

REPORT FOR PUBLIC CONSULTATION

PREPARED BY HEMSON FOR THE CITY OF PEMBROKE

CITY-WIDE DEVELOPMENT CHARGES BACKGROUND STUDY

March 20, 2026



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LIST OF ACRONYMS

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

EXECUTIVE SUMMARY

A. PURPOSE OF 2026 DEVELOPMENT CHARGES (DC) BACKGROUND STUDY

i. Legislative Context

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

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

ii. Key Steps in Determining Future Development-Related Projects

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

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

iii. DC Eligible and Ineligible Costs

Development charges are intended to pay for the initial round of capital costs needed to service new development over an identified planning period. This is based on the overarching principle that “growth pays for growth”. However, the DCA and associated regulation includes several statutory adjustments that prevent these costs from fully being recovered by growth. Such adjustments include, but are not limited to: ineligible costs, including operating and maintenance costs; ineligible services; deductions for costs that exceed historical service level caps; and statutory exemptions for specific uses (i.e. industrial expansions).

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

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

B. DEVELOPMENT FORECAST

i. Residential and Non-Residential

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

TABLE 1

CITY OF PEMBROKE
 SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
 DEVELOPMENT FORECAST

City-wide Development Forecast	2025 Estimate	10-Year Planning Period 2026 - 2035	
		Growth	Total at 2035
Residential			
Total Occupied Dwellings	6,732	900	7,632
Total Population			
Census	14,775	1,899	16,674
<i>Population In New Dwellings</i>		<i>1,933</i>	
Non-Residential			
Employment	6,848	880	7,728
Non-Residential Building Space (sq.m.)		30,802	

C. CALCULATED DEVELOPMENT CHARGES

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

Service	Charge By Unit Type			Non-Residential Charge (\$/sq.m)
	Single & Semi-Detached	Rows & Other Multiples	Apartments	
Library Services	\$1,684	\$1,347	\$1,010	\$0.00
Parks & Recreation	\$11,220	\$8,976	\$6,732	\$0.00
Fire Protection Services	\$1,922	\$1,538	\$1,153	\$11.33
Police Services	\$1,279	\$1,024	\$768	\$7.54
By-Law Services	\$17	\$14	\$10	\$0.10
Transit	\$435	\$348	\$261	\$2.56
Development Related Studies	\$280	\$224	\$168	\$1.65
Services Related To A Highway: Public Works	\$1,540	\$1,232	\$924	\$9.07
Services Related To A Highway: Roads And Related	\$5,729	\$4,583	\$3,438	\$33.76
Water Services				
Wastewater Services	\$4,776	\$3,821	\$2,865	\$28.14
TOTAL CITY-WIDE SERVICES	\$28,882	\$23,107	\$17,329	\$94.15

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

Also, the development charges calculated in this City-wide Study exclude shared water and wastewater infrastructure between the City of Pembroke and the Township of Laurentian Valley. A separate DC Background Study will be prepared for the joint infrastructure and will be used to support a separate DC by-law.

D. COST OF GROWTH ANALYSIS

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

E. CONSIDERATION OF AREA RATING

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

F. LOCAL SERVICE POLICY INCLUDED UNDER SEPARATE COVER

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

G. DC BY-LAW INCLUDED UNDER SEPARATE COVER

The City's proposed DC By-law will also be released in draft form at least two weeks prior to the public meeting being held under the DCA on April 21, 2026.

1. INTRODUCTION

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

While this study relates to the calculation of development charges for all General Services, Services Related to a Highway and Wastewater Services belonging only to the City, Hemson is also currently developing the Joint Water and Wastewater DC Background Study with the Township of Laurentian Valley which covers water and wastewater infrastructure shared between the two municipalities. This DC Study is entirely related to City-wide services (for Pembroke) and the calculated DC rates do not reflect the charge needed for Water Services or any increase required for shared wastewater infrastructure. The DC Rates for shared infrastructure will be documented under a separate DC Background Study.

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

- A forecast of the amount, type and location of population, housing, and non-residential development anticipated in the City;
- The average capital service levels provided in the City 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 City or its local boards to provide for the anticipated development, including the determination of the eligible and ineligible components of the capital projects;
- An asset management plan that demonstrates that all assets are financially sustainable over their full life cycle; and
- An examination of the long-term capital and operating costs for the capital infrastructure required for each service to which the development charges by-law would relate.

This study presents the results of the review to determine the development-related net capital costs that are attributable to development that is forecast to occur in the City. 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 City.

The draft development-related capital program and associated draft development charge rates were presented to City Council for review on March 3, 2026. Council subsequently directed that this City-wide Development Charges Background Study be prepared to initiate the formal consultation process.

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

A. LEGISLATIVE CONTEXT

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

- Historical service level standards have been extended from a 10 to 15-year planning period;
- DC by-laws now expire every 10 years instead of 5 years;
- The amount of interest paid on DC deferrals and freeze is capped at prime plus 1%;
- Costs associated with affordable housing services are now ineligible for recovery through DCs;

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

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

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

B. SUPPORTING ANALYSIS

The underlying assumptions and calculation methodologies contained in the Background Study have been informed by a range of inputs including the City’s capital budget and forecasts, existing master plans, and discussions with City 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 May 2026.

Timeline of Consultation and Approval Process

Activity	Date
Council Information Session	March 3, 2026
Public Release of DC Background Study	March 20, 2026
Statutory Public Meeting of Council	April 21, 2026
Passage of 2026 DC By-law	May 2026 (targeted)

2. CITY-WIDE APPROACH

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

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

A. CITY-WIDE DEVELOPMENT CHARGES ARE CALCULATED

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

i. Services Based on a City-Wide Approach

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

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

- Library Services
- Parks and Recreation
- Fire Protection Services
- Police Services

- By-law Services
- Development-Related Studies
- Transit Services
- Services Related to a Highway – Public Works
- Services Related to a Highway – Roads and Related
- Wastewater Services

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

The resulting development charge for these services would be imposed against all development in the City.

B. KEY STEPS IN DETERMINING DEVELOPMENT CHARGES

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

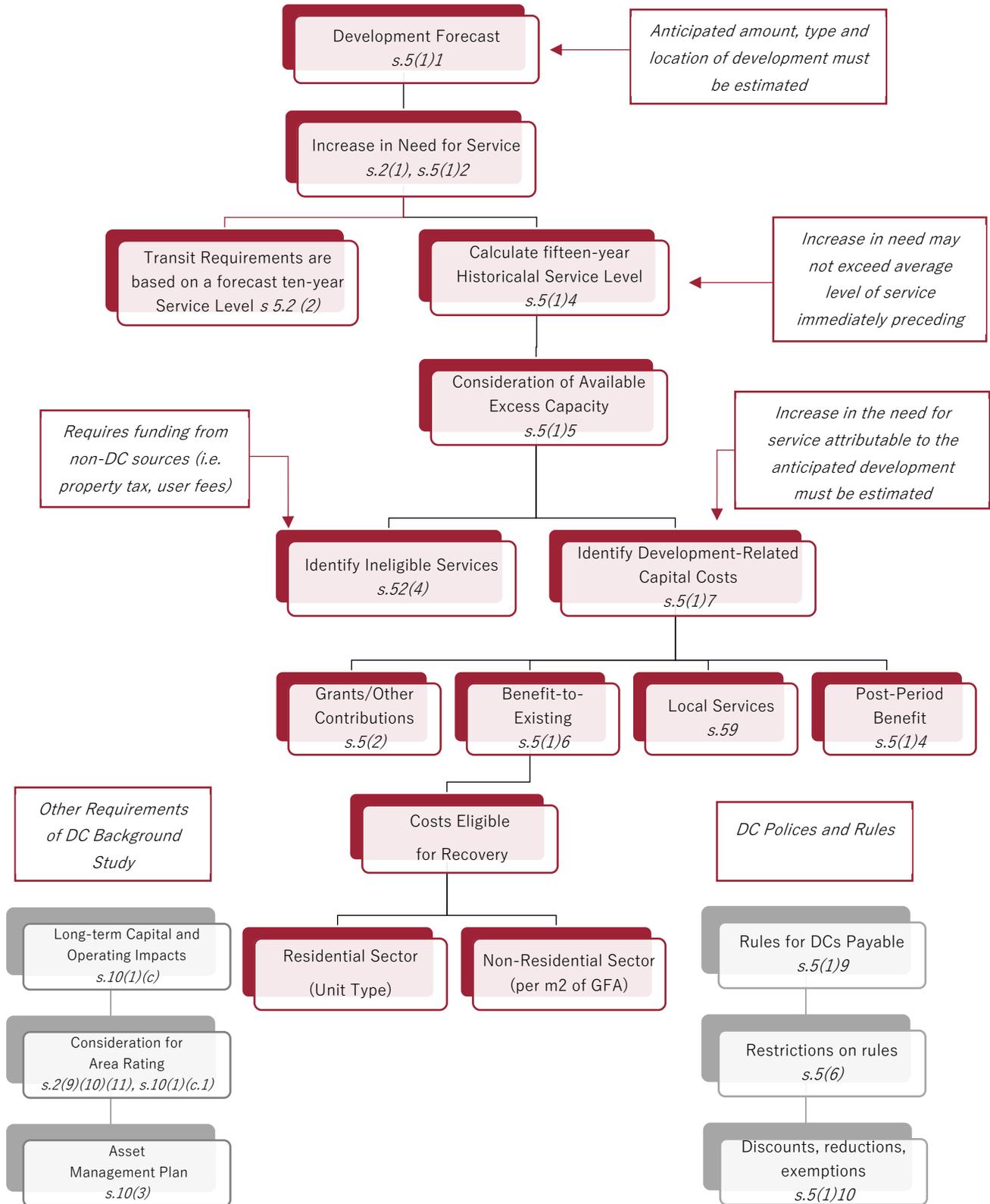
i. Development Forecast

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

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

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

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



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

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

... must not include an increase that would result in the level of service exceeding the average level of that service provided in the City 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 City'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. Land has been removed from the service level calculations in accordance with recent legislative amendments. The historical service levels used in this study have been calculated based on the period 2011–2025.

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

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

... only if the council of the City 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 City. The development-related capital forecast prepared for this study ensures that development charges are only imposed to help pay for projects that have been or are intended to be purchased or built in order to accommodate future anticipated development. It is not sufficient in the calculation of development charges merely to have had the service in the past. There must also be a demonstrated commitment to continue to emplace facilities or infrastructure in the future. In this regard, *Ontario Regulation 82/98*, s. 3 states that:

For the purposes of paragraph 3 of subsection 5 (1) of the Act, the council of a City 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 Municipality from non-development charges sources. The amount of municipal funding for such non-DC-eligible shares of projects is also identified as part of the preparation of the development-related capital program. A description of the methodology that was used to determine this allocation, and any assumptions relied on in determining the allocation, is provided in Appendices B, and C.

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

iv. Attribution to Types of Development

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

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

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

v. Final Adjustment

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

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

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

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

- s.10 (2) The development charge background study shall include,
 - (c) an examination, for each service to which the development charge by-law would relate, of the long-term capital and operating costs for capital infrastructure required for the service; and
 - (c.2) an asset management plan prepared in accordance with subsection (3).

i. Asset Management Plan

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

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

3. DEVELOPMENT FORECAST

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

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

A. RESIDENTIAL FORECAST

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

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

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

The City’s Census population is expected to increase by 1,899 people over the next ten years, reaching 16,674 by 2035. About 900 additional occupied dwelling units are forecast to be built between 2026 and 2035 and the population residing in these units is expected to increase by 1,933.

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

B. NON-RESIDENTIAL FORECAST

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

The non-residential forecast projects an increase of 880 employees to 2035, which is anticipated to be accommodated in about 30,800 square metres of new non-residential building space. Table 1 also provides a summary of the non-residential development forecasts used in this analysis.

TABLE 1

**CITY OF PEMBROKE
SUMMARY OF RESIDENTIAL AND NON-RESIDENTIAL
DEVELOPMENT FORECAST**

City-wide Development Forecast	2025 Estimate	10-Year Planning Period 2026 - 2035	
		Growth	Total at 2035
Residential			
Total Occupied Dwellings	6,732	900	7,632
Total Population			
Census	14,775	1,899	16,674
<i>Population In New Dwellings</i>		<i>1,933</i>	
Non-Residential			
Employment	6,848	880	7,728
Non-Residential Building Space (sq.m.)		30,802	

4. SUMMARY OF HISTORICAL CAPITAL SERVICE LEVELS

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

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

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

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

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

TABLE 2

CITY OF PEMBROKE
SUMMARY OF AVERAGE HISTORICAL SERVICE LEVELS 2011 - 2025

Service	2011 - 2025 Service Level Indicator
1.0 LIBRARY SERVICES Buildings Materials Furniture And Equipment	\$662.14 per capita \$291.79 per capita \$351.09 per capita \$19.26 per capita
2.0 PARKS & RECREATION Indoor Recreation Park Facilities	\$4,460.48 per capita \$3,431.36 per capita \$1,029.12 per capita
3.0 FIRE PROTECTION SERVICES Buildings Furniture & Equipment Vehicles	\$626.73 per pop & empl \$327.50 per pop & empl \$42.70 per pop & empl \$256.53 per pop & empl
4.0 POLICE SERVICES Buildings	\$348.06 per pop & empl \$348.06 per pop & empl
5.0 BY-LAW SERVICES Buildings Furniture & Equipment Vehicles	\$5.77 per pop & empl \$3.26 per pop & empl \$1.74 per pop & empl \$0.77 per pop & empl
6.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS Buildings Facilities Parking Lot Furniture And Equipment Fleet & Equipment	\$835.74 per pop & empl \$416.43 per pop & empl \$114.66 per pop & empl \$2.25 per pop & empl \$32.21 per pop & empl \$270.19 per pop & empl
7.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED Roads Bridges, Culverts & Signals Sidewalks	\$18,413.55 per pop & empl \$15,982.93 per pop & empl \$1,830.80 per pop & empl \$599.82 per pop & empl

5. THE DEVELOPMENT-RELATED CAPITAL PROGRAM

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

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

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

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

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

B. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR GENERAL SERVICES

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

The table provides a total for all general services analysed over the ten-year planning period. Further details on the capital plans for each individual service category are available

in Appendix B. The development-related capital forecast for general services estimates a total gross cost of \$27.2 million. Alternative funding sources have been identified in the amount of \$3.0 million. Therefore, the net municipal cost of the capital program is reduced to \$24.2 million.

Of the \$24.2 million ten-year net municipal capital costs for general services, \$10.6 million (44 per cent) is related to the Parks and Recreation capital program. The forecast includes a new splash pad, pedestrian walkway or trail heads, provision for a future multi-purpose facility and others.

The next largest portion of the capital forecast relates to Library Services development-related capital program at \$5.8 million (24 per cent). The program includes the cost of a library master plan, book mobile, and provisions for future library space and materials.

Police Services accounts for \$2.9 million (12 per cent) and the program includes the recovery of the negative reserve fund balance and the recovery of costs related to the existing debt for the police station.

The Fire Services capital program includes \$2.8 in net capital costs (11 per cent) of the general services ten-year capital program. The program includes the recovery of costs related to debt for the fire hall, enclosed garage, training props/tower, fire master plan and provisions for new equipment and vehicle for a future deputy fire chief.

The Transit Services capital program includes \$1.9 in net capital costs (8 per cent) of the general services ten-year capital program. The program includes a transit hub, bus shelter, parking lot redesign, mini busses, and EV chargers.

The Development-Related Studies capital program includes about \$278,800 in net capital costs (1 per cent) of the general services ten-year capital program. The program includes the recovery of future Development Charge study, Official Plan, Zoning By-Law Update, Transit Expansion Study and recovery of negative reserve balance.

Lastly, By-law Services program includes about \$25,500 in net capital costs (less than 1 per cent) and includes equipment provisions for new equipment and vehicle for a new officer.

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

TABLE 3

CITY OF PEMBROKE
SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
CITY-WIDE GENERAL SERVICES 2026 - 2035
(in \$000)

Service	Gross Cost	Grants/ Subsidies	Municipal Cost
1.0 LIBRARY SERVICES	\$7,035.0	\$1,274.0	\$5,761.0
1.1 Buildings and Facilities	\$6,300.0	\$1,260.0	\$5,040.0
1.2 Materials and Equipment	\$665.0	\$0.0	\$665.0
1.3 Studies	\$70.0	\$14.0	\$56.0
2.0 PARKS & RECREATION	\$10,762.0	\$165.7	\$10,596.3
2.1 Parks & Recreation Facilities	\$10,612.0	\$165.7	\$10,446.3
2.2 Other Parks Projects	\$150.0	\$0.0	\$150.0
3.0 FIRE PROTECTION SERVICES	\$3,426.2	\$660.0	\$2,766.2
3.1 Fire Hall Debenture	\$2,121.2	\$0.0	\$2,121.2
3.2 Vehicle & Equipment	\$1,205.0	\$660.0	\$545.0
3.3 Studies	\$100.0	\$0.0	\$100.0
4.0 POLICE SERVICES	\$2,898.9	\$0.0	\$2,898.9
4.1 Building Debt	\$2,897.8	\$0.0	\$2,897.8
4.2 Negative Reserve Balance	\$1.1	\$0.0	\$1.1
5.0 BY-LAW SERVICES	\$25.5	\$0.0	\$25.5
5.1 By-law Equipment & Vehicles	\$25.5	\$0.0	\$25.5
6.0 DEVELOPMENT RELATED STUDIES	\$303.8	\$25.0	\$278.8
6.1 Studies	\$301.7	\$25.0	\$276.7
6.2 Negative Reserve Balance	\$2.1	\$0.0	\$2.1
7.0 TRANSIT	\$2,792.0	\$902.8	\$1,889.2
7.1 Transit Facilities	\$1,229.6	\$752.8	\$476.8
7.2 Vehicles & Equipment	\$1,562.4	\$150.0	\$1,412.4
TOTAL - CITY-WIDE GENERAL SERVICES	\$27,243.4	\$3,027.5	\$24,215.9

C. THE DEVELOPMENT-RELATED CAPITAL FORECAST FOR ENGINEERED SERVICES

Table 4 provides the development-related capital recoveries for the engineered services of Services Related to a Highway of Public Works and Roads and Related, and Wastewater Services. The capital program totals \$24.2 million and provides servicing for anticipated development over the planning period from 2026 to 2035. Further details on the capital plans for each individual service category are available in Appendix C. Grants, subsidies and alternative funding sources have been identified in the amount of \$139,000 for the capital projects and, as such, the remaining net cost of \$24.1 million is the cost to be paid by the City.

Of the total net capital costs, 59 per cent, or \$14.3 million is associated with development-related Roads and Related projects. The capital program includes various road infrastructure projects, a Transportation Planning study, pedestrian crossings, intersection improvements, and sidewalks.

The Wastewater net capital program totals \$7.4 million and represents 30 per cent of the overall net municipal cost. Various wastewater infrastructure projects have been included in the cost such as the Supplies Landing lift station, I&I Related Studies, along with linear wastewater related infrastructure upgrades.

Public Works capital projects include an EV charger, sidewalk tractor, combination unit, and a provision for additional fleet, equipment and operations building space. The net municipal cost of the program is \$2.6 million, or about 11 per cent. The costs included in the service are related to Services Related to a Highway charge.

TABLE 4

CITY OF PEMBROKE
 SUMMARY OF DEVELOPMENT-RELATED CAPITAL PROGRAM
 FOR ENGINEERED SERVICES 2026 - 2035
 (in \$000)

Service	Gross Cost	Grants / Subsidies	Net Municipal
1.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	\$2,583.8	\$0.0	\$2,583.8
1.1 Facilities, Fleet & Equipment	\$2,583.8	\$0.0	\$2,583.8
2.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	\$14,291.9	\$139.0	\$14,152.9
2.1 Roads and Related Infrastructure	\$11,972.9	\$0.0	\$11,972.9
2.2 Studies	\$100.0	\$44.0	\$56.0
2.3 Traffic Signals and Pedestrian Crossings	\$1,250.0	\$95.0	\$1,155.0
2.4 Sidewalks - Arterial and Collectors	\$969.0	\$0.0	\$969.0
3.0 WASTEWATER SERVICES - CITY OF PEMBROKE ONLY	\$7,359.5	\$0.0	\$7,359.5
3.1 Wastewater Treatment / Facilities	\$4,000.0	\$0.0	\$4,000.0
3.2 Storm Sewer	\$40.0	\$0.0	\$40.0
3.3 Linear Wastewater Related Infrastructure	\$3,132.0	\$0.0	\$3,132.0
3.4 Studies	\$187.5	\$0.0	\$187.5
TOTAL - 10-YEAR ENGINEERING PROGRAM	\$24,235.2	\$139.0	\$24,096.2

6. CALCULATED DEVELOPMENT CHARGES

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

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

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

A. DEVELOPMENT CHARGES CALCULATION

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

i. General Services

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

The net capital forecast for the ten-year services totals \$24.2 million and incorporates those projects identified to be related to the development anticipated in the next ten years. However, not all of the capital costs are to be recovered from new development by way of DCs. As shown on Table 5, 21 per cent, or \$5.0 million relates to replacement of existing capital facilities or for shares of projects that provide benefit to the existing community. These portions of capital costs will have to be funded from non-DC revenue sources, largely property taxes for this group of services.

An additional share of \$65,500 has been identified as available DC reserve funds and represents the revenue collected from previous DCs. This portion has been netted out of the chargeable capital costs.

A share of \$6.3 million is attributable to development beyond 2035. This development-related share has been removed from the calculation and may therefore be recovered under future DC studies.

The total costs eligible for recovery through DCs for ten-year over the planning period is \$12.9 million. This amount is allocated between the residential and non-residential sectors to derive the DCs. Library and Parks & 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 in new space. The allocation to the residential sector for these services is calculated at 81 per cent and 19 per cent to the non-residential sector.

Approximately \$11.9 million of the general services DC eligible capital program is deemed to benefit residential development. When this amount is divided by the ten-year growth in population in new dwelling units (1,933), an unadjusted charge of \$6,346.98 per capita results. The non-residential share totals \$412,300 which yields an unadjusted charge of \$19.35 per square metre when divided by the ten-year increase in non-residential building space (30,802 square metres).

TABLE 5

CITY OF PEMBROKE
 SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
 CAPITAL PROGRAM FOR GENERAL SERVICES

10 Year Growth in Population in New Un	1,933
10 Year Growth in Square Metres	30,802

Service	Development-Related Capital Program (2026 - 2035)					Total DC Eligible			
	Net Municipal Cost	Replacement & Benefit to Existing	Available DC Reserves	Post-2035 Benefit	Costs for Recovery	Residential Share	Non-Residential Share		
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%	(\$000)	%	(\$000)
1.0 LIBRARY SERVICES	\$5,761.0	\$0.0	\$10.2	\$4,493.4	\$1,257.4	100%	\$1,257.4	0%	\$0.00
Development Charge Per Capita							\$650.48		
Development Charge Per Sq.M									\$0.00
2.0 PARKS & RECREATION	\$10,596.3	\$474.3	\$39.5	\$1,612.3	\$8,470.2	100%	\$8,470.2	0%	\$0.00
Development Charge Per Capita							\$4,381.92		
Development Charge Per Sq.M									\$0.00
3.0 FIRE PROTECTION SERVICES	\$2,766.2	\$1,230.6	\$15.8	\$0.0	\$1,519.8	81%	\$1,231.0	19%	\$288.76
Development Charge Per Capita							\$636.85		
Development Charge Per Sq.M									\$9.37
4.0 POLICE SERVICES	\$2,898.9	\$1,765.9	\$0.0	\$165.7	\$967.3	81%	\$783.5	19%	\$183.78
Development Charge Per Capita							\$405.32		
Development Charge Per Sq.M									\$5.97
5.0 BY-LAW SERVICES	\$25.5	\$0.0	\$0.0	\$9.5	\$16.0	81%	\$13.0	19%	\$3.05
Development Charge Per Capita							\$6.72		
Development Charge Per Sq.M									\$0.10
6.0 DEVELOPMENT RELATED STUDIES	\$278.8	\$33.7	\$0.0	\$0.0	\$245.1	81%	\$198.5	19%	\$46.56
Development Charge Per Capita							\$102.69		
Development Charge Per Sq.M									\$1.51
7.0 TRANSIT	\$1,889.2	\$1,500.2	\$0.0	\$0.0	\$389.0	81%	\$315.1	19%	\$73.91
Development Charge Per Capita							\$163.00		
Development Charge Per Sq.M									\$2.40
TOTAL 10-YEAR GENERAL SERVICES	\$24,215.9	\$5,004.7	\$65.5	\$6,280.9	\$12,864.8		\$11,890.5		\$412.3
Development Charge Per Capita							\$6,346.98		
Development Charge Per Sq.M									\$19.35

ii. Engineered Services

Table 6 displays the calculation of the DC rates for the engineered services of Services Related to a Highway of Public Works and Roads and Related and Wastewater. The development-related engineering infrastructure will be used to service development in Pembroke between 2026 and 2035.

Of the total net municipal cost of all engineered services development-related projects, \$24.1 million, not all are to be recovered from new development by way of DCs. Table 6 shows that \$9.8 million of the capital program relates to replacement of existing capital works or for shares of projects that provide benefit to the existing community. This amount has been netted off the chargeable capital costs.

Available reserve funds in the amount of \$75,200, have also been removed from the DC calculation. Post-period shares have been calculated at \$3.7 million and represent the shares of projects that will provide benefit to development beyond 2035 in the City. These shares have also been removed from the DC calculation. The remaining \$10.5 million is related to development in the 2026 to 2035 planning period and has been included in the DC calculation.

Like the general services, the capital program eligible for recovery through DCs is allocated to the residential and non-residential sectors based on future shares of population in new units and employment growth over the planning period. On this basis, the allocation to the residential and non-residential sectors is calculated at 81 and 19 per cent, respectively for all engineered services.

As a result, \$7.4 million of the engineered services capital program is deemed to benefit residential development. When this amount is divided by the long-term growth in population in new dwelling units (1,933), an unadjusted charge of \$4,416.45 per capita is the result.

The non-residential share totals \$1.7 million and, when this amount is divided by the long-term forecast of non-residential space growth (30,802 square metres) for all services, an unadjusted charge of \$65.02 per square metre results.

TABLE 6

CITY OF PEMBROKE
 SUMMARY OF UNADJUSTED RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT CHARGES
 CAPITAL PROGRAM FOR ENGINEERING SERVICES

10 Year Growth in Population in New Units	1,933
10 Year Growth in Square Meters	30,802

Service	Development-Related Capital Program (2026 - 2035)					Total DC Eligible			
	Net Municipal Cost	Replacement & Benefit to Existing	Available DC Reserves	Post-Period Benefit	Costs for Recovery	Residential Share	Non-Residential Share		
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	%	(\$000)	%	(\$000)
1.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	\$2,583.8	\$0.0	\$5.6	\$1,157.0	\$1,421.2	81%	\$1,151.2	19%	\$270.03
Development Charge Per Capita							\$595.54		
Development Charge Per Sq.M									\$8.77
2.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	\$14,152.9	\$6,682.1	\$29.0	\$2,525.0	\$4,916.8	81%	\$3,982.6	19%	\$934.19
Development Charge Per Capita							\$2,060.32		
Development Charge Per Sq.M									\$30.33
3.0 WASTEWATER SERVICES - CITY OF PEMBROKE ONLY	\$7,359.5	\$3,117.4	\$40.5	\$0.0	\$4,201.5	81%	\$3,403.2	19%	\$798.29
Development Charge Per Capita							\$1,760.59		
Development Charge Per Sq.M									\$25.92
TOTAL 10-YEAR ENGINEERING SERVICES	\$24,096.2	\$9,799.5	\$75.2	\$3,682.0	\$10,539.5		\$7,385.8		\$1,732.5
Development Charge Per Capita							\$4,416.45		
Development Charge Per Sq.M									\$65.02

iii. Residential and Non-Residential Development Charges

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

Table 7 summarizes the results of the adjustment for the residential component of the development charge rate. The adjusted per capita rate is higher than the unadjusted charge by \$789.50 (7%), increasing from \$10,763.43 per capita to \$11,552.93 per capita after the cashflow analysis.

Table 7 also provides the calculated rates by residential unit type, with the total charge per unit ranging from a high of \$28,882 per unit for single and semi-detached units to a low of \$17,329 for apartments. The charge per unit for Rows and Other Multiples is \$23,107.

The calculated unadjusted and adjusted non-residential development charge rates are presented in Table 8. The calculated adjusted rate for new non-residential development is \$94.15 per square metre, which represents an increase of \$9.78 per square metre (or 12%) from the unadjusted rate of \$84.37 per square metre.

TABLE 7

CITY OF PEMBROKE
 CITY-WIDE DEVELOPMENT CHARGES
 RESIDENTIAL DEVELOPMENT CHARGES

Service	Unadjusted Charge Per Capita	Adjusted Charge Per Capita	Charge By Unit Type		
			Single & Semi-Detached	Rows & Other Multiples	Apartments
Library Services	\$650.48	\$673.51	\$1,684	\$1,347	\$1,010
Parks & Recreation	\$4,381.92	\$4,488.19	\$11,220	\$8,976	\$6,732
Fire Protection Services	\$636.85	\$768.87	\$1,922	\$1,538	\$1,153
Police Services	\$405.32	\$511.80	\$1,279	\$1,024	\$768
By-Law Services	\$6.72	\$6.85	\$17	\$14	\$10
Transit	\$163.00	\$174.01	\$435	\$348	\$261
Development Related Studies	\$102.69	\$111.88	\$280	\$224	\$168
Services Related To A Highway: Public Works	\$595.54	\$615.83	\$1,540	\$1,232	\$924
Services Related To A Highway: Roads And Related	\$2,060.32	\$2,291.72	\$5,729	\$4,583	\$3,438
Water Services					
Wastewater Services	\$1,760.59	\$1,910.27	\$4,776	\$3,821	\$2,865
TOTAL CITY-WIDE SERVICES	\$10,763.43	\$11,552.93	\$28,882	\$23,107	\$17,329
(1) Based on Persons Per Unit of:			2.50	2.00	1.50

TABLE 8

**CITY OF PEMBROKE
CITY-WIDE DEVELOPMENT CHARGES
NON-RESIDENTIAL DEVELOPMENT CHARGES**

Service	Unadjusted Non-Res Charge (\$/sq.m)	Non-Residential Charge (\$/sq.m)
Library Services	\$0.00	\$0.00
Parks & Recreation	\$0.00	\$0.00
Fire Protection Services	\$9.37	\$11.33
Police Services	\$5.97	\$7.54
By-Law Services	\$0.10	\$0.10
Transit	\$2.40	\$2.56
Development Related Studies	\$1.51	\$1.65
Services Related To A Highway: Public Works	\$8.77	\$9.07
Services Related To A Highway: Roads And Related	\$30.33	\$33.76
Water Services		
Wastewater Services	\$25.92	\$28.14
TOTAL CITY-WIDE SERVICES	\$84.37	\$94.15

7. COMPARISON OF CALCULATED AND CURRENT DEVELOPMENT CHARGES

On February 16th, 2021, Council of the City of Pembroke approved a motion regarding the DC rates to remain at their current rates with a two (2) per cent annual phase in for the years 2021 to 2026, instead of implementing the higher rates recommended in the 2021 DC Background Study. As of 2026, those rates are presented below:

	Charge by Unit Type			Non-Residential Charge (\$/sq.m)
	Single & Semi-Detached	Rows & Other Multiples	Apartments	
TOTAL CHARGE	\$ 4,089	\$ 3,476	\$ 2,399	\$ 10.42

Table 9 presents a comparison of the newly calculated residential DCs with the City's current charges and the fully calculated rates as per the 2021 DC Background Study. The calculated residential DC for a single- or semi-detached unit is \$24,793 greater than the City's residential charge currently in force of \$4,089.

The comparison of calculated non-residential DCs with current rates is illustrated in Table 10. The calculated non-residential DC is \$83.73 greater than the City's current non-residential charge of \$10.42 per square metre.

Both the calculated residential and non-residential DC rates exclude the shared services of water and wastewater infrastructure between the City of Pembroke and the Township of Laurentian Valley. This DC Study is entirely related to City-wide services (for Pembroke) and the calculated DC rates do not reflect the charge needed for Water Services or any increase required for shared wastewater infrastructure. The DC Rates for shared infrastructure will be documented under a separate DC Background Study prepared for both municipalities.

TABLE 9

CITY OF PEMBROKE
COMPARISON OF CURRENT AND CALCULATED
RESIDENTIAL DEVELOPMENT CHARGES

Service	Current Residential Charge / SDU	2021 Fully Calc'd Residential Charge / SDU*	Calculated Residential Charge / SDU	Difference in Charge
Library Services	\$157	\$1,104	\$1,684	\$1,527
Parks & Recreation	\$986	\$6,942	\$11,220	\$10,234
Fire Protection Services	\$214	\$1,509	\$1,922	\$1,708
Police Services	\$60	\$422	\$1,279	\$1,219
By-Law Services	\$0	\$0	\$17	\$17
Transit	\$0	\$0	\$435	\$435
Development Related Studies	\$69	\$485	\$280	\$211
Services Related To A Highway: Public Works	\$290	\$2,042	\$1,540	\$1,250
Services Related To A Highway: Roads And Related	\$608	\$4,281	\$5,729	\$5,121
Water Services	\$863	\$6,077		
Wastewater Services	\$842	\$5,931	\$4,776	\$3,934
	\$4,089	\$28,793	\$28,882	\$24,793

*Fully calculated DC rates were not implemented as part of 2021 DC By-law
Calculated 2026 rate excludes the shared infrastructure charges

TABLE 10

CITY OF PEMBROKE
COMPARISON OF CURRENT AND CALCULATED
NON-RESIDENTIAL DEVELOPMENT CHARGES

Service	Current Non-Residential Charge / Sq.m	2021 Fully Calc'd Non-Residential Charge / Sq.m*	Calculated Non-Residential Charge / Sq.m	Difference in Charge
Library Services	\$0.00	\$0.00	\$0.00	\$0.00
Parks & Recreation	\$0.00	\$0.00	\$0.00	\$0.00
Fire Protection Services	\$0.76	\$9.08	\$11.33	\$10.57
Police Services	\$0.21	\$2.54	\$7.54	\$7.33
By-Law Services	\$0.00	\$0.00	\$0.10	\$0.10
Transit		\$0.00	\$2.56	\$2.56
Development Related Studies	\$0.24	\$2.91	\$1.65	\$1.41
Services Related To A Highway: Public Works	\$1.03	\$12.28	\$9.07	\$8.04
Services Related To A Highway: Roads And Related	\$2.15	\$25.75	\$33.76	\$31.61
Water Services	\$3.05	\$36.55		
Wastewater Services	\$2.98	\$35.67	\$28.14	\$25.16
	\$10.42	\$124.78	\$94.15	\$83.73

*Fully calculated DC rates were not implemented as part of 2021 DC By-law
Calculated 2026 rate excludes the shared infrastructure charges

8. COST OF GROWTH ANALYSIS

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

A. ASSET MANAGEMENT PLAN

Table 11 provides the calculated annual asset management contribution for the gross capital expenditures and the share related to the 2026-2035 DC recoverable portion. The year 2036 has been included to calculate the annual contribution for the 2026-2035 period as the expenditures in 2035 will not trigger asset management contributions until 2036. As shown in Table 11, by 2036, the City should fund an additional \$854,000 per annum in order to fund the full life cycle costs of the new assets related to the services supported under the development charges by-law.

Services	2026-2035 Capital Program		Annual AMP Provision by 2036	
	DC-Eligible	Non DC-Eligible	DC-Related	Non DC-Related
LIBRARY SERVICES	\$1,268,000	\$5,767,000	\$81,000	\$131,000
PARKS & RECREATION	\$8,510,000	\$2,252,000	\$356,000	\$81,000
FIRE PROTECTION SERVICES	\$1,536,000	\$1,891,000	\$27,800	\$60,500
POLICE SERVICES	\$967,000	\$1,932,000	\$0	\$0
BY-LAW SERVICES	\$16,000	\$9,000	\$1,000	\$1,000
DEVELOPMENT RELATED STUDIES	\$245,000	\$59,000	\$0	\$0
TRANSIT	\$389,000	\$2,403,000	\$17,000	\$131,000
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	\$1,427,000	\$1,157,000	\$139,100	\$27,400
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	\$4,946,000	\$9,346,000	\$155,082	\$249,077
WASTEWATER SERVICES	\$4,242,000	\$3,117,000	\$77,000	\$64,000
TOTAL	\$23,546,000	\$27,933,000	\$853,982	\$744,977

B. TRANSIT ASSET MANAGEMENT IN THE CITY

With Transit Services being introduced to Pembroke, the City aims to maintain any future transit facilities, fleet and equipment in state of good repair through regular maintenance and inspections to achieve public transit safety and reliability standards.

The City is currently planning to establish transit routes in the planning period along with three minibuses to meet demands. Other items accounted for in the DC capital program include new transit hub, bus shelters and EV chargers. The full cost of the development-related capital program (net of grants) for Transit is \$1.9 million (see Appendix B.7).

The Transit capital program is expected to have a yearly net operating impact of \$16,100 per year by 2035 (see Appendix B.7 - Table 3). In addition, by 2035 the City will be required to contribute an additional \$148,000 in both DC and non-DC related funds for future replacement of the development-related capital in this study (see Table 11).

The City plans to dedicate project specific funding grants (as applied for) to transit on a project basis. The City will also ensure that the transit system is financially sustainable through yearly capital and operating budget reviews.

With the City purchasing new assets to support the delivery of Transit services to its residents, it is expected that the assets will perform in good condition. It is recommended that the City strives to maintain Transit assets in a good condition to maintain levels of service. Furthermore, the City has started to track operational performance, rider experience statistics and service levels since the service came online². It will be imperative that the City track the service levels and integrate them into the corporate Asset Management framework moving forward. Since the service initiated, the Transit service has met or exceeded all targets for the four performance indicators tracked: Monthly ridership, on-time performance, rider satisfaction and trip rejection rate.

C. LONG-TERM CAPITAL AND OPERATING COSTS

Appendix E summarizes the estimated increase in net operating costs that the City will experience for additions associated with the planned capital forecast. Table 12 summarizes the estimated increase in net operating costs that the City will experience for additions associated with the planned capital program.

² <https://www.pembroke.ca/living-here/ortc-ottawa-river-transit/>

TABLE 12

CITY OF PEMBROKE
SUMMARY OF LONG TERM CAPITAL AND
OPERATING COST IMPACTS FOR TAX SUPPORTED SERVICES
(in thousands of constant dollars)

	2035
Net Operating Impacts (1)	
Library Services	\$510.7
Parks & Recreation	\$506.1
Fire Protection Services	\$37.5
Police Services	\$0.0
By-Law Services	\$2.6
Development Related Studies	\$0.0
Transit	\$16.1
Services Related To A Highway: Public Works	\$168.2
Services Related To A Highway: Roads And Related	\$247.5
Wastewater Services	\$0.0
NET OPERATING IMPACTS	\$1,488.5

	Total
Long-term Capital Impact (1)	
Total Net Cost	\$48,312.0
Net Cost From Development Charges	\$23,404.3
Prior Growth Share from DC Reserve Balances (2)	\$140.7
Portion for Post-2035 Development (3)	\$9,962.9
Funding From Non-DC Sources	
Replacement	\$14,804.2
FUNDING FROM NON-DC SOURCES	\$14,804.2

(1) See Appendix E.

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

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

By 2035, the City's net operating costs are estimated to increase by \$1.5 million.

Appendix E also summarizes the components of the development related capital program that will require funding from non-development charge sources. Of the \$48.3 million in the 2026-2035 net capital program cost, about \$14.8 million will need to be financed from non-development charge sources over the next ten years. This is entirely related to shares of projects related to capital replacement and for non-development shares of projects that provide benefit to the existing (BTE) community.

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

D. THE PROGRAM IS DEEMED TO BE FINANCIALLY SUSTAINABLE

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

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

9. OTHER ISSUES AND CONSIDERATIONS

A. BY-LAW ADMINISTRATION

A draft copy of the development charges by-law will be made available on the City'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 City's policies and practices regarding development charge administration. In this regard, the following recommendations are made:

- It is recommended that the City develop reporting policies consistent with the new 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 City 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 City's normal capital budget process.

B. CONSIDERATION FOR AREA RATING

In accordance with the DCA, Council must give consideration to the use of area rating, also known as area-specific development charges, as part of the DC Background Study. As part of the City's 2021 DC update, no area-specific development charges are calculated. Based on discussions with City staff, as well as an examination of the form and type of development charge eligible services provided in Pembroke, it is proposed that the City continue to calculate and collect development charges on a uniform, City-wide basis for all general and engineered services.

As indicated in previous section, this DC Background Study is entirely related to City-wide services (for Pembroke) and the calculated DC rates do not reflect the charge needed for Water Services (which is shared with Township of Laurentian Valley) or any additional

increase required for shared wastewater infrastructure. The DC Rates for shared infrastructure will be documented under a separate DC Background Study prepared for both municipalities.

C. A LOCAL SERVICE POLICY IS PROVIDED

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

APPENDIX A

DEVELOPMENT FORECAST

DEVELOPMENT FORECAST

This appendix provides details of the development forecast used to prepare the 2026 Development Charges Background Study for the City of Pembroke. The forecast method and assumptions are discussed herein. The forecast results are provided in the following tables:

Historical Development

Table 1	Historical Population, Household & Employment Summary
Table 2	Historical Annual Housing Building Permits
Table 3	Historical Households by Period of Construction Showing Household Size

Forecast Development

Table 4	Population, Household & Employment Forecast Summary
Table 5	Forecast of Household Growth by Unit Type
Table 6	Forecast Population in New Households by Unit Type
Table 7	Non-Residential Space Forecast

A. FORECAST APPROACH AND KEY ASSUMPTIONS

The *Development Charges Act* requires the City 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 to allow the City to prepare a reasonable development-related capital program.

A ten-year development forecast, from 2026 to 2035, has been used to calculate development charges for all services in the City. The forecasts of population and households are guided by discussions with municipal staff.

B. HISTORICAL DEVELOPMENT IN THE CITY

Historical growth and development figures presented here are based on Statistics Canada Census data and municipal building permit and development application data. A “Census-

based” definition of population is used for the purpose of the development charges study. This definition does not include the Census net undercoverage, which is typically included in the definition of “total” population commonly used in municipal planning documents. For DC purposes, a fifteen-year historical period of 2011 to 2025 is used for calculating historical service levels. Since 2021 is the most recent Census year, figures from 2022 to 2025 are estimated.

The City of Pembroke has experienced population and household increase over the last fifteen years. As shown in Table 1, the City’s population increased from 14,273 people in 2010 to 14,775 in 2025. This represents an increase of 4 per cent. The number of occupied dwelling units in the City also experienced an increase over the fifteen-year historical period. The number of occupied units increased from 6,232 in 2010 to 6,732 occupied households in 2025 – an 8 per cent increase.

Historical employment figures are also shown in Table 1 and are based on Statistics Canada place of work data. Place of work data records where people work rather than the place of residence. The employment figures used for development charge calculations include workers with no fixed place of work but exclude *work at home* employment. The City’s employment has experienced a decline in the historical fifteen-year period. The City’s employment decreased by 2,181 employees, from 9,029 in 2010 to 6,848 in 2025. The decline is largely related to a slow recovery from the 2008/2009 global recession. In addition, the COVID-19 pandemic is also a contributor to the slow recovery of the employment in the City. The City’s activity rate (the ratio of employment to population) has similarly declined over the historical period and is presently estimated at 46 per cent.

Details on historical housing unit growth in the City are provided in Table 2. This information is sourced from building permit data provided by municipal staff. Overall, the majority of type of new housing in Pembroke constructed since 2011 has been single and semi-detached housing and apartments. In recent years, more higher-density development has been constructed in the City in the form of row housing and apartments.

Table 3 summarizes all occupied households by unit type in the City of Pembroke and illustrates the changes in each type of unit over time. As shown on Table 3, and consistent with the findings displayed in Table 2, the share of single and semi-detached dwellings makes up the majority of the City’s existing housing stock. Table 3 also provides details on historical occupancy patterns in the City. The overall average occupancy level in Pembroke for single and semi-detached units is 2.31 persons per housing unit (PPU). Occupancy levels for recently constructed units (2011-2021) are lower than the overall average. Due to

a relatively small sample size for newly constructed units, the average PPU of single and semi-detached units built in the City to be used for the development charge calculation is assumed to be 2.50. For multiples and apartments, a PPU of 2.0 and 1.5 are used in the calculations (these PPU factors were calculated by maintaining the same proportions relative to the PPU of Singles and Semis used in the 2021 DC Background Study).

C. FORECAST METHOD AND RESULTS

This section describes the method used to establish the ten-year development charges forecast for the planning period 2026 to 2035.

Development charges are levied on residential development as a charge per new unit. For the residential forecast, a projection of both *population growth*¹ as well as *population in new housing 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.

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

1. Residential Forecast

The residential development forecast incorporates anticipated growth in population and occupied dwelling units by type. As detailed in Table 4, the City's Census population is forecast to grow from 14,775 in 2025 to 16,674 in 2035. The ten-year population growth of 1,899 persons represents nearly 13 per cent increase over the existing base.

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

Over the ten-year planning period from 2026 to 2035, the number of occupied housing units is forecast to increase by 900 occupied dwelling units (approximately 90 units a year). The overall ten-year growth represents a 13 per cent increase in occupied dwelling units over the next ten years.

A breakdown of anticipated housing in the City of Pembroke by unit type is shown in Table 5. The type of housing in the City is forecast to be composed largely of single and semi-detached units (49 per cent), followed by rows (30 per cent) and lastly apartments (21 per cent). The current trend of an increased share of units being medium to higher-density than single and semi-detached units is continued into the 10-year forecast.

Population growth in the new units is estimated by applying the following PPU's to the housing unit forecast: 2.5 for single and semi-detached units, 2.0 for rows and 1.5 for apartments. The forecast of population expected to reside in these new housing units over the 2026 to 2035 period is 1,933 additional persons. This population growth in new units is shown in Table 6.

2. Non-Residential Forecast

Table 7 shows that the total Census employment is forecast to grow by 880 jobs over the ten-year forecast period to 2035. This growth from 6,848 employees in 2025 to 7,728 in 2035 represents a 13 per cent increase. It is anticipated that approximately half of the non-residential growth in the City will occupy existing non-residential space. Therefore, only 50 per cent of the employment will occupy new space and that growth is used for the calculation of development charges.

Non-residential development charges are calculated on a per unit of gross floor area basis and, as per the DCA, a forecast of future non-residential building space has been developed. As with the residential forecast, the GFA forecast covers the ten-year period from 2026 to 2035. The non-residential floor space forecast is shown in Table 7.

An assumed floor space per worker (FSW) is applied to the employment forecast numbers in order to project growth in new non-residential space in the City. The FSW assumptions used herein are 70 square metres per employee on average. The overall growth in new non-residential building space across the City between 2026 and 2035 is 30,802 square metres.

APPENDIX A - TABLE 1

CITY OF PEMBROKE
HISTORICAL POPULATION, OCCUPIED HOUSEHOLDS & EMPLOYMENT SUMMARY

Mid-Year	Census Population	Growth	Occupied Dwellings	Growth	PPU	Employment by Place of Work	Growth	Activity Rate
2010	14,273		6,232		2.29	9,029		63.3%
2011	14,360	87	6,289	57	2.28	8,985	-44	62.6%
2012	14,263	-97	6,271	-18	2.27	8,763	-222	61.4%
2013	14,167	-96	6,253	-18	2.27	8,547	-216	60.3%
2014	14,071	-96	6,235	-18	2.26	8,336	-211	59.2%
2015	13,976	-95	6,217	-18	2.25	8,130	-206	58.2%
2016	13,882	-94	6,198	-19	2.24	7,930	-200	57.1%
2017	13,977	95	6,265	67	2.23	7,657	-273	54.8%
2018	14,073	96	6,333	68	2.22	7,394	-263	52.5%
2019	14,169	96	6,402	69	2.21	7,140	-254	50.4%
2020	14,266	97	6,472	70	2.20	6,894	-246	48.3%
2021	14,364	98	6,542	70	2.20	6,657	-237	46.3%
2022	14,393	29	6,555	13	2.20	6,670	13	46.3%
2023	14,506	113	6,606	51	2.20	6,723	52	46.3%
2024	14,672	166	6,682	76	2.20	6,800	77	46.3%
2025	14,775	103	6,732	50	2.19	6,848	48	46.3%
Growth 2011 - 2025		502		500			-2,181	

Source: Statistics Canada, Census of Canada

APPENDIX A - TABLE 2

CITY OF PEMBROKE
HISTORICAL ANNUAL HOUSING BUILDING PERMITS

Year	Building Permits Annual Housing - Units				Shares By Unit Type			
	Singles & Semis	Rows	Apts.	Total	Singles & Semis	Rows	Apts.	Total
2011	16	6	2	24	67%	25%	8%	100%
2012	11	7	0	18	61%	39%	0%	100%
2013	18	1	0	19	95%	5%	0%	100%
2014	9	3	0	12	75%	25%	0%	100%
2015	14	0	0	14	100%	0%	0%	100%
2016	10	0	16	26	38%	0%	62%	100%
2017	9	4	44	57	16%	7%	77%	100%
2018	8	10	12	30	27%	33%	40%	100%
2019	3	3	7	13	23%	23%	54%	100%
2020	5	14	9	28	18%	50%	32%	100%
2021	18	0	8	26	69%	0%	31%	100%
2022	9	25	0	34	26%	74%	0%	100%
2023	5	13	2	20	25%	65%	10%	100%
2024	15	0	4	19	79%	0%	21%	100%
2025	8	2	11	21	38%	10%	52%	100%
Growth 2011 - 2025	158	88	115	361	44%	24%	32%	100%
<i>5 Year Avg.</i>	<i>11</i>	<i>8</i>	<i>5</i>	<i>24</i>	<i>48%</i>	<i>30%</i>	<i>23%</i>	<i>100%</i>

Source: City of Pembroke, 2025

APPENDIX A - TABLE 3

CITY OF PEMBROKE
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	2,680	2,555	1,415	1,030	600	460	325	230	290	200	85	9,585	285	9,870
Households	1,140	1,190	580	420	260	165	150	105	120	95	45	4,130	140	4,270
Household Size	2.35	2.15	2.44	2.45	2.31	2.79	2.17	2.19	2.42	2.11	1.89	2.32	2.04	2.31
<i>Rows</i>														
Household Population	60	50	145	155	130	75	40	0	70	35	0	725	35	760
Households	25	20	55	65	45	35	20	10	40	25	0	315	25	340
Household Size	2.40	2.50	2.64	2.38	2.89	2.14	2.00	0.00	1.75	1.40	0.00	2.30	1.40	2.24
<i>Apartments</i>														
Household Population	640	450	425	400	355	140	95	30	20	45	110	2,555	155	2,710
Households	410	335	265	275	275	120	70	20	20	25	75	1,790	100	1,890
Household Size	1.56	1.34	1.60	1.45	1.29	1.17	1.36	1.50	1.00	1.80	1.47	1.43	1.55	1.43
<i>All Units</i>														
Household Population	3,380	3,055	1,985	1,585	1,085	675	460	260	380	280	195	12,865	475	13,340
Households	1,575	1,545	900	760	580	320	240	135	180	145	120	6,235	265	6,500
Household Size	2.15	1.98	2.21	2.09	1.87	2.11	1.92	1.93	2.11	1.93	1.63	2.06	1.79	2.05

Source: Statistics Canada, 2021

APPENDIX A - TABLE 4

CITY OF PEMBROKE
POPULATION, HOUSEHOLD & EMPLOYMENT FORECAST SUMMARY

Mid-Year	Census Population	Growth	Occupied Dwellings	Growth	Household Size	Employment by POW	Growth	Activity Rate
2021	14,364		6,542		2.20	6,657		46.3%
2022	14,393	29	6,555	13	2.20	6,670	13	46.3%
2023	14,506	113	6,606	51	2.20	6,723	52	46.3%
2024	14,672	166	6,682	76	2.20	6,800	77	46.3%
2025	14,775	103	6,732	50	2.19	6,848	48	46.3%
2026	14,878	103	6,782	50	2.19	6,895	48	46.3%
2027	15,014	136	6,847	65	2.19	6,958	63	46.3%
2028	15,193	179	6,932	85	2.19	7,041	83	46.3%
2029	15,372	179	7,017	85	2.19	7,124	83	46.3%
2030	15,563	190	7,107	90	2.19	7,212	88	46.3%
2031	15,774	212	7,207	100	2.19	7,311	98	46.3%
2032	15,986	212	7,307	100	2.19	7,409	98	46.3%
2033	16,208	222	7,412	105	2.19	7,512	103	46.3%
2034	16,441	233	7,522	110	2.19	7,620	108	46.3%
2035	16,674	233	7,632	110	2.18	7,728	108	46.3%
2026-2035		1,899		900			880	

Source: Hemson Consulting, 2026

APPENDIX A - TABLE 5

CITY OF PEMBROKE
FORECAST OF HOUSEHOLD GROWTH BY UNIT TYPE

Mid-Year	Annual Growth in Total Occupied Dwellings				Shares By Unit Type			
	Singles & Semis	Rows & Other Multiples	Apartments	Total New Dwellings	Singles & Semis	Rows & Other Multiples	Apartments	Total
2026	25	15	10	50	50%	30%	20%	100%
2027	32	20	13	65	50%	30%	20%	100%
2028	42	26	17	85	50%	30%	20%	100%
2029	42	26	17	85	50%	30%	20%	100%
2030	45	27	18	90	50%	30%	20%	100%
2031	50	30	21	100	50%	30%	21%	100%
2032	49	30	21	100	49%	30%	21%	100%
2033	52	32	22	105	49%	30%	21%	100%
2034	54	33	23	110	49%	30%	21%	100%
2035	54	33	23	110	49%	30%	21%	100%
2026-2035	445	270	185	900	49%	30%	21%	100%

Source: Hemson Consulting Ltd. 2026

APPENDIX A - TABLE 6

CITY OF PEMBROKE
FORECAST POPULATION GROWTH IN NEW HOUSEHOLDS BY UNIT TYPE*

Mid-Year	Singles & Semis	Rows & Other Multiples	Apartments	Population in New Dwellings
2026	63	30	15	108
2027	81	39	20	140
2028	106	51	26	183
2029	106	51	26	183
2030	112	54	28	194
2031	124	60	31	215
2032	124	60	31	215
2033	129	63	33	225
2034	135	66	34	235
2035	135	66	34	235
2026-2035	1,115	540	278	1,933
*Based on PPU's	2.5	2.0	1.5	

Source: Hemson Consulting Ltd., 2026

APPENDIX A - TABLE 7

CITY OF PEMBROKE
NON-RESIDENTIAL SPACE FORECAST

Average Sq.M. Per Employee	70.0 m ² per employee
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Mid-Year	Place of Work Employment	Annual Growth	Employment in New Space*	Growth in Space (m ²)
2025	6,848			
2026	6,895	48	24	1,670
2027	6,958	63	31	2,202
2028	7,041	83	42	2,911
2029	7,124	83	42	2,908
2030	7,212	88	44	3,083
2031	7,311	98	49	3,435
2032	7,409	98	49	3,432
2033	7,512	103	52	3,606
2034	7,620	108	54	3,780
2035	7,728	108	54	3,776
2026-2035		880	440	30,802

Source: Hemson Consulting, 2026

*Assume 50% of annual employment growth relates to employment in net new space

APPENDIX B
GENERAL SERVICES
TECHNICAL APPENDIX

GENERAL SERVICES

This appendix provides the detailed analysis undertaken to establish the development charge rates for each of the eligible general services provided by the City of Pembroke. Seven general services have been analysed as part of this DC Background Study:

- Appendix B.1 Library Services
- Appendix B.2 Parks and Recreation
- Appendix B.3 Fire Protection Services
- Appendix B.4 Police Services
- Appendix B.5 By-law Services
- Appendix B.6 Development-Related Studies
- Appendix B.7 Transit Services

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

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 presents the data used to determine the ten-year historical service level. The DCA and *Ontario Regulation 82/98* require that development charges be set at a level no higher than the average service level provided in a City over the fifteen-year period immediately preceding the preparation of the background study, on a service-by-service basis. For the purpose of this study, the historical inventory period is defined as 2011–2025.

O. Reg. 82/98 requires that when defining and determining historical service levels, both the quantity and quality of service be taken into consideration. In most cases, the service levels are initially established in quantitative terms. For example, service levels for buildings are presented in terms of square feet. The qualitative aspect is introduced by considering the monetary value of the facility or service. In the case of buildings, for example, the cost would be shown in terms of cost per square foot to replace or construct a facility of the same quality. This approach helps to ensure that the 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 City in the past. Both

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

The approach used to calculate service levels and maximum funding envelopes is described as follows: for those services with only a residential impact (Library and Parks & Recreation), the service level measure of net population has been utilized. For the remaining services that levy both a residential and non-residential charge, the service level measure of net population and employment has been utilized.

There is also a requirement in the DCA to consider “excess capacity” within the City’s existing infrastructure that may be available to partially meet future servicing requirements. If Council has expressed its intent before or at the time the capacity was created to recoup the cost of providing the capacity from new development, it is considered “committed excess capacity” under the DCA, and the associated capital cost is eligible for recovery. This requirement has been addressed through the use of “net” population and employment in the determination of maximum permissible funding envelopes.

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

TABLE 2 2026 – 2035 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE DEVELOPMENT CHARGES

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

The development-related capital program and associated draft development charge rates were presented to Council for review on March 3rd, 2026. Council subsequently directed that this Development Charges Background Study be prepared.

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

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

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

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

i. Calculation of the Unadjusted Development Charges Rates

The section below the capital program displays the calculation of the unadjusted development charge rates. The term “unadjusted” development charge is used to distinguish the charge that is calculated prior to cash flow financing consideration.

The first step in determining the development charge rate is to allocate the development-related net capital cost between the residential and non-residential sectors. For all general services with the exception of Library Service and Parks & Recreation the development-related costs have been apportioned as 81 per cent residential and 19 per cent non-residential. This apportionment is based on the anticipated shares of population growth in new units and employment growth in new space over the ten-year forecast period.

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

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

TABLE 3 CASH FLOW ANALYSIS

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

In order to determine appropriate development charge rates reflecting borrowing and earnings necessary to support the net development-related funding requirement, assumptions are used for the inflation rate and interest rate. An inflation rate of 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 Pembroke Public Library provides library services from a main centralized branch. The library offers an array of collection materials and delivers various community services such as virtual story time, homework help and research, second language support, exam proctoring and free computer access. The library also operates programming for children, teens and adults.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the fifteen-year historical inventory for buildings, materials and furniture and equipment (excluding computer equipment) for Library Service in the City of Pembroke. The main library branch is 10,400 square feet valued at \$5.2 million. Collection materials, including special collections, periodicals, audio materials and e-books total \$6.2 million. Finally, the total value of all furniture and equipment, other than computer equipment adds approximately \$407,500 to the total value of the inventory.

As the City provides library services to residents outside of the City, the share related to this service is approximately 20 per cent, therefore, only 80 per cent of the inventory value is brought forward into the calculation. The 2025 combined replacement value of the inventory of capital assets for Library Service is \$9.4 million, resulting in a fifteen-year historical average service level of \$662.14 per capita. This historical service level, multiplied by the ten-year net population growth (1,899), results in a ten-year maximum allowable funding envelope of \$1.3 million.

TABLE 2 2026-2035 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE DEVELOPMENT CHARGES

The development-related capital program for Library Service totals \$7.0 million and provides for a book mobile, Library Master Plan and provisions for future library space (12,000 sq. ft) and additional materials. Of the gross capital costs, approximately \$1.3 million relates to the share of the program to be supported by library users outside of the City through other contributions.

There are no items included in capital program that are related to benefit-to-existing and replacement shares, therefore, the entire amount will be eligible for development charge funding.

The City has \$10,206 in DC reserves to offset a portion of the DC eligible capital costs. The share of eligible costs exceeding the maximum permissible funding envelope, \$4.5 million is determined to benefit development beyond 2035 and will be eligible for funding under subsequent development charge studies¹. Note, the post period benefit share is entirely related to the new library space. The remaining share of \$1.3 million is eligible for recovery through development charges in the 2026 to 2035 period.

The development-related net capital cost is allocated entirely to residential development and, when divided by the ten-year growth in population in new dwelling units (1,933), a charge of \$650.48 per capita results.

TABLE 3 CASH FLOW AND RESERVE FUND ANALYSIS

The cash flow analysis is set out in Table 3. It considers the timing of the projects against the timing of the development charge revenues to determine adjusted calculated rates. Therefore, the residential development charge increases to \$673.51 per capita after cashflow considerations.

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

LIBRARY SERVICES SUMMARY						
15-year Hist.	2026 - 2035		Calculated		Adjusted	
Service Level	Development-Related	Capital Program	Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$662.14	\$7,035,000	\$1,257,374	\$650.48	\$0.00	\$673.51	\$0.00

¹ The post period benefit share is entirely related to the new library space and only a small portion of the space expansion is being funded in-period by development charges.

APPENDIX B.1
TABLE 1

CITY OF PEMBROKE
INVENTORY OF CAPITAL ASSETS
LIBRARY SERVICES

BUILDINGS Branch Name	# of Square Feet															UNIT COST (\$/sq.ft.)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
Pembroke Public Library	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	\$ 500
Total (sq.ft.)	10,400																
Total (\$000)	\$5,200.0	\$5,200.0															

MATERIALS Type of Collection	# of Collection Materials															UNIT COST (\$/item)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Books	65,154	64,370	66,925	70,258	70,906	64,000	59,044	65,440	58,840	53,086	44,629	46,275	46,275	46,505	46,905	\$60
Audio Vishual- CD/DVD	9,610	10,108	7,402	7,679	8,099	11,489	9,839	6,888	10,266	5,804	7,763	7,570	7,050	7,100	7,150	\$60
Ebooks & Audio	28,441	51,109	63,881	86,548	96,162	121,986	127,641	32,688	166,672	166,672	115,408	121,910	125,910	126,505	126,990	\$20
Special collection original format	-	-	-	-	-	4	4	31	106	106	1,830	1,830	1,830	1,830	1,830	\$140
Special collection digital format	-	-	-	-	-	350	350	350	350	350	309	309	309	309	309	\$140
Periodicals subscription- Print	115	125	94	113	148	128	128	46	59	59	59	93	95	95	95	\$210
Periodicals Subscription -Electronic	18	14	18	18	18	16	16	10	10	10	2	2	2	2	2	\$100
Electronic Reources/ online downloadable databases	14	20	20	19	18	21	24	10	10	11	11	14	14	14	14	\$4,160
Total (#)	103,352	125,746	138,340	164,635	175,351	197,994	197,046	105,463	236,313	226,098	170,011	178,003	181,485	182,360	183,295	
Total (\$000)	\$5,138.9	\$5,601.7	\$5,842.0	\$6,511.8	\$6,771.3	\$7,134.5	\$6,863.7	\$5,099.0	\$7,598.6	\$6,989.8	\$5,809.5	\$6,046.3	\$6,095.6	\$6,124.3	\$6,161.0	

FURNITURE AND EQUIPMENT Branch Name	Total Value of Furniture and Equipment (\$)														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Pembroke Public Library	\$312,000	\$312,000	\$312,000	\$312,000	\$312,000	\$312,000	\$312,000	\$312,000	\$312,000	\$312,000	\$407,500	\$407,500	\$407,500	\$407,500	\$407,500
Total (\$000)	\$312.0	\$312.0	\$312.0	\$312.0	\$312.0	\$312.0	\$312.0	\$312.0	\$312.0	\$312.0	\$407.5	\$407.5	\$407.5	\$407.5	\$407.5

**APPENDIX B.1
TABLE 1**

**CITY OF PEMBROKE
CALCULATION OF SERVICE LEVELS
LIBRARY SERVICES**

Historic Population	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	14,360	14,263	14,167	14,071	13,976	13,882	13,977	14,073	14,169	14,266	14,364	14,393	14,506	14,672	14,775

INVENTORY SUMMARY (\$000)

City Share	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%	80%
Buildings	\$4,160.0	\$4,160.0	\$4,160.0	\$4,160.0	\$4,160.0	\$4,160.0	\$4,160.0	\$4,160.0	\$4,160.0	\$4,160.0	\$4,160.0	\$4,160.0	\$4,160.0	\$4,160.0	\$4,160.0
Materials	\$4,111.1	\$4,481.4	\$4,673.6	\$5,209.4	\$5,417.0	\$5,707.6	\$5,490.9	\$4,079.2	\$6,078.9	\$5,591.9	\$4,647.6	\$4,837.1	\$4,876.4	\$4,899.4	\$4,928.8
Furniture And Equipment	\$249.6	\$249.6	\$249.6	\$249.6	\$249.6	\$249.6	\$249.6	\$249.6	\$249.6	\$249.6	\$326.0	\$326.0	\$326.0	\$326.0	\$326.0
Total (\$000)	\$8,520.7	\$8,891.0	\$9,083.2	\$9,619.0	\$9,826.6	\$10,117.2	\$9,900.5	\$8,488.8	\$10,488.5	\$10,001.5	\$9,133.6	\$9,323.1	\$9,362.4	\$9,385.4	\$9,414.8

SERVICE LEVEL (\$/capita)

																Average Service Level
Buildings	\$289.69	\$291.66	\$293.64	\$295.64	\$297.65	\$299.67	\$297.63	\$295.60	\$293.60	\$291.60	\$289.61	\$289.03	\$286.78	\$283.53	\$281.56	\$291.79
Materials	\$286.29	\$314.20	\$329.89	\$370.22	\$387.60	\$411.15	\$392.86	\$289.86	\$429.03	\$391.97	\$323.56	\$336.07	\$336.17	\$333.93	\$333.59	\$351.09
Furniture And Equipment	\$17.38	\$17.50	\$17.62	\$17.74	\$17.86	\$17.98	\$17.86	\$17.74	\$17.62	\$17.50	\$22.70	\$22.65	\$22.47	\$22.22	\$22.06	\$19.26
Total (\$/capita)	\$593.36	\$623.36	\$641.15	\$683.60	\$703.11	\$728.80	\$708.35	\$603.20	\$740.24	\$701.07	\$635.87	\$647.75	\$645.42	\$639.68	\$637.21	\$662.14

**CITY OF PEMBROKE
CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE
LIBRARY SERVICES**

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$662.14
Net Population Growth 2026 - 2035	1,899
Maximum Allowable Funding Envelope	\$1,257,374



APPENDIX B.1
TABLE 2

CITY OF PEMBROKE
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	2026-2035	Post 2035
1.0 LIBRARY SERVICES										
1.1 Buildings and Facilities										
1.1.1 Book Mobile	2027	\$ 300,000	\$ 60,000	\$ 240,000	0%	\$ -	\$ 240,000	\$ 10,206	\$ 229,794	\$ -
1.1.2 Provision for Future Library Space (12,000 sq. ft.)	2032	\$ 6,000,000	\$ 1,200,000	\$ 4,800,000	0%	\$ -	\$ 4,800,000	\$ -	\$ 306,580	\$ 4,493,420
Subtotal Buildings and Facilities		\$ 6,300,000	\$ 1,260,000	\$ 5,040,000		\$ -	\$ 5,040,000	\$ 10,206	\$ 536,374	\$ 4,493,420
1.2 Materials and Equipment										
1.2.1 Provision for Additional Materials	Various	\$ 665,000	\$ -	\$ 665,000	0%	\$ -	\$ 665,000	\$ -	\$ 665,000	\$ -
Subtotal Materials and Equipment		\$ 665,000	\$ -	\$ 665,000		\$ -	\$ 665,000	\$ -	\$ 665,000	\$ -
1.3 Studies										
1.3.1 Library Master Plan	2028	\$ 70,000	\$ 14,000	\$ 56,000	0%	\$ -	\$ 56,000	\$ -	\$ 56,000	\$ -
Subtotal Studies		\$ 70,000	\$ 14,000	\$ 56,000		\$ -	\$ 56,000	\$ -	\$ 56,000	\$ -
TOTAL LIBRARY SERVICES		\$ 7,035,000	\$ 1,274,000	\$ 5,761,000		\$ -	\$ 5,761,000	\$ 10,206	\$ 1,257,374	\$ 4,493,420

*City of Pembroke's share of Library related capital projects is 80%. Township of Laurentian Valley contributes 20%.

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	100%	\$1,257,374
10-Year Growth in Population in New Units		1,933
Unadjusted Development Charge Per Capita		\$650.48
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	0%	\$0
10-Year Growth in Square Metres		30,802
Unadjusted Development Charge Per Square Metre		\$0.00

2026 - 2035 Net Funding Envelope	\$1,257,374
Reserve Fund Balance Balance as at December 31, 2025	\$10,206

APPENDIX B.1

TABLE 3

CITY OF PEMBROKE
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 LIBRARY SERVICES
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

LIBRARY SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$10.2	\$16.9	(\$204.9)	(\$215.4)	(\$165.9)	(\$104.4)	(\$22.2)	(\$287.5)	(\$204.0)	(\$105.8)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Library Services Prior Growth	\$0.0	\$10.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$10.2
- Library Services: Non Inflated	\$66.5	\$296.3	\$122.5	\$66.5	\$66.5	\$66.5	\$373.1	\$66.5	\$66.5	\$66.5	\$1,257.4
- Library Services: Inflated	\$66.5	\$312.6	\$127.4	\$70.6	\$72.0	\$73.4	\$420.1	\$76.4	\$77.9	\$79.5	\$1,376.5
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	108	140	183	183	194	215	215	225	235	235	1,933
REVENUE											
- DC Receipts: Inflated	\$72.7	\$96.2	\$128.2	\$130.8	\$141.4	\$159.9	\$163.1	\$174.1	\$185.4	\$189.2	\$1,441.0
INTEREST											
- Interest on Opening Balance	\$0.4	\$0.6	(\$11.3)	(\$11.8)	(\$9.1)	(\$5.7)	(\$1.2)	(\$15.8)	(\$11.2)	(\$5.8)	(\$71.1)
- Interest on In-year Transactions	\$0.1	(\$6.0)	\$0.0	\$1.1	\$1.2	\$1.5	(\$7.1)	\$1.7	\$1.9	\$1.9	(\$3.6)
TOTAL REVENUE	\$73.2	\$90.8	\$117.0	\$120.0	\$133.5	\$155.6	\$154.8	\$160.0	\$176.1	\$185.3	\$1,366.3
CLOSING CASH BALANCE	\$16.9	(\$204.9)	(\$215.4)	(\$165.9)	(\$104.4)	(\$22.2)	(\$287.5)	(\$204.0)	(\$105.8)	\$0.0	

2026 Adjusted Charge Per Capita	\$673.51
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Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.2

PARKS & RECREATION

PARKS & RECREATION SERVICES

The City of Pembroke Parks, Facilities and Recreation Department is responsible for all indoor recreation facilities and programs, and all parks (including parkland and trails, and park facilities).

TABLE 1 HISTORICAL SERVICE LEVELS

The fifteen-year historical inventory of capital assets for indoor recreation facilities includes about 112,200 square feet in several facilities including the Pembroke Memorial Centre and the Pembroke & Area Community Centre. The total value of these facilities is estimated at \$44.8 million. The City owns and maintains a substantial amount of furniture and equipment used to provide indoor recreation services which totals \$4.9 million in 2025.

The fifteen-year historical inventory of capital assets for Pembroke's parks includes 51.4 hectares of developed parkland. Various types of parks have been included in the inventory, including major parks and neighbourhood parks. The combined value of all developed parkland amounts to \$3.5 million. A development cost of \$70,000 per hectare has been used in the inventory, which represents the site preparation and servicing costs to the City to develop basic land into a useable park. Additionally, the 3.0 kilometres of developed trails adds \$324,000 to the value of the inventory.

The City also owns and maintains a variety of park facilities. The combined value of all park playgrounds, play fields, and parks furniture in 2025 is \$4.0 million. Parks buildings like fieldhouses, beach houses and washrooms make up \$4.2 million of the inventory. Special Park Facilities such as a splash pad or outdoor rinks make up \$1.9 million of the inventory and lastly, parks fleet adds \$812,200 to the value of the inventory.

The total combined value of capital assets for Parks and Recreation in the City of Pembroke amounts to \$64.4 million in 2025. The fifteen-year historical average service level is \$4,460.48 per capita, and this, multiplied by the ten-year net population growth (1,899), results in a ten-year maximum allowable funding envelope of \$8.5 million.

TABLE 2 2026-2035 DEVELOPMENT-RELATED PROGRAM & CALCULATION OF THE DEVELOPMENT CHARGES

The 2026 - 2035 development-related capital program for parks and recreation totals \$10.8 million which includes for a variety of new amenities and facilities, including a pedestrian trail head, splashpad (Kinsmen Park), playground upgrades, the development of parkland and provision for a future multi-purpose facility. The capital program also includes the recovery of costs related to a Recreation Master Plan and a new tractor.

Of the gross capital costs of \$10.8 million, approximately \$165,728 in grants, subsidies and other recoveries are assumed to help offset the cost of the pedestrian trail heads and new assets at Coronation Park.

The benefit to existing and replacement shares total \$474,250 and this cost has been deducted from the eligible costs. The methodology for each of the projects included are provided below.

PROJECT TYPE	BTE SHARE	BTE METHODOLOGY
Riverside Beach House Replacement and Expansion	11% (\$294,250)	Replacement portion deducted from net project cost. BTE Share based on the replacement value of the existing building.
Playground Replacement and Upgrades	90% (\$180,000)	Playground is being replaced and upgraded/expanded to comply with AODA standards. A BTE share of 90% is included and intended to represent the replacement share related to the existing asset.

The remaining eligible costs total \$10.1 million. However, the City has \$39,466 in DC reserves to offset a portion of the DC eligible capital costs. The share of eligible costs exceeding the maximum permissible funding envelope, \$1.6 million, is determined to benefit development beyond 2035 and will be eligible for funding under subsequent development

charge studies². Note, the post period benefit share is entirely related to the provision for the future Multi-Purpose Facility. The remaining share of \$8.5 million is eligible for recovery through development charges in the 2026 to 2035 period, which is allocated entirely against future residential development in the City. This results in a development charge of \$4,381.92 per capita.

TABLE 3 CASH FLOW AND RESERVE FUND ANALYSIS

The cash flow analysis is set out in Table 3. It considers the timing of the projects against the timing of the development charge revenues to determine adjusted calculated rates. Therefore, the residential development charge increases to \$4,488.19 per capita after cashflow considerations.

The following table summarizes the calculation of the Parks and Recreation development charge:

PARKS & RECREATION SUMMARY						
15-year Hist.	2026 - 2035		Calculated		Adjusted	
Service Level	Development-Related	Capital Program	Development Charge		Development Charge	
per capita	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$4,460.48	\$10,762,000	\$8,470,250	\$4,381.92	\$0.00	\$4,488.19	\$0.00

² The post period benefit share is entirely related to a share of the project associated with the provision for new indoor recreation space.

APPENDIX B.2
TABLE 1

CITY OF PEMBROKE
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
INDOOR RECREATION

BUILDINGS Facility Name	# of Square Feet															UNIT COST (\$/sq. ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Pembroke Memorial Centre	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	\$350
Pembroke & Area Community Centre	33,593	33,593	33,593	33,593	33,593	33,593	33,593	33,593	33,593	33,593	33,593	33,593	33,593	33,593	33,593	\$350
Kinsmen Pool	13,400	13,400	13,400	13,400	13,400	13,400	13,400	13,400	13,400	13,400	13,400	13,400	13,400	13,400	13,400	\$780
Victoria Hall Senior Centre	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	\$300
Total (sq.ft.)	112,193															
Total (\$000)	\$44,769.6															

FURNITURE & EQUIPMENT Facility Name	Total Value of Furniture & Equipment (\$)														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Pembroke Memorial Centre	\$2,275,300	\$2,275,300	\$2,275,300	\$2,275,300	\$2,275,300	\$2,275,300	\$2,275,300	\$2,275,300	\$2,275,300	\$2,275,300	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Pembroke & Area Community Centre	\$1,520,700	\$1,520,700	\$1,520,700	\$1,520,700	\$1,520,700	\$1,520,700	\$1,520,700	\$1,520,700	\$1,520,700	\$1,520,700	\$1,679,650	\$1,679,650	\$1,679,650	\$1,679,650	\$1,679,650
Olympia Ice Resurfacers (2)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Total (\$000)	\$3,796.0	\$3,796.0	\$3,796.0	\$3,796.0	\$3,796.0	\$3,796.0	\$3,796.0	\$3,796.0	\$3,796.0	\$3,796.0	\$4,879.7	\$4,879.7	\$4,879.7	\$4,879.7	\$4,879.7

APPENDIX B.2
TABLE 1

CITY OF PEMBROKE
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARK FACILITIES

PARKS Park Name	# of Hectares															UNIT COST (\$/ha)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Alfred Street Parkette	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$70,000
Cecil Street Park	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$70,000
Centenary Park	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	\$70,000
Coronation Park	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32	\$17,000
Dunlop Park	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	\$70,000
D'Youville Park	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36	\$17,000
Eganville Road Parkette	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	\$70,000
Golfview Park	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$70,000
Harvey Fraser Park	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04	\$70,000
Hillcrest Park	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	\$70,000
IOF Park	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	\$17,000
Kingsmen Park	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.20	1.20	1.20	1.20	1.20	\$70,000
Lea Street Park	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	\$70,000
McGee Street Parkette	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	\$70,000
Memory Garden	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	\$70,000
Pansy Patch Park	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	\$70,000
The Rapids Skate Park	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	\$70,000
River Road Parkette	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	\$70,000
Riverside Park	28.44	28.44	28.44	28.44	28.44	28.44	28.44	28.44	28.44	28.44	28.44	28.44	28.44	28.44	28.44	\$70,000
Rondeau Park	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$70,000
Rotary Park	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	\$70,000
Shamrock Park	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	\$70,000
War Memorial Park	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$70,000
Waterfront Park	10.53	10.53	10.53	10.53	10.53	10.53	10.53	10.53	10.53	10.53	10.53	10.53	10.53	10.53	10.53	\$70,000
Whitewood Park	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.00	\$70,000
Total (ha)	52.1	51.6	51.6	51.6	51.6	51.4										
Total (\$000)	\$3,594.9	\$3,558.5	\$3,558.5	\$3,558.5	\$3,558.5	\$3,547.3										



APPENDIX B.2
TABLE 1

CITY OF PEMBROKE
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARK FACILITIES

TRAILS Trail Name	Number of Kilometres (km)															UNIT COST (\$/km)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Kiwanis Trail	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	\$108,000
Total (km)	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	
Total (\$000)	\$324.0	\$324.0	\$324.0	\$324.0	\$324.0	\$324.0	\$324.0	\$324.0	\$324.0	\$324.0	\$324.0	\$324.0	\$324.0	\$324.0	\$324.0	

FACILITIES Park Name	# of Facilities / Units															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Playground Structures / Skate Park																
Cecil St (md)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$110,000
Centenary (lg)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$200,000
Golfview (sm)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$85,000
Hillcrest (lg)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$200,000
Kinsmen (md)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$110,000
Riverside (sm)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$85,000
Riverside (lg)	-	-	1	1	1	1	1	1	1	1	1	1	1	1	1	\$200,000
Rotary (md)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$110,000
The Rapids Skate Park	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$205,500
Benches/Picnic Tables																
Bleachers	20	20	20	20	20	20	20	22	22	22	22	22	22	22	22	\$4,000
Baseball Diamonds																
Kinsmen Park 3 - Lights	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$376,000
Riverside Park 1 - No Lights	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$280,000
Riverside Park 3 - Lights	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$376,000
Riverside Park 4 - Lights	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$400,638
Soccer Fields																
Riverside Park 1 - No Lights	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$78,000
Riverside Park 2 - No Lights	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$78,000
Riverside Park 3 - Lights	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$150,000
Riverside Park 4 - Lights	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$150,000
Riverside Park 5 - No Lights	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$78,000
Courts																
Cecil - Basketball (Half Court)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$42,500
Hillcrest - Basketball (Full Court)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$85,000
Kinsmen - Ball Hockey (Full Court)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$85,000
Kinsmen - Basketball (Full Court)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$85,000
Kinsmen - Pickleball (Full Court)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$85,000
Riverside - Basketball (Full Court)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$85,000
Rotary Park - Tennis - Lights (Full Court)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$85,000
Total (#)	45	45	46	46	46	46	46	48								
Total (\$000)	\$3,789.6	\$3,789.6	\$3,989.6	\$3,989.6	\$3,989.6	\$3,989.6	\$3,989.6	\$3,997.6								



APPENDIX B.2
TABLE 1

CITY OF PEMBROKE
INVENTORY OF CAPITAL ASSETS
PARKS & RECREATION
PARK FACILITIES

BUILDINGS Facility Name	# of Square Feet															UNIT COST (\$/sq. ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Annex (parks garage)	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	1,830	\$200
Farmers Market	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	\$230
Kiwanis Fieldhouse (land included in Riverside Park)	4,922	4,922	4,922	4,922	4,922	4,922	4,922	4,922	4,922	4,922	4,922	4,922	4,922	4,922	4,922	\$285
Riverside Beachhouse (land included in Riverside Park)	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	\$275
Riverside Laundry (land included in Riverside Park)	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	\$275
Rotary Fieldhouse (land included in Rotary Park)	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	1,519	\$275
Waterfront Attendant (land included in Waterfront Park)	336	336	336	336	336	336	336	336	336	336	336	336	336	336	336	\$900
Waterfront/Centenary Washrooms (land included in Centenary/Waterfront)	-	-	838	838	838	838	838	838	838	838	838	838	838	838	838	\$255
Waterfront Washrooms (land included in Waterfront Park)	324	324	324	324	324	324	324	324	324	324	324	324	324	324	324	\$295
Total (sq. ft.)	14,341	14,341	15,179													
Total (\$000)	\$4,007.4	\$4,007.4	\$4,221.1													

SPECIAL PARK FACILITIES Park Name	# of Facilities															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Kinsmen - Outdoor Rink	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
Riverside - Horseshoe Pits	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$127,000
Riverside - Mini-Putt	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$167,000
Riverside - Splash Pad	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$200,000
Rotary - Outdoor Rink	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$250,000
Rotary - Splash Pad	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$200,000
Waterfront - Amphitheatre	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$216,000
Waterfront - Boardwalk	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$182,000
Marina Docks	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$270,000
Total (#)	9															
Total (\$000)	\$1,862.0															

PARKS FLEET Type	# of Units															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Boat/Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$10,800
Garbage/Utility Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$150,000
Ride-on Mower	2	2	2	2	2	2	3	3	3	3	3	3	3	4	4	\$35,600
Trailer	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$6,500
Truck (Plow)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$82,500
Truck (Spreader)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$116,500
Trucks	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$56,000
UTVs	2	2	2	2	2	2	2	2	2	2	2	2	2	3	3	\$16,500
Van	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$30,000
Total (#)	12	13	13	13	13	13	14	14	14	14	14	14	15	17	17	
Total (\$000)	\$662.0	\$718.0	\$718.0	\$718.0	\$718.0	\$718.0	\$753.6	\$753.6	\$753.6	\$753.6	\$753.6	\$753.6	\$760.1	\$812.2	\$812.20	



**APPENDIX B.2
TABLE 1**

**CITY OF PEMBROKE
CALCULATION OF SERVICE LEVELS
PARKS AND RECREATION**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historic Population	14,360	14,263	14,167	14,071	13,976	13,882	13,977	14,073	14,169	14,266	14,364	14,393	14,506	14,672	14,775

INVENTORY SUMMARY (\$000)

Indoor Recreation	\$48,565.6	\$48,565.6	\$48,565.6	\$48,565.6	\$48,565.6	\$48,565.6	\$48,565.6	\$48,565.6	\$48,565.6	\$48,565.6	\$49,649.2	\$49,649.2	\$49,649.2	\$49,649.2	\$49,649.2
Park Facilities	\$14,239.9	\$14,295.9	\$14,709.6	\$14,709.6	\$14,709.6	\$14,709.6	\$14,745.2	\$14,753.2	\$14,753.2	\$14,753.2	\$14,716.8	\$14,716.8	\$14,723.3	\$14,775.4	\$14,764.2
Total (\$000)	\$62,805.5	\$62,861.5	\$63,275.2	\$63,275.2	\$63,275.2	\$63,275.2	\$63,310.8	\$63,318.8	\$63,318.8	\$63,318.8	\$64,366.0	\$64,366.0	\$64,372.5	\$64,424.6	\$64,413.4

SERVICE LEVEL (\$/capita)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average Service Level
Indoor Recreation	\$3,382.00	\$3,405.00	\$3,428.08	\$3,451.46	\$3,474.92	\$3,498.45	\$3,474.68	\$3,450.97	\$3,427.59	\$3,404.29	\$3,456.50	\$3,449.54	\$3,422.67	\$3,383.94	\$3,360.34	\$3,431.36
Park Facilities	\$991.64	\$1,002.31	\$1,038.30	\$1,045.39	\$1,052.49	\$1,059.62	\$1,054.96	\$1,048.34	\$1,041.23	\$1,034.15	\$1,024.56	\$1,022.50	\$1,014.98	\$1,007.05	\$999.27	\$1,029.12
Total (\$/capita)	\$4,373.64	\$4,407.31	\$4,466.38	\$4,496.85	\$4,527.42	\$4,558.07	\$4,529.64	\$4,499.31	\$4,468.82	\$4,438.44	\$4,481.07	\$4,472.04	\$4,437.65	\$4,390.99	\$4,359.61	\$4,460.48

**CITY OF PEMBROKE
CALCULATION OF MAXIMUM ALLOWABLE FUNDING ENVELOPE
PARKS AND RECREATION**

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$4,460.48
Net Population 2026 - 2035	1,899
Maximum Allowable Funding Envelope	\$8,470,250

APPENDIX B.2
TABLE 2
CITY OF PEMBROKE
DEVELOPMENT-RELATED CAPITAL PROGRAM
PARKS & 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	2026-2035	Post 2035
2.0 PARKS & RECREATION										
2.1 Parks & Recreation Facilities										
2.1.1 Algonquin Trail Head	2026	\$ 310,000	\$ 155,828	\$ 154,172	0%	\$ -	\$ 154,172	\$ 39,466	\$ 114,706	\$ -
2.1.2 Coronation Park - New Assets	2027	\$ 30,000	\$ 9,900	\$ 20,100	0%	\$ -	\$ 20,100	\$ -	\$ 20,100	\$ -
2.1.3 LED Sign Riverside Park	2028	\$ 65,000	\$ -	\$ 65,000	0%	\$ -	\$ 65,000	\$ -	\$ 65,000	\$ -
2.1.4 Kinsmen Park Splash Pad	2028	\$ 180,000	\$ -	\$ 180,000	0%	\$ -	\$ 180,000	\$ -	\$ 180,000	\$ -
2.1.5 Riverside Beach House Replacement and Expansion	2029	\$ 2,750,000	\$ -	\$ 2,750,000	11%	\$ 294,250	\$ 2,455,750	\$ -	\$ 2,455,750	\$ -
2.1.6 Playground Replacement & Upgrade	2030	\$ 200,000	\$ -	\$ 200,000	90%	\$ 180,000	\$ 20,000	\$ -	\$ 20,000	\$ -
2.1.7 Provision for Future Multi-Purpose Facility	2032	\$ 6,600,000	\$ -	\$ 6,600,000	0%	\$ -	\$ 6,600,000	\$ -	\$ 4,987,694	\$ 1,612,306
2.1.8 Parkland Development Improvements	Various	\$ 477,000	\$ -	\$ 477,000	0%	\$ -	\$ 477,000	\$ -	\$ 477,000	\$ -
Subtotal Parks & Recreation Facilities		\$ 10,612,000	\$ 165,728	\$ 10,446,272		\$ 474,250	\$ 9,972,022	\$ 39,466	\$ 8,320,250	\$ 1,612,306
2.2 Other Parks Projects										
2.2.1 Recreation Master Plan Update	2029	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
2.2.2 New Tractor	2026	\$ 100,000	\$ -	\$ 100,000	0%	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
Subtotal Other Parks Projects		\$ 150,000	\$ -	\$ 150,000		\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
TOTAL PARKS & RECREATION		\$ 10,762,000	\$ 165,728	\$ 10,596,272		\$ 474,250	\$ 10,122,022	\$ 39,466	\$ 8,470,250	\$ 1,612,306

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	100%	\$8,470,250
10-Year Growth in Population in New Units		1,933
Unadjusted Development Charge Per Capita		\$4,381.92
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	0%	\$0
10-Year Growth in Square Metres		30,802
Unadjusted Development Charge Per Square Metre		\$0.00

2026 - 2035 Net Funding Envelope	\$8,470,250
Reserve Fund Balance Balance as at December 31, 2025	\$39,466

APPENDIX B.2

TABLE 3

CITY OF PEMBROKE
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 PARKS & RECREATION
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

PARKS & RECREATION	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$39.5	\$226.9	\$816.6	\$1,404.8	(\$434.7)	\$425.8	\$1,471.2	(\$3,187.4)	(\$2,238.1)	(\$1,160.7)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Parks & Recreation Prior Growth	\$39.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$39.5
- Parks & Recreation: Non Inflated	\$262.4	\$67.8	\$292.7	\$2,553.5	\$67.7	\$47.7	\$5,035.4	\$47.7	\$47.7	\$47.7	\$8,470.2
- Parks & Recreation: Inflated	\$301.87	\$69.16	\$304.53	\$2,709.74	\$73.28	\$52.66	\$5,670.67	\$54.79	\$55.89	\$57.01	\$9,349.6
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	108	140	183	183	194	215	215	225	235	235	1,933
REVENUE											
- DC Receipts: Inflated	\$484.7	\$640.9	\$854.5	\$871.6	\$942.5	\$1,065.4	\$1,086.7	\$1,160.0	\$1,235.8	\$1,260.5	\$9,602.6
INTEREST											
- Interest on Opening Balance	\$1.4	\$7.9	\$28.6	\$49.2	(\$23.9)	\$14.9	\$51.5	(\$175.3)	(\$123.1)	(\$63.8)	(\$232.7)
- Interest on In-year Transactions	\$3.2	\$10.0	\$9.6	(\$50.5)	\$15.2	\$17.7	(\$126.1)	\$19.3	\$20.6	\$21.1	(\$59.8)
TOTAL REVENUE	\$489.3	\$658.9	\$892.7	\$870.2	\$933.8	\$1,098.0	\$1,012.1	\$1,004.0	\$1,133.3	\$1,217.7	\$9,310.1
CLOSING CASH BALANCE	\$226.9	\$816.6	\$1,404.8	(\$434.7)	\$425.8	\$1,471.2	(\$3,187.4)	(\$2,238.1)	(\$1,160.7)	\$0.0	

2026 Adjusted Charge Per Capita	\$4,488.19
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Allocation of Capital Program	
Residential Sector	100.0%
Non-Residential Sector	0.0%
Rates for 2026	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.3

FIRE PROTECTION SERVICES

FIRE PROTECTION SERVICES

The Pembroke Fire Department is responsible for the provision of fire and emergency response services on land and water, ongoing fire prevention and public education programs, emergency planning and active participation throughout the community. The department operates out of one main station located within the City.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the fifteen-year historical inventory for buildings, vehicles and equipment for Fire Protection services. The building area totals 15,458 square feet with a total replacement value of \$8.8 million, which includes the 1,861 square feet reduction for excess capacity. The 2025 fleet totals 7 vehicles with a replacement value of \$5.6 million. Finally, Station furniture and equipment total \$1.2 million.

The 2025 combined replacement value of the inventory of capital assets for Fire Protection Services is \$15.6 million, resulting in a fifteen-year historical average service level of \$626.72 per population and employment. The historical service level, multiplied by the ten-year net population and employment growth (2,779), results in a ten-year maximum allowable funding envelope of \$1.7 million.

TABLE 2 2026–2035 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE DEVELOPMENT CHARGES

The 2026 to 2035 development-related capital program includes a fire master plan, a covered/enclosed garage, training props and tower, equipment associated with Deputy Fire Chief, and the acquisition of a new half-ton truck. Additionally, the debenture payments (principal only) for the new fire hall have been included in the capital program. Interest on debt is considered as part of the cash flow process in Table 3.

In total, the Fire Protection Services capital program amounts to \$3.4 million. A deduction of \$660,000 is made to this amount to account for an assumed grant for the fire training props and tower from the Skills Development and Infrastructure Fund.

The benefit to existing and replacement shares total \$1.2 million and this share has been deducted from the eligible costs. The methodology for each of the projects included are provided below.

PROJECT TYPE	BTE SHARE	BTE METHODOLOGY
Fire Hall Debenture	50% (\$1.06 million)	This share is consistent with the 2021 DC Background Study and represents the decommissioning of space associated with the previous Fire Hall when the new fire hall came into service.
Fire Training Props/Tower	50% (\$170,000)	This share is consistent with the 2021 DC Background Study.

The remaining eligible costs total \$1.5 million. However, the City has \$15,832 in DC reserves to offset a portion of the DC eligible capital costs. The remaining \$1.5 million is related to development in the 2026-2035 planning period and is eligible for DC recovery.

The development-related net capital cost is allocated 81 per cent to residential development (\$1.2 million) and 19 per cent (\$288,758) to non-residential development. 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 a charge of \$636.85 per capita. The non-residential share of the net growth related capital cost is divided by the ten-year forecast growth in floor space by sector, resulting in a charge of \$9.37 per square metre.

TABLE 3 CASH FLOW AND RESERVE FUND ANALYSIS

After cash flow consideration, the calculated residential charge increases to \$768.87 per capita, and the non-residential charge increases to \$11.33 per square metre.

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

FIRE PROTECTION SERVICES SUMMARY						
15-year Hist.	2026 - 2035		Calculated		Adjusted	
Service Level per pop & emp	Development-Related Total	Capital Program Net DC Recoverable	Development Charge \$/capita	Development Charge \$/sq.m	Development Charge \$/capita	Development Charge \$/sq.m
\$626.72	\$3,426,223	\$1,519,780	\$636.85	\$9.37	\$768.87	\$11.33

APPENDIX B.3
TABLE 1

CITY OF PEMBROKE
INVENTORY OF CAPITAL ASSETS
FIRE PROTECTION SERVICES

BUILDINGS Station Name	# of Square Feet															UNIT COST (\$/sq. ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Pembroke Fire Dept. #1 (old)	9,000	9,000	9,000	9,000	9,000	9,000	9,000	-	-	-	-	-	-	-	-	\$570
Pembroke Fire Dept. #1 (new)	-	-	-	-	-	-	-	17,319	17,319	17,319	17,319	17,319	17,319	17,319	17,319	\$570
Excess Capacity Adjustment*	-	-	-	-	-	-	-	(1,861)	(1,861)	(1,861)	(1,861)	(1,861)	(1,861)	(1,861)	(1,861)	\$570
Total (sq.ft.)	9,000	15,458														
Total (\$000)	\$5,130.0	\$8,811.1														

Excess capacity adjustment accounts for recovery of debt related to Fire Dept. #1 in the capital program

VEHICLES Vehicle Type	# of Vehicles															UNIT COST (\$/vehicle)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Pumpers	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$850,000
Aerial Pumper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$3,500,000
Utility Rescue Vehicles	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$225,000
Half Ton	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$75,000
Boat/Trailer -Rescue	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$90,000
Utility Trailer	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$23,000
Total (#)	6	7	7													
Total (\$000)	\$5,590.0	\$5,613.0	\$5,613.0													

FURNITURE & EQUIPMENT Station Name	Total Value of Furniture and Equipment														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Station Equipment	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$527,000	\$527,000	\$527,000	\$527,000	\$527,000	\$527,000	\$527,000	\$527,000
SCBA air compressor	\$5,000	\$5,000	\$5,000	\$20,000	\$20,000	\$20,000	\$20,000	\$52,300	\$52,300	\$52,300	\$52,300	\$52,300	\$52,300	\$52,300	\$52,300
SCBA fill station	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
SCBA individual units (18)	\$192,000	\$192,000	\$192,000	\$192,000	\$192,000	\$192,000	\$192,000	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000
Radio Communication System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,200	\$46,200	\$46,200	\$46,200	\$46,200	\$46,200	\$46,200	\$46,200
Bunker Gear - Full-Time Fire Fighters (32)	\$51,200	\$51,200	\$51,200	\$51,200	\$51,200	\$51,200	\$51,200	\$102,400	\$102,400	\$102,400	\$102,400	\$102,400	\$102,400	\$102,400	\$102,400
Bunker Gear - Volunteer Fire Fighters (20)	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$64,000
Extrication Packages (2)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Water Rescue	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$30,000	\$30,000	\$30,000
Total (\$000)	\$652.2	\$652.2	\$662.2	\$677.2	\$677.2	\$677.2	\$677.2	\$1,101.9	\$1,151.9	\$1,151.9	\$1,151.9	\$1,151.9	\$1,161.9	\$1,161.9	\$1,161.9



APPENDIX B.3

TABLE 1

CITY OF PEMBROKE
CALCULATION OF SERVICE LEVELS
FIRE PROTECTION SERVICES

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historical Population	14,360	14,263	14,167	14,071	13,976	13,882	13,977	14,073	14,169	14,266	14,364	14,393	14,506	14,672	14,775
Historical Employment	8,985	8,763	8,547	8,336	8,130	7,930	7,657	7,394	7,140	6,894	6,657	6,670	6,723	6,800	6,848
Total Historical Population & Employment	23,345	23,026	22,714	22,407	22,106	21,812	21,634	21,467	21,309	21,160	21,021	21,063	21,229	21,472	21,623

INVENTORY SUMMARY (\$000)

Buildings	\$5,130.0	\$5,130.0	\$5,130.0	\$5,130.0	\$5,130.0	\$5,130.0	\$5,130.0	\$8,811.1	\$8,811.1	\$8,811.1	\$8,811.1	\$8,811.1	\$8,811.1	\$8,811.1	\$8,811.1
Furniture & Equipment	\$652.2	\$652.2	\$662.2	\$677.2	\$677.2	\$677.2	\$677.2	\$1,101.9	\$1,151.9	\$1,151.9	\$1,151.9	\$1,151.9	\$1,151.9	\$1,161.9	\$1,161.9
Vehicles	\$5,590.0	\$5,590.0	\$5,590.0	\$5,590.0	\$5,590.0	\$5,590.0	\$5,590.0	\$5,590.0	\$5,590.0	\$5,590.0	\$5,590.0	\$5,590.0	\$5,590.0	\$5,613.0	\$5,613.0
Total (\$000)	\$11,372.2	\$11,372.2	\$11,382.2	\$11,397.2	\$11,397.2	\$11,397.2	\$11,397.2	\$15,503.0	\$15,553.0	\$15,553.0	\$15,553.0	\$15,553.0	\$15,563.0	\$15,586.0	\$15,586.0

SERVICE LEVEL (\$/pop & emp)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average Service Level
Buildings	\$219.7	\$222.79	\$225.85	\$228.95	\$232.06	\$235.19	\$237.13	\$410.45	\$413.49	\$416.40	\$419.16	\$418.31	\$415.05	\$410.36	\$407.49	\$327.50
Furniture & Equipment	\$27.94	\$28.32	\$29.15	\$30.22	\$30.63	\$31.05	\$31.30	\$51.33	\$54.06	\$54.44	\$54.80	\$54.69	\$54.73	\$54.11	\$53.74	\$42.70
Vehicles	\$239.45	\$242.77	\$246.10	\$249.48	\$252.87	\$256.28	\$258.39	\$260.40	\$262.33	\$264.18	\$265.92	\$265.39	\$263.32	\$261.41	\$259.59	\$256.53
Total (\$/pop & emp)	\$487.14	\$493.89	\$501.11	\$508.64	\$515.57	\$522.52	\$526.82	\$722.18	\$729.88	\$735.02	\$739.88	\$738.39	\$733.11	\$725.88	\$720.82	\$626.72

CITY OF PEMBROKE
CALCULATION OF MAXIMUM ALLOWABLE
FIRE PROTECTION SERVICES

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$626.72
Net Population & Employment Growth 2026 - 2035	2,779
Maximum Allowable Funding Envelope	\$1,741,671



APPENDIX B.3
TABLE 2

CITY OF PEMBROKE
DEVELOPMENT-RELATED CAPITAL PROGRAM
FIRE PROTECTION 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	2026-2035	Post 2035
3.0 FIRE PROTECTION SERVICES										
3.1 Fire Hall Debenture										
3.1.1 Fire Hall (Principal Only)	2026	\$ 104,480	\$ -	\$ 104,480	50%	\$ 52,240	\$ 52,240	\$ 15,832	\$ 36,408	\$ -
3.1.2 Fire Hall (Principal Only)	2027	\$ 104,480	\$ -	\$ 104,480	50%	\$ 52,240	\$ 52,240	\$ -	\$ 52,240	\$ -
3.1.3 Fire Hall (Principal Only)	2028	\$ 104,480	\$ -	\$ 104,480	50%	\$ 52,240	\$ 52,240	\$ -	\$ 52,240	\$ -
3.1.4 Fire Hall (Principal Only)	2029	\$ 104,480	\$ -	\$ 104,480	50%	\$ 52,240	\$ 52,240	\$ -	\$ 52,240	\$ -
3.1.5 Fire Hall (Principal Only)	2030	\$ 104,480	\$ -	\$ 104,480	50%	\$ 52,240	\$ 52,240	\$ -	\$ 52,240	\$ -
3.1.6 Fire Hall (Principal Only)	2031	\$ 104,480	\$ -	\$ 104,480	50%	\$ 52,240	\$ 52,240	\$ -	\$ 52,240	\$ -
3.1.7 Fire Hall (Principal Only)	2032	\$ 104,480	\$ -	\$ 104,480	50%	\$ 52,240	\$ 52,240	\$ -	\$ 52,240	\$ -
3.1.8 Fire Hall (Principal Only)	2033	\$ 104,480	\$ -	\$ 104,480	50%	\$ 52,240	\$ 52,240	\$ -	\$ 52,240	\$ -
3.1.9 Fire Hall (Principal Only)	2034	\$ 104,480	\$ -	\$ 104,480	50%	\$ 52,240	\$ 52,240	\$ -	\$ 52,240	\$ -
3.1.10 Fire Hall (Principal Only)	2035	\$ 1,180,906	\$ -	\$ 1,180,906	50%	\$ 590,453	\$ 590,453	\$ -	\$ 590,453	\$ -
Subtotal Fire Hall Debenture		\$ 2,121,223	\$ -	\$ 2,121,223		\$ 1,060,612	\$ 1,060,612	\$ 15,832	\$ 1,044,780	\$ -
3.2 Vehicle & Equipment										
3.2.1 Covered/Enclosed Garage	2029	\$ 100,000	\$ -	\$ 100,000	0%	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
3.2.2 Fire Training Props/Tower	2030	\$ 1,000,000	\$ 660,000	\$ 340,000	50%	\$ 170,000	\$ 170,000	\$ -	\$ 170,000	\$ -
3.2.3 Provision for Deputy Fire Chief	2027	\$ 30,000	\$ -	\$ 30,000	0%	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -
3.2.4 Half-Ton (with deputy chief)	2027	\$ 75,000	\$ -	\$ 75,000	0%	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
Subtotal Vehicle & Equipment		\$ 1,205,000	\$ 660,000	\$ 545,000		\$ 170,000	\$ 375,000	\$ -	\$ 375,000	\$ -
3.3 Studies										
3.3.1 Fire Master Plan	2027	\$ 100,000	\$ -	\$ 100,000	0%	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
Subtotal Studies		\$ 100,000	\$ -	\$ 100,000		\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
TOTAL FIRE PROTECTION SERVICES		\$ 3,426,223	\$ 660,000	\$ 2,766,223		\$ 1,230,612	\$ 1,535,612	\$ 15,832	\$ 1,519,780	\$ -

Note 1: Capital program includes for the principal payments only. Interest Payments are included in the cash flow analysis (Table 3).

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	81%	\$1,231,022
10-Year Growth in Population in New Units		1,933
Unadjusted Development Charge Per Capita		\$636.85
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	19%	\$288,758
10-Year Growth in Square Metres		30,802
Unadjusted Development Charge Per Square Metre		\$9.37

2026 - 2035 Net Funding Envelope	\$1,741,671
Reserve Fund Balance Balance as at December 31, 2025	\$15,832



APPENDIX B.3

TABLE 3

CITY OF PEMBROKE
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 FIRE PROTECTION SERVICES
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

FIRE PROTECTION SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$12.8	\$19.1	(\$119.0)	(\$52.2)	(\$64.6)	(\$128.2)	(\$20.4)	\$98.5	\$236.5	\$394.0	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Fire Protection Services Prior Growth	\$12.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$12.8
- Fire Protection Services: Non Inflated	\$0.0	\$166.1	\$0.0	\$81.0	\$137.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$384.8
- Fire Hall Debt Principal Payment (1)	\$29.5	\$42.3	\$42.3	\$42.3	\$42.3	\$42.3	\$42.3	\$42.3	\$42.3	\$478.3	\$846.3
- Fire Protection Services: Inflated	\$42.3	\$211.7	\$42.3	\$128.3	\$191.4	\$42.3	\$42.3	\$42.3	\$42.3	\$478.3	\$1,263.5
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	108	140	183	183	194	215	215	225	235	235	1,933
REVENUE											
- DC Receipts: Inflated	\$83.0	\$109.8	\$146.4	\$149.3	\$161.5	\$182.5	\$186.2	\$198.7	\$211.7	\$215.9	\$1,645.0
INTEREST											
- Interest on Opening Balance	\$0.4	\$0.7	(\$6.5)	(\$2.9)	(\$3.6)	(\$7.1)	(\$1.1)	\$3.4	\$8.3	\$13.8	\$5.5
- Interest on In-year Transactions	\$0.7	(\$2.8)	\$1.8	\$0.4	(\$0.8)	\$2.5	\$2.5	\$2.7	\$3.0	(\$7.2)	\$2.7
- Interest Fire Hall Debt	(\$35.6)	(\$34.1)	(\$32.6)	(\$30.9)	(\$29.4)	(\$27.8)	(\$26.3)	(\$24.7)	(\$23.1)	(\$138.2)	
TOTAL REVENUE	\$48.6	\$73.6	\$109.1	\$115.9	\$127.7	\$150.1	\$161.3	\$180.2	\$199.8	\$84.3	\$1,250.7
CLOSING CASH BALANCE	\$19.1	(\$119.0)	(\$52.2)	(\$64.6)	(\$128.2)	(\$20.4)	\$98.5	\$236.5	\$394.0	\$0.0	

(1) Principal payments not inflated

2026 Adjusted Charge Per Capita	\$768.87
---------------------------------	----------

Allocation of Capital Program	
Residential Sector	81.0%
Non-Residential Sector	19.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.3

TABLE 3

**CITY OF PEMBROKE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
FIRE PROTECTION SERVICES
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

FIRE PROTECTION SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$3.0	\$3.9	(\$28.8)	(\$13.3)	(\$16.3)	(\$31.4)	(\$6.0)	\$21.9	\$54.5	\$92.0	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Fire Protection Services Prior Growth	\$3.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$3.0
- Fire Protection Services: Non Inflated	\$0.0	\$39.0	\$0.0	\$19.0	\$32.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$90.3
- Fire Hall Debt Principal Payment (1)	\$6.9	\$9.9	\$9.9	\$9.9	\$9.9	\$9.9	\$9.9	\$9.9	\$9.9	\$112.2	\$198.5
- Fire Protection Services: Inflated	\$9.9	\$49.7	\$9.9	\$30.1	\$44.9	\$9.9	\$9.9	\$9.9	\$9.9	\$112.2	\$296.4
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	1,670	2,202	2,911	2,908	3,083	3,435	3,432	3,606	3,780	3,776	30,802
REVENUE											
- DC Receipts: Inflated	\$18.9	\$25.4	\$34.3	\$35.0	\$37.8	\$43.0	\$43.8	\$46.9	\$50.2	\$51.1	\$386.3
INTEREST											
- Interest on Opening Balance	\$0.1	\$0.1	(\$1.6)	(\$0.7)	(\$0.9)	(\$1.7)	(\$0.3)	\$0.8	\$1.9	\$3.2	\$0.9
- Interest on In-year Transactions	\$0.2	(\$0.7)	\$0.4	\$0.1	(\$0.2)	\$0.6	\$0.6	\$0.6	\$0.7	(\$1.7)	\$0.6
- Interest Fire Hall Debt	(\$8.4)	(\$8.0)	(\$7.6)	(\$7.3)	(\$6.9)	(\$6.5)	(\$6.2)	(\$5.8)	(\$5.4)	(\$32.4)	
TOTAL REVENUE	\$10.8	\$16.9	\$25.5	\$27.1	\$29.8	\$35.3	\$37.9	\$42.5	\$47.4	\$20.2	\$293.4
CLOSING CASH BALANCE	\$3.9	(\$28.8)	(\$13.3)	(\$16.3)	(\$31.4)	(\$6.0)	\$21.9	\$54.5	\$92.0	\$0.0	

(1) Principal payments not inflated

2026 Adjusted Charge Per Square Metre	\$11.33
----------------------------------------------	----------------

Allocation of Capital Program	
Residential Sector	81.0%
Non-Residential Sector	19.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.4

POLICE SERVICES

POLICE SERVICES

The provision of police services in the City of Pembroke is provided by the Ontario Provincial Police (OPP) through a contract between the City and the Province of Ontario. The department operates out of one police station located within the City.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the fifteen-year historical inventory for the building for Police services in the City. The department operates out of the OPP Police Station with a total area of 14,965 square feet. The total replacement value is \$8.2 million, which includes the reduction for excess capacity.

The 2025 combined replacement value of the inventory of capital assets for Police services is \$8.2 million, resulting in a fifteen-year historical average service level of \$348.06 per population and employment. The historical service level, multiplied by the ten-year net population and employment growth (2,779), results in a ten-year maximum allowable funding envelope of \$967,268.

TABLE 2 2026–2035 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE DEVELOPMENT CHARGES

The 2026 to 2035 development-related capital program includes the recovery of the negative reserve balance and debenture related to the new OPP station.

In total, the Police Services capital program amounts to \$2.9 million. A BTE share of 61% has been identified and applied toward the principal payments associated with the then new station – the BTE totals \$1.8 million and relates to the replacement of the previous Police Station as a proportion of the new OPP station. This methodology is consistent with the 2021 DC Background Study. Therefore, the DC eligible cost is reduced by the \$1.8 million, and this share of cost would have to be funded from non-dc sources.

Due to service level restrictions, \$165,694 is deemed to provide benefit to development beyond 2035 and this share of cost would be considered for recovery in subsequent DC by-laws. The remaining \$967,268 is related to development in the 2026-2035 planning period and is eligible for DC recovery in this planning period.

The development-related net capital cost is allocated 81 per cent to residential development (\$783,487) and 19 per cent (\$183,781) to non-residential development. 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 a charge of \$405.32 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 a charge of \$5.97 per square metre.

TABLE 3 CASH FLOW AND RESERVE FUND ANALYSIS

After cash flow consideration, the calculated residential charge increases to \$511.80 per capita, and the non-residential charge increases to \$7.54 per square metre.

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

POLICE SERVICES SUMMARY						
15-year Hist.	2026 - 2035		Calculated		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$348.06	\$2,898,902	\$967,268	\$405.32	\$5.97	\$511.80	\$7.54

APPENDIX B.4
TABLE 1

CITY OF PEMBROKE
INVENTORY OF CAPITAL ASSETS
POLICE SERVICES

BUILDINGS Station Name	# of Square Feet															UNIT COST (\$/sq. ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
City of Pembroke Police Station - 169 William Street	10,374	10,374	10,374	10,374	-	-	-	-	-	-	-	-	-	-	-	\$550
OPP Police Station - 77 International Drive	-	-	-	-	17,023	17,023	17,023	17,023	17,023	17,023	17,023	17,023	17,023	17,023	17,023	\$550
<i>Excess Capacity</i>	-	-	-	-	(2,058)	(2,058)	(2,058)	(2,058)	(2,058)	(2,058)	(2,058)	(2,058)	(2,058)	(2,058)	(2,058)	\$550
Total (sq.ft.)	10,374	10,374	10,374	10,374	14,965											
Total (\$000)	\$5,705.7	\$5,705.7	\$5,705.7	\$5,705.7	\$8,230.8											

CITY OF PEMBROKE
CALCULATION OF SERVICE LEVELS
POLICE SERVICES

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historical Population	14,360	14,263	14,167	14,071	13,976	13,882	13,977	14,073	14,169	14,266	14,364	14,393	14,506	14,672	14,775
Historical Employment	8,985	8,763	8,547	8,336	8,130	7,930	7,657	7,394	7,140	6,894	6,657	6,670	6,723	6,800	6,848
Total Historical Population & Employment	23,345	23,026	22,714	22,407	22,106	21,812	21,634	21,467	21,309	21,160	21,021	21,063	21,229	21,472	21,623

INVENTORY SUMMARY (\$000)

Buildings	\$5,705.7	\$5,705.7	\$5,705.7	\$5,705.7	\$8,230.8	\$8,230.8	\$8,230.8	\$8,230.8	\$8,230.8	\$8,230.8	\$8,230.8	\$8,230.8	\$8,230.8	\$8,230.8	\$8,230.8
Total (\$000)	\$5,705.7	\$5,705.7	\$5,705.7	\$5,705.7	\$8,230.8										

SERVICE LEVEL (\$/pop & emp)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average Service Level
Buildings	\$244.4	\$247.79	\$251.20	\$254.64	\$372.33	\$377.35	\$380.45	\$383.41	\$386.26	\$388.98	\$391.55	\$390.76	\$387.72	\$383.33	\$380.66	\$348.06
Total (\$/pop & emp)	\$244.41	\$247.79	\$251.20	\$254.64	\$372.33	\$377.35	\$380.45	\$383.41	\$386.26	\$388.98	\$391.55	\$390.76	\$387.72	\$383.33	\$380.66	\$348.06

CITY OF PEMBROKE
CALCULATION OF MAXIMUM ALLOWABLE
POLICE SERVICES

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$348.06
Net Population & Employment Growth 2026 - 2035	2,779
Maximum Allowable Funding Envelope	\$967,268

APPENDIX B.4
TABLE 2

CITY OF PEMBROKE
DEVELOPMENT-RELATED CAPITAL PROGRAM
POLICE SERVICES

Project Description	Timing	Gross Project Cost	Grants/ Subsidies/ Other Recoveries	Net Municipal Cost	Ineligible Costs		Total DC Eligible Costs	DC Eligible Costs		
					BTE (%)	Replacement & BTE Shares		Available DC Reserves	2026-2035	Post 2035
4.0 POLICE SERVICES										
4.1 Building Debt										
4.1.1 OPP Station (Principal Only)	2026	\$ 161,327	\$ -	\$ 161,327	61%	\$ 98,315	\$ 63,013	\$ -	\$ 63,013	\$ -
4.1.2 OPP Station (Principal Only)	2027	\$ 161,327	\$ -	\$ 161,327	61%	\$ 98,315	\$ 63,013	\$ -	\$ 63,013	\$ -
4.1.3 OPP Station (Principal Only)	2028	\$ 161,327	\$ -	\$ 161,327	61%	\$ 98,315	\$ 63,013	\$ -	\$ 63,013	\$ -
4.1.4 OPP Station (Principal Only)	2029	\$ 161,327	\$ -	\$ 161,327	61%	\$ 98,315	\$ 63,013	\$ -	\$ 63,013	\$ -
4.1.5 OPP Station (Principal Only)	2030	\$ 161,327	\$ -	\$ 161,327	61%	\$ 98,315	\$ 63,013	\$ -	\$ 63,013	\$ -
4.1.6 OPP Station (Principal Only)	2031	\$ 161,327	\$ -	\$ 161,327	61%	\$ 98,315	\$ 63,013	\$ -	\$ 63,013	\$ -
4.1.7 OPP Station (Principal Only)	2032	\$ 161,327	\$ -	\$ 161,327	61%	\$ 98,315	\$ 63,013	\$ -	\$ 63,013	\$ -
4.1.8 OPP Station (Principal Only)	2033	\$ 161,327	\$ -	\$ 161,327	61%	\$ 98,315	\$ 63,013	\$ -	\$ 63,013	\$ -
4.1.9 OPP Station (Principal Only)	2034	\$ 161,327	\$ -	\$ 161,327	61%	\$ 98,315	\$ 63,013	\$ -	\$ 63,013	\$ -
4.1.10 OPP Station (Principal Only)	2035	\$ 1,445,838	\$ -	\$ 1,445,838	61%	\$ 881,109	\$ 564,729	\$ -	\$ 399,035	\$ 165,694
Subtotal Building Debt		\$ 2,897,783	\$ -	\$ 2,897,783		\$ 1,765,940	\$ 1,131,843	\$ -	\$ 966,149	\$ 165,694
4.2 Negative Reserve Balance										
4.2.1 Recovery of Negative DC Reserve Fund Balance	2026	\$ 1,119	\$ -	\$ 1,119	0%	\$ -	\$ 1,119	\$ -	\$ 1,119	\$ -
Subtotal Negative Reserve Balance		\$ 1,119	\$ -	\$ 1,119		\$ -	\$ 1,119	\$ -	\$ 1,119	\$ -
TOTAL POLICE SERVICES		\$ 2,898,902	\$ -	\$ 2,898,902		\$ 1,765,940	\$ 1,132,962	\$ -	\$ 967,268	\$ 165,694

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	81%	\$783,487
10-Year Growth in Population in New Units		1,933
Unadjusted Development Charge Per Capita		\$405.32
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	19%	\$183,781
10-Year Growth in Square Metres		30,802
Unadjusted Development Charge Per Square Metre		\$5.97

2026 - 2035 Net Funding Envelope	\$967,268
Reserve Fund Balance Balance as at December 31, 2025	(\$1,119)

APPENDIX B.4

TABLE 3

CITY OF PEMBROKE
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 POLICE SERVICES
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

POLICE SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	(\$0.9)	(\$30.4)	(\$41.7)	(\$27.2)	(\$8.0)	\$22.2	\$69.6	\$122.9	\$188.3	\$266.6	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Police Services Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Police Services: Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Police Station Debt Principal Payment (1)	\$51.0	\$51.0	\$51.0	\$51.0	\$51.0	\$51.0	\$51.0	\$51.0	\$51.0	\$323.2	\$782.6
- Police Services: Inflated	\$51.0	\$51.0	\$51.0	\$51.0	\$51.0	\$51.0	\$51.0	\$51.0	\$51.0	\$323.2	\$782.6
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	108	140	183	183	194	215	215	225	235	235	1,933
REVENUE											
- DC Receipts: Inflated	\$55.3	\$73.1	\$97.4	\$99.4	\$107.5	\$121.5	\$123.9	\$132.3	\$140.9	\$143.7	\$1,095.0
INTEREST											
- Interest on Opening Balance	(\$0.0)	(\$1.7)	(\$2.3)	(\$1.5)	(\$0.4)	\$0.8	\$2.4	\$4.3	\$6.6	\$9.3	\$17.5
- Interest on In-year Transactions	\$0.1	\$0.4	\$0.8	\$0.8	\$1.0	\$1.2	\$1.3	\$1.4	\$1.6	(\$4.9)	\$3.7
- Interest Police Station Debt	(\$33.8)	(\$32.0)	(\$30.4)	(\$28.5)	(\$26.8)	(\$25.0)	(\$23.3)	(\$21.5)	(\$19.8)	(\$91.6)	
TOTAL REVENUE	\$21.5	\$39.8	\$65.6	\$70.2	\$81.2	\$98.5	\$104.3	\$116.5	\$129.3	\$56.6	\$783.5
CLOSING CASH BALANCE	(\$30.4)	(\$41.7)	(\$27.2)	(\$8.0)	\$22.2	\$69.6	\$122.9	\$188.3	\$266.6	\$0.0	

2026 Adjusted Charge Per Capita	\$511.80
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Allocation of Capital Program	
Residential Sector	81.0%
Non-Residential Sector	19.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.4

TABLE 3

CITY OF PEMBROKE
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 POLICE SERVICES
 NON-RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

POLICE SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	(\$0.21)	(\$7.53)	(\$10.41)	(\$7.06)	(\$2.66)	\$4.33	\$15.52	\$28.05	\$43.57	\$62.25	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Police Services Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Police Services: Non Inflated	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Police Station Debt Principal Payment (1)	\$12.0	\$12.0	\$12.0	\$12.0	\$12.0	\$12.0	\$12.0	\$12.0	\$12.0	\$12.0	\$75.8
- Police Services: Inflated	\$12.0	\$12.0	\$12.0	\$12.0	\$12.0	\$12.0	\$12.0	\$12.0	\$12.0	\$12.0	\$75.8
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	1,670	2,202	2,911	2,908	3,083	3,435	3,432	3,606	3,780	3,776	30,802
REVENUE											
- DC Receipts: Inflated	\$12.6	\$16.9	\$22.8	\$23.3	\$25.2	\$28.6	\$29.1	\$31.2	\$33.4	\$34.0	\$257.1
INTEREST											
- Interest on Opening Balance	(\$0.0)	(\$0.4)	(\$0.6)	(\$0.4)	(\$0.1)	\$0.2	\$0.5	\$1.0	\$1.5	\$2.2	\$3.8
- Interest on In-year Transactions	\$0.0	\$0.1	\$0.2	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3	\$0.4	(\$1.1)	\$0.9
- Interest Police Station Debt	(\$7.9)	(\$7.5)	(\$7.1)	(\$6.7)	(\$6.3)	(\$5.9)	(\$5.5)	(\$5.0)	(\$4.6)	(\$21.5)	
TOTAL REVENUE	\$4.7	\$9.1	\$15.3	\$16.4	\$19.0	\$23.2	\$24.5	\$27.5	\$30.6	\$13.6	\$183.8
CLOSING CASH BALANCE	(\$7.5)	(\$10.4)	(\$7.1)	(\$2.7)	\$4.3	\$15.5	\$28.0	\$43.6	\$62.2	\$0.0	

2026 Adjusted Charge Per Square Metre	\$7.54
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Allocation of Capital Program	
Residential Sector	81.0%
Non-Residential Sector	19.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.5

BY-LAW SERVICES

BY-LAW SERVICES

The City of Pembroke has enacted several by-laws to protect the health, safety and peace of every resident in the City. These by-laws are enforced by By-law Enforcement Officers.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the fifteen-year historical inventory for the building for By-law Services in the City. The department operates out of City Hall with their portion of the building being 626 square feet. The total replacement value of the By-Law Services share of the building is \$234,800.

The 2025 fleet totals 2 cars with a replacement value of \$49,000. Finally, furniture and equipment total \$117,000.

The 2025 combined replacement value of the inventory of capital assets for By-law Services is \$400,800, resulting in a fifteen-year historical average service level of \$5.77 per population and employment. The historical service level, multiplied by the ten-year net population and employment growth (2,779), results in a ten-year maximum allowable funding envelope of \$16,035.

TABLE 2 2026–2035 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE DEVELOPMENT CHARGES

The 2026 to 2035 development-related capital program includes the provision for an additional equipment and uniform for a new officer and a new vehicle.

In total, the By-law Services capital program amounts to \$25,500 with no further reductions. Of the total DC eligible costs, \$9,465 is deemed to provide benefit to development beyond 2035 and this share of expense will be considered for recovery in a subsequent by-law. The remaining \$16,035 is related to development in the 2026-2035 planning period and is eligible for DC recovery.

The development-related net capital cost is allocated 81 per cent to residential development (\$12,988) and 19 per cent (\$3,047) to non-residential development. 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 a charge of \$6.72 per capita. The non-

residential share of the net growth related capital cost is divided by the ten-year forecast growth in floor space by sector, resulting in a charge of \$0.10 per square metre.

TABLE 3 CASH FLOW AND RESERVE FUND ANALYSIS

After cash flow consideration, the calculated residential charge increases to \$6.85 per capita, and the non-residential charge remains the same at \$0.10 per square metre.

The following table summarizes the calculation of the By-law Services development charge:

BY-LAW SERVICES SUMMARY						
15-year Hist.	2026 - 2035		Calculated		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$5.77	\$25,500	\$16,035	\$6.72	\$0.10	\$6.85	\$0.10

APPENDIX B.5
TABLE 1

CITY OF PEMBROKE
INVENTORY OF CAPITAL ASSETS
BY-LAW SERVICES

BUILDINGS	# of Square Feet															UNIT COST (\$/sq. ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
City Hall (By-law Share)	-	-	-	-	-	-	-	-	-	-	509	509	509	626	626	\$375
Total (sq.ft.)	-	-	-	-	-	-	-	-	-	-	509	509	509	626	626	
Total (\$000)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$190.8	\$190.9	\$190.9	\$234.8	\$234.8	

FURNITURE & EQUIPMENT	Total Value of Furniture & Equipment (\$)														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Furniture	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,000	\$105,000	\$105,000	\$115,000	\$115,000
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Total (\$000)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$107.0	\$107.0	\$107.0	\$117.0	\$117.0

VEHICLES	# of Vehicles															UNIT COST (\$/vehicle)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Vehicle Type																
Cars	-	-	-	-	-	-	-	-	-	-	2	2	2	2	2	\$24,500
Total (#)	-	-	-	-	-	-	-	-	-	-	2	2	2	2	2	
Total (\$000)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$49.0	\$49.0	\$49.0	\$49.0	\$49.0	

APPENDIX B.5
TABLE 1

CITY OF PEMBROKE
CALCULATION OF SERVICE LEVELS
BY-LAW SERVICES

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historical Population	14,360	14,263	14,167	14,071	13,976	13,882	13,977	14,073	14,169	14,266	14,364	14,393	14,506	14,672	14,775
Historical Employment	8,985	8,763	8,547	8,336	8,130	7,930	7,657	7,394	7,140	6,894	6,657	6,670	6,723	6,800	6,848
Total Historical Population & Employment	23,345	23,026	22,714	22,407	22,106	21,812	21,634	21,467	21,309	21,160	21,021	21,063	21,229	21,472	21,623

INVENTORY SUMMARY (\$000)

Buildings	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$190.8	\$190.9	\$190.9	\$234.8	\$234.8
Furniture & Equipment	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$107.0	\$107.0	\$107.0	\$117.0	\$117.0
Vehicles	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$49.0	\$49.0	\$49.0	\$49.0	\$49.0
Total (\$000)	\$0.0	\$346.8	\$346.9	\$346.9	\$400.8	\$400.8									

SERVICE LEVEL (\$/pop & emp)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Average Service Level
Buildings	\$0.0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9.08	\$9.06	\$8.99	\$10.93	\$10.86	\$3.26
Furniture & Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.09	\$5.08	\$5.04	\$5.45	\$5.41	\$1.74
Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.33	\$2.33	\$2.31	\$2.28	\$2.27	\$0.77
Total (\$/pop & emp)	\$0.00	\$16.50	\$16.47	\$16.34	\$18.66	\$18.53	\$5.77									

CITY OF PEMBROKE
CALCULATION OF MAXIMUM ALLOWABLE
BY-LAW SERVICES

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$5.77
Net Population & Employment Growth 2026 - 2035	2,779
Maximum Allowable Funding Envelope	\$16,035

APPENDIX B.5
TABLE 2

CITY OF PEMBROKE
DEVELOPMENT-RELATED CAPITAL PROGRAM
BY-LAW 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	2026-2035	Post 2035
5.0 BY-LAW SERVICES										
5.1 By-law Equipment & Vehicles										
5.1.1 Addition of One (1) New Officer - Equipment & Uniform	Various	\$ 1,000	\$ -	\$ 1,000	0%	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
5.1.2 New Vehicle (New Officer)	Various	\$ 24,500	\$ -	\$ 24,500	0%	\$ -	\$ 24,500	\$ -	\$ 15,035	\$ 9,465
Subtotal By-law Equipment & Vehicles		\$ 25,500	\$ -	\$ 25,500		\$ -	\$ 25,500	\$ -	\$ 16,035	\$ 9,465
TOTAL BY-LAW SERVICES		\$ 25,500	\$ -	\$ 25,500		\$ -	\$ 25,500	\$ -	\$ 16,035	\$ 9,465

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	81%	\$12,988
10-Year Growth in Population in New Units		1,933
Unadjusted Development Charge Per Capita		\$6.72
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	19%	\$3,047
10-Year Growth in Square Metres		30,802
Unadjusted Development Charge Per Square Metre		\$0.10

2026 - 2035 Net Funding Envelope	\$16,035
Reserve Fund Balance	
Balance as at December 31, 2025*	\$0

*By-law is a new service, therefore no existing DC reserve

APPENDIX B.5

TABLE 3

CITY OF PEMBROKE
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 BY-LAW SERVICES
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

BY-LAW SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$0.0	(\$0.6)	(\$1.0)	(\$1.1)	(\$1.2)	(\$1.2)	(\$1.1)	(\$0.9)	(\$0.7)	(\$0.4)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- By-Law Services Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- By-Law Services: Non Inflated	\$1.3	\$1.3	\$1.3	\$1.3	\$1.3	\$1.3	\$1.3	\$1.3	\$1.3	\$1.3	\$13.0
- By-Law Services: Inflated	\$1.3	\$1.3	\$1.4	\$1.4	\$1.4	\$1.4	\$1.5	\$1.5	\$1.5	\$1.6	\$14.2
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	108	140	183	183	194	215	215	225	235	235	1,933
REVENUE											
- DC Receipts: Inflated	\$0.7	\$1.0	\$1.3	\$1.3	\$1.4	\$1.6	\$1.7	\$1.8	\$1.9	\$1.9	\$14.7
INTEREST											
- Interest on Opening Balance	\$0.0	(\$0.0)	(\$0.1)	(\$0.1)	(\$0.1)	(\$0.1)	(\$0.1)	(\$0.1)	(\$0.0)	(\$0.0)	(\$0.4)
- Interest on In-year Transactions	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$0.0)
TOTAL REVENUE	\$0.7	\$0.9	\$1.3	\$1.3	\$1.4	\$1.6	\$1.6	\$1.7	\$1.9	\$1.9	\$14.2
CLOSING CASH BALANCE	(\$0.6)	(\$1.0)	(\$1.1)	(\$1.2)	(\$1.2)	(\$1.1)	(\$0.9)	(\$0.7)	(\$0.4)	\$0.0	

2026 Adjusted Charge Per Capita	\$6.85
---------------------------------	--------

Allocation of Capital Program	
Residential Sector	81.0%
Non-Residential Sector	19.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.5

TABLE 3

CITY OF PEMBROKE
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 BY-LAW SERVICES
 NON-RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

BY-LAW SERVICES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$0.0	(\$0.1)	(\$0.2)	(\$0.3)	(\$0.3)	(\$0.3)	(\$0.3)	(\$0.2)	(\$0.2)	(\$0.1)	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- By-Law Services Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- By-Law Services: Non Inflated	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$3.0
- By-Law Services: Inflated	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.4	\$0.4	\$3.3
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	1,670	2,202	2,911	2,908	3,083	3,435	3,432	3,606	3,780	3,776	30,802
REVENUE											
- DC Receipts: Inflated	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3	\$0.4	\$0.4	\$0.4	\$0.4	\$0.5	\$3.4
INTEREST											
- Interest on Opening Balance	\$0.0	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.1)
- Interest on In-year Transactions	(\$0.0)	(\$0.0)	(\$0.0)	(\$0.0)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	(\$0.0)
TOTAL REVENUE	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3	\$0.4	\$0.4	\$0.4	\$0.4	\$0.5	\$3.3
CLOSING CASH BALANCE	(\$0.1)	(\$0.2)	(\$0.3)	(\$0.3)	(\$0.3)	(\$0.3)	(\$0.2)	(\$0.2)	(\$0.1)	\$0.0	

2026 Adjusted Charge Per Capita	\$0.10
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Allocation of Capital Program	
Residential Sector	81.0%
Non-Residential Sector	19.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.6

DEVELOPMENT-RELATED STUDIES

DEVELOPMENT-RELATED STUDIES

Subsection 7 (3) of the DCA allows for a development related studies class in respect of any service in subsection 2 (4). This appendix covers the costs included for recovery of development-related studies.

TABLE 1 2026–2035 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE DEVELOPMENT CHARGES

As shown in Table 1, the 2026–2035 development-related gross cost for Development-Related Studies is \$303,803. The capital program relates to the recovery of the negative reserve fund balance, two Development Charges Studies, one Official Plan, one Zoning By-law Update, and one Transit Expansion Study.

A total of \$25,000 is deducted from the development-related gross costs to account for the share of the Joint Water and Wastewater DC Background Study that will be paid by the Township of Laurentian Valley.

Recognizing that not all studies under this service are entirely a result of new development in the City, “benefit to existing” shares have been netted off the costs on a project-by-project basis - 20 per cent reduction for Official Plan, Zoning By-law Update, and Transit Expansion Study. This share totals \$33,732 and will not be recovered from development charges. The 2026-2035 DC eligible cost considered for recovery is \$245,071.

This amount is apportioned 81 per cent (\$198,508) to residential development and 19 per cent (\$46,564) to non-residential development. The resulting development charges for Development Related Studies are \$102.69 per capita and \$1.51 per square metre of new non-residential building space.

TABLE 2 CASH FLOW AND RESERVE FUND ANALYSIS

After cash flow consideration, the calculated residential charge increases to \$111.88 per capita, and the non-residential charge increases to \$1.65 per square metre.

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

DEVELOPMENT RELATED STUDIES SUMMARY

2026 - 2035		Calculated		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$303,803	\$245,071	\$102.69	\$1.51	\$111.88	\$1.65

APPENDIX B.6

TABLE 1

CITY OF PEMBROKE
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	2026-2035	Post 2035
6.0 DEVELOPMENT RELATED STUDIES										
6.1 Studies										
6.1.1 DC Background Study - City of Pembroke	2026	\$ 33,000	\$ -	\$ 33,000	0%	\$ -	\$ 33,000	\$ -	\$ 33,000	\$ -
6.1.2 DC Background Study - Joint Pembroke & Laurentian Valley	2026	\$ 50,000	\$ 25,000	\$ 25,000	0%	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
6.1.3 Official Plan	2026	\$ 68,658	\$ -	\$ 68,658	20%	\$ 13,732	\$ 54,926	\$ -	\$ 54,926	\$ -
6.1.4 DC Background Study - City of Pembroke	2034	\$ 50,000	\$ -	\$ 50,000	0%	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
6.1.5 Zoning By-law Update	2029	\$ 65,000	\$ -	\$ 65,000	20%	\$ 13,000	\$ 52,000	\$ -	\$ 52,000	\$ -
6.1.6 Transit Expansion Study (route determination)	2030	\$ 35,000	\$ -	\$ 35,000	20%	\$ 7,000	\$ 28,000	\$ -	\$ 28,000	\$ -
Subtotal Studies		\$ 301,658	\$ 25,000	\$ 276,658		\$ 33,732	\$ 242,926	\$ -	\$ 242,926	\$ -
6.2 Negative Reserve Balance										
6.2.1 Recovery of Negative DC Reserve Fund Balance	2026	\$ 2,145	\$ -	\$ 2,145	0%	\$ -	\$ 2,145	\$ -	\$ 2,145	\$ -
Subtotal Negative Reserve Balance		\$ 2,145	\$ -	\$ 2,145		\$ -	\$ 2,145	\$ -	\$ 2,145	\$ -
TOTAL DEVELOPMENT RELATED STUDIES		\$ 303,803	\$ 25,000	\$ 278,803		\$ 33,732	\$ 245,071	\$ -	\$ 245,071	\$ -

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	81%	\$198,508
10-Year Growth in Population in New Units		1,933
Unadjusted Development Charge Per Capita		\$102.69
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	19%	\$46,564
10-Year Growth in Square Metres		30,802
Unadjusted Development Charge Per Square Metre		\$1.51

Reserve Fund Balance	
Balance as at December 31, 2025	(\$2,145)

APPENDIX B.6

TABLE 2

CITY OF PEMBROKE
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 DEVELOPMENT RELATED STUDIES
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

DEVELOPMENT RELATED STUDIES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	(\$1.74)	(\$83.40)	(\$71.73)	(\$54.00)	(\$80.58)	(\$86.09)	(\$63.80)	(\$39.75)	(\$12.51)	(\$30.31)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Development Related Studies Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Development Related Studies: Non Inflated	\$91.5	\$0.0	\$0.0	\$42.1	\$22.7	\$0.0	\$0.0	\$0.0	\$40.5	\$0.0	\$196.8
- Development Related Studies: Inflated	\$91.5	\$0.0	\$0.0	\$44.7	\$24.5	\$0.0	\$0.0	\$0.0	\$47.5	\$0.0	\$208.2
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	108	140	183	183	194	215	215	225	235	235	1,933
REVENUE											
- DC Receipts: Inflated	\$12.1	\$16.0	\$21.3	\$21.7	\$23.5	\$26.6	\$27.1	\$28.9	\$30.8	\$31.4	\$239.4
INTEREST											
- Interest on Opening Balance	(\$0.1)	(\$4.6)	(\$3.9)	(\$3.0)	(\$4.4)	(\$4.7)	(\$3.5)	(\$2.2)	(\$0.7)	(\$1.7)	(\$28.8)
- Interest on In-year Transactions	(\$2.2)	\$0.3	\$0.4	(\$0.6)	(\$0.0)	\$0.5	\$0.5	\$0.5	(\$0.5)	\$0.5	(\$0.7)
TOTAL REVENUE	\$9.8	\$11.7	\$17.7	\$18.1	\$19.0	\$22.3	\$24.1	\$27.2	\$29.7	\$30.3	\$209.9
CLOSING CASH BALANCE	(\$83.4)	(\$71.7)	(\$54.0)	(\$80.6)	(\$86.1)	(\$63.8)	(\$39.7)	(\$12.5)	(\$30.3)	\$0.0	

2026 Adjusted Charge Per Capita	\$111.88
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Allocation of Capital Program	
Residential Sector	81.0%
Non-Residential Sector	19.0%
Rates for 2026	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.6

TABLE 2

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

DEVELOPMENT RELATED STUDIES	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	(\$0.41)	(\$19.65)	(\$16.96)	(\$12.82)	(\$19.07)	(\$20.38)	(\$15.14)	(\$9.49)	(\$3.07)	(\$7.17)	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Development Related Studies Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Development Related Studies: Non Inflated	\$21.5	\$0.0	\$0.0	\$9.9	\$5.3	\$0.0	\$0.0	\$0.0	\$9.5	\$0.0	\$46.2
- Development Related Studies: Inflated	\$21.5	\$0.0	\$0.0	\$10.5	\$5.8	\$0.0	\$0.0	\$0.0	\$11.1	\$0.0	\$48.8
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	1,670	2,202	2,911	2,908	3,083	3,435	3,432	3,606	3,780	3,776	30,802
REVENUE											
- DC Receipts: Inflated	\$2.8	\$3.7	\$5.0	\$5.1	\$5.5	\$6.3	\$6.4	\$6.8	\$7.3	\$7.4	\$56.2
INTEREST											
- Interest on Opening Balance	(\$0.0)	(\$1.1)	(\$0.9)	(\$0.7)	(\$1.0)	(\$1.1)	(\$0.8)	(\$0.5)	(\$0.2)	(\$0.4)	(\$6.8)
- Interest on In-year Transactions	(\$0.5)	\$0.1	\$0.1	(\$0.1)	(\$0.0)	\$0.1	\$0.1	\$0.1	(\$0.1)	\$0.1	(\$0.2)
TOTAL REVENUE	\$2.2	\$2.7	\$4.1	\$4.2	\$4.4	\$5.2	\$5.6	\$6.4	\$7.0	\$7.2	\$49.2
CLOSING CASH BALANCE	(\$19.6)	(\$17.0)	(\$12.8)	(\$19.1)	(\$20.4)	(\$15.1)	(\$9.5)	(\$3.1)	(\$7.2)	\$0.0	

2026 Adjusted Charge Per Capita	\$1.65
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Allocation of Capital Program	
Residential Sector	81.0%
Non-Residential Sector	19.0%
Rates for 2026	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.7

TRANSIT SERVICES

TRANSIT SERVICES

The City of Pembroke has introduced Transit Services as of 2025. The capital costs associated with Transit Services functions are accounted for in this section.

A. Transit Ridership and Planned Level of Service

As a new service to the City, the ridership forecast, prepared by an external consultant, from 2025-2034 is shown in the table below. It is assumed 3,000 service hours will be added in 2028 and 2031; however, these increases are dependent on observed ridership meeting the forecast in prior years. If observed ridership consistently exceeds or does not meet the forecast, the timing for the additional service hours will need to be adjusted.

YEAR	REFERENCE ANNUAL RIDERSHIP FORECAST	POTENTIAL RANGE
2025	7,000*	6,000 - 7,000
2026	20,000	19,000 - 21,000
2027	24,000	22,000 - 25,000
2028	27,000	23,000 - 30,000
2029	28,000	23,000 - 32,000
2030	28,000	23,000 - 33,000
2031	31,000	23,000 - 38,000
2032	32,000	23,000 - 40,000
2033	32,000	23,000 - 41,000
2034	32,000	23,000 - 41,000

**2025 only accounts for partial service (5-months)*

For the purposes of the 2026 DC Background Study, calculations have been made to forecast the number of trips attributed to the existing population and from the growth expected to occur in the City from 2026-2035 to determine the BTE share for the Transit development-related capital forecast. An average number of trips per capita measure has been used for the ridership forecast based on comparable transit agencies including NGTransit, Wasaga Beach, Cobourg Transit, T:GO, and Huntsville³.

³ The average trip per capita figure was outlined by the external consultant and used for the purposes of this DC Study.

Based on the current population of 14,775 people and average trip per capita of 1.49, it is expected that 22,015 trips over the next ten years can be related to the City's base population. An additional 2,829 trips are attributed to population growth of 1,899 people in the City over the next ten years, resulting in total ridership of 24,844 trips. The Transit capital program presented in Table 1 is therefore considered to reflect the planned level of service and required to meet the City's transit initiatives.

TABLE 1 2026–2035 DEVELOPMENT-RELATED CAPITAL PROGRAM AND CALCULATION OF THE DEVELOPMENT CHARGES

The ten-year development-related capital program for Transit Services includes a transit hub, parking lot redesign, bus shelter, mini busses, and EV charges for \$2.8 million. After the estimated \$902,796 million in grants for the transit hub and EV chargers, \$1.9 million remains as DC-eligible costs. An 89% BTE share⁴ has been applied to the redesign of the parking lot, mini busses and EV chargers as these projects are expected to service the existing population in the City which recognizes the need for this work not entirely driven by new development. This results in a further \$1.5 million deduction in DC eligible costs, and this share of expense would have to be funded from non-dc sources.

The remaining amount of \$388,977 is deemed to be related to development within the 2026 to 2035 period. This amount is allocated 81 per cent, or \$315,071, to the residential sector and 19 per cent, or \$73,906, to the non-residential sector. This yields an unadjusted development charge of \$163.00 per capita and \$2.40 per square metre.

TABLE 2 CASH FLOW ANALYSIS

After cash flow analysis, the residential charge increases to \$174.01 per capita, and the non-residential charge increases to \$2.56 per square metre.

The following table summarizes the calculation of the Transit development charge:

⁴ 22,015 trips attributed to base population as a percentage of 24,844 total trips. There is a planned growth of about 2,830 trips arising from the net population growth (1,899) anticipated in the City over the next 10-years.

TRANSIT SUMMARY					
2026 - 2035		Calculated		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$2,791,950	\$388,977	\$163.00	\$2.40	\$174.01	\$2.56

APPENDIX B.7
TABLE 1

CITY OF PEMBROKE
DEVELOPMENT-RELATED CAPITAL PROGRAM
TRANSIT

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	2026-2035	Post 2035
7.0 TRANSIT										
7.1 Transit Facilities										
7.1.1 Transit Hub	2029	\$ 940,995	\$ 752,796	\$ 188,199	0%	\$ -	\$ 188,199	\$ -	\$ 188,199	\$ -
7.1.2 Parking Lot Redesign for Transit Vehicles	2029	\$ 280,555	\$ -	\$ 280,555	89%	\$ 248,608	\$ 31,947	\$ -	\$ 31,947	\$ -
7.1.3 Bus Shelter	2032	\$ 8,000	\$ -	\$ 8,000	0%	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ -
Subtotal Transit Facilities		\$ 1,229,550	\$ 752,796	\$ 476,754		\$ 248,608	\$ 228,146	\$ -	\$ 228,146	\$ -
7.2 Vehicles & Equipment										
7.2.1 Mini Bus (3)	2030	\$ 1,170,000	\$ -	\$ 1,170,000	89%	\$ 1,036,771	\$ 133,229	\$ -	\$ 133,229	\$ -
7.2.2 EV Chargers (2)	2029	\$ 261,600	\$ 100,000	\$ 161,600	89%	\$ 143,199	\$ 18,401	\$ -	\$ 18,401	\$ -
7.2.3 EV Charger (1)	2032	\$ 130,800	\$ 50,000	\$ 80,800	89%	\$ 71,599	\$ 9,201	\$ -	\$ 9,201	\$ -
Subtotal Vehicles & Equipment		\$ 1,562,400	\$ 150,000	\$ 1,412,400		\$ 1,251,569	\$ 160,831	\$ -	\$ 160,831	\$ -
TOTAL TRANSIT		\$ 2,791,950	\$ 902,796	\$ 1,889,154		\$ 1,500,177	\$ 388,977	\$ -	\$ 388,977	\$ -

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	81%	\$315,071
10-Year Growth in Population in New Units		1,933
Unadjusted Development Charge Per Capita		\$163.00
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	19%	\$73,906
10-Year Growth in Square Metres		30,802
Unadjusted Development Charge Per Square Metre		\$2.40

Reserve Fund Balance	
Balance as at December 31, 2025*	\$0

*Transit is a new service, therefore no existing DC reserve
Transit is based on a 10-year future service level, therefore no funding envelope

APPENDIX B.7

TABLE 2

CITY OF PEMBROKE
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 TRANSIT
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

TRANSIT	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$0.00	\$19.12	\$45.07	\$80.36	(\$92.79)	(\$180.38)	(\$148.27)	(\$129.52)	(\$90.88)	(\$47.13)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Transit Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Transit: Non Inflated	\$0.0	\$0.0	\$0.0	\$193.2	\$107.9	\$0.0	\$13.9	\$0.0	\$0.0	\$0.0	\$315.1
- Transit: Inflated	\$0.0	\$0.0	\$0.0	\$205.1	\$116.8	\$0.0	\$15.7	\$0.0	\$0.0	\$0.0	\$337.6
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	108	140	183	183	194	215	215	225	235	235	1,933
REVENUE											
- DC Receipts: Inflated	\$18.8	\$24.8	\$33.1	\$33.8	\$36.5	\$41.3	\$42.1	\$45.0	\$47.9	\$48.9	\$372.3
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.7	\$1.6	\$2.8	(\$5.1)	(\$9.9)	(\$8.2)	(\$7.1)	(\$5.0)	(\$2.6)	(\$32.8)
- Interest on In-year Transactions	\$0.3	\$0.4	\$0.6	(\$4.7)	(\$2.2)	\$0.7	\$0.5	\$0.8	\$0.8	\$0.9	(\$1.9)
TOTAL REVENUE	\$19.1	\$26.0	\$35.3	\$31.9	\$29.2	\$32.1	\$34.4	\$38.6	\$43.8	\$47.1	\$337.6
CLOSING CASH BALANCE	\$19.1	\$45.1	\$80.4	(\$92.8)	(\$180.4)	(\$148.3)	(\$129.5)	(\$90.9)	(\$47.1)	\$0.0	

2026 Adjusted Charge Per Capita	\$174.01
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Allocation of Capital Program	
Residential Sector	81.0%
Non-Residential Sector	19.0%
Rates for 2026	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX B.7

TABLE 2

CITY OF PEMBROKE
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 TRANSIT
 NON-RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

TRANSIT	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$0.00	\$4.36	\$10.36	\$18.63	(\$22.02)	(\$42.59)	(\$35.04)	(\$30.64)	(\$21.52)	(\$11.16)	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Transit Prior Growth	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
- Transit: Non Inflated	\$0.0	\$0.0	\$0.0	\$45.3	\$25.3	\$0.0	\$3.3	\$0.0	\$0.0	\$0.0	\$73.9
- Transit: Inflated	\$0.0	\$0.0	\$0.0	\$48.1	\$27.4	\$0.0	\$3.7	\$0.0	\$0.0	\$0.0	\$79.2
NEW NON-RESIDENTIAL DEVELOPMENT											
- Growth in Square Metres	1,670	2,202	2,911	2,908	3,083	3,435	3,432	3,606	3,780	3,776	30,802
REVENUE											
- DC Receipts: Inflated	\$4.3	\$5.8	\$7.8	\$7.9	\$8.6	\$9.7	\$9.9	\$10.6	\$11.4	\$11.6	\$87.4
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.2	\$0.4	\$0.7	(\$1.2)	(\$2.3)	(\$1.9)	(\$1.7)	(\$1.2)	(\$0.6)	(\$7.8)
- Interest on In-year Transactions	\$0.1	\$0.1	\$0.1	(\$1.1)	(\$0.5)	\$0.2	\$0.1	\$0.2	\$0.2	\$0.2	(\$0.4)
TOTAL REVENUE	\$4.4	\$6.0	\$8.3	\$7.5	\$6.8	\$7.5	\$8.1	\$9.1	\$10.4	\$11.2	\$79.2
CLOSING CASH BALANCE	\$4.4	\$10.4	\$18.6	(\$22.0)	(\$42.6)	(\$35.0)	(\$30.6)	(\$21.5)	(\$11.2)	\$0.0	

2026 Adjusted Charge Per Capita	\$2.56
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Allocation of Capital Program	
Residential Sector	81.0%
Non-Residential Sector	19.0%
Rates for 2026	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX C
ENGINEERED SERVICES
TECHNICAL APPENDIX

ENGINEERED SERVICES

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

Appendix C.1 Services Related to a Highway – Public Works

Appendix C.2 Services Related to a Highway – Roads and Related

Appendix C.3 Wastewater Works

Every sub-section, with the exception of Public Works and Roads and Related, 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 provided under Appendix B General Services Technical Appendix.

The residential to non-residential split for these all engineered services is 81 per cent residential and 19 per cent non-residential based on total City-wide growth forecasted over the 2026-2035 period.

APPENDIX C.1
SERVICES RELATED TO A HIGHWAY
- PUBLIC WORKS SERVICES

PUBLIC WORKS SERVICES

The Operations Department is responsible for the management of public infrastructure including roads, bridges, sidewalks, traffic signals, street lighting and others within the City of Pembroke. For the Public Works Services, the department is responsible for operating and maintaining public infrastructure within the roads right-of-way. Therefore, Public Works falls under the Services Related to a Highway category as permitted in the DCA.

TABLE 1 HISTORICAL SERVICE LEVELS

Table 1 displays the fifteen-year historical inventory for buildings, parking lot, vehicles, equipment and furniture for Public Works. The department operates out of six buildings around the City totaling approximately 28,250 square feet, with a total replacement value of \$9.6 million. The Tree Disposal Facility and Snow Disposal Facility adds an additional \$2.5 million to the replacement costs. The parking lot has an area of 0.26 hectares valued at \$180,000. The related furniture and equipment at the facilities total \$710,800. Lastly, the 2025 fleet and equipment total 47 items with a total replacement value of \$6.7 million.

The 2025 combined replacement value of the inventory of capital assets for Public Works services is \$19.7 million, resulting in a fifteen-year historical average service level of \$835.75 per population and employment. The historical service level, multiplied by the ten-year net population and employment growth (2,779), results in a ten-year maximum allowable funding envelope of \$2.3 million.

TABLE 2 2026–2035 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE DEVELOPMENT CHARGES

The 2026 to 2035 development-related capital program includes various fleet and equipment in addition to a provision to construct new space in 2035.

In total, the Public Works capital program amounts to \$2.6 million with no further deductions as the program is entirely growth-related. There is \$5,595 available in DC reserves and this money is used to help offset the DC eligible expense. Of the total DC eligible costs, the entirety of the future space expense (\$1.2 million) is deemed to be considered post period and will be considered for recovery in subsequent DC by-laws. The

remaining \$1.4 million is related to development in the 2026-2035 planning period and is eligible for DC recovery.

The development-related net capital cost is allocated 81 per cent to residential development (\$1.2 million) and 19 per cent (\$270,029) to non-residential development. 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 a charge of \$595.54 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 a charge of \$8.77 per square metre.

TABLE 3 CASH FLOW AND RESERVE FUND ANALYSIS

After cash flow consideration, the calculated residential charge increases to \$615.83 per capita, and the non-residential charge increases to \$9.07 per square metre.

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

SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS SUMMARY						
15-year Hist.	2026 - 2035		Calculated		Adjusted	
Service Level	Development-Related Capital Program		Development Charge		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$835.75	\$2,583,800	\$1,421,205	\$595.54	\$8.77	\$615.83	\$9.07

APPENDIX C.1
TABLE 1

CITY OF PEMBROKE
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

BUILDINGS Facility Name	# of Square Feet															UNIT COST (\$/sq.ft.)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Operations Department Admin Building	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	\$400
Operations Department Garage 1 (5 bay) - Shop	5,815	5,815	5,815	5,815	5,815	5,815	5,815	5,815	5,815	5,815	5,815	5,815	5,815	5,815	5,815	\$400
Operations Department Garage 2 (6 bay) - Inventory	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	6,340	\$400
Operations Department Garage 3 (2 bay)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,937	\$400
Operations Department Sheds 1 2 & 3	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	-	-	\$70
Quarry Salt and Sand Domes	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	5,740	\$200
South Fork Salt Dome (Storage)	2,615	2,615	2,615	2,615	2,615	2,615	2,615	2,615	2,615	2,615	2,615	2,615	2,615	2,615	2,615	\$200
Total (#)	28,325	28,247	28,247													
Total (\$000)	\$8,994.1	\$9,627.8	\$9,627.8													

FACILITIES Facility Name	# of Square Feet														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Tree Disposal Facility	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000
Snow Disposal Facility	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000
Total (\$000)	\$2,500.0														

PARKING LOT Facility Name	# of Hectares															UNIT COST (\$/ha)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Operations Department Parking Lot	-	-	-	-	-	-	-	-	-	-	-	0.26	0.26	0.26	0.26	\$692,300
Total (ha)	-	-	-	-	-	-	-	-	-	-	-	0.26	0.26	0.26	0.26	
Total (\$000)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$180.0	\$180.0	\$180.0	\$180.0	

FURNITURE AND EQUIPMENT Description	Total Value of Furniture & Equipment (\$)														
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Operations Department Admin Building - Furniture	\$87,000	\$87,000	\$87,000	\$87,000	\$87,000	\$87,000	\$87,000	\$87,000	\$87,000	\$87,000	\$87,000	\$87,000	\$87,000	\$87,000	\$87,000
Operations Department Admin Building - Solar Panels	\$50,500	\$50,500	\$50,500	\$50,500	\$50,500	\$50,500	\$50,500	\$50,500	\$50,500	\$50,500	\$50,500	\$50,500	\$50,500	\$50,500	\$50,500
Operations Department Admin Building - Fuel Pumps (3)	\$386,000	\$386,000	\$386,000	\$386,000	\$386,000	\$386,000	\$386,000	\$386,000	\$386,000	\$386,000	\$386,000	\$386,000	\$386,000	\$386,000	\$386,000
Operations Department Garage 1 - Hoists (3)	\$113,900	\$113,900	\$113,900	\$113,900	\$113,900	\$113,900	\$113,900	\$113,900	\$113,900	\$113,900	\$113,900	\$113,900	\$113,900	\$113,900	\$113,900
Operations Department Garage 1 - Shop Tools and Furniture	\$58,150	\$58,150	\$58,150	\$58,150	\$58,150	\$58,150	\$58,150	\$58,150	\$58,150	\$58,150	\$58,150	\$58,150	\$58,150	\$58,150	\$58,150
Operations Department Garage 2 (6 bay) - Furniture	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
Operations Department Garage 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,700	\$9,700
Total (\$000)	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$710.8	\$710.8

APPENDIX C.1
TABLE 1

CITY OF PEMBROKE
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS

FLEET & EQUIPMENT Description	# of Vehicles / \$ Value of Vehicles															UNIT COST (\$/unit)
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Fleet																
Non-Rolling Fleet	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000
Backhoe/Loader	5	5	5	5	6	6	6	6	6	6	6	6	6	6	6	6
Drum Roller	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Dump Truck/Plow Truck	6	6	6	6	6	6	6	6	6	6	6	6	6	6	7	7
Sidewalk Tractor	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4
SUV	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Sweeper	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Trailers	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Trucks - 1500/150	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
Trucks - 3500/350	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Equipment																
Oil Gritt Sperator	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
Total (#)	43	43	43	43	44	45	46	47								
Total (\$000)	\$5,606.0	\$5,606.0	\$5,606.0	\$5,606.0	\$5,836.0	\$6,051.0	\$6,431.0	\$6,707.0								

**APPENDIX C.1
TABLE 1**

**CITY OF PEMBROKE
CALCULATION OF SERVICE LEVELS
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historic Population	14,360	14,263	14,167	14,071	13,976	13,882	13,977	14,073	14,169	14,266	14,364	14,393	14,506	14,672	14,775
Historic Employment	8,985	8,763	8,547	8,336	8,130	7,930	7,657	7,394	7,140	6,894	6,657	6,670	6,723	6,800	6,848
Total Historic Population & Employment	23,345	23,026	22,714	22,407	22,106	21,812	21,634	21,467	21,309	21,160	21,021	21,063	21,229	21,472	21,623

INVENTORY SUMMARY (\$000)

Buildings	\$8,994.1	\$8,994.1	\$8,994.1	\$8,994.1	\$8,994.1	\$8,994.1	\$8,994.1	\$8,994.1	\$8,994.1	\$8,994.1	\$8,994.1	\$8,994.1	\$8,994.1	\$8,994.1	\$9,627.8	\$9,627.8
Facilities	\$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	\$2,500.0
Parking Lot	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$180.0	\$180.0	\$180.0	\$180.0	\$180.0
Furniture And Equipment	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$701.1	\$710.8	\$710.8
Fleet & Equipment	\$5,606.0	\$5,606.0	\$5,606.0	\$5,606.0	\$5,836.0	\$5,836.0	\$5,836.0	\$5,836.0	\$5,836.0	\$5,836.0	\$5,836.0	\$5,836.0	\$5,836.0	\$6,051.0	\$6,431.0	\$6,707.0
Total (\$000)	\$17,801.1	\$17,801.1	\$17,801.1	\$17,801.1	\$18,031.1	\$18,211.1	\$18,426.1	\$19,449.5	\$19,725.5							

SERVICE LEVEL (\$/pop & emp)

Average
Service
Level

Buildings	\$385.3	\$390.6	\$396.0	\$401.4	\$406.9	\$412.3	\$415.7	\$419.0	\$422.1	\$425.0	\$427.9	\$427.0	\$423.7	\$448.4	\$445.3	\$416.43
Facilities	\$107.1	\$108.6	\$110.1	\$111.6	\$113.1	\$114.6	\$115.6	\$116.5	\$117.3	\$118.1	\$118.9	\$118.7	\$117.8	\$116.4	\$115.6	\$114.66
Parking Lot	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8.55	\$8.48	\$8.38	\$8.32	\$2.25
Furniture And Equipment	\$30.03	\$30.45	\$30.86	\$31.29	\$31.71	\$32.14	\$32.41	\$32.66	\$32.90	\$33.13	\$33.35	\$33.28	\$33.02	\$33.10	\$32.87	\$32.21
Fleet & Equipment	\$240.14	\$243.46	\$246.81	\$250.19	\$264.00	\$267.56	\$269.76	\$271.86	\$273.87	\$275.80	\$277.63	\$277.07	\$285.04	\$299.51	\$310.19	\$270.19
Total (\$/pop & emp)	\$762.52	\$773.09	\$783.71	\$794.44	\$815.67	\$826.66	\$833.46	\$839.95	\$846.17	\$852.13	\$857.77	\$864.58	\$867.98	\$905.82	\$912.27	\$835.75

**CITY OF PEMBROKE
CALCULATION OF MAXIMUM ALLOWABLE
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS**

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$835.75
Net Population & Employment Growth 2026 - 2035	2,779
Maximum Allowable Funding Envelope	\$2,322,571

APPENDIX C.1

TABLE 2

CITY OF PEMBROKE
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	2026-2035	Post 2035
1.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS										
1.1 Facilities, Fleet & Equipment										
1.1.1 Provision for Additional Fleet & Equipment	Various	\$ 751,000	\$ -	\$ 751,000	0%	\$ -	\$ 751,000	\$ 5,595	\$ 745,405	\$ -
1.1.2 EV Charger (1)	2030	\$ 130,800	\$ -	\$ 130,800	0%	\$ -	\$ 130,800	\$ -	\$ 130,800	\$ -
1.1.3 Sidewalk Tractor (with Attachments)	2030	\$ 215,000	\$ -	\$ 215,000	0%	\$ -	\$ 215,000	\$ -	\$ 215,000	\$ -
1.1.4 Combination Unit	2030	\$ 330,000	\$ -	\$ 330,000	0%	\$ -	\$ 330,000	\$ -	\$ 330,000	\$ -
1.1.5 Provision for Future Operations Building Space	2035	\$ 1,157,000	\$ -	\$ 1,157,000	0%	\$ -	\$ 1,157,000	\$ -	\$ -	\$ 1,157,000
Subtotal Facilities, Fleet & Equipment		\$ 2,583,800	\$ -	\$ 2,583,800		\$ -	\$ 2,583,800	\$ 5,595	\$ 1,421,205	\$ 1,157,000
TOTAL SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS		\$ 2,583,800	\$ -	\$ 2,583,800		\$ -	\$ 2,583,800	\$ 5,595	\$ 1,421,205	\$ 1,157,000

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	81%	\$1,151,176
10-Year Growth in Population in New Units		1,933
Unadjusted Development Charge Per Capita		\$595.54
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	19%	\$270,029
10-Year Growth in Square Metres		30,802
Unadjusted Development Charge Per Square Metre		\$8.77

2026 - 2035 Net Funding Envelope	\$2,322,571
Reserve Fund Balance	
Balance as at December 31, 2025	\$5,595

APPENDIX C.1

TABLE 3

CITY OF PEMBROKE
 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	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$4.5	\$6.3	\$33.4	\$89.9	\$149.5	(\$388.3)	(\$328.8)	(\$264.3)	(\$187.5)	(\$97.2)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Public Works Prior Growth	\$4.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$4.5
- Services Related To A Highway: Public Works: Non Inflated	\$60.4	\$60.4	\$60.4	\$60.4	\$607.8	\$60.4	\$60.4	\$60.4	\$60.4	\$60.4	\$1,151.2
- Services Related To A Highway: Public Works: Inflated	\$64.9	\$61.6	\$62.8	\$64.1	\$657.9	\$66.7	\$68.0	\$69.4	\$70.7	\$72.2	\$1,258.2
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	108	140	183	183	194	215	215	225	235	235	1,933
REVENUE											
- DC Receipts: Inflated	\$66.5	\$87.9	\$117.3	\$119.6	\$129.3	\$146.2	\$149.1	\$159.2	\$169.6	\$173.0	\$1,317.6
INTEREST											
- Interest on Opening Balance	\$0.2	\$0.2	\$1.2	\$3.1	\$5.2	(\$21.4)	(\$18.1)	(\$14.5)	(\$10.3)	(\$5.3)	(\$59.7)
- Interest on In-year Transactions	\$0.0	\$0.5	\$1.0	\$1.0	(\$14.5)	\$1.4	\$1.4	\$1.6	\$1.7	\$1.8	(\$4.2)
TOTAL REVENUE	\$66.7	\$88.6	\$119.4	\$123.7	\$120.0	\$126.2	\$132.4	\$146.2	\$161.0	\$169.4	\$1,253.6
CLOSING CASH BALANCE	\$6.3	\$33.4	\$89.9	\$149.5	(\$388.3)	(\$328.8)	(\$264.3)	(\$187.5)	(\$97.2)	\$0.0	

2026 Adjusted Charge Per Capita	\$615.83
---------------------------------	----------

Allocation of Capital Program	
Residential Sector	81.0%
Non-Residential Sector	19.0%
Rates for 2026	
Inflation Rate:	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX C.1

TABLE 3

**CITY OF PEMBROKE
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	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$1.1	\$1.0	\$7.1	\$20.3	\$34.2	(\$92.1)	(\$78.0)	(\$62.9)	(\$44.7)	(\$23.2)	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Public Works Prior Growth	\$1.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1.1
- Services Related To A Highway: Public Works: Non Inflated	\$14.2	\$14.2	\$14.2	\$14.2	\$142.6	\$14.2	\$14.2	\$14.2	\$14.2	\$14.2	\$270.0
- Services Related To A Highway: Public Works: Inflated	\$15.2	\$14.4	\$14.7	\$15.0	\$154.3	\$15.6	\$15.9	\$16.3	\$16.6	\$16.9	\$295.1
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	1,670	2,202	2,911	2,908	3,083	3,435	3,432	3,606	3,780	3,776	30,802
REVENUE											
- DC Receipts: Inflated	\$15.1	\$20.4	\$27.5	\$28.0	\$30.3	\$34.4	\$35.1	\$37.6	\$40.2	\$40.9	\$309.4
INTEREST											
- Interest on Opening Balance	\$0.0	\$0.0	\$0.2	\$0.7	\$1.2	(\$5.1)	(\$4.3)	(\$3.5)	(\$2.5)	(\$1.3)	(\$14.3)
- Interest on In-year Transactions	(\$0.0)	\$0.1	\$0.2	\$0.2	(\$3.4)	\$0.3	\$0.3	\$0.4	\$0.4	\$0.4	(\$1.0)
TOTAL REVENUE	\$15.2	\$20.5	\$27.9	\$28.9	\$28.1	\$29.7	\$31.1	\$34.5	\$38.1	\$40.1	\$294.1
CLOSING CASH BALANCE	\$1.0	\$7.1	\$20.3	\$34.2	(\$92.1)	(\$78.0)	(\$62.9)	(\$44.7)	(\$23.2)	\$0.0	

2026 Adjusted Charge Per Square Metre	\$9.07
----------------------------------------------	---------------

Allocation of Capital Program	
Residential Sector	81.0%
Non-Residential Sector	19.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX C.2
SERVICES RELATED TO A HIGHWAY
- ROADS AND RELATED

ROADS AND RELATED SERVICES

This appendix provides the detailed analysis undertaken to establish the DCs for the roads and related service category in the City of Pembroke. The service category includes the road network as well as bridges, culverts, signals, and sidewalks.

The development-related road and related infrastructure projects are required to service the demands of new development in the City over the next ten years. The development forecast is discussed in more detail in Appendix A.

The following tables set out the development-related capital program and the calculation of the DCs for roads and related infrastructure. The cost, quantum and description of the development-related capital program for roads and related services were prepared by City staff. The projects identified in the capital program are required to service the demands of new development subject to annual capital budget reviews.

TABLE 1 HISTORICAL SERVICE LEVELS

The City of Pembroke has 100 kilometers of arterial and collector roadway valued at \$348.5 million in 2025. In addition to the linear infrastructure, the City has bridges, culverts, and signals valued at \$39.9 million, and 64,754 meters of sidewalks valued at \$13.0 million.

The resulting total inventory summary in 2025 is \$401.4 million. The fifteen-year historical average service level is \$18,413.54 per population and employment, and this is multiplied by the ten-year growth in population and employment (2,779). The resulting historical service level analysis on Table 1 indicates that the City has a maximum DC funding envelope of \$51.2 million for the 2026–2035 period.

TABLE 2 2026–2035 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE DEVELOPMENT CHARGES

The gross cost of the Roads and Related capital program is \$14.3 million and provides for the undertaking of projects throughout the City which includes road construction, traffic signals and pedestrian crossings, sidewalks and studies. The entire \$14.3 million development-related capital program is not to be fully recovered from future DCs; there is \$139,000 identified in grants, subsidies, and other recoveries available for the Boundary Road Pedestrian Crossing, River Road Pedestrian Crossing and Transportation Planning

Study. The benefit to existing and replacement shares total \$6.7 million has been deducted from the eligible costs. The methodology for each of the projects included are provided below.

PROJECT TYPE	BTE SHARE	BTE METHODOLOGY
All Roads and Infrastructure Projects (Excluding the Quarry Road Extension)	89% (\$6.3 million)	<p>BTE share based on the population and employment growth from 2026-2035. With the population and employment forecasted to be 24,402 by 2035 and existing population and employment of 21,623, a BTE share of 89% is calculated and applied to several projects.</p> <p>The Quarry Road extension is a new road construction and required only to service new development (no BTE).</p>
All Sidewalk Projects (Excluding Blakely Crescent and Boundary Road)	89% (\$414,701)	<p>The same approach to as the Roads and Infrastructure is used to calculate the BTE share of these projects.</p>

The uncommitted DC reserve balance of \$29,027 has been allocated to the Matheson Drive project in the capital program. Of the DC eligible costs, \$2.5 million will benefit development occurring beyond 2035 and has been excluded from the calculation of the charge. The amount allocated to post-period benefit includes the Quarry Road Extension and Intersection Improvements at D'Youville and Mackay.

The deductions result in an in-period DC-recoverable amount of \$4.9 million, these costs have been allocated 81 per cent, or \$4.0 million, to new residential development and 19 per cent, or \$934,189, to new non-residential development. The calculated rates are \$2,060.32 per capita and \$30.33 per sq. m of non-residential GFA.

TABLE 3 CASH FLOW AND RESERVE FUND ANALYSIS

After cash flow consideration, the calculated residential charge increases to \$2,291.72 per capita, and the non-residential charge increases to \$33.76 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.	2026 - 2035		Calculated		Adjusted	
Service Level	Development-Related	Capital Program	Development Charge		Development Charge	
per pop & emp	Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$18,413.54	\$14,291,891	\$4,916,784	\$2,060.32	\$30.33	\$2,291.72	\$33.76

APPENDIX C.2
TABLE 1

CITY OF PEMBROKE
INVENTORY OF CAPITAL ASSETS
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED

ROADS Type of Road	# of Lane Kilometres															UNIT COST (\$/km)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
Collector	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	\$3,330,000
Arterial	64	64	64	64	64	64	64	64	64	64	64	64	64	64	64	64	\$3,600,000
Total (km)	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
Total (\$000)	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	

BRIDGES, CULVERTS & SIGNALS Description	# of Bridges & Culverts															UNIT COST (\$/unit)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
Bridges																	
Bridges (Vehicle)	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	\$3,861,000
Bridges (Pedestrian/ Other)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$856,000
Culverts (Major)	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	\$100,000
Signals																	
Pedestrian Crossing	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	\$125,000
Traffic Signals - 3 way Intersection	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	\$253,000
Traffic Signals - 4 way Intersection	15	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	\$316,000
Total (#)	47	48															
Total (\$000)	\$39,621.0	\$39,937.0															

SIDEWALKS Description	# of Metres															UNIT COST (\$/m)	
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
Concrete Sidewalks	64,329	65,567	65,567	65,001	65,567	65,439	65,567	65,567	65,567	65,567	65,567	65,567	65,567	65,567	65,567	64,754	\$200
Total (km)	64,329	65,567	65,567	65,001	65,567	65,439	65,567	64,754									
Total (\$000)	\$12,865.8	\$13,113.4	\$13,113.4	\$13,000.2	\$13,113.4	\$13,087.8	\$13,113.4	\$12,950.8									

APPENDIX C.2
TABLE 1

CITY OF PEMBROKE
CALCULATION OF SERVICE LEVELS
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Historical Population	14,360	14,263	14,167	14,071	13,976	13,882	13,977	14,073	14,169	14,266	14,364	14,393	14,506	14,672	14,775
Historical Employment	8,985	8,763	8,547	8,336	8,130	7,930	7,657	7,394	7,140	6,894	6,657	6,670	6,723	6,800	6,848
Total Historical Pop. & Emp.	23,345	23,026	22,714	22,407	22,106	21,812	21,634	21,467	21,309	21,160	21,021	21,063	21,229	21,472	21,623

INVENTORY SUMMARY (\$000)

Roads	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0	\$348,480.0
Bridges, Culverts & Signals	\$39,621.0	\$39,937.0	\$39,937.0	\$39,937.0	\$39,937.0	\$39,937.0	\$39,937.0	\$39,937.0	\$39,937.0	\$39,937.0	\$39,937.0	\$39,937.0	\$39,937.0	\$39,937.0	\$39,937.0
Sidewalks	\$12,865.8	\$13,113.4	\$13,113.4	\$13,000.2	\$13,113.4	\$13,087.8	\$13,113.4	\$13,113.4	\$13,113.4	\$13,113.4	\$13,113.4	\$13,113.4	\$13,113.4	\$13,113.4	\$12,950.8
Total (\$000)	\$400,966.8	\$401,530.4	\$401,530.4	\$401,417.2	\$401,530.4	\$401,504.8	\$401,530.4	\$401,367.8							

SERVICE LEVEL (\$/pop & emp)

Roads	\$14,927.39	\$15,134.20	\$15,342.08	\$15,552.28	\$15,764.05	\$15,976.53	\$16,107.98	\$16,233.29	\$16,353.65	\$16,468.81	\$16,577.71	\$16,544.31	\$16,415.43	\$16,229.70	\$16,116.50	\$15,982.93
Bridges, Culverts & Signals	\$1,697.2	\$1,734.4	\$1,758.3	\$1,782.3	\$1,806.6	\$1,831.0	\$1,846.0	\$1,860.4	\$1,874.2	\$1,887.4	\$1,899.9	\$1,896.0	\$1,881.3	\$1,860.0	\$1,847.0	\$1,830.80
Sidewalks	\$551.1	\$569.5	\$577.3	\$580.2	\$593.2	\$600.0	\$606.1	\$610.9	\$615.4	\$619.7	\$623.8	\$622.6	\$617.7	\$610.7	\$598.9	\$599.82
Total (\$/pop & emp)	\$17,175.70	\$17,438.13	\$17,677.66	\$17,914.81	\$18,163.87	\$18,407.52	\$18,560.16	\$18,704.54	\$18,843.23	\$18,975.92	\$19,101.39	\$19,062.91	\$18,914.41	\$18,700.41	\$18,562.46	\$18,413.54

Average
Service
Level

CITY OF PEMBROKE
CALCULATION OF MAXIMUM ALLOWABLE
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED

15-Year Funding Envelope Calculation	
15 Year Average Service Level 2011 - 2025	\$18,413.54
Net Population & Employment Growth 2026 - 2035	2,779
Maximum Allowable Funding Envelope	\$51,171,706



APPENDIX C.2
TABLE 2

CITY OF PEMBROKE
DEVELOPMENT-RELATED CAPITAL PROGRAM
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED

Project Description	Timing	From	To	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	2026-2035	Post 2035
2.0 ROADS AND RELATED												
2.1 Roads and Related Infrastructure												
2.1.1 Albert Street - Design	2026	Pembroke St	First Responders Way	\$ 230,000	\$ -	\$ 230,000	89%	\$ 203,806	\$ 26,194	\$ -	\$ 26,194	\$ -
2.1.2 Albert Street - Construction	2028	Pembroke St	First Responders Way	\$ 2,782,200	\$ -	\$ 2,782,200	89%	\$ 2,465,343	\$ 316,857	\$ -	\$ 316,857	\$ -
2.1.3 Alfred Street - Design	2026	Rosewood Ave.	Willoughby Street	\$ 185,000	\$ -	\$ 185,000	89%	\$ 163,931	\$ 21,069	\$ -	\$ 21,069	\$ -
2.1.4 Alfred Street - Construction	2028	Rosewood Ave.	Willoughby Street	\$ 2,300,000	\$ -	\$ 2,300,000	89%	\$ 2,038,060	\$ 261,940	\$ -	\$ 261,940	\$ -
2.1.5 Forced Road	2026	Pembroke St West	Algonquin Trail	\$ 90,000	\$ -	\$ 90,000	89%	\$ 79,750	\$ 10,250	\$ -	\$ 10,250	\$ -
2.1.6 Matheson Drive	2027	Angus Campbell Drive	Cockburn Crescent	\$ 1,485,691	\$ -	\$ 1,485,691	89%	\$ 1,316,490	\$ 169,201	\$ 29,027	\$ 140,174	\$ -
2.1.7 Quarry Road Extension	2027			\$ 4,900,000	\$ -	\$ 4,900,000	0%	\$ -	\$ 4,900,000	\$ -	\$ 2,450,000	\$ 2,450,000
Subtotal Roads and Related Infrastructure				\$ 11,972,891	\$ -	\$ 11,972,891		\$ 6,267,380	\$ 5,705,511	\$ 29,027	\$ 3,226,484	\$ 2,450,000
2.2 Studies												
2.2.1 Transportation Planning - Origin Destination Study Update	2029	-	-	\$ 100,000	\$ 44,000	\$ 56,000	0%	\$ -	\$ 56,000	\$ -	\$ 56,000	\$ -
Subtotal Studies				\$ 100,000	\$ 44,000	\$ 56,000		\$ -	\$ 56,000	\$ -	\$ 56,000	\$ -
2.3 Traffic Signals and Pedestrian Crossings												
2.3.1 River Road Pedestrian Crossing	2026			\$ 50,000	\$ 45,000	\$ 5,000	0%	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
2.3.2 Irving Street Pedestrian Crossing	2027			\$ 25,000	\$ -	\$ 25,000	0%	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
2.3.3 Mackay Street & Quarry Road	2027			\$ 350,000	\$ -	\$ 350,000	0%	\$ -	\$ 350,000	\$ -	\$ 350,000	\$ -
2.3.4 Melton Street Pedestrian Crossing	2027			\$ 25,000	\$ -	\$ 25,000	0%	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
2.3.5 Boundary Road @ Francis Pedestrian Crossing	2028			\$ 50,000	\$ 25,000	\$ 25,000	0%	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
2.3.6 Boundary Road @ McGee Pedestrian Crossing	2028			\$ 50,000	\$ 25,000	\$ 25,000	0%	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
2.3.7 O'Brien Street at Pembroke Street East	2031			\$ 400,000	\$ -	\$ 400,000	0%	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -
2.3.8 Intersection Improvements - D'youville and Cecilia	2031			\$ 150,000	\$ -	\$ 150,000	0%	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -
2.3.9 Intersection Improvements - D'youville and Mackay	2035			\$ 150,000	\$ -	\$ 150,000	0%	\$ -	\$ 150,000	\$ -	\$ 75,000	\$ 75,000
Subtotal Traffic Signals and Pedestrian Crossings				\$ 1,250,000	\$ 95,000	\$ 1,155,000		\$ -	\$ 1,155,000	\$ -	\$ 1,080,000	\$ 75,000
2.4 Sidewalks - Arterial and Collectors												
2.4.1 Cecelia Street	2027	Glenwood Drive	D'Youville Drive	\$ 115,000	\$ -	\$ 115,000	89%	\$ 101,903	\$ 13,097	\$ -	\$ 13,097	\$ -
2.4.2 Alfred Street E	2029	Willoughby Drive	Dead End	\$ 7,500	\$ -	\$ 7,500	89%	\$ 6,646	\$ 854	\$ -	\$ 854	\$ -
2.4.3 Blakely Crescent	2029	Lloyd Drive	Pembroke St West (Westerly)	\$ 46,000	\$ -	\$ 46,000	0%	\$ -	\$ 46,000	\$ -	\$ 46,000	\$ -
2.4.4 Blakely Crescent	2029	Lloyd Drive	Pembroke St West (Easterly)	\$ 255,000	\$ -	\$ 255,000	0%	\$ -	\$ 255,000	\$ -	\$ 255,000	\$ -
2.4.5 Boundary Road W	2030	Crandall	Douglas	\$ 200,000	\$ -	\$ 200,000	0%	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
2.4.6 Douglas Street	2033	Boundary Road West	Lea Street	\$ 90,000	\$ -	\$ 90,000	89%	\$ 79,750	\$ 10,250	\$ -	\$ 10,250	\$ -
2.4.7 Rosewood Avenue	2026	Champlain Street	Pembroke St East	\$ 243,000	\$ -	\$ 243,000	89%	\$ 215,325	\$ 27,675	\$ -	\$ 27,675	\$ -
2.4.8 Mackay Street	2026	Nelson Street	Joseph Street	\$ 12,500	\$ -	\$ 12,500	89%	\$ 11,076	\$ 1,424	\$ -	\$ 1,424	\$ -
Subtotal Sidewalks - Arterial and Collectors				\$ 969,000	\$ -	\$ 969,000		\$ 414,701	\$ 554,299	\$ -	\$ 554,299	\$ -
TOTAL ROADS AND RELATED				\$ 14,291,891	\$ 139,000	\$ 14,152,891		\$ 6,682,081	\$ 7,470,810	\$ 29,027	\$ 4,916,784	\$ 2,525,000

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	81%	\$3,982,595
2026-2035 Growth in Population in New Units		1,933
Unadjusted Development Charge Per Capita		\$2,060.32
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	19%	\$934,189
2026-2035 Growth in Square Metres		30,802
Unadjusted Development Charge Per Square Metre		\$30.33

2026 - 2035 Net Funding Envelope	\$51,171,706
Reserve Fund Balance	
Balance as at December 31, 2025	\$29,027



APPENDIX C.2

TABLE 3

CITY OF PEMBROKE
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED
 RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$23.5	\$223.5	(\$2,006.6)	(\$2,213.1)	(\$2,195.0)	(\$2,004.5)	(\$2,061.7)	(\$1,610.5)	(\$1,106.1)	(\$524.9)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Roads And Related Prior Growth	\$0.0	\$23.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$23.5
- Services Related To A Highway: Roads And Related: Non Inflated	\$51.8	\$2,432.6	\$509.3	\$289.9	\$162.0	\$445.5	\$0.0	\$8.3	\$0.0	\$83.2	\$3,982.6
- Services Related To A Highway: Roads And Related: Inflated	\$51.8	\$2,505.3	\$529.9	\$307.6	\$175.4	\$491.9	\$0.0	\$9.5	\$0.0	\$99.4	\$4,170.7
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	108	140	183	183	194	215	215	225	235	235	1,933
REVENUE											
- DC Receipts: Inflated	\$247.5	\$327.3	\$436.3	\$445.1	\$481.2	\$544.0	\$554.9	\$592.3	\$631.0	\$643.6	\$4,903.2
INTEREST											
- Interest on Opening Balance	\$0.8	\$7.8	(\$110.4)	(\$121.7)	(\$120.7)	(\$110.2)	(\$113.4)	(\$88.6)	(\$60.8)	(\$28.9)	(\$746.1)
- Interest on In-year Transactions	\$3.4	(\$59.9)	(\$2.6)	\$2.4	\$5.4	\$0.9	\$9.7	\$10.2	\$11.0	\$9.5	(\$9.9)
TOTAL REVENUE	\$251.8	\$275.2	\$323.4	\$325.7	\$365.9	\$434.7	\$451.2	\$513.9	\$581.2	\$624.3	\$4,147.2
CLOSING CASH BALANCE	\$223.5	(\$2,006.6)	(\$2,213.1)	(\$2,195.0)	(\$2,004.5)	(\$2,061.7)	(\$1,610.5)	(\$1,106.1)	(\$524.9)	(\$0.0)	

2026 Adjusted Charge Per Capita	\$2,291.72
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Allocation of Capital Program	
Residential Sector	81.0%
Non-Residential Sector	19.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX C.2

TABLE 3

CITY OF PEMBROKE
 CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED
 NON-RESIDENTIAL DEVELOPMENT CHARGE
 (in \$000)

SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$5.52	\$50.71	(\$473.42)	(\$522.13)	(\$518.25)	(\$473.98)	(\$487.16)	(\$381.20)	(\$262.16)	(\$124.45)	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Services Related To A Highway: Roads And Related Prior Growth	\$0.0	\$5.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$5.5
- Services Related To A Highway: Roads And Related: Non Inflated	\$12.1	\$570.6	\$119.5	\$68.0	\$38.0	\$104.5	\$0.0	\$1.9	\$0.0	\$19.5	\$934.2
- Services Related To A Highway: Roads And Related: Inflated	\$12.1	\$587.7	\$124.3	\$72.2	\$41.1	\$115.4	\$0.0	\$2.2	\$0.0	\$23.3	\$978.3
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	1,670	2,202	2,911	2,908	3,083	3,435	3,432	3,606	3,780	3,776	30,802
REVENUE											
- DC Receipts: Inflated	\$56.4	\$75.8	\$102.2	\$104.2	\$112.7	\$128.0	\$130.5	\$139.8	\$149.5	\$152.4	\$1,151.5
INTEREST											
- Interest on Opening Balance	\$0.2	\$1.8	(\$26.0)	(\$28.7)	(\$28.5)	(\$26.1)	(\$26.8)	(\$21.0)	(\$14.4)	(\$6.8)	(\$176.4)
- Interest on In-year Transactions	\$0.8	(\$14.1)	(\$0.6)	\$0.6	\$1.3	\$0.2	\$2.3	\$2.4	\$2.6	\$2.3	(\$2.3)
TOTAL REVENUE	\$57.3	\$63.5	\$75.6	\$76.0	\$85.4	\$102.2	\$106.0	\$121.3	\$137.7	\$147.8	\$972.8
CLOSING CASH BALANCE	\$50.7	(\$473.4)	(\$522.1)	(\$518.3)	(\$474.0)	(\$487.2)	(\$381.2)	(\$262.2)	(\$124.5)	\$0.0	

2026 Adjusted Charge Per Square Metre	\$33.76
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Allocation of Capital Program	
Residential Sector	81.0%
Non-Residential Sector	19.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX C.3

WASTEWATER

WASTEWATER

Pembroke’s wastewater capital program consists of several capital infrastructure projects. Similar to Roads, the DCs for Wastewater in Pembroke are based on a population and non-residential forecast to 2035. DCs for wastewater-related services apply to capital infrastructure that is outside the scope of City’s local service definitions. Local services are generally comprised of the smaller water mains, wastewater collector pipes and stormwater facilities that service individual homes, businesses and localized geographic areas. By contrast, DC-eligible components consist of the supply, treatment and distribution of the services City-wide or to larger areas. Capital infrastructure defined as local in nature is to be funded through development agreements and is not included in DC calculations.

The capital program outlined in this study relates solely to the City of Pembroke capital infrastructure needs and excludes any joint infrastructure projects.

TABLE 1 2026–2035 DEVELOPMENT-RELATED CAPITAL PROGRAM & CALCULATION OF THE DEVELOPMENT CHARGES

Capital projects related to wastewater infrastructure include the Supplies Landing Lift Station, Sewer Relining Projects, I&I Related Studies and Mackay St Culvert Lining project. There are also various linear wastewater related infrastructure projects included.

The entire capital program totals \$7.4 million with no available grants, subsidies and other recoveries to help offset the program. The benefit to existing and replacement shares total \$3.1 million has been deducted from the eligible costs. The methodology for each of the projects included are provided below.

PROJECT TYPE	BTE SHARE	BTE METHODOLOGY
Supplies Landing Lift Station	50% (\$1.0 million)	This project represents an expansion of the existing lift station. It is deemed that 50% (\$1.0 million) of the work will be related to the existing capacity while the remaining share related to increasing

PROJECT TYPE	BTE SHARE	BTE METHODOLOGY
		capacity to service new development and eligible for DC recovery.
Mackay St Culvert Lining	89% (\$35,445)	BTE share based on the population and employment growth from 2026-2035. With the population and employment forecasted to be 24,402 by 2035 and existing population and employment of 21,623, a BTE share of 89% is calculated and applied to this project.
Lair/Blank St to McGee LS Gravity Sani Sewer – Design and Construction	66% (\$1.8 million)	This project represents a replacement and expansion of the sanitary sewer pipe. Based on discussions with staff, about 2/3 of the project is related to “like for like” replacement (\$1.8 million) which would occur in the absence of growth, while the remainder of the project costs are tied to the expansion of the sanitary sewer and are eligible for DC recovery.
Bell St – Mackay St to Cecelia St	75% (\$300,000)	This project represents an upsizing of the existing linear infrastructure from a diameter of 150mm to 200mm. Hence, it is assumed that 25% of net project costs are tied to the expansion of the sanitary sewer and are eligible for DC recovery.

The remaining projects are growth-related and entirely funded from development charges. There is \$40,548 available in existing reserves, which has been subtracted from the in-period costs. The remaining \$4.2 million is eligible for recovery in the 2026-2035 period is allocated \$3.4 million, or 81 per cent, to residential development which results in a charge of \$1,760.59 per capita. A 19 per cent allocation to non-residential development, or \$798,286, results in a charge of \$25.92 per square metre.

TABLE 3 CASH FLOW AND RESERVE FUND ANALYSIS

After cash flow consideration, the calculated residential charge increases to \$1,910.27 per capita, and the non-residential charge increases to \$28.14 per square metre.

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

WASTEWATER SERVICES PEMBROKE SUMMARY					
2026 - 2035		Calculated		Adjusted	
Development-Related Capital Program		Development Charge		Development Charge	
Total	Net DC Recoverable	\$/capita	\$/sq.m	\$/capita	\$/sq.m
\$7,359,500	\$4,201,507	\$1,760.59	\$25.92	\$1,910.27	\$28.14

APPENDIX C.3

TABLE 1

CITY OF PEMBROKE
DEVELOPMENT-RELATED CAPITAL PROGRAM
WASTEWATER SERVICES - CITY OF PEMBROKE ONLY

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	2026-2035	Post 2035
3.0 WASTEWATER SERVICES - CITY OF PEMBROKE ONLY										
3.1 Wastewater Treatment / Facilities										
3.1.1 Supples Landing Lift Station	2027	\$ 2,000,000	\$ -	\$ 2,000,000	50%	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
3.1.2 Sewer Relining (I&I) Projects	Various	\$ 2,000,000	\$ -	\$ 2,000,000	0%	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -
Subtotal Wastewater Treatment / Facilities		\$ 4,000,000	\$ -	\$ 4,000,000		\$ 1,000,000	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -
3.2 Storm Sewer										
3.2.1 Mackay St Culvert Lining	2026	\$ 40,000	\$ -	\$ 40,000	89%	\$ 35,445	\$ 4,555	\$ -	\$ 4,555	\$ -
Subtotal Storm Sewer		\$ 40,000	\$ -	\$ 40,000		\$ 35,445	\$ 4,555	\$ -	\$ 4,555	\$ -
3.3 Linear Wastewater Related Infrastructure										
3.3.1 Hwy 148 Sanitary Works	2026	\$ 32,000	\$ -	\$ 32,000	0%	\$ -	\$ 32,000	\$ 32,000	\$ -	\$ -
3.3.2 Lair/Blank St to McGee LS Gravity Sani Sewer - Design	2026	\$ 200,000	\$ -	\$ 200,000	66%	\$ 132,000	\$ 68,000	\$ 8,548	\$ 59,452	\$ -
3.3.3 Lair/Blank St to McGee LS Gravity Sani Sewer - Construction	2027	\$ 2,500,000	\$ -	\$ 2,500,000	66%	\$ 1,650,000	\$ 850,000	\$ -	\$ 850,000	\$ -
3.3.4 Bell St - MacKay St to Cecelia St	2034	\$ 400,000	\$ -	\$ 400,000	75%	\$ 300,000	\$ 100,000	\$ -	\$ 100,000	\$ -
Subtotal Linear Wastewater Related Infrastructure		\$ 3,132,000	\$ -	\$ 3,132,000		\$ 2,082,000	\$ 1,050,000	\$ 40,548	\$ 1,009,452	\$ -
3.4 Studies										
3.4.1 I&I Related Studies (CCTV, Flow Monitoring, Develop Re-lining Plan etc.)	2026	\$ 187,500	\$ -	\$ 187,500	0%	\$ -	\$ 187,500	\$ -	\$ 187,500	\$ -
Subtotal Studies		\$ 187,500	\$ -	\$ 187,500		\$ -	\$ 187,500	\$ -	\$ 187,500	\$ -
TOTAL		\$ 7,359,500	\$ -	\$ 7,359,500		\$ 3,117,445	\$ 4,242,055	\$ 40,548	\$ 4,201,507	\$ -

Residential Development Charge Calculation		
Residential Share of 2026 - 2035 DC Eligible Costs	81%	\$3,403,221
2026-2035 Growth in Population in New Units		1,933
Unadjusted Development Charge Per Capita		\$1,760.59
Non-Residential Development Charge Calculation		
Non-Residential Share of 2026 - 2035 DC Eligible Costs	19%	\$798,286
2026-2035 Growth in Square Metres		30,802
Unadjusted Development Charge Per Square Metre		\$25.92

Reserve Fund Balance	
Balance as at December 31, 2025	\$40,548

APPENDIX C.3
TABLE 2

CITY OF PEMBROKE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WASTEWATER SERVICES - CITY OF PEMBROKE ONLY
RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)

WASTEWATER SERVICES - CITY OF PEMBROKE ONLY	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$32.8	(\$163.5)	(\$1,632.5)	(\$1,523.8)	(\$1,405.0)	(\$1,252.6)	(\$1,042.0)	(\$814.4)	(\$546.1)	(\$330.7)	
2026 - 2035 RESIDENTIAL FUNDING REQUIREMENTS											
- Wastewater Services - City Of Pembroke Only Prior Growth	\$32.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$32.8
- Wastewater Services - City Of Pembroke Only: Non Inflated	\$365.7	\$1,660.5	\$162.0	\$162.0	\$162.0	\$162.0	\$162.0	\$162.0	\$243.0	\$162.0	\$3,403.2
- Wastewater Services - City Of Pembroke Only: Inflated	\$398.6	\$1,693.7	\$168.5	\$171.9	\$175.4	\$178.9	\$182.4	\$186.1	\$284.7	\$193.6	\$3,633.8
NEW RESIDENTIAL DEVELOPMENT											
- Population Growth in New Units	108	140	183	183	194	215	215	225	235	235	1,933
REVENUE											
- DC Receipts: Inflated	\$206.3	\$272.8	\$363.7	\$371.0	\$401.1	\$453.5	\$462.5	\$493.7	\$526.0	\$536.5	\$4,087.1
INTEREST											
- Interest on Opening Balance	\$1.1	(\$9.0)	(\$89.8)	(\$83.8)	(\$77.3)	(\$68.9)	(\$57.3)	(\$44.8)	(\$30.0)	(\$18.2)	(\$477.9)
- Interest on In-year Transactions	(\$5.3)	(\$39.1)	\$3.4	\$3.5	\$4.0	\$4.8	\$4.9	\$5.4	\$4.2	\$6.0	(\$8.2)
TOTAL REVENUE	\$202.2	\$224.7	\$277.3	\$290.7	\$327.8	\$389.4	\$410.1	\$454.3	\$500.2	\$524.3	\$3,601.0
CLOSING CASH BALANCE	(\$163.5)	(\$1,632.5)	(\$1,523.8)	(\$1,405.0)	(\$1,252.6)	(\$1,042.0)	(\$814.4)	(\$546.1)	(\$330.7)	\$0.0	

2026 Adjusted Charge Per Capita	\$1,910.27
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Allocation of Capital Program	
Residential Sector	81.0%
Non-Residential Sector	19.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%

APPENDIX C.3

TABLE 2

**CITY OF PEMBROKE
CASHFLOW AND DETERMINATION OF DEVELOPMENT CHARGE
WASTEWATER SERVICES - CITY OF PEMBROKE ONLY
NON-RESIDENTIAL DEVELOPMENT CHARGE
(in \$000)**

WASTEWATER SERVICES - CITY OF PEMBROKE ONLY	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
OPENING CASH BALANCE	\$7.70	(\$39.80)	(\$385.26)	(\$359.96)	(\$332.42)	(\$296.99)	(\$247.42)	(\$193.90)	(\$130.38)	(\$78.69)	
2026 - 2035 NON-RESIDENTIAL FUNDING REQUIREMENTS											
- Wastewater Services - City Of Pembroke Only Prior Growth	\$7.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$7.7
- Wastewater Services - City Of Pembroke Only: Non Inflated	\$85.8	\$389.5	\$38.0	\$38.0	\$38.0	\$38.0	\$38.0	\$38.0	\$57.0	\$38.0	\$798.3
- Wastewater Services - City Of Pembroke Only: Inflated	\$93.5	\$397.3	\$39.5	\$40.3	\$41.1	\$42.0	\$42.8	\$43.7	\$66.8	\$45.4	\$852.4
NON-RESIDENTIAL SPACE GROWTH											
- Growth in Square Metres	1,670	2,202	2,911	2,908	3,083	3,435	3,432	3,606	3,780	3,776	30,802
REVENUE											
- DC Receipts: Inflated	\$47.0	\$63.2	\$85.2	\$86.8	\$93.9	\$106.7	\$108.8	\$116.6	\$124.6	\$127.0	\$959.9
INTEREST											
- Interest on Opening Balance	\$0.3	(\$2.2)	(\$21.2)	(\$19.8)	(\$18.3)	(\$16.3)	(\$13.6)	(\$10.7)	(\$7.2)	(\$4.3)	(\$113.3)
- Interest on In-year Transactions	(\$1.3)	(\$9.2)	\$0.8	\$0.8	\$0.9	\$1.1	\$1.2	\$1.3	\$1.0	\$1.4	(\$1.9)
TOTAL REVENUE	\$46.0	\$51.8	\$64.8	\$67.9	\$76.6	\$91.5	\$96.3	\$107.2	\$118.5	\$124.1	\$844.7
CLOSING CASH BALANCE	(\$39.8)	(\$385.3)	(\$360.0)	(\$332.4)	(\$297.0)	(\$247.4)	(\$193.9)	(\$130.4)	(\$78.7)	(\$0.0)	

2026 Adjusted Charge Per Square Metre	\$28.14
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Allocation of Capital Program	
Residential Sector	81.0%
Non-Residential Sector	19.0%
Rates for 2026	
Inflation Rate	2.0%
Interest Rate on Positive Balances	3.5%
Interest Rate on Negative Balances	5.5%



APPENDIX D

RESERVE FUNDS

RESERVE FUNDS

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

As shown in Table 1, the December 31, 2025 total reserve fund balance was in a positive position of \$137,409¹. These funds are assigned to projects in the initial years of the capital program for each service. This has the effect of reducing and deferring capital costs brought forward to the development charge calculation and the cash flow analysis. Negative reserve fund balances are brought into the calculation as capital projects for recovery from the forecasted development over the 2026 to 2035 planning horizon.

¹ The figure referenced excludes the Water DC as this money will be accounted for in the joint service DC Study between the City of Pembroke and the Township of Laurentian Valley.

**APPENDIX D
TABLE 1**

**CITY OF PEMBROKE
DEVELOPMENT CHARGE RESERVE FUND BALANCE BY ACCOUNT
YEAR ENDING DECEMBER 31, 2025**

Service	Uncommitted Reserve Funds
Library Services	\$10,206
Parks & Recreation	\$39,466
Fire Protection Services	\$15,832
Police Services	(\$1,119)
By-Law Services	\$0
Development Related Studies	(\$2,145)
Transit	\$0
Services Related To A Highway: Public Works	\$5,595
Services Related To A Highway: Roads And Related	\$29,027
Wastewater Services	\$40,548
Total Development Charge Reserves	\$137,409

**By-law & Transit Services have no existing DC reserve balance as they are new services.*

APPENDIX E

COST OF GROWTH

COST OF GROWTH

A. ASSET MANAGEMENT PLAN

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

i. Asset Types

A summary of the future municipal-owned assets and estimated useful life assumptions for eligible DC services considered as part of the study are outlined in Table 1. Although all capital assets considered in this study have been identified, not all assets necessitate future replacement or ongoing maintenance activities. The exception and the justification is as follows:

- Some projects do not relate to the emplacement of a tangible capital asset – some examples include the acquisition of land or the undertaking of development-related studies. These projects/costs do not necessarily require future replacement or ongoing maintenance. Such projects are identified as “not infrastructure” in the table.
- For assets that have been constructed (i.e. recovery of past commitments) it is assumed that the related contribution is already included within the City’s annual provision. As such, these projects are identified as “not applicable” in the table.

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

ii. Annual Provision

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

Table 1 – Summary of Municipal Assets Useful Lives	
Service	Estimated Useful Life
Library Services	
Materials & Equipment	10-15 years
Buildings	50 years
Studies	Not infrastructure
Parks and Recreation	
Facilities	15-50 years
Vehicles and Fleet	10 years
Fire Services	
Vehicles and Equipment	10-15 years
Fire Master Plan	Not Infrastructure
Fire Hall Debt	Not applicable
Police Services	
Police Station Debt	Not applicable
Recovery of Negative Reserve Fund Balance	Not applicable
By-law Services	
Vehicles and Equipment	10-15 years
Development Related Services	
Studies	Not Infrastructure
Transit Services	
Facilities	50 years
Vehicles and Equipment	10-15 years
Public Works	
Vehicles & Equipment	10 years
Facilities	50 years
Roads and Related	
Roads and Related Infrastructure	40 years
Studies	Not Infrastructure
Traffic Signals and Pedestrian Crossing	25 years
Sidewalks	25 years
Wastewater Works	
Facilities	50 years
Storm Sewer	40 years
Linear Wastewater Infrastructure	50 years
Studies	Not Infrastructure

Based on the information obtained from City staff regarding useful life assumptions and the capital cost of acquiring and/or emplacing 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 form the required annual capital provision. In calculating the annual provisions, a number of assumptions are made to account for inflation (2.0 per cent) and interest (3.5 per cent).

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

Table 2 provides the calculated annual asset management contribution for both the gross capital expenditures and the share related to the 2026-2035 DC recoverable portion for General Services and Engineering Services. The year 2036 has been included to calculate the annual contribution for the 2026-2035 period as the expenditures in 2035 will not trigger asset management contributions until 2036. As shown in Table 2, by 2036, the City will need to fund an additional \$853,982 per annum in order to properly fund the full life cycle costs of the new assets related to General and Engineering Services supported under the development charges by-law.

Table 2				
Calculated Annual AMP Provisions				
Services	2026-2035 Capital Program		Annual AMP Provision by 2036	
	DC-Eligible	Non DC-Eligible	DC-Related	Non DC-Related
LIBRARY SERVICES	\$1,268,000	\$5,767,000	\$81,000	\$131,000
PARKS & RECREATION	\$8,510,000	\$2,252,000	\$356,000	\$81,000
FIRE PROTECTION SERVICES	\$1,536,000	\$1,891,000	\$27,800	\$60,500
POLICE SERVICES	\$799,000	\$2,100,000	\$0	\$0
BY-LAW SERVICES	\$16,000	\$9,000	\$1,000	\$1,000
DEVELOPMENT RELATED STUDIES	\$245,000	\$59,000	\$0	\$0
TRANSIT	\$389,000	\$2,403,000	\$17,000	\$131,000
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	\$1,427,000	\$1,157,000	\$139,100	\$27,400
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	\$4,946,000	\$9,346,000	\$155,082	\$249,077
WASTEWATER SERVICES	\$4,242,000	\$3,117,000	\$77,000	\$64,000
TOTAL	\$23,378,000	\$28,101,000	\$853,982	\$744,977

iii. Transit Asset Management in the City

With Transit Services being introduced to Pembroke, the City aims to maintain any future transit facilities, fleet and equipment in state of good repair through regular maintenance and inspections to achieve public transit safety and reliability standards. Currently, the service is operated by Mobility Transportation Specialists (MTS) who provides all aspects of the service including drivers, vehicles and customer service. Ride requests are managed using the Blaise transit software platform.

The City is currently planning to establish transit routes in the planning period along with three minibuses to meet demands. Other items accounted for in the DC capital program include new transit hub, bus shelters and EV chargers. The full cost of the development-related capital program (net of grants) for Transit is \$1.9 million (see Appendix B.7).

The Transit capital program is expected to have a yearly net operating impact of \$16,100 per year by 2035 (see Table 3). In addition, by 2035 the City will be required to contribute an additional \$148,000 in both DC and non-DC related funds for future replacement of the development-related capital in this study (see Table 2).

The City plans to dedicate project specific funding grants (as applied for) to transit on a project basis. The City will also ensure that the transit system is financially sustainable through yearly capital and operating budget reviews.

With the City purchasing new assets to support the delivery of Transit services to its residents, it is expected that the assets will perform in good condition. It is recommended that the City strives to maintain Transit assets in a good condition to maintain levels of service. Furthermore, the City has started to track operational performance, rider experience statistics and service levels since the service came online¹. It will be imperative that the City track the service levels and integrate them into the corporate Asset Management framework moving forward. Since the service initiated, the Transit service has met or exceeded all targets for the four performance indicators tracked: Monthly ridership, on-time performance, rider satisfaction and trip rejection rate.

¹ <https://www.pembroke.ca/living-here/ortc-ottawa-river-transit/>

iv. Financial Sustainability of the Program

a) Future Revenue Growth

The calculated annual funding provision should be considered within the context of the City's projected growth. Over the next ten years (to 2035) the City is projected to increase by 900 households, which represents a 13 per cent increase over the existing base. In addition, the City will also add 880 new employees that will result in approximately 30,800 square metres of additional non-residential building space.

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

B. LONG-TERM CAPITAL AND OPERATING IMPACT ANALYSIS

As shown in Table 3, by 2035, the City's net operating costs are estimated to increase by \$1.5 million for property tax supported services. Increases in net operating costs would be experienced if new facilities are constructed and once new amenities come online.

Operating and maintenance costs will also increase as additions to in the City's road network are made. Wastewater capital expenditures are expected to be off set by user fees and wastewater rates rather than property taxes and therefore no impact is reflected in the analysis. Capital costs related to studies are not expected to have an impact on property tax supported costs.

Table 4 summarizes the components of the development-related capital forecast that will require funding from non-DC sources. In total, \$14.8 million will need to be financed from non-DC sources over the 2026-2035 planning period. In addition, \$10.0 million in interim DC financing related to post-period shares of projects may be required. However, because DC by-laws must be revisited at least every ten years, it is difficult to determine the quantum of interim financing that may be necessary.

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

CITY OF PEMBROKE
COST OF GROWTH ANALYSIS
ESTIMATED NET OPERATING COST OF THE PROPOSED DEVELOPMENT-RELATED CAPITAL PROGRAM
(in constant 2026 dollars)

Category	Cost Driver (in 2026 \$)			Additional Operating Costs at 2035 (\$000)
	\$	unit measure	Quantity	
LIBRARY SERVICES				\$510.7
- New Library Materials	\$0.01	per \$1.00 of addt'l capital	\$665,000	\$7
- New Furniture and Equipment	\$0.10	per \$1.00 of new infrastructure	\$240,000	\$24
- New Additional Space	\$40	per sq.ft. added	12,000	\$480
PARKS & RECREATION				\$506.1
- Development-Related Capital Projects Parks	\$0.05	per \$1.00 of addt'l capital	\$10,122,022	\$506
FIRE PROTECTION SERVICES				\$37.5
- New Vehicle and Equipment	\$0.10	per \$1.00 of new infrastructure	\$375,000	\$38
POLICE SERVICES				\$0.0
- No additional operating costs		N/A		\$0
BY-LAW SERVICES				\$2.6
- New Vehicle and Equipment	\$0.10	per \$1.00 of new infrastructure	\$25,500	\$3
DEVELOPMENT RELATED STUDIES				\$0.0
- Development-Related Capital Projects		N/A		\$0
TRANSIT				\$16.1
- New Vehicle and Equipment	\$0.1	per \$1.00 of new infrastructure	\$160,831	\$16
SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS				\$168.2
- Development-Related Capital Projects	\$0.07	per \$1.00 of addt'l capital	\$2,583,800	\$168
SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED				\$247.5
- Development-Related Roads Infrastructure	\$ 275.0	per household	900	\$248
WASTEWATER SERVICES				\$0.0
- Rate-supported service - no additional operating costs		N/A		\$0
TOTAL ESTIMATED OPERATING COSTS				\$1,488.5

APPENDIX E
TABLE 4

CITY OF PEMBROKE
SUMMARY OF TAX AND RATE SUPPORTED FUNDING REQUIREMENTS
CAPITAL PROGRAM FOR ALL MUNICIPAL SERVICES

Service	Development-Related Capital Program (2026 - 2035)				Total DC Eligible Costs for Recovery (\$000)
	Net Municipal Cost (\$000)	Replacement & Benefit to Existing (\$000)	Available DC Reserves (\$000)	Post-Period Benefit (\$000)	
1.0 LIBRARY SERVICES	\$5,761.0	\$0.0	\$10.2	\$4,493.4	\$1,257.4
2.0 PARKS & RECREATION	\$10,596.3	\$474.3	\$39.5	\$1,612.3	\$8,470.2
3.0 FIRE PROTECTION SERVICES	\$2,766.2	\$1,230.6	\$15.8	\$0.0	\$1,519.8
4.0 POLICE SERVICES	\$2,898.9	\$1,765.9	\$0.0	\$165.7	\$967.3
5.0 BY-LAW SERVICES	\$25.5	\$0.0	\$0.0	\$9.5	\$16.0
6.0 DEVELOPMENT RELATED STUDIES	\$278.8	\$33.7	\$0.0	\$0.0	\$245.1
7.0 TRANSIT	\$1,889.2	\$1,500.2	\$0.0	\$0.0	\$389.0
8.0 SERVICES RELATED TO A HIGHWAY: PUBLIC WORKS	\$2,583.8	\$0.0	\$5.6	\$1,157.0	\$1,421.2
9.0 SERVICES RELATED TO A HIGHWAY: ROADS AND RELATED	\$14,152.9	\$6,682.1	\$29.0	\$2,525.0	\$4,916.8
10.0 WASTEWATER SERVICES - CITY OF PEMBROKE ONLY	\$7,359.5	\$3,117.4	\$40.5	\$0.0	\$4,201.5
TOTAL 10 YEAR FOR ALL CITY SERVICES	\$48,312.0	\$14,804.2	\$140.7	\$9,962.9	\$23,404.3

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 City can afford to invest and operate the identified general and engineered services infrastructure over the ten-year planning period. Importantly, the City’s annual budget review allows staff to continue to monitor and implement mitigating measures should the program become less sustainable.

APPENDIX F

LOCAL SERVICE POLICY

GENERAL POLICY GUIDELINES ON DC AND LOCAL SERVICE FUNDING FOR CITY-RELATED WORKS

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

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

The following policy guidelines are general principles by which staff will be guided in considering development applications. However, each application will be considered on its own merits having regard to, among other factors, the nature, type and location of the development in any existing development and proposed development and the location and type of services required and their relationship to the proposed development and to existing and proposed development in the area, and subsection 59(2) of the DCA.

These local service policy guidelines are subject to review and amendment by the City which may be independent of an amendment or update to the City's DC by-law(s).

1.0 ROADS AND RELATED

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

- Bike lanes (on road and off road);
- Streetlights;
- Intersection improvements;
- Streetscaping;
- Utilities;
- Municipal services;
- Sidewalks and multi use paths; and
- Storm water management facilities.

- 1.3 Collector Roads internal to development are a direct developer responsibility under s.59 of the DCA (as a local service).
- 1.4 Collector Roads external to development are a direct developer responsibility under s.59 of the DCA if considered to be a requirement related to development to which the plan relates; otherwise, Collector Roads external to a development are included in the DC calculation to the extent permitted under s.5(1) of the DCA.
- 1.5 Stream crossing and rail crossing road works, excluding underground utilities but including all other works within lands to be dedicated to the City or rail corridors are localized works to be borne by developers. Works associated with Collector Roads external to a development (as described in 1.4) are to be included in the DC calculation.
- 1.6 New Arterial Roads and Arterial Road improvements are included as part of road costing funded through DCs. Only the oversizing component would be recovered through DCs and the local road equivalent costs are considered to be a direct developer responsibility under s.59 of the DCA.
- 1.7 Upgrades from a Local Road to Collectors Road or Arterial Road that are required as a result of a development, are considered a direct developer responsibility under s.59 of the DCA.

2.0 TRAFFIC SIGNALS

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

3.0 INTERSECTION IMPROVEMENTS

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

4.0 STREETLIGHTS

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

5.0 SIDEWALKS

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

6.0 BIKE LANES/ BIKE PATHS/MULTI-USE TRAILS/ NATURALIZED WALKWAYS

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

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

7.0 NOISE ABATEMENT MEASURES

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

8.0 LAND ACQUISITION FOR ROAD ALLOWANCE

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

9.0 LAND ACQUISITION FOR EASEMENTS

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

10.0 STORMWATER MANAGEMENT

- 10.1 Stormwater facilities for quality water balance and/or quantity control management, including downstream erosion works, inclusive of land and all associated

infrastructure, such as landscaping and perimeter fencing are a direct developer responsibility under s. 59 of the DCA.

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

11.0 WATER

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

12.0 WASTEWATER

- 12.1 All wastewater treatment facilities are to be included in the DC calculation (to the extent eligible under the DCA).

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

13.0 PARKLAND DEVELOPMENT

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

fields, playground equipment, water play equipment, recreational trails, park shelters and lighting.

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

APPENDIX G
DRAFT 2026 DC BY-LAW
(AVAILABLE UNDER SEPARATE COVER)