



Attachment 2 to Report
CAO-004-24



Clarington Parks, Recreation, and Culture Master Plan – Financial Analysis

Municipality of Clarington

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List of Acronyms and Abbreviations

Acronym	Full Description of Acronym
C.B.C.	Community Benefits Charge
D.C.	Development Charges
D.C.A.	<i>Development Charges Act, 1997, as amended</i>
TIF	Tax Increment Financing



1. Financial Overview

As the Municipality of Clarington (Municipality) grows, and the need to provide additional parks, recreation, and culture facilities and amenities, the Municipality will need to consider how to maximize the funding tools available to emplace new and/or improved capital infrastructure. Once the capital infrastructure is in place, the Municipality will also need to operate, maintain, and eventually replace the new and/or improved assets. The Parks, Recreation, and Culture Master Plan (Master Plan) provides the framework and standards to assist the Municipality in assessing the needs to service their existing and growing community. As such, a review of the financial impacts of the needs identified has been undertaken. The following provides details related to the financial analysis, funding tools available under legislation, and recommendations for consideration by the Municipality.

2. Capital Needs and Funding Sources

Capital needs have been identified in the Master Plan, based on various standards for facilities and amenities. Table 1 provides a summary of the capital costs anticipated, as identified through the Master Plan, over a short-term, medium-term, and long-term forecast period. The total cost has been estimated between \$180.34 million and \$184.05 million over the 2024-2036 forecast period.

It is noted that, in addition to the facilities and amenities identified in Table 1, additional costs in parks that have not been identified include amenities such as:

- Shade structures and/or additional trees;
- Seating and/or picnic tables;
- Washrooms (permanent or temporary);
- Lighting;
- Parking for vehicles and bicycles; and
- Accessibility retrofits.

Although these additional amenities have not been specifically costed, some of these costs may be covered in an estimated for general parkland development as identified in Section 2.4 herein.



Additionally, there is potential for additional amenities associated with waterfront development, costs of which, have not been identified at this time. The potential additional amenities include, but are not limited to:

- Trails;
- An Outdoor Amphitheater for Performing Arts, Cultural Activities, and Other Rentals;
- Seating, Signage, Shade, Lighting;
- Washrooms/Concessions;
- Picnic Areas;
- Outdoor Fitness Equipment;
- Playgrounds;
- Water Activities/Boat Launches; and/or
- Parking and Other Supporting Amenities.

The cost of these types of activities would be identified through detailed design of the various parks and/or waterfront projects.

There has been a preliminary concept undertaken for the Bowmanville Park on the former zoo lands, which includes a community, cultural, & education centre, recreational and play elements, and various landscape typologies, such as woodlands and meadows. However, the costs associated with this park are not available to include in the Master Plan at this time, and therefore, have not been included in the financial analysis contained herein. Elements of the park, however, will potentially be eligible for recovery through various funding tools such as Development Charges (D.C.s), Community Benefits Charges (C.B.C.s) and/or Payment-in-lieu (P.I.L.) of parkland conveyance.



**Table 1
Capital Infrastructure Needs**

Facility/Amenity	Short-Term (2024-2028)		Medium Term (2029-2033)		Long-Term (2034-2036)		Total Planning Period (2024-2036)		Total Planning Period Capital Costs (2024-2036)	
	Facility Requirements	Estimated Capital Cost	Facility Requirements	Estimated Capital Cost	Facility Requirements	Estimated Capital Cost	Total Facility Requirements	Total Estimated Capital Cost	Total Estimated Capital Cost (Low)	Total Estimated Capital Cost (High)
Arenas (Ice Pads)			2 Ice Pads	\$59,062,500			2 Ice Pads	\$59,062,500	\$59,062,500	\$59,062,500
Indoor Aquatic Centre	1 Pool	\$29,687,500					1 Pool	\$29,687,500	\$29,687,500	\$29,687,500
Multi-Purpose Space / Group Fitness Space			1 Space	\$5,250,000			1 Space	\$5,250,000	\$5,250,000	\$5,250,000
Indoor Walking Track			1 Track	\$2,250,000			1 Track	\$2,250,000	\$2,250,000	\$2,250,000
Library Space			2 Branches	\$37,750,000	1 Branch	\$2,625,000	3 Branches	\$40,375,000	\$40,375,000	\$40,375,000
Outdoor Rectangular Fields	12 Unlit or 8 Lit	\$4,000,000 to \$4,200,000	10 Unlit or 6.5 Lit	\$3,250,000 to \$3,500,000	9.5 Unlit or 6.5 Lit	\$3,250,000 to \$3,325,000	31.5 Unlit or 21 Lit Fields	\$10,500,000 to \$11,025,000	\$10,500,000	\$11,025,000
Ball Diamonds	4 Unlit or 2.5 Lit	\$1,250,000 to \$1,400,000	7 Unlit or 4.5 Lit	\$2,250,000 to \$2,400,000	6 Unlit or 4 Lit	\$2,000,000 to \$2,100,000	17 Unlit or 11 Lit Diamonds	\$5,500,000 to \$5,950,000	\$5,500,000	\$5,900,000
Cricket Fields	1 Field (Unlit or Lit)	\$350,000 to \$500,000					1 Field (Unlit or Lit)	\$350,000 to \$500,000	\$350,000	\$500,000
Outdoor Tennis Courts	9 Courts (Unlit or Lit)	\$1,350,000 to \$2,160,000	6 Courts (Unlit or Lit)	\$900,000 to \$1,440,000	2 Courts (Unlit or Lit)	\$300,000 to \$480,000	17 Courts (Unlit or Lit)	\$2,550,000 to \$4,080,000	\$2,550,000	\$4,080,000
Outdoor Pickleball Courts	14 Courts (Unlit or Lit)	\$1,400,000 to \$2,100,000	4 Courts (Unlit or Lit)	\$400,000 to \$600,000	4 Courts (Unlit or Lit)	\$400,000 to \$600,000	22 Courts (Unlit or Lit)	\$2,200,000 to \$3,300,000	\$2,200,000	\$3,300,000
Basketball Courts	3 Courts	\$300,000	3 Courts	\$300,000	4 Courts	\$400,000	10 Courts	\$1,000,000	\$1,000,000	\$1,000,000
Outdoor Splash Pads	6 Locations	\$3,000,000	4 Locations	\$2,000,000	4 Locations	\$2,000,000	14 Locations	\$7,000,000	\$7,000,000	\$7,000,000
Cooling stations					2 Locations	\$700,000	2 Locations	\$700,000	\$700,000	\$700,000
Small-Scale Skate Zones	1 Location	\$100,000	2 Locations	\$200,000	3 Locations	\$300,000	6 Locations	\$600,000	\$600,000	\$600,000
Leash-Free Dog Parks	1 Location	\$140,000					1 Location	\$140,000	\$140,000	\$140,000
Compact Leash-Free Dog Parks					2 Locations	\$200,000	2 Locations	\$200,000	\$200,000	\$200,000
Community Gardens					1 Location	\$175,000	1 Location	\$175,000	\$175,000	\$175,000
Outdoor Fitness Equipment	1 Location	\$200,000	1 Location	\$200,000	2 Locations	\$400,000	4 Locations	\$800,000	\$800,000	\$800,000
Playgrounds	10 Locations	\$4,000,000	10 Location	\$4,000,000	10 Locations	\$4,000,000	30 Locations	\$12,000,000	\$12,000,000	\$12,000,000
Total Facilities		\$45,777,500 to \$53,531,800		\$117,812,500 to \$118,952,500		\$16,750,000 to \$17,205,000		\$180,340,000 to \$184,045,000	\$180,340,000	\$184,045,000



Additionally, costs have been considered at approximately \$27.59 million, for the following (see Table 2):

- A Bookmobile for the Orono/Rural Areas of the Municipality, in lieu of a library branch;
- Studies required;
- Relocation of the Clarke Schoolhouse; and
- Library collection materials.

Note that costs associated with library collection materials required for the new branch libraries and the bookmobile have been estimated based on average historical items per capita of various physical and digital items, and average costs. Based on the population growth to 2036, it is estimated that additional collection items would cost approximately \$6.25 million. This amount is included in the \$27.59 million provided in Table 2.

Furthermore, parkland development costs have been estimated at approximately \$13.94 million (see Section 2-4 herein).

In total, capital costs identified are anticipated to range from \$221.86 million to \$225.57 million over the forecast period, as summarized in Table 3. Note that these cost exclude the cost associated with additional parkland acquisition that may be required due to limitations of the *Planning Act* related to conveyance/payment-in-lieu of conveyance (see Section 2.3).



**Table 2
Studies and Additional Work Needs**

Master Plan Item	Studies/Additional Work	Timing & Cost (excluding HST)			
		2024-2028	2029-2033	2034-2036	2024-2036
10	Park Renewal Strategy	\$150,000			\$150,000
15	Trail development	\$6,000,000	\$7,500,000	\$4,500,000	\$18,000,000
19	Negotiating arena access in Oshawa	Staff time with cost			\$0
20	Darlington Sports Centre BCA	\$30,000			\$30,000
21	Indoor aquatic centre - South Bowmanville Recreation Centre (SBRC) (Additional Funding to be added to the existing conceptual work)	\$25,000			\$25,000
22	Alan Strike Aquatic Centre and Squash Courts (ASASC) Feasibility Study		\$35,000		\$35,000
23	Courtice Community Complex feasibility study for indoor aquatic centre			\$150,000	\$150,000
29	Cost for facility enhancements to community halls	\$600,000	\$750,000	\$450,000	\$1,800,000
47	Orono Pool capital renewal plan		\$25,000		\$25,000
57	Accessible Playground Distribution Strategy	\$35,000			\$35,000
61	Visual Arts Centre feasibility study	\$40,000			\$40,000
63	Performing Arts Centre feasibility study		\$150,000		\$150,000
65	Feasibility studies for library spaces in:				
	Bowmanville		\$100,000		\$100,000
	Courtice			\$60,000	\$60,000
	Newcastle			\$45,000	\$45,000
67	Cost to establish bookmobile	\$150,000			\$150,000
70	Cost for creating a centralized heritage hub in Bowmanville - Relocation of Clarke Schoolhouse	\$100,000			\$100,000
73	Special Events and Festivals Strategy		\$80,000		\$80,000
80	Update Older Adult Strategy		\$80,000		\$80,000
86	CLMA Technology Strategy		\$30,000		\$30,000
97	Master Plan five year review		\$250,000		\$250,000
	Provision for Additional Collection Materials	\$50,000	\$5,800,000	\$400,000	\$6,250,000
Total		\$7,180,000	\$14,800,000	\$5,605,000	\$27,585,000



**Table 3
Total Estimated Capital Costs**

Facility/Amenity	Short-Term (2024-2028)		Medium Term (2029-2033)		Long-Term (2034-2036)		Total Planning Period (2024-2036)		Total Planning Period Capital Costs (2024-2036)	
	Facility Requirements	Estimated Capital Cost	Facility Requirements	Estimated Capital Cost	Facility Requirements	Estimated Capital Cost	Total Facility Requirements	Total Estimated Capital Cost	Total Estimated Capital Cost (Low)	Total Estimated Capital Cost (High)
Arenas (Ice Pads)			2 Ice Pads	\$59,062,500			2 Ice Pads	\$59,062,500	\$59,062,500	\$59,062,500
Indoor Aquatic Centre	1 Pool	\$29,687,500					1 Pool	\$29,687,500	\$29,687,500	\$29,687,500
Multi-Purpose Space / Group Fitness Space			1 Space	\$5,250,000			1 Space	\$5,250,000	\$5,250,000	\$5,250,000
Indoor Walking Track			1 Track	\$2,250,000			1 Track	\$2,250,000	\$2,250,000	\$2,250,000
Library Space			2 Branches	\$37,750,000	1 Branch	\$2,625,000	3 Branches	\$40,375,000	\$40,375,000	\$40,375,000
Outdoor Rectangular Fields	12 Unlit or 8 Lit	\$4,000,000 to \$4,200,000	10 Unlit or 6.5 Lit	\$3,250,000 to \$3,500,000	9.5 Unlit or 6.5 Lit	\$3,250,000 to \$3,325,000	31.5 Unlit or 21 Lit Fields	\$10,500,000 to \$11,025,000	\$10,500,000	\$11,025,000
Ball Diamonds	4 Unlit or 2.5 Lit	\$1,250,000 to \$1,400,000	7 Unlit or 4.5 Lit	\$2,250,000 to \$2,400,000	6 Unlit or 4 Lit	\$2,000,000 to \$2,100,000	17 Unlit or 11 Lit Diamonds	\$5,500,000 to \$5,950,000	\$5,500,000	\$5,900,000
Cricket Fields	1 Field (Unlit or Lit)	\$350,000 to \$500,000					1 Field (Unlit or Lit)	\$350,000 to \$500,000	\$350,000	\$500,000
Outdoor Tennis Courts	9 Courts (Unlit or Lit)	\$1,350,000 to \$2,160,000	6 Courts (Unlit or Lit)	\$900,000 to \$1,440,000	2 Courts (Unlit or Lit)	\$300,000 to \$480,000	17 Courts (Unlit or Lit)	\$2,550,000 to \$4,080,000	\$2,550,000	\$4,080,000
Outdoor Pickleball Courts	14 Courts (Unlit or Lit)	\$1,400,000 to \$2,100,000	4 Courts (Unlit or Lit)	\$400,000 to \$600,000	4 Courts (Unlit or Lit)	\$400,000 to \$600,000	22 Courts (Unlit or Lit)	\$2,200,000 to \$3,300,000	\$2,200,000	\$3,300,000
Basketball Courts	3 Courts	\$300,000	3 Courts	\$300,000	4 Courts	\$400,000	10 Courts	\$1,000,000	\$1,000,000	\$1,000,000
Outdoor Splash Pads	6 Locations	\$3,000,000	4 Locations	\$2,000,000	4 Locations	\$2,000,000	14 Locations	\$7,000,000	\$7,000,000	\$7,000,000
Cooling stations					2 Locations	\$700,000	2 Locations	\$700,000	\$700,000	\$700,000
Small-Scale Skate Zones	1 Location	\$100,000	2 Locations	\$200,000	3 Locations	\$300,000	6 Locations	\$600,000	\$600,000	\$600,000
Leash-Free Dog Parks	1 Location	\$140,000					1 Location	\$140,000	\$140,000	\$140,000
Compact Leash-Free Dog Parks					2 Locations	\$200,000	2 Locations	\$200,000	\$200,000	\$200,000
Community Gardens					1 Location	\$175,000	1 Location	\$175,000	\$175,000	\$175,000
Outdoor Fitness Equipment	1 Location	\$200,000	1 Location	\$200,000	2 Locations	\$400,000	4 Locations	\$800,000	\$800,000	\$800,000
Playgrounds	10 Locations	\$4,000,000	10 Location	\$4,000,000	10 Locations	\$4,000,000	30 Locations	\$12,000,000	\$12,000,000	\$12,000,000
Total Facilities	\$45,777,500 to \$53,531,800		\$117,812,500 to \$118,952,500		\$16,750,000 to \$17,205,000		\$180,340,000 to \$184,045,000		\$180,340,000	\$184,045,000
Studies & Other Additional Needs		\$7,180,000		\$14,800,000		\$5,605,000		\$27,585,000	\$27,585,000	\$27,585,000
Parkland Development	44.3 Hectares	\$5,564,300	38.6 hectares	\$5,286,400	22.4 Hectares	\$3,087,800	105.3 Hectares	\$13,938,500	\$13,938,500	\$13,938,500
Grand Total*	\$58,521,800 to \$60,531,800		\$137,898,900 to \$139,038,900		\$25,442,800 to \$25,997,800		\$251,863,500 to \$225,568,500		\$221,863,500	\$225,568,500

* Excludes potential additional parkland acquisition costs



Municipalities in the Province use various funding tools available to assist in the emplacement of capital infrastructure. The most common funding tools used include D.C.s, C.B.C.s, parkland conveyance/P.I.L., and property taxes. However, depending on the capital projects, many municipalities are successful in receiving funds through grant/subsidy programs, and/or through donations, fundraising and/or benevolent contributions from the community.

The eligibility for funding under D.C.s, C.B.C.s, and parkland conveyance/P.I.L., for the capital infrastructure identified in Table 3, are summarized in Table 4. Although many of the costs associated with the capital infrastructure, studies, and other additional work, are recoverable from multiple funding tools, some of the funding tools provide a higher recovery than others. The legend below provides a summary of the various funding tools available to recover costs of the Master Plan works, and indicates the highest to lowest tools available by indicating the highest as the primary funding source, the secondary funding source available, and the tertiary funding source. As there are limitations to the services that can be recovered under some of the funding tools, and/or there are limitations to recovery through the funding tools, other tools not presented in Table 5 are available.



Table 4
Funding Eligibility for Capital Infrastructure, Parkland Development,
and Study & Additional Needs

Item	Funding Eligibility		
	Development Charges	Community Benefits Charges	Parkland Conveyance/ P.I.L.
Facilities/Amenities			
Arenas (Ice Pads)	●	○	
Indoor Aquatic Centre	●	○	
Multi-Purpose Space / Group Fitness Space	●	○	
Indoor Walking Track	●	○	
Library Space	●	○	
Outdoor Rectangular Fields	●	○	◦
Ball Diamonds	●	○	◦
Cricket Fields	●	○	◦
Outdoor Tennis Courts	●	○	◦
Outdoor Pickleball Courts	●	○	◦
Basketball Courts	●	○	◦
Outdoor Splash Pads	●	○	◦
Cooling stations	●	○	◦
Small-Scale Skate Zones	●	○	◦
Leash-Free Dog Parks	●	○	◦
Compact Leash-Free Dog Parks	●	○	◦
Community Gardens	●	○	◦
Outdoor Fitness Equipment	●	○	◦
Playgrounds	●	○	◦
Parkland Development	●	○	◦

Legend:	Eligible Funding Source
●	Primary
○	Secondary
◦	Tertiary



Table 4 (Continued)
Funding Eligibility for Capital Infrastructure, Parkland Development,
and Study & Additional Needs

Item	Funding Eligibility		
	Development Charges	Community Benefits Charges	Parkland Conveyance/ P.I.L.
Studies/Additional Work			
Park Renewal Strategy	●	○	
Trail development	●	○	◦
Negotiating arena access in Oshawa			
Darlington Sports Centre BCA		●	
Indoor aquatic centre - South Bowmanville Recreation Centre (SBRC) (Additional Funding to be added to the existing conceptual work)	●	○	◦
Alan Strike Aquatic Centre and Squash Courts (ASASC) Feasibility Study	●	○	
Courtice Community Complex feasibility study for indoor aquatic centre	●	○	
Negotiating access to school boards	●	○	
Cost for facility enhancements to community halls	●	○	
Orono Pool capital renewal plan		●	
Accessible Playground Distribution Strategy	●	○	
Visual Arts Centre feasibility study		●	
Performing Arts Centre feasibility study		●	
Feasibility studies for library spaces in:			
Bowmanville	●	○	
Courtice	●	○	
Newcastle	●	○	
Cost to establish bookmobile	●	○	
Cost for creating a centralized heritage hub in Bowmanville - Relocation of Clarke Schoolhouse		●	
Special Events and Festivals Strategy	○	●	
Update Older Adult Strategy	●	○	
CLMA Technology Strategy		●	
Accessibility retrofits			
Master Plan five year review	●	○	
Feasibility studies and business plans prior to undertaking major capital projects			

Legend:	Eligible Funding Source
●	Primary
○	Secondary
◦	Tertiary



Table 4 (Continued)
Funding Eligibility for Capital Infrastructure, Parkland Development,
and Study & Additional Needs

Item	Funding Eligibility		
	Development Charges	Community Benefits Charges	Parkland Conveyance/ P.I.L.
Other Amenities (Not Currently Costed)			
Shade Structures &/or Additional Trees	●	○	◦
Seating	●	○	◦
Picnic Tables	●	○	◦
Washrooms (permanent or temporary)	●	○	◦
Lighting	●	○	◦
Parking (for vehicles & bicycles)	●	○	◦
Waterfront Potential Development:			
Trails	●	○	◦
Outdoor Amphitheater for Performing Arts, Cultural Activities, and Other Rentals	●	○	◦
Seating, Signage Shade, Lighting, Washrooms, Accessibility, Parking, and Other Supporting Amenities	●	○	◦
Picnic Aras	●	○	◦
Outdoor Fitness Equipment	●	○	◦
Playgrounds	●	○	◦
Water Activities - Boat Launches	●	○	◦

Legend:	Eligible Funding Source
●	Primary
○	Secondary
◦	Tertiary

The following sections provide further information related to the funding tools available to the Municipality and their potential limitations.

2.1 Development Charges

The *Development Charge Act, 1997*, as amended (D.C.A.) provides municipalities with the authority to recover growth-related capital costs associated with development and redevelopment. The D.C.A. has been subject to a number of changes since 2016 which



have provided additional restrictions to municipalities to recover the costs associated with growth. These changes include mandatory exemptions for affordable housing units, attainable housing units, non-profit housing units, additional residential units (being added to new and existing residential units), industrial expansions (up to 50% of existing size), and discounts for rental housing based on the number of bedrooms in each unit. Although some of the recent changes to the D.C.A. have limited the services that can be recovered for, Library Services, as well, Parks and Recreation Services are eligible for recovery through D.C.s. The Municipality has a D.C. by-law in place that is recovering costs associated with these services and is currently undertaking an update to the by-law. The current D.C. by-law was passed in January 2021.

The Master Plan provides for various additional parks and recreation needs to service growth, as well as growth-related library needs. Further, there are a number of studies that have been identified, some of which are fully or partially recoverable through D.C.s.

It is noted that the D.C.A. imposes limitations, mandatory deductions, as well as statutory exemptions and discounts to certain types of developments as discussed earlier. The D.C.A. requires municipalities through their D.C. background studies to undertake historical level of service/service standard calculations. These calculations set a maximum ceiling that can be included in the D.C. calculations for recovery of incremental capital costs associated with growth. As part of the Municipality's future D.C. background studies, these calculations will have to be undertaken to assess whether or not all of the growth-related costs could be included in the calculations.

In addition, to the service standard maximum ceiling, the D.C.A., requires municipalities to reduce the amounts to be recovered through D.C.s for costs associated with the following:

- uncommitted excess capacity;
- benefit to existing development;
- grants, subsidies, or other contributions; and
- costs associated with growth beyond the forecast period being considered.

It is noted that the growth forecast contained in this Master Plan may differ from the growth forecast identified in future D.C. studies, which may require adjustments to the timing of projects, and/or require post period deductions to be made. For the purposes



of this Master Plan, it is anticipated that D.C. eligible costs identified herein, would be included for recovery through D.C. revenues.

2.2 Community Benefits Charges

The *Planning Act* provides municipalities with the authority to recover growth-related capital costs associated with development and redevelopment through a C.B.C. Since the introduction of the C.B.C., this section of the *Planning Act* has been subject to a number of amendments that have introduced additional restrictions on municipalities to recover the costs associated with growth through this funding tool, these include mandatory exemptions for:

- Development or redevelopment of fewer than 10 residential units, and in respect of buildings or structures with fewer than five storeys;
- A building or structure intended for use as a long-term care home;
- A building or structure intended for use as a retirement home;
- A building or structure intended for use by:
 - i. A publicly assisted university (within the meaning of section 1 of the Ministry of Training, Colleges and Universities Act);
 - ii. A college or university federated or affiliated with universities described in i. above; or
 - iii. An Indigenous Institute prescribed for the purposes of section 6 of the Indigenous Institutes Act, 1997;
- A building or structure intended for use as a memorial home, clubhouse, or athletic grounds by an Ontario branch of the Royal Canadian Legion;
- A building or structure intended for use as a hospice to provide end-of-life care; and
- Not-for-profit housing.

In addition, affordable residential units, and attainable residential units (as defined in the D.C.A.) must be excluded from the area of the buildings subject to a C.B.C.

The amount of a C.B.C. cannot exceed an amount equal to the prescribed percentage of the value of the land on the day prior to building permit issuance. Currently, the prescribed percentage, set by regulation, is 4% of land value. Municipalities may allow



a landowner to provide in-kind contributions towards facilities, services, or matters, in lieu of paying a C.B.C.

A C.B.C. by-law is intended to recover growth-related capital costs associated with the eligible high-density developments and may be imposed with respect to the services that are also recoverable through D.C.s, provided the capital costs that are to be funded through a C.B.C. are not the same capital costs that are intended to be funded through D.C.s.

In addition, a C.B.C. can include costs for parkland acquisition that are in excess of what the *Planning Act* parkland provisions will allow for (see Section 2.3 for potential costs to consider for parkland acquisition). However, a C.B.C. can also include capital costs associated with growth for non-D.C. eligible services, such as arts, entertainment, heritage, technology, landfill, etc. C.B.C. strategies typically include a prioritization of the capital needs that the municipality may wish to recover, and may therefore, not include costs associated with capital costs, studies and other matters identified in the Master Plan.

It is noted that the Municipality does not currently have a C.B.C. by-law in place, however, they are currently undertaking the necessary strategy to consider passage of a C.B.C. by-law. Master Plan projects/costs that would be eligible for consideration through C.B.C. funding has been identified in Table 4.

2.3 Parkland Conveyance/Payment-in-Lieu

The *Planning Act*, Section 42, provides what municipalities can impose on development with respect to the conveyance of land for parks or other public recreational purposes. Further, Section 51.1 of the *Planning Act* provides similar provisions with respect to parkland imposed as a condition of approval for a plan of subdivision. Regarding conveyance, the land conveyed may not exceed the standard requirements of 2% of land proposed for development for commercial and industrial purposes, or 5% of land proposed for development for all other purposes (e.g. residential and institutional). A municipality may also elect to impose the alternative requirement permitted under the *Planning Act* for residential purposes, by imposing a maximum rate of up to 1 hectare (ha) per 600 dwelling units. Further, a municipality may also require a P.I.L. of parkland, equal to value of the land under the standard requirements set out in Section



42(1), or at the alternative requirement of 1 ha per 1,000 dwelling units for residential development.

The *Planning Act*, also caps the amount of parkland dedication for the alternative requirement whereby conveyance or P.I.L cannot be greater than:

- a) 10% of the land or the value of the land, for land proposed for development or redevelopment that is five hectare or less in area; and
- b) 15% of the land or value of the land, for land proposed for development or redevelopment that is greater than five hectares.

Based on the Master Plan’s recommendations, the Municipality will require approximately 105 additional hectares of parkland over the forecast period to 2036. These needs are summarized in Table 5.

Table 5
Parkland Needs

Park Hierarchy	Current Standard (ha per 1,000 residents)	Recommended Standard (ha per 1,000 residents)	Park Supply				2024-2036 Additional Park Needs (hectares)
			2024 Existing (hectares)	2024-2028 Requirements (hectares)	2029-2033 Requirements (hectares)	2034-2036 Requirements (hectares)	
Population (incl. Census Undercount)			108,757	131,826	151,438	162,640	53,883
Municipal Wide Parks	1.16	1.10	126.3	145.0	166.6	178.9	52.6
Community Parks							
Neighbourhood Parks	0.67	0.75	73.3	98.9	113.6	122.0	48.7
Parquettes/Urban Parks and Squares	0.19	0.15	20.4	19.8	22.7	24.4	4.0
Total Park Supply*	2.02	2.00	220.0	263.7	302.9	325.3	105.3

* Excludes Open Spaces, Naturalized Areas, Future or Undeveloped Parks, and Non-Municipally Owned Parks (e.g., Conservation Areas).

To assess the potential future conveyance and P.I.L. of parkland, the growth forecast for Clarington, as identified in the Durham Region Growth Management Study (G.M.S.) – Phase 2 report, dated October 17, 2022, which provided the area municipal growth allocations and land needs, has been used. Table 6 provides the residential growth forecast of population, housing and residential land absorption estimated to 2036. The forecast anticipates an increase in population of 53,883, to be housed in 17,420 new residential units, between 2024 and 2036. The anticipated mix in forecast dwelling units by type is approximately 51% in low density, 31% in medium density, and 18% high density. Applying an average density assumption of 20 units per net hectare for low density development, 48 units per net hectare for medium density and 167 units per net hectare for high density, the anticipated residential land absorption over the period to 2036 would be approximately 575 hectares.



Table 6
Residential Population, Household, and Land Absorption Forecast

Year	Population Including Undercount	Dwelling Units			
		Low Density & Other	Medium Density	High Density	Total Units
2021 Census	105,267	29,115	4,035	2,815	35,965
2024 (Interpolated)	108,757	31,500	5,058	3,472	40,030
2026 Forecast	123,730	33,090	5,740	3,910	42,740
2031 Forecast	143,970	37,070	7,970	5,310	50,350
2036 Forecast	162,640	40,390	10,430	6,630	57,450
2024-2036 Increment	53,883	8,890	5,372	3,158	17,420
2024-2036 Net Developable Land (ha)		444.5	111.9	18.9	575.3

The non-residential employment growth for the Municipality to 2036 is summarized in Table 7. As non-residential development employment in the Work at Home (WAH) sector is captured in the residential development and the No Fixed Place of Work (NFPOW) sector do not generate new buildings specifically, they are excluded from the lands that would contribute to parkland conveyance or P.I.L. Additionally, as the growth in the primary sector (i.e., agricultural sector), is minimal, it has been assumed that there will not be any substantial parkland conveyance or P.I.L. funding generated from this sector in the analysis.

Table 7
Non-Residential Employment Forecast by Sector

Year	Employment By Sector						Total
	Primary	Industrial	Commercial/ Population Related	Institutional	Work at Home (WAH)	No Fixed Place of Work (NFPOW)	
2016 Census	660	7,110	7,880	4,655	2,950	3,764	27,019
2024 (Interpolated)	707	7,982	8,726	5,167	3,240	4,101	29,923
2026 Forecast	712	9,495	10,422	6,215	3,710	4,491	35,045
2031 Forecast	717	10,744	12,672	7,534	4,294	4,946	40,907
2036 Forecast	721	11,895	14,811	8,726	4,821	5,357	46,331
2024-2036 Increment	14	3,913	6,085	3,559	1,581	1,256	16,408

As the industrial, commercial, and institutional sectors provide the majority of new building space that will be developed, Table 8 provides the for the anticipated development of approximately 10.57 million square feet of additional non-residential gross floor area over the forecast period (2024-2036). The anticipated mix in forecast by type is approximately 52% industrial development, 26% commercial/population related development and 22% institutional development. Applying average lot coverage of 32.5% for industrial and 25% for commercial/population related and institutional



development, would indicate non-residential land absorption over the period of approximately 346 hectares.

Table 8
Non-Residential Employment, Gross Floor Area, and Land Absorption Forecast

Year	Employment (excluding WAH, NFPOW & Primary)	Gross Floor Area (sq.ft.)			
		Industrial	Commerical/ Population Related	Institutional	Total
2016 Census	19,645	9,954,000	3,546,000	3,072,300	16,572,300
2024 (Interpolated)	21,875	11,174,800	3,926,700	3,410,220	18,511,720
2026 Forecast	26,132	13,293,000	4,689,900	4,101,900	22,084,800
2031 Forecast	30,950	15,041,600	5,702,400	4,972,440	25,716,440
2036 Forecast	35,432	16,653,000	6,664,950	5,759,160	29,077,110
2024-2036 Increment	13,557	5,478,200	2,738,250	2,348,940	10,565,390
2024-2036 Developable Land Area (ha)		156.6	101.8	87.3	345.7

In determining the amount of parkland conveyance supplied conveyance supplied by the forecast development, requirements allowed for in the *Planning Act* were applied. The standard requirements of 2% of land area for commercial and industrial development were applied to the forecast developable land absorption of approximately 258 ha. The 5% standard requirement for residential and institutional development were applied to the forecast developable land absorption of approximately 663 ha. As summarized in Table 9, the standard requirements would produce a total parkland conveyance of 38.3 ha. This parkland yield would be the same for P.I.L. of parkland at the standard requirements.

The same process was applied for the alternative requirements, with parkland conveyance calculated at 1 ha per 600 residential dwelling units and P.I.L. of parkland calculated at 1 ha per 1,000 residential dwelling units. As summarized in Table 9, the alternative requirements would produce a total parkland conveyance of 38.6 ha. P.I.L. of parkland at the alternative requirements would yield the equivalent of 27.0 ha of parkland.

It is noted that, at the Master Plan level, it is unknown what the size of specific parcels of developable lands will be, therefore, it is unknown how the capping provisions of the *Planning Act* may impact these calculations. In addition, it is unknown how much of the residential development may be exempt from parkland requirements for those developments that are affordable housing units, attainable housing units, non-profit



housing units, affordable housing units contained in a future inclusionary zoning by-law and/or additional residential units, which are statutorily exempt as per the *Planning Act*.

Table 9
Forecast Parkland Conveyance or P.I.L. of Parkland
2024-2036

Parkland Dedication Scenarios	Residential			Non-Residential			Estimated Parkland as per Planning Act (ha)	Total Parkland Required (ha)	Shortfall in Parkland Required (ha)
	Low Density & Other	Medium Density	High Density	Industrial	Commercial/ Population Related	Institutional			
Standard Requirements (land conveyance & P.I.L.)	22.2	5.6	0.9	3.1	2.0	4.4	38.3	105.3	67.0
Alternative Requirements (land conveyance)	14.8	9.0	5.3	3.1	2.0	4.4	38.6	105.3	66.7
Alternative Requirements (P.I.L.)	8.9	5.4	3.2	3.1	2.0	4.4	27.0	105.3	78.3
Potential Maximum	22.2	9.0	5.3	3.1	2.0	4.4	46.0	105.3	59.3

Note: Without having specific parcels of land that will be developed, it is unknown how the capping provisions of the Parkland Provisions of the Planning Act will impact the above calculations, further limiting the potential for recovery.

Based on the analysis, the Municipality should vary their policies for residential development to maximize the parkland conveyance and P.I.L. they can receive from development. For example:

- For low density development, the Municipality would be best to impose the standard 5% provisions;
- For medium density development, the alternative rate for conveyance yields more land, however for P.I.L., the standard 5% yields more; and
- For high density development, the alternative rate for conveyance or P.I.L. yields higher land/land value.

When maximizing the policies for residential development as well as imposing the standard 2% for commercial and industrial developments, and 5% for institutional developments, the Municipality could yield as much as 46 hectares of land.

Based on the parkland needs identified in the Master Plan (as noted in Table 5), the difference in needs for additional parkland of 105.3 hectares, will not be recoverable through the *Planning Act* provisions. Depending on the policies imposed for conveyance and/or P.I.L., there will be a shortage of parkland ranging from approximately 59 ha. to 78 ha.

If the shortage of parkland is required to meet the needs of the Municipality, the lands would need to be purchased through other Municipal funding sources (i.e., property taxes, C.B.C. funding, other reserves, etc.). Based on a sample of average land values



for vacant land currently for sale in the Municipality (see Table 11) the cost of land could range from \$372,000 per ha. to \$4.53 million per ha., resulting in additional funding needs of \$22 million (in the Newcastle area) to \$355 million (in Bowmanville). At the average municipal-wide land value of \$2.69 million per ha. and based on a shortfall of 59 ha., the estimated cost of additional parkland would be approximately \$159.4 million (as per Table 10).

Table 10
Forecast Parkland Conveyance or P.I.L. of Parkland Conveyance
2024-2036

Parkland Dedication Scenarios	Estimated Parkland as per Planning Act (ha)	Total Parkland Required (ha)	Shortfall in Parkland Required (ha)	Potential Land Acquisition Costs for Shortfall (Million \$)
Standard Requirements (land conveyance & P.I.L.)	38.3	105.3	67.0	\$180.0
Alternative Requirements (land conveyance)	38.6	105.3	66.7	\$179.3
Alternative Requirements (P.I.L.)	27.0	105.3	78.3	\$210.5
Potential Maximum	46.0	105.3	59.3	\$159.4

As noted in Section 2.2, parkland needs, in excess of what municipalities are able to recover through *Planning Act* provisions, can be included in a C.B.C. strategy. It is recommended that the Municipality consider recovering for additional parkland acquisition through a C.B.C. strategy.

Due to the shortfall in what the *Planning Act* provisions will provide the Municipality, it is recommended that the parkland received through conveyance and/or P.I.L, is available for development of parks and outdoor amenities versus for indoor recreation facilities. The land acquisition costs associated with indoor facilities can be recovered through D.C.s and/or C.B.C.s. Further, it is recommended that the Municipality invest in land purchases in strategic locations, potentially just outside the current urban boundaries and/or in hamlets, sooner than later, when vacant lands become available for sale at lower costs (i.e., at unserviced land values). Otherwise, investing the funds in the special parkland fund should follow the investment practices of the Municipality. However, long term investments may be limited due to the new requirement that a minimum of 60% of the opening reserve fund balance each year are to be spent or allocated to projects. With the parkland requirements identified in the Master Plan, the Municipality should have no issues meeting this legislative requirement.



Table 11
Average Sale Values of Vacant Land For Sale in Clarington
As of September, 2024

Address	Location	Size of Property (ha)	Sale Price	Cost per ha.	Cost per acre
318 BENNETT ROAD	Bowmanville	11.09	\$6,200,000	\$559,143	\$226,277
231 BASELINE ROAD E	Bowmanville	0.65	\$1,799,000	\$2,785,480	\$1,127,246
883 MAPLE GROVE ROAD	Bowmanville	20.05	\$10,000,000	\$498,799	\$201,857
1 SPICER SQUARE	Bowmanville	0.38	\$3,680,000	\$9,588,279	\$3,880,245
381 BOWMANVILLE AVENUE	Bowmanville	3.97	\$1,999,900	\$503,244	\$203,656
2359 BASELINE ROAD W	Bowmanville	0.32	\$1,399,900	\$4,331,486	\$1,752,893
2271 RUNDLE ROAD S	Bowmanville	12.80	\$2,000,000	\$156,198	\$63,211
3799 RUNDLE ROAD	Bowmanville	4.05	\$999,990	\$247,103	\$99,999
52 DUKE STREET	Bowmanville	0.07	\$2,099,000	\$30,365,124	\$12,288,349
3350 MIDDLE ROAD	Bowmanville	6.47	\$4,500,000	\$694,983	\$281,250
21 HOLT ROAD	North of Courtice/Bowmanville	11.94	\$1,399,990	\$117,269	\$47,457
1030 TRULLS ROAD	Courtice	1.62	\$4,000,000	\$2,471,050	\$1,000,000
2153 PRESTONVALE ROAD	Courtice	1.42	\$2,990,000	\$2,110,983	\$854,286
2259 TRULLS ROAD	Courtice	0.81	\$2,750,000	\$3,396,524	\$1,374,527
505 TOWNLINE ROAD N	Courtice	4.51	\$1,999,000	\$443,414	\$179,443
34 VARCOE ROAD	Courtice	0.03	\$310,000	\$10,348,326	\$4,187,826
1576 CONCESSION RD	Newcastle	10.62	\$1,299,000	\$122,328	\$49,505
20 CLARKE STREET	Newcastle	0.38	\$339,000	\$882,523	\$357,145
LT 1-22 LAKESHORE ROAD	Waterfront (Lovekin)	7.24	\$800,000	\$110,438	\$44,693
38 PARK STREET	Orono	0.06	\$299,900	\$5,146,305	\$2,082,639
3675 CONCESSION 5 ROAD	Orono/Rural	29.10	\$1,595,000	\$54,807	\$22,180
LOT 7 BURNHAM CREEK ROAD	Orono/Rural/Kendal	4.07	\$669,900	\$164,582	\$66,604
0 COLE ROAD	Rural/North of Bowmanville	8.52	\$988,000	\$115,936	\$46,918
PL30 ENFIELD ROAD	Rural/Enfield	0.30	\$499,900	\$1,662,554	\$672,813
0 PT LT 27 CON 9	Rural/Enfield	39.96	\$649,000	\$16,241	\$6,573
77 KING LANE	Rural/Hampton	0.51	\$449,898	\$882,318	\$357,062
LOT 4 HIGHWAY 35	Rural/Minden Hills	2.02	\$179,900	\$88,908	\$35,980
4601 CONCESSION 5 ROAD	Rural/Starkville	19.72	\$848,000	\$43,001	\$17,402
4396 GILMORE ROAD	Rural/Starkville	45.74	\$1,299,900	\$28,421	\$11,502
Average Cost/hectare (or acre) - Municipal-Wide				\$2,687,440	\$1,087,570
Average Cost/hectare (or acre) - Bowmanville				\$4,531,555	\$1,833,858
Average Cost/hectare (or acre) - Courtice				\$3,147,928	\$1,273,923
Average Cost/hectare (or acre) - Newcastle				\$371,763	\$150,447
Average Cost/hectare (or acre) - Orono/Rural				\$820,307	\$331,967

Source: Realtor.ca

2.4 Parkland Development

In addition to the parkland amenities and trails identified in the Master Plan, there are capital costs incurred by the Municipality for general parkland development. These are



costs in excess of the base condition for parkland when conveyed (i.e., local service requirement) required to be provided by developers as a condition of their development agreements. The costs associated with parkland development have been estimated based on the hectares of parkland needs identified in the Master Plan. The costs per hectare identified in the Municipality’s 2020 D.C. Background Study were inflation to 2024 values for the various types of existing parks. Note that in the D.C. Study, the park types were categorized as Community Parks, District Parks, Neighbourhood Parks and Parkettes. For purposes of this analysis, the cost per hectare identified in the D.C. study for Community Parks and District Parks, were averaged. Table 12 provides the estimated costs for parkland development over the short-term, medium-term, and long-term forecast periods.

Table 12
Estimated Cost for Incremental Parkland Development
2024-2036

Park Type	2024 Value (inflated) (\$/Hectare)	2024-2028 Requirements		2029-2033 Requirements		2034-2036 Requirements		Total Requirements	
		hectares	Cost	hectares	Cost	hectares	Cost	hectares	Cost
Municipal-Wide & Community Parks	\$152,000	18.7	\$2,843,700	21.6	\$3,279,100	12.3	\$1,873,000	52.6	\$7,995,800
Neighbourhood Parks	\$106,400	25.6	\$2,720,600	14.7	\$1,565,000	8.4	\$893,900	48.7	\$5,179,500
Parkettes/Urban Squares	\$191,000	-	\$0	2.3	\$442,300	1.7	\$320,900	4.0	\$763,200
Total		44.3	\$5,564,300	38.6	\$5,286,400	22.4	\$3,087,800	105.3	\$13,938,500

* As per 2020 D.C. Study (inflated)

3. Operating and Other Capital Funding Sources

3.1 Fundraising, Donation, and/or Benevolent Funds

Fundraising, donations, and/or benevolent funds are often utilized by municipalities that are planning new, expansion, and/or upgrades to parks, recreation, and/or culture services. Fundraising efforts are often organized by community groups that advocate for specific things such as arts and other cultural amenities and/or awareness in their communities. As well, there are often personal or corporate donations or benevolent fund received towards parks, recreation, and/or cultural services. These could include naming rights for a specific recreation or cultural facility or room in a facility, amenities such as park benches or play equipment in honour of a family member, beautification of parks, etc. The receipt of funding such as this could be used for capital related expenditures and/or ongoing maintenance costs.



As there have not been any specific fundraising, donations or benevolent funds identified by Municipal staff at this time, the financial analysis has not included any funding from these sources. However, if the Municipality does receive this type of funding in the future, it would reduce the needs for funding from other sources, such as property taxes.

3.2 Grants and Subsidies

Grants and subsidies often become available through Provincial and/or Federal programs for parks, recreation, and/or cultural services. These grants and subsidies can relate to operating and/or capital costs. However, often to access capital related funding, capital projects must be “shovel ready” and are allocated on a case-by-case basis. It is noted that to be “shovel ready” often requires detailed design to be complete, land to be available, etc. Further, what is considered as “shovel ready” may differ for the various funding programs available. Hence, the Master Plan does not provide the Municipality with “shovel ready” projects, but will assist the Municipality in identifying the timing of capital needs which would assist in forecasting when land should be secured, detailed design should be undertaken, and construction could commence. As such, there have been no funding from grants or subsidies assumed in the financial analysis.

3.3 Property Taxes

Property taxes continue to be a source of revenue for both capital and operating expenditures related to parks, recreation, and culture services, as other funding tools do not provide full cost recovery for the Municipality. The amount of tax paid is based on the assessed value of property and the tax rate applied.

It is recommended that the Municipality maximize all other funding sources available for recovery of capital and operating expenses, and utilize property taxes for costs that cannot be recovered through other tools.

3.3.1 Tax Increment Financing

Tax Increment Financing (TIF) programs typically use future incremental property tax revenues received from development or redevelopment of land to offset the upfront costs of the development or redevelopment. When provided to a developing



property/landowner, this reduces the additional property taxes received by the municipality, once the development or redevelopment is complete, for a period of time.

If the Municipality wished to internally allocate the incremental property tax revenues received from development or redevelopment, for the purposes of providing funding for parks, recreation, and/or cultural services, they could do so through the budget process. The Municipality could use the tax increment revenues to assist in financing the purchase of land for future parkland that is needed in excess of what can be achieved through the provision in the *Planning Act* for parkland conveyance/P.I.L. They could also allocate a portion of the tax increment revenues to assist in providing additional recreation and/or cultural needs for amounts in excess of what can be recovered through D.C. and/or C.B.C.s.

3.4 User Fees

The Part XII of the *Municipal Act* provides municipalities and local boards with broad powers to impose fees and charges through the passage of a by-law. User fees for parks, recreation, and cultural services, are currently used by the Municipality. The powers, as presented in s.391 (1), provide the following for imposing fees or charges:

- “for services or activities provided or done by or on behalf of it;
- for costs payable by it for services or activities provided or done by or on behalf of any other municipality or any local board; and
- for the use of its property including property under its control.”

This section of the *Municipal Act* provides municipalities with a source of funding for operating and programming costs for parks, recreation, and culture. The costs included in a fee or charge may include costs incurred by the municipality or local board related to administration, enforcement, and the establishment, acquisition, and replacement of capital assets. Further, a fee or charge imposed for capital costs related to services or activities may be imposed on persons not receiving an immediate benefit from the services or activities but who will receive a benefit at some point in time.

It should be noted that in applying Section 391 of the *Municipal Act* for the recovery of capital costs a municipality must have regard for the associated regulation, O. Reg. 584/06. Section 2(1) of the regulation indicates that a fee under the Act cannot be imposed to recover capital costs that are also included in a development charge or



front-ending agreement which is in effect before the composition of the fee. This clause is provided to avoid a duplication of fees and charges for the same works. As the costs being considered parks and recreation fees are predominantly for operating costs, and capital-related costs related to replacement capital needs which are ineligible for funding under the D.C.A., no duplication in cost recovery currently exists.

It is noted that the scope of the Master Plan does not include a review or update to the Municipality's user fees. A user fee review is not typically undertaken as part of a Master Plan. Often, the best time to undertake a user fee review is when new programs are being made available and/or when new facilities and services are being offered. Many municipalities undertake user fees on a cyclical basis (e.g., once every 5 years). The Municipality should determine the best time to undertake an update to their user fees through a separate undertaking based on their specific needs. As such, user fee revenue has not been included in the financial analysis.

4. Financial Analysis – Cashflow Analysis

A cashflow analysis has been undertaken based on the identified capital needs over the 2024-2036 forecast period. To estimate the revenues to be recovered through D.C.s, the Municipality's current D.C. rates were applied to the anticipated growth over the forecast period. Further, it is recognized that the Municipality has funding in the current D.C. reserve funds for Parks and Recreation, and Library Services, however, it is unknown if these funds are available for Master Plan projects or already intended to fund other projects identified in the previous D.C. study. Therefore, it is assumed that these funds are not available to assist in funding the Master Plan capital program. However, if any of the current D.C. reserve funds are available, they would reduce the need for other funding sources to be utilized (e.g., debt, taxes, etc.).

As the Municipality does not currently impose C.B.C.s, no funding from this funding tool has been forecasted for the cashflow analysis. Further, the uncommitted balance in the parkland dedication reserve fund at the beginning of 2024 has been included. Based on the analysis contained in section 2.3 herein, it is recommended that the Municipality uses the parkland conveyance provisions of the *Planning Act* to maximize the amount of land that can be achieved to meet the parkland needs. As such, the cashflow analysis has not considered additional P.I.L. funding over the forecast, although it is recognized that there will be instances that P.I.L. funding will be recovered due to a lack of land available for conveyance on certain properties (i.e., such as with redevelopments and



smaller developments proceeding through the site plan approval process). Table 13 provides a summary of the anticipated revenues over the short-term, medium-term, and long-term forecast periods.

Table 13
Anticipated Revenues
2024\$

Revenue from Growth Funding Tools	Collections			Total
	2024-2028	2029-2033	2034-2036	
Development Charges:				
Parks and Recreation	\$96,961,731	\$47,828,085	\$14,798,536	\$161,970,235
Library	\$12,716,914	\$6,270,168	\$1,940,093	\$22,878,671
Community Benefits Charges*	\$0	\$0	\$0	\$0
Parkland Dedication Reserve Fund	\$0	\$0	\$0	\$3,269,277
Total Revenues	\$109,678,645	\$54,098,254	\$16,738,630	\$188,118,184

*As the Municipality does not currently have a C.B.C. it is unknown if a future C.B.C. by-law would be enacted and if it would include costs associated with Parks, Recreation, and Cultural services.

The cashflow analysis has embraced the estimated capital costs, including the higher estimated costs for amenities such as outdoor rectangular fields, ball diamonds, cricket fields, outdoor tennis courts, and outdoor pickleball courts (as identified in Table 1). Although some of these items will not all proceed as lit amenities, costing them at the higher values for the cashflow analysis, assumes that any cost savings achieved when construction unlit amenities will provide additional room for other amenities that have not been identified at this time. Table 14 provides a summary of the anticipated expenditures over for the forecast periods.

For each capital asset, an assumption related to the growth-related percentage has been made to assess the potential recovery through D.C.s once the capital has been included in a future D.C. study. It is noted that these percentages will need to be confirmed during the Municipality’s next D.C. study, where further refinements to costs, size of facilities, and growth-shares are further detailed.



Table 14
Anticipated Expenditures
2024\$

Expenses	Assumed D.C. Recoverable Share (%)	2024-2028	2029-2033	2034-2036	Total
Parks and Recreation					
Arenas (Ice Pads)	100%	\$0	\$59,062,500	\$0	\$59,062,500
Indoor Aquatic Centre	100%	\$29,687,500	\$0	\$0	\$29,687,500
Multi-Purpose Space / Group Fitness Space	100%	\$0	\$5,250,000	\$0	\$5,250,000
Indoor Walking Track	100%	\$0	\$2,250,000	\$0	\$2,250,000
Outdoor Rectangular Fields	100%	\$4,200,000	\$3,500,000	\$3,325,000	\$11,025,000
Ball Diamonds	100%	\$1,400,000	\$2,400,000	\$2,100,000	\$5,900,000
Cricket Fields	100%	\$500,000			\$500,000
Outdoor Tennis Courts	100%	\$2,160,000	\$1,440,000	\$480,000	\$4,080,000
Outdoor Pickleball Courts	100%	\$2,100,000	\$600,000	\$600,000	\$3,300,000
Basketball Courts	100%	\$300,000	\$300,000	\$400,000	\$1,000,000
Outdoor Splash Pads	100%	\$3,000,000	\$2,000,000	\$2,000,000	\$7,000,000
Cooling stations	100%	\$0	\$0	\$700,000	\$700,000
Small-Scale Skate Zones	100%	\$100,000	\$200,000	\$300,000	\$600,000
Leash-Free Dog Parks	100%	\$140,000	\$0	\$0	\$140,000
Compact Leash-Free Dog Parks	100%	\$0	\$0	\$200,000	\$200,000
Community Gardens	100%	\$0	\$0	\$175,000	\$175,000
Outdoor Fitness Equipment	100%	\$200,000	\$200,000	\$400,000	\$800,000
Playgrounds	100%	\$4,000,000	\$4,000,000	\$4,000,000	\$12,000,000
Studies & Other Additional Needs					
Park Renewal Strategy	50%	\$150,000	\$0	\$0	\$150,000
Trail development	100%	\$6,000,000	\$7,500,000	\$4,500,000	\$18,000,000
Darlington Sports Centre BCA	10%	\$30,000	\$0	\$0	\$30,000
Indoor aquatic centre - South Bowmanville Recreation Centre (SBRC) (Additional Funding to be added to the existing conceptual work)	100%	\$25,000	\$0	\$0	\$25,000
Alan Strike Aquatic Centre and Squash Courts (ASASC) Feasibility Study	10%	\$0	\$35,000	\$0	\$35,000
Courtice Community Complex feasibility study for indoor aquatic centre	50%	\$0	\$0	\$150,000	\$150,000
Cost for facility enhancements to community halls	25%	\$600,000	\$750,000	\$450,000	\$1,800,000
Orono Pool capital renewal plan	10%	\$0	\$25,000	\$0	\$25,000
Accessible Playground Distribution Strategy	33%	\$35,000	\$0	\$0	\$35,000
Special Events and Festivals Strategy	25%	\$0	\$80,000	\$0	\$80,000
Update Older Adult Strategy	75%	\$0	\$80,000	\$0	\$80,000
Library					
Library Space	100%	\$0	\$37,750,000	\$2,625,000	\$40,375,000
Growth Studies & Other Needs					
Feasibility studies for library spaces in:					
Bowmanville	100%	\$0	\$100,000	\$0	\$100,000
Courtice	100%	\$0	\$0	\$60,000	\$60,000
Newcastle	100%	\$0	\$0	\$45,000	\$45,000
Cost to establish bookmobile	100%	\$150,000	\$0	\$0	\$150,000
CLMA Technology Strategy	60%	\$0	\$30,000	\$0	\$30,000
Provision for Additional Collection Materials	100%	\$50,000	\$5,800,000	\$400,000	\$6,250,000
Other					
Master Plan five year review	68%	\$0	\$250,000	\$0	\$250,000
Visual Arts Centre feasibility study	0%	\$40,000	\$0	\$0	\$40,000
Performing Arts Centre feasibility study	0%	\$0	\$150,000	\$0	\$150,000
Cost for creating a centralized heritage hub in Bowmanville - Relocation of Clarke Schoolhouse	0%	\$100,000	\$0	\$0	\$100,000
Parkland Acquisition	0%	\$61,310,000	\$61,310,000	\$36,780,000	\$159,400,000
Parkland Development	100%	\$5,564,300	\$5,286,400	\$3,087,800	\$13,938,500
Total Expenses		\$121,841,800	\$200,348,900	\$62,777,800	\$384,968,500



Table 15 provides a summary of the expenses provided in Table 15 based on a service category basis.

Table 15
Anticipated Expenditures by Service Category
2024\$

Service Category	2024-2028	2029-2033	2034-2036	Total
Parks and Recreation D.C. Costs	\$59,616,396	\$94,388,963	\$22,455,300	\$176,460,658
Parkland Acquisition Costs	\$61,310,000	\$61,310,000	\$36,780,000	\$159,400,000
Library D.C. Costs	\$200,000	\$43,710,188	\$3,130,000	\$47,040,188
Non-D.C. Eligible Costs	\$715,404	\$939,750	\$412,500	\$2,067,654
Total Expenses	\$121,841,800	\$200,348,900	\$62,777,800	\$384,968,500

Based on the assumptions provided in Tables 13 through 15, the cashflow analysis is summarized in Table 16 provides based on the short-term, medium-term, and long-term time horizons.

Table 16
Cashflow Analysis
2024\$

Expense/Revenue	2024-2028	2029-2033	2034-2036	Total
Parks and Recreation				
D.C. Eligible Expenses	\$59,616,396	\$94,388,963	\$22,455,300	\$176,460,658
D.C. Revenues from Incremental Growth	\$96,961,731	\$47,828,085	\$14,798,536	\$159,588,352
Surplus/(Deficit)	\$37,345,335	(\$46,560,877)	(\$7,656,764)	(\$16,872,306)
Library				
D.C. Eligible Expenses	\$200,000	\$43,710,188	\$3,130,000	\$47,040,188
D.C. Revenues from Incremental Growth	\$12,716,914	\$6,270,168	\$1,940,093	\$20,927,175
Surplus/(Deficit)	\$12,516,914	(\$37,440,019)	(\$1,189,907)	(\$26,113,012)
Parkland Acquisition				
P.I.L. Eligible Expenses	\$61,310,000	\$61,310,000	\$36,780,000	\$159,400,000
Parkland Dedication Reserve Fund	\$3,269,277			\$3,269,277
Surplus/(Deficit)	(\$58,040,723)	(\$61,310,000)	(\$36,780,000)	(\$156,130,723)
Other				
Non-D.C. Eligible Expenses	\$715,404	\$939,750	\$412,500	\$2,067,654
Surplus/(Deficit)	(\$715,404)	(\$939,750)	(\$412,500)	(\$2,067,654)
Funding Required from Other Sources				(\$45,052,972)

Based on the findings of the cashflow analysis, it is anticipated that the Municipality will require debenture financing over the forecast period if other funding sources are not available. As such, it is recommended that the Municipality, update their D.C. rates to embrace the capital needs identified through the Master Plan, where applicable,



consider parks, recreation, and cultural needs through a C.B.C. strategy, to ensure they are able to maximize the amount of parkland that can be conveyed, and seek out lands to purchase for parkland purposes, at reasonable prices, when available. Further, the Municipality should track the actual growth taking place and annually, at budget time, adjust the timing of projects to ensure they are being put in place to meet the needs of actual growth. Further, the Municipality may consider entering into agreements (i.e., front-ending agreements) with developing landowners to fully develop smaller parks, such as parkettes and urban squares, and/or neighbourhood parks, when they are developing subdivisions. Utilizing the available funding tools for recovery of capital costs, to the greatest extent possible, will reduce the Municipality's reliance on property taxes and or long-term debt as the Master Plan is implemented.

5. Operating Impacts

5.1 Facilities and Outdoor Amenities

With the addition of new parks, recreation, and cultural facilities, amenities, and lands, the Municipality will be faced with additional operating costs associated with staffing, maintenance, utility costs, etc. Furthermore, once assets are in place, they will need to be embraced in future asset management plans to ensure they are scheduled for replacement over their life span.

An analysis has been undertaken to assess the operating impacts of the capital infrastructure identified herein. As part of this analysis, it was deemed necessary to isolate the incremental operating expenditures directly associated with these capital projects, and prorate the cost on a per unit basis (i.e., sq.ft. of building space, per item, etc.). This was undertaken through a review of the Municipality's approved 2022 Financial Information Return (F.I.R.) and the Municipality's 2023 Budget. As some of the costing associated with specific facilities were available through the 2023 budget, those costs have been used (e.g., for incremental costs of new libraries, new developed parks, etc.). As the sizes of the new indoor recreation facilities have not been determined within the Master Plan, as they will differ depending on the amenities included in each, the F.I.R. data was utilized. Further, for operating costs associated with the new library bookmobile, information from other municipalities with bookmobile vehicles was used.



Table 17 provides a summary of the incremental annual operating costs for Library facilities and the bookmobile. Table 18 provides the anticipated incremental costs related to parks operations, and Table 19 provides a summary of all incremental costs related to parks, recreation, and cultural facilities and amenities identified in the Master Plan. The operating impacts assessment assumes all asset are in place over the forecast period.

Table 17
Incremental Annual Operating Costs for Library Facilities and Bookmobile
2024\$

Library Facilities	Size of Facility (sq.ft.)	Total Expenses (2023\$)	Total Inflated Expenses (2024\$)	Expense per sq.ft./ bookmobile	Size of New Facilities/# of Bookmobiles	Incremental Annual Operating Costs
Library Facilities*	45,100	\$3,786,052	\$3,967,524	\$88	32,300	\$2,841,486
Bookmobile**				\$50,000	1	\$50,000
Average Cost Per sq.ft.	45,100	\$3,786,052	\$3,967,524			\$2,891,486

*Based on 2023 Budget

**Based on average cost of bookmobiles in other municipalities

Table 18
Incremental Annual Operating Costs for Parks
2024\$

Parks Operations	Existing Acres of Parks	Total Expense (2023\$)	Total Inflated Expenses (2024\$)	Expense per Acre	Additional Acres of Parkland	Incremental Annual Operating Costs
Existing*	220	\$4,719,797	\$4,946,025	\$22,482		
Growth from Potential Maximum Conveyance					46.0	\$1,033,571
Additional Growth Needs Per Master Plan					59.3	\$1,333,326
Total	220	\$4,719,797	\$4,946,025	\$21,454	105.3	\$2,366,898

*Based on 2023 Budget



Table 19
 Summary of Incremental Annual Operating Costs, Parks, Recreation, and Culture
 Facilities, Amenities, and Parks Operations
 2024\$

SERVICE	INCREMENTAL GROSS COST	ANNUAL OPERATING EXPENDITURES
1. Parks and Recreation Services		
1.1 Park development, amenities, and trails	65,420,000	2,366,898
1.2 Recreation Facilities*	98,050,000	8,850,074
2. Library Services		
2.1 Library facilities	40,375,000	2,841,486
2.2 Library materials	6,250,000	-
2.3 Library vehicles	150,000	50,000
Total	\$210,245,000	\$14,108,458

* Based on 2022 F.I.R., inflated to 2024\$

In addition to the operational impacts, over time the initial capital projects will require replacement. This asset replacement of capital is often referred to as lifecycle cost and/or asset management. By definition, lifecycle costs are all the costs that are incurred during the life of a physical asset, from the time of its acquisition to the time it is taken out of service for disposal or redeployment. Lifecycle costs were estimated based on the average useful life of like assets as identified in the Municipality's 2024 Asset Management Plan (See Table 20).



Table 20
Useful Life Assumptions
2024\$

Asset	Average Useful Life
Facilities	50
Outdoor Rectangular Fields	25
Ball Diamonds	25
Cricket Fields	25
Outdoor Tennis Courts, Pickleball Courts & Basketball Courts	20
Outdoor Splash Pads & Cooling Stations	20
Small-Scale Skate Zones	25
Dog Parks	25
Community Gardens	25
Outdoor Fitness Equipment & Playgrounds	15
Trails	20
Parkland Development & Site Works	25
Library Collection Materials and Bookmobile	15

For the purposes of undertaking the asset management impacts, the capital costs have been spread over the forecast period from 2025-2036 (see Table 21).

Lifecycle costs for the capital infrastructure have been presented based on a sinking fund basis. The assets have been considered over their estimated useful lives. The resultant total annualized expenditures are anticipated to be \$11.43 million once all assets are in place (see Table 22). Note that it is assumed, that asset management requirements will not start until the year after the assets are in place.

A summary of the operating and asset management impacts is presented in Table 23, in 2024 values.



Table 21
Estimated Timing of Capital Needs for Asset Management Impacts
2024\$

Description	Service Area	Project Timing		Useful Life	Gross Cost (2024\$)	Forecast (2024\$)											
		From	To			2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Arenas (Ice Pads)	Recreation Facilities	2029	2033	50	59,062,500	-	-	-	-	11,812,500	11,812,500	11,812,500	11,812,500	11,812,500	-	-	-
Indoor Aquatic Centre	Recreation Facilities	2024	2028	50	29,687,500	5,937,500	5,937,500	5,937,500	5,937,500	-	-	-	-	-	-	-	-
Multi-Purpose Space / Group Fitness Space	Recreation Facilities	2029	2033	50	5,250,000	-	-	-	-	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	-	-	-
Indoor Walking Track	Recreation Facilities	2029	2033	50	2,250,000	-	-	-	-	450,000	450,000	450,000	450,000	450,000	-	-	-
Outdoor Rectangular Fields	Park development, amenities, and trails	2024	2028	25	4,200,000	840,000	840,000	840,000	840,000	-	-	-	-	-	-	-	-
Outdoor Rectangular Fields	Park development, amenities, and trails	2029	2033	25	3,500,000	-	-	-	-	700,000	700,000	700,000	700,000	700,000	-	-	-
Outdoor Rectangular Fields	Park development, amenities, and trails	2034	2036	25	3,325,000	-	-	-	-	-	-	-	-	-	1,108,333	1,108,333	1,108,333
Ball Diamonds	Park development, amenities, and trails	2024	2028	25	1,400,000	280,000	280,000	280,000	280,000	-	-	-	-	-	-	-	-
Ball Diamonds	Park development, amenities, and trails	2029	2033	25	2,400,000	-	-	-	-	480,000	480,000	480,000	480,000	480,000	-	-	-
Ball Diamonds	Park development, amenities, and trails	2034	2036	25	2,100,000	-	-	-	-	-	-	-	-	-	700,000	700,000	700,000
Cricket Fields	Park development, amenities, and trails	2024	2028	25	500,000	100,000	100,000	100,000	100,000	-	-	-	-	-	-	-	-
Outdoor Tennis Courts	Park development, amenities, and trails	2024	2028	20	2,160,000	432,000	432,000	432,000	432,000	-	-	-	-	-	-	-	-
Outdoor Tennis Courts	Park development, amenities, and trails	2029	2033	20	1,440,000	-	-	-	-	288,000	288,000	288,000	288,000	288,000	-	-	-
Outdoor Tennis Courts	Park development, amenities, and trails	2034	2036	20	480,000	-	-	-	-	-	-	-	-	-	160,000	160,000	160,000
Outdoor Pickleball Courts	Park development, amenities, and trails	2024	2028	20	2,100,000	420,000	420,000	420,000	420,000	-	-	-	-	-	-	-	-
Outdoor Pickleball Courts	Park development, amenities, and trails	2029	2033	20	600,000	-	-	-	-	120,000	120,000	120,000	120,000	120,000	-	-	-
Outdoor Pickleball Courts	Park development, amenities, and trails	2034	2036	20	600,000	-	-	-	-	-	-	-	-	-	200,000	200,000	200,000
Basketball Courts	Park development, amenities, and trails	2024	2028	20	300,000	60,000	60,000	60,000	60,000	-	-	-	-	-	-	-	-
Basketball Courts	Park development, amenities, and trails	2029	2033	20	300,000	-	-	-	-	60,000	60,000	60,000	60,000	60,000	-	-	-
Basketball Courts	Park development, amenities, and trails	2034	2036	20	400,000	-	-	-	-	-	-	-	-	-	133,333	133,333	133,333
Outdoor Splash Pads	Park development, amenities, and trails	2024	2028	20	3,000,000	600,000	600,000	600,000	600,000	-	-	-	-	-	-	-	-
Outdoor Splash Pads	Park development, amenities, and trails	2029	2033	20	2,000,000	-	-	-	-	400,000	400,000	400,000	400,000	400,000	-	-	-
Outdoor Splash Pads	Park development, amenities, and trails	2034	2036	20	2,000,000	-	-	-	-	-	-	-	-	-	666,667	666,667	666,667
Cooling stations	Park development, amenities, and trails	2034	2036	20	700,000	-	-	-	-	-	-	-	-	-	233,333	233,333	233,333
Small-Scale Skate Zones	Park development, amenities, and trails	2024	2028	25	100,000	20,000	20,000	20,000	20,000	-	-	-	-	-	-	-	-
Small-Scale Skate Zones	Park development, amenities, and trails	2029	2033	25	200,000	-	-	-	-	40,000	40,000	40,000	40,000	40,000	-	-	-
Small-Scale Skate Zones	Park development, amenities, and trails	2034	2036	25	300,000	-	-	-	-	-	-	-	-	-	100,000	100,000	100,000
Leash-Free Dog Parks	Park development, amenities, and trails	2024	2028	25	140,000	28,000	28,000	28,000	28,000	-	-	-	-	-	-	-	-
Compact Leash-Free Dog Parks	Park development, amenities, and trails	2034	2036	25	200,000	-	-	-	-	-	-	-	-	-	66,667	66,667	66,667
Community Gardens	Park development, amenities, and trails	2034	2036	25	175,000	-	-	-	-	-	-	-	-	-	58,333	58,333	58,333
Outdoor Fitness Equipment	Park development, amenities, and trails	2024	2028	15	200,000	40,000	40,000	40,000	40,000	-	-	-	-	-	-	-	-
Outdoor Fitness Equipment	Park development, amenities, and trails	2029	2033	15	200,000	-	-	-	-	40,000	40,000	40,000	40,000	40,000	-	-	-
Outdoor Fitness Equipment	Park development, amenities, and trails	2034	2036	15	400,000	-	-	-	-	-	-	-	-	-	133,333	133,333	133,333
Playgrounds	Park development, amenities, and trails	2024	2028	15	4,000,000	800,000	800,000	800,000	800,000	-	-	-	-	-	-	-	-
Playgrounds	Park development, amenities, and trails	2029	2033	15	4,000,000	-	-	-	-	800,000	800,000	800,000	800,000	800,000	-	-	-
Playgrounds	Park development, amenities, and trails	2034	2036	15	4,000,000	-	-	-	-	-	-	-	-	-	1,333,333	1,333,333	1,333,333
Trail development	Park development, amenities, and trails	2024	2028	20	6,000,000	1,200,000	1,200,000	1,200,000	1,200,000	-	-	-	-	-	-	-	-
Trail development	Park development, amenities, and trails	2029	2033	20	7,500,000	-	-	-	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	-	-	-
Trail development	Park development, amenities, and trails	2034	2036	20	4,500,000	-	-	-	-	-	-	-	-	-	1,500,000	1,500,000	1,500,000
Cost for facility enhancements to community	Recreation Facilities	2024	2028	50	600,000	120,000	120,000	120,000	120,000	-	-	-	-	-	-	-	-
Cost for facility enhancements to community	Recreation Facilities	2029	2033	50	750,000	-	-	-	-	150,000	150,000	150,000	150,000	150,000	-	-	-
Cost for facility enhancements to community	Recreation Facilities	2034	2036	50	450,000	-	-	-	-	-	-	-	-	-	150,000	150,000	150,000
Parkland Development	Park development, amenities, and trails	2024	2028	25	61,310,000	12,262,000	12,262,000	12,262,000	12,262,000	-	-	-	-	-	-	-	-
Parkland Development	Park development, amenities, and trails	2029	2033	25	61,310,000	-	-	-	-	12,262,000	12,262,000	12,262,000	12,262,000	12,262,000	-	-	-
Parkland Development	Park development, amenities, and trails	2034	2036	25	36,780,000	-	-	-	-	-	-	-	-	-	12,260,000	12,260,000	12,260,000
Library																	
Library Space	Library facilities	2029	2033	50	37,750,000	-	-	-	-	7,550,000	7,550,000	7,550,000	7,550,000	7,550,000	-	-	-
Library Space	Library facilities	2034	2036	50	2,625,000	-	-	-	-	-	-	-	-	-	875,000	875,000	875,000
Cost to establish bookmobile	Library vehicles	2024	2028	15	150,000	30,000	30,000	30,000	30,000	-	-	-	-	-	-	-	-
Provision for Additional Collection Materials	Library materials	2024	2028	15	50,000	10,000	10,000	10,000	10,000	-	-	-	-	-	-	-	-
Provision for Additional Collection Materials	Library materials	2029	2033	15	5,800,000	-	-	-	-	1,160,000	1,160,000	1,160,000	1,160,000	1,160,000	-	-	-
Provision for Additional Collection Materials	Library materials	2034	2036	15	400,000	-	-	-	-	-	-	-	-	-	133,333	133,333	133,333
Total Capital Expenditures					\$369,645,000	\$23,179,500	\$23,179,500	\$23,179,500	\$23,179,500	\$38,862,500	\$38,862,500	\$38,862,500	\$38,862,500	\$38,862,500	\$19,811,665	\$19,811,665	\$19,811,665



Table 22
Asset Management Impacts
2024\$

Lifecycle Analysis (Independent Annual Impact)	Inflated Forecast												Total
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
Lifecycle Contributions (Incremental)													
Arenas (Ice Pads)	-	-	-	-	-	612,264	612,264	612,264	612,264	612,264	-	-	3,061,320
Indoor Aquatic Centre	-	307,752	307,752	307,752	307,752	-	-	-	-	-	-	-	1,231,008
Multi-Purpose Space / Group Fitness Space	-	-	-	-	-	54,423	54,423	54,423	54,423	54,423	-	-	272,115
Indoor Walking Track	-	-	-	-	-	23,324	23,324	23,324	23,324	23,324	-	-	116,620
Outdoor Rectangular Fields	-	54,910	54,910	54,910	54,910	-	-	-	-	-	-	-	219,640
Outdoor Rectangular Fields	-	-	-	-	-	45,758	45,758	45,758	45,758	45,758	-	-	228,790
Outdoor Rectangular Fields	-	-	-	-	-	-	-	-	-	-	72,450	72,450	144,900
Ball Diamonds	-	18,303	18,303	18,303	18,303	-	-	-	-	-	-	-	73,212
Ball Diamonds	-	-	-	-	-	31,377	31,377	31,377	31,377	31,377	-	-	156,885
Ball Diamonds	-	-	-	-	-	-	-	-	-	-	45,758	45,758	91,516
Cricket Fields	-	6,537	6,537	6,537	6,537	-	-	-	-	-	-	-	26,148
Outdoor Tennis Courts	-	32,112	32,112	32,112	32,112	-	-	-	-	-	-	-	128,448
Outdoor Tennis Courts	-	-	-	-	-	21,408	21,408	21,408	21,408	21,408	-	-	107,040
Outdoor Tennis Courts	-	-	-	-	-	-	-	-	-	-	11,893	11,893	23,786
Outdoor Pickleball Courts	-	31,220	31,220	31,220	31,220	-	-	-	-	-	-	-	124,880
Outdoor Pickleball Courts	-	-	-	-	-	8,920	8,920	8,920	8,920	8,920	-	-	44,600
Outdoor Pickleball Courts	-	-	-	-	-	-	-	-	-	-	14,867	14,867	29,734
Basketball Courts	-	4,460	4,460	4,460	4,460	-	-	-	-	-	-	-	17,840
Basketball Courts	-	-	-	-	-	4,460	4,460	4,460	4,460	4,460	-	-	22,300
Basketball Courts	-	-	-	-	-	-	-	-	-	-	9,911	9,911	19,822
Outdoor Splash Pads	-	44,600	44,600	44,600	44,600	-	-	-	-	-	-	-	178,400
Outdoor Splash Pads	-	-	-	-	-	29,733	29,733	29,733	29,733	29,733	-	-	148,665
Outdoor Splash Pads	-	-	-	-	-	-	-	-	-	-	49,556	49,556	99,112
Cooling stations	-	-	-	-	-	-	-	-	-	-	17,344	17,344	34,688
Small-Scale Skate Zones	-	1,307	1,307	1,307	1,307	-	-	-	-	-	-	-	5,228
Small-Scale Skate Zones	-	-	-	-	-	2,615	2,615	2,615	2,615	2,615	-	-	13,075
Small-Scale Skate Zones	-	-	-	-	-	-	-	-	-	-	6,537	6,537	13,074
Leash-Free Dog Parks	-	1,830	1,830	1,830	1,830	-	-	-	-	-	-	-	7,320
Compact Leash-Free Dog Parks	-	-	-	-	-	-	-	-	-	-	4,358	4,358	8,716
Community Gardens	-	-	-	-	-	-	-	-	-	-	3,813	3,813	7,626
Outdoor Fitness Equipment	-	3,604	3,604	3,604	3,604	-	-	-	-	-	-	-	14,416
Outdoor Fitness Equipment	-	-	-	-	-	3,604	3,604	3,604	3,604	3,604	-	-	18,020
Outdoor Fitness Equipment	-	-	-	-	-	-	-	-	-	-	12,012	12,012	24,024
Playgrounds	-	72,072	72,072	72,072	72,072	-	-	-	-	-	-	-	288,288
Playgrounds	-	-	-	-	-	72,072	72,072	72,072	72,072	72,072	-	-	360,360
Playgrounds	-	-	-	-	-	-	-	-	-	-	120,120	120,120	240,240
Trail development	-	89,200	89,200	89,200	89,200	-	-	-	-	-	-	-	356,800
Trail development	-	-	-	-	-	111,500	111,500	111,500	111,500	111,500	-	-	557,500
Trail development	-	-	-	-	-	-	-	-	-	-	111,500	111,500	223,000
Cost for facility enhancements to community halls	-	6,220	6,220	6,220	6,220	-	-	-	-	-	-	-	24,880
Cost for facility enhancements to community halls	-	-	-	-	-	7,775	7,775	7,775	7,775	7,775	-	-	38,875
Cost for facility enhancements to community halls	-	-	-	-	-	-	-	-	-	-	7,775	7,775	15,550
Library													
Library Space	-	-	-	-	-	391,330	391,330	391,330	391,330	391,330	-	-	1,956,650
Library Space	-	-	-	-	-	-	-	-	-	-	45,353	45,353	90,706
Cost to establish bookmobile	-	2,703	2,703	2,703	2,703	-	-	-	-	-	-	-	10,812
Provision for Additional Collection Materials	-	901	901	901	901	-	-	-	-	-	-	-	3,604
Provision for Additional Collection Materials	-	-	-	-	-	104,505	104,505	104,505	104,505	104,505	-	-	522,525
Provision for Additional Collection Materials	-	-	-	-	-	-	-	-	-	-	12,012	12,012	24,024
Total Lifecycle Contributions	-	\$677,731	\$677,731	\$677,731	\$677,731	\$1,525,068	\$1,525,068	\$1,525,068	\$1,525,068	\$1,525,068	\$545,259	\$545,259	\$11,426,782



Table 23
Summary of Operating Impacts and Asset Management Impacts
2024\$

SERVICE	INCREMENTAL GROSS COST	ANNUAL LIFECYCLE EXPENDITURES	ANNUAL OPERATING EXPENDITURES	TOTAL ANNUAL EXPENDITURES
1. Parks and Recreation Services				
1.1 Park development, amenities, and trails	65,420,000	4,058,093	2,366,898	6,424,991
1.2 Recreation Facilities*	98,050,000	4,760,368	8,850,074	13,610,442
2. Library Services				
2.1 Library facilities	40,375,000	2,047,356	2,841,486	4,888,842
2.2 Library materials	6,250,000	550,153	-	550,153
2.3 Library vehicles	150,000	10,812	50,000	60,812
Total	\$210,245,000	\$11,426,782	\$14,108,458	\$25,535,240

* Based on 2022 F.I.R., inflated to 2024\$

It is noted, that as capital assets are schedule for completion, the Municipality should identify the operating expenditures and asset management impacts and adjust annual budgets, as required.

As noted in section 3.4, the Master Plan does not include a review or update to the Municipality’s user fees. A user fee review is not typically undertaken as part of a Master Plan. However, as new capital infrastructure is completed and becomes available for programming, rentals, etc., the Municipality should review their user fees to ensure that operating expenditures can be offset by fees from those that will be using the facilities and programmable amenities, to the extent possible. This will reduce the need to offset the operating costs with property tax revenues.

5.2 Studies

It is anticipated that studies will be undertaken either in-house by existing staff or external consultants with the oversight of existing staff, and therefore, additional operating impacts have not been assessed. Further, as studies are not a tangible capital asset, they are not considered through asset management plan requirements.



6. Observations and Recommendations

6.1 Parkland Observations and Recommendations

Due to the shortfall in the amount of parkland that the *Planning Act* provisions will provide the Municipality, it is recommended that P.I.L. of parkland revenues not be used for indoor recreation facilities, as the cost of land can be recovered through D.C.s for these facilities, to ensure the parkland is available to develop parks and outdoor recreation needs.

It is also recommended that the Municipality invest in land purchases in strategic locations, potentially just outside the current urban boundaries and/or in hamlets, sooner than later, when vacant lands become available for sale at lower costs (i.e., at unserviced land values and/or agricultural land values). Otherwise, investing the funds in the special parkland fund should follow the investment practices of the Municipality. However, due to the requirements of the *Planning Act*, (i.e., spending or allocating a minimum of 60% of the opening reserve fund balance each year to eligible capital projects), long-term investment opportunities may be limited.

The Municipality should confirm through future D.C. study processes, the amount and costs of park development and associated amenities, which may be in excess of historical service standard ceilings (i.e., a required test imposed by the D.C.A.), and ensure that infrastructure is being emplaced in time to keep pace with growth. This will mitigate further restrictions in future D.C. studies based on limitations in the D.C.A. and ensure that current services levels are maintained over the forecast period.

It is recommended that the Municipality consider recovering costs for additional parkland acquisition through a C.B.C. strategy.

The Municipality's current Parkland By-law 2023-042 already allows the Municipality to recover the maximum amount of land allowable under the *Planning Act* provisions. However, there have been changes to the *Planning Act* that override the current by-law, requiring the Municipality to exclude the portion of lands associated with affordable and attainable residential units from the calculations of parkland requirements. Additionally, amount of land that can be achieved has been capped for properties based on the size, that the Municipality must adhere to. Therefore, it is recommended that the Parkland by-law be revised through an amending by-law.



6.2 Other Observations and Recommendations

It is recommended that the Municipality:

- maximize all other funding sources available for recovery of capital and operating expenses, and utilize property taxes for costs that cannot be recovered through other tools;
- update their D.C. rates to embrace the capital needs identified through the Master Plan, where applicable;
- consider parks, recreation, and cultural needs through a C.B.C. strategy;
- seek out lands to purchase for parkland purposes, at reasonable prices, when available;
- annually, track actual growth and, at budget time, adjust the timing of projects to ensure capital infrastructure is being provided to meet the growth needs;
- consider entering into agreements (i.e., front-ending agreements) with developing landowners to fully develop smaller parks, such as parkettes and urban squares, and/or neighbourhood parks, when they are developing subdivisions; and
- utilizing all available funding tools for recovery of capital costs, to the greatest extent possible, to assist in implementing the Master Plan.