

Report for Public Consultation

Prepared by Hemson for the Town of Shelburne

2025 Development Charges Background Study

September 8, 2025



1000 – 30 St. Patrick Street, Toronto, ON M5T 3A3
416 593 5090 | hemson@hemson.com | www.hemson.com

Contents

List of Acronyms	1
Executive Summary	2
A. Purpose of Development Charges Background Study	2
B. Development Forecast	3
C. Development-Related Capital Program	4
D. Calculated Development Charges	4
E. Cost of Growth Analysis	5
F. DC By-law Included Under Separate Cover	5
1. Introduction	6
A. Legislative Context	7
B. Relevant Analysis	9
C. Consultation and Approval Process	9
2. The DC Methodology Aligns Development-Related Costs and Benefits	10
A. Consideration for Area Rated Services	10
B. Town-Wide Development Charges Are Proposed	10
C. Key Steps in Determining DCs for Future Development-Related Projects	11
D. Operating & Capital Cost Impacts and Asset Management Plan Legislative Requirements	15
3. Development Forecast	16
4. Summary of Historical Capital Service Levels	19
5. Development-Related Capital Forecast	22
A. A Development-Related Capital Forecast is Provided for Council's Approval	22

B.	The Development-Related Capital Forecast	23
6.	Development Charges are Calculated in Accordance with the DCA	26
A.	Development Charges Calculation	26
B.	Adjusted Town-Wide Residential and Non-Residential Development Charges	29
C.	Comparison of 2025 Newly Calculated Development Charges With Charges Currently in Force in Shelburne	32
7.	Cost of Growth Analysis	35
A.	Asset Management Plan	35
B.	Long-Term Capital and Operating Cost Impacts	37
8.	Other Considerations and Legislative Requirements	40
A.	Development Charges Administration and Collection	40
B.	Changes Arising From the More Homes Built Faster Act (Bill 23) and Cutting Red Tape to Build More Homes Act (Bill 185)	42
C.	Changes Arising from Bill 17	43
D.	Development Charges Administration	45
E.	Local Service Policy and Definitions	46
F.	Area-Rating Consideration	46

List of Appendices

Appendix A – Development Forecast	48
Appendix B – General and Highway Services	60
Appendix C – Water and Wastewater Services	117
Appendix D – Reserves	141
Appendix E – Cost of Growth	144
Appendix F – By-law	153

List of Acronyms

AMP Asset Management Plan

BTE Benefit to Existing

COG Cost of Growth

DCA Development Charges Act

DC Development Charges

GFA Gross Floor Area

PPB Post-Period Benefit

PPU Persons Per Unit

Executive Summary

A. Purpose of Development Charges Background Study

Hemson Consulting Ltd. was retained by the Town of Shelburne to complete a Development Charges (DC) Background Study (the “Background Study”). The Background Study provides the basis and background to update the Town’s DCs to reflect the servicing needs of development and redevelopment. The study process is intended to facilitate the passage of a new by-law to implement new DCs.

i. Study Consistent with Development Charges Legislation

The Town’s Background Study is presented as part of a process to approve a new DC By-law in compliance with the *Development Charges Act* (DCA). The study is prepared in accordance with the DCA and associated regulations, including amendments that came into force through the *More Homes, More Choice Act*, the *COVID-19 Economic Recovery Act*, the *More Homes Built Faster Act*, and the *Cutting Red Tape to Build More Homes Act, 2024*, the latter of which was granted Royal Assent on June 6, 2024. Additionally, Bill 17, *Protect Ontario by Building Faster and Smarter Act*, 2025, was granted Royal Assent on June 5, 2025.

ii. Key Steps of the Development Charges Calculation

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. Development-Related Capital Forecast is Subject to Change

It is recognized that the DC Background Study is a point-in-time analysis and there may be changes to project timing, scope, and costs through the Town's normal annual budget process.

B. Development Forecast

The table below summarizes the residential and non-residential development forecast over the 2025-2034 planning period. The forecast is further discussed in Appendix A.

Town-wide Development Forecast	2024 Estimate	All Services Planning Period 2025 - 2034	
		Growth	Total at 2034
Residential			
Total Households	3,442	1,508	4,950
Total Population			
Census	10,223	4,033	14,256
<i>Population In New Dwellings</i>		<i>4,546</i>	
Non-Residential			
Employment	2,505	1,059	3,564
Non-Residential Building Space (sq.m.)		79,457	

C. Development-Related Capital Program

The development-related capital program for all services is planned over a 10-year period from 2025 to 2034. The gross cost of the program amounts to \$204.6 million, of which \$80.3 million is eligible for recovery through development charges. Details regarding the capital programs for each service are provided in Appendix B of this report.

D. Calculated Development Charges

Development charge rates have been established under the parameters and limitations of the DCA. A Town-wide uniform cost recovery approach is used to calculate development charges for all services. This approach is in keeping with current DC practice in the Town.

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

Calculated Town-wide Development Charges (with WWTP Financing)

Service	Charge By Unit Type				Non-Residential (\$/sq.m)
	Single & Semi-Detached	Other Multiples	Apartments 2 + Bedrooms	Apartments 1 or < 1 Bedroom	
Library Services	\$332	\$250	\$196	\$128	\$0.00
Parks And Recreation	\$14,839	\$11,200	\$8,789	\$5,732	\$0.00
Protection Services	\$1,115	\$842	\$661	\$431	\$4.27
Development-Related Studies	\$463	\$349	\$274	\$179	\$1.77
Services Related To A Highway: Public Works	\$779	\$588	\$461	\$301	\$2.97
Services Related To A Highway: Roads And Related	\$2,718	\$2,051	\$1,610	\$1,050	\$11.90
TOTAL TOWN-WIDE CHARGE	\$20,246	\$15,280	\$11,991	\$7,821	\$20.91
Water Services	\$7,509	\$5,668	\$4,448	\$2,901	\$28.65
Wastewater Services					
Wastewater Facilities (Plant)	\$20,866	\$15,750	\$12,359	\$8,060	\$80.76
Wastewater Facilities (Financing)	\$7,184	\$5,423	\$4,255	\$2,775	\$27.81
Wastewater Collection	\$2,780	\$2,099	\$1,647	\$1,074	\$10.64
TOTAL WATER & WASTEWATER	\$38,339	\$28,940	\$22,709	\$14,810	\$147.86
Town-Wide Charge	\$20,246	\$15,280	\$11,991	\$7,821	\$20.91
Water and Wastewater Services	\$38,339	\$28,940	\$22,709	\$14,810	\$147.86
TOTAL FULLY SERVICED CHARGE	\$58,585	\$44,220	\$34,700	\$22,631	\$168.77

Calculated Town-wide Development Charges (without WWTP Financing)

Service	Charge By Unit Type (1)				Non-Residential (\$/sq.m)
	Single & Semi-Detached	Other Multiples	Apartments 2 + Bedrooms	Apartments 1 or < 1 Bedroom	
Library Services	\$332	\$250	\$196	\$128	\$0.00
Parks And Recreation	\$14,839	\$11,200	\$8,789	\$5,732	\$0.00
Protection Services	\$1,115	\$842	\$661	\$431	\$4.27
Development-Related Studies	\$463	\$349	\$274	\$179	\$1.77
Services Related To A Highway: Public Works	\$779	\$588	\$461	\$301	\$2.97
Services Related To A Highway: Roads And Related	\$2,795	\$2,110	\$1,656	\$1,080	\$10.76
TOTAL TOWN-WIDE CHARGE	\$20,323	\$15,339	\$12,037	\$7,851	\$19.77
Water Services	\$7,509	\$5,668	\$4,448	\$2,901	\$28.65
Wastewater Services					
Wastewater Facilities (Plant)	\$20,866	\$15,750	\$12,359	\$8,060	\$80.76
Wastewater Collection	\$2,780	\$2,099	\$1,647	\$1,074	\$10.64
TOTAL WATER & WASTEWATER	\$31,155	\$23,517	\$18,454	\$12,035	\$120.05
Town-Wide Charge	\$20,323	\$15,339	\$12,037	\$7,851	\$19.77
Water and Wastewater Services	\$31,155	\$23,517	\$18,454	\$12,035	\$120.05
TOTAL FULLY SERVICED CHARGE	\$51,478	\$38,856	\$30,491	\$19,886	\$139.82
(1) Based on Persons Per Unit Of:	3.88	2.93	2.30	1.50	

E. 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 the Background Study. This examination is required by the DCA.

F. DC By-law Included Under Separate Cover

The Town's proposed DC By-law will be released in draft at least two weeks prior to the public meeting being held under the DCA on September 22nd, 2025.

1. Introduction

The Town of Shelburne 2025 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 the Town 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.

The DCA and 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-laws 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 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 most recently 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 for purpose-built rentals based on the number of bedrooms; and
- DC exemptions for affordable and attainable housing developments which meet the provisions of the DCA.

On May 12th 2025, a series of development charge matters were introduced by Bill 17, the *Protect Ontario by Building Faster and Smarter Act, 2025*. The bill proposes amendments to several Provincial statutes, with changes to the DCA being a central focus. The bill was granted Royal Assent on June 5th, 2025. At the time of writing, changes in effect include:

- A DC exemption for long-term care homes;
- Allowing for DC by-law amendments that result in a decrease in the amount of DC payable without requiring the municipality to undertake a DC Background Study or hold a public meeting;
- 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.

Bill 17 also proposes to defer residential DC payments until occupancy; this change was not in effect at the time of writing.

B. Relevant 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 November 2025.

Timeline of Consultation and Approval Process

Activity	Date
Council Information Session	July 28, 2025
Public Release of DC Background Study	September 8, 2025
Statutory Public Meeting of Council	September 22, 2025
Passage of 2025 DC By-law	November 2025 (targeted)

2. The DC Methodology Aligns Development-Related Costs and Benefits

Several key steps are required in calculating a development charge. However, specific circumstances arise in each municipality which must be reflected in the calculation. In this study, we have tailored our approach to the Town of Shelburne's unique circumstances. The approach to the calculated DCs is focused on providing a reasonable alignment of development-related costs with the development that necessitates them. This study calculates charges on a Town-wide basis.

A. Consideration for Area Rated Services

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

B. Town-Wide Development Charges Are Proposed

The DCA requires that DC by-laws designate the areas within which DCs shall be imposed. The DC's may apply to all lands in a municipality or to other designated development areas as specified in the by-laws.

For all services, a range of capital facilities and infrastructure is available throughout the Town, and all permanent and seasonal Shelburne residents and employees have access to these assets. As new development occurs, new infrastructure will be needed in order to maintain overall service levels in the Town. A widely accepted method of

sharing the development-related capital costs for such Town services is to apportion them over all the anticipated growth.

The following services are included in the Town-wide DC calculations

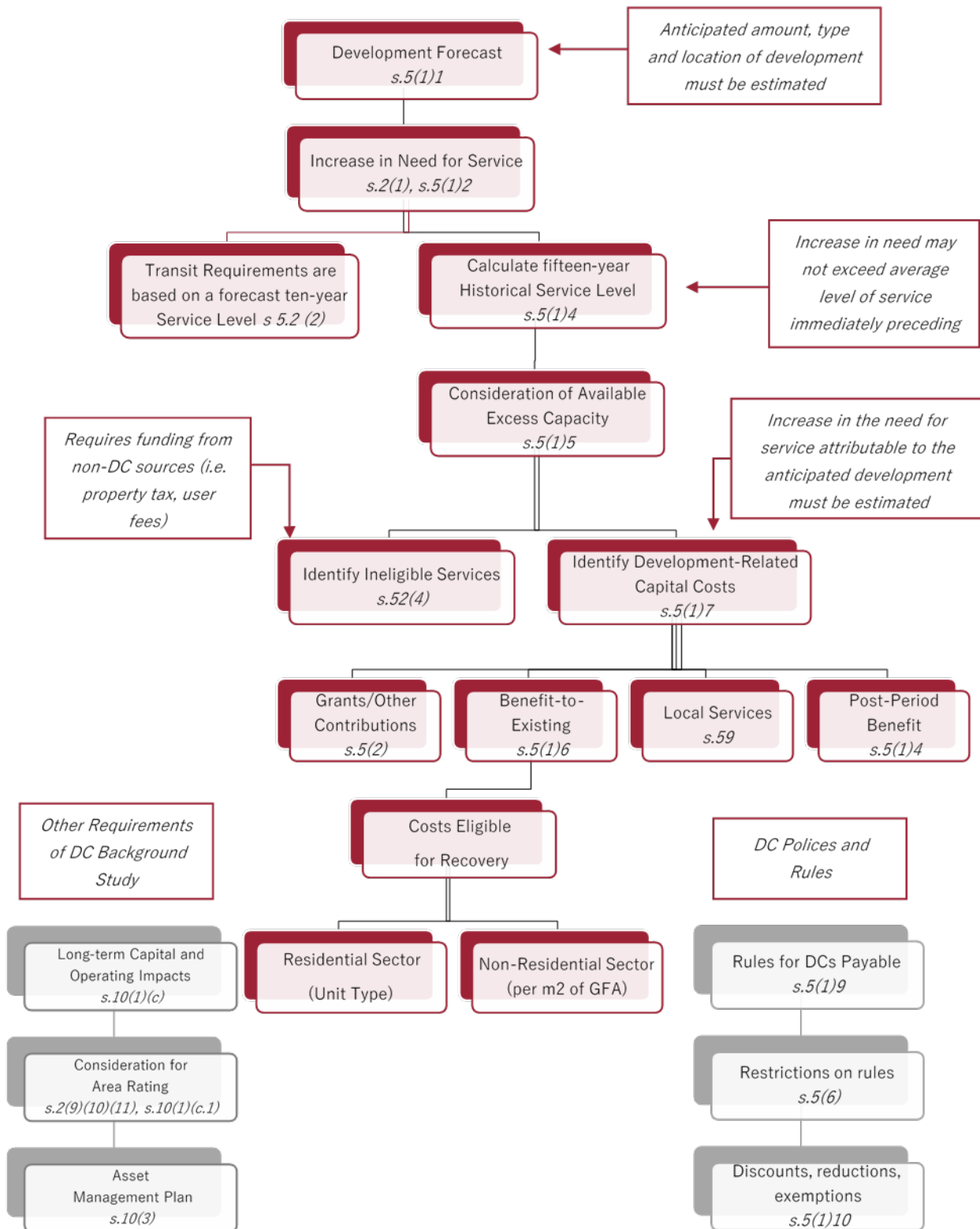
- Library Services
- Protection Services
- Parks and Recreation
- Development-Related Studies
- Services Related to a Highway: Public Works and Fleet
- Services Related to a Highway: Roads and Related
- Water Services
- Wastewater Services

These services form a reasonable basis in which to plan and administer the Town-wide development charges. It is noted that the analysis of each of these services examines the individual capital facilities and equipment that constitute it. The resulting DCs for these services would be imposed against all development anywhere in the Town.

C. Key Steps in Determining DCs for Future Development-Related Projects

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

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



i. Development Forecast

The first step in the methodology requires that a development forecast be prepared for forecast study period, in this case, a 10-year period from 2025-2034 is employed. The 10-year planning horizon is used for all services considered in this study.

The forecast of the future residential and non-residential development is based on growth anticipated to occur in the Town. For the residential portion of the forecast both the Census or “net” population growth and population growth in new units is estimated. Net population growth determines the need for additional facilities and provides the foundation for the development-related capital program.

The non-residential portion of the forecast estimates the gross floor area (GFA) of building space to be developed over the 10-year period 2025-2034. The forecast of GFA is based on the employment forecasts for the Town. Factors for floor space per worker are used to convert the employment forecast into gross floor areas for the purposes of the Background Study.

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 municipality 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, land, vehicles, and so on has therefore been prepared as a reference for the calculation so that the portion of future capital projects that may be included in the development charge can be determined. The historical service levels used in this study have been calculated based on the period 2010-2024.

iii. Development-Related Capital Program and Analysis of DC Eligible Costs to be recovered through Development Charges

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

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

In conjunction with DCA, s. 5. (1) 4. referenced above, these sections have the effect of requiring that the development charge be calculated on the lesser of the historical 15-year average service levels or the service levels embodied in future plans of the Town. The development-related capital program prepared for this study ensures that development charges are only imposed to help pay for projects that have been or are intended to be purchased or built in order to accommodate future anticipated development. It is not sufficient in the calculation of development charges merely to have had the service in the past. There must also be a demonstrated commitment to continue to emplace facilities or infrastructure in the future. In this regard, 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 Municipality has indicated that it intends to ensure that an increase in the need for service will be met if the increase in service forms part of an official plan, capital forecast or similar expression of the intention of the council and the plan, forecast or similar expression of the intention of the council has been approved by the council.

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

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 the future servicing requirements. Adjustments are made in the capital program analysis to meet this requirement of the DCA.

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. In the Town of Shelburne, the allocation is based on projected changes in population in new units and employment over the planning periods.

The residential component of the development charges is applied to different housing types based on average occupancy factors. The non-residential component is applied on the basis of gross floor area of 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 (excluding the wastewater

plant – see Appendix C). Interest earnings or borrowing costs are therefore accounted for in the calculation as allowed under the DCA.

D. 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

- (3) The asset management plan shall,
 - (a) deal with all assets whose capital costs are proposed to be funded under the development charge by-law;
 - (b) demonstrate that all the assets mentioned in clause (a) are financially sustainable over their full life cycle;
 - (c) contain any other information that is prescribed; and
 - (d) be prepared in a prescribed manner.

The requirement to include an Asset Management Plan (AMP) was part of the DCA amendments that came into effect on January 1, 2016. A key function of the Asset Management Plan is to demonstrate that all assets proposed to be funded under the development charges by-law are financially sustainable over their full life cycle. 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

This section provides the basis for the development forecasts used to calculate the development charges for the Town of Shelburne. A more detailed summary of the forecasts, including tables illustrating historical trends and forecast results is provided in Appendix A. The forecasts are based on the information provided by the Town's planning consultant (GSP Group), aligns with the Dufferin County Official Plan (2025), as well as Statistics Canada Census information.

i. Residential Forecast

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

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

Table 1 provides a summary of the residential forecast for a ten-year planning period, from 2025 to 2034. The 10-year planning period is applicable to all development charge services.

As shown on Table 1, over the 10-year planning period from 2025 to 2034, the number of households is forecast to increase by 1,508. This translates to population growth in new units of 4,546 persons.

The Town's total population is forecast to increase by 4,033 over the next 10 years, reaching 14,256 people by 2034.

ii. Non-Residential Forecast

DCs are levied on non-residential development as a charge per square metre of GFA. The non-residential forecast requires a projection of employment growth as well as a projection of new floor space in the Town.

The non-residential forecast projects an increase of 1,059 jobs by 2034, excluding work from home employment. The net employment growth will be accommodated in approximately 79,457 square metres of new non-residential building space by 2034.

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

TABLE 1

**TOWN OF SHELBURNE
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
DEVELOPMENT FORECAST**

Town-wide Development Forecast	2024 Estimate	All Services Planning Period 2025 - 2034	
		Growth	Total at 2034
Residential			
Total Households	3,442	1,508	4,950
Total Population			
Census	10,223	4,033	14,256
<i>Population In New Dwellings</i>		<i>4,546</i>	
Non-Residential			
Employment	2,505	1,059	3,564
Non-Residential Building Space (sq.m.)		79,457	

4. Summary of Historical Capital Service Levels

The DCA and O. Reg. 82/98 require that the development charges be set at a level no higher than the average service level provided in the Town over the 15-year period immediately preceding the preparation of the background study, on a service-by-service basis.

For General Services (Library, Protection, Parks and Recreation) and Services Related to a Highway, the legislative requirement is met by documenting historical service levels for the preceding 15 years; in this case, for the period 2010 to 2024. Typically, service levels are measured as a ratio of inputs per capita or per capita and employee.

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

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

TABLE 2

TOWN OF SHELBURNE
SUMMARY OF AVERAGE HISTORICAL SERVICE LEVELS 2010 - 2024

Service	2010 - 2024 Service Level Indicator
1.0 LIBRARY SERVICES Buildings Land Materials Furniture And Equipment	\$506.66 per capita \$337.15 per capita \$10.91 per capita \$141.72 per capita \$16.88 per capita
2.0 PARKS AND RECREATION Indoor Recreation (Land) Parkland Development Park Facilities Parks Fleet And Equipment	\$2,352.37 per capita \$263.92 per capita \$987.48 per capita \$854.62 per capita \$246.36 per capita
3.0 PROTECTION SERVICES Buildings Land Personal Equipment And Gear Station And Comm. Equipment Vehicles	\$720.41 per pop. & emp. \$297.70 per pop. & emp. \$35.93 per pop. & emp. \$12.98 per pop. & emp. \$52.97 per pop. & emp. \$320.82 per pop. & emp.
4.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS Buildings Land Fleet	\$691.32 per pop. & emp. \$282.82 per pop. & emp. \$205.12 per pop. & emp. \$203.38 per pop. & emp.
5.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED Roads Bridges & Culverts Road-Related Infrastructure	\$2,300.95 per pop. & emp. \$1,221.21 per pop. & emp. \$293.47 per pop. & emp. \$786.27 per pop. & emp.

5. Development-Related Capital Forecast

The DCA requires the Council of a Municipality to express its intent to provide future capital facilities at the level incorporated in the development charges calculation. As noted above in Section 2, 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 Municipality has indicated that it intends to ensure that an increase in the need for service will be met if the increase in service forms part of an official plan, capital forecast or similar expression of the intention of the council and the plan, forecast or similar expression of the intention of the council has been approved by the council.

A. A Development-Related Capital Forecast is Provided for Council's Approval

Based on the development forecasts summarized in Section 3 and detailed in Appendix A, Town staff, in collaboration with the consultants, developed a development-related capital program setting out those projects that are required to service anticipated development. For all services the capital plan covers the 10-year period from 2025-2034.

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

B. The Development-Related Capital Forecast

A summary of the development-related capital forecast for all services considered in this study is presented in Table 3. The table shows that the gross cost of the Town's capital forecast is estimated to be \$204.6 million. Approximately \$73.2 million in grants and subsidies have been identified. Therefore, the Town's share of the capital forecast reduces to \$131.4 million.

The capital forecast incorporates those projects identified to be related to development anticipated in the next 10 years. It is not implied that all of these costs are to be recovered from new development by way of development charges. Portions of the capital forecast may relate to replacement of existing facilities, shares of projects that benefit the existing population, or growth anticipated to occur beyond the 2025–2034 planning period. After these reductions, the remaining development-related capital costs are brought forward to the development charges calculation.

Of the \$131.4 million net municipal cost, approximately 37.1%, or \$48.8 million, is related to capital works for **Wastewater Facilities: Plant**. This includes for the new wastewater treatment plant expansion and capacity upgrades.

The next largest capital program is for **Parks and Recreation**. It amounts to \$25.4 million, or 19.3%, and provides for new indoor recreation space, park facilities, park amenities, park development, and trail development.

The capital forecast associated with **Water Services** totals \$18.1 million and provides for new water infrastructure including wells and watermains, studies, new buildings, and the recovery of debt. This program represents 13.8% of the total net municipal cost.

The capital forecast associated with **Wastewater Facilities: Financing** totals \$13.3 million and provides for the financing costs of the new wastewater

treatment plant expansion. This program represents 10.1% of the total net municipal cost.

The capital forecast associated with **Wastewater Collection** totals \$10.5 million and provides for new wastewater infrastructure including sewer upsizing, studies, new buildings, and the recovery of debt. This program represents 8.0% of the total net municipal cost.

The capital forecast associated with **Services Related to a Highway: Roads and Related** totals \$8.5 million and provides for a pedestrian crosswalk, new roads infrastructure, and studies. This program represents 6.5% of the total net municipal cost.

Approximately 2.5%, or \$3.2 million, is related to capital works for **Protection Services**. This includes the addition of a new fire station, and fleet and equipment additions.

The capital forecast associated with **Services Related to a Highway: Public Works** totals \$1.7 million and provides for new buildings and storage, and new vehicles and equipment. This program represents 1.3% of the total net municipal cost.

The capital forecast associated with **Library Services** includes for various new projects including kiosks, an outreach station, mobile library vehicle, and new collection materials over the planning period amounting to \$1.1 million in total, or 0.8%.

The capital forecast associated with **Development-Related Studies** is included for a total of \$800,000, or 0.6%.

Further details on the capital forecasts for each individual service are available in Appendix B and C.

TABLE 3

TOWN OF SHELBURNE
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR GENERAL SERVICES 2025 - 2034
(in \$000)

Service	Gross Cost	Grants & Subsidies	Municipal Cost
1.0 Library Services	\$1,054.0	\$0.0	\$1,054.0
2.0 Parks And Recreation	\$25,574.7	\$165.1	\$25,409.7
3.0 Protection Services	\$3,386.1	\$163.2	\$3,222.9
4.0 Development-Related Studies	\$800.0	\$0.0	\$800.0
5.0 Services Related To A Highway: Public Works	\$1,799.2	\$82.5	\$1,716.7
6.0 Services Related To A Highway: Roads And Related	\$80,525.0	\$72,000.0	\$8,525.0
7.0 Water Services	\$18,944.0	\$806.6	\$18,137.4
8.0 Wastewater Facilities (Plant)	\$48,750.0	\$0.0	\$48,750.0
9.0 Wastewater Facilities (Financing)	\$13,275.7	\$0.0	\$13,275.7
10.0 Wastewater Collection	\$10,497.5	\$0.0	\$10,497.5
TOTAL	\$204,606.4	\$73,217.4	\$131,389.0

6. Development Charges are Calculated in Accordance with the DCA

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 per capita (residential) and per square metre (non-residential) charges is reviewed.

For residential development, the total per capita amount is applied to different housing types on the basis of average occupancy factors. For non-residential development, the calculated development charges rates are based on gross floor area (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 50% on existing industrial buildings or for affordable housing exemptions. Such legislated exemptions, or other exemptions which Council may choose to provide, will result in a loss of development charges revenue for the affected types of development. Any such revenue loss may not be offset by increasing other portions of the calculated charge.

A. Development Charges Calculation

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

The capital forecast incorporates those projects identified to be related to growth anticipated in the next 10 years. However, not all of the capital costs are to be recovered from new development by way of development charges.

Table 4 shows that \$14.0 million of the capital forecast relates to replacement of existing capital facilities or to shares of projects that provide benefit to the existing community. These portions of capital costs will have to be funded from property taxes or other non-development charges revenue sources.

Development charge reserve funds contribute \$14.1 million to the capital costs. Another share of the forecast, \$23.1 million, is either attributable to growth beyond the 2034 period (and can therefore only be recovered under future development charges studies) or represents a service level increase in the Town.

The total costs eligible for recovery through development charges for all services is \$80.3 million. This amount is allocated between the residential and non-residential sectors to derive the unadjusted development charges. Library and Parks and Recreation 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 over the next ten years. The allocation to the residential sector for these services is calculated at 79% and 21% to the non-residential sector.

Approximately \$67.2 million of the 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 (4,546), an unadjusted charge of \$14,777.92 per capita results. The non-residential share totals \$13.1 million, which yields an unadjusted charge of \$164.55 per square metre when divided by the ten-year increase in non-residential building space (79,457 square metres).

TABLE 4

TOWN OF SHELBURNE
SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
10-YEAR CAPITAL PROGRAM (2025-2034)

10 Year Growth in Population in New Units	4,546
10 Year Growth in Square Metres	79,457

Service	Development-Related Capital Program (2025 - 2034)								
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-2034 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)	Residential Share		Non-Residential Share	
						%	(\$000)	%	(\$000)
1.0 LIBRARY SERVICES	\$1,054.0	\$175.0	\$461.5	\$0.0	\$417.5	100%	\$417.5	0%	\$0.00
Unadjusted Development Charge Per Capita							\$91.83		
Unadjusted Development Charge Per Sq.M									\$0.00
2.0 PARKS AND RECREATION	\$25,409.7	\$712.5	\$4,234.0	\$3,470.8	\$16,992.4	100%	\$16,992.4	0%	\$0.00
Unadjusted Development Charge Per Capita							\$3,737.68		
Unadjusted Development Charge Per Sq.M									\$0.00
3.0 PROTECTION SERVICES	\$3,222.9	\$43.3	\$1,556.2	\$0.0	\$1,623.4	79%	\$1,285.7	21%	\$337.71
Unadjusted Development Charge Per Capita							\$282.80		
Unadjusted Development Charge Per Sq.M									\$4.25
4.0 DEVELOPMENT-RELATED STUDIES	\$800.0	\$85.0	\$43.5	\$0.0	\$671.5	79%	\$531.8	21%	\$139.68
Unadjusted Development Charge Per Capita							\$116.97		
Unadjusted Development Charge Per Sq.M									\$1.76
5.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	\$1,716.7	\$0.0	\$634.1	\$0.0	\$1,082.7	79%	\$857.4	21%	\$225.22
Unadjusted Development Charge Per Capita							\$188.60		
Unadjusted Development Charge Per Sq.M									\$2.83
6.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	\$8,525.0	\$50.0	\$1,477.1	\$2,583.2	\$4,414.6	79%	\$3,496.3	21%	\$918.37
Unadjusted Development Charge Per Capita							\$769.04		
Unadjusted Development Charge Per Sq.M									\$11.56
7.0 WATER SERVICES	\$18,137.4	\$918.6	\$986.2	\$6,671.3	\$9,561.3	79%	\$7,572.3	21%	\$1,989.04
Unadjusted Development Charge Per Capita							\$1,665.61		
Unadjusted Development Charge Per Sq.M									\$25.03
8.0 WASTEWATER FACILITIES (PLANT)	\$48,750.0	\$10,192.9	\$0.0	\$7,711.4	\$30,845.6	79%	\$24,428.8	21%	\$6,416.80
Unadjusted Development Charge Per Capita							\$5,373.41		
Unadjusted Development Charge Per Sq.M									\$80.76
9.0 WASTEWATER FACILITIES (FINANCING)	\$13,275.7	\$0.0	\$0.0	\$2,655.1	\$10,620.6	79%	\$8,411.2	21%	\$2,209.39
Unadjusted Development Charge Per Capita							\$1,850.14		
Unadjusted Development Charge Per Sq.M									\$27.81
### WASTEWATER COLLECTION	\$10,497.5	\$1,791.4	\$4,677.3	\$0.0	\$4,028.8	79%	\$3,190.7	21%	\$838.12
Unadjusted Development Charge Per Capita							\$701.84		
Unadjusted Development Charge Per Sq.M									\$10.55
TOTAL 10-YEAR SERVICES	\$131,389.0	\$13,968.7	\$14,069.9	\$23,091.8	\$80,258.4		\$67,184.1		\$13,074.3
Unadjusted Development Charge Per Capita							\$14,777.92		
Unadjusted Development Charge Per Sq.M									\$164.55

B. Adjusted Town-Wide Residential and Non-Residential Development Charges

Final adjustments to the “unadjusted” development charge rates are made through a cash flow analysis (excluding the wastewater plant – see Appendix C). The analysis, details of which are included in the appendices, considers the borrowing cost and interest earnings associated with the timing of expenditures and development charge receipts for each service category.

Table 5 summarizes the results of the cash flow adjustments for the Town-wide residential development charges rates. The adjusted per capita rate increases by \$328.80 from \$14,777.93 per capita to \$15,106.73 per capita after the cash flow analysis for the Town-wide residential charge.

Residential development charges are proposed to vary by dwelling unit type to reflect their different occupancy factors and resulting demand for municipal services, as shown on Table 5, the calculated charge for a single or semi-detached unit is \$58,662 per unit, \$44,279 for other multiples, \$34,746 for a large apartment (2+ bedrooms), and \$22,661 for a small apartment (1 or < bedroom).

The Town-wide non-residential development charge experiences an increase after cash flow considerations of \$3.08, from \$164.55 to \$167.63 per square metre for development anywhere in the Town. These charges are displayed on Table 6.

This DC Background Study calculates two development charge rates for the WWTP expansion, one without financing costs, and one with financing costs. Appendix C outlines the rates for developers willing to work with the Town and prepay the WWTP DC or provide front end-financing assistance which will pay the lower, without financing, WWTP DC rate. All other developers will be subject to the higher, with financing WWTP DC rate.

TABLE 5

**TOWN OF SHELBURNE
TOWN-WIDE DEVELOPMENT CHARGES
RESIDENTIAL DEVELOPMENT CHARGES**

Service	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Charge By Unit Type (1)				Share of the Charge (%)
			Single & Semi- Detached	Other Multiples	Apartments 2 + Bedrooms	Apartments 1 or < 1 Bedroom	
Library Services	\$91.83	\$85.38	\$332	\$250	\$196	\$128	2%
Parks And Recreation	\$3,737.68	\$3,821.27	\$14,839	\$11,200	\$8,789	\$5,732	73%
Protection Services	\$282.80	\$287.17	\$1,115	\$842	\$661	\$431	5%
Development-Related Studies	\$116.97	\$119.18	\$463	\$349	\$274	\$179	2%
Services Related To A Highway: Public Works	\$188.60	\$200.50	\$779	\$588	\$461	\$301	4%
Services Related To A Highway: Roads And Related	\$769.04	\$719.88	\$2,795	\$2,110	\$1,656	\$1,080	14%
TOTAL TOWN-WIDE CHARGE	\$5,186.93	\$5,233.38	\$20,323	\$15,339	\$12,037	\$7,851	
Water Services	\$1,665.61	\$1,933.78	\$7,509	\$5,668	\$4,448	\$2,901	20%
Wastewater Services							
Wastewater Facilities (Plant)	\$5,373.41	\$5,373.41	\$20,866	\$15,750	\$12,359	\$8,060	54%
Wastewater Facilities (Financing)	\$1,850.14	\$1,850.14	\$7,184	\$5,423	\$4,255	\$2,775	19%
Wastewater Collection	\$701.84	\$716.01	\$2,780	\$2,099	\$1,647	\$1,074	7%
TOTAL WATER & WASTEWATER	\$9,591.01	\$9,873.35	\$38,339	\$28,940	\$22,709	\$14,810	
Town-Wide Charge	\$5,186.93	\$5,233.38	\$20,323	\$15,339	\$12,037	\$7,851	35%
Water and Wastewater Services	\$9,591.01	\$9,873.35	\$38,339	\$28,940	\$22,709	\$14,810	65%
TOTAL FULLY SERVICED CHARGE	\$14,777.93	\$15,106.73	\$58,662	\$44,279	\$34,746	\$22,661	100%
(1) Based on Persons Per Unit Of:			3.88	2.93	2.30	1.50	

TABLE 6

TOWN OF SHELBURNE
TOWN-WIDE DEVELOPMENT CHARGES
NON-RESIDENTIAL DEVELOPMENT CHARGES

Service	Unadjusted Charge (\$/sq.m)	Adjusted Charge (\$/sq.m)	Non-Residential (\$/sq.m)	Share of the Charge (%)
Library Services	\$0.00	\$0.00	\$0.00	0%
Parks And Recreation	\$0.00	\$0.00	\$0.00	0%
Protection Services	\$4.25	\$4.27	\$4.27	21%
Development-Related Studies	\$1.76	\$1.77	\$1.77	9%
Services Related To A Highway: Public Works	\$2.83	\$2.97	\$2.97	14%
Services Related To A Highway: Roads And Related	\$11.56	\$10.76	\$10.76	57%
TOTAL TOWN-WIDE CHARGE	\$20.40	\$19.77	\$19.77	

Water Services	\$25.03	\$28.65	\$28.65	17%
Wastewater Services				
Wastewater Facilities (Plant)	\$80.76	\$80.76	\$80.76	56%
Wastewater Facilities (Financing)	\$27.81	\$27.81	\$27.81	19%
Wastewater Collection	\$10.55	\$10.64	\$10.64	7%
TOTAL WATER & WASTEWATER	\$144.14	\$147.86	\$147.86	

Town-Wide Charge	\$20.40	\$19.77	\$19.77	12%
Water and Wastewater Services	\$144.14	\$147.86	\$147.86	88%
TOTAL FULLY SERVICED CHARGE	\$164.55	\$167.63	\$167.63	100%

C. Comparison of 2025 Newly Calculated Development Charges With Charges Currently in Force in Shelburne

Tables 7 and 8 compare the newly calculated residential development charges with currently imposed charges.

As shown in Table 7, the residential development charge rate for a single- or semi-detached unit is calculated to increase by \$25,031 per unit, or 74%.

Table 8 compares the newly calculated non-residential development charges with currently imposed development charges. As shown, the non-residential development charge rate is calculated to increase by \$69.96 per sq.m., or 72%.

TABLE 7

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

Service	Current Residential Charge / SDU	Calculated Residential Charge / SDU	Difference in Charge	
Library Services	\$594	\$332	(\$262)	-44%
Parks And Recreation	\$11,204	\$14,839	\$3,635	32%
Protection Services	\$2,209	\$1,115	(\$1,094)	-50%
Development-Related Studies	\$0	\$463	\$463	N/A
Services Related To A Highway: Public Works	\$1,040	\$779	(\$261)	-25%
Services Related To A Highway: Roads And Related	\$2,202	\$2,795	\$593	27%
TOTAL TOWN-WIDE CHARGE	\$17,249	\$20,323	\$3,074	18%

Water Services	\$4,760	\$7,509	\$2,749	58%
Wastewater Services	\$11,622		\$19,208	165%
Wastewater Facilities (Plant)		\$20,866		
Wastewater Facilities (Financing)		\$7,184		
Wastewater Collection		\$2,780		
TOTAL WATER & WASTEWATER	\$16,382	\$38,339	\$21,957	134%

Town-Wide Charge	\$17,249	\$20,323	\$3,074	18%
Water and Wastewater Services	\$16,382	\$38,339	\$21,957	134%
TOTAL FULLY SERVICED CHARGE	\$33,631	\$58,662	\$25,031	74%

TABLE 8

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

Service	Current Non-Residential Charge / Sq.m	Calculated Non-Residential Charge / Sq.m	Difference in Charge	
Library Services	\$0.00	\$0.00	\$0.00	N/A
Parks And Recreation	\$0.00	\$0.00	\$0.00	N/A
Protection Services	\$9.49	\$4.27	(\$5.22)	-55%
Development-Related Studies	\$0.00	\$1.77	\$1.77	N/A
Services Related To A Highway: Public Works	\$4.45	\$2.97	(\$1.48)	-33%
Services Related To A Highway: Roads And Related	\$9.44	\$10.76	\$1.32	14%
TOTAL TOWN-WIDE CHARGE	\$23.38	\$19.77	(\$3.61)	-15%

Water Services	\$21.58	\$28.65	\$7.07	33%
Wastewater Services	\$52.71		\$66.50	126%
Wastewater Facilities (Plant)		\$80.76		
Wastewater Facilities (Financing)		\$27.81		
Wastewater Collection		\$10.64		
TOTAL WATER & WASTEWATER	\$74.29	\$147.86	\$73.57	99%

Town-Wide Charge	\$23.38	\$19.77	(\$3.61)	-15%
Water and Wastewater Services	\$74.29	\$147.86	\$73.57	99%
TOTAL FULLY SERVICED CHARGE	\$97.67	\$167.63	\$69.96	72%

7. Cost of Growth Analysis

This section examines 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. The analysis for all services is included in Appendix E.

A. Asset Management Plan

Table 9 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2025-2035 recoverable portion. The year 2035 has been included to calculate the annual contribution for the 2025-2034 period as the expenditures in 2034 will not trigger asset management contributions until 2035. As shown in Table 9, by 2035, the Town should fund an additional \$1.7 million per annum to pay for the full life cycle costs of the new assets related to the services supported under the development charges by-law.

TABLE 9

**TOWN OF SHELBURNE
ANNUAL ASSET MANAGEMENT PROVISION BY 2035**

Service	2025 - 2034 Capital Program		Calculated AMP Annual Provision by 2035	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Library Services	\$417,498	\$636,502	\$24,636	\$40,537
Parks And Recreation	\$16,992,402	\$8,582,337	\$766,544	\$389,714
Protection Services	\$1,623,384	\$1,762,695	\$38,544	\$50,676
Development-Related Studies	\$671,453	\$128,547	\$0	\$0
Services Related To A Highway: Public Works	\$1,082,651	\$716,598	\$74,872	\$23,137
Services Related To A Highway: Roads And Related	\$5,891,762	\$74,633,238	\$123,792	\$1,634,730
Water Services	\$10,547,521	\$8,396,510	\$84,455	\$99,666
Wastewater Facilities (Plant)	\$30,845,647	\$17,904,353	\$385,147	\$223,558
Wastewater Facilities (Financing)	\$10,620,593	\$2,655,148	\$132,612	\$33,153
Wastewater Collection	\$8,706,151	\$1,791,379	\$100,819	\$20,173
TOTAL	\$87,399,062	\$117,207,309	\$1,731,419	\$2,515,344

** Includes costs that will be recovered under future development charges studies (i.e. other development-related), ineligible shares*

B. Long-Term Capital and Operating Cost Impacts

i. Net Operating Costs for the Town's Services Estimated to Increase over the Forecast Period

The Town will experience estimated increase in net operating costs for additions associated with the planned capital program. These estimates are based on average costs derived from a review of recent budgets and the 2023 Financial Information Return (FIR) (additional details are included in Appendix E).

As described in Appendix E, by 2034, the Town's net operating costs are estimated to increase by about \$2.3 million for property tax supported services. Increases in net operating costs will be experienced as new facilities are opened, park amenities are developed, and roads/sidewalks are constructed.

ii. Long-Term Capital Financing from Non-Development Charge Sources Totals \$37.1 million for Tax Supported Assets

Table 10 summarizes the components of the development-related capital program that will require funding from non-development charges sources for tax supported assets. In total, \$14.0 million will need to be financed from non-DC sources over the 2025-2034 planning period. In addition, \$23.1 million in interim DC financing related to post-period shares of projects may be required or these costs may be recovered from other growth funding tools.

TABLE 10

TOWN OF SHELBURNE
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR GENERAL AND ENGINEERED SERVICES
(in \$000)

General Services	Development-Related Capital Program (2025-2034)				
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-2034 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)
1.0 Library Services	\$1,054.0	\$175.0	\$461.5	\$0.0	\$417.5
2.0 Parks And Recreation	\$25,409.7	\$712.5	\$4,234.0	\$3,470.8	\$16,992.4
3.0 Protection Services	\$3,222.9	\$43.3	\$1,556.2	\$0.0	\$1,623.4
4.0 Development-Related Studies	\$800.0	\$85.0	\$43.5	\$0.0	\$671.5
5.0 Services Related To A Highway: Public Works	\$1,716.7	\$0.0	\$634.1	\$0.0	\$1,082.7
6.0 Services Related To A Highway: Roads And Related	\$8,525.0	\$50.0	\$1,477.1	\$2,583.2	\$4,414.6
7.0 Water Services	\$18,137.4	\$918.6	\$986.2	\$6,671.3	\$9,561.3
8.0 Wastewater Facilities (Plant)	\$48,750.0	\$10,192.9	\$0.0	\$7,711.4	\$30,845.6
9.0 Wastewater Facilities (Financing)	\$13,275.7	\$0.0	\$0.0	\$2,655.1	\$10,620.6
10.0 Wastewater Collection	\$10,497.5	\$1,791.4	\$4,677.3	\$0.0	\$4,028.8
TOTAL	\$131,389.0	\$13,968.7	\$14,069.9	\$23,091.8	\$80,258.4

iii. Program is Deemed Financially Sustainable

The calculated annual funding provision should be considered within the context of the Town's projected growth. Over the next 10 years (to 2034), the Town is projected to increase by 1,508 dwelling units and 4,033 people. In addition, the Town will also add 1,059 new employees that will result in approximately 79,457 square metres of additional non-residential building space.

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 user base over the long-term.

8. Other Considerations and Legislative Requirements

This section sets out other considerations and legislative requirements relating to the DCA including administration and collection, recent legislative changes, and consideration for area rating.

A. Development Charges Administration and Collection

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

i. Development Charges Amount Payable and Date of Payment

The total amount of a DC is the amount that would be determined under the by-law on the day of an application for site plan approval or the day of an application for rezoning or, if neither of these apply, the day of building permit issuance. Full details on determining the DCs payable in any particular case are provided in s.26, s.26.1 and s.26.2 of the DCA.

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

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

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

For required instalments, the Town may charge interest from the date the DC would have been payable to the date the instalment is paid. Interest may

accrue on each installment until the final payment has been made. Any skipped or late payments can be added to the tax roll (including interest). Full details on the prescribed payment plans are provided in s.26.1 of the DCA. In accordance with s.26.3 of the DCA the maximum interest rate a municipal can charge is prime plus 1%.

ii. Reserve Funds

Under the DCA, a municipality that has passed a development charge by-law must establish a separate reserve fund for each service to which the development charge relates and pay each development charge it collects into the respective reserve fund. Beginning in 2023 and each calendar year thereafter, a municipality shall spend or allocate at least 60% of the monies in a reserve fund associated with Water supply, Wastewater services and Services Related to a Highway.

While the DCA does permit municipalities to borrow from the reserve fund, the amount borrowed is to be repaid with interest at a rate not less than the prescribed minimum interest rate. Additionally, money in the reserve fund is to be spent only on development-related capital costs.

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

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

B. Changes Arising From the More Homes Built Faster Act (Bill 23) and Cutting Red Tape to Build More Homes Act (Bill 185)

As of November 28, 2022, there are several changes to the DCA due to the enactment and Royal Assent of Bill 23. A list of the changes that are now in force is provided below in Table 11.

Table 11: Recent Changes to the DCA

Section	Description
Section 2(1)	Exemptions for existing rental residential buildings and a range of residential units in existing and new houses.
Section 2(4)	Housing services are ineligible for DC funding (repeal of paragraph 17 of ss.2(4) of the DCA). Existing by-laws are deemed to be “amended” and no development charges can be collected for housing services from November 28, 2022 onward.
Section 4.1	Exemptions for affordable and attainable residential units as defined in the Affordable Residential Units Bulletin.
Section 4.2	Exemptions for non-profit housing development. This does not apply with respect to a DC payable before November 28, 2022.
Section 4.3	Exemption for inclusionary zoning residential units. This does not apply with respect to a DC payable before November 28, 2022.
Section 5(1)	Historical service level calculation period extended from 10 years to 15 years. Does not apply to by-laws in force prior to November 28, 2022.
Section 9(1)	Maximum life of a DC by-law extended from 5 years to 10 years. This does not apply to by-laws in-force before November 28, 2022.
Section 26.1	Deferral payments now apply to rental housing and institutional development. Interest on deferral payments is now capped at prime plus 1% in accordance with s.26.3.
Section 26.2	DCs for rental housing development are now discounted based on the number of bedrooms proposed. Interest on DC freeze now capped at prime plus 1% in accordance with section 26.3.

Section	Description
Section 26.3	Maximum interest rates are capped at prime plus 1%. This does not apply with respect to a DC that was payable before November 28, 2022.
Section 35	Municipalities are now required to spend or allocate at least 60% of reserve balances each year for Water Supply, Wastewater, and services related to a highway beginning in 2023.
Section 44(4)	Rules for front ending agreements as they relate to affordable and attainable residential units.
Section 60(1)(s.4)	Additional services for which municipalities are required to spend or allocate at least 60% of reserve fund balances may be prescribed through Regulations (none are proposed as of yet).
Section 60(1)(d.2) and 9d.3)	Prescribes developments and criteria related to attainable residential units (section 4.1).

C. Changes Arising from Bill 17

Bill 17, the *Protect Ontario by Building Faster and Smarter Act, 2025*, was granted Royal Assent on June 5th, 2025. Four key amendments to the *Development Charges Act* took effect upon Bill 17 receiving Royal Assent:

i. DC Exemption for Long-Term Care Homes

Both non-profit and for-profit developments intended for use as long-term care homes are now exempt from paying municipal DCs. This exemption is intended to encourage the construction of long-term care facilities in response to Ontario's aging population. Where a long-term term care home is part of a mixed-use development—for example, one that includes commercial uses—only the portion of the development dedicated to the long-term care home would be eligible for the exemption.

ii. Streamlined Process for Certain By-law Amendments

Municipalities are no longer required to undertake a background study or hold a public meeting when amending a DC by-law, if the amendment solely:

- decreases one or more DC rate;
- repeals a provision to index DCs; or
- amends an indexing provision that provides for a DC not to be indexed.

iii. Revised DC “Freeze” Rule

DC rates are currently frozen at the time of application for rezoning or site plan approval, provided building permits are not issued within 18 months of application approval. Changes arising from Bill 17 require that the payable DC be the lower of:

- the frozen DC amount (including any interest applied); or
- the DC in effect at the time of permit issuance.

This change is intended to prevent frozen DCs from being higher than current rates. All applicable DCs at the time of payment are to be included in the calculation.

iv. Proposed Deferral of Residential DC Payments Until Occupancy

Currently, DCs are typically payable at building permit issuance. Bill 17 proposes to defer payment until occupancy—defined as the earlier of:

- the day an occupancy permit is issued; or
- the actual date of occupancy.

At the time of writing, this change was not yet in effect. Additional proposed changes that may take place through future regulation include the following:

- Merging of services for DC credits;
- Limiting eligible capital costs;
- Defining local services;
- Prescribe benefit to existing (BTE) methodology; and
- Standardizing DC Background Studies and annual reports.

D. Development Charges Administration

A draft copy of the development charges by-law will be made available on the Town's website at least two weeks before the scheduled public meeting for review. The by-law itself will contain a series of polices as it relates to the Town's policies and practices regarding development charge administration. In this regard, a few specific recommendations:

- It is recommended that the Town develop reporting policies consistent with the requirements of the DCA;
- It is recommended that the by-law permit the payment of a development charge in cash or through services-in-lieu agreements. The municipality is not obligated to enter into services-in-lieu agreements;
- The proposed draft by-law sets out the rules to determine development charges applicable in any particular case. Rules for exemptions are also to be outlined in the proposed draft 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.

E. Local Service Policy and Definitions

Services deemed to be local in nature are not to be included in the determination of the development charges rates. The provision of local services is considered to be a direct responsibility under s. 59 of the DCA and will (or may) be recovered under other agreement(s) with the landowner or developer. It is recommended that the Town maintain its existing policies and guidelines with respect to local services. It is noted that forthcoming changes as part of Bill 17 may include standardized local service definitions that may necessitate changes to the Town's current practices in this regard.

F. Area-Rating Consideration

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

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

The needs for servicing are outlined as follows:

i. General and Engineering Services

- Services such as Library and Parks & Recreation are open and accessible to all residents in the Town and are driven and planned for based on Town-wide population growth.
- Protection Services, Services Related to a Highway: Public Works: Buildings and Fleet, and Development-Related Studies are provided to all residents and employees in the Town and are driven and planned for based on Town-wide population or population and employment growth.
- All engineered services, including Roads & Related, Water Services, and Wastewater Services, are provided through a Town-wide network and are planned based on Town-wide population and employment growth.

Appendix A

Development Forecast

Development Forecast

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

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

The Town-wide forecast was prepared in consultation with staff and the Town’s planning consultant (GSP Group). The forecast aligns with the Dufferin County Official Plan (2025). The development forecast is based on estimates of development occurring within the Town’s current urban boundary, as well as Statistics Canada Census information. This Background Study provides details on the forecast methodology and key assumptions.

The forecast results are presented in the following tables:

Historical Development

- A-1 Population, Occupied Dwellings and Employment Summary
- A-2 Annual Building Permits
- A-3 Housing by Period of Construction Showing Household Size

Forecast Development

- A-4 Population, Household and Employment Growth
- A-5 Households by Unit Type
- A-6 Population in New Households by Unit Type
- A-7 Non-Residential Space

A. Key Assumptions, Definitions, and Historical Trends

Historical population and employment set out in this appendix are used to determine the average service levels attained in the Town over the last 15 years (2010-2024). Population figures shown in the development forecast represent mid-year estimates. Population figures are equivalent to the population recorded in the Census (“Census population”). 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.

Historical data indicates the population of Shelburne increased from 5,699 in 2010 to 10,223 in 2024; an increase of 4,667 people. Total private dwellings increased by 1,451 dwellings, from 2,040 to 3,442, over the same period (see Table 1).

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

Place of work data indicates that employment in Shelburne has decreased by 90 jobs over the last 15 years, from 2,507 jobs in 2010 to 2,505 jobs in 2024 (excluding work at home – see Table 1). Employment growth has returned to the Town and it is anticipated to continue to grow with population growth, achieving an activity rate (employment/population) of approximately 25%, over the long-term.

Table 3 provides details on historical occupancy patterns for permanently occupied dwelling units in the Town of Shelburne. The overall average occupancy level in the Town for single and semi-detached units is 3.15 persons per housing unit (PPU). Occupancy levels for recently constructed units of all types, built between 2011 and 2021, are on par or higher than the

overall average and have been increasing over time: PPU's for recently constructed, 2011-2021, singles and semis, is 3.88 versus 2.85 for units contrasted prior to 2011 and 3.15 for all singles and semis. Higher PPU's are therefore used in the development charges calculations since they better reflect the number of people that are likely to reside in the new development.

B. Development Forecast Summary

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

Residential Forecast

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

- The population growth¹ determines the need for additional facilities and provides the foundation for the development-related capital program.
- When calculating the development charge, however, the development-related net capital costs are spread over the total additional population that occupy new housing units. This population in new units represents the population from which development charges will be collected.

The residential development forecast incorporates anticipated growth in population and private dwellings by type. As shown in Table 4, the Town's total population is forecasted to grow from 10,223 in 2024 to 14,256 in 2034, and increase of 4,033 persons. The new dwellings forecast for the next ten years are anticipated to increase by 1,508 units by 2034.

The growth of new housing by type is anticipated to shift towards an even split between singles and semis (36.4%), rows and multiples (34.2%), and

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

apartments (29.4%) (see Table 5). Population growth in the new units is estimated by applying the following PPUs to the housing unit forecast: 3.88 for single and semi-detached units; 2.93 for rows and other multiples; 2.04 blended assumption for apartments (see Table 6). Large apartments (2+ Bedrooms) use a 2.30 PPU assumption, and small apartments (1 or <1 Bedroom) use a 1.50 PPU assumption. The determination of PPUs for new units is informed by the Census data shown on Table 3 – however the sample size of apartment units, especially new units, is too small to determine appropriate PPUs for the DC Study. The apartment PPU for new units is based on Hemson's experience and set in relation to the PPUs of the other unit types in the Town and similar municipalities.

Non-Residential Forecast

Non-residential development charges are calculated on a per unit of gross floor area basis. Therefore, as per the DCA, a forecast of future non-residential building space has been developed.

Approximately 79,457 square metres of new non-residential floor space (see Table 7) and 1,059 new jobs (see Table 4) are anticipated to be added over the 2025-2034 planning period. An assumed floor space per worker (FSW) of 75 m² per employee is applied to the new floorspace forecast to establish the number of associated employees.

APPENDIX A - TABLE 1
TOWN OF SHELBURNE
HISTORICAL POPULATION, OCCUPIED DWELLINGS & EMPLOYMENT SUMMARY

Mid-Year	Census Population	Annual Growth	Households	Annual Growth	Av. Household Size (PPU)	Place of Work Employment	Annual Growth	Activity Rate
2010	5,699	143	2,040	49	2.79	2,507	(88)	44.0%
2011	5,846	147	2,091	51	2.80	2,421	(86)	41.4%
2012	6,244	398	2,215	124	2.79	2,364	(57)	37.9%
2013	6,669	425	2,346	131	2.78	2,308	(56)	34.6%
2014	7,123	454	2,485	139	2.77	2,253	(55)	31.6%
2015	7,608	485	2,632	147	2.89	2,200	(53)	28.9%
2016	8,126	518	2,787	155	2.92	2,148	(52)	26.4%
2017	8,293	167	2,833	46	2.93	2,111	(37)	25.5%
2018	8,463	170	2,879	46	2.94	2,075	(36)	24.5%
2019	8,637	174	2,926	47	2.95	2,039	(36)	23.6%
2020	8,814	177	2,974	48	2.96	2,004	(35)	22.7%
2021	8,994	180	3,023	49	2.98	1,970	(34)	21.9%
2022	9,488	494	3,184	161	2.98	2,135	165	22.5%
2023	9,905	417	3,335	151	2.97	2,328	193	23.5%
2024	10,223	318	3,442	107	2.97	2,505	177	24.5%
Growth 2010-2024		4,667		1,451			(90)	

Source: Statistics Canada, Census of Canada; Hemson Consulting Ltd.

Place of Work Employment includes no fixed place of work employment; excludes work at home employment.

**APPENDIX A - TABLE 2
TOWN OF SHELBURNE
HISTORICAL ANNUAL BUILDING PERMITS**

Year	Annual Building Permits				Shares By Unit Type			
	Singles/Semis	Rows	Apartments	Total	Singles/Semis	Rows	Apartments	Total
2010	19	0	0	19	100%	0%	0%	100%
2011	8	0	0	8	100%	0%	0%	100%
2012	89	0	7	96	93%	0%	7%	100%
2013	92	0	24	116	79%	0%	21%	100%
2014	224	96	0	320	70%	30%	0%	100%
2015	157	24	6	187	84%	13%	3%	100%
2016	45	0	18	63	71%	0%	29%	100%
2017	1	0	11	12	8%	0%	92%	100%
2018	4	0	5	9	44%	0%	56%	100%
2019	46	10	7	63	73%	16%	11%	100%
2020	154	0	0	154	100%	0%	0%	100%
2021	326	0	0	326	100%	0%	0%	100%
2022	209	68	0	277	75%	25%	0%	100%
2023	1	4	0	5	20%	80%	0%	100%
2024	2	4	0	6	33%	67%	0%	100%
Growth 2020-2024	692	76	0	768	90%	10%	0%	100%
Growth 2015-2024	945	110	47	1,102	86%	10%	4%	100%
Average 2020-2024	138	15	0	154				
Average 2015-2024	95	11	5	110				

Source: Town of Shelburne and Hemson Consulting, 2025

Note: Basement apartments, accessory dwelling units, and other DC exempt units are excluded from the table.

APPENDIX A - TABLE 3
TOWN OF SHELBURNE
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	570	265	375	840	420	180	395	875	810	1,790	870	4,730	2,660	7,390
Households	230	105	150	320	125	65	135	275	255	435	250	1,660	685	2,345
Household Size	2.48	2.52	2.50	2.63	3.36	2.77	2.93	3.18	3.18	4.11	3.48	2.85	3.88	3.15
<i>Rows</i>														
Household Population	0	0	0	80	70	0	0	0	0	155	270	150	425	575
Households	0	0	10	30	30	0	0	0	0	60	85	70	145	215
Household Size	0.00	0.00	0.00	2.67	2.33	0.00	0.00	0.00	0.00	2.58	3.18	2.14	2.93	2.67
<i>Apartments (excl. Duplexes)</i>														
Household Population	80	60	145	60	50	50	20	0	0	0	0	465	0	465
Households	45	40	105	50	35	35	20	0	0	15	10	330	25	355
Household Size	1.78	1.50	1.38	1.20	1.43	1.43	1.00	0.00	0.00	0.00	0.00	1.41	0.00	1.31
<i>Duplexes</i>														
Household Population	70	0	0	40	0	0	0	0	0	0	0	110	0	110
Households	30	0	0	15	0	0	0	0	0	0	0	45	0	45
Household Size	2.33	0.00	0.00	2.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.44	0.00	2.44
<i>All Units (excl. Duplexes)</i>														
Household Population	650	325	520	980	540	230	415	875	810	1,945	1,140	5,345	3,085	8,430
Households	275	145	265	400	190	100	155	275	255	510	345	2,060	855	2,915
Household Size	2.36	2.24	1.96	2.45	2.84	2.30	2.68	3.18	3.18	3.81	3.30	2.59	3.61	2.89

Source: Statistics Canada, 2021 National Household Survey Special Run.

APPENDIX A - TABLE 4
TOWN OF SHELBURNE
POPULATION, HOUSEHOLD & EMPLOYMENT FORECAST SUMMARY

Mid-Year	Census Population	Census Pop'n Growth	Households	Total Household Growth	Household Size	Employment by POW	Employment by POW Growth	Activity Rate
2024	10,223	318	3,442	107	2.97	2,505	177	24.5%
2025	10,383	160	3,496	54	2.97	2,596	91	25.0%
2026	10,413	30	3,518	22	2.96	2,603	8	25.0%
2027	11,042	629	3,743	225	2.95	2,760	157	25.0%
2028	11,731	689	3,990	247	2.94	2,933	172	25.0%
2029	12,306	575	4,200	210	2.93	3,077	144	25.0%
2030	13,009	703	4,455	255	2.92	3,252	176	25.0%
2031	13,462	453	4,626	171	2.91	3,365	113	25.0%
2032	13,769	308	4,748	122	2.90	3,442	77	25.0%
2033	14,048	279	4,861	113	2.89	3,512	70	25.0%
2034	14,256	208	4,950	89	2.88	3,564	52	25.0%
2025-2034		4,033		1,508			1,059	

Source: Town of Shelburne, Hemson Consulting Ltd. 2025

APPENDIX A - TABLE 5
TOWN OF SHELBURNE
FORECAST OF HOUSEHOLD GROWTH BY UNIT TYPE

Mid-Year	Annual Growth in Total Households				Shares By Unit Type			
	Singles & Semis	Rows & Other Multiples	Apartments	Total New Households	Singles & Semis	Rows & Other Multiples	Apartments	Total
2025	4	35	15	54	7%	65%	28%	100%
2026	2	5	15	22	9%	23%	68%	100%
2027	32	135	58	225	14%	60%	26%	100%
2028	102	80	65	247	41%	32%	26%	100%
2029	70	75	65	210	33%	36%	31%	100%
2030	70	105	80	255	27%	41%	31%	100%
2031	69	30	72	171	40%	18%	42%	100%
2032	76	31	15	122	62%	25%	12%	100%
2033	60	20	33	113	53%	18%	29%	100%
2034	64	0	25	89	72%	0%	28%	100%
2025-2034	549	516	443	1,508	36%	34%	29%	100%

Source: Town of Shelburne, Hemson Consulting Ltd. 2025

APPENDIX A - TABLE 6
TOWN OF SHELBURNE
FORECAST POPULATION GROWTH IN NEW HOUSEHOLDS BY UNIT TYPE*

Mid-Year	Singles & Semis	Rows & Other Multiples	Apartments	Total Population in New Households
2025	16	103	31	149
2026	8	15	31	53
2027	124	396	118	638
2028	396	234	132	763
2029	272	220	132	624
2030	272	308	163	742
2031	268	88	147	502
2032	295	91	31	417
2033	233	59	67	359
2034	249	0	51	299
2025-2034	2,132	1,512	902	4,546
*Based on PPU's				
	3.88	2.93	2.04	

Source: Hemson Consulting Ltd., 2025

APPENDIX A - TABLE 7
TOWN OF SHELBURNE
NON-RESIDENTIAL SPACE FORECAST

Employment Density Assumptions	75m ² per employee
---------------------------------------	-------------------------------

Mid-Year	Non-Residential Space in m2 for DC Study
2025	6,841
2026	565
2027	11,786
2028	12,914
2029	10,789
2030	13,174
2031	8,495
2032	5,766
2033	5,233
2034	3,895
Growth 2025-2034	79,457

Source: Hemson Consulting, 2025

Appendix B

General and Highway Services

Technical Appendix

General and Highway Services Technical

Appendix - Introduction and Overview

The following appendix provides the detailed analysis undertaken to establish the development charge rates for each of the General and Highway Services in the Town of Shelburne. Six services have been analysed as part of the Development Charges Background Study:

Appendix B.1 Library Services

Appendix B.2 Parks and Recreation

Appendix B.3 Protection Services (Fire, Police and By-law Services)

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

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

Appendix B.6 Development-Related Studies

Note, under this Background Study, and proposed By-law, the services of Fire, Police and By-law Enforcement have been combined into one class of service, as permitted under s.7 of the DCA, referred to as “Protection Services”.

Every service, apart from Development Related Studies, 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.

A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope

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 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 2010 to 2024.

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

The final page of Table 1 shows the calculation of the “maximum allowable funding envelope”. This is defined as the 15-year historical service level (expressed as either \$/capita or \$/capita and employment) multiplied by the forecast increase in net population, or net population and employment, over the planning period. The resulting figure is the value of capital infrastructure

that would have to be acquired 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 within 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.

B. Development Related Capital Program and Calculation of the “Unadjusted Development Charges”

The DCA requires that Council express its intent to provide future capital facilities to support future growth. Based on the growth forecasts presented in Appendix A, Town master plans, and capital budgets, Hemson Consulting in collaboration with Town staff have developed a development-related capital program which sets out the projects required to service anticipated growth for the 10-year period from 2025 to 2034. Town Council directed that this development charges background study be prepared on the basis of information on development-related capital costs and associated development charges that were presented to Council on June 25th, 2025.

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

Benefit to existing shares represent portions of costs that benefit existing residents of the Town. A replacement share occurs when a new facility will,

at least in part, replace a facility that is demolished, redeployed or will otherwise not be available to serve its former function. The benefit to existing and replacement shares of the capital program are not deemed to be development-related and are therefore removed from the development charge calculation. The capital cost for these shares will require funding from non-development charge sources, typically property taxes or user fees.

The capital program less any replacement or benefit to existing shares, yields the net development-related capital program. Although deemed development-related, not all of the net development-related capital program may be recoverable from development charges in the period from 2025 to 2034. For some of the services, a portion of the capital program will service growth that will not occur until after 2034. This portion of the capital program is either deemed “pre-built” service capacity to be considered as committed excess capacity to be recovered under future development, or represents a service level increase. The capital costs associated with this “post-period” benefit is also removed from the development charge calculation.

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

Calculation of the Unadjusted Development Charge Rates

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

The first step when determining the development charge rate is to allocate the development-related net capital cost between the residential and non-

residential sectors. For the services of Protection Services, Services Related to a Highway, and Development-Related Studies, the development-related costs have been apportioned as 79% residential and 21% non-residential. This apportionment is based on the anticipated shares of population growth in new units and employment growth over the 10-year forecast period.

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

The residential share of the 2025-2034 development charge-eligible costs is then divided by the forecast population growth in new units. This results in the residential development charge per capita. The non-residential development-related net capital costs are divided by the forecast increase in non-residential gross floor area (GFA). This yields a charge per square metre of new non-residential GFA.

C. 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 2.0 per cent is used for the funding requirements,

an interest rate of 5.5 per cent is used for borrowing on the funds and an interest rate of 3.5 per cent is applied to positive balances.

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

Appendix B.1

Library Services

Library Services

The Shelburne Public Library serves the community of Shelburne and the neighbouring Townships of Amaranth, Melancthon, Mono and Mulmur. Comprising of over 28,000 items, the collection material at the Shelburne Public Library consists of various popular fiction and non-fiction titles, local historical materials, DVDs, magazines, newspapers, etc.

A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope

Table 1 displays the fifteen-year historical inventory for buildings, land, materials and equipment for Library Services. The Shelburne Public Library has a total building area of approximately 6,725 square feet with a replacement value of \$4.6 million. The land associated with the facility totals 0.10 hectares and is valued at \$150,000. Library collection materials amount to \$1.6 million and the furniture and equipment at the branch total \$232,000.

Shelburne’s share of the 2024 full replacement cost of the inventory of capital assets for Library Services amounts to \$3.5 million and the 15-year historical average service level is \$506.66 per capita. The historical service level multiplied by the 10-year forecast of net population growth results in a 10-year maximum allowable funding envelope of \$2.0 million (4,033 net population growth X historical service level of \$506.66/capita).

B. Development-Related Capital Program

The Library Services capital program recovers for various new building projects and additional collection materials. The projects included in the capital program were sourced from discussions with Town staff.

Development-related building projects include the provision for a “pop-up” satellite branch for a total cost of the project at \$50,000, and a kiosk pilot project (2 units for a total cost of \$104,000) to help service all areas of the Town.

In addition, a new vehicle for the mobile library (\$200,000) is anticipated to be purchased in 2030. The capital program also includes for the ongoing acquisition of collection materials and e-materials totalling \$700,000.

The total capital program has a gross cost of \$1.1 million, and no grants or subsidies are identified to help pay for the library capital program and reflects that the Town is fully responsible for funding the costs. A 25% benefit to existing share (\$175,000) has been identified for the additional materials and e-materials, as some items will be replacements.

Of this development-related cost, \$461,502 can be funded through the Town’s existing Library DC reserve fund. No costs exceed the maximum allowable funding envelope or are considered excess capacity. The remaining \$417,498 is brought forward to the development charge calculation.

These costs are allocated 100%, or \$417,498, against residential development, and the resulting development charge is \$91.83 per capita.

C. Cash Flow Analysis

After cash flow consideration, the residential calculated charges decreases slightly to \$85.38 per capita. This decrease reflects the timing of anticipated residential development.

The following table summarizes the calculation of the Library Services development charge:

LIBRARY SERVICES SUMMARY						
15-year Hist.	2025 - 2034		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$506.66	\$1,054,000	\$417,498	\$91.83	\$0.00	\$85.38	\$0.00

APPENDIX B.1
TABLE 1

TOWN OF SHELBURNE
INVENTORY OF CAPITAL ASSETS
LIBRARY SERVICES

BUILDINGS		# of Square Feet															UNIT COST
Branch Name		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	(\$/sq.ft.)
Shelburne Public Library (201 Owen Sound St)		6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	\$689
Total (sq.ft.)		6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	
Total (\$000)		\$4,634.3	\$4,634.3	\$4,634.3	\$4,634.3	\$4,634.3	\$4,634.3	\$4,634.3	\$4,634.3	\$4,634.3	\$4,634.3	\$4,634.3	\$4,634.3	\$4,634.3	\$4,634.3	\$4,634.3	

LAND	# of Hectares															UNIT COST
Branch Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	(\$/ha)
Shelburne Public Library (201 Owen Sound St)	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	\$1,500,000
Total (ha)	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	
Total (\$000)	\$150.0	\$150.0	\$150.0	\$150.0	\$150.0	\$150.0	\$150.0	\$150.0	\$150.0	\$150.0	\$150.0	\$150.0	\$150.0	\$150.0	\$150.0	

MATERIALS	# of Collection Materials																UNIT COST
Type of Collection	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	(\$/item)	
Collection Materials (Physical)	35,798	39,431	39,431	39,431	39,333	40,997	42,267	40,832	38,103	41,130	31,031	44,391	20,110	27,351	27,996	\$52	
E-resource - Hoopla	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$19,200	
E-resource - South Ont Lib Service	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$4,500	
E resource - EBSCO	-	-	-	-	-	1	1	1	1	1	1	-	-	-	-	\$1,000	
E reource - Tumbleweed	-	-	-	-	-	-	1	1	1	1	1	1	-	-	-	\$1,000	
E reource - CENGAGE	-	-	-	-	-	-	-	1	1	1	1	1	1	-	-	\$1,000	
E resource - Zoobean	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$1,300	
E ressource - Pressreader	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$4,500	
Kiosk	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$52,000	
iPads	-	-	-	-	-	-	-	-	-	-	-	-	3	11	11	\$600	
Remote Hubs - rental, including data	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	\$600	
Total (#)	35,798	39,431	39,431	39,431	39,333	40,999	42,270	40,836	38,108	41,135	31,037	44,396	20,118	27,366	28,018		
Total (\$000)	\$1,873.4	\$2,063.5	\$2,063.5	\$2,063.5	\$2,058.4	\$2,151.0	\$2,218.4	\$2,144.3	\$2,002.8	\$2,161.2	\$1,637.2	\$2,335.4	\$1,084.7	\$1,467.4	\$1,556.8		

FURNITURE AND EQUIPMENT	Total Value of Furniture and Equipment (\$)															
Branch Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Shelburne Public Library (201 Owen Sound St)	\$232,000	\$232,000	\$232,000	\$232,000	\$232,000	\$232,000	\$232,000	\$232,000	\$232,000	\$232,000	\$232,000	\$232,000	\$232,000	\$232,000	\$232,000	
Total (\$000)	\$232.0	\$232.0	\$232.0	\$232.0	\$232.0	\$232.0	\$232.0	\$232.0	\$232.0	\$232.0	\$232.0	\$232.0	\$232.0	\$232.0	\$232.0	

APPENDIX B.1
TABLE 1

TOWN OF SHELBURNE
CALCULATION OF SERVICE LEVELS
LIBRARY SERVICES

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Historic Population	5,699	5,846	6,244	6,669	7,123	7,608	8,126	8,293	8,463	8,637	8,814	8,994	9,488	9,905	10,223

INVENTORY SUMMARY (\$000)

<i>Town of Shelburne's Share</i>	<i>55.5%</i>	<i>55.5%</i>	<i>55.5%</i>	<i>55.5%</i>	<i>55.5%</i>	<i>55.5%</i>	<i>56.0%</i>	<i>57.0%</i>	<i>57.5%</i>	<i>58.0%</i>	<i>58.1%</i>	<i>58.1%</i>	<i>58.1%</i>	<i>58.1%</i>	<i>54.0%</i>
Buildings	\$2,572.1	\$2,572.1	\$2,572.1	\$2,572.1	\$2,572.1	\$2,572.1	\$2,595.2	\$2,641.6	\$2,664.7	\$2,687.9	\$2,692.5	\$2,692.5	\$2,692.5	\$2,692.5	\$2,502.5
Land	\$83.3	\$83.3	\$83.3	\$83.3	\$83.3	\$83.3	\$84.0	\$85.5	\$86.3	\$87.0	\$87.2	\$87.2	\$87.2	\$87.2	\$81.0
Materials	\$1,039.7	\$1,145.2	\$1,145.2	\$1,145.2	\$1,142.4	\$1,193.8	\$1,242.3	\$1,222.3	\$1,151.6	\$1,253.5	\$951.2	\$1,356.8	\$630.2	\$852.6	\$840.7
Furniture And Equipment	\$128.8	\$128.8	\$128.8	\$128.8	\$128.8	\$128.8	\$129.9	\$132.2	\$133.4	\$134.6	\$134.8	\$134.8	\$134.8	\$134.8	\$125.3
Total (\$000)	\$3,823.8	\$3,929.3	\$3,929.3	\$3,929.3	\$3,926.5	\$3,977.8	\$4,051.5	\$4,081.6	\$4,036.0	\$4,163.0	\$3,865.7	\$4,271.3	\$3,544.7	\$3,767.1	\$3,549.5

SERVICE LEVEL (\$/capita)

Average
Service
Level

Buildings	\$451.32	\$439.97	\$411.92	\$385.67	\$361.09	\$338.07	\$319.37	\$318.53	\$314.87	\$311.21	\$305.49	\$299.37	\$283.77	\$271.84	\$244.80	\$337.15
Land	\$14.61	\$14.24	\$13.33	\$12.48	\$11.69	\$10.94	\$10.34	\$10.31	\$10.19	\$10.07	\$9.89	\$9.69	\$9.18	\$8.80	\$7.92	\$10.91
Materials	\$182.44	\$195.90	\$183.41	\$171.72	\$160.38	\$156.91	\$152.88	\$147.38	\$136.08	\$145.13	\$107.92	\$150.86	\$66.42	\$86.08	\$82.23	\$141.72
Furniture And Equipment	\$22.59	\$22.03	\$20.62	\$19.31	\$18.08	\$16.92	\$15.99	\$15.95	\$15.76	\$15.58	\$15.29	\$14.99	\$14.21	\$13.61	\$12.26	\$16.88
Total (\$/capita)	\$670.96	\$672.13	\$629.29	\$589.19	\$551.24	\$522.85	\$498.58	\$492.17	\$476.90	\$481.99	\$438.59	\$474.91	\$373.59	\$380.32	\$347.21	\$506.66

TOWN OF SHELBURNE
CALCULATION OF MAXIMUM ALLOWABLE
LIBRARY SERVICES

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2010 - 2024	\$506.66
Net Population Growth 2025 - 2034	4,033
Maximum Allowable Funding Envelope	\$2,043,498

APPENDIX B.1
TABLE 2

TOWN OF SHELBURNE
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		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2025-2034	Post 2034
1.0 LIBRARY SERVICES										
1.1 Buildings, Land and Furnishings										
1.1.1 Kiosk Pilot Project (2 Units)	2026 - 2029	\$ 104,000	\$ -	\$ 104,000	0%	\$ -	\$ 104,000	\$ -	\$ 104,000	\$ -
1.1.2 Provision for "Pop-Up" Satellite Outreach Station	2026 - 2026	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
1.1.3 Mobile Library (Vehicle)	2030 - 2030	\$ 200,000	\$ -	\$ 200,000	0%	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
Subtotal Buildings, Land and Furnishings		\$ 354,000	\$ -	\$ 354,000		\$ -	\$ 354,000	\$ 50,000	\$ 304,000	\$ -
1.2 Collection Materials & Other										
1.2.1 Provision for Additional Collection Materials	2025 - 2034	\$ 500,000	\$ -	\$ 500,000	25%	\$ 125,000	\$ 375,000	\$ 375,000	\$ -	\$ -
1.2.2 Provision for Additional E-Materials	2025 - 2034	\$ 200,000	\$ -	\$ 200,000	25%	\$ 50,000	\$ 150,000	\$ 36,502	\$ 113,498	\$ -
Subtotal Collection Materials & Other		\$ 700,000	\$ -	\$ 700,000		\$ 175,000	\$ 525,000	\$ 411,502	\$ 113,498	\$ -
TOTAL LIBRARY SERVICES		\$ 1,054,000	\$ -	\$ 1,054,000		\$ 175,000	\$ 879,000	\$ 461,502	\$ 417,498	\$ -

Residential Development Charge Calculation		
Residential Share of 2025 - 2034 DC Eligible Costs	100%	\$417,498
10-Year Growth in Population in New Units		4,546
Unadjusted Development Charge Per Capita		\$91.83
Non-Residential Development Charge Calculation		
Non-Residential Share of 2025 - 2034 DC Eligible Costs	0%	\$0
10-Year Growth in Square Metres		79,457
Unadjusted Development Charge Per Square Metre		\$0.00

2025 - 2034 Net Funding Envelope	\$2,043,498
Reserve Fund Balance	
Balance as at December 31, 2024	\$461,502

**APPENDIX B.1
TABLE 3**

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

LIBRARY SERVICES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$461.5	\$436.8	\$322.1	\$307.7	\$303.9	\$286.5	\$82.0	\$73.7	\$56.3	\$32.0	
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS											
- Library Services: Prior Growth	\$41.2	\$91.2	\$41.2	\$41.2	\$41.2	\$41.2	\$41.2	\$41.2	\$41.2	\$41.2	\$461.5
- Library Services: Non Inflated	\$11.3	\$37.3	\$37.3	\$37.3	\$37.3	\$211.3	\$11.3	\$11.3	\$11.3	\$11.3	\$417.5
- Library Services: Inflated	\$52.5	\$131.1	\$81.7	\$83.3	\$85.0	\$278.8	\$59.1	\$60.3	\$61.5	\$62.7	\$956.0
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	149	53	638	763	624	742	502	417	359	299	4,546
REVENUE											
- DC Receipts: Inflated	\$12.7	\$4.6	\$56.7	\$69.1	\$57.7	\$70.0	\$48.3	\$40.8	\$35.9	\$30.6	\$426.4
INTEREST											
- Interest on Opening Balance	\$16.2	\$15.3	\$11.3	\$10.8	\$10.6	\$10.0	\$2.9	\$2.6	\$2.0	\$1.1	\$82.7
- Interest on In-year Transactions	(\$1.1)	(\$3.5)	(\$0.7)	(\$0.4)	(\$0.8)	(\$5.7)	(\$0.3)	(\$0.5)	(\$0.7)	(\$0.9)	(\$14.6)
TOTAL REVENUE	\$27.8	\$16.4	\$67.3	\$79.5	\$67.6	\$74.3	\$50.9	\$42.9	\$37.2	\$30.8	\$494.5
CLOSING CASH BALANCE	\$436.8	\$322.1	\$307.7	\$303.9	\$286.5	\$82.0	\$73.7	\$56.3	\$32.0	\$0.0	

2025 Adjusted Charge Per Capita	\$85.38
--	----------------

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

Appendix B.2

Parks and Recreation

Parks and Recreation

The Town of Shelburne indoor recreation facility is partially owned and operated by the Town through a management board. The major recreation facility in the Town includes the Centre Dufferin Recreation Complex (CDRC), located at 200 Fiddle Park Lane. The Board of Management which operates the CDRC is comprised of representatives from the neighboring municipalities of the Townships of Melancthon and Amaranth and the Town of Mono. The Town of Shelburne’s share of the CDRC facility is approximately 62%.

The Town of Shelburne is responsible for the park and leisure needs of the community, including the provision and maintenance of parks for the residents of Shelburne. The Town offers over 42 hectares of parkland and open space and an array of park facilities including playgrounds, soccer fields, and baseball diamonds to its residents.

A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope

Table 1 displays the Parks and Recreation 15-year historical inventory for buildings, land, parks, trails, facilities, fleet and equipment. The building space associated with indoor recreation facilities amounts to 45,849 square feet, with a replacement cost of \$20.6 million. The land associated with the buildings amounts to 2.2 hectares and has a replacement cost of \$3.3 million. The outdoor pool has a replacement cost of \$2.5 million. The ice resurfer and indoor recreation fleet and equipment add \$240,000 to the inventory. The total value of Indoor Recreation service level in 2024 is \$26.7 million with the Town’s share (62%) being \$16.5 million.

Developed parkland in the Town totals 42.8 hectares and has an estimated replacement cost of \$7.9 million (excluding land acquisition costs). The

Town also has 5.1 kilometers of trails, with a total replacement cost of \$101,000. Additionally, Shelburne has over 68 park facilities, such as baseball diamonds, soccer pitches, tennis courts, pickleball, skate parks, playgrounds, and others, with a total replacement cost of \$7.9 million.

The 29 parks fleet and equipment items add \$1.7 million to the inventory.

The 2024 full replacement cost of the inventory of capital assets for Parks and Recreation amounts to \$34.1 million, and this yields an average service level of \$4,213.07 per capita. Note, the Town is fully responsible for all park services, there are no service and funding arrangements with other municipalities, and therefore there is no adjustment to historical inventory and service levels.

The historical service level multiplied by the 10-year forecast of net population growth results in a 10-year maximum allowable funding envelope of \$17.0 million (4,033 net population growth X historical service level of \$4,213.07/capita).

B. Development-Related Capital Program

The 2025-2034 development-related capital program for Parks and Recreation amounts to \$25.6 million. It includes new recreation space, park facilities, park development, and trails and related projects. These projects have been outlined in the Town's Parks and Recreation Master Plan (September 2023), as well as the capital budget.

An Indoor Recreation facility is required to service development in the Town, at a provisional cost of \$5.5 million (for the building and land) which has been included in the capital program. The preliminary estimate available at the time of this study includes the Town's share only. Additional costs will be identified through subsequent studies and may be included in future DC Background Studies. No grants or other subsidies, benefit to existing or

available DC reserves have been netted off the cost. A share of \$1.9 million is identified to benefit development post 2034 as the total in-period eligible cost exceeds the funding envelope.

Parks facilities projects total to \$7.7 million. This amount includes costs for additional basketball, multi-use courts, park washrooms, shelters, tennis, pickleball, playgrounds, and other projects. Three of the new building projects (additional bays, additional cold storage building, and automated security gates) will be shared amongst the Public Works service, Parks service, and Water and Sewer service. Therefore, a one-third share of each project has been included (totaling \$583,333). Approximately \$165,100 in grants or other subsidies have been identified for a portion of the Fiddle Park Phase One projects, and \$712,500 has been deducted as benefit to existing shares of the projects. A portion (\$3.1 million) will be funded through reserves and the remaining \$3.7 million is eligible for recovery from development charges in the 2025-2034 planning period.

Park development and trail projects total \$12.4 million and include playgrounds, trails and pathways. No grants, subsidies, or benefit to existing shares have been identified for the projects. A portion (\$1.1 million) will be funded through reserves, and \$1.6 million has been identified to benefit development post 2034.

The development-related net capital cost is allocated entirely to residential development (\$17.0 million). The net development-related capital cost is divided by the ten-year growth in population in new dwelling units to derive an unadjusted charge of \$3,737.68 per capita.

C. Cash Flow Analysis

After cash flow consideration, the residential development charge increases to \$3,821.27 per capita.

PARKS AND RECREATION SUMMARY						
15-year Hist.	2025 - 2034		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$4,213.07	\$25,574,739	\$16,992,402	\$3,737.68	\$0.00	\$3,821.27	\$0.00

APPENDIX B.2
TABLE 1

TOWN OF SHELBURNE
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION

MAJOR FACILITIES		# of Square Feet														UNIT COST (\$/sq. ft.)
Facility Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Centre Dufferin Recreation Complex	45,534	45,534	45,534	45,534	45,534	45,534	45,534	45,849	45,849	45,849	45,849	45,849	45,849	45,849	45,849	\$450
Total (sq.ft.)	45,534	45,534	45,534	45,534	45,534	45,534	45,534	45,849	45,849	45,849	45,849	45,849	45,849	45,849	45,849	
Total (\$000)	\$20,490.3	\$20,490.3	\$20,490.3	\$20,490.3	\$20,490.3	\$20,490.3	\$20,490.3	\$20,632.1	\$20,632.1	\$20,632.1	\$20,632.1	\$20,632.1	\$20,632.1	\$20,632.1	\$20,632.1	

LAND		# of Hectares														UNIT COST (\$/hectares)
Facility Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Centre Dufferin Recreation Complex	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	\$1,500,000
Total (ha)	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	
Total (\$000)	\$3,300.0	\$3,300.0	\$3,300.0	\$3,300.0	\$3,300.0	\$3,300.0	\$3,300.0	\$3,300.0	\$3,300.0	\$3,300.0	\$3,300.0	\$3,300.0	\$3,300.0	\$3,300.0	\$3,300.0	

VEHICLES		# of Vehicles														UNIT COST (\$/vehicles)
Facility Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Ice Resurfacer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$140,000
Total (ha)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Total (\$000)	\$140.0	\$140.0	\$140.0	\$140.0	\$140.0	\$140.0	\$140.0	\$140.0	\$140.0	\$140.0	\$140.0	\$140.0	\$140.0	\$140.0	\$140.0	

FURNITURE & EQUIPMENT		Total Value of Furniture & Equipment (\$)														
Facility Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
CDRC	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
Total (\$000)	\$30.0	\$30.0	\$30.0	\$30.0	\$30.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	

OTHER FACILITIES		# of Facilities														UNIT COST (\$/unit)
Facility Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Outdoor Pool	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$2,500,000
Total (#)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Total (\$000)	\$2,500.0	\$2,500.0	\$2,500.0	\$2,500.0	\$2,500.0	\$2,500.0	\$2,500.0	\$2,500.0	\$2,500.0	\$2,500.0	\$2,500.0	\$2,500.0	\$2,500.0	\$2,500.0	\$2,500.0	

APPENDIX B.2
TABLE 1

TOWN OF SHELBURNE
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARKLAND DEVELOPMENT

PARKLAND DEVELOPMENT Park Type	# of Hectares of Developed Parkland																2025 UNIT COST (\$/hectare)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
Franklyn Street Linkage to Simon Street Park	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	0.2	\$184,000
Simon Court Park	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	\$184,000
KTH Park	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	\$184,000
Simon Street Linkage to Main Street East	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	\$184,000
Hyland Park	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	\$184,000
Greenwood Park	7.3	7.3	7.3	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1	10.1	\$184,000
Greenwood Crescent Park	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	\$184,000
Walter's Creek Park	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	\$184,000
Simon Street Park	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	\$184,000
Jack Downing Park	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	\$184,000
Fiddle Park	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	\$184,000
Morden Drive Park	-	-	-	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	\$184,000
Summerhill Park	-	-	-	-	-	-	-	-	-	1.2	1.2	1.2	1.2	1.2	1.2	1.2	\$184,000
Total (ha)	38.3	38.3	38.3	41.6	41.6	41.6	41.6	41.6	41.6	42.8	42.8	42.8	42.8	42.8	42.8	42.8	
Total (\$000)	\$7,047.2	\$7,047.2	\$7,047.2	\$7,654.4	\$7,654.4	\$7,654.4	\$7,654.4	\$7,654.4	\$7,654.4	\$7,875.2	\$7,875.2	\$7,875.2	\$7,875.2	\$7,875.2	\$7,875.2	\$7,875.2	

PARKLAND DEVELOPMENT Trails	# of Km																UNIT COST (\$/km)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
Developed Trails (Paved)	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	\$37,000
Developed Trails (Non-Paved)	3.5	3.5	3.5	3.5	3.5	3.5	4.3	4.3	4.3	4.3	4.7	4.7	4.7	4.7	4.7	4.7	\$18,500
Total (km)	3.8	3.8	3.8	3.8	3.8	3.8	4.6	4.6	4.6	4.6	5.1	5.1	5.1	5.1	5.1	5.1	
Total (\$000)	\$75.9	\$75.9	\$75.9	\$75.9	\$75.9	\$75.9	\$91.0	\$91.0	\$91.0	\$91.0	\$101.0	\$101.0	\$101.0	\$101.0	\$101.0	\$101.0	

APPENDIX B.2
TABLE 1

TOWN OF SHELBURNE
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARK FACILITIES

PARK FACILITIES Type	# of Facilities															UNIT COST (\$/unit)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Soccer																
Soccer Pitch (Mini)	2	2	2	2	2	4	4	4	4	4	4	4	4	4	4	\$76,000
Soccer Pitch (Junior)	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$102,000
Soccer Pitch (KTH Park)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$46,000
Soccer Pitch (Senior)	1	1	2	2	2	1	1	1	1	1	1	1	1	1	1	\$318,000
Soccer Pitch (Senior w/ lights)	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$640,000
Baseball																
Baseball Diamonds (Junior)	2	2	1	1	1	2	2	2	2	2	2	2	2	2	2	\$43,000
Baseball Diamonds (Senior)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$124,000
Baseball Diamonds (Senior w/ lights)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$386,000
Baseketball																
Basketball Courts (half)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$18,000
Basketball Courts (full)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$34,000
Pickleball & Tennis																
Combo Court (ATH Park)											-	1	1	1	1	\$213,000
Playground Equipment																
Play Structures	9	9	10	10	10	11	12	12	12	14	17	17	17	17	16	\$87,000
Swing Sets	4	4	4	4	4	5	5	5	5	6	8	8	8	8	8	\$4,000
Slides	6	6	7	7	7	7	7	7	8	9	18	18	18	18	16	\$4,000
Other																
BMX Track	-	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$175,000
Skateboard Park - Fixed	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$175,000
Total (#)	31	32	35	35	35	38	39	39	40	44	59	60	60	60	57	
Total (\$000)	\$2,264.0	\$2,439.0	\$3,445.0	\$3,445.0	\$3,445.0	\$3,311.0	\$3,398.0	\$3,398.0	\$3,402.0	\$3,584.0	\$3,941.0	\$4,154.0	\$4,154.0	\$4,154.0	\$4,059.0	

OUTDOOR PARK FACILITIES Park Name	# of Units															UNIT COST (\$/unit)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Washroom Buildings																
Hyland Park	1	1	1	1	1	1	-	-	-	-	1	1	1	1	1	\$612,000
Greenwood Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$612,000
KTH	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$612,000
Pavilion/Gazebo/Shelter																
Natasha Paterson Pavilion	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$526,000
Fiddle Park Pavilion	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$288,000
Jack Downing Park Gazebo	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$32,000
Summerhill Park Shade Structure	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$75,000
Greenwood Park Shade Structure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$93,000
Total (#)	4	4	4	4	5	5	5	5	6	6	7	7	7	7	8	
Total (\$000)	\$1,782.0	\$1,782.0	\$1,782.0	\$1,782.0	\$2,394.0	\$2,394.0	\$2,070.0	\$2,070.0	\$2,145.0	\$2,145.0	\$2,757.0	\$2,757.0	\$2,757.0	\$2,757.0	\$2,850.0	

OUTDOOR PARK BUILDINGS Building Name	# of Units															UNIT COST (\$/unit)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Hyland Park Storage	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$75,000
Hyland Park Storage (previously a Washroom)	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$81,000
Fiddle Park Building	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$878,000
Total (#)	2	2	2	2	2	2	2	3	3	3	3	3	3	3	3	
Total (\$000)	\$953.0	\$953.0	\$953.0	\$953.0	\$953.0	\$953.0	\$953.0	\$1,034.0	\$1,034.0	\$1,034.0	\$1,034.0	\$1,034.0	\$1,034.0	\$1,034.0	\$1,034.0	

APPENDIX B.2
TABLE 1

TOWN OF SHELBURNE
INVENTORY OF CAPITAL ASSETS
PARKS AND RECREATION
PARKS FLEET AND EQUIPMENT

FLEET AND EQUIPMENT Type	# of Units															UNIT COST (\$/unit)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Pickup Trucks and Cube Vans	0.8	0.8	0.8	0.8	0.8	0.8	0.8	1.5	1.5	1.5	1.5	1.5	1.8	2.0	1.3	\$69,000
Backhoes	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	\$188,000
Tractors and Riding Mowers	15.5	16.3	16.3	16.3	16.3	16.3	17.8	17.8	18.3	18.3	15.3	15.3	15.3	14.5	13.8	\$101,000
Trailers	4.0	4.0	4.0	4.0	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5	3.0	\$10,000
Other Equipment	7.0	9.0	9.0	9.0	9.0	9.0	9.5	9.5	10.5	10.5	10.5	10.5	10.5	10.5	11.0	\$11,000
Total (units)	27.5	30.3	30.3	30.3	30.8	30.8	32.8	33.5	35.0	35.0	32.0	32.0	32.3	31.8	29.3	
Total (\$000)	\$1,781.3	\$1,879.0	\$1,879.0	\$1,879.0	\$1,884.0	\$1,884.0	\$2,041.0	\$2,092.8	\$2,154.3	\$2,154.3	\$1,851.3	\$1,851.3	\$1,868.5	\$1,810.0	\$1,673.0	

APPENDIX B.2
TABLE 1

TOWN OF SHELBURNE
CALCULATION OF SERVICE LEVELS
PARKS AND RECREATION

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Historic Population	5,699	5,846	6,244	6,669	7,123	7,608	8,126	8,293	8,463	8,637	8,814	8,994	9,488	9,905	10,223

INVENTORY SUMMARY (\$000)

Indoor Recreation (Land)	\$2,046.00	\$2,046.00	\$2,046.00	\$2,046.00	\$2,046.00	\$2,046.00	\$2,046.00	\$2,046.00	\$2,046.00	\$2,046.00	\$2,046.00	\$2,046.00	\$2,046.00	\$2,046.00	\$2,046.00
Indoor Recreation (All Other Inventory)	\$14,359.39	\$14,359.39	\$14,359.39	\$14,359.39	\$14,359.39	\$14,402.79	\$14,402.79	\$14,490.67	\$14,490.67	\$14,490.67	\$14,490.67	\$14,490.67	\$14,490.67	\$14,490.67	\$14,490.67
Parkland Development	\$7,123.1	\$7,123.1	\$7,123.1	\$7,730.3	\$7,730.3	\$7,730.3	\$7,745.4	\$7,745.4	\$7,745.4	\$7,966.2	\$7,976.2	\$7,976.2	\$7,976.2	\$7,976.2	\$7,976.2
Park Facilities	\$4,999.0	\$5,174.0	\$6,180.0	\$6,180.0	\$6,792.0	\$6,658.0	\$6,421.0	\$6,502.0	\$6,581.0	\$6,763.0	\$7,732.0	\$7,945.0	\$7,945.0	\$7,945.0	\$7,943.0
Parks Fleet And Equipment	\$1,781.3	\$1,879.0	\$1,879.0	\$1,879.0	\$1,884.0	\$1,884.0	\$2,041.0	\$2,092.8	\$2,154.3	\$2,154.3	\$1,851.3	\$1,851.3	\$1,868.5	\$1,810.0	\$1,673.0
Total (\$000)	\$30,308.7	\$30,581.4	\$31,587.4	\$32,194.6	\$32,811.6	\$32,721.0	\$32,656.2	\$32,876.8	\$33,017.3	\$33,420.1	\$34,096.1	\$34,309.1	\$34,326.4	\$34,267.9	\$34,128.9

*Town of Shelburne's Indoor Rec Share

SERVICE LEVEL (\$/capita)

Average
Service
Level

Indoor Recreation (Land)	\$359.01	\$349.98	\$327.67	\$306.79	\$287.24	\$268.93	\$251.78	\$246.71	\$241.76	\$236.89	\$232.13	\$227.48	\$215.63	\$206.56	\$200.14	\$263.92
Indoor Recreation (All Other Inventory)	\$2,519.63	\$2,456.28	\$2,299.71	\$2,153.15	\$2,015.92	\$1,893.11	\$1,772.43	\$1,747.34	\$1,712.24	\$1,677.74	\$1,644.05	\$1,611.15	\$1,527.21	\$1,462.97	\$1,417.49	\$1,860.70
Parkland Development	\$1,249.88	\$1,218.45	\$1,140.78	\$1,159.13	\$1,085.25	\$1,016.07	\$953.17	\$933.97	\$915.21	\$922.34	\$904.95	\$886.84	\$840.63	\$805.28	\$780.24	\$987.48
Park Facilities	\$877.17	\$885.05	\$989.75	\$926.68	\$953.53	\$875.13	\$790.18	\$784.03	\$777.62	\$783.03	\$877.24	\$883.37	\$837.35	\$802.12	\$776.99	\$854.62
Parks Fleet And Equipment	\$312.55	\$321.42	\$300.93	\$281.75	\$264.50	\$247.63	\$251.17	\$252.35	\$254.55	\$249.42	\$210.04	\$205.83	\$196.93	\$182.74	\$163.65	\$246.36
Total (\$/capita)	\$5,318.25	\$5,231.17	\$5,058.85	\$4,827.51	\$4,606.43	\$4,300.87	\$4,018.73	\$3,964.41	\$3,901.38	\$3,869.42	\$3,868.41	\$3,814.67	\$3,617.75	\$3,459.67	\$3,338.53	\$4,213.07

TOWN OF SHELBURNE
CALCULATION OF MAXIMUM ALLOWABLE
PARKS AND RECREATION

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2010 - 2024	\$4,213.07
Net Population 2025 - 2034	4,033
Maximum Allowable Funding Envelope	\$16,992,402

APPENDIX B.2

TABLE 2

TOWN OF SHELBURNE
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS AND RECREATION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2025-2034	Post 2034
2.0 PARKS AND RECREATION										
2.1 Recreation Facilities										
2.1.1 Shelburne Share of Additional Indoor Recreation Space at CDRC (Land)	2030 - 2034	\$ 1,100,000	\$ -	\$ 1,100,000	0%	\$ -	\$ 1,100,000	\$ -	\$ 1,100,000	\$ -
2.1.2 Shelburne Share of Additional Indoor Recreation Space at CDRC (Building)	2030 - 2034	\$ 4,400,000	\$ -	\$ 4,400,000	0%	\$ -	\$ 4,400,000	\$ -	\$ 2,529,207	\$ 1,870,793
Subtotal Recreation Facilities		\$ 5,500,000	\$ -	\$ 5,500,000	0%	\$ -	\$ 5,500,000	\$ -	\$ 3,629,207	\$ 1,870,793
2.2 Parks Facilities										
2.2.1 Additional Bays (3 Bays)	2025 - 2025	\$ 400,000	\$ -	\$ 400,000	0%	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ -
2.2.2 Additional Cold Storage Building 40 ft x 40 ft	2025 - 2025	\$ 133,333	\$ -	\$ 133,333	0%	\$ -	\$ 133,333	\$ 133,333	\$ -	\$ -
2.2.3 Automated Security Gates	2027 - 2027	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
2.2.4 Simon Street Park (Basketball Half Court)	2026 - 2027	\$ 44,000	\$ -	\$ 44,000	0%	\$ -	\$ 44,000	\$ 44,000	\$ -	\$ -
2.2.5 Summerhill Park (Multi Use Court)	2026 - 2026	\$ 137,500	\$ -	\$ 137,500	0%	\$ -	\$ 137,500	\$ -	\$ 137,500	\$ -
2.2.6 Greenwood Park Expansion Area (Park Washrooms & Shelter)	2027 - 2028	\$ 675,000	\$ -	\$ 675,000	25%	\$ 168,750	\$ 506,250	\$ -	\$ 506,250	\$ -
2.2.7 Greenwood Park Commons (Turf and Landscaping / Tree Plantings)	2028 - 2028	\$ 275,000	\$ -	\$ 275,000	0%	\$ -	\$ 275,000	\$ -	\$ 275,000	\$ -
2.2.8 KTH Park (Tennis/Pickleball Court Surface Enhancements)	2028 - 2028	\$ 55,000	\$ -	\$ 55,000	50%	\$ 27,500	\$ 27,500	\$ -	\$ 27,500	\$ -
2.2.9 KTH Park (New Washroom Building/Park Structure/Shade Structure)	2027 - 2027	\$ 650,000	\$ -	\$ 650,000	50%	\$ 325,000	\$ 325,000	\$ -	\$ 325,000	\$ -
2.2.10 Greenwood Park Basketball / Multi-use Courts / Outdoor Rink	2029 - 2034	\$ 220,000	\$ -	\$ 220,000	0%	\$ -	\$ 220,000	\$ -	\$ 220,000	\$ -
2.2.11 Morden Drive Park Upgrades	2026 - 2027	\$ 54,000	\$ -	\$ 54,000	0%	\$ -	\$ 54,000	\$ -	\$ 54,000	\$ -
2.2.12 Simon Court Parkette Upgrades	2029 - 2034	\$ 50,000	\$ -	\$ 50,000	50%	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ -
2.2.13 Greenwood Park Splashpad Shelter	2029 - 2029	\$ 150,000	\$ -	\$ 150,000	0%	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
2.2.14 Greenwood Park Changeroom Addition	2029 - 2029	\$ 200,000	\$ -	\$ 200,000	0%	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
2.2.15 Natasha Paterson Playground	2025 - 2025	\$ 450,637	\$ -	\$ 450,637	0%	\$ -	\$ 450,637	\$ 450,637	\$ -	\$ -
2.2.16 Greenwood Cres. Parkette Playground	2027 - 2028	\$ 82,500	\$ -	\$ 82,500	50%	\$ 41,250	\$ 41,250	\$ -	\$ 41,250	\$ -
2.2.17 Greenwood Park (Play Equipment)	2027 - 2028	\$ 250,000	\$ -	\$ 250,000	50%	\$ 125,000	\$ 125,000	\$ -	\$ 125,000	\$ -
2.2.18 Fiddle Park - Phase 1 (Site Furnishings)	2025 - 2025	\$ 89,500	\$ -	\$ 89,500	0%	\$ -	\$ 89,500	\$ 89,500	\$ -	\$ -
2.2.19 Fiddle Park - Phase 1 (Tree Planting)	2025 - 2025	\$ 95,400	\$ 72,570	\$ 22,830	0%	\$ -	\$ 22,830	\$ 22,830	\$ -	\$ -
2.2.20 Fiddle Park - Phase 1 (Basketball Court)	2025 - 2025	\$ 342,120	\$ 92,500	\$ 249,620	0%	\$ -	\$ 249,620	\$ 249,620	\$ -	\$ -
2.2.21 Fiddle Park - Phase 1 (Permanent Gravel Parking)	2026 - 2026	\$ 570,000	\$ -	\$ 570,000	0%	\$ -	\$ 570,000	\$ 570,000	\$ -	\$ -
2.2.22 Fiddle Park - Phase 1 (Site Prep, Servicing, Parking Lot, Accessibility, Contingency)	2025 - 2025	\$ 1,894,009	\$ -	\$ 1,894,009	0%	\$ -	\$ 1,894,009	\$ 239,494	\$ 1,654,515	\$ -
2.2.23 Fiddle Park - Phase 1 (Playground)	2025 - 2025	\$ 422,630	\$ -	\$ 422,630	0%	\$ -	\$ 422,630	\$ 422,630	\$ -	\$ -
2.2.24 Fiddle Park - Phase 1 (Ampitheatre, Pavillion Improvements)	2025 - 2025	\$ 420,480	\$ -	\$ 420,480	0%	\$ -	\$ 420,480	\$ 420,480	\$ -	\$ -
Subtotal Parks Facilities		\$ 7,711,109	\$ 165,070	\$ 7,546,039		\$ 712,500	\$ 6,833,539	\$ 3,092,524	\$ 3,741,015	\$ -

APPENDIX B.2

TABLE 2

TOWN OF SHELBURNE
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS AND RECREATION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2025-2034	Post 2034
2.3 Park Development										
2.3.1 Hyland Village Park (Park & Playground)	2026 - 2026	\$ 710,000	\$ -	\$ 710,000	0%	\$ -	\$ 710,000	\$ 710,000	\$ -	\$ -
2.3.2 Ghant Park (Emerald Crossing) Park & Playground	2026 - 2026	\$ 980,000	\$ -	\$ 980,000	0%	\$ -	\$ 980,000	\$ -	\$ 980,000	\$ -
2.3.3 Future West Area Neighbourhood Parks	2029 - 2034	\$ 3,000,000	\$ -	\$ 3,000,000	0%	\$ -	\$ 3,000,000	\$ -	\$ 2,400,000	\$ 600,000
Subtotal Park Development		\$ 4,690,000	\$ -	\$ 4,690,000		\$ -	\$ 4,690,000	\$ 710,000	\$ 3,380,000	\$ 600,000
2.4 Trails and Related Projects										
2.4.1 Greenwood Park (Trail Section 5)	2025 - 2025	\$ 30,000	\$ -	\$ 30,000	0%	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -
2.4.2 Fiddle Park - Phase 1 (Multi-functional Trail)	2025 - 2025	\$ 268,450	\$ -	\$ 268,450	0%	\$ -	\$ 268,450	\$ 268,450	\$ -	\$ -
2.4.3 Hyland Park/Natasha Paterson Memorial Park (Trail & Pathway)	2025 - 2025	\$ 100,000	\$ -	\$ 100,000	0%	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
2.4.4 Simon Street Park (Trail Resurface & Accessible Pathways)	2025 - 2025	\$ 33,000	\$ -	\$ 33,000	0%	\$ -	\$ 33,000	\$ 33,000	\$ -	\$ -
2.4.5 Simon Street Park (Trailhead & Parking)	2026 - 2026	\$ 33,000	\$ -	\$ 33,000	0%	\$ -	\$ 33,000	\$ -	\$ 33,000	\$ -
2.4.6 Greenwood Park Trails (Sections 1-4, 6, 7)	2026 - 2028	\$ 250,000	\$ -	\$ 250,000	0%	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
2.4.7 Greenwood Park (Park Lighting)	2027 - 2027	\$ 49,500	\$ -	\$ 49,500	0%	\$ -	\$ 49,500	\$ -	\$ 49,500	\$ -
2.4.8 Greenwood Park Expansion Area (Parking Area)	2027 - 2027	\$ 253,000	\$ -	\$ 253,000	0%	\$ -	\$ 253,000	\$ -	\$ 253,000	\$ -
2.4.9 KTH Park (Multi-use Trail Connections)	2027 - 2027	\$ 190,000	\$ -	\$ 190,000	0%	\$ -	\$ 190,000	\$ -	\$ 190,000	\$ -
2.4.10 Provision for Other Primary & Secondary Trails and Supporting Facilities	2029 - 2034	\$ 1,100,000	\$ -	\$ 1,100,000	0%	\$ -	\$ 1,100,000	\$ -	\$ 1,100,000	\$ -
2.4.11 Walters Creek Park Secondary Trail Connection and Accessible Pathways	2025 - 2025	\$ 25,000	\$ -	\$ 25,000	0%	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
2.4.12 Simon Street Park - KTH Park - Fiddle Park Connecting Trail	2026 - 2027	\$ 54,000	\$ -	\$ 54,000	0%	\$ -	\$ 54,000	\$ -	\$ 54,000	\$ -
2.4.13 Hyland Village - Victoria Street Trail Connection	2026 - 2027	\$ 110,000	\$ -	\$ 110,000	0%	\$ -	\$ 110,000	\$ -	\$ 110,000	\$ -
2.4.14 Future West Area Trails	2029 - 2034	\$ 1,000,000	\$ -	\$ 1,000,000	0%	\$ -	\$ 1,000,000	\$ -	\$ 800,000	\$ 200,000
2.4.15 Pedestrian Bridge & Trail (Subdivision Agreement Besley Drain/Main Street East)	2025 - 2025	\$ 177,680	\$ -	\$ 177,680	0%	\$ -	\$ 177,680	\$ -	\$ 177,680	\$ -
2.4.16 Fiddle Park - Phase 2 (Site Prep, Furnishings, and Trail Connections)	2027 - 2027	\$ 4,000,000	\$ -	\$ 4,000,000	0%	\$ -	\$ 4,000,000	\$ -	\$ 3,200,000	\$ 800,000
Subtotal Trails and Related Projects		\$ 7,673,630	\$ -	\$ 7,673,630		\$ -	\$ 7,673,630	\$ 431,450	\$ 6,242,180	\$ 1,000,000
TOTAL PARKS AND RECREATION		\$ 25,574,739	\$ 165,070	\$ 25,409,669		\$ 712,500	\$ 24,697,169	\$ 4,233,974	\$ 16,992,402	\$ 3,470,793

Residential Development Charge Calculation

Residential Share of 2025 - 2034 DC Eligible Costs	100%	\$16,992,402
10-Year Growth in Population in New Units		4,546
Unadjusted Development Charge Per Capita		\$3,737.68

Non-Residential Development Charge Calculation

Non-Residential Share of 2025 - 2034 DC Eligible Costs	0%	\$0
10-Year Growth in Square Metres		79,457
Unadjusted Development Charge Per Square Metre		\$0.00

2025 - 2034 Net Funding Envelope \$16,992,402

Reserve Fund Balance

Balance as at December 31, 2024 \$4,233,974

**APPENDIX B.2
TABLE 3**

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

PARKS AND RECREATION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$4,234.0	\$119.0	(\$2,436.7)	(\$4,901.1)	(\$2,802.5)	(\$1,550.2)	(\$114.6)	\$379.5	\$519.4	\$402.4	
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS											
- Parks And Recreation: Prior Growth	\$2,860.0	\$1,302.0	\$72.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$4,234.0
- Parks and Recreation Services: Non Inflated	\$1,857.2	\$1,342.8	\$4,546.1	\$722.1	\$1,107.5	\$1,483.3	\$1,483.3	\$1,483.3	\$1,483.3	\$1,483.3	\$16,992.4
- Parks and Recreation Services: Inflated	\$4,717.2	\$2,697.7	\$4,804.7	\$766.3	\$1,198.8	\$1,637.7	\$1,670.5	\$1,703.9	\$1,738.0	\$1,772.7	\$22,707.4
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	149	53	638	763	624	742	502	417	359	299	4,546
REVENUE											
- DC Receipts: Inflated	\$568.1	\$206.4	\$2,536.6	\$3,093.7	\$2,581.0	\$3,132.4	\$2,162.3	\$1,828.3	\$1,606.4	\$1,367.4	\$19,082.7
INTEREST											
- Interest on Opening Balance	\$148.2	\$4.2	(\$134.0)	(\$269.6)	(\$154.1)	(\$85.3)	(\$6.3)	\$13.3	\$18.2	\$14.1	(\$451.4)
- Interest on In-year Transactions	(\$114.1)	(\$68.5)	(\$62.4)	\$40.7	\$24.2	\$26.2	\$8.6	\$2.2	(\$3.6)	(\$11.1)	(\$157.9)
TOTAL REVENUE	\$602.2	\$142.1	\$2,340.2	\$2,864.9	\$2,451.0	\$3,073.3	\$2,164.6	\$1,843.8	\$1,621.0	\$1,370.3	\$18,473.5
CLOSING CASH BALANCE	\$119.0	(\$2,436.7)	(\$4,901.1)	(\$2,802.5)	(\$1,550.2)	(\$114.6)	\$379.5	\$519.4	\$402.4	\$0.0	

2025 Adjusted Charge Per Capita	\$3,821.27
--	-------------------

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

Appendix B.3

Protection Services

Protection Services

Under this Background Study, and proposed By-law, the services of Fire, Police and By-law Enforcement have been combined into one class of service, as permitted under s.7 of the DCA, referred to as “Protection Services”. Note that Fire Services are the most prominent of the three services and account for the majority of the historical service level and development-related capital program.

The Shelburne & District Fire Department operates one fire station located in the Town of Shelburne. The Department is responsible for fire prevention, inspections, public education sessions, and fire suppression and is governed by a Fire Board comprised of members from neighbouring municipalities that share the service. These neighbouring municipalities include: the Townships of Amaranth, Melancthon and Mulmur, and the Town of Mono. Operating and capital costs are apportioned between participating municipalities based on an average of assessment, households and three-year fire call average.

A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope

Table 1 displays the fifteen-year historical inventory for buildings, land, vehicles and equipment for Protection Services. The department operates out of one fire station with a total building area of approximately 7,140 square feet. The total replacement value of the building is \$6.1 million. The land associated with the facility totals 0.47 hectares and is valued at \$705,000. Personal protection equipment and gear for 36 firefighters amounts to \$301,000. Station and communication equipment totals \$1.0 million. Finally, the 2024 Fire Department fleet totals 8 vehicles with a replacement value of \$6.8 million. The total value of the Protection Services service level in 2024 is \$15.0 million with the Town’s share (56.4%) being \$8.4 million.

The Protection Services 15-year historical average service level is \$720.41 per capita and employment. The historical service level multiplied by the 10-year forecast of net population and employment growth results in a 10-year maximum allowable funding envelope of \$3.7 million (5,093 net population and employment growth X historical service level of \$720.41/capita and employment).

B. Development-Related Capital Program

The 2025-2034 development-related capital program recovers for various building projects, vehicle and equipment acquisitions. The projects included in the capital program were sourced from Shelburne & District Fire Board's draft 2025 budget and discussions with Town staff.

Development-related building projects include the costs of an addition to the existing Fire Station and the Town's share included at \$3.0 million. The total cost of the project in the 2025 draft budget is \$15.0 million. Reserves in the amount of \$1.5 million have been applied to net off the in-period DC eligible share and the remaining \$1.5 million is eligible for recovery in this 2025-2034 planning period.

In addition to the new space, a by-law vehicle and SUV were purchased this year, the costs of which are being recovered in this study. The cost of both vehicles totals \$148,650. Approximately \$62,800 has been deducted as other municipal shares (42.3%), and the remaining \$85,816 is the Town's share and will be entirely funded by the existing DC reserves.

The capital program includes for outfit and gear for 8 new firefighters, a radio system upgrade, and 6 new units of SCBA equipment, totalling \$237,429. Of this amount, \$100,361 is deemed to be other municipal shares of the projects. An additional 75% share (\$43,298) is considered replacement and benefit to existing related to the radio system upgrades. No reserves will fund the projects, and the equipment is considered to be

entirely in-period. Therefore, the remaining \$93,771 is included in the development charges calculation.

In total, the Protection Services capital program amounts to \$3.4 million. Contributions from neighbouring municipalities who share the capital costs of \$163,196 have been removed from the calculation. Non-growth shares relating to replacement and benefit to the existing community total \$43,298. The Protection Services DC reserve of \$1.6 million is netted off the eligible in-period amount. The DC eligible amount does not exceed the maximum allowable funding envelope, and as such, the remaining \$1.6 million is related to development in the 2025–2034 planning period and is eligible for DC recovery.

The development-related net capital cost is allocated 79% to residential development (\$1.3 million) and 21% to non-residential development (\$337,712). The residential share of the net development-related capital cost is divided by the ten-year growth in population in new dwelling units to derive an unadjusted charge of \$282.80 per capita. The non-residential share of the net growth related capital cost is divided by the ten-year forecast growth in floor space, resulting in an unadjusted charge of \$4.25 per square metre.

C. Cash Flow Analysis

After cash flow consideration, both the residential charge increases to \$287.17 per capita, and the non-residential calculated charge increases to \$4.27 per square metre. This increase reflects the front-ended nature of the timing of anticipated capital projects.

The following table summarizes the calculation of the Protection Services development charge:

PROTECTION SERVICES SUMMARY						
15-year Hist.	2025 - 2034		Unadjusted		Adjusted	
Service Level	Development-Related	Capital Program	Development Charge		Development Charge	
per pop. & emp.	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$720.41	\$3,386,079	\$1,623,384	\$282.80	\$4.25	\$287.17	\$4.27

APPENDIX B.3
TABLE 1

TOWN OF SHELBURNE
INVENTORY OF CAPITAL ASSETS
PROTECTION SERVICES

BUILDINGS Station Name	# of Square Feet															UNIT COST (\$/sq. ft.)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Fire Station	5,440	5,440	7,140	7,140	7,140	7,140	7,140	7,140	7,140	7,140	7,140	7,140	7,140	7,140	7,140	\$850
Total (sq.ft.)	5,440	5,440	7,140	7,140	7,140	7,140	7,140	7,140	7,140	7,140	7,140	7,140	7,140	7,140	7,140	
Total (\$000)	\$4,624.0	\$4,624.0	\$6,069.0	\$6,069.0	\$6,069.0	\$6,069.0	\$6,069.0	\$6,069.0	\$6,069.0	\$6,069.0	\$6,069.0	\$6,069.0	\$6,069.0	\$6,069.0	\$6,069.0	

LAND Station Name	# of Hectares															UNIT COST (\$/ha)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Fire Station	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	
Total (ha)	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	0.47	
Total (\$000)	\$705.0	\$705.0	\$705.0	\$705.0	\$705.0	\$705.0	\$705.0	\$705.0	\$705.0	\$705.0	\$705.0	\$705.0	\$705.0	\$705.0	\$705.0	

PERSONAL EQUIPMENT AND GEAR Description	# of Shared Units															UNIT COST (\$/unit)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Equipped Firefighters	30	30	30	30	30	30	30	30	30	30	30	30	30	32	36	\$8,360
Total (#)	30	30	30	30	30	30	30	30	30	30	30	30	30	32	36	
Total (\$000)	\$250.8	\$250.8	\$250.8	\$250.8	\$250.8	\$250.8	\$250.8	\$250.8	\$250.8	\$250.8	\$250.8	\$250.8	\$250.8	\$267.5	\$301.0	
																\$0

STATION AND COMM. EQUIPMENT Description	(\$ Value of Shared Furniture and Equipment															
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Furniture and Equipment (Stations)	\$81,600	\$81,600	\$107,100	\$107,100	\$107,100	\$107,100	\$107,100	\$107,100	\$107,100	\$107,100	\$107,100	\$107,100	\$107,100	\$107,100	\$107,100	
Communications Equipment	\$162,000	\$162,000	\$162,000	\$162,000	\$162,000	\$162,000	\$162,000	\$162,000	\$162,000	\$162,000	\$162,000	\$162,000	\$162,000	\$162,000	\$162,000	
Fire Hoses	\$119,600	\$119,600	\$119,600	\$119,600	\$119,600	\$119,600	\$119,600	\$119,600	\$119,600	\$119,600	\$119,600	\$119,600	\$119,600	\$119,600	\$119,600	
Training Maze	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	
Bunker Gear	\$415,000	\$415,000	\$415,000	\$415,000	\$415,000	\$415,000	\$415,000	\$415,000	\$415,000	\$415,000	\$415,000	\$415,000	\$415,000	\$415,000	\$415,000	
SCBA	\$236,765	\$236,765	\$236,765	\$236,765	\$236,765	\$236,765	\$236,765	\$236,765	\$236,765	\$236,765	\$236,765	\$236,765	\$236,765	\$236,765	\$236,765	
Total (\$000)	\$1,018.0	\$1,018.0	\$1,043.5	\$1,043.5	\$1,043.5	\$1,043.5	\$1,043.5	\$1,043.5	\$1,043.5	\$1,043.5	\$1,043.5	\$1,043.5	\$1,043.5	\$1,043.5	\$1,043.5	

VEHICLES Vehicle Type	# of Vehicles															UNIT COST (\$/vehicle)
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Bylaw Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$48,650
Rescue Unit 26	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$945,000
Pumper Unit 1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$1,200,000
Pumper Unit 27	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,200,000
Tanker Truck Unit 25	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,140,000
Ford Crew Cab Unit 2	-	-	1	1	1	1	1	1	1	-	-	-	-	-	-	\$100,000
Ladder 28	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$2,100,000
GMC Safari Cargo Van Unit 2	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	\$100,000
Crew Cab 22	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$100,000
Pumper 24	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$1,200,000
Crew Cab 23	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$100,000
Total (#)	7	7	8	8	8	7	7	7	8	8	8	8	8	8	8	
Total (\$000)	\$4,876.8	\$4,876.8	\$6,907.3	\$6,768.4	\$6,833.7	\$5,633.7	\$5,633.7	\$5,633.7	\$6,833.7	\$6,833.7	\$6,833.7	\$6,833.7	\$6,833.7	\$6,833.7	\$6,833.7	

APPENDIX B.3
TABLE 1

TOWN OF SHELBURNE
CALCULATION OF SERVICE LEVELS
PROTECTION SERVICES

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Historical Population	5,699	5,846	6,244	6,669	7,123	7,608	8,126	8,293	8,463	8,637	8,814	8,994	9,488	9,905	10,223
Historical Employment	<u>2,507</u>	<u>2,421</u>	<u>2,364</u>	<u>2,308</u>	<u>2,253</u>	<u>2,200</u>	<u>2,148</u>	<u>2,111</u>	<u>2,075</u>	<u>2,039</u>	<u>2,004</u>	<u>1,970</u>	<u>2,135</u>	<u>2,328</u>	<u>2,505</u>
Total Historical Population & Employment	8,206	8,267	8,608	8,977	9,376	9,808	10,274	10,404	10,538	10,676	10,818	10,964	11,623	12,233	12,727

INVENTORY SUMMARY (\$000)

<i>Town of Shelburne's Share</i>	<i>49.7%</i>	<i>49.5%</i>	<i>49.1%</i>	<i>48.5%</i>	<i>48.0%</i>	<i>48.9%</i>	<i>49.9%</i>	<i>50.8%</i>	<i>51.8%</i>	<i>52.7%</i>	<i>53.0%</i>	<i>54.7%</i>	<i>55.4%</i>	<i>55.1%</i>	<i>56.4%</i>
Buildings	\$2,298.1	\$2,288.9	\$2,979.9	\$2,941.6	\$2,911.9	\$2,969.7	\$3,027.5	\$3,085.2	\$3,143.0	\$3,200.8	\$3,216.6	\$3,319.1	\$3,363.4	\$3,346.4	\$3,424.7
Land	\$350.4	\$349.0	\$346.2	\$341.7	\$338.3	\$345.0	\$351.7	\$358.4	\$365.1	\$371.8	\$373.7	\$385.6	\$390.7	\$388.7	\$397.8
Personal Equipment And Gear	\$124.6	\$124.1	\$123.1	\$121.6	\$120.3	\$122.7	\$125.1	\$127.5	\$129.9	\$132.3	\$132.9	\$137.2	\$139.0	\$147.5	\$169.8
Station And Comm. Equipment	\$505.9	\$503.9	\$512.3	\$505.8	\$500.7	\$510.6	\$520.5	\$530.5	\$540.4	\$550.3	\$553.0	\$570.7	\$578.3	\$575.4	\$588.8
Vehicles	\$2,423.7	\$2,414.0	\$3,391.5	\$3,280.6	\$3,278.8	\$2,756.7	\$2,810.3	\$2,863.9	\$3,539.0	\$3,604.1	\$3,621.8	\$3,737.3	\$3,787.2	\$3,768.1	\$3,856.2
Total (\$000)	\$5,702.8	\$5,679.9	\$7,353.0	\$7,191.3	\$7,149.9	\$6,704.6	\$6,835.1	\$6,965.5	\$7,717.4	\$7,859.3	\$7,898.0	\$8,149.9	\$8,258.6	\$8,226.1	\$8,437.5

SERVICE LEVEL (\$/pop & emp)

																Average Service Level
Buildings	\$280.05	\$276.87	\$346.18	\$327.69	\$310.57	\$302.78	\$294.67	\$296.54	\$298.26	\$299.81	\$297.33	\$302.73	\$289.37	\$273.57	\$269.09	\$297.70
Land	\$42.70	\$42.21	\$40.21	\$38.07	\$36.08	\$35.17	\$34.23	\$34.45	\$34.65	\$34.83	\$34.54	\$35.17	\$33.61	\$31.78	\$31.26	\$35.93
Personal Equipment And Gear	\$15.19	\$15.02	\$14.31	\$13.54	\$12.83	\$12.51	\$12.18	\$12.25	\$12.33	\$12.39	\$12.29	\$12.51	\$11.96	\$12.06	\$13.34	\$12.98
Station And Comm. Equipment	\$61.65	\$60.95	\$59.52	\$56.34	\$53.40	\$52.06	\$50.66	\$50.99	\$51.28	\$51.55	\$51.12	\$52.05	\$49.75	\$47.04	\$46.26	\$52.97
Vehicles	\$295.36	\$292.00	\$393.99	\$365.45	\$349.70	\$281.06	\$273.53	\$275.27	\$335.83	\$337.59	\$334.80	\$340.87	\$325.83	\$308.04	\$302.99	\$320.82
Total (\$/pop & emp)	\$694.96	\$687.06	\$854.20	\$801.08	\$762.58	\$683.59	\$665.28	\$669.50	\$732.34	\$736.16	\$730.08	\$743.33	\$710.53	\$672.48	\$662.94	\$720.41

TOWN OF SHELBURNE
CALCULATION OF MAXIMUM ALLOWABLE
PROTECTION SERVICES

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2010 - 2024	\$720.41
Net Population & Employment Growth 2025 - 2034	5,093
Maximum Allowable Funding Envelope	\$3,668,810

APPENDIX B.3
TABLE 2

TOWN OF SHELBURNE
DEVELOPMENT-RELATED CAPITAL PROGRAM
PROTECTION SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Other Recoveries ¹	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2025-2034	Post 2034
3.0 PROTECTION SERVICES										
3.1 Buildings, Land and Furnishings										
3.1.1 Additional Fire Station for Shelburne Needs	2028 - 2028	\$ 3,000,000	\$ -	\$ 3,000,000	0%	\$ -	\$ 3,000,000	\$ 1,470,386	\$ 1,529,614	\$ -
Subtotal Buildings, Land and Furnishings		\$ 3,000,000	\$ -	\$ 3,000,000		\$ -	\$ 3,000,000	\$ 1,470,386	\$ 1,529,614	\$ -
3.2 Vehicles										
3.2.1 Bylaw Vehicle	2025 - 2025	\$ 48,650	\$ 20,564	\$ 28,086	0%	\$ -	\$ 28,086	\$ 28,086	\$ -	\$ -
3.2.2 SUV (Car 21)	2025 - 2025	\$ 100,000	\$ 42,270	\$ 57,730	0%	\$ -	\$ 57,730	\$ 57,730	\$ -	\$ -
Subtotal Vehicles		\$ 148,650	\$ 62,834	\$ 85,816		\$ -	\$ 85,816	\$ 85,816	\$ -	\$ -
3.3 Equipment										
3.3.1 Outfit & Gear Required to Outfit Fire Fighter (8 sets)	2025 - 2034	\$ 66,400	\$ 28,067	\$ 38,333	0%	\$ -	\$ 38,333	\$ -	\$ 38,333	\$ -
3.3.2 Radio System Upgrade	2025 - 2025	\$ 100,000	\$ 42,270	\$ 57,730	75%	\$ 43,298	\$ 14,433	\$ -	\$ 14,433	\$ -
3.3.3 New SCBA Equipment (6 units)	2025 - 2034	\$ 71,029	\$ 30,024	\$ 41,005	0%	\$ -	\$ 41,005	\$ -	\$ 41,005	\$ -
Subtotal Equipment		\$ 237,429	\$ 100,361	\$ 137,068		\$ 43,298	\$ 93,771	\$ -	\$ 93,771	\$ -
TOTAL PROTECTION SERVICES		\$ 3,386,079	\$ 163,196	\$ 3,222,884		\$ 43,298	\$ 3,179,586	\$ 1,556,202	\$ 1,623,384	\$ -

¹ Grants, Subsidies and Other Recoveries includes contributions from other municipalities.
Shelburne share of facilities is 53%

Residential Development Charge Calculation		
Residential Share of 2025 - 2034 DC Eligible Costs	79%	\$1,285,673
10-Year Growth in Population in New Units		4,546
Unadjusted Development Charge Per Capita		\$282.80
Non-Residential Development Charge Calculation		
Non-Residential Share of 2025 - 2034 DC Eligible Costs	21%	\$337,712
10-Year Growth in Square Metres		79,457
Unadjusted Development Charge Per Square Metre		\$4.25

2025 - 2034 Net Funding Envelope	\$3,668,810
Reserve Fund Balance	
Balance as at December 31, 2024	\$1,556,202

APPENDIX B.3

TABLE 3

TOWN OF SHELBURNE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
PROTECTION SERVICES
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

PROTECTION SERVICES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$1,232.5	\$1,231.4	\$1,283.8	\$1,516.0	(\$789.5)	(\$642.5)	(\$445.4)	(\$311.7)	(\$196.4)	(\$91.9)	
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS											
- Protection Services: Prior Growth	\$68.0	\$0.0	\$0.0	\$1,164.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,232.5
- Protection Services: Non Inflated	\$17.7	\$6.3	\$6.3	\$1,217.7	\$6.3	\$6.3	\$6.3	\$6.3	\$6.3	\$6.3	\$1,285.7
- Protection Services: Inflated	\$85.7	\$6.4	\$6.5	\$2,528.0	\$6.8	\$6.9	\$7.1	\$7.2	\$7.4	\$7.5	\$2,669.5
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	149	53	638	763	624	742	502	417	359	299	4,546
REVENUE											
- DC Receipts: Inflated	\$42.7	\$15.5	\$190.6	\$232.5	\$194.0	\$235.4	\$162.5	\$137.4	\$120.7	\$102.8	\$1,434.1
INTEREST											
- Interest on Opening Balance	\$43.1	\$43.1	\$44.9	\$53.1	(\$43.4)	(\$35.3)	(\$24.5)	(\$17.1)	(\$10.8)	(\$5.1)	\$48.0
- Interest on In-year Transactions	(\$1.2)	\$0.2	\$3.2	(\$63.1)	\$3.3	\$4.0	\$2.7	\$2.3	\$2.0	\$1.7	(\$45.0)
TOTAL REVENUE	\$84.6	\$58.8	\$238.8	\$222.4	\$153.8	\$204.1	\$140.7	\$122.5	\$111.9	\$99.4	\$1,437.1
CLOSING CASH BALANCE	\$1,231.4	\$1,283.8	\$1,516.0	(\$789.5)	(\$642.5)	(\$445.4)	(\$311.7)	(\$196.4)	(\$91.9)	(\$0.0)	

2025 Adjusted Charge Per Capita

\$287.17

Allocation of Capital Program

Residential Sector	79.2%
Non-Residential Sector	20.8%

Rates for 2025

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

APPENDIX B.3

TABLE 3

**TOWN OF SHELBURNE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
PROTECTION SERVICES
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

PROTECTION SERVICES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$323.7	\$341.9	\$354.6	\$418.6	(\$189.0)	(\$150.5)	(\$97.4)	(\$63.1)	(\$39.7)	(\$17.3)	
2025 - 2034 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Protection Services: Prior Growth	\$17.9	\$0.0	\$0.0	\$305.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$323.7
- Protection Services: Non Inflated	\$4.7	\$1.7	\$1.7	\$319.9	\$1.7	\$1.7	\$1.7	\$1.7	\$1.7	\$1.7	\$337.7
- Protection Services: Inflated	\$22.5	\$1.7	\$1.7	\$664.0	\$1.8	\$1.8	\$1.9	\$1.9	\$1.9	\$2.0	\$701.2
NEW NON-RESIDENTIAL DEVELOPMENT											
- Square Metres in New Buildings	6,841	565	11,786	12,914	10,789	13,174	8,495	5,766	5,233	3,895	79,457
REVENUE											
- DC Receipts: Inflated	\$29.2	\$2.5	\$52.3	\$58.5	\$49.9	\$62.1	\$40.8	\$28.3	\$26.2	\$19.9	\$369.6
INTEREST											
- Interest on Opening Balance	\$11.3	\$12.0	\$12.4	\$14.6	(\$10.4)	(\$8.3)	(\$5.4)	(\$3.5)	(\$2.2)	(\$0.9)	\$19.7
- Interest on In-year Transactions	\$0.1	\$0.0	\$0.9	(\$16.7)	\$0.8	\$1.1	\$0.7	\$0.5	\$0.4	\$0.3	(\$11.9)
TOTAL REVENUE	\$40.6	\$14.4	\$65.6	\$56.5	\$40.3	\$54.9	\$36.2	\$25.3	\$24.4	\$19.2	\$377.5
CLOSING CASH BALANCE	\$341.9	\$354.6	\$418.6	(\$189.0)	(\$150.5)	(\$97.4)	(\$63.1)	(\$39.7)	(\$17.3)	(\$0.0)	

2025 Adjusted Charge Per Square Metre

\$4.27

Allocation of Capital Program

Residential Sector	79.2%
Non-Residential Sector	20.8%

Rates for 2025

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

Appendix B.4

Services Related to a Highway:

Public Works

Services Related to a Highway: Public Works

The Public Works department is responsible for the maintenance of all roads, sidewalks, streetlights, culverts and curbs within Town. The capital costs associated with Public Works functions are accounted for in this section. A Town-wide approach has been used to calculate the development charges for Services Related to a Highway: Public Works.

The cost, quantum and timing of projects identified in the development-related capital program have been developed in consultation with Town staff.

A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope

The 15-year historical inventory of capital assets for Public Works includes 15,994 square feet of building space, valued at a total replacement cost of \$3.2 million. This includes the garage and storage buildings at Victoria St., Main Street West, and Luxton Way. Land associated with these facilities, totalling 1.59 hectares, has a replacement cost of \$2.4 million. Finally, the Town's 42 vehicles and pieces of equipment have a replacement cost of \$2.6 million.

The total inventory of capital assets for the Public Works has a full replacement cost of \$8.2 million. This results in a 15-year historical service level of \$691.32 per capita and employment. The resulting maximum allowable funding envelope is \$3.5 million ($\$691.32 \times 5,093$ net population and employment growth over the 10-year planning horizon).

B. Development-Related Capital Program

Table 2 summarizes the development-related capital program for Public Works. The program totals \$1.8 million and includes for new building projects, and new fleet and equipment additions over the planning period. The entirety of the capital program has been reflected in the 2025 capital budget.

The three new building projects (additional bays, additional cold storage building, and automated security gates) will be shared amongst the Public Works service, Parks service, and Water and Sewer service. Therefore, a one-third share of each project has been included (totalling \$583,333). New vehicles and equipment include plow trucks, a generator, a trackless plow, a pick-up truck, and a snowblower, totalling \$1.2 million. Approximately \$82,500 (75%) has been deducted from the pick-up truck and snowblower provisions, as the items will be partially paid for and shared amongst other services.

No additional grants or subsidies have been identified. No benefit to existing or replacement shares have been identified. Approximately \$634,098 in available DC reserves have been deducted. The remaining \$1.1 million is treated as a development-related cost.

The entirety of the remaining cost of \$1.1 million is allocated 79%, or \$857,428, against residential development, and 21%, or \$225,223 against non-residential development. The allocation between residential and non-residential development is based on shares of forecasted growth in population in new units and employment. The resulting unadjusted development charge is \$188.60 per capita for the residential sector, and \$2.83 per square metre for the non-residential sector.

C. Cash Flow Analysis

After cash flow consideration, the residential charge increases to \$200.50 per capita and the non-residential charge increases to \$2.97 per square metre. The increase reflects the front-ended timing of the capital program.

The following table summarizes the calculation of the Public Works development charge:

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS SUMMARY						
15-year Hist.	2025 - 2034		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop. & emp.	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$691.32	\$1,799,249	\$1,082,651	\$188.60	\$2.83	\$200.50	\$2.97

APPENDIX B.4
TABLE 1

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

BUILDINGS	# of Square Feet																UNIT COST
Facility Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	(\$/sq.ft.)	
Public Works Garage - 420 Victoria Street	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	\$500	
Public Works Storage - 309 Main Street West	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	\$100	
Public Works Office/Garage - 124 Luxton Way	-	-	-	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	\$181	
Public Works Salt Storage - 124 Luxton Way	-	-	-	-	3,744	3,744	3,744	3,744	3,744	3,744	3,744	3,744	3,744	3,744	3,744	\$77	
Total (#)	6,250	6,250	6,250	12,250	15,994	15,994	15,994	15,994	15,994	15,994	15,994	15,994	15,994	15,994	15,994		
Total (\$000)	\$1,825.0	\$1,825.0	\$1,825.0	\$2,909.2	\$3,197.1	\$3,197.1	\$3,197.1	\$3,197.1	\$3,197.1	\$3,197.1	\$3,197.1	\$3,197.1	\$3,197.1	\$3,197.1	\$3,197.1		

LAND	# of Hectares															UNIT COST
Facility Name	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	(\$/ha)
Public Works Garage - 420 Victoria Street	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	\$1,500,000
Public Works Storage - 309 Main Street West	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	\$1,500,000
Public Works Office/Garage - 124 Luxton Way	-	-	-	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89	\$1,500,000
Total (ha)	0.70	0.70	0.70	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	1.59	
Total (\$000)	\$1,050.0	\$1,050.0	\$1,050.0	\$2,385.0	\$2,385.0	\$2,385.0	\$2,385.0	\$2,385.0	\$2,385.0	\$2,385.0	\$2,385.0	\$2,385.0	\$2,385.0	\$2,385.0	\$2,385.0	

FLEET	Total Value of Fleet Inventory (\$000)															UNIT COST
Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	(\$/vehicle)
Pickup Trucks and Cube Vans	2	2	3	4	4	4	4	6	5	6	6	6	6	8	7	\$69,000
Plow/Dump Trucks	2	3	3	3	3	3	4	4	3	3	3	3	3	3	4	\$324,000
Backhoes	1	1	1	1	1	2	2	2	2	2	2	2	2	2	2	\$188,000
Tractors and Riding Mowers	2	2	2	2	2	2	2	2	3	3	3	3	3	3	2	\$101,000
Trailers	1	1	1	1	2	2	2	2	2	2	2	2	2	2	1	\$10,000
Other Equipment	16	17	17	18	18	21	22	23	26	25	25	24	26	25	26	\$11,000
Total (#)	24	26	27	29	29	33	35	38	39	39	39	38	41	41	42	
Total (\$000)	\$1,281.8	\$1,642.0	\$1,711.0	\$1,791.0	\$1,796.0	\$2,017.0	\$2,397.0	\$2,494.3	\$2,184.8	\$2,242.8	\$2,242.8	\$2,231.8	\$2,305.5	\$2,390.0	\$2,614.0	

APPENDIX B.4
TABLE 1

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Historical Population	5,699	5,846	6,244	6,669	7,123	7,608	8,126	8,293	8,463	8,637	8,814	8,994	9,488	9,905	10,223
Historical Employment	<u>2,507</u>	<u>2,421</u>	<u>2,364</u>	<u>2,308</u>	<u>2,253</u>	<u>2,200</u>	<u>2,148</u>	<u>2,111</u>	<u>2,075</u>	<u>2,039</u>	<u>2,004</u>	<u>1,970</u>	<u>2,135</u>	<u>2,328</u>	<u>2,505</u>
Total Historical Population & Employment	8,206	8,267	8,608	8,977	9,376	9,808	10,274	10,404	10,538	10,676	10,818	10,964	11,623	12,233	12,727

INVENTORY SUMMARY (\$000)

Buildings	\$1,825.0	\$1,825.0	\$1,825.0	\$2,909.2	\$3,197.1	\$3,197.1	\$3,197.1	\$3,197.1	\$3,197.1	\$3,197.1	\$3,197.1	\$3,197.1	\$3,197.1	\$3,197.1	\$3,197.1
Land	\$1,050.0	\$1,050.0	\$1,050.0	\$2,385.0	\$2,385.0	\$2,385.0	\$2,385.0	\$2,385.0	\$2,385.0	\$2,385.0	\$2,385.0	\$2,385.0	\$2,385.0	\$2,385.0	\$2,385.0
Fleet	\$1,281.8	\$1,642.0	\$1,711.0	\$1,791.0	\$1,796.0	\$2,017.0	\$2,397.0	\$2,494.3	\$2,184.8	\$2,242.8	\$2,242.8	\$2,231.8	\$2,305.5	\$2,390.0	\$2,614.0
Total (\$000)	\$4,156.8	\$4,517.0	\$4,586.0	\$7,085.2	\$7,378.1	\$7,599.1	\$7,979.1	\$8,076.3	\$7,766.8	\$7,824.8	\$7,824.8	\$7,813.8	\$7,887.6	\$7,972.1	\$8,196.1

SERVICE LEVEL (\$/pop & emp)

Average
Service
Level

Buildings	\$222.40	\$220.76	\$212.01	\$324.07	\$340.99	\$325.97	\$311.18	\$307.29	\$303.39	\$299.46	\$295.53	\$291.60	\$275.06	\$261.36	\$251.20	\$282.82
Land	\$127.96	\$127.01	\$121.98	\$265.68	\$254.37	\$243.17	\$232.14	\$229.24	\$226.32	\$223.40	\$220.47	\$217.53	\$205.19	\$194.97	\$187.39	\$205.12
Fleet	\$156.20	\$198.62	\$198.77	\$199.51	\$191.55	\$205.65	\$233.31	\$239.74	\$207.32	\$210.07	\$207.32	\$203.55	\$198.35	\$195.38	\$205.39	\$203.38
Total (\$/pop & emp)	\$506.55	\$546.39	\$532.76	\$789.26	\$786.91	\$774.78	\$776.63	\$776.27	\$737.03	\$732.94	\$723.32	\$712.68	\$678.61	\$651.71	\$643.98	\$691.32

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

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2010 - 2024	\$691.32
Net Population & Employment Growth 2025 - 2034	5,093
Maximum Allowable Funding Envelope	\$3,520,679

APPENDIX B.4

TABLE 2

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

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2025-2034	Post 2034
4.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS										
4.1 Works Yard Building & Land										
4.1.1 Additional Bays (3 Bays)	2025 - 2025	\$ 400,000		\$ 400,000	0%	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ -
4.1.2 Additional Cold Storage Building 40 ft x 40 ft	2025 - 2025	\$ 133,333	\$ -	\$ 133,333	0%	\$ -	\$ 133,333	\$ 133,333	\$ -	\$ -
4.1.3 Automated Security Gates	2027 - 2027	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
Subtotal Works Yard Building & Land		\$ 583,333	\$ -	\$ 583,333		\$ -	\$ 583,333	\$ 533,333	\$ 50,000	\$ -
4.2 Vehicles & Equipment										
4.2.1 New Plow Truck	2025 - 2025	\$ 343,272	\$ -	\$ 343,272	0%	\$ -	\$ 343,272	\$ 100,765	\$ 242,507	\$ -
4.2.2 New Plow Truck	2030 - 2030	\$ 400,000	\$ -	\$ 400,000	0%	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -
4.2.3 Generator	2025 - 2025	\$ 115,000	\$ -	\$ 115,000	0%	\$ -	\$ 115,000	\$ -	\$ 115,000	\$ -
4.2.4 Trackless Plow	2029 - 2029	\$ 247,644	\$ -	\$ 247,644	0%	\$ -	\$ 247,644	\$ -	\$ 247,644	\$ -
4.2.5 Heavy Duty Pick-up Truck	2027 - 2027	\$ 85,000	\$ 63,750	\$ 21,250	0%	\$ -	\$ 21,250	\$ -	\$ 21,250	\$ -
4.2.6 Snowblower	2026 - 2026	\$ 25,000	\$ 18,750	\$ 6,250	0%	\$ -	\$ 6,250	\$ -	\$ 6,250	\$ -
Subtotal Vehicles & Equipment		\$ 1,215,916	\$ 82,500	\$ 1,133,416		\$ -	\$ 1,133,416	\$ 100,765	\$ 1,032,651	\$ -
TOTAL SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS		\$ 1,799,249	\$ 82,500	\$ 1,716,749		\$ -	\$ 1,716,749	\$ 634,098	\$ 1,082,651	\$ -

(1) Grants, subsidies and other recoveries relates to shares of projects related to Parks services.

Residential Development Charge Calculation		
Residential Share of 2025 - 2034 DC Eligible Costs	79%	\$857,428
10-Year Growth in Population in New Units		4,546
Unadjusted Development Charge Per Capita		\$188.60
Non-Residential Development Charge Calculation		
Non-Residential Share of 2025 - 2034 DC Eligible Costs	21%	\$225,223
10-Year Growth in Square Metres		79,457
Unadjusted Development Charge Per Square Metre		\$2.83

2025 - 2034 Net Funding Envelope	\$3,520,679
Reserve Fund Balance	
Balance as at December 31, 2024	\$634,098

**APPENDIX B.4
TABLE 3**

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

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$502.19	(\$256.53)	(\$264.75)	(\$203.62)	(\$49.65)	(\$131.37)	(\$329.09)	(\$231.75)	(\$146.88)	(\$69.20)	
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Public Works: Prior Growth	\$502.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$502.2
- Services Related To A Highway: Public Works: Non Inflated	\$283.1	\$4.9	\$56.4	\$0.0	\$196.1	\$316.8	\$0.0	\$0.0	\$0.0	\$0.0	\$857.4
- Services Related To A Highway: Public Works: Inflated	\$785.3	\$5.0	\$58.7	\$0.0	\$212.3	\$349.8	\$0.0	\$0.0	\$0.0	\$0.0	\$1,411.1
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	149	53	638	763	624	742	502	417	359	299	4,546
REVENUE											
- DC Receipts: Inflated	\$29.8	\$10.8	\$133.1	\$162.3	\$135.4	\$164.4	\$113.5	\$95.9	\$84.3	\$71.7	\$1,001.3
INTEREST											
- Interest on Opening Balance	\$17.6	(\$14.1)	(\$14.6)	(\$11.2)	(\$2.7)	(\$7.2)	(\$18.1)	(\$12.7)	(\$8.1)	(\$3.8)	(\$75.0)
- Interest on In-year Transactions	(\$20.8)	\$0.1	\$1.3	\$2.8	(\$2.1)	(\$5.1)	\$2.0	\$1.7	\$1.5	\$1.3	(\$17.4)
TOTAL REVENUE	\$26.6	(\$3.2)	\$119.8	\$154.0	\$130.6	\$152.0	\$97.3	\$84.9	\$77.7	\$69.2	\$908.9
CLOSING CASH BALANCE	(\$256.5)	(\$264.8)	(\$203.6)	(\$49.7)	(\$131.4)	(\$329.1)	(\$231.7)	(\$146.9)	(\$69.2)	\$0.0	

2025 Adjusted Charge Per Capita	\$200.50
--	-----------------

Allocation of Capital Program	
Residential Sector	79.2%
Non-Residential Sector	20.8%
Rates for 2025	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX B.4
TABLE 3**

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

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$131.91	(\$54.55)	(\$57.16)	(\$38.94)	\$0.33	(\$21.33)	(\$72.51)	(\$47.59)	(\$30.20)	(\$13.33)	
2025 - 2034 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Public Works: Prior Growth	\$131.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$131.9
- Services Related To A Highway: Public Works: Non Inflated	\$74.4	\$1.3	\$14.8	\$0.0	\$51.5	\$83.2	\$0.0	\$0.0	\$0.0	\$0.0	\$225.2
- Services Related To A Highway: Public Works: Inflated	\$206.3	\$1.3	\$15.4	\$0.0	\$55.8	\$91.9	\$0.0	\$0.0	\$0.0	\$0.0	\$370.7
NEW NON-RESIDENTIAL DEVELOPMENT											
- Square Metres in New Buildings	6,841	565	11,786	12,914	10,789	13,174	8,495	5,766	5,233	3,895	79,457
REVENUE											
- DC Receipts: Inflated	\$20.3	\$1.7	\$36.4	\$40.7	\$34.7	\$43.2	\$28.4	\$19.7	\$18.2	\$13.8	\$257.1
INTEREST											
- Interest on Opening Balance	\$4.6	(\$3.0)	(\$3.1)	(\$2.1)	\$0.0	(\$1.2)	(\$4.0)	(\$2.6)	(\$1.7)	(\$0.7)	(\$13.8)
- Interest on In-year Transactions	(\$5.1)	\$0.0	\$0.4	\$0.7	(\$0.6)	(\$1.3)	\$0.5	\$0.3	\$0.3	\$0.2	(\$4.5)
TOTAL REVENUE	\$19.8	(\$1.3)	\$33.6	\$39.3	\$34.1	\$40.7	\$24.9	\$17.4	\$16.9	\$13.3	\$238.8
CLOSING CASH BALANCE	(\$54.6)	(\$57.2)	(\$38.9)	\$0.3	(\$21.3)	(\$72.5)	(\$47.6)	(\$30.2)	(\$13.3)	\$0.0	

2025 Adjusted Charge Per Square Metre	\$2.97
--	---------------

Allocation of Capital Program	
Residential Sector	79.2%
Non-Residential Sector	20.8%
Rates for 2025	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix B.5

Services Related to a Highway: Roads and Related

Services Related to a Highway: Roads and Related

The capital costs associated with Roads and Related infrastructure related to a highway are accounted for in this section. The capital project list is based on consultation with Town staff and their consultants. Projects identified in the capital program are required to service the future population and employment growth in the Town over the planning period of 2025-2034. Through this consultation, project timing and benefit-to-existing shares were also identified and applied to the various capital projects.

A Town-wide approach has been used to calculate the development charges for Roads and Related infrastructure.

A. 15-Year Historical Service Levels and Calculation of Maximum Allowable Funding Envelope

The 15-year historical inventory of capital assets for the roads and related infrastructure includes 20 lane kilometres of roadway (arterial and collector), 229 bridges and culverts, 4 traffic signals, and 34,407 metres of sidewalks, with a current replacement cost of \$27.8 million.

The total inventory of capital assets for the Services Related to a Highway: Roads and Related has a full replacement cost of \$27.8 million. This results in a 15-year historical service level of \$2,300.95 per capita and employment. The resulting maximum allowable funding envelope is \$11.7 million ($\$2,300.95 \times 5,093$ net population and employment growth over the 10-year planning horizon).

B. Development-Related Capital Program

The 2025-2034 development-related capital program for Roads and Related includes a variety of infrastructure additions and development-related studies at a gross cost of \$80.5 million.

The first project included is a pedestrian crosswalk for \$50,000, which will be entirely funded by available DC reserve funds. The following project, the provision for growth-related projects outlined in the Transportation Master Plan, totals \$200,000, and will also be entirely funded by available DC reserve funds. No grants, subsidies, benefit to existing, or post-period shares have been identified for these projects.

An alternate truck route by-pass project has been included for a cost of \$80.0 million, with an approximate estimate of 90% (\$72.0 million) of project funding to be received by the Province and the County in order to proceed with the project. As this is a net new project, no benefit to existing shares have been identified. Approximately \$1.0 million in available DC reserve funds will be applied to the remainder of the cost, and an additional \$2.6 million has been removed as a post-period costs based on population and employment growth shares over the 10-year planning period, due to the large scale of the project. The remaining cost of \$4.4 million has been included in the development charges calculation.

Several studies (TMP, Roads Needs Studies, and a shared master servicing study) have been included for a development-related cost of \$225,000 and will be entirely funded by available DC reserve funds. No grants, subsidies, or post-period shares have been identified for these projects. A 25% replacement share deduction has been applied to a few of the studies, recognizing the benefit to existing residents.

The remaining in-period cost of \$4.4 million is allocated 79%, or \$3.5 million, against residential development, and 21%, or \$918,375 against non-residential development. The allocation between residential and non-

residential development is based on shares of forecasted growth in population in new units and employment. The resulting unadjusted development charge is \$769.04 per capita for the residential sector, and \$11.56 per square metre for the non-residential sector.

C. Cash Flow Analysis

The cash flow analysis is displayed in Table 3. It considers the timing of the projects against the timing of the development charge revenues to determine adjusted calculated rates. After cash flow analysis, the residential charge decreases to \$719.88 per capita, and the non-residential charge decreases to \$10.76 per square metre.

The following table summarizes the calculation of the Roads and Related development charge:

SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED SUMMARY						
15-year Hist.	2025 - 2034		Unadjusted		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop. & emp.	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$2,300.95	\$80,525,000	\$4,414,640	\$769.04	\$11.56	\$719.88	\$10.76

Appendix B.6

Development-Related Studies

Development-Related Studies

On December 13, 2023, the Minister of Municipal Affairs and Housing committed to consultation on potential changes to the DCA, including the reintroduction of development-related studies as a DC-eligible capital cost. *The Cutting Red Tape to Build More Homes Act, 2024* received Royal Assent on June 6, 2024, confirming this change to the DCA.

A. Development Related Capital Program

The 2025–2034 development-related capital program for Studies is \$800,000 and makes provision for new growth-related studies (including updated Development Charge Studies, Official Plan review, Zoning By-law reviews, improvement plan and others), as well as other master plan studies related to DC-eligible services (such as Library Services, Fire Services, and Parks and Recreation).

A benefit to existing share of \$85,000 has been identified and removed from the net municipal costs, as well the surplus of \$43,547 in reserves.

The entire remaining amount of \$671,453 is related to growth between 2025 and 2034 and is allocated against future residential and non-residential development in the Town. This results in unadjusted development charges of \$116.97 per capita and \$1.76 per square metre respectively.

B. Cash Flow Analysis

The cash flow analysis is displayed in Table 3. It considers the timing of the projects against the timing of the development charge revenues to determine adjusted calculated rates. After cash flow analysis, the residential charge increases slightly to \$119.18 per capita, and the non-residential charge also increases nominally to \$1.77 per square metre.

The following table summarizes the calculation of the Development-Related Studies development charge:

DEVELOPMENT-RELATED STUDIES SUMMARY					
2025 - 2034		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$800,000	\$671,453	\$116.97	\$1.76	\$119.18	\$1.77

APPENDIX B.6
TABLE 1

TOWN OF SHELburnE
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		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2025- 2034	Post 2034
6.0 DEVELOPMENT-RELATED STUDIES										
6.1 Planning Studies										
6.1.1 Development Charge Background Study	2025 - 2025	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
6.1.2 Official Plan Review & Secondary Plan Updates	2025 - 2026	\$ 80,000	\$ -	\$ 80,000	25%	\$ 20,000	\$ 60,000	\$ -	\$ 60,000	\$ -
6.1.3 Zoning By-Law Review	2025 - 2026	\$ 30,000	\$ -	\$ 30,000	25%	\$ 7,500	\$ 22,500	\$ -	\$ 22,500	\$ -
6.1.4 Design Guidelines	2025 - 2026	\$ 25,000	\$ -	\$ 25,000	0%	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
6.1.5 Development Charge Background Study	2030 - 2030	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
6.1.6 Community Improvement Plan Update	2029 - 2030	\$ 80,000	\$ -	\$ 80,000	25%	\$ 20,000	\$ 60,000	\$ -	\$ 60,000	\$ -
6.1.7 Official Plan Review & Secondary Plan Updates	2031 - 2032	\$ 80,000	\$ -	\$ 80,000	25%	\$ 20,000	\$ 60,000	\$ -	\$ 60,000	\$ -
6.1.8 Zoning By-Law Review	2031 - 2032	\$ 30,000	\$ -	\$ 30,000	25%	\$ 7,500	\$ 22,500	\$ -	\$ 22,500	\$ -
6.1.9 Design Guidelines Update	2031 - 2032	\$ 25,000	\$ -	\$ 25,000	0%	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
Subtotal Planning Studies		\$ 450,000	\$ -	\$ 450,000		\$ 75,000	\$ 375,000	\$ -	\$ 375,000	\$ -
6.2 Other Studies										
6.2.1 Provision for Library Needs Study	2026 - 2026	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ 43,547	\$ 6,453	\$ -
6.2.2 Provision for Library Needs Study (Interim Review)	2031 - 2031	\$ 30,000	\$ -	\$ 30,000	0%	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
6.2.3 Parks and Recreation Master Plan	2033 - 2034	\$ 80,000	\$ -	\$ 80,000	0%	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ -
6.2.4 Provision for Indoor Recreation Plan / Feasibility Study	2033 - 2034	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
6.2.5 Fire Feasibility Study for Expansion	2027 - 2027	\$ 100,000	\$ -	\$ 100,000	0%	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
6.2.6 Fire Assessment Study	2025 - 2034	\$ 40,000	\$ -	\$ 40,000	25%	\$ 10,000	\$ 30,000	\$ -	\$ 30,000	\$ -
Subtotal Other Studies		\$ 350,000	\$ -	\$ 350,000		\$ 10,000	\$ 340,000	\$ 43,547	\$ 296,453	\$ -
TOTAL DEVELOPMENT-RELATED STUDIES		\$ 800,000	\$ -	\$ 800,000		\$ 85,000	\$ 715,000	\$ 43,547	\$ 671,453	\$ -

Residential Development Charge Calculation

Residential Share of 2025 - 2034 DC Eligible Costs	79%	\$531,771
10-Year Growth in Population in New Units		4,546
Unadjusted Development Charge Per Capita		\$116.97

Reserve Fund Balance	
Balance as at December 31, 2024	\$43,547

Non-Residential Development Charge Calculation

Non-Residential Share of 2025 - 2034 DC Eligible Costs	21%	\$139,682
10-Year Growth in Square Metres		79,457
Unadjusted Development Charge Per Square Metre		\$1.76

**APPENDIX B.6
TABLE 2**

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

DEVELOPMENT-RELATED STUDIES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$34.49	(\$32.97)	(\$116.77)	(\$129.11)	(\$40.59)	\$10.30	\$36.22	\$27.28	\$33.73	\$21.56	
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS											
- Development-Related Studies: Prior Growth	\$0.0	\$34.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$34.5
- Development-Related Studies: Non Inflated	\$84.5	\$50.1	\$81.6	\$2.4	\$26.1	\$65.7	\$68.7	\$44.9	\$53.9	\$53.9	\$531.8
- Development-Related Studies: Inflated	\$84.5	\$86.2	\$84.9	\$2.5	\$28.3	\$72.6	\$77.4	\$51.6	\$63.1	\$64.4	\$615.5
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	149	53	638	763	624	742	502	417	359	299	4,546
REVENUE											
- DC Receipts: Inflated	\$17.7	\$6.4	\$79.1	\$96.5	\$80.5	\$97.7	\$67.4	\$57.0	\$50.1	\$42.6	\$595.2
INTEREST											
- Interest on Opening Balance	\$1.2	(\$1.8)	(\$6.4)	(\$7.1)	(\$2.2)	\$0.4	\$1.3	\$1.0	\$1.2	\$0.8	(\$11.8)
- Interest on In-year Transactions	(\$1.8)	(\$2.2)	(\$0.2)	\$1.6	\$0.9	\$0.4	(\$0.3)	\$0.1	(\$0.4)	(\$0.6)	(\$2.3)
TOTAL REVENUE	\$17.1	\$2.4	\$72.5	\$91.0	\$79.2	\$98.5	\$68.4	\$58.1	\$50.9	\$42.8	\$581.0
CLOSING CASH BALANCE	(\$33.0)	(\$116.8)	(\$129.1)	(\$40.6)	\$10.3	\$36.2	\$27.3	\$33.7	\$21.6	\$0.0	

2025 Adjusted Charge Per Capita	\$119.18
--	-----------------

Allocation of Capital Program	
Residential Sector	79.2%
Non-Residential Sector	20.8%
Rates for 2025	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

**APPENDIX B.6
TABLE 2**

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

DEVELOPMENT-RELATED STUDIES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$9.06	(\$0.98)	(\$23.26)	(\$25.11)	(\$2.45)	\$10.91	\$18.13	\$15.30	\$13.97	\$8.59	
2025 - 2034 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Development-Related Studies: Prior Growth	\$0.0	\$9.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$9.1
- Development-Related Studies: Non Inflated	\$22.2	\$13.1	\$21.4	\$0.6	\$6.9	\$17.3	\$18.0	\$11.8	\$14.1	\$14.1	\$139.7
- Development-Related Studies: Inflated	\$22.2	\$22.7	\$22.3	\$0.7	\$7.4	\$19.1	\$20.3	\$13.6	\$16.6	\$16.9	\$161.7
NEW NON-RESIDENTIAL DEVELOPMENT											
- Square Metres in New Buildings	6,841	565	11,786	12,914	10,789	13,174	8,495	5,766	5,233	3,895	79,457
REVENUE											
- DC Receipts: Inflated	\$12.1	\$1.0	\$21.7	\$24.3	\$20.7	\$25.8	\$17.0	\$11.7	\$10.9	\$8.2	\$153.5
INTEREST											
- Interest on Opening Balance	\$0.3	(\$0.1)	(\$1.3)	(\$1.4)	(\$0.1)	\$0.4	\$0.6	\$0.5	\$0.5	\$0.3	(\$0.2)
- Interest on In-year Transactions	(\$0.3)	(\$0.6)	(\$0.0)	\$0.4	\$0.2	\$0.1	(\$0.1)	(\$0.1)	(\$0.2)	(\$0.2)	(\$0.7)
TOTAL REVENUE	\$12.2	\$0.4	\$20.4	\$23.3	\$20.8	\$26.3	\$17.5	\$12.2	\$11.2	\$8.3	\$152.6
CLOSING CASH BALANCE	(\$1.0)	(\$23.3)	(\$25.1)	(\$2.5)	\$10.9	\$18.1	\$15.3	\$14.0	\$8.6	\$0.0	

2025 Adjusted Charge Per Square Metre	\$1.77
--	---------------

Allocation of Capital Program	
Residential Sector	79.2%
Non-Residential Sector	20.8%
Rates for 2025	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

Appendix C

Water and Wastewater Services

Technical Appendix

Water and Wastewater Services Technical Appendix

This appendix provides details on the Town of Shelburne Water and Wastewater services development charges calculation, including the underlying methodologies and assumptions.

The water and wastewater infrastructure needs identified in this study have been developed by the Town's engineer, S. Burnett and Associates Limited (SBA), based on a build-out of 2,500 homes. The Town has undertaken extensive analysis to determine the increased need for water and wastewater services arising from development.

The infrastructure costs included in the calculation are related to the increase servicing needs arising from development over the 2025-2034 planning horizon. The specific calculations are discussed further in the following sections. The servicing needs are planned for Town-wide and are therefore recovered on that basis.

Appendix C.1

Water Services

Water Services

The Town of Shelburne is responsible for the maintenance of all water operations, current water capital infrastructure and planning for future water needs within the municipal boundary.

A. Development-Related Capital Program

The development-related capital program for Water Services totals \$18.9 million and includes provisions for various well construction and upgrades, additional water mains, an environmental assessment, a Master Servicing Study, and the recovery of debt related to Well 7 and the Water Tower. The Town has acquired ICIP funding in the amount of \$806,630 for the Well 1 Electrical Upgrades, New Hydro Service & UV, which is reduced from the development charge eligible costs. Three of the new building projects (additional bays, additional cold storage building, and automated security gates) will be shared amongst the Public Works service, Parks service, and Water and Sewer service. Therefore, half of a one-third share (split between Water & Wastewater services evenly) of each project has been included (totaling \$291,667).

The share of the capital program which has been deemed to benefit existing development amounts to \$918,627 and has been removed from the total eligible development charge costs. Benefit to exiting (BTE) shares have been identified for SCADA upgrades, watermain oversizing projects and the Master Servicing Study. The BTE share for the SCADA upgrades is based on existing infrastructure capacity. In contrast, the BTE shares for the watermain oversizing projects and Master Servicing Study are consistent with the shares applied in the Town's previous DC Background Study,

Of the total DC eligible costs, approximately \$6.7 million has been deemed to provide a post-period benefit to development occurring beyond 2034.

Post-period shares have been calculated based on the timing of projects benefitting growth in the 10-year planning period. The available Water Services reserve funds of \$986,191 have been applied to projects occurring in the initial years of the capital program and is reduced from the in-period eligible costs.

After adjusting for anticipated grants, benefit to existing and post-period benefitting shares, the development-related capital program amounts to \$9.6 million and is eligible for recovery over the 2025-2034 planning period.

The development-related capital cost is allocated 79% against residential development, or \$7.6 million, and 21% against non-residential development, or \$2.0, based on forecast residential and non-residential growth. This yields unadjusted development charge rates of \$1,665.61 per capita and \$25.03 per square metre, respectively.

B. Cash Flow Analysis

After cash flow consideration, the residential calculated charge increases to \$1,933.78 per capita, and the non-residential calculated charge increases to \$28.65 per square metre.

The following table summarizes the calculation of the Water Services development charge:

WATER SERVICES SUMMARY					
2025 - 2034		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$18,944,031	\$9,561,330	\$1,665.61	\$25.03	\$1,933.78	\$28.65

APPENDIX C.1

TABLE 1

TOWN OF SHELBURNE
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		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2025-2034	Post 2034
1.0 WATER SERVICES										
1.1 Water Related Infrastructure										
1.1.1 Well 1 – Chlorine Contact Loop	2025 - 2025	\$ 281,500	\$ -	\$ 281,500	0%	\$ -	\$ 281,500	\$ 281,500	\$ -	\$ -
1.1.2 Well 1 – Electrical Upgrades, New Hydro Service & UV	2025 - 2025	\$ 1,100,000	\$ 806,630	\$ 293,370	0%	\$ -	\$ 293,370	\$ 293,370	\$ -	\$ -
1.1.3 Well 9 – Backup Supply to Well 7 & 8	2025 - 2025	\$ 585,000	\$ -	\$ 585,000	0%	\$ -	\$ 585,000	\$ 275,071	\$ 309,929	\$ -
1.1.4 Well 5/6 – Arsenic Treatment Facility	2027 - 2027	\$ 3,500,000	\$ -	\$ 3,500,000	0%	\$ -	\$ 3,500,000	\$ -	\$ 3,500,000	\$ -
1.1.5 Well 10 EA	2033 - 2034	\$ 400,000	\$ -	\$ 400,000	0%	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000
1.1.6 New Well 10	2033 - 2034	\$ 5,000,000	\$ -	\$ 5,000,000	0%	\$ -	\$ 5,000,000	\$ -	\$ -	\$ 5,000,000
1.1.7 SCADA Upgrade for Water & Sewage (excluding WPCP) - Shared	2025 - 2025	\$ 300,000	\$ -	\$ 300,000	60%	\$ 180,000	\$ 120,000	\$ -	\$ 120,000	\$ -
1.1.8 New 250mm watermain - Second Line (BMP to South School Rd)	2031 - 2031	\$ 700,000	\$ -	\$ 700,000	0%	\$ -	\$ 700,000	\$ -	\$ 700,000	\$ -
1.1.9 Watermain Oversizing - (Industrial to County Rd. 124)	2032 - 2032	\$ 1,026,249	\$ -	\$ 1,026,249	55%	\$ 562,377	\$ 463,872	\$ -	\$ 463,872	\$ -
1.1.10 Watermain Oversizing - Victoria St. (North of 30th Sideroad to Franklin)	2032 - 2032	\$ 215,000	\$ -	\$ 215,000	50%	\$ 107,500	\$ 107,500	\$ -	\$ 107,500	\$ -
1.1.11 Watermain Oversizing - Adeline St. (Main to Wellington)	2033 - 2033	\$ 100,000	\$ -	\$ 100,000	50%	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ -
Subtotal Water Related Infrastructure		\$ 13,207,749	\$ 806,630	\$ 12,401,119		\$ 899,877	\$ 11,501,242	\$ 849,941	\$ 5,251,301	\$ 5,400,000
1.2 Studies										
1.2.1 Environmental Assessment for Additional Capacity - Water Supply	2025 - 2025	\$ 80,000	\$ -	\$ 80,000	0%	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ -
1.2.2 Master Servicing Study (2/3)	2025 - 2025	\$ 75,000	\$ -	\$ 75,000	25%	\$ 18,750	\$ 56,250	\$ 56,250	\$ -	\$ -
Subtotal Studies		\$ 155,000	\$ -	\$ 155,000		\$ 18,750	\$ 136,250	\$ 136,250	\$ -	\$ -
1.3 Additional Projects										
1.3.1 Additional Bays (3 Bays)	2025 - 2025	\$ 200,000	\$ -	\$ 200,000	0%	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
1.3.2 Additional Cold Storage Building 40 ft x 40 ft	2025 - 2025	\$ 66,667	\$ -	\$ 66,667	0%	\$ -	\$ 66,667	\$ -	\$ 66,667	\$ -
1.3.3 Automated Security Gates	2027 - 2027	\$ 25,000	\$ -	\$ 25,000	0%	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
Subtotal Additional Projects		\$ 291,667	\$ -	\$ 291,667		\$ -	\$ 291,667	\$ -	\$ 291,667	\$ -

APPENDIX C.1

TABLE 1

TOWN OF SHELBURNE
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		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2025-2034	Post 2034
1.4 Well 7 Debenture (Principal)										
1.4.1 Principal Payment Only	2025 - 2025	\$ 58,680	\$ -	\$ 58,680	0%	\$ -	\$ 58,680	\$ -	\$ 58,680	\$ -
1.4.2 Principal Payment Only	2026 - 2026	\$ 60,513	\$ -	\$ 60,513	0%	\$ -	\$ 60,513	\$ -	\$ 60,513	\$ -
1.4.3 Principal Payment Only	2027 - 2027	\$ 62,404	\$ -	\$ 62,404	0%	\$ -	\$ 62,404	\$ -	\$ 62,404	\$ -
1.4.4 Principal Payment Only	2028 - 2028	\$ 64,353	\$ -	\$ 64,353	0%	\$ -	\$ 64,353	\$ -	\$ 64,353	\$ -
1.4.5 Principal Payment Only	2029 - 2029	\$ 66,364	\$ -	\$ 66,364	0%	\$ -	\$ 66,364	\$ -	\$ 66,364	\$ -
1.4.6 Principal Payment Only	2030 - 2030	\$ 68,437	\$ -	\$ 68,437	0%	\$ -	\$ 68,437	\$ -	\$ 68,437	\$ -
1.4.7 Principal Payment Only	2031 - 2031	\$ 70,575	\$ -	\$ 70,575	0%	\$ -	\$ 70,575	\$ -	\$ 70,575	\$ -
1.4.8 Principal Payment Only	2032 - 2032	\$ 72,780	\$ -	\$ 72,780	0%	\$ -	\$ 72,780	\$ -	\$ 72,780	\$ -
1.4.9 Principal Payment Only	2033 - 2033	\$ 75,053	\$ -	\$ 75,053	0%	\$ -	\$ 75,053	\$ -	\$ 75,053	\$ -
1.4.10 Principal Payment Only	2034 - 2034	\$ 190,035	\$ -	\$ 190,035	0%	\$ -	\$ 190,035	\$ -	\$ 190,035	\$ -
Subtotal Well 7 Debenture (Principal)		\$ 789,194	\$ -	\$ 789,194		\$ -	\$ 789,194	\$ -	\$ 789,194	\$ -
1.5 Water Tower Debenture (Principal)										
1.5.1 Principal Payment Only	2025 - 2025	\$ 257,976	\$ -	\$ 257,976	0%	\$ -	\$ 257,976	\$ -	\$ 257,976	\$ -
1.5.2 Principal Payment Only	2026 - 2026	\$ 270,608	\$ -	\$ 270,608	0%	\$ -	\$ 270,608	\$ -	\$ 270,608	\$ -
1.5.3 Principal Payment Only	2027 - 2027	\$ 283,858	\$ -	\$ 283,858	0%	\$ -	\$ 283,858	\$ -	\$ 283,858	\$ -
1.5.4 Principal Payment Only	2028 - 2028	\$ 297,757	\$ -	\$ 297,757	0%	\$ -	\$ 297,757	\$ -	\$ 297,757	\$ -
1.5.5 Principal Payment Only	2029 - 2029	\$ 312,337	\$ -	\$ 312,337	0%	\$ -	\$ 312,337	\$ -	\$ 312,337	\$ -
1.5.6 Principal Payment Only	2030 - 2030	\$ 327,631	\$ -	\$ 327,631	0%	\$ -	\$ 327,631	\$ -	\$ 327,631	\$ -
1.5.7 Principal Payment Only	2031 - 2031	\$ 343,674	\$ -	\$ 343,674	0%	\$ -	\$ 343,674	\$ -	\$ 343,674	\$ -
1.5.8 Principal Payment Only	2032 - 2032	\$ 360,502	\$ -	\$ 360,502	0%	\$ -	\$ 360,502	\$ -	\$ 360,502	\$ -
1.5.9 Principal Payment Only	2033 - 2033	\$ 378,154	\$ -	\$ 378,154	0%	\$ -	\$ 378,154	\$ -	\$ 378,154	\$ -
1.5.10 Principal Payment Only	2034 - 2034	\$ 396,671	\$ -	\$ 396,671	0%	\$ -	\$ 396,671	\$ -	\$ 396,671	\$ -
1.5.11 Post 2034 Payments	2034 - 2034	\$ 1,271,253	\$ -	\$ 1,271,253	0%	\$ -	\$ 1,271,253	\$ -	\$ -	\$ 1,271,253
Subtotal Water Tower Debenture (Principal)		\$ 4,500,422	\$ -	\$ 4,500,422		\$ -	\$ 4,500,422	\$ -	\$ 3,229,168	\$ 1,271,253
TOTAL WATER SERVICES		\$ 18,944,031	\$ 806,630	\$ 18,137,401		\$ 918,627	\$ 17,218,774	\$ 986,191	\$ 9,561,330	\$ 6,671,253

Residential Development Charge Calculation

Residential Share of 2025 - 2034 DC Eligible Costs	79%	\$7,572,293
2025-2034 Growth in Population in New Units		4,546
Unadjusted Development Charge Per Capita		\$1,665.61

Non-Residential Development Charge Calculation

Non-Residential Share of 2025 - 2034 DC Eligible Costs	21%	\$1,989,037
2025-2034 Growth in Square Metres		79,457
Unadjusted Development Charge Per Square Metre		\$25.03

Reserve Fund Balance

Balance as at December 31, 2024	\$986,191
---------------------------------	-----------

APPENDIX C.1

TABLE 2

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

WATER SERVICES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$781.03	(\$708.79)	(\$1,083.93)	(\$3,252.75)	(\$2,279.95)	(\$1,517.88)	(\$430.20)	(\$417.73)	(\$470.46)	(\$158.93)	
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS											
- Water Services: Prior Growth	\$781.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$781.0
- Water Services: Non Inflated	\$551.7	\$0.0	\$2,791.7	\$0.0	\$0.0	\$0.0	\$554.4	\$452.5	\$39.6	\$0.0	\$4,389.9
- Well 7 & Water Tower Debt (Principal)	\$250.8	\$262.2	\$274.2	\$286.8	\$299.9	\$313.7	\$328.1	\$343.1	\$358.9	\$464.7	\$3,182.4
- Water Services: Inflated	\$1,583.5	\$262.2	\$3,178.7	\$286.8	\$299.9	\$313.7	\$952.4	\$862.9	\$405.3	\$464.7	\$8,610.1
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	149	53	638	763	624	742	502	417	359	299	4,546
REVENUE											
- DC Receipts: Inflated	\$287.5	\$104.5	\$1,283.7	\$1,565.6	\$1,306.1	\$1,585.2	\$1,094.2	\$925.2	\$812.9	\$692.0	\$9,657.0
INTEREST											
- Interest on Opening Balance	\$27.3	(\$39.0)	(\$59.6)	(\$178.9)	(\$125.4)	(\$83.5)	(\$23.7)	(\$23.0)	(\$25.9)	(\$8.7)	(\$540.3)
- Interest on In-year Transactions	(\$35.6)	(\$4.3)	(\$52.1)	\$22.4	\$17.6	\$22.3	\$2.5	\$1.1	\$7.1	\$4.0	(\$15.2)
- Interest on Well 7	(\$19.2)	(\$17.8)	(\$16.3)	(\$14.7)	(\$13.1)	(\$11.5)	(\$9.8)	(\$8.0)	(\$6.2)	(\$7.2)	(\$123.9)
- Interest on Water Tower	(\$166.3)	(\$156.3)	(\$145.8)	(\$134.8)	(\$123.2)	(\$111.1)	(\$98.4)	(\$85.1)	(\$71.1)	(\$56.4)	(\$1,148.5)
TOTAL REVENUE	\$93.7	(\$112.9)	\$1,009.9	\$1,259.6	\$1,062.0	\$1,401.4	\$964.9	\$810.2	\$716.9	\$623.6	\$7,829.1
CLOSING CASH BALANCE	(\$708.8)	(\$1,083.9)	(\$3,252.7)	(\$2,279.9)	(\$1,517.9)	(\$430.2)	(\$417.7)	(\$470.5)	(\$158.9)	\$0.0	

2025 Adjusted Charge Per Capita

\$1,933.78

Allocation of Capital Program

Residential Sector	79.2%
Non-Residential Sector	20.8%

Rates for 2025

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

APPENDIX C.1

TABLE 2

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

WATER SERVICES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$205.16	(\$62.37)	(\$165.32)	(\$713.90)	(\$469.53)	(\$270.86)	\$22.25	\$18.97	(\$42.72)	\$5.03	
2025 - 2034 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Water Services: Prior Growth	\$205.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$205.2
- Water Services: Non Inflated	\$144.9	\$0.0	\$733.3	\$0.0	\$0.0	\$0.0	\$145.6	\$118.9	\$10.4	\$0.0	\$1,153.1
- Well 7 & Water Tower Debt (Principal)	\$65.9	\$68.9	\$72.0	\$75.3	\$78.8	\$82.4	\$86.2	\$90.1	\$94.3	\$122.1	\$835.9
- Water Services: Inflated	\$415.9	\$68.9	\$835.0	\$75.3	\$78.8	\$82.4	\$250.2	\$226.7	\$106.5	\$122.1	\$2,261.6
NEW NON-RESIDENTIAL DEVELOPMENT											
- Square Metres in New Buildings	6,841	565	11,786	12,914	10,789	13,174	8,495	5,766	5,233	3,895	79,457
REVENUE											
- DC Receipts: Inflated	\$196.0	\$16.5	\$351.3	\$392.7	\$334.6	\$416.8	\$274.1	\$189.8	\$175.7	\$133.4	\$2,480.9
INTEREST											
- Interest on Opening Balance	\$7.2	(\$3.4)	(\$9.1)	(\$39.3)	(\$25.8)	(\$14.9)	\$0.8	\$0.7	(\$2.3)	\$0.2	(\$86.1)
- Interest on In-year Transactions	(\$6.0)	(\$1.4)	(\$13.3)	\$5.6	\$4.5	\$5.9	\$0.4	(\$1.0)	\$1.2	\$0.2	(\$4.1)
- Interest on Well 7	(\$5.0)	(\$4.7)	(\$4.3)	(\$3.9)	(\$3.4)	(\$3.0)	(\$2.6)	(\$2.1)	(\$1.6)	(\$1.9)	(\$32.5)
- Interest on Water Tower	(\$43.7)	(\$41.1)	(\$38.3)	(\$35.4)	(\$32.4)	(\$29.2)	(\$25.9)	(\$22.3)	(\$18.7)	(\$14.8)	(\$301.7)
TOTAL REVENUE	\$148.4	(\$34.1)	\$286.4	\$319.7	\$277.4	\$375.5	\$246.9	\$165.0	\$154.2	\$117.0	\$2,056.5
CLOSING CASH BALANCE	(\$62.4)	(\$165.3)	(\$713.9)	(\$469.5)	(\$270.9)	\$22.3	\$19.0	(\$42.7)	\$5.0	\$0.0	

2025 Adjusted Charge Per Square Metre

\$28.65

Allocation of Capital Program

Residential Sector	79.2%
Non-Residential Sector	20.8%

Rates for 2025

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

Appendix C.2

Wastewater Collection

Wastewater Collection

The Wastewater division of the Town of Shelburne is responsible for the operating and maintenance of all wastewater infrastructure Town-wide. This section addresses Wastewater Collection in the Town of Shelburne. The subsequent section of this appendix addresses the wastewater treatment needs arising from development.

A. Development-Related Capital Program

The development-related capital program for the Wastewater Services totals \$10.5 million and includes SPS upgrades, trunk sewer upsizing projects, SCADA upgrades, and an I&I provision for additional projects over the ten-year planning period. Outstanding debenture payments relating to unfunded Phase II and Phase III of the Town's Sewage Treatment Plant (STP) are also identified. Three of the new building projects (additional bays, additional cold storage building, and automated security gates) will be shared amongst the Public Works service, Parks service, and Water and Sewer service. Therefore, half of a one-third share (split between Water & Wastewater services evenly) of each project has been included (totaling \$291,667). Various studies are also identified in the capital program including a Master Servicing Study, and Assimilative Capacity Study. No grants or subsidies have been identified for this service.

Of the total net municipal costs, approximately \$1.8 million has been identified as a replacement/benefit to existing shares, which are removed from the total DC eligible costs. Consistent with the Town's previous DC Background Studies, a benefit to existing share of 33% has been applied to I&I related infrastructure, and a 25% share has been applied to sewer upsizing projects based on an overall useful life (50-60 years) and the average existing life (20-25 years) of the existing infrastructure. A higher

benefit to existing share (60%) has been applied to the SCADA upgrades based on existing infrastructure capacity. Further, a benefit to existing share of 25% has been applied to the Master Servicing Study, which is consistent with the share applied in the Water Services capital program. Finally, a 15% benefit to existing share has been applied to the unfunded Phase II and Phase III STP debenture costs.

Of the \$8.7 million in DC eligible costs, approximately \$4.7 million of the existing Wastewater reserve balance is identified and applied against projects occurring in the initial years of the capital program.

The entirety of the remaining costs (\$4.0 million) is related to growth occurring in the 10-year planning period.

The development-related cost is allocated 79% against residential development, or \$3.2 million, and 21% against non-residential development, or \$838,118, based on forecast residential and non-residential growth. This yields unadjusted development charge rates of \$701.84 per capita and \$10.55 per square metre, respectively.

B. Cash Flow Analysis

After cash flow consideration, both the residential charge increases to \$716.01 per capita, and the non-residential calculated charge increases to \$10.64 per square metre. This increase reflects the front-ended nature of the timing of anticipated capital projects.

The following table summarizes the calculation of the Wastewater Collection development charge:

WASTEWATER COLLECTION SUMMARY					
2025 - 2034		Unadjusted		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$10,497,530	\$4,028,845	\$701.84	\$10.55	\$716.01	\$10.64

APPENDIX C.2
TABLE 1
TOWN OF SHELBURNE
DEVELOPMENT-RELATED CAPITAL PROGRAM
WASTEWATER COLLECTION

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2025-2034	Post 2034
2.0 WASTEWATER COLLECTION										
2.1 Wastewater Collection System										
2.1.1 Fiddle Glen SPS Upgrade (to support West end Dev.)	2027 - 2028	\$ 4,200,000	\$ -	\$ 4,200,000	0%	\$ -	\$ 4,200,000	\$ 2,732,539	\$ 1,467,461	\$ -
2.1.2 Fiddle Glen Trunk Sewer Upsizing	2027 - 2028	\$ 425,000	\$ -	\$ 425,000	25%	\$ 106,250	\$ 318,750	\$ -	\$ 318,750	\$ -
2.1.3 Southeast Trunk Sewer Upsizing	2027 - 2028	\$ 800,000	\$ -	\$ 800,000	25%	\$ 200,000	\$ 600,000	\$ -	\$ 600,000	\$ -
2.1.4 Industrial Park Trunk Sewer Upsizing	2028 - 2029	\$ 405,000	\$ -	\$ 405,000	25%	\$ 101,250	\$ 303,750	\$ -	\$ 303,750	\$ -
2.1.5 Franklin Street Southern Trunk Sewer Upsizing	2028 - 2029	\$ 1,087,500	\$ -	\$ 1,087,500	25%	\$ 271,875	\$ 815,625	\$ -	\$ 815,625	\$ -
2.1.6 Red Front Store Lane Trunk Sewer Upsizing	2028 - 2029	\$ 187,500	\$ -	\$ 187,500	25%	\$ 46,875	\$ 140,625	\$ -	\$ 140,625	\$ -
2.1.7 SCADA Upgrade for Water & Sewage (excluding WPCP) - Shared	2025 - 2025	\$ 850,000	\$ -	\$ 850,000	60%	\$ 510,000	\$ 340,000	\$ 340,000	\$ -	\$ -
2.1.8 I&I Provision for Additional Projects	2025 - 2034	\$ 1,250,000	\$ -	\$ 1,250,000	33%	\$ 412,500	\$ 837,500	\$ 837,500	\$ -	\$ -
Subtotal Wastewater Collection System		\$ 9,205,000	\$ -	\$ 9,205,000		\$ 1,648,750	\$ 7,556,250	\$ 3,910,039	\$ 3,646,211	\$ -
2.2 Studies										
2.2.1 Assimilated Capacity Study	2025 - 2025	\$ 100,000	\$ -	\$ 100,000	0%	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
2.2.2 Master Servicing Study (3/3)	2025 - 2025	\$ 75,000	\$ -	\$ 75,000	25%	\$ 18,750	\$ 56,250	\$ 56,250	\$ -	\$ -
Subtotal Studies		\$ 175,000	\$ -	\$ 175,000		\$ 18,750	\$ 156,250	\$ 156,250	\$ -	\$ -
2.3 Additional Projects										
2.3.1 Additional Bays (3 Bays)	2025 - 2025	\$ 200,000	\$ -	\$ 200,000	0%	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -
2.3.2 Additional Cold Storage Building 40 ft x 40 ft	2025 - 2025	\$ 66,667	\$ -	\$ 66,667	0%	\$ -	\$ 66,667	\$ 66,667	\$ -	\$ -
2.3.3 Automated Security Gates	2027 - 2027	\$ 25,000	\$ -	\$ 25,000	0%	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
Subtotal Additional Projects		\$ 291,667	\$ -	\$ 291,667		\$ -	\$ 291,667	\$ 266,667	\$ 25,000	\$ -
2.4 Unfunded STP Phase II										
2.4.1 Principle Payment	2025 - 2025	\$ 108,356	\$ -	\$ 108,356	15%	\$ 16,253	\$ 92,103	\$ 92,103	\$ -	\$ -
2.4.2 Principle Payment	2026 - 2026	\$ 111,268	\$ -	\$ 111,268	15%	\$ 16,690	\$ 94,578	\$ 94,578	\$ -	\$ -
Subtotal Unfunded STP Phase II		\$ 219,624	\$ -	\$ 219,624		\$ 32,943	\$ 186,681	\$ 186,681	\$ -	\$ -
2.5 Unfunded STP Phase III										
2.5.1 Principle Payment	2025 - 2025	\$ 90,815	\$ -	\$ 90,815	15%	\$ 13,622	\$ 77,193	\$ 77,193	\$ -	\$ -
2.5.2 Principle Payment	2026 - 2026	\$ 94,679	\$ -	\$ 94,679	15%	\$ 14,202	\$ 80,477	\$ 80,477	\$ -	\$ -
2.5.3 Principle Payment	2027 - 2027	\$ 98,707	\$ -	\$ 98,707	15%	\$ 14,806	\$ 83,901	\$ -	\$ 83,901	\$ -
2.5.4 Principle Payment	2028 - 2028	\$ 102,906	\$ -	\$ 102,906	15%	\$ 15,436	\$ 87,470	\$ -	\$ 87,470	\$ -
2.5.5 Principle Payment	2029 - 2029	\$ 107,284	\$ -	\$ 107,284	15%	\$ 16,093	\$ 91,191	\$ -	\$ 91,191	\$ -
2.5.6 Principle Payment	2030 - 2030	\$ 111,848	\$ -	\$ 111,848	15%	\$ 16,777	\$ 95,071	\$ -	\$ 95,071	\$ -
Subtotal Unfunded STP Phase III		\$ 606,239	\$ -	\$ 606,239		\$ 90,936	\$ 515,303	\$ 157,670	\$ 357,633	\$ -
TOTAL WASTEWATER COLLECTION		\$ 10,497,530	\$ -	\$ 10,497,530		\$ 1,791,379	\$ 8,706,151	\$ 4,677,306	\$ 4,028,845	\$ -

Residential Development Charge Calculation			
Residential Share of 2025 - 2034 DC Eligible Costs	79%	\$3,190,727	
2025-2034 Growth in Population in New Units		4,546	
Unadjusted Development Charge Per Capita		\$701.84	
Non-Residential Development Charge Calculation			
Non-Residential Share of 2025 - 2034 DC Eligible Costs	21%	\$838,118	
2025-2034 Growth in Square Metres		79,457	
Unadjusted Development Charge Per Square Metre		\$10.55	

Reserve Fund Balance	
Balance as at December 31, 2024	\$4,677,306

APPENDIX C.2

TABLE 2

TOWN OF SHELBURNE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WASTEWATER COLLECTION
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

WASTEWATER COLLECTION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$3,704.29	\$3,093.03	\$3,008.04	\$1,261.31	(\$1,006.52)	(\$1,274.28)	(\$901.08)	(\$614.39)	(\$377.12)	(\$170.66)	
2025 - 2034 RESIDENTIAL FUNDING REQUIREMENTS											
- Wastewater Collection: Prior Growth	\$804.6	\$205.0	\$1,148.4	\$1,148.4	\$66.3	\$66.3	\$66.3	\$66.3	\$66.3	\$66.3	\$3,704.3
- Wastewater Collection: Non Inflated	\$0.0	\$0.0	\$964.7	\$1,443.8	\$498.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2,907.5
- SWTP Phase II & III Debt (Principal)	\$0.0	\$0.0	\$66.4	\$69.3	\$72.2	\$75.3	\$0.0	\$0.0	\$0.0	\$0.0	\$283.2
- Wastewater Collection: Inflated	\$804.6	\$209.1	\$2,264.9	\$2,820.2	\$684.1	\$148.5	\$74.7	\$76.2	\$77.7	\$79.3	\$7,239.2
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	149	53	638	763	624	742	502	417	359	299	4,546
REVENUE											
- DC Receipts: Inflated	\$106.4	\$38.7	\$475.3	\$579.7	\$483.6	\$586.9	\$405.2	\$342.6	\$301.0	\$256.2	\$3,575.6
INTEREST											
- Interest on Opening Balance	\$129.7	\$108.3	\$105.3	\$44.1	(\$55.4)	(\$70.1)	(\$49.6)	(\$33.8)	(\$20.7)	(\$9.4)	\$148.4
- Interest on In-year Transactions	(\$19.2)	(\$4.7)	(\$49.2)	(\$61.6)	(\$5.5)	\$7.7	\$5.8	\$4.7	\$3.9	\$3.1	(\$115.1)
- Interest on SWTP Phase II	(\$4.1)	(\$1.8)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$5.8)
- Interest on SWTP Phase III	(\$19.5)	(\$16.4)	(\$13.2)	(\$9.9)	(\$6.4)	(\$2.8)	\$0.0	\$0.0	\$0.0	\$0.0	(\$68.2)
TOTAL REVENUE	\$193.4	\$124.1	\$518.2	\$552.3	\$416.3	\$521.7	\$361.4	\$313.5	\$284.2	\$249.9	\$3,534.9
CLOSING CASH BALANCE	\$3,093.0	\$3,008.0	\$1,261.3	(\$1,006.5)	(\$1,274.3)	(\$901.1)	(\$614.4)	(\$377.1)	(\$170.7)	(\$0.0)	

2025 Adjusted Charge Per Capita	\$716.01
---------------------------------	----------

Allocation of Capital Program	
Residential Sector	79.2%
Non-Residential Sector	20.8%
Rates for 2025	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C.2

TABLE 2

TOWN OF SHELBURNE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WASTEWATER COLLECTION
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

WASTEWATER COLLECTION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
OPENING CASH BALANCE	\$973.02	\$858.52	\$833.68	\$382.17	(\$218.35)	(\$288.99)	(\$187.83)	(\$114.54)	(\$69.48)	(\$27.69)	
2025 - 2034 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Wastewater Collection: Prior Growth	\$211.4	\$53.8	\$301.6	\$301.6	\$17.4	\$17.4	\$17.4	\$17.4	\$17.4	\$17.4	\$973.0
- Wastewater Collection: Non Inflated	\$0.0	\$0.0	\$253.4	\$379.3	\$131.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$763.7
- SWTP Phase II & III Debt (Principal)	\$0.0	\$0.0	\$17.5	\$18.2	\$19.0	\$19.8	\$0.0	\$0.0	\$0.0	\$0.0	\$74.4
- Wastewater Collection: Inflated	\$211.4	\$54.9	\$594.9	\$740.8	\$179.7	\$39.0	\$19.6	\$20.0	\$20.4	\$20.8	\$1,901.5
NEW NON-RESIDENTIAL DEVELOPMENT											
- Square Metres in New Buildings	6,841	565	11,786	12,914	10,789	13,174	8,495	5,766	5,233	3,895	79,457
REVENUE											
- DC Receipts: Inflated	\$72.8	\$6.1	\$130.5	\$145.8	\$124.3	\$154.8	\$101.8	\$70.5	\$65.2	\$49.5	\$921.4
INTEREST											
- Interest on Opening Balance	\$34.1	\$30.0	\$29.2	\$13.4	(\$12.0)	(\$15.9)	(\$10.3)	(\$6.3)	(\$3.8)	(\$1.5)	\$56.8
- Interest on In-year Transactions	(\$3.8)	(\$1.3)	(\$12.8)	(\$16.4)	(\$1.5)	\$2.0	\$1.4	\$0.9	\$0.8	\$0.5	(\$30.2)
- Interest on SWTP Phase II	(\$1.1)	(\$0.5)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$1.5)
- Interest on SWTP Phase III	(\$5.1)	(\$4.3)	(\$3.5)	(\$2.6)	(\$1.7)	(\$0.7)	\$0.0	\$0.0	\$0.0	\$0.0	(\$17.9)
TOTAL REVENUE	\$96.9	\$30.1	\$143.4	\$140.3	\$109.1	\$140.2	\$92.9	\$65.1	\$62.2	\$48.5	\$928.5
CLOSING CASH BALANCE	\$858.5	\$833.7	\$382.2	(\$218.4)	(\$289.0)	(\$187.8)	(\$114.5)	(\$69.5)	(\$27.7)	\$0.0	

2025 Adjusted Charge Per Square Metre

\$10.64

Allocation of Capital Program

Residential Sector	79.2%
Non-Residential Sector	20.8%

Rates for 2025

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

Appendix C.3

Wastewater Facilities

Wastewater Facilities

The Wastewater division of the Town of Shelburne is responsible for the operating and maintenance of all wastewater infrastructure Town-wide. This section addresses the Wastewater Facilities Plant in the Town of Shelburne.

A. Development-Related Capital Program and Calculated Development Charge

The development-related capital program for the Wastewater Facilities Plant totals \$48.8 million and includes for the Wastewater Treatment Plant (WWTP) expansion and associated capacity upgrades. The Town has applied numerous times for upper-level government grants for the WWTP but have been unsuccessful each time.

A 67% benefit to existing share has been applied to the capacity upgrades based on the existing flow (3,420 m³/day) comparative to the new expected capacity flow (5,100 m³/day). The remaining \$38.6 million is eligible through recovery of development charges.

Of the total DC eligible costs, approximately \$7.7 million (20%) has been deemed to provide a post-period benefit occurring beyond 2034. Post-period shares have been calculated based on the future capacity of the Wastewater system created by the planned infrastructure improvements. As summarized below, there is no additional total available capacity of the existing Wastewater plant. Based on the forecasted growth (4,033 census population and 79,457 square metres), a capacity increase of 1,326 m³ per day is required to service new growth. The Wastewater Plant is expected to service 1,680 m³ per day. This estimates a post-period (over capacity) share of 17% (with a 5% Hold Back) and 21% (No Hold Back). A post-period allocation of 20% has been used in the WWTP DC rate calculations.

Residential	4,033	population growth	0.250	m3/day/cap	1,008	m3/day
Non-Residential	79,457	square metres of added gfa	0.004	m3/m2 gfa	318	m3/day
Total					1,326	m3/day
Available Capacity					-	m3/day
Added Capacity					1,680	m3/day
Share Required For In-Period Growth					1,326	79%
WPCP Post Period (No Hold Back)					354	21%
Available Capacity					-	m3/day
Added Capacity (Net of Hold Back 5%)					1,596	m3/day
Share Required For In-Period Growth					1,326	83%
WPCP Post Period (Hold Back 5%)					270	17%

The entirety of the remaining cost of \$30.8 million is allocated 79%, or \$24.4 million, against residential development, and 21%, or \$6.4 million against non-residential development. The allocation between residential and non-residential development is based on shares of forecasted growth in population in new units and employment.

B. Wastewater Treatment Plant DC Rate

The cost of expanding the Town's WWTP is significant and, as noted, the Town has been unsuccessful at obtaining upper-level government funding for the project. Without a WWTP capacity expansion there is very limited opportunities for additional development in the Town.

The Town's does not have the fiscal capacity to front-end finance, or debt finance, the entirety of the WWTP expansion costs. In order for the project to be completed the Town will need to either obtain grant funding or will require assistance from development landowners in front-end financing the project.

This DC Background Study calculates two development charge rates for the WWTP expansion, one without financing costs, and one with financing costs. Developers willing to work with the Town and prepay the WWTP DC or provide front end-financing assistance will pay the lower, without financing,

WWTP DC rate. All other developers will be subject to the higher, with financing WWTP DC rate.

i. Wastewater Treatment Plant DC Rate – Without Financing

The resulting development charge is \$5,373.41 per capita for the residential sector, and \$80.76 per square metre for the non-residential sector. A cash flow analysis has not been undertaken as financing costs are considered below in the financing WWTP DC rate.

The following tables summarize the calculation of the Wastewater Facilities Plant (without financing) development charges by type:

Service	Unadjusted Charge Per Capita	Charge By Unit Type (1)			
		Single & Semi-Detached	Other Multiples	Apartments 2 + Bedrooms	Apartments 1 or < 1 Bedroom
Wastewater Facilities (Plant)	\$5,373.41	\$20,866	\$15,750	\$12,359	\$8,060
(1) Based on Persons Per Unit Of:		3.88	2.93	2.30	1.50

Service	Unadjusted Charge (\$/sq.m)	Non-Residential (\$/sq.m)
Wastewater Facilities (Plant)	\$80.76	\$80.76

ii. Wastewater Treatment Plant DC Rate – With Financing

The development-related capital program for the Wastewater Facilities Plant financing totals \$13.3 million and has been calculated using the DC eligible costs of the wastewater plant (\$38.6 million) and applying a 34% interest share (see assumption table below). No grants or subsidies have been received, and no benefit to existing shares have been identified. Therefore, the entirety of the \$13.3 million is eligible through recovery of development charges.

Assumptions				
Debt Repayment Terms	Amortization Period	Financing Rate	Debt Factor	Interest Share
	20.0	3.00%	7%	34%

Of the total DC eligible costs, approximately \$2.7 million (20%) has been deemed to provide a post-period benefit occurring beyond 2034. Post-period shares have been calculated based on the future capacity of the Wastewater system created by the planned infrastructure improvements (as summarized in the table presented above). This uses the same methodology as the Wastewater Treatment Plant.

The entirety of the remaining cost of \$10.6 million is allocated 79%, or \$8.4 million, against residential development, and 21%, or \$2.2 million against non-residential development. The allocation between residential and non-residential development is based on shares of forecasted growth in population in new units and employment. The resulting development charge is \$1,850.14 per capita for the residential sector, and \$27.81 per square metre for the non-residential sector.

A cash flow analysis has not been undertaken as financing costs are considered in the financing portion of the WWTP DC rate in the tables below. The following tables summarize the calculation of the Wastewater Facilities Plant (with financing) development charges by type:

Service	Unadjusted Charge Per Capita	Charge By Unit Type (1)			
		Single & Semi- Detached	Other Multiples	Apartments 2 + Bedrooms	Apartments 1 or < 1 Bedroom
Wastewater Facilities (Plant)	\$5,373.41	\$20,866	\$15,750	\$12,359	\$8,060
Wastewater Facilities (Financing)	\$1,850.14	\$7,184	\$5,423	\$4,255	\$2,775
TOTAL WWTP WITH FINANCING	\$7,223.55	\$28,050	\$21,173	\$16,614	\$10,835
(1) Based on Persons Per Unit Of:		3.88	2.93	2.30	1.50

Service	Unadjusted Charge (\$/sq.m)	Non- Residential (\$/sq.m)
Wastewater Facilities (Plant)	\$80.76	\$80.76
Wastewater Facilities (Financing)	\$27.81	\$27.81
TOTAL WWTP WITH FINANCING	\$108.56	\$108.56

APPENDIX C.3

TABLE 1

TOWN OF SHELBURNE
DEVELOPMENT-RELATED CAPITAL PROGRAM
WASTEWATER FACILITIES (FINANCING)

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2025-2034	Post 2034
3.0 WASTEWATER FACILITIES (FINANCING)										
3.1 Wastewater Facilities Financing										
3.1.1 Debenture Interest Costs (DC Shares Only)	2026 - 2028	\$ 13,275,741	\$ -	\$ 13,275,741	0%	\$ -	\$ 13,275,741	\$ -	\$ 10,620,593	\$ 2,655,148
Subtotal Wastewater Facilities Financing		\$ 13,275,741	\$ -	\$ 13,275,741		\$ -	\$ 13,275,741	\$ -	\$ 10,620,593	\$ 2,655,148
TOTAL WASTEWATER FACILITIES (FINANCING)		\$ 13,275,741	\$ -	\$ 13,275,741		\$ -	\$ 13,275,741	\$ -	\$ 10,620,593	\$ 2,655,148

Residential Development Charge Calculation

Residential Share of 2025 - 2034 DC Eligible Costs	79%	\$8,411,198
2025-2034 Growth in Population in New Units		4,546
Unadjusted Development Charge Per Capita		\$1,850.14

Non-Residential Development Charge Calculation

Non-Residential Share of 2025 - 2034 DC Eligible Costs	21%	\$2,209,395
2025-2034 Growth in Square Metres		79,457
Unadjusted Development Charge Per Square Metre		\$27.81

Reserve Fund Balance

Balance as at December 31, 2024	\$0
---------------------------------	-----

APPENDIX C.3

TABLE 1

TOWN OF SHELBURNE
DEVELOPMENT-RELATED CAPITAL PROGRAM
WASTEWATER FACILITIES (PLANT)

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2025-2034	Post 2034
3.0 WASTEWATER FACILITIES (PLANT)										
3.1 Wastewater Facilities										
3.1.1 WPCP Expansion Project	2026 - 2028	\$ 33,550,000	\$ -	\$ 33,550,000	0%	\$ -	\$ 33,550,000	\$ -	\$ 26,840,000	\$ 6,710,000
3.1.2 Wastewater Treatment Plant Capacity Upgrades	2026 - 2028	\$ 15,200,000	\$ -	\$ 15,200,000	67%	\$ 10,192,941	\$ 5,007,059	\$ -	\$ 4,005,647	\$ 1,001,412
Subtotal Wastewater Facilities		\$ 48,750,000	\$ -	\$ 48,750,000		\$ 10,192,941	\$ 38,557,059	\$ -	\$ 30,845,647	\$ 7,711,412
TOTAL WASTEWATER FACILITIES (PLANT)		\$ 48,750,000	\$ -	\$ 48,750,000		\$ 10,192,941	\$ 38,557,059	\$ -	\$ 30,845,647	\$ 7,711,412

Residential Development Charge Calculation

Residential Share of 2025 - 2034 DC Eligible Costs	79%	\$24,428,847
2025-2034 Growth in Population in New Units		4,546
Unadjusted Development Charge Per Capita		\$5,373.41

Non-Residential Development Charge Calculation

Non-Residential Share of 2025 - 2034 DC Eligible Costs	21%	\$6,416,800
2025-2034 Growth in Square Metres		79,457
Unadjusted Development Charge Per Square Metre		\$80.76

Reserve Fund Balance

Balance as at December 31, 2024	\$0
---------------------------------	-----

Appendix D

Reserve Fund Balances

Development Charges Reserve Fund

Unallocated Balances

The DCA requires that a reserve fund be established for each service for which development charges are collected. Table 1 presents the uncommitted reserve fund balances that are available to fund the development-related net capital costs identified in this study. The opening balances of the development charges reserve funds are as of December 31, 2024 since the first capital planning year of the Background Study is 2025.

As shown on Table 1, the December 31, 2024 total reserve fund balance was in a surplus of \$14.1 million. The application of each of the reserve funds is discussed in the Appendices B and C related to each service.

APPENDIX D

TABLE 1

TOWN OF SHELBURNE
DEVELOPMENT CHARGE RESERVE FUND BALANCE BY ACCOUNT
YEAR ENDING DECEMBER 31, 2024

Service	Reserve Fund Balance as at Dec. 31, 2024
Library Services	\$461,502
Parks And Recreation	\$4,233,974
Protection Services	\$1,556,202
Development-Related Studies	\$43,547
Services Related To A Highway: Public Works	\$634,098
Services Related To A Highway: Roads And Related	\$1,477,123
Water Services	\$986,191
Wastewater Collection	\$4,677,306
Total Development Charge Reserves	\$14,069,944

Appendix E

Cost of Growth – All Services

Cost of Growth Analysis – All Services

A. Asset Management Plan

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

Asset Types

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

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

Table 1 – Summary of Municipal Assets Useful Lives	
Service	Estimated Useful Life
Library Services	
Buildings	50 years
Vehicles	15 years
Materials	15 years
Parks and Recreation	
Buildings	50 years
Land	0 years
Park Facilities	20 years
Park Development	20 years
Trails	20 years
Protection Services	
Buildings	50 years
Vehicles	15 years
Equipment	15 years
Development-Related Studies	
Growth Studies	0 years
Services Related to a Highway: Public Works	
Buildings	50 years
Vehicles and Equipment	15 years
Services Related to a Highway: Roads and Related	
Roads	50 years
Studies	0 years
Water Services	
Infrastructure	75 years
Studies	0 years
Buildings	50 years
Debt	0 years

Table 1 – Summary of Municipal Assets Useful Lives	
Service	Estimated Useful Life
Wastewater Services	
Plant	75 years
Financing	0 years
Infrastructure	75 years
Studies	0 years
Buildings	50 years
Debt	0 years

Annual Provision

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

Based on the useful life assumptions and the capital cost of acquiring and/or replacing each asset, a provision for infrastructure replacement has been calculated for both the general and engineered services. Provisions for infrastructure replacement are initially calculated for each asset based on their useful life and the anticipated cost of replacement. The aggregate of all individual provisions forms the required annual capital provision. In calculating the annual provisions, a number of assumptions are made to account for inflation (2.0 per cent) and interest (3.5 per cent).

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

the non-development charge funded costs, including costs related to the benefit-to-existing and post-period benefit have also been calculated.

Table 2 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2025 to 2034 DC recoverable portion. The year 2035 has been included to calculate the annual contribution for the planning periods 2025 to 2034 and as the expenditures in 2034 will not trigger asset management contributions until 2035. As shown, by 2035, the Town will need to fund an additional \$1.7 million per annum in order to properly fund the full life cycle costs of the new assets related to all services supported under the development charges by-law.

APPENDIX E

TABLE 2

TOWN OF SHELBURNE ANNUAL ASSET MANAGEMENT PROVISION BY 2035

Service	2025 - 2034 Capital Program		Calculated AMP Annual Provision by 2035	
	DC Related	Non-DC Related*	DC Related	Non-DC Related*
Library Services	\$417,498	\$636,502	\$24,636	\$40,537
Parks And Recreation	\$16,992,402	\$8,582,337	\$766,544	\$389,714
Protection Services	\$1,623,384	\$1,762,695	\$38,544	\$50,676
Development-Related Studies	\$671,453	\$128,547	\$0	\$0
Services Related To A Highway: Public Works	\$1,082,651	\$716,598	\$74,872	\$23,137
Services Related To A Highway: Roads And Related	\$5,891,762	\$74,633,238	\$123,792	\$1,634,730
Water Services	\$10,547,521	\$8,396,510	\$84,455	\$99,666
Wastewater Facilities (Plant)	\$30,845,647	\$17,904,353	\$385,147	\$223,558
Wastewater Facilities (Financing)	\$10,620,593	\$2,655,148	\$132,612	\$33,153
Wastewater Collection	\$8,706,151	\$1,791,379	\$100,819	\$20,173
TOTAL	\$87,399,062	\$117,207,309	\$1,731,419	\$2,515,344

* Includes costs that will be recovered under future development charges studies (i.e. other development-related), ineligible shares

Future Revenue Growth

The calculated annual funding provision should be considered within the context of the Town's projected growth. Over the next ten years, the Town's total population is projected to increase by 4,033. In addition, the Town will also add

1,059 employees that will result in approximately 79,457 square metres of additional non-residential building space.

This growth will have the effect of increasing the overall assessment base. This leads to additional user fee and charge revenues to offset the capital asset provisions required to replace the infrastructure proposed to be funded under the development charges by-law. The collection of these funds is intended to be allocated to the Town's reserves for future replacement of these assets.

B. Long-Term Capital and Operating Impact Analysis

As shown in Table 3, by 2034 the Town's net operating costs are estimated to increase by \$2.3 million for property tax supported services. Increases in net operating costs will be experienced as there are operational costs associated with additional capital.

Table 4 summarizes the components of the development-related capital forecast that will require funding from non-DC sources (e.g. property tax) for the planning period 2025 to 2034. In total, \$14.0 million will need to be funded from non-DC sources over the planning period and is related to facilities and infrastructure that will benefit the existing community. In addition, \$23.1 million in interim DC financing related to post-period shares of projects may be required or these costs may be recovered from other growth funding tools.

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

APPENDIX E

TABLE 3

TOWN OF SHELBURNE
COST OF GROWTH ANALYSIS ALL SERVICES
ESTIMATED NET OPERATING COST OF THE PROPOSED
2025-2034 DEVELOPMENT-RELATED CAPITAL PROGRAM
(in constant 2025 dollars)

Category	Cost Driver (in 2025 \$)			Additional Operating Costs at 2034	Source and Commentary
	\$	unit measure	Quantity		
Development-Related Studies				\$0	
No additional operating costs		No additional costs		\$0	N/A
Parks And Recreation				\$1,699,240	
New Space	\$0.10	per \$1.00 value of asset	\$ 3,629,207	\$362,921	Based on 2023 FIR and 2025 Capital Program
Parks, Parkland and Trail Development	\$0.10	per \$1.00 value of asset	\$ 13,363,195	\$1,336,319	Based on 2023 FIR and 2025 Capital Program
Library Services				\$30,400	
New Infrastructure	\$0.10	per \$1.00 value of asset	\$ 304,000	\$30,400	Based on 2023 FIR and 2025 Capital Program
Protection Services				\$162,338	
New Space	\$0.10	per \$1.00 value of asset	\$ 1,529,614	\$152,961	Based on 2023 FIR and 2025 Capital Program
New Vehicles & Equipment	\$0.10	per \$1.00 new vehicle	\$ 93,771	\$9,377	Based on 2023 FIR and 2025 Capital Program
Services Related To A Highway: Public Works				\$108,265	
New Space	\$0.10	per \$1.00 value of asset	\$ 50,000	\$5,000	Based on 2023 FIR and 2025 Capital Program
New Vehicles & Equipment	\$0.10	per \$1.00 new vehicle	\$ 1,032,651	\$103,265	Based on 2023 FIR and 2025 Capital Program
Services Related To A Highway: Roads And Related				\$313,564	
Development-Related Roads Infrastructure	\$208	per household	1,508	\$313,564	Based on 2023 FIR and 2025 Capital Program
TOTAL ESTIMATED OPERATING COSTS				\$2,313,807	

APPENDIX E

TABLE 4

TOWN OF SHELBURNE
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
FOR GENERAL AND ENGINEERED SERVICES
(in \$000)

General Services	Development-Related Capital Program (2025-2034)				
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-2034 Benefit (\$000)	Total DC Eligible Costs for Recovery (\$000)
1.0 Library Services	\$1,054.0	\$175.0	\$461.5	\$0.0	\$417.5
2.0 Parks And Recreation	\$25,409.7	\$712.5	\$4,234.0	\$3,470.8	\$16,992.4
3.0 Protection Services	\$3,222.9	\$43.3	\$1,556.2	\$0.0	\$1,623.4
4.0 Development-Related Studies	\$800.0	\$85.0	\$43.5	\$0.0	\$671.5
5.0 Services Related To A Highway: Public Works	\$1,716.7	\$0.0	\$634.1	\$0.0	\$1,082.7
6.0 Services Related To A Highway: Roads And Related	\$8,525.0	\$50.0	\$1,477.1	\$2,583.2	\$4,414.6
7.0 Water Services	\$18,137.4	\$918.6	\$986.2	\$6,671.3	\$9,561.3
8.0 Wastewater Facilities (Plant)	\$48,750.0	\$10,192.9	\$0.0	\$7,711.4	\$30,845.6
9.0 Wastewater Facilities (Financing)	\$13,275.7	\$0.0	\$0.0	\$2,655.1	\$10,620.6
10.0 Wastewater Collection	\$10,497.5	\$1,791.4	\$4,677.3	\$0.0	\$4,028.8
TOTAL	\$131,389.0	\$13,968.7	\$14,069.9	\$23,091.8	\$80,258.4

C. The Program is Deemed Financially Sustainable

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

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

Appendix F

Draft By-Law

(Available Under Separate Cover)