

**TOWNSHIP OF MCNAB/BRAESIDE**  
**DEVELOPMENT CHARGES BACKGROUND STUDY**  
**DRAFT FINAL REPORT**

**Prepared for:** Township of McNab/Braeside

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Project No. 2137501A

June, 2014



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**1.0 INTRODUCTION**

The Township of McNab/Braeside retained Jp2g Consultants Inc. to undertake a new development charges study and development charges by-law for the municipality in order to recover the growth-related net capital costs of certain services provided in the Township. Development Charges By-law #2009-25 of the Township of McNab/Braeside expired on May 19, 2014. The following report has been prepared in accordance with the requirements of the Development Charges Act, 1997, and its Regulations, and presents information and background data collected to provide a basis in support of the proposed new Development Charges By-law for the Township of McNab/Braeside.

## **2.0 BACKGROUND**

The Province of Ontario adopted the current Development Act on December 8, 1997. The Act, together with subsequent Regulations to the Act, both came into force and effect on March 1, 1998. A development charge under the Development Charges Act, 1997 is a fee charged to pay for increased capital costs required because of increased needs for services arising from development. Development charges can be collected for each new dwelling unit, new commercial building/structure or addition or new industrial building/structure or industrial addition greater than 50% of the existing gross floor area (g.f.a.).

The study is aimed at determining a development charge rate structure which will not require existing taxpayers to contribute to the capital cost of new growth. Similarly, new taxpayers should not have to contribute more than their fair share of the net capital cost of providing the current level of municipal services for new growth. This approach is guided by provisions in the Development Charges Act, 1997, and its regulations.

The Development Charges Act includes a requirement for municipalities to undertake a supporting Background Study if they wish to pass a by-law to collect development charges. The purpose of the Study is to identify the services to which the development charges relate, the increase in the need for a service that is due to growth, the net growth-related capital costs of services for which a development charge will be collected, and the capital costs of the service that will be incurred during the five year term of implementing the Development Charges By-law. The following Study will determine the development charges that are to be collected in order to recover the growth-related net capital costs of certain eligible services over a ten (10) year planning period.

The recommendations put forth in this Study are in accordance with the requirements of the Development Charges Act, 1997 and Ontario Regulation 82/98, as amended.

### **3.0 METHODOLOGY**

The process followed in order to calculate an eligible development charge for the Township of McNab/Braeside can be summarized as follows. The first step in the study is to review demographic and development trends in the Township to determine population counts and household counts over the past ten years. An inventory of services provided over the past ten years within specified eligible service categories was then undertaken and combined with the results of the population and household counts to calculate the average level of service provided over the past ten years. This exercise provides an indication of which municipal facilities and equipment will not have sufficient capacity over the next ten years to accommodate the needs of future growth at historical service levels.

Any services with excess capacity are identified, as the excess capacity must be used up prior to an additional unit of the service being purchased or constructed. One of the changes from the previous Development Charges Act is that municipalities can no longer collect a Development Charge for the excess capacity in existing capital facilities or equipment. Essentially, the new approach to excess capacity says that what is paid for is paid for, unless Council specifically identified that the excess capacity would be paid for through development charges. In the case of the Township of McNab/Braeside, most of the services which have been included in the development charges calculations were assumed to be operating at capacity at the time of the Study. However, any items that were identified in the Township's previous By-law #2009-25 and associated Study as having potential future excess capacity are being carried forward in this Study. Council identified that any excess capacity in these items would be paid for through development charges until such excess capacity is depleted.

This information was then used as the basis of preparing a capital expenditure forecast and population projections for the ten year period of the Study. The ten year Capital Expenditure Forecast was prepared on the basis of generally continuing to provide the average level of service from the past ten years over the next ten year period, for certain specified services. The forecast ensures that the average level of service is not exceeded and that new development only pays its fair share of the costs.

The ten-year Capital Expenditure Forecast and the population projections are then used as the basis to calculate the eligible development charges that can be collected by the Township.

## **4.0 GROWTH FORECASTS AND AVERAGE LEVEL OF SERVICE**

### **4.1 Introduction**

The analysis of population trends is an essential element in determining the Municipality's future services, policies and programs. The demand for services in a municipality is considered to be directly related to growth.

The general principle for establishing a development charge rate is that the existing population should not have to pay for the capital costs of growth related development through general taxation. The capital cost of growth related development should be reduced by contributions from those creating a requirement for additional municipal services. New taxpayers, however, should only have to pay their fair share of the net capital cost of providing the current level of municipal services for new growth.

A review of population trends and growth projections is very important in order to establish an appropriate growth rate so that:

1. The timing and sizing of construction for new municipal services and facilities can be scheduled.
2. The amount of residential and commercial/industrial development sharing the cost of new facilities and services can be estimated.
3. The average level of service provided in the Township over the 10-year period immediately preceding the preparation of this Study can be established.

### **4.2 Review of Past Population and Development Trends**

In order to calculate population and development projections for the Township of McNab/Braeside in the future, it is necessary to establish what the past demographic, population and development trends in the municipality have been. In this regard, a review of census data and property building permit data was undertaken in order to establish what the annual population in the municipality was over the preceding ten year period, that is, from 2004 to 2013. The estimate of total population over the past ten years includes both seasonal and permanent population. The resulting estimate of the total population for the Township of McNab/Braeside from 2004 to 2013 is shown in Table A as follows:

<b>Table A</b> <b>Township of McNab/Braeside</b> <b>Permanent and Seasonal Population 2004-2013</b>	
Year	Township of McNab/Braeside Population
2004	7800
2005	7891
2006	7930
2007	8005
2008	8068
2009	8118
2010	8182
2011	8257
2012	8299
2013	8335

\* Sources: MPAC Assessment data, Census Canada data and Jp2g Consultants Inc. Review of Township Building Permit Data.

#### 4.3 Average Level of Service Over the Past Ten Years

The above population table was applied to the inventory of the equipment and facilities held by the Township in order to determine the average level of service provided over the past ten (10) years. The inventory of equipment and facilities from 2004-2013 was updated based on discussions with Township staff. The results of these calculations are presented in Table 1A, which shows the average level of service for capital facilities and equipment in eligible service categories.





#### 4.4 Demographic and Growth Projections

A growth forecast was prepared for residential and commercial/industrial growth over a 10 year period, as the Act allows for the charge to include an increase in the need for service that relates to the 10 year period immediately following the preparation of this study, for particular services specified in the Act.

The growth forecast has several purposes.

1. It establishes the level of growth for which the municipality will be required to provide services over the forecast period.
2. It provides a basis for identifying the level of growth that will be sharing the cost of new capital facilities over the planning period of the Study.
3. The population projections provide a basis for determining municipal service standards and ensuring that the level of service that the Development Charge is collected for does not exceed the average level of service provided for in the municipality over the ten year period immediately preceding the Study.
4. The growth projections form a basis of information from which the actual development charges are determined per person, per residential unit and per square metre of non-residential building area.

Based on the analysis of demographic, development and growth trends, population and household projections by dwelling type were prepared for the Township of McNab/Braeside. Table B shows population and household projections by dwelling type for the Township for the time period between 2014 and 2024. The following population and household projections are presented:

##### Ten Year Projection

*	2014 Population	8,431)	
		)	10 year growth = 906
*	2024 Population	9,337)	

##### New Housing Mix

##### Total No. of Units By 2024

	<u>Percent</u>	<u>No. of Units</u>
Single Detached Dwelling Units	96.29%	3,477
Single Attached Dwelling Units	1.22%	44
Apartment Dwelling Units	1.80%	65
Mobile Homes	<u>0.69%</u>	<u>25</u>
Total	100.0%	<u>3,611</u>

Residential growth rates for the Township are based on a review of development

proposals, historical building permit activity and an estimate of average household size. Based on this review, the projections appear to be reasonable for the planning period of the study.

Non Residential	2014 - 2024
Commercial/Industrial	903 m <sup>2</sup> per year

Commercial/Industrial building growth rates are based on an extrapolation of the historical average growth rate for commercial and industrial building activity.

A review of development activity in the Township revealed that most of the new lots created in the Township were created through the severance (consent) process and by plan of subdivision, with an average of 33 lots created per year over the last five years. Four Subdivisions in the Township are currently draft-approved, including Hogan Heights, Braeside, Melray and Glen Meadows. It is anticipated that growth over the period of the Study will be distributed geographically throughout the Township for the majority of services and will not be isolated to a specific area. Development within the Jedd Creek/Campbell Drain drainage area will contribute an additional development charge toward the cost of the Jedd Creek/Campbell Drain Master Drainage Plan.

Development trends in the past five (5) years have seen fewer new building starts than previous years; however, there are a number of factors which should result in an increase in lot creation and building activity over the next 5-10 years. These factors include:

1. The relocation of the Department of National Defence Headquarters to Bells Corners in the City of Ottawa, eventually placing over 9000 federal government employees within commuting distance of the Township.
2. The installation of new bridges and 4-lane widening of Highway 17 will provide easier access to the Ottawa urban market.

An estimate of residential and commercial/industrial growth has been prepared for the Jedd Creek and Campbell Drain stormwater service area. A review of MPAC property data indicates that the Jedd Creek/Campbell Drain area includes approximately 15.4% of the Township's existing residential development. The estimate of population and household growth for the Jedd Creek/Campbell Drain area is illustrated on Table B-1. It is estimated that the Jedd Creek/Campbell Drain area will include 29% of the Township's future residential growth and 27% of the future commercial/industrial growth.

Township of McNab/Braeside

**Table B: General Charge  
POPULATION & HOUSEHOLD PROJECTIONS  
2014-2023**

Jun-14

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Single Detached</b>	3,121	3,155	3,189	3,224	3,259	3,294	3,330	3,366	3,403	3,440	3,477
- annual change	34	34	34	35	35	35	36	36	37	37	37
- Average Household Size	2.63	2.62	2.62	2.62	2.62	2.62	2.61	2.61	2.61	2.61	2.61
<b>Calculated Population</b>	8,192	8,275	8,358	8,443	8,528	8,613	8,701	8,788	8,878	8,967	9,057

<b>Attached</b>	29	30	32	33	35	36	38	39	41	42	44
- annual change	2	1	2	1	2	1	2	1	2	1	2
- Average Household Size	2.40	2.40	2.40	2.39	2.39	2.39	2.39	2.39	2.38	2.38	2.38
<b>Calculated Population</b>	70	72	77	79	84	86	91	93	98	100	105

<b>Apartment</b>	61	61	62	62	63	63	64	64	65	65	65
- annual change	1	0	1	0	1	0	1	0	1	0	0
- Average Household Size	2.00	2.00	2.00	1.99	1.99	1.99	1.99	1.99	1.98	1.98	1.98
<b>Calculated Population</b>	122	122	124	124	125	125	127	127	129	129	129

<b>Mobile Homes</b>	25	25	25	25	25	25	25	25	25	25	25
- annual change	0	0	0	0	0	0	0	0	0	0	0
- Average Household Size	1.90	1.90	1.90	1.89	1.89	1.89	1.89	1.89	1.88	1.88	1.88
<b>Calculated Population</b>	48	47	47	47	47	47	47	47	47	47	47

Total Non Single (population)	239	241	248	250	257	259	265	267	274	276	280
Total Single (population)	8,192	8,275	8,358	8,443	8,528	8,613	8,701	8,788	8,878	8,967	9,057

Total No. Households	3,236	3,271	3,308	3,344	3,382	3,418	3,457	3,494	3,534	3,572	3,611
<b>TOTAL Population</b>	8,431	8,516	8,606	8,693	8,785	8,872	8,966	9,055	9,152	9,243	9,337
Cumulative increase	96	181	271	358	450	537	631	720	817	908	1,002

Weighted Age. Household Size	2.61	2.60	2.60	2.60	2.60	2.60	2.59	2.59	2.59	2.59	2.59
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#### 4.5 Assessment Analysis

The following table calculates how the eligible development charge is allocated between various land users: residential and commercial/industrial.

**Table C**  
**Township of McNab/Braeside**  
**Assessment Analysis - 2013**  
**(Excludes Business Assessment)**

	<u>Realty Assessment</u>	<u>Ratio</u>
Residential	\$ 774,587,055	0.95
Commercial/ Industrial	<u>\$ 39,425,667</u>	<u>0.05</u>
TOTAL	\$ 814,012,722	1.00

Source: MPAC data for the Township of McNab/Braeside, 2013.

The assessment base is used to allocate the capital costs between residential and commercial/industrial development. In this regard, it is recommended that 95.0% of the capital costs associated with the General Eligible Services service category, the Fire Protection service category, the Transportation service category and the Stormwater Management service category be allocated to residential growth and 5.0% of the capital costs be allocated to commercial/industrial growth; however, in the case of the Recreation service category, the residential sector is the user of the service and, therefore, 100% of the capital costs of this service is allocated to the residential sector.

## **5.0 TEN-YEAR CAPITAL EXPENDITURE FORECAST**

The ten year capital expenditure forecast is based on a program of not exceeding the average level of service provided for the particular item over the past ten years. Table 1B (Appendix A) illustrates in what years the purchase or construction of a particular item in a service category could be undertaken based on the average level of service over the past ten years being applied to the projected population growth over the next ten year period.

The following Table D illustrates the individual items within the service categories for which a development charge will be collected and which are expected to be purchased or constructed over the next ten years, to meet an increase in the need for the service as a result of growth. Table D also provides an estimate of the cost (in 2014\$) to acquire or build the particular item and the anticipated expenditure year.

With regard to the roads projects listed under the Transportation service category in the Ten-Year Capital Expenditure Forecast, should it be necessary for Council to substitute a similar road project for one that is listed in this Study, Council may do so without amendment to the Development Charges By-law, subject to certain conditions being met. These conditions are as follows: Council must pass a resolution to adopt an amended Ten-Year Capital Expenditure Forecast related to Development Charges, the portion of road to be funded through development charges is of equal length, the nature of the works are the same, and the same portion of costs are attributable to growth.

**Table D  
Township of McNab/Braeside Ten-Year Capital Expenditure Forecast (2014-2024)  
for Projects/Purchase to be Funded or Partially Funded Through Development  
Charges**

Service Category	No. of items or m <sup>2</sup> or km	Estimated Year of Expenditure	Total Estimated Gross Cost (2014\$)
<b>General Eligible Services:</b>			
Development Charges Study (\$15,000.00 per study)	2	2019 & 2024	\$30,000.00
Comprehensive Zoning By-law	1	2015	\$10,000.00
Official Plan Review	2	2014 & 2019	\$37,000.00
<b>General Eligible Total</b>	-	-	<b>\$77,000.00</b>
<b>Fire Protection:</b>			
3-Bay Fire Hall Expansion (Station 1)	3 Bays	2019	\$660,000.00
<b>Fire Protection Total</b>	-	-	<b>\$660,000.00</b>
<b>Transportation:</b>			
Roads Garage Building Addition (2 Bays)	2 Bays (186 m <sup>2</sup> )	2016	\$440,000.00
Roads Garage (2 Bays) - Braeside	2 Bays (186 m <sup>2</sup> )	2017	\$440,000.00
Digital Radios	14	2015	\$16,000.00
GPS Tracking for Vehicles	10	2015	\$15,000.00
Duncan Drive (Road Upgrades 1.0 km)	1.0 km	2016	\$300,000.00
Scheel Drive (upgrade 3.0 km from LCB to HCB)	3.0 km	2015	\$525,000.00
Golf Club Road (upgrade 1.4 km from LCB to HCB)	1.4 km	2016	\$315,000.00
Goshen Road (Road upgrades 5.3 km)	5.3 km	2017-2020	\$2,300,000.00
McLachlan Road (Road upgrades 3.3 km)	3.3 km	2018-2021	\$1,400,000.00
Braeloch Road (upgrade 3.5 km from LCB to HCB)	3.5 km	2022	\$635,000.00
<b>Transportation Total</b>	-	-	<b>\$6,386,000.00</b>
<b>Recreation:</b>			
Dochart Park Development	1	2014-2015	\$100,000.00
Wellington Park Development	1	2015	\$100,000.00
New Braeside Community Hall	557 m <sup>2</sup>	2017	\$946,900.00
McNab Centre Park Development	1	2017	\$50,000.00



Public Beach Improvements (Braeside Beach)	N/A	2018	\$200,000.00
Clay Bank Park Development	1	2020	\$200,000.00
Recreation Strategic Plan	1	2015	\$50,000.00
White Lake Community Centre	275 m <sup>2</sup>	2020	\$500,000.00
<b>Recreation Total</b>	-	-	<b>\$2,146,900.00</b>
<b>Stormwater Management:</b>			
Jedd Creek and Campbell Drain Study (52% of Study Costs)	1	2015	\$113,500.00
<b>Stormwater Management Total</b>	-	-	<b>\$113,500.00</b>
<b>10-YEAR CAPITAL EXPENDITURE TOTAL</b>	-	-	<b>\$9,383,400.00</b>

## **6.0 GROWTH-RELATED CAPITAL COSTS**

The ten year capital expenditure forecast was used as a basis for calculating the eligible development charge. The 2014 costs of growth-related capital expenditures are listed in Table 2A “FUTURE MUNICIPAL EXPENDITURES”. Table 2A shows the gross cost per unit or project, the net cost per unit or project, and the share of the cost of purchasing equipment or of building a capital facility which can be attributed to population growth over the ten year projection period included in the Study, and the eligible development charge. Table 2B shows how the eligible development charge is divided between residential and commercial/industrial development. The following subsections provide a discussion on how the eligible costs were determined.

### **6.1 General Eligible Services**

The growth-related capital costs associated with the Development Charges service category were determined to include the capital costs for the following:

- 90% of the cost for a Development Charges Study, to be completed every five years, one in 2019 and one in 2024.
- 90% of the cost for the Township’s Comprehensive Zoning By-law Review to be completed in 2015.
- 90% of the cost for an Official Plan Review, to be completed every five years, one in 2014 and one in 2019.

The net growth-related capital costs shown on Table 2A for the General Eligible Services category were calculated on the basis of 10% of the growth-related capital cost being provided by a municipal contribution drawn from a source other than development charge revenues as is required under the Development Charges Act, 1997. It was assumed that 90% of the cost of the Development Charges Studies is attributable to new growth and that no grants or subsidies would be available to undertake the studies. For zoning by-laws and Official Plan Reviews, it was assumed that 90% of the cost of these studies is attributable to growth, due to these documents relating to the management of growth and development. Table 2B illustrates the allocation of costs between the residential and the commercial/industrial sector.

### **6.2 Fire Protection**

The growth-related capital costs associated with the Fire Services category over the ten year period of the Study were determined to include the capital costs for the following:

- 67% of the cost to purchase a new fire hall bay at the Glasgow Station Fire Hall.
- 49% of the cost a pumper truck purchased in 2010 being collected as

excess capacity.

It was assumed that no grants or subsidies would be available for any of the items. The purchase or construction costs shown in Table 2A were estimated based on 2014 dollars. Table 2B illustrates the allocation of costs between the residential and the commercial/industrial sector. Excess capacity existed in the cost of a new pumper truck purchased in 2010 for \$297,625. Council also intends to recover, through future development charges, the costs of the excess capacity in items that will be purchased or facilities that will be built during the ten year period of the capital forecast.

### 6.3 Transportation

The growth-related capital costs associated with the Transportation service category were determined to include the capital costs for the following:

- 8.6% of the cost of the eligible distance (8.99 kilometres) of road upgrades including upgrades from LCB to HCB surface treatment for the following road sections:
  - 1.0 kilometres of Duncan Drive;
  - 3.0 kilometres of Scheel Drive;
  - 1.4 kilometres of Golf Club Road;
  - 5.3 kilometres of Goshen Road;
  - 3.3 kilometres of McLachlan Road; and
  - 3.5 kilometres of Braeloch Road.
- 45% of the costs to purchase an additional bay to house vehicles/equipment for the Roads Department in 2016 and 2017.
- 18% of the cost a single-axle truck purchased in 2010 being collected as excess capacity.
- 1.23 units of digital radios.
- 1.23 units of mobile GPS systems.

It was assumed that no grants or subsidies would be available for any of the items. The purchase or construction costs shown in Table 2A were estimated based on 2014 dollars. Table 2B illustrates the allocation of costs between the residential and the commercial/industrial sector. Excess capacity existed in the cost of a new single-axle truck purchased in 2010 for \$169,575. Council also intends to recover, through future development charges, the costs of the excess capacity in items that will be purchased or facilities that will be built during the ten year period of the capital forecast.

### 6.4 Recreation

The growth-related capital costs associated with the Recreation service category were determined to include the capital costs for the following:

- 120.78 square metres of new recreation building area.
- The equivalent cost of 1.46 community park improvement projects (4

- projects proposed total).
- 45% of the net cost of improvements to Braeside Beach.
- 10.8% of the cost of a Recreation Strategic Plan.

It was assumed that no grants or subsidies would be available for any of the items. The purchase or construction costs shown in Table 2A were estimated based on 2014 dollars. Table 2B illustrates the allocation of costs between residential and commercial/industrial sectors. No recreation development charges are applied to future commercial/industrial development. No excess capacity was existing in any of the services for which a development charge is to be collected. Council intends to recover, through future development charges, the costs of the excess capacity in items that will be purchased or facilities that will be built during the ten year period of the capital forecast.

## 6.5 Stormwater Management

The growth-related capital costs associated with the Jedd Creek and Campbell Drain Stormwater service category were determined to include the capital costs as follows:

- 20% of the partial (52%) cost to prepare a Master Drainage Plan for the Jedd Creek and Campbell Drain Stormwater Management service area.

It was assumed that no grants or subsidies would be available for any of the items. The purchase or construction costs shown in Table 2A were estimated based on 2014 dollars. Table 2B illustrates the allocation of costs between residential and commercial/industrial sectors.

The Development Charges Act, 1997 requires that the growth related capital cost must be reduced by ten percent for all services except water, sewer, storm water drainage, transportation, electrical power, police and fire protection services. The ten percent for the eligible services not specifically exempted in the Act must be sourced from other municipal funds (this would not include grant sources which would have to be accounted for in determining the growth related costs).

**FUTURE MUNICIPAL EXPENDITURES**  
That Qualify as Growth-Related Under the Development Charges Act  
(2014 \$000's)

<b>GENERAL ELIGIBLE</b>	<b>Expend. Year</b>	<b>GROSS Cost</b>	<b>NET Cost</b>	<b>Due to Growth</b>	<b>Eligible Dev. Charge</b>
Development Charge Study Every 5 Years	2019	\$15.0	\$13.5	1.00	\$13.5
Development Charge Study Every 5 Years	2024	\$15.0	\$13.5	1.00	\$13.5
Official Plan Review	2014	\$18.5	\$16.7	1.00	\$16.7
Official Plan Review	2019	\$18.5	\$16.7	1.00	\$16.7
Zoning By-law	2015	\$10.0	\$9.0	1.00	\$9.0
<b>Subtotal</b>		<b>\$77.0</b>	<b>\$69.3</b>		<b>\$69.3</b>

<b>FIRE PROTECTION</b>	<b>Expend. Year</b>	<b>GROSS Cost</b>	<b>NET Cost</b>	<b>Due to Growth</b>	<b>Eligible Dev. Charge</b>
New Fire Hall Bays	2019	\$220.0	\$220.0	0.67	\$148.0
Pumper Truck (Excess Capacity)	2010	\$297.6	\$297.6	0.49	\$146.5
<b>Subtotal</b>		<b>\$517.6</b>	<b>\$517.6</b>		<b>\$294.5</b>

<b>TRANSPORTATION</b>	<b>Expend. Year</b>	<b>Gross Cost</b>	<b>NET Cost</b>	<b>Due to Growth</b>	<b>Eligible Dev. Charge</b>
Vehicle / Equipment Storage Bays	2016	\$220.0	\$220.0	0.45	\$98.6
Vehicle / Equipment Storage Bays	2017	\$220.0	\$220.0	0.45	\$98.6
Road Improvements (Upgrade to HCB - Golf Club, Scheel, Goshen, Duncan, McLachlan, Brealoch)	2015-2022	\$347.9	\$30.0	8.99	\$269.8
Single-Axle Truck (Excess Capacity)	2010	\$169.6	\$63.6	0.18	\$11.4
Mobile Communication Equipment	2015	\$1.1	\$0.3	1.23	\$0.4
Mobile Communication Equipment	2015	\$1.5	\$1.5	1.23	\$1.8
<b>Subtotal</b>		<b>\$960.1</b>	<b>\$535.4</b>		<b>\$480.6</b>

<b>RECREATION</b>	<b>Expend. Year</b>	<b>GROSS Cost</b>	<b>NET Cost</b>	<b>Due to Growth</b>	<b>Eligible Dev. Charge</b>
Recreation Bldgs	2017 & 2020	\$1.70	\$1.5	120.78	\$184.8
Public Park Improvements (average cost per park)	2016-2017	\$112.5	\$101.3	1.46	\$147.5
Public Beach Improvements (Braeside Beach)	2018	\$200.0	\$180.0	0.45	\$80.7
Recreation Strategic Plan	2015	\$50.0	\$5.4	1.00	\$5.4
<b>Subtotal</b>		<b>\$364.2</b>	<b>\$288.2</b>		<b>\$418.5</b>

<b>STORM WATER MANAGEMENT</b>	<b>Expend. Year</b>	<b>GROSS Cost</b>	<b>NET Cost</b>	<b>Due to Growth</b>	<b>Eligible Dev. Charge</b>
Master Drainage Plan: Jedd Creek and Campbell Drain	2015	\$218.3	\$113.5	0.20	\$22.6
<b>Subtotal</b>		<b>\$218.3</b>	<b>\$113.5</b>		<b>\$22.6</b>

<b>Township of McNab/Braeside</b>	<b>TABLE 2B FUTURE ACQUISITIONS</b>	<b>June 14</b>
<b>Allocation of Growth-Related Cost to Land Use Type (2014 \$000's)</b>		

	Eligible Develop. Charge	Expend. Year	Residential Share 95%	Com/Ind Share 5%
<b>GENERAL ELIGIBLE</b>				
Development Charge Study Every 5 Years	\$13.5	2019	\$12.85	\$0.65
Development Charge Study Every 5 Years	\$13.5	2024	\$12.85	\$0.65
Official Plan Review	\$16.7	2014	\$15.85	\$0.80
Official Plan Review	\$16.7	2019	\$15.85	\$0.80
Zoning By-law	\$9.0	2015	\$8.57	\$0.43
<b>Subtotal</b>	<b>\$69.3</b>		<b>\$65.97</b>	<b>\$3.33</b>

	Eligible Develop. Charge	Expend. Year	Residential Share 95%	Com/Ind Share 5%
<b>FIRE PROTECTION</b>				
New Fire Hall Bays	\$148.0	2019	\$140.87	\$7.10
Pumper Truck (Excess Capacity)	\$146.5	2010	\$139.47	\$7.03
<b>Subtotal</b>	<b>\$294.5</b>		<b>\$280.3</b>	<b>\$14.1</b>

	Eligible Develop. Charge	Expend. Year	Residential Share 95%	Com/Ind Share 5%
<b>TRANSPORTATION</b>				
Vehicle / Equipment Storage Bays	\$98.6	2016	\$93.91	\$4.73
Vehicle / Equipment Storage Bays	\$98.6	2017	\$93.91	\$4.73
Road Improvements (Upgrade to HCB - Golf Club, Scheel, Goshen, Duncan, McLachlan, Brealoch)	\$269.8	2015-2022	\$256.81	\$12.95
Single-Axle Truck (Excess Capacity)	\$11.4	2010	\$10.84	\$0.55
Mobile Communication Equipment	\$0.4	2015	\$0.34	\$0.02
Mobile Communication Equipment	\$1.8	2015	\$1.76	\$0.09
<b>Subtotal</b>	<b>\$480.6</b>		<b>\$457.57</b>	<b>\$23.07</b>

	Eligible Develop. Charge	Expend. Year	Residential Share 100%	Com/Ind Share 0%
<b>RECREATION</b>				
Recreation Bldgs	\$184.8	2017 & 2020	\$184.80	\$0.00
Public Park Improvements (average cost per park)	\$147.5	2016-2017	\$147.55	\$0.00
Public Beach Improvements (Braeside Beach)	\$80.7	2018	\$80.71	\$0.00
Recreation Strategic Plan	\$5.4	2015	\$5.45	\$0.00
<b>Subtotal</b>	<b>\$418.5</b>		<b>\$418.5</b>	<b>\$0.0</b>

	Eligible Develop. Charge	Expend. Year	Residential Share 95%	Com/Ind Share 5%
<b>STORM WATER MANAGEMENT</b>				
Master Drainage Plan: Jedd Creek and Campbell Drain	\$22.6	2015	\$21.5	\$1.1
<b>Subtotal</b>	<b>\$22.6</b>		<b>\$21.5</b>	<b>\$1.1</b>

## 7.0 FUND ADMINISTRATION

A separate development charge reserve fund should be created into which all development charge revenues are deposited. Interest earned on the fund balance accrue to the fund and is an integral part of the development charge structure. Withdrawals from the fund are made only to pay for the growth-related net capital cost of service types listed in this report or to refund overpayment to owners, with interest, if appropriate.

A sub-account for each of the following service types should be maintained and the indicated proportionate share of development charge revenues and interest accumulated and appropriate expenditures deducted (Tables 3A, 3B, 3C and 3D). Sub-accounts for service categories which require a ten percent municipal contribution should be maintained separately from those that do not require a ten percent municipal contribution. The following Table E summarizes how the development charges that are collected are to be allocated between reserve fund sub-accounts, if the maximum development charge is selected by Council. (It should be noted that the figures in this Study are the recommended maximum amounts only and may not reflect the actual amount selected by Council to be collected as development charges.)

**Table E**  
**Township of McNab/Braeside**  
**Allocation of Development Charges Between Service Categories**

<u>Service Category</u>	<u>Proportional Share</u>	
	<u>Residential</u>	<u>Commercial/ Industrial</u>
General Eligible Services	3.0 %	4.4 %
Fire Protection	24.4 %	37.3 %
Transportation	38.0 %	58.3 %
Recreation	34.6 %	0.0 %
Total	100.0 %	100.0 %
Stormwater Management (Jedd Creek/Campbell Drain Service Area Only)	100.0%	100.0%

The reasons for the sub-accounts, rather than different reserve funds, is simplicity of accounting and control, and the ability to “borrow” funds from one service type to another without creating an overdraft in a reserve fund.

Responsibility for the reserve fund and sub-account operations should be with the Treasurer, who is ultimately responsible for the fiscal viability of the reserve fund and its future commitments.

An annual report relating to the development charges by-law and reserve funds must be prepared by the Clerk-Treasurer and submitted to Council in accordance with the requirements of the Development Charges Act. The annual report is to include statements of the opening and closing balances of the Reserve fund for the preceding year and the transactions relating to the reserve funds and must be submitted to the Minister of Municipal Affairs and Housing within 60 days after it is presented to Council. The annual report from the Clerk-Treasurer must also include the following information:

For each reserve fund:

- A description of the service for which the fund was established (list of services in the service category).
- For any credits in relation to the service or service category for which the fund was established, the amount outstanding at the beginning of the previous year, the amount given in the year, the amount used in the year and the amount outstanding at the end of the year. These amounts must then be broken down further by individual credit holder.
- The amount of any money borrowed from the fund by the Township during the previous year and the purpose for which it was borrowed.
- The amount of interest accrued during the previous year on the money borrowed from the fund by the Township.
- The amount and source of any money used by the municipality in the previous year to repay money borrowed from the fund or interest on such money.
- A schedule that identifies credits recognized under section 17 and, for each credit recognized, the service against which the credit is applied and the source of funds used to finance the credit.

For each project that is financed in whole or in part through development charges:

- The amount of money from each reserve fund that is spent on the project.
- The amount and source of any other money that is spent on the project.

A review and analysis of the Township's reserve funds has been carried out by Morehouse Associates. A copy of this analysis is contained in Appendix "B" to this Report. The analysis carried out by Morehouse Associates includes a historical



review of reserve fund management and recommendations for the future management of the reserve funds.

Township of McNab/Braeside

**Table 3A**  
**SCHEDULE OF FUTURE ACQUISITIONS BY YEAR: General Charge**  
**That Qualify as Growth-Related**  
**(2014 \$000's)**

June 14

**RESIDENTIAL**

Service Category	Ratio	NPV	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total
General Eligible	2.973%	30.4	15.9	8.6	0.0	0.0	0.0	28.7	0.0	0.0	0.0	0.0	12.9	66.0
Fire Protection	24.386%	249.1	139.5	0.0	0.0	0.0	0.0	140.9	0.0	0.0	0.0	0.0	0.0	280.3
Transportation	38.061%	388.8	10.8	26.8	122.7	120.9	43.4	43.4	43.4	16.4	29.8	0.0	0.0	457.6
Recreation	34.580%	353.3	0.0	5.4	73.8	193.9	80.7	0.0	64.7	0.0	0.0	0.0	0.0	418.5
<b>TOTAL</b>	<b>100%</b>	<b>1021.6</b>	<b>166.2</b>	<b>40.8</b>	<b>196.4</b>	<b>314.8</b>	<b>124.1</b>	<b>213.0</b>	<b>108.1</b>	<b>16.4</b>	<b>29.8</b>	<b>0.0</b>	<b>12.9</b>	<b>1,222.4</b>

Township of McNab/Braeside

Table 3B

June 14

**SCHEDULE OF FUTURE AQUISITIONS BY YEAR: General Charge  
That Qualify as Growth-Related  
(2014 \$000's)**

**COMMERCIAL / INDUSTRIAL**

Service Category	Ratio	NPV	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total
General Eligible	4.39%	1.5	0.8	0.43	0.0	0.0	0.0	1.4	0.0	0.0	0.0	0.0	0.6	3.3
Fire Protection	37.34%	12.5	7.0	0.0	0.0	0.0	0.0	7.1	0.0	0.0	0.0	0.0	0.0	14.1
Transportation	58.28%	19.6	0.5	1.3	6.2	6.1	2.2	2.2	2.2	0.8	1.5	0.0	0.0	23.1
<b>TOTAL</b>	<b>100%</b>	<b>33.6</b>	<b>8.4</b>	<b>1.8</b>	<b>6.2</b>	<b>6.1</b>	<b>2.2</b>	<b>10.7</b>	<b>2.2</b>	<b>0.8</b>	<b>1.5</b>	<b>0.0</b>	<b>0.6</b>	<b>40.5</b>





## 8.0 **IMPLEMENTATION**

### 8.1 Application of Development Charge

With the exception of the Jedd Creek/Campbell Drain Stormwater Service Area, a uniform development charge rate is recommended across the entire Township for the following reasons:

- a) Most capital expenditures in the Township are designed to service the entire population, and therefore, a Township-wide approach is an equitable approach for allocating these costs.
- b) Most capital projects represent large irregular expenditures that preclude an even rate of expansion or implementation. The construction or acquisition program must be based on priority of need rather than attempting to balance construction by the financial returns of differing areas.
- c) It is simple to administer.

The Jedd Creek/Campbell Drain development charge will apply in addition to the general development charge to all new development within the Jedd Creek/Campbell Drain service area.

The Development Charges By-law expires five years after the day it comes into force unless Council identifies an earlier expiry date or repeals it sooner.

### 8.2 Adjustments for Inflation

The development charge in the Township is based on a combination of projects to be built in the future costed in 2014 dollars. It is therefore recommended that an annual inflation factor be applied to the development charge fee to adjust for inflationary pressures. The regulation to the Development Charges Act (Ontario Regulation 82/98, as amended) identifies the Statistics Canada Quarterly *Construction Price Statistics* catalogue number 62-007 as the prescribed index.

### 8.3 Development Charge Implementation and Collection

The development charges by-law should be implemented in full on the date of passage of the By-law and should apply to all new building permit applications. The Development Charges Act identifies the building permit stage as the time when development charges are payable. As services are required at or near the date that a building is occupied, it is appropriate to collect the development charge at the building permit stage.

### 8.4 Pamphlet

The Development Charges Act requires that a pamphlet be prepared which describes

the general purpose of the development charges that are being imposed, the rules for determining if a development charge is payable and the amount, a list of the services to which the development charges relate, and a description of the general purpose of the Clerk-Treasurer's annual report (statement of the Treasurer) and where it may be reviewed by the public. One copy of the pamphlet is to be distributed free of charge to any one requesting it.

#### 8.5 Conditions to be Imposed on Subdivision Approvals

The Development Charges Act requires that approval of a draft plan of subdivision include a condition that, upon final approval of the subdivision, requires that all first purchasers of the subdivided land be informed of all development charges related to the development of the land at the time of transfer of ownership.

**9.0 DEVELOPMENT CHARGES**

**9.1 Summary of New Development Charges**

The following Tables F and G provide a summary of the maximum new development charges for the Township of McNab/Braeside, which could be considered based on the Capital Expenditure Forecast. The new charges are based on calculations shown in Tables 4A, 4B, 4C, and 4D. Table F shows the general development charge that would be applicable to new development on all lands in the Township of McNab/Braeside. Table G shows the development charge that would be applicable to new development on all lands within the Jedd Creek and Campbell Drain service area. It should be noted that values shown on Tables 4A, 4B, 4C and 4D are maximum amounts that can be collected. Township Council may decide not to collect the maximum eligible development charge from a certain category of use as long as the difference is not made up by another category of use.

The maximum new charges that could be collected based on the eligible portion for Items in the Township’s Ten-year Capital Expenditure Forecast for Projects/Purchases to be Funded or Partially Funded Through Development Charges included with this Study are as follows:

**Table F: Township of McNab/Braeside  
Maximum Development Charges - General**

Township of McNab/Braeside - General Development Charges		
Use	Category	New Charge
Residential (per dwelling unit)	Single Detached Dwelling	\$ 3,763
	Single Attached Dwelling	\$ 3,441
	Apartment	\$ 2,867
	Mobile Home	\$ 2,724
Commercial/ Industrial/ (per m <sup>2</sup> of G.F.A.)	Applies to all categories except expansions of existing Industrial buildings of less than 50% of the G.F.A.	\$ 5.04 per m <sup>2</sup>
Institutional	Charge determined as per nature of the use, i.e., Residential components charged according to the class of use and other components charged as per Commercial/Industrial rate.	



**Table G: Township of McNab/Braeside  
Maximum Development Charges -  
Jedd Creek and Campbell Drain Stormwater Service Area**

Township of McNab/Braeside - Jedd Creek and Campbell Drain Stormwater Service Area Development Charges		
Use	Category	New Charge
Residential (per dwelling unit)	Single Detached Dwelling	\$ 243
	Single Attached Dwelling	\$ 224
	Apartment	\$ 187
	Mobile Home	\$ 178
Commercial/ Industrial/ (per m <sup>2</sup> of G.F.A.)	Applies to all categories except expansions of existing Industrial buildings of less than 50% of the G.F.A.	\$ 0.58 per m <sup>2</sup>
Institutional	Charge determined as per nature of the use, i.e., Residential components charged according to the class of use and other components charged as per Commercial/Industrial rate.	

Please note that the figures in this Study are the recommended maximum amounts, based on a revised Ten-Year Capital Expenditure Forecast (differing from that which was included in the Preliminary Draft Report).

9.2 Credits for Lot Levies Previously Collected

As the Township previously charged a lot levy for new lots which were created, the Township must continue the practice of deducting the amount of the lot levy already paid for a vacant lot from the development charge that would be payable under the new By-law when a building permit is obtained for the lot.

**DEVELOPMENT CHARGES CALCULATION: General Charge  
Net Growth-Related Capital Cost  
(2014 \$000's)**

**RESIDENTIAL**

		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Population Forecast By Year	npv	8,431	8,516	8,606	8,693	8,785	8,872	8,966	9,055	9,152	9,243	9,337
Per year growth	906	733	85	89	87	92	87	94	89	96	92	94
Persons per Household		2.606	2.606	2.604	2.602	2.600	2.598	2.596	2.594	2.592	2.590	2.588
Decrease in Persons per Household	0.000		0.000	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002
Household Forecast By Year		3,199	3,236	3,271	3,308	3,344	3,382	3,418	3,457	3,494	3,534	3,572
Annual Increase	373	273	37	35	37	36	38	36	39	37	40	38

Net Present Value	4%
Net Capital Cost	1,021.6
Adjusted Population Growth	713
Net Capital Cost Per Capita	\$1,434

	PERSONS PER UNIT			PV of Cost / Capita
	Current	Decrease Factor	Adjusted	
Average Hhld	2.606	0.000	2.606	\$1,434
Single Detached	2.625	0.000	2.625	\$1,434
Single Attached	2.400	0.000	2.400	\$1,434
Apartment	2.000	0.000	2.000	\$1,434
Mobile Home	1.900	0.000	1.900	\$1,434

DEVELOPMENT CHARGE TABLE			
	Gross	Tax Credit	Net
Average Hhld	\$3,736	\$0.00	\$3,736
Single Detached	\$3,763	\$0.00	\$3,763
Single Attached	\$3,441	\$0.00	\$3,441
Apartment	\$2,867	\$0.00	\$2,867
Mobile Home	\$2,724	\$0.00	\$2,724

Township of McNab/Braeside	<b>TABLE 4B</b> <b>DEVELOPMENT CHARGES CALCULATION: General Charge</b> <b>Net Growth-Related Capital Cost</b> <b>(2014 \$000's)</b>	June 14
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<b>COMMERCIAL / INDUSTRIAL</b>
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	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Commercial Square Metres (sq. meters of building space)											
Annual Growth	897	897	897	897	897	897	897	897	897	897	897

Net Present Value	4%
Net Capital Cost	33.6
Net Growth In Space	6670
Cost Per sq. m.	5.04
Tax Credit	0
Development Charge Per Sq. M. of Building Space	\$5.04

**DEVELOPMENT CHARGES CALCULATION: Jedd Creek/Campbell Drain  
Net Growth-Related Capital Cost  
(2014 \$000's)**

**RESIDENTIAL**

		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Population Forecast By Year	npv	1,325	1,350	1,375	1,400	1,425	1,450	1,475	1,500	1,525	1,550	1,575
Per year growth	250 203		25	25	25	25	25	25	25	25	25	25
Persons per Household		2.555	2.579	2.578	2.577	2.576	2.574	2.573	2.572	2.571	2.569	2.568
Decrease in Persons per Household	0.000		-0.024	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
Household Forecast By Year		504	514	524	534	544	554	564	574	584	594	604
Annual Increase	100 74		10	10	10	10	10	10	10	10	10	10

Net Present Value	4%
Net Capital Cost	17.6
Adjusted Population Growth	188
Net Capital Cost Per Capita	\$93

	PERSONS PER UNIT			PV of Cost / Capita
	Current	Decrease Factor	Adjusted	
Average Hhld	2.555	0.000	2.555	\$93
Single Detached	2.600	0.000	2.600	\$93
Single Attached	2.400	0.000	2.400	\$93
Apartment	2.000	0.000	2.000	\$93
Mobile Home	1.900	0.000	1.900	\$93

	Gross	Tax Credit	Net
Average Hhld	\$239	\$0.00	\$239
Single Detached	\$243	\$0.00	\$243
Single Attached	\$224	\$0.00	\$224
Apartment	\$187	\$0.00	\$187
Mobile Home	\$178	\$0.00	\$178

Township of McNab/Braeside	TABLE 4D DEVELOPMENT CHARGES CALCULATION: Jedd Creek/Campbell Drain Net Growth-Related Capital Cost (2014 \$000's)	June 14
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<b>COMMERCIAL / INDUSTRIAL</b>
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	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Commercial Square Metres (sq. meters of building space)											
Annual Growth	243	243	243	243	243	243	243	243	243	243	243

Net Present Value	4%
Net Capital Cost	1.0
Net Growth In Space	1809
Cost Per sq. m.	0.58
Tax Credit	0
Development Charge Per Sq. M. of Building Space (2014 \$s)	\$0.58

## **10.0 REFERENCES**

Background Report for the Official Plan Review of the Township of McNab/Braeside including Population and Household Projections Prepared By the County of Renfrew Property and Development Department: 2006-2026.

Settlement Area Review for the Official Plan Review of the Township of McNab/Braeside, Prepared by the County of Renfrew Property and Development Department, 2008

Bill 98 - The Development Charges Act, 1997 and Ontario Regulation 82/98.

By-law 2009-25 of the Corporation of the Municipality of McNab/Braeside. (Development Charges By-law).

Census Canada 2006 and 2011 Statistics. Population and Dwelling Count data.

Corporation of the Township of McNab/Braeside, Zoning By-law, 2010-49.

Official Plan for the Township of McNab/Braeside. Adopted by Council on December 2, 2008 and approved by the Minister with modifications on February 26, 2009.

Ontario Ministry of Finance/MPAC, 2013 Assessment Statistics.

Township building permit records, reserve fund reports and staff interviews. County of Renfrew subdivision records.

## **APPENDIX "A"**

Estimated Year of Purchase Based on Average Level of Service

<b>Township of McNab/Braeside</b>	<b>Appendix A</b>	Jun-14
<b>ESTIMATED YEAR OF PURCHASE BASED ON AVERAGE LEVEL OF SERVICE</b>		
<b>McNab/Braeside 2014 to 2024</b>		

	Number	Incremental Growth-related Increase in Need for Service											Total attributed to growth	
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
<b>FIRE PROTECTION</b>														
Fire Hall Bays	6	0.00	0.06	0.13	0.19	0.26	0.33	0.40	0.46	0.53	0.60	0.67	0.67	0.67
Pumper Trucks	5	0.00	0.05	0.09	0.14	0.19	0.24	0.29	0.34	0.39	0.44	0.49	0.49	0.49

	Number/ Km	Incremental Growth-related Increase in Need for Service											Total attributed to growth	
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
<b>TRANSPORTATION</b>														
Allowable HCB km per year		0.00	0.84	1.73	2.60	3.51	4.37	5.30	6.19	7.15	8.06	8.99	8.99	8.99
Equipment Bays	4	0.00	0.04	0.09	0.13	0.17	0.22	0.26	0.31	0.36	0.40	0.45	0.45	0.45
Single-Axel Truck	2	0.00	0.02	0.03	0.05	0.07	0.09	0.11	0.12	0.14	0.16	0.18	0.18	0.18
Mobile Communication Equipment	11	0.00	0.12	0.24	0.36	0.48	0.60	0.73	0.85	0.98	1.11	1.23	1.23	1.23

	Number or Floor Area (m <sup>2</sup> )	Incremental Growth-related Increase in Need for Service											Total attributed to growth	
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
<b>RECREATION</b>														
Recreation Bldgs	1077.5	0.00	11.34	23.25	34.91	47.13	58.74	71.27	83.19	96.03	108.26	120.78	120.78	120.78
Public Beach	4	0.00	0.04	0.09	0.13	0.17	0.22	0.26	0.31	0.36	0.40	0.45	0.45	0.45
Public Park (with or without play structure)	13	0.00	0.14	0.28	0.42	0.57	0.71	0.86	1.00	1.16	1.31	1.46	1.46	1.46



## **APPENDIX “B”**

### Reserve Fund Analysis – Morehouse Associates

## **McNAB/BRAESIDE RESERVE FUND REPORT, 2014**

The development charges reserves fund in the Township has been managed satisfactorily.

Some changes are recommended for future practices. These are:

- Encourage Council to approve projects listed for the first 5 years on Table 2 of the DC Report before the termination of the by-law to avoid having to reduce future development charge calculations by the amounts provided.
- When a capital item not included in the DC Report is intended to be purchased using the DC reserve fund, request Council to approve financing the growth-related portion from the appropriate DC fund account and identify which project on Table 2 will not be acquired. Examples would be several of the projects included in the 2014 interim report.
- In future annual reports it would be useful to list the total cost of each acquisition as well as the portion to be funded from the DC fund.