,000	\$ -	\$ 550,000	\$ -
3.1.3 Summerside Watermain Extension 2	Various	\$ 320,000	\$ -	\$ 320,000	0%	\$ -	\$ 320,000	\$ -	\$ 320,000	\$ -
3.1.4 Bruce Road 17 Watermain Extension	Various	\$ 1,410,000	\$ -	\$ 1,410,000	0%	\$ -	\$ 1,410,000	\$ -	\$ 1,410,000	\$ -
3.1.5 Sideroad 13/14 Watermain Extension	Various	\$ 1,440,000	\$ -	\$ 1,440,000	0%	\$ -	\$ 1,440,000	\$ -	\$ 1,440,000	\$ -
Subtotal Water Distribution		\$ 6,370,000	\$ -	\$ 6,370,000		\$ -	\$ 6,370,000	\$ -	\$ 6,237,500	\$ 132,500
3.2 Water Distribution Share of Roads Projects										
3.2.1 86824 - Wellington Street - Gustavus to Elgin	2026	\$ 577,351	\$ -	\$ 577,351	60%	\$ 346,410	\$ 230,940	\$ -	\$ 230,940	\$ -
3.2.2 Bruce St - Sunset to CAW	2028	\$ 769,719	\$ -	\$ 769,719	0%	\$ -	\$ 769,719	\$ -	\$ 769,719	\$ -
3.2.3 Bay St - Albert to Huron	2029	\$ 388,237	\$ -	\$ 388,237	60%	\$ 232,942	\$ 155,295	\$ -	\$ 155,295	\$ -
Subtotal Water Distribution Share of Roads Projects		\$ 1,735,307	\$ -	\$ 1,735,307		\$ 579,353	\$ 1,155,954	\$ -	\$ 1,155,954	\$ -
3.3 Water Facilities										
3.3.1 WTP Capacity Upgrades/Expansion	2026	\$ 7,050,000	\$ -	\$ 7,050,000	0%	\$ -	\$ 7,050,000	\$ 2,776,399	\$ 2,467,500	\$ 1,806,101
3.3.2 Additional Storage	2029	\$ 10,000,000	\$ -	\$ 10,000,000	0%	\$ -	\$ 10,000,000	\$ -	\$ 3,500,000	\$ 6,500,000
3.3.3 SCADA Upgrades	2026	\$ 600,000	\$ -	\$ 600,000	0%	\$ -	\$ 600,000	\$ -	\$ 600,000	\$ -
Subtotal Water Facilities		\$ 17,650,000	\$ -	\$ 17,650,000		\$ -	\$ 17,650,000	\$ 2,776,399	\$ 6,567,500	\$ 8,306,101
3.4 Studies										
3.4.1 Water Master Plan	2030	\$ 75,000	\$ -	\$ 75,000	0%	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
Subtotal Studies		\$ 75,000	\$ -	\$ 75,000		\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
TOTAL WATER SERVICES		\$ 25,830,307	\$ -	\$ 25,830,307		\$ 579,353	\$ 25,250,954	\$ 2,776,399	\$ 14,035,954	\$ 8,438,601

Residential Development Charge Calculation

Residential Share of 2026 - 2035 DC Eligible Costs	73.0%	\$10,245,883
10-Year Growth in Population in New Units		3,930
Unadjusted Development Charge Per Capita		\$2,607.09

Non-Residential Development Charge Calculation

Non-Residential Share of 2026 - 2035 DC Eligible Costs	27.0%	\$3,790,071
10-Year Growth in Square Metres		79,249
Unadjusted Development Charge Per Square Metre		\$47.82

Available DC Reserve Funds \$2,776,399

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

**TOWN OF SAUGEEEN SHORES
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WATER SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

WATER SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$2,026.7	(\$2,124.3)	(\$1,899.9)	(\$2,166.0)	(\$4,724.1)	(\$4,418.7)	(\$3,684.1)	(\$2,879.8)	(\$2,001.1)	(\$1,042.9)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Water Services: Prior Growth	\$2,026.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2,026.7
- Water Services: Non Inflated	\$2,863.1	\$455.3	\$1,017.2	\$3,123.6	\$510.1	\$455.3	\$455.3	\$455.3	\$455.3	\$455.3	\$10,245.9
- Water Services: Inflated	\$4,889.8	\$469.0	\$1,079.1	\$3,413.2	\$574.1	\$527.8	\$543.7	\$560.0	\$576.8	\$594.1	\$13,227.6
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	284	284	316	346	365	467	467	467	467	467	3,930
REVENUE											
- DC Receipts: Inflated	\$780.9	\$804.3	\$921.8	\$1,039.6	\$1,129.6	\$1,488.6	\$1,533.3	\$1,579.3	\$1,626.6	\$1,675.4	\$12,579.5
INTEREST											
- Interest on Opening Balance	\$70.9	(\$116.8)	(\$104.5)	(\$119.1)	(\$259.8)	(\$243.0)	(\$202.6)	(\$158.4)	(\$110.1)	(\$57.4)	(\$1,300.8)
- Interest on In-year Transactions	(\$113.0)	\$5.9	(\$4.3)	(\$65.3)	\$9.7	\$16.8	\$17.3	\$17.8	\$18.4	\$18.9	(\$77.7)
TOTAL REVENUE	\$738.8	\$693.4	\$813.0	\$855.2	\$879.5	\$1,262.4	\$1,348.0	\$1,438.7	\$1,535.0	\$1,637.0	\$11,200.9
CLOSING CASH BALANCE	(\$2,124.3)	(\$1,899.9)	(\$2,166.0)	(\$4,724.1)	(\$4,418.7)	(\$3,684.1)	(\$2,879.8)	(\$2,001.1)	(\$1,042.9)	(\$0.0)	

2026 Adjusted Charge Per Capita	\$ 2,749.66
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Allocation of Capital Program	
Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2026	
Inflation Rate	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX C.3
TABLE 2 - PAGE 2**

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

WATER SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$749.7	(\$806.6)	(\$746.0)	(\$871.5)	(\$1,847.0)	(\$1,769.2)	(\$1,479.7)	(\$1,160.1)	(\$805.8)	(\$421.2)	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Water Services: Prior Growth	\$749.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$749.7
- Water Services: Non Inflated	\$1,059.1	\$168.4	\$376.3	\$1,155.5	\$188.7	\$168.4	\$168.4	\$168.4	\$168.4	\$168.4	\$3,790.1
- Water Services: Inflated	\$1,808.8	\$173.5	\$399.2	\$1,262.6	\$212.4	\$195.3	\$201.1	\$207.1	\$213.4	\$219.8	\$4,893.1
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	5,306	5,304	5,902	6,504	6,820	9,804	9,846	9,926	9,899	9,938	79,249
REVENUE											
- DC Receipts: Inflated	\$268.6	\$276.6	\$317.0	\$359.8	\$388.6	\$575.4	\$595.2	\$618.1	\$634.9	\$656.5	\$4,690.8
INTEREST											
- Interest on Opening Balance	\$26.2	(\$44.4)	(\$41.0)	(\$47.9)	(\$101.6)	(\$97.3)	(\$81.4)	(\$63.8)	(\$44.3)	(\$23.2)	(\$518.7)
- Interest on In-year Transactions	(\$42.4)	\$1.8	(\$2.3)	(\$24.8)	\$3.1	\$6.7	\$6.9	\$7.2	\$7.4	\$7.6	(\$28.8)
TOTAL REVENUE	\$252.5	\$234.0	\$273.7	\$287.1	\$290.1	\$484.8	\$520.7	\$561.5	\$597.9	\$641.0	\$4,143.4
CLOSING CASH BALANCE	(\$806.6)	(\$746.0)	(\$871.5)	(\$1,847.0)	(\$1,769.2)	(\$1,479.7)	(\$1,160.1)	(\$805.8)	(\$421.2)	\$0.0	

2026 Adjusted Charge Per Sq.Metre **\$ 50.63**

Allocation of Capital Program

Residential Sector	73.0%
Non-Residential Sector	27.0%

Rates for 2026

Inflation Rate	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C.4

WASTEWATER SERVICES

WASTEWATER SERVICES

The Town of Saugeen Shores provides Wastewater Collection Services through an agreement with the Ontario Clean Water Agency (OCWA). Per the terms of this agreement, the Town owns and operates two sanitary wastewater collection systems in the Town and is responsible for the associated maintenance (including for 130 km of wastewater mains) and providing related services, while OCWA operates two municipal wastewater treatment plants with one in Southampton and one in Port Elgin.

**TABLE 1 DEVELOPMENT-RELATED CAPITAL PROGRAM
(INCLUDING CAPITAL COST AND BTE METHODOLOGY)**

The development-related capital program for Wastewater Services totals about \$74.2 million and provides for the construction of new wastewater collection infrastructure, the share of wastewater collection from roads and related projects, upgrades to wastewater facilities, and the preparation of a Wastewater Master Plan, which will include a Sewage Pump Station Implementation Plan. The capital project list, costs and timing were developed with input from Town staff as well being informed by the Town’s capital budget, the 2021 DC Study and the Water and Wastewater Master Plan.

Wastewater collection includes flow reversal, forcemain extensions and upgrades. The gross cost of these projects is \$3.0 million. These projects are fully related to growth so no replacement or benefit to existing shares are identified. Therefore, the full \$3.0 million is eligible for development charge funding.

A further \$4.0 million in wastewater collection costs related to shares of road projects is also anticipated with \$1.1 million of this amount consisting of BTE/Replacement shares. The remaining \$2.9 million in capital costs are considered to be eligible for development charge funding. It is noted that the Town manages linear roads and related infrastructure collectively with storm water, water, and wastewater linear projects. Only the share related to linear wastewater is included here.

Wastewater facility projects total \$67.0 million. This amount is made-up of pump station upgrades in Southampton and Port Elgin,¹ upgrades to the Southampton wastewater

¹ Pump station upgrades are based on recommendations from the Water and Wastewater Master Plan, however costs estimates are based on staff information at this time. Costs would be updated in future years based on engineered estimates.

treatment plant and upgrades to the Port Elgin wastewater treatment plant. The Town was successful in securing a HEWS grant for \$19.0 million towards the Southampton WWTP capacity upgrades. Benefit to existing and replacement shares total \$10.7 million. The remaining amount of \$37.2 million is therefore eligible for development charge funding.

The preparation of a Wastewater Master Plan including a Sewage Pump Station Implementation Plan is also included in the capital program, with an estimated \$225,000 in gross costs being fully eligible for DC recovery in the period.

The total gross costs of \$74.2 million are reduced by the \$19.0 million HEWS grant and total benefit to existing and replacement shares of about \$11.9 million. About \$9.3 million in available development charge reserves are also used against these costs. Post-period shares have been identified totalling about \$23.0 million. This is made up of:

- The upgrades to Southampton pump station 2 would benefit development beyond 2035, which amounts to \$500,000 based on discussions with staff.
- The upgrades to Southampton pump station 5 would benefit development beyond 2035, which amount \$125,000 based on discussions with staff.
- Phase two of the Southampton wastewater treatment plant upgrades are considered to benefit development beyond 2035. This amounts to \$3.3 million based on the discussions with staff.
- Upgrades at the Port Elgin wastewater treatment plant are assumed to benefit development over a longer-time period. However, the immediate upgrades will benefit development within the period and it has been assumed a share of 20% is related to 2026 to 2035 development with the remainder for post-2035 development. The remaining 80% amounts to about \$19.0 million.
- A small post-period amount related to a share of linear wastewater work on Concession 10 of about \$74,110 based on discussions with staff.

Finally, the remaining \$11.1 million is eligible for development charge funding in the 2026-2035 planning period.

The development-related net capital cost of \$11.1 million is allocated 73 per cent to residential development (about \$8.1 million) and 27 per cent to non-residential development (about \$3.0 million). The residential share of the net growth-related capital cost is divided by the 10-year forecast growth in population in new units (3,930) to derive an unadjusted charge of \$2,059.05 per capita. The non-residential share of the net

development-related capital cost is divided by the 10-year forecast growth in floor space in square metres (79,249) to derive an unadjusted charge of \$37.77 per square metre.

Table C.4-1.1 below outlines the methodology associated to the benefit to existing shares.

Table C.4-1.1 – BTE Methodology for Wastewater Services

BTE Applied (%)	Rationale
0%	Fully attributable to growth and development in the Town.
50%	Applies to pump station capacity upgrades in Southampton and Port Elgin. Based on staff input about half of the upgrade is related to new development including upgrades and additional capacity to accommodate increased flows. It is noted that these estimates would need to be reviewed based on engineered estimates at a future date.
60%	Staff reviewed details on combined linear projects (roads and related, storm water, water, wastewater) and determined that the projects that have a combined growth and repair/replacement component can generally relate to having a growth component averaging about 40%, resulting in a BTE of 60%. These set of projects are triggered directly by development in the immediate area.
82%	Applies to the Port Elgin Wastewater Treatment Plan Upgrade Class EA and Interim Upgrade projects. Value based on share of existing population and employment relative to population and employment by the end of the 10-year planning period. Represents share of benefit to existing residents and employees. It is recognized that the immediate upgrades to the plant address existing deficiencies benefiting existing residents and employees of the Town. However, the upgrades are also necessary to accommodate future capacity upgrades.

TABLE 2 CASH FLOW ANALYSIS

After cash flow considerations, both the residential and non-residential development charges increase. The residential development charge increases to \$2,067.14 per capita and the non-residential development charge increases to \$37.98 per square metre. The increases represent the front-ended nature of the timing of the capital program.

The following table summarizes the calculation of the development charges:

WASTEWATER SERVICES SUMMARY					
2026 - 2035		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$74,194,432	\$11,085,410	\$2,059.05	\$37.77	\$2,067.14	\$37.98

APPENDIX C.4
TABLE 1
TOWN OF SAUGEEEN SHORES
DEVELOPMENT-RELATED CAPITAL PROGRAM
WASTEWATER SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					%	Replacement & BTE Shares		Prior Growth	2026-2035	Post 2035
4.0 WASTEWATER SERVICES										
4.1 Wastewater Collection										
4.1.1 Highland Street Flow Reversal	Various	\$ 850,000	\$ -	\$ 850,000	0%	\$ -	\$ 850,000	\$ -	\$ 850,000	\$ -
4.1.2 SPS 8 Forcemain Extension	Various	\$ 1,640,000	\$ -	\$ 1,640,000	0%	\$ -	\$ 1,640,000	\$ -	\$ 1,640,000	\$ -
4.1.3 Harbour Street Upgrades	Various	\$ 520,000	\$ -	\$ 520,000	0%	\$ -	\$ 520,000	\$ -	\$ 520,000	\$ -
Subtotal Wastewater Collection		\$ 3,010,000	\$ -	\$ 3,010,000		\$ -	\$ 3,010,000	\$ -	\$ 3,010,000	\$ -
4.2 Wastewater Collection Share of Roads Projects										
4.2.1 86824 - Wellington Street - Gustavus to Elgin	2026	\$ 481,126	\$ -	\$ 481,126	60%	\$ 288,675	\$ 192,450	\$ 192,450	\$ -	\$ -
4.2.2 87690 - Reconstruction Claredon - Albert to Grosvenor	2032	\$ 1,081,200	\$ -	\$ 1,081,200	60%	\$ 648,720	\$ 432,480	\$ -	\$ 432,480	\$ -
4.2.3 Concession 10	2030	\$ 1,482,143	\$ -	\$ 1,482,143	0%	\$ -	\$ 1,482,143	\$ -	\$ 1,408,036	\$ 74,107
4.2.4 Bruce St - Sunset to CAW	2028	\$ 641,433	\$ -	\$ 641,433	0%	\$ -	\$ 641,433	\$ -	\$ 641,433	\$ -
4.2.5 Bay St - Albert to Huron	2029	\$ 323,531	\$ -	\$ 323,531	60%	\$ 194,118	\$ 129,412	\$ -	\$ 129,412	\$ -
Subtotal Wastewater Collection Share of Roads Projects		\$ 4,009,432	\$ -	\$ 4,009,432		\$ 1,131,514	\$ 2,877,918	\$ 192,450	\$ 2,611,361	\$ 74,107
4.3 Wastewater Facilities										
4.3.1 Southampton Pump Station 1 Capacity Upgrade	2026	\$ 1,000,000	\$ -	\$ 1,000,000	50%	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -
4.3.2 Southampton Pump Station 2 Capacity Upgrade	2035	\$ 1,000,000	\$ -	\$ 1,000,000	50%	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 500,000
4.3.3 Southampton Pump Station 3 Capacity Upgrade	2027	\$ 600,000	\$ -	\$ 600,000	50%	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ -
4.3.4 Southampton Pump Station 5 Capacity Upgrades	2035	\$ 250,000	\$ -	\$ 250,000	50%	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ 125,000
4.3.5 Port Elgin Pump Station 6 Upgrades	2035	\$ 1,000,000	\$ -	\$ 1,000,000	50%	\$ 500,000	\$ 500,000	\$ -	\$ 500,000	\$ -
4.3.6 Southampton WWTP Capacity Upgrades	2026	\$ 26,000,000	\$ 19,000,000	\$ 7,000,000	0%	\$ -	\$ 7,000,000	\$ 7,000,000	\$ -	\$ -
4.3.7 Southampton WWTP Phase 2 Upgrades	2029	\$ 3,300,000	\$ -	\$ 3,300,000	0%	\$ -	\$ 3,300,000	\$ -	\$ -	\$ 3,300,000
4.3.8 Port Elgin WWTP Upgrade Class EA	2026	\$ 800,000	\$ -	\$ 800,000	82%	\$ 653,070	\$ 146,930	\$ 146,930	\$ -	\$ -
4.3.9 Port Elgin WWTP Interim Upgrade	2027	\$ 10,000,000	\$ -	\$ 10,000,000	82%	\$ 8,163,379	\$ 1,836,621	\$ 1,141,375	\$ 139,049	\$ 556,197
4.3.10 Port Elgin WWTP Phase 2 Upgrade	2032	\$ 23,000,000	\$ -	\$ 23,000,000	0%	\$ -	\$ 23,000,000	\$ -	\$ 4,600,000	\$ 18,400,000
Subtotal Wastewater Facilities		\$ 66,950,000	\$ 19,000,000	\$ 47,950,000		\$ 10,741,449	\$ 37,208,551	\$ 9,088,305	\$ 5,239,049	\$ 22,881,197
4.4 Studies										
4.4.1 Wastewater Master Plan including Sewage Pump Station Implementation Plan	2030	\$ 225,000	\$ -	\$ 225,000	0%	\$ -	\$ 225,000	\$ -	\$ 225,000	\$ -
Subtotal Studies		\$ 225,000	\$ -	\$ 225,000		\$ -	\$ 225,000	\$ -	\$ 225,000	\$ -
TOTAL WASTEWATER SERVICES		\$ 74,194,432	\$ 19,000,000	\$ 55,194,432		\$ 11,872,963	\$ 43,321,469	\$ 9,280,755	\$ 11,085,410	\$ 22,955,304

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	73.0%	\$8,092,062
10-Year Growth in Population in New Units		3,930
Unadjusted Development Charge Per Capita		\$2,059.05
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	27.0%	\$2,993,348
10-Year Growth in Square Metres		79,249
Unadjusted Development Charge Per Square Metre		\$37.77

Available DC Reserve Funds	\$9,280,755
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**APPENDIX C.4
TABLE 2 - PAGE 1**

**TOWN OF SAUGEEEN SHORES
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WASTEWATER SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

WASTEWATER SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$6,774.7	\$1,509.4	\$730.0	\$717.7	\$1,188.7	\$470.2	\$1,366.2	(\$2,178.3)	(\$1,365.0)	(\$479.0)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Wastewater Services: Prior Growth	\$5,722.5	\$1,052.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$6,774.7
- Wastewater Services: Non Inflated	\$219.7	\$321.2	\$688.0	\$314.2	\$1,411.8	\$219.7	\$3,893.3	\$219.7	\$219.7	\$584.7	\$8,092.1
- Wastewater Services: Inflated	\$5,942.3	\$1,414.6	\$729.8	\$343.3	\$1,589.0	\$254.7	\$4,648.8	\$270.2	\$278.3	\$762.9	\$16,234.0
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	284	284	316	346	365	467	467	467	467	467	3,930
REVENUE											
- DC Receipts: Inflated	\$587.1	\$604.7	\$693.0	\$781.6	\$849.2	\$1,119.1	\$1,152.7	\$1,187.3	\$1,222.9	\$1,259.6	\$9,457.0
INTEREST											
- Interest on Opening Balance	\$237.1	\$52.8	\$25.6	\$25.1	\$41.6	\$16.5	\$47.8	(\$119.8)	(\$75.1)	(\$26.3)	\$225.3
- Interest on In-year Transactions	(\$147.3)	(\$22.3)	(\$1.0)	\$7.7	(\$20.3)	\$15.1	(\$96.1)	\$16.0	\$16.5	\$8.7	(\$223.0)
TOTAL REVENUE	\$676.9	\$635.2	\$717.5	\$814.3	\$870.5	\$1,150.7	\$1,104.4	\$1,083.5	\$1,164.3	\$1,241.9	\$9,459.3
CLOSING CASH BALANCE	\$1,509.4	\$730.0	\$717.7	\$1,188.7	\$470.2	\$1,366.2	(\$2,178.3)	(\$1,365.0)	(\$479.0)	\$0.0	

2026 Adjusted Charge Per Capita	\$ 2,067.14
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Allocation of Capital Program	
Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2026	
Inflation Rate:	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C.4
TABLE 2 - PAGE 2

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

WASTEWATER SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$2,506.0	\$542.3	\$236.8	\$212.0	\$364.9	\$73.3	\$419.2	(\$874.3)	(\$552.3)	(\$202.8)	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Wastewater Services: Prior Growth	\$2,116.8	\$389.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2,506.0
- Wastewater Services: Non Inflated	\$81.3	\$118.8	\$254.5	\$116.2	\$522.2	\$81.3	\$1,440.2	\$81.3	\$81.3	\$216.3	\$2,993.3
- Wastewater Services: Inflated	\$2,198.1	\$523.3	\$270.0	\$127.0	\$587.8	\$94.2	\$1,719.6	\$100.0	\$103.0	\$282.2	\$6,005.2
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	5,306	5,304	5,902	6,504	6,820	9,804	9,846	9,926	9,899	9,938	79,249
REVENUE											
- DC Receipts: Inflated	\$201.5	\$207.5	\$237.8	\$269.9	\$291.5	\$431.7	\$446.5	\$463.7	\$476.3	\$492.5	\$3,519.0
INTEREST											
- Interest on Opening Balance	\$87.7	\$19.0	\$8.3	\$7.4	\$12.8	\$2.6	\$14.7	(\$48.1)	(\$30.4)	(\$11.2)	\$62.8
- Interest on In-year Transactions	(\$54.9)	(\$8.7)	(\$0.9)	\$2.5	(\$8.1)	\$5.9	(\$35.0)	\$6.4	\$6.5	\$3.7	(\$82.6)
TOTAL REVENUE	\$234.3	\$217.8	\$245.2	\$279.9	\$296.2	\$440.1	\$426.2	\$421.9	\$452.4	\$485.0	\$3,499.1
CLOSING CASH BALANCE	\$542.3	\$236.8	\$212.0	\$364.9	\$73.3	\$419.2	(\$874.3)	(\$552.3)	(\$202.8)	\$0.0	

2026 Adjusted Charge Per Sq. Metre	\$ 37.98
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Allocation of Capital Program	
Residential Sector	73.0%
Non-Residential Sector	27.0%
Rates for 2026	
Inflation Rate	3.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX D

RESERVE FUNDS

DEVELOPMENT CHARGES RESERVE FUNDS

The *Development Charges Act* requires that a reserve fund be established for each service for which development charges are collected. Table 1 presents the uncommitted reserve fund balances, as of December 31, 2025, that are available to help fund the development-related net capital costs identified in this study. All of the available reserve funds are accounted for in this study.

As shown in Table 1, the 2025 total reserve fund balance was in a positive position of \$17.6 million. These funds are assigned to projects in the initial years of the capital program for each service. This has the effect of reducing and deferring capital costs brought forward to the development charge calculation and the cash flow analysis. Where there is a negative balance, the amount is brought forward in the DC capital program for recovery through future development charges although this is not the case currently in this study.

APPENDIX D

TABLE 1

TOWN OF SAUGEEEN SHORES DEVELOPMENT CHARGE RESERVE FUND BALANCE BY ACCOUNT YEAR ENDING DECEMBER 31, 2025

Service	Uncommitted Reserve Funds as of Dec. 31, 2025
Library Services	\$481,826
Fire Protection	\$1,689,328
Police Services	\$571,665
Parks And Recreation Services	\$705,484
Services Related To A Highway: Public Works And Fleet	\$279,974
Waste Diversion Services	\$152,344
Development Related Studies	\$201,238
Land Acquisition	\$0
Services Related To A Highway: Roads And Related	\$1,109,592
Storm Water Drainage And Control Services	\$318,872
Water Services	\$2,776,399
Wastewater Services	\$9,280,755
Total Development Charge Reserves	\$17,567,477

APPENDIX E

COST OF GROWTH

COST OF GROWTH ANALYSIS – ALL SERVICES

A. ASSET MANAGEMENT PLAN

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

i. Asset Types

A summary of the future municipal-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. The exception and the justification are as follows:

- Some of the works identified may represent one-time expenditures and may be temporary in nature. Therefore, the assets would not be required to be replaced, and no ongoing operation and maintenance costs exist. Such assets are identified as “not a long-term asset” in the table.
- Some projects do not relate to the emplacement of a tangible capital asset – some examples include the acquisition of land or the undertaking of development-related studies. These projects/costs do not necessarily require future replacement or ongoing maintenance. Such projects are identified as “not infrastructure” in the table.
- For assets that have been constructed (i.e. recovery of past debenture commitments) it is assumed that the related contribution is already included within the Town’s annual provision (see below for additional details). As such, these projects are identified as “not applicable” in the table.

It should be noted that the capital cost estimates prepared for each of the projects identified in this section include grouped costs of various individual elements, which, as a stand-alone item, may have its own useful life. 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 Considered for All Services

Services	Estimated Useful Life
Library Services	
Buildings and Furnishings	40 years
Fire Protection Services	
Buildings and Furnishings	40 years
Vehicles and Equipment	10 years
Police Services	
Police Headquarters Debt	Not applicable
Equipment	10 years
Parks and Recreation Services	
AWC and Lamont Sports Park Debt	Not applicable
Buildings	40 years
Parks and Amenities	20 years
Building Equipment	20 years
Services Related to a Highway: Public Works and Fleet	
Buildings	40 years
Vehicles and Equipment	7-15 years
Waste Diversion Services	
Vehicles and Equipment	15 years
Site Works	50 years
Studies	Not Infrastructure
Development-Related Studies	
Studies	Not Infrastructure
Land Acquisition	
Public Works Land	Not Infrastructure
Services Related to a Highway: Roads and Related	
Roadways	30 years
Sidewalks	30 years
Traffic Control	30 years
Studies	Not Infrastructure
Storm Water Drainage and Control Services	
Storm water Projects	60 years
Studies	Not Infrastructure
Water Services	
Water Distribution	65 years
Water Facilities	50 years
Studies	Not Infrastructure
Wastewater Services	
Wastewater Collection	65 years
Wastewater Facilities	50 years
Studies	Not Infrastructure

ii. Annual Provision

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

Based on the information obtained from Town's current 2024 Asset Management Plans regarding useful life assumptions, a provision for infrastructure replacement has been calculated for all services. Provisions for infrastructure replacement are initially calculated for each asset based on their useful life and the anticipated cost of replacement. The aggregate of all individual provisions forms the required annual capital provision. In calculating the annual provisions, a number of assumptions are made to account for inflation (3.0 per cent) and interest (3.5 per cent).

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

Table 2 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2026-2035 DC recoverable portion. The year 2036 has been included to calculate the annual contribution for the 2026-2035 period as the expenditures in 2035 will not trigger asset management contributions until 2036. As shown in Table 2, by 2036, the Town will need to fund an additional \$2.4 million per annum in order to properly fund the full life cycle costs of the new assets related to the general and engineered services supported under the development charges by-law.

Table 2 – Calculated Annual Provision by 2036

Service	2026 - 2035 Capital Program		Calculated AMP Annual Provision by 2036	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Library Services	\$1,601,919	\$3,130,081	\$67,535	\$131,355
Fire Protection	\$4,274,279	\$8,805,721	\$190,720	\$389,444
Police Services	\$1,943,889	\$3,109,662	\$30,930	\$0
Parks And Recreation Services	\$22,459,598	\$42,906,433	\$595,832	\$1,096,819
Services Related To A Highway: Public Works And Fleet	\$3,560,598	\$3,029,974	\$255,658	\$169,669
Waste Diversion Services	\$247,491	\$1,073,009	\$19,959	\$62,837
Development Related Studies	\$356,331	\$372,669	\$0	\$0
Land Acquisition	\$250,000	\$250,000	\$0	\$0
Services Related To A Highway: Roads And Related	\$6,660,287	\$7,413,579	\$342,805	\$362,734
Storm Water Drainage And Control Services	\$806,914	\$687,508	\$24,335	\$17,885
Water Services	\$14,035,954	\$11,794,353	\$443,893	\$412,032
Wastewater Services	\$11,085,410	\$63,109,022	\$380,159	\$2,267,643
TOTAL	\$67,282,668	\$145,682,011	\$2,351,825	\$4,910,418

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

B. FINANCIAL SUSTAINABILITY OF THE PROGRAM

i. 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 (to 2035), the Town is projected to increase by approximately 1,940 dwellings. In addition, the Town will also add nearly 1,450 new employees that will result in an estimated 79,250 square metres of additional non-residential building space.

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 development charges by-law. The collection of these funds is intended to be allocated to the Town's reserves for the future replacement of these assets. This is aligned with the Town's current asset management plan practices.

C. LONG-TERM CAPITAL AND OPERATING IMPACT ANALYSIS

As shown in Table 3, by 2036, the Town's net operating costs are estimated to increase by \$4.7 million for property tax supported services. Increases in net operating costs will be experienced as new facilities are opened. Operating and maintenance costs will also increase as additions to the Town's fleet, roads and storm water network are made.

Table 3 – Estimated Net Operating Cost of the Proposed Development Related Capital Program (constant 2026 dollars)

	Net Cost (in 2026 \$)	Estimated Operating Costs by 2036 (\$000)
Library Services		
- Buildings	\$ 9.00 per sq.ft. of new library space	\$48.6
Fire Protection		
- Buildings	\$ 120.00 per sq.ft. of new fire station space	\$1,034.9
Police Services		
- Buildings	\$ - per sq.ft. of new police station space	\$0.0
Parks and Recreation Services: Recreation		
- Buildings	\$ 30.00 per sq.ft. of new recreation space	\$750.0
Parks and Recreation Services: Parks		
- Park Development	\$ 0.10 per \$1.00 of new inventory added	\$470.7
Services Related to a Highway: Public Works and Fleet		
- Buildings and Fleet	\$ 0.10 per \$1.00 of new inventory added	\$381.1
Waste Diversion Services		
- Vehicles, Equipment and Site Works	\$ 90.00 per household	\$174.2
Development Related Studies		
- No additional operating costs		\$0.0
Services Related to a Highway: Roads and Related		
- Road Infrastructure	\$ 930.00 per household	\$1,799.6
Stormwater Drainage and Control Services		
- Stormwater Infrastructure	\$ 15.00 per household	\$29.0
TOTAL ESTIMATED OPERATING COSTS		\$4,688.0

Table 4 summarizes the components of the development-related capital forecast for general services that will require funding from non-DC sources. In total, about \$39.0 million will need to be financed from non-DC sources over the 2026-2035 planning period associated to replacement and benefit to existing shares. In addition, about \$34.7 million in interim DC financing related to post-period shares of projects may be required.

Table 4 – Summary of 10-Year Capital Program for General Services

Service	Development-Related Capital Program (2026 - 2035)				
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-2035 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)
1.0 Library Services	\$4,732.0	\$0.0	\$481.8	\$2,648.3	\$1,601.9
2.0 Fire Protection	\$13,080.0	\$6,961.0	\$1,689.3	\$155.3	\$4,274.3
3.0 Police Services	\$5,053.6	\$1,865.9	\$571.7	\$672.1	\$1,943.9
4.0 Parks And Recreation Services	\$65,366.0	\$26,752.3	\$705.5	\$15,448.7	\$22,459.6
5.0 Services Related To A Highway: Public Works And Fleet	\$6,590.6	\$2,750.0	\$280.0	\$0.0	\$3,560.6
6.0 Waste Diversion Services	\$1,320.5	\$238.0	\$152.3	\$682.7	\$247.5
7.0 Development Related Studies	\$729.0	\$171.4	\$201.2	\$0.0	\$356.3
8.0 Land Acquisition	\$500.0	\$250.0	\$0.0	\$0.0	\$250.0
TOTAL 10 YEAR GENERAL SERVICES	\$97,371.7	\$38,988.6	\$4,081.9	\$19,607.1	\$34,694.1

Table 5 summarizes the components of the development-related capital forecast for engineered services that will require funding from non-DC sources. In total, about \$15.7 million will need to be financed from non-DC sources over the 2026-2035 planning period associated to replacement and benefit to existing shares. In addition, about \$32.6 million in interim DC financing related to post-period shares of projects may be required. For roads and related and storm water these funds would likely come from taxation while for water and wastewater services funds would likely come from rates.

Table 5 – Summary of 10-Year Capital Program for Engineered Services

Service	Development-Related Capital Program (2026 - 2035)				
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-2035 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)
1.0 Services Related To A Highway: Roads And Related	\$10,795.7	\$2,925.1	\$1,109.6	\$100.8	\$6,660.3
2.0 Storm Water Drainage And Control Services	\$1,494.4	\$336.0	\$318.9	\$32.6	\$806.9
3.0 Water Services	\$25,830.3	\$579.4	\$2,776.4	\$8,438.6	\$14,036.0
4.0 Wastewater Services	\$55,194.4	\$11,873.0	\$9,280.8	\$22,955.3	\$11,085.4
TOTAL 10 YEAR ENGINEERED SERVICES	\$93,314.9	\$15,713.4	\$13,485.6	\$31,527.3	\$32,588.6

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.

D. THE PROGRAM IS DEEMED FINANCIALLY SUSTAINABLE

In summary, the asset management plan and long-term capital and operating analysis included in this appendix demonstrates that the Town can afford to invest and operate the identified general and engineered service infrastructure over the 10-year and long-term planning period.

In addition, as part of the annual budget update the Town also contributes to asset replacement reserves and spends on yearly asset replacement needs as needed.

Through this annual exercise, staff identify the required funding and propose mitigating measures in order to ensure there are sufficient funds in reserves over the long term. Life-cycle funding methodologies are also reviewed in order to ensure that the Town is continuing to implement financially sustainable practices for funding the eventual replacement of assets.

The calculated annual provisions identified are considered to be financially sustainable as it is expected that the increased capital asset management requirements can be absorbed by the tax and water user base over the long-term.

APPENDIX F

LOCAL SERVICE POLICY

POLICY GUIDELINES ON DEVELOPMENT CHARGE AND LOCAL SERVICE FUNDING FOR TOWN- RELATED WORKS

The following guidelines set out in general terms the size and nature of infrastructure included in the Town of Saugeen Shores 2026 Development Charges Background Study (DC Study). For a project to be eligible to be funded completely or in part by development charges, the following will apply:

1. The project will be identified in the most current Town of Saugeen Shores DC Study.
2. If any infrastructure does not add any additional capacity over and above the capacity requirement for that development, these projects are assumed to be the sole responsibility of the developer.
3. Infrastructure that provides servicing or capacity for more than one development is not necessarily fully or partially funded from development charges. If a project is considered fully or partially local in nature, the Town will require the benefiting land owners to fund the works directly.

The following policy guidelines are general principles by which staff will be guided in considering development applications. However, each application will be considered on its own merits having regard to, among other factors, the nature, type and location of the development in any existing development and proposed development and the location and type of services required and their relationship to the proposed development and to existing and proposed development in the area, and subsection 59(2) of the *Development Charges Act, 1997* (DCA). These local service policy guidelines are subject to review and amendment by the Town which may be independent of an amendment or update to the Town's development charge by-law(s).

1.0 Roads and Related

- 1.1 Local Roads internal to a development are a direct developer responsibility under s.59 of the DCA (as a local service).
- 1.2 Local Roads external to development are defined as two-lanes and generally have a 20.0 m right of way (ROW) including, but not limited to, the following;

- Turn lanes;
 - Parking bays;
 - Bike lanes (on road and off road);
 - Streetlights;
 - Intersection improvements;
 - Streetscaping;
 - Utilities;
 - Municipal services;
 - Sidewalks and multi use paths; and
 - Storm water management facilities.
- 1.3 Collector Roads internal to development are a direct developer responsibility under s.59 of the DCA (as a local service).
- 1.4 Collector Roads external to development are a direct developer responsibility under s.59 of the DCA if considered to be a requirement related to development to which the plan relates (including certain road allowances); otherwise, Collector Roads external to a development are included in the DC calculation to the extent permitted under s.5(1) of the DCA.
- 1.5 Stream crossing and rail crossing road works, excluding underground utilities but including all other works within lands to be dedicated to the Town or rail corridors, are localized works to be borne by developers. Works associated with Collector Roads external to a development (as described in 1.4) are to be included in the DC calculation.
- 1.6 New Arterial Roads and Arterial Road improvements are included as part of road costing funded through DCs. Only the oversizing component would be recovered through DCs and the local road equivalent costs are considered to be a direct developer responsibility under s.59 of the DCA.
- 1.7 Upgrades from a Local Road to Collectors Road or Arterial Road that are required as a result of a development, are considered a direct developer responsibility under s.59 of the DCA.
- 1.8 Cottage streets, as defined in the Town's Cottage Streets Design Guidelines, are considered a direct developer responsibility.

2.0 Traffic Signals

- 2.1 Traffic signalization external to development are included in the DC calculation to the extent permitted under s.5(1) of the DCA.
- 2.2 Where a specific development warrants the need for traffic signals, the developer will pay for the cost of the signal under s.59 of the DCA (as a local service).

3.0 Intersection Improvements

- 3.1 New roads (Collector and Arterial) and road (Collector and Arterial) improvements are included as part of road costing noted in Section 1.0.
- 3.2 Intersections improvements within specific developments and all works necessary to connect to entrances to the roadway are a direct developer responsibility under s.59 of DCA (as a local service).
- 3.3 Intersection improvements on any road type (e.g. Local, Collector or Arterial) due to development increasing traffic are included in the DC calculation.

4.0 Streetlights

- 4.1 Streetlights on Collector and Arterial Roads external to a development are included in the DC calculation. Streetlights external to a development but related to the subject lands are a direct developer responsibility under s.59 of the DCA.
- 4.2 Streetlights within a development or directly abutting roads are a direct developer responsibility under s.59 of DCA.

5.0 Sidewalks

- 5.1 Sidewalks external to a development but required and related to the subject lands are a direct developer responsibility under s.59 of the DCA.

6.0 Bike Lanes/ Bike Paths/Multi-Use Trails/ Naturalized Walkways

- 6.1 Bike lanes, within a road allowance, external to development are included in DC eligible capital costs, consistent with the service standard provisions under s.5(1) of the DCA.
- 6.2 Bike paths/multi-use trails/naturalized walkways external to development are included in DCs consistent with the service standard provisions under s.5(1) of the DCA.

- 6.3 Bike lanes, within road allowance, internal to development are a direct developer responsibility under s.59 of the DCA.
- 6.4 Bike paths/multi-use trails/naturalized walkways internal to development are a direct developer responsibility under s.59 of the DCA.
- 6.5 Trail Bridges/Underpasses and associated works are included in DC calculation consistent with the service standard provisions of the under s.5(1) of the DCA.

7.0 Noise Abatement Measures

- 7.1 Noise abatement measures internal to development are a direct developer responsibility through local service provisions (s.59 of DCA).

8.0 Land Acquisition for Road Allowance

- 8.1 Land Acquisition for Arterial Roads are dedicated under the *Planning Act* subdivision provisions (s.51) through development lands. However, in areas with limited or no development, the cost of the lands will be included in the DC calculation (to the extent eligible under the DCA).
- 8.2 Land Acquisition for Collector Roads are dedicated under the *Planning Act* subdivision provision (s.51) through development lands (up to 26 metre right-of-way). However, in areas with limited or no development, the cost of the lands are included in the DC calculation (to the extent eligible under the DCA).
- 8.3 Land Acquisition for grade separations (beyond normal dedication requirements) are included in the DC calculation to the extent eligible under the DCA.

9.0 Land Acquisition for Easements

- 9.1 Easement costs external to or not directly associated with a specific subdivision shall be included in DC calculation.

10.0 Storm Water Management

- 10.1 Storm water facilities for quality water balance and/or quantity control management, including downstream erosion works, inclusive of land and all associated infrastructure, such as landscaping and perimeter fencing are a direct developer responsibility under s. 59 of the DCA.

- 10.2 Storm sewer systems and drainage work that are required for a specific development, either internal or external to the area to which the plan relates are a direct developer responsibility under s. 59 of the DCA.

11.0 Water

- 11.1 Water supply, storage, treatment facilities and booster pumping stations infrastructure may be included in the DC calculation.
- 11.2 Watermains within a development that are oversized to accommodate growth occurring outside the development will have a share of the costs included in the DC calculation. The amount of cost contribution required as a direct developer responsibility under s. 59 of the DCA for watermains within a development shall be calculated using tendered unit prices and shall be the difference between the cost of the pipe diameter required to service the development and the pipe diameter required to service growth outside the development. Only watermain and valves will be included in the calculation. Any costs related to the depth of pipe are a direct developer responsibility under s. 59 of the DCA.
- 11.3 Watermains within the development that are sized to meet the needs of the development are deemed to be a local service and are a direct developer responsibility under s. 59 of the DCA.
- 11.4 Connections to trunk mains and pumping stations, whether internal or external to a development, and required to service the development are a direct developer responsibility under s. 59 of the DCA.
- 11.5 Trunk watermains, generally outside the development area, identified by a Class Environmental Assessment, Servicing Study or by Town Staff will be included in the DC calculation (to the extent eligible under the DCA).

12.0 Sanitary Sewer

- 12.1 All sanitary sewage treatment facilities are to be included in the DC calculation (to the extent eligible under the DCA).
- 12.2 Major sanitary trunk sewers, external to the development, and major pumping stations serving more than one development are to be included in the DC calculation. These services will be identified through a Class Environmental Assessment, Servicing Study, or by Town staff.

- 12.3 Sewer collectors within the development that are oversized to accommodate growth occurring outside the development will have a share of the costs included in the DC calculation. The amount of cost contribution required as a direct developer responsibility under s. 59 of the DCA for sanitary sewers within a development shall be calculated using tendered unit prices and shall be the difference between the cost of the pipe diameter required to service the development and the pipe diameter required to service growth outside the development. All other appurtenances with respect to oversizing and any costs related to the depth of pipe are a direct developer responsibility under s. 59 of the DCA.
- 12.4 Connections to collectors and pumping stations, whether internal or external to a development, and required to service the development are a direct developer responsibility under s. 59 of the DCA.
- 12.5 Sewage pumping stations within the development or local pumping stations serving a small localized area are deemed to be a local service and are a direct funding responsibility of the developer or developers on a flow area or proportional basis, or by agreement between the developers.

13.0 Parkland Development

- 13.1 For the purpose of parkland development, local service includes the requirement for the owner to undertake preparation of a conceptual park plan including proposed grading to demonstrate that the proposed park size, configuration, and topography will allow for the construction of park facilities to the satisfaction of the Town.
- 13.2 The Town also requires the owner to dedicate parkland or provide cash-in-lieu, consistent with the *Planning Act*. All of these costs are deemed a direct responsibility of the owner and are not included in the DC calculation.
- 13.3 With respect to other parkland development costs, all other components of parkland development are included in the DC calculation, including detailed design and contract administration, finished grading, sodding, park furniture, electrical, water, sanitary sewer, signage, plant material, walkways, play courts, parking lots, sports fields, playground equipment, water play equipment, recreational trails, park shelters, and lighting.
- 13.4 All costs associated with any recreational trails to be constructed within the development are a direct developer responsibility under s. 59 of the DCA.

- 13.5 Rough grading and any associated infrastructure (bridges and abutments, guard and hand rails, retaining walls) of all recreational trails and multi-use paths within the development are a direct developer responsibility under s. 59 of the DCA.

APPENDIX G

DEVELOPMENT CHARGES BY-LAW

(AVAILABLE UNDER SEPARATE COVER)