Fergus Golf Course Redevelopment

Fiscal Impact Study

July 2, 2026

KPEC
Planning + Economics

Fergus Golf Course Redevelopment

Fiscal Impact Study

Prepared for:

Fergus Development Inc.

Keleher Planning & Economic Consulting Inc.

75 Main Street East, Milton ON, L9T 1N4

July 2, 2026

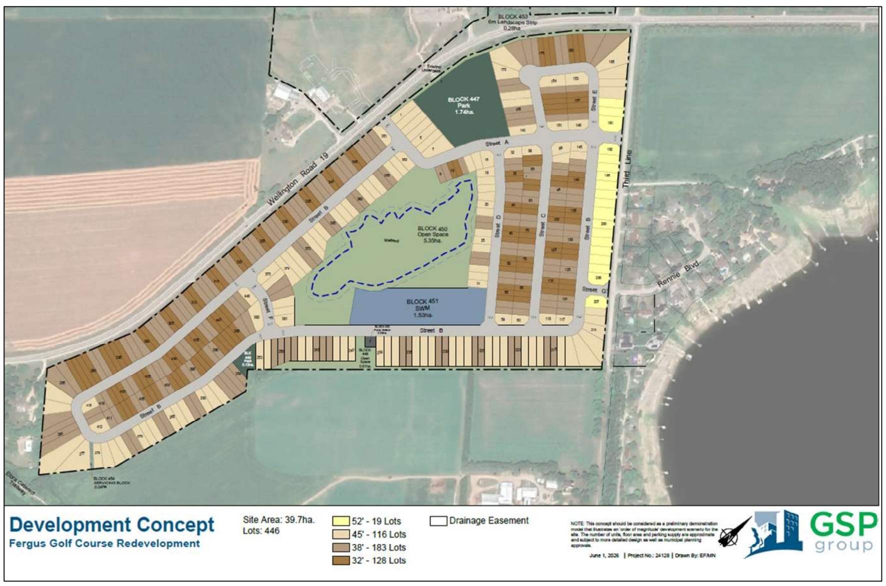
EXECUTIVE SUMMARY

Keleher Planning & Economic Consulting Inc. (KPEC) was retained by Fergus Development Inc. to review the fiscal impacts from the redevelopment of the Fergus Golf Club in the Township of Centre Wellington.

The subject site is located in the Township of Centre Wellington on lands formerly used as the southern parcel of the Fergus Golf Club. The lands are located south of County Road 19 and are located west of an existing low-density residential enclave that surrounds Lake Belwood.

Figure 1

Development Concept, Fergus GC Redevelopment



Source: GSP Group

The subject site is proposed to be developed with a total of 446 single-detached units, including a mix of lots with frontages, including 32-foot, 38-foot, 45-foot and 52-foot frontages, and would generate an estimated population of 1,303 persons.

It is estimated that the development would generate $16.1 million in development charges (DCs) for the Township of Centre Wellington, and $5.1 million in DCs for Wellington County.

A comparison of the incremental annual revenues with incremental annual expenditures resulting from development at build-out, shows an estimated combined annual fiscal surplus for the municipalities, including a surplus of $17 per capita/job for the Township and $548 per capita for the County.

This estimate is based on the following estimated incremental annual revenues and expenditures related to the development at build-out, from the residential and non-residential elements of the proposed development, combined, as broken down into Township and County amounts:

Figure 2

Revenue/Cost	Township	County
Annual Property Tax Revenue	$896,500	$1,861,500
Annual Rate Revenues	$657,400	n.a.
Other Annual Revenues	$239,200	$606,960
Annual Operating Costs	$1,064,500	$1,555,980
Annual Lifecycle Costs	$705,800	$197,600
Incremental Net Annual Revenues	+$17 per capita	+$548 per capita

As a caveat, the true net annual fiscal impact can vary from the estimates presented in this study, depending on numerous variables that may deviate from the assumptions made in this report, including actual timing of development, infrastructure costs, changes in property tax rates, assessment values, among many other inputs.

While the results summarized in the figure above are the estimated annual incremental revenues and costs that the Township and County would accrue or incur each year from build-out onward, during the development process, the interim fiscal impacts will depend on the pace of development, and the ability of the capital works (both internal and external) to be constructed and put into operation in a timely manner. However, the operating and maintenance costs associated with community services and needed infrastructure will include a variety of ‘fixed’ costs that will be incurred whether development happens or not, and ‘variable’ costs that will depend on need generated by persons living in the community.

Should the proposed development generate an annual surplus as estimated in this report, it could be used to mitigate future property tax increases, increase contributions to a tax rate stabilization reserve fund, expand certain municipal services (recreation services, library services, etc.), fund backlogged state of good repair works, or some combination thereof.

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1. INTRODUCTION

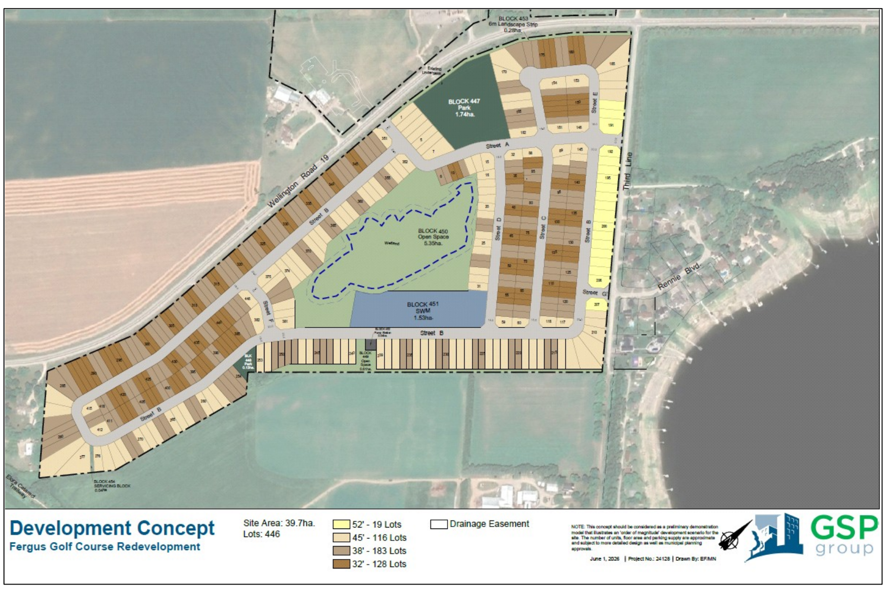
Keleher Planning & Economic Consulting Inc. was retained by Fergus Development Inc. to estimate the fiscal impacts of the proposed development in the Township of Centre Wellington.

1.1. Overview of Proposed Development

The subject site is located in the Township of Centre Wellington on lands currently used as the southern parcel of the Fergus Golf Club. The lands are located south of County Road 19 and are located west of an existing low-density residential enclave that surrounds Lake Belwood.

Figure 3

Development Concept, Fergus GC Redevelopment



Source: GSP Group

The subject site is proposed to be developed with a total of 446 single-detached units, including a mix of lots with frontages, including 32-foot, 38-foot, 45-foot and 52-foot frontages, and would generate an estimated population of 1,303 persons.

Figure 4

Summary of Development Proposal and Estimated Population

Residential Units by Type	Share of Units by Type	Units	Persons Per Unit	Persons
Singles - 52' Lot	5%	22	2.921	64
Singles - 45' Lot	26%	114	2.921	333
Singles - 38' Lot	41%	182	2.921	532
Singles - 32' Lot	29%	128	2.921	374
Total	100%	446		1,303

Source: Plans provided by client, Township of Centre Wellington 2025 DC Study

2. CAPITAL REVENUES AND EXTERNAL WORKS

2.1. Development Charge Revenues

Based on the proposed redevelopment, and the Township and County rates in effect as of the writing of this report, the development would generate a total of $20.7 million for the Township and $5.3 million in DC rates for the County.

Figure 5

Estimated Development Charge Revenues, Township and County

Units	446	
Township DC Service	**DC Rates**	**DC Revenues**
Roads	$ 6,952	$ 3,100,592
Public Works	$ 3,265	$ 1,456,190
Fire Protection	$ 987	$ 440,202
Parks and Recreation	$ 16,552	$ 7,382,192
Administration	$ 978	$ 436,188
Land Acquisition	$ 822	$ 366,612
Wastewater Treatment	$ 7,784	$ 3,471,664
Wastewater Sewers	$ 889	$ 396,494
Water Treatment/Storage	$ 3,398	$ 1,515,508
Water Distribution	$ 4,718	$ 2,104,228
Total	$ 46,345	$ 20,669,870

	DC Revenues	
County DC Service	**City**	**Region GF**
Roads	$ 8,192	$ 3,653,632
Police Services	$ 181	$ 80,726
Library	$ 2,082	$ 928,572
Ambulance	$ 191	$ 85,186
Child Care	$ 7	$ 3,122
Provincial Offences Act	$ 265	$ 118,190
Public Health	$ 383	$ 170,818
Long-Term Care	$ 93	$ 41,478
Waste Diversion	$ 296	$ 132,016
Growth Studies	$ 226	$ 100,796
Total	$ 11,916	$ 5,314,536

Source: Keleher Planning & Economic Consulting Inc. based on Township DC By-law 2026-23, County DC Rates as of January 2026

2.2. Capital Works and Local Service Policies

2.2.1. Township Roads

The local service policies for roads as contained in the Township's Development Charges Background Study are as follows:

> *1.1 Local and rural roads internal to development or fronting a development inclusive of all land and associated infrastructure - direct developer responsibility through local service provisions (s.59 of D.C.A.).*
>
> *1.2 Local and rural roads external to development and not required to provide Direct Access - Include in Township D.C. to the extent permitted under s.5(1) of the D.C.A. The length and location of road(s) that require reconstruction will be determined by the Township at the time of Draft Approval and will reflect those roads external to the development that, in the opinion of the municipality will be directly impacted by the development and require reconstruction to a higher service level.*
>
> *1.3 Collector roads internal to development or fronting a development inclusive of all land and associated infrastructure - direct developer responsibility through local service provisions (s.59 of D.C.A.).*
>
> *1.4 Urbanization of collector roads internal to development or fronting a development, inclusive of all land and associated infrastructure – direct developer responsibility through local service provisions (s.59 of D.C.A.).*
>
> *1.5 Collector roads external to development and not required to provide Direct Access - Include in Township D.C. to the extent permitted under s.5(1) of the D.C.A. The length and location of road(s) that require reconstruction will be the determined by the Township at the time of Draft Approval and will reflect those roads external to the development that, in the opinion of the Township will be directly impacted by the development and require reconstruction to a higher service level.*
>
> *Arterial roads:*
>
> *a) New, widened, extended, or upgraded arterial roads, inclusive of all associated infrastructure: included as part of road costing funded through D.C.A., s.5(1);*
>
> *b) Land acquisition for arterial roads on existing rights-of-way to achieve a complete street: dedication under the Planning Act provisions (s. 41, 51 and s.53) through development lands; in area with limited development: include in Township D.C.;*
>
> *c) Land acquisition for arterial roads on new rights-of-way to achieve a complete street: dedication, where possible, under the Planning Act provisions (s.51 and s.53) through development lands up to the right-of-way specified in the Official Plan;*
>
> *d) Land acquisition beyond normal dedication requirements to achieve transportation corridors as services related to highways including grade separation infrastructure for the movement of pedestrians, cyclists, public transit and/or railway vehicles: include in Township D.C.*

1.7. Improvements to existing external roads that are required to provide Direct Access - direct developer responsibility through local service provisions (s.59 of D.C.A.).

The implication of the Township's LSPs are that local roads internal to development are a direct developer responsibility as a local service. The development would require installation of 3.58 kilometres of 18- and 20-metre right-of-way (ROW) width roads

2.2.2. County of Wellington Roads

The local service policies for County roads are as follows

- *All works on or affecting a roadway under the jurisdiction of the County of Wellington (including but not limited to the following: road building, rebuilding or rehabilitation; traffic signalization; intersection improvements; noise abatement; land acquisition; establishment of easements; and quality and quantity storm water management) internal to, adjacent to, or within 500 metres of a development – Direct development responsibility under s. 59 of the D.C.A. (as a local service).*
- *All works on or affecting a roadway under the jurisdiction of the County of Wellington (including but not limited to the following: road building, rebuilding or rehabilitation; traffic signalization; intersection improvements; noise abatement; land acquisition; establishment of easements; and quality and quantity storm water management) NOT internal to, adjacent to, or within 500 metres of a development – Include in the D.C. calculations to the extent permitted under s. 5 (1) of the D.C.A. (dependent on local circumstances).*

The implications of the County's LSPs are that all works on County roads that are internal or adjacent to or within 500 metres of a development are a local service and therefore a direct developer responsibility. The development would require the installation of left-turn lanes on County Road 19 approximately 470 metres in length. There would also be a minor regrading of the existing south-east ditch on Third Line to improve drainage and direct flow into the proposed by-pass pipe.

2.2.3. Stormwater Drainage

The Township's LSPs for stormwater management from the 2026 DC Study are as follows:

9. Stormwater Management

9.1 All stormwater management works will be direct developer responsibility through local service provisions (s.59 of D.C.A.).

9.2 Over sizing of stormwater management works for development external to developments will be subject to negotiations and cost sharing agreements between affected landowners.

The development would require 2,775 metres of storm sewers. All drainage will be directed to a stormwater management pond that will be municipally owned and ultimately discharged through an existing municipal-owned drain located on-site.

2.2.4. Water / Wastewater

The Township's 2026 DC Study included the following LSPs for water and sanitary sewer works:

> *11. Water*
>
> *11.1 Water treatment, storage facilities, pumping stations, transmission mains, booster stations, re-chlorination/sampling stations and Wells that benefit more than one Development and located external to the Development: include in Township D.C.*
>
> *11.2 Water treatment, storage facilities, pumping stations, transmission mains, booster stations, re-chlorination/sampling stations and Wells that benefit one Development and located external to the Development to be direct developer responsibility.*
>
> *11.3 Watermains external to the Development, which upgrade the size of the main or provides new watermains greater than 300 mm nominal diameter (over sizing), included in the D.C.*
>
> *11.4 Over sizing costs of waterworks within the Development greater than 300mm nominal diameter included in D.C..*
>
> *11.5 Connection to trunk mains and pumping stations to service specific areas, to be direct developer responsibility.*
>
> *11.6 Watermains, district metering chambers, hydrants, booster stations, valves, and rechlorination/sampling stations internal to the Development, to be direct developer responsibility as a local service.*
>
> *12. Sanitary Sewer*
>
> *12.1 Wastewater treatment plants, pumping stations and transmission mains that benefit more than one Development and are external to the Development shall be included in the D.C.*
>
> *12.1 Wastewater treatment plants, pumping stations and transmission mains that benefit one Development and are external to the Development to be direct developer responsibility.*
>
> *12.2 Sanitary sewers external to Development, which upgrades the size of the existing main, or provides a new main greater than 250 mm nominal diameter, included in the D.C.*
>
> *12.3 Connections to trunk sewers to service specific areas, to be direct developer responsibility.*
>
> *12.4 Incremental costs of sanitary sewer works within the Development, which benefits upstream developers, greater than 250 mm*

The development would require the following water and sanitary works:

- 3,972 metres of sanitary sewer;

- 3,768 metres of watermains;
- 800 metres of forcemain;
- 3125 metres of foundation drain collectors; and
- 700 metres of by-pass sewers.

An addendum to the approved environmental assessment is being undertaken with the Township as a co-proponent for the external water and wastewater infrastructure. Costs will be refined as design and scoping proceeds. The internal sewage pumping station is estimated to cost $3.6 million.

The major external water and wastewater works will be transferred to the Township for ongoing operation and maintenance. The operating and lifecycle costs will be recovered in full through a special-area charge imposed on benefitting users of the constructed system to ensure that the infrastructure has no/minimal financial impact to the Township. The lifecycle costs will be estimated once the design is complete, and at that time the water/sewer rates necessary to fund the full cost of operation and lifecycle costs of water treatment, wastewater treatment and associated linear works will be determined.

However, for the purposes of this study, the water/sewer rate revenues are calculated using current Township water/sewer rates, and water/sewer operating and lifecycle costs are calculated using lengths of known linear works and megalitres of water/sewage flows and current municipal benchmarks for costing, and the operating cost of other Township-wide costs are accounted for through inclusion of operating costs at similar per capita rates as existing Township residents generate them.

2.2.5. Parkland Development

The Township's 2026 DC Study included the following LSPs for parkland development:

> *7. Parkland Development*
>
> *7.1 Internal to Development - Direct developer responsibility under s.59 of D.C.A. for all costs associated with the provision of parking (if required by the Township), rough grading, fencing, municipal sewer, and water (if required by the Township), topsoil, seeding, lighting, trails/pathways/multi-use pathways within a park, stormwater infrastructure and drainage features, electrical, fiber, and developer requested enhancements.*
>
> *7.2 External to Development - Include in Township D.C. consistent with the service standard provisions of the D.C.A., s.5(1).*

3. FISCAL IMPACTS

3.1. Property Tax Revenues

The figure below shows the estimated amount of assessment value that the proposed residential and non-residential elements of the development would generate, which will generate property tax revenue for the Township, County and education. Assessment value is based on assessment value of comparable recently constructed single-detached homes in the Fergus community.

Figure 6

Estimated Annual Property Tax Revenue Generated

				Tax Rates (2023)			
Residential	Units	Assessment / Unit	Assessment Value	Township	County	Education	Total
Singles - 52' Lot	22	$ 796,800	$ 17,529,600	0.317353%	0.658940%	0.153000%	1.129293%
Singles - 45' Lot	114	$ 683,000	$ 77,862,000	0.317353%	0.658940%	0.153000%	1.129293%
Singles - 38' Lot	182	$ 569,200	$ 103,594,400	0.317353%	0.658940%	0.153000%	1.129293%
Singles - 32' Lot	128	$ 455,300	$ 58,278,400	0.317353%	0.658940%	0.153000%	1.129293%
Total Residential	446		$ 257,264,400				

	Tax Revenues (2023)			
Sector	Township	County	Education	Total
Singles - 52' Lot	$ 55,631	$ 115,510	$ 26,820	$ 197,961
Singles - 45' Lot	$ 247,097	$ 513,064	$ 119,129	$ 879,290
Singles - 38' Lot	$ 328,760	$ 682,625	$ 158,499	$ 1,169,884
Singles - 32' Lot	$ 184,948	$ 384,020	$ 89,166	$ 658,134
Total Residential	$ 816,436	$ 1,695,218	$ 393,615	$ 2,905,269

Source: Keleher Planning & Economic Consulting Inc.

The proposed development would generate $816,400 per year in property taxes for the Township, as well as $1,695,200 per year for the County and $393,600 for education.

3.2. Non-Tax Revenues

Based on data on current annual non-tax revenues from Township and County residents and businesses, such as fines, penalties, permits and grant funding from senior levels of government. The model utilizes assumed growth factors that attempt to proxy the extent to which existing per capita revenues can be expected to increase proportionately or increase slower or faster due to growth and the revenues anticipated to be generated from the residents of the proposed community.

The detailed calculations can be found in Appendix A to this report.

3.3. Water / Sewer Rate Revenues

Water and sewer rates are imposed by the Township of Centre Wellington. Based on an assumed usage rate of 204 litres per capita per day[1] and the Township's 2023 water/sewer rates, it is estimated that the subject development would generate $657,400 million in annual water/sewer rate revenues.

While the development lands will be subject to an ongoing special area water/sewer rate to fund ongoing operating and lifecycle costs, the water/sewer rate revenues that would be generated at current Township rates are included, as are lifecycle costs and operating costs for linear works internal and external to the site and both water and wastewater treatment based on existing municipal benchmarks.

The detailed calculations can be found in Appendix A to this report.

3.4. Additional Operating and Maintenance Costs

There are numerous types of potential incremental operating and maintenance costs generated by development:

3.4.1. Net Operating Expenditures

In estimating the impact of the development on the finances of the Township and County, the key variable in estimating costs is analyzing the extent to which the additional population will generate needs for additional services and cause the Township and County to each incur incremental operating costs.

This modelling is based on the Township and County's 2023 Financial Information Return (FIR) operating cost data (Schedule 40), broken out into 70 different spending categories, with deductions to annual operating costs to account for amortization expense, external transfers, interest on long-term debt, and revenues generated for each of the 70 categories from user fees and service charges. The outcome of deducting the various adjustments from gross operating expenditures is "net operating expenditures".

Each estimate of net operating expenditures is then adjusted for the estimated extent to which the Township and County's net operating expenditures per capita can be expected to change due to the development of the subject development. For example,

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[1] Based on average customer usage of 158 cubic metres per day, grossed up 12% to reflect higher occupancy of single-detached units in subject development relative to average household size in Township, and grossed up another 15% for larger-lot single-detached units which would have greater usage than typical serviced homes in the Township.

certain services are unlikely to require a 1:1 increase with existing service levels, such as municipal government, the Township's planning department, etc., and those have been assumed to grow at 0-50% of the existing per capita service level, due to the efficiencies found in growing and/or larger municipalities or the ability to rely on existing service capacities.

In other instances, the existing net operating expenditures per capita are assumed to increase at a near proportionate pace and are assigned a Growth Factor of 75-95%.

Detailed tables showing the calculations are presented in Appendix A.

3.4.2. Direct Operating and Maintenance Costs for Installed Infrastructure

It is estimated that there is the need for 7.2 lane km of roads within the plan, 470 metres of external road improvements, all of which are anticipated to the Township roads, as well as 3.2 and 3.6 km of sanitary sewers and watermains, respectively each of which is proposed to be municipally-assumed. In addition, the water demand and wastewater treatment needs will result in incremental operating and lifecycle costs for the Township. An analysis will be completed on external works to show the recoveries that will make the Township whole through a special area charge.

The analysis includes the estimated annual operating costs of the net new infrastructure and based on benchmarks for annual lifecycle replacement contributions necessary to fund full replacement at the end of asset useful life.

Based on calculated, Township- and County-specific benchmarks created using 2023 Financial Information Return data submitted by the Township to the Ministry of Municipal Affairs and Housing, the installed roads would generate operating costs and lifecycle costs for the Township and County.

Estimated Operating and Lifecycle Cost Benchmarks, Township of Centre Wellington and Wellington County

	Township Roads (Lane KM)	County Roads (Lane Km)	Water Distribution (KM)	Sewage Collection (KM)	Water Treatment (ML)	Sewage Treatment (ML)
Lifecycle Costs						
Cost Value	$ 157,118,513	$ 403,803,823	$ 45,466,884	$ 27,223,736	$ 20,459,872	$ 47,816,541
Infrastructure Quantity	541	1,423	116	106	2,106	2,435
Cost per Unit	$ 290,422	$ 283,769	$ 391,956	$ 256,828	$ 9,714	$ 19,634
Useful Life	50	50	50	50	50	50
Annual Lifecycle Cost	$ 5,808.45	$ 5,675.39	$ 7,839.12	$ 5,136.55	$ 194.28	$ 392.67
Operating Costs						
Annual Operating Cost	$ 4,735,469	$ 15,950,769	$ 2,135,517	$ 2,684,402	$ 2,802,111	$ 3,393,898
Less: Interest on Long-Term Debt	$ 17,998	$ 250,621	$ 27,657	$ -	$ 16,243	$ 323,483
Less: Amortization	$ 3,764,216	$ 11,617,168	$ 693,676	$ 341,088	$ 468,208	$ 1,267,722
Net Operating Expenditures	$ 953,255	$ 4,082,980	$ 1,414,184	$ 2,343,314	$ 2,317,660	$ 1,802,693
Infrastructure Quantity	541	1,423	116	106	2,106	2,435
Net Operating Costs per Unit	$ 1,762.02	$ 2,869.28	$ 12,191.24	$ 22,106.74	$ 1,100.39	$ 740.19

Source: KPEC based on 2023 Financial Information Returns

Based on the amount of internal and external infrastructure being installed (beyond those external works not already accounted for in estimates of operating and lifecycle costs for DC-eligible infrastructure), it is estimated that the development's infrastructure requirements would generate:

- $378,600 in annual operating costs, including $377,200 annually for the Township and $1,350 annually for the County; and
- $169,400 in annual lifecycle costs, including $166,100 for the Township each year, and $2,700 for the County annually.

Figure 7

Estimated Annual Operating and Lifecycle Costs of Installed Infrastructure Required by Development

	Estimated Annual Operating Costs - Installed			Estimated Annual Lifecycle Costs		
	Operating Cost Benchmark	Units in Plan	Annual Operating Costs	Lifecycle Cost Benchmark	Units in Plan	Annual Operating Costs
Township						
Roads - Internal	$ 1,762.02	7.2 *lane km*	$ 12,628	$ 7,260.56	7.2 *lane km*	$ 52,034
Roads - External	$ 1,762.02	-	$ -	$ 7,260.56	-	$ -
Water Distribution	$ 10,263.77	3.77	$ 38,674	$ 4,899.45	3.77	$ 18,461
Water Treatment	$ 982.84	91	$ 89,579	$ 194.28	91	$ 17,707
Sewage Collection	$ 17,154.89	4.77	$ 81,863	$ 3,210.35	4.77	$ 15,320
Sewage Treatment	$ 702.16	91	$ 63,997	$ 392.67	91	$ 35,790
Storm (Linear)	$ 13,709.33	6.60	$ 90,482	$ 4,054.90	6.60	$ 26,762
Township Total			$ 377,223			$ 166,074
County						
Roads - External	$ 2,869.28	0.47	$ 1,349	$ 7,094.23	0.47	$ 3,334
Region total			$ 1,349			$ 3,334

Source: KPEC based on Financial Information Return data

3.4.3. Indirect Operating and Maintenance Costs for Planned Township-Wide Infrastructure

Based on estimated lifecycle costs associated with broader growth-related infrastructure needs in the Township as set out in the Township's 2021 DC Study and the County in its 2022 DC Study, the fiscal impact model incorporates the subject development's share of these future annual lifecycle and operating costs.

- The annual lifecycle costs to the Township for all capital works in the 2025 DC Study necessary to fund all on-going costs associated with growth-related infrastructure amounts to $31.3 million per year, of which $22.4 million is attributed to the residential sector (excluding post-period shares of costs), which based on the amount of growth forecast in the 2025 DC Study (within various horizons) amounts to $414 per capita. These calculations exclude indirect water/wastewater costs as they would be part of the estimated lifecycle costs for the servicing system being constructed that will service the lands and funded by a special area charge. Applying this per capita factor to the estimated residential population results in estimated annual lifecycle costs attributable to the proposed development of approximately $539,800 per year.

- The annual operating costs to the Township for all capital works in the 2025 DC Study necessary to fund all on-going costs associated with growth-related infrastructure amounts to $15.6 million per year, of which $11.2 million is attributed to the residential sector (excluding post-period shares of costs), which based on the amount of growth forecast in the 2025 DC Study (within various horizons) amounts to $303 per capita. These calculations exclude indirect water/wastewater costs as they would be part of the estimated lifecycle costs for the servicing system being constructed that will service the lands and funded by a special area charge. Applying this per capita factor to the estimated residential population results in estimated annual lifecycle costs attributable to the proposed development of approximately $395,900 per year.
- For the County, based on estimates available in the County's 2022 DC Study, it is estimated that the incremental operating and lifecycle costs attributable to the subject development will amount to $762 and $149 per capita, respectively.

The detailed calculations can be found in Appendix A to this report.

4. CONCLUSIONS - ESTIMATED NET FISCAL IMPACT

Based on estimated incremental annual revenues and expenditures that are anticipated to accrue to the Township and County, it is estimated that the development of the subject development at the estimated incremental revenue and cost projections, would generate an annual net surplus to the Township and County combined of $758,300 or $694 per capita, which includes a surplus to the Township of approximately $22,800 per year or approximately $17 per capita, and a surplus to the County of $714,900 per year, or approximately $548 per capita.

Figure 8

Estimated Net Annual Fiscal Impact of Redevelopment on Township and County Finances

Population	1,303		
Units	446		

	With Rate Revenues and Direct Costs for W/WW		
Revenues	Township	County	Total Municipal Impact
Property Tax Revenues	$ 896,522	$ 1,861,506	$ 2,758,028
Water/WW Rate Revenues	$ 657,377	n.a.	$ 657,377
Non-Tax/Rate Revenues	$ 239,215	$ 606,964	$ 846,178
Total Revenues	$ 1,793,114	$ 2,468,469	$ 4,261,583
Expenditures			
Direct Operating Costs - Development Works - Muni Avgs	$ 377,223	$ 1,349	$ 378,571
Direct Lifecycle Costs - Development Works - Muni Avgs	$ 166,074	$ 3,334	$ 169,408
Indirect Operating Costs - Other Growth-Related Works	$ 395,913	$ 992,728	$ 1,388,641
Indirect Lifecycle Costs - Other Growth-Related Works	$ 539,751	$ 194,288	$ 734,039
Net Operating Costs - Other Services	$ 291,373	$ 561,903	$ 853,276
Total Expenditures	$ 1,770,333	$ 1,753,601	$ 3,523,935
Net Fiscal Impact	$ 22,781	$ 714,868	$ 737,649
Net Fiscal Impact/Capita	$ 17.49	$ 548.73	$ 566.22

Source: KPEC

While certain land uses may generate a moderate annual deficit from a straight-forward analysis of ongoing Township or County revenues and costs generated by a particular development, the required terms for a municipal fiscal impact study does not consider the broader economic benefits that certain land uses generate through increased economic activity in the Township and County, and the spin-off effects on the broader economy, generating activity that raises government revenue in other ways (income taxes, sales taxes).

As a caveat, the true net annual fiscal impact can vary from the estimates presented in this study, depending on numerous variables that may deviate from the assumptions made in this report, including actual timing of development, infrastructure costs, changes in property tax rates, assessment values, among many other inputs. Therefore, the fiscal impact analysis is best used on a ‘directional’ basis to give an indication of the likely orientation of fiscal impact (positive vs. negative) as well as providing a rough indication to decision-makers regarding the potential scale of impact.

While the results summarized in the figure above are the estimated annual incremental revenues and costs that the Township and County would accrue or incur each year from build-out onward, during the development process, the interim fiscal impacts will depend on the pace of development, and the ability of the capital works (both internal and external) to be constructed and put into operation in a timely manner. However, the operating and maintenance costs associated with community services and needed infrastructure will include a variety of ‘fixed’ costs that will be incurred whether development happens or not, and ‘variable’ costs that will depend on need generated by persons living in the community.

Should the proposed development generate an annual surplus, it could be used to mitigate future property tax increases, increase contributions to a tax rate stabilization reserve fund, expand municipal services, fund backlogged state of good repair works, or some combination thereof.

The above fiscal impact does not account for any differential that may result from the capital revenues generated through development charges with the amount of DCs necessary to be spent for Township-wide or County-wide growth-related infrastructure needs of the proposed development.

APPENDIX A – DETAILED TABLES

Figure A- 1

Estimated Incremental Non-Tax Revenues Generated from Development
Township of Centre Wellington

	Licences, Permits, Rents	Fines and Penalties	Gaming and Casino Revenues	Conditional Grants	Total
Revenues	$ 2,864,547	$ 520,392	$ 2,990,430	$ 5,410,083	$ 11,785,452
Growth Factor	95%	95%	95%	50%	
Growth-Related Non-Tax Revenues	$ 2,721,320	$ 494,372	$ 2,840,909	$ 2,705,042	$ 8,761,642
Residential Share	75%	75%	75%	75%	
Residential GR NTR	$ 2,053,777	$ 373,102	$ 2,144,031	$ 2,041,492	$ 6,612,402
Per Capita	$ 65.08	$ 11.82	$ 67.94	$ 64.69	$ 209.52

Source: KPEC based on Financial Information Return data

Figure A- 2

Estimated Incremental Non-Tax Revenues Generated from Development
Wellington County

	Licences, Permits, Rents	Fines and Penalties	Gaming and Casino Revenues	Conditional Grants	Total
Revenues	$ 9,396,714	$ 5,593	$ -	$ 113,477,622	$ 9,402,307
Growth Factor	95%	95%	95%	50%	
Growth-Related Non-Tax Revenues	$ 8,926,878	$ 5,313	$ -	$ 56,738,811	$ 8,932,192
Residential Share	73%	73%	73%	73%	
Residential GR NTR	$ 6,502,915	$ 3,871	$ -	$ 41,332,216	$ 47,839,001
Per Capita	$ 63.33	$ 0.04	$ -	$ 402.53	$ 465.90

Source: KPEC based on Financial Information Return data

Figure A- 3

Estimated Annual Water & Sewer Rate Revenues from Development

Residential	Water/Sewer	
Water	192	l/c/d
Sewer	192	l/c/d

WATER	Units	PPU	Population	Litres/Day	Litres/Year	m3/Year	ML/Year
Residential							
Singles	446	2.92	1,303	249,708	91,143,442	91,143	91.14
Semis	-		-	-	-	-	-
Rows	-		-	-	-	-	-
Apartments	-		-	-	-	-	-
Subtotal Residential	446		1,303	249,708	91,143,442	91,143	91.14

SEWER	Units	PPU	Population	Litres/Day	Litres/Year	m3/Year	ML/Year
Residential							
Singles	446	2.92	1,303	249,708	91,143,442	91,143	91.14
Semis	-	-	-	-	-	-	-
Rows	-	-	-	-	-	-	-
Apartments	-	-	-	-	-	-	-
Subtotal Residential	446		1,303	249,708	91,143,442	91,143	91.14

Water Rates & Revenues	Rates		Units	Monthly Revenues	Annual Revenues
Residential					
Fixed Monthly Fee	$ 12.14	per month	446	$ 5,414	$ 64,973
Variable Usage Fee	$ 2.56	per m3			$ 233,327
Subtotal Water - Residential					$ 298,300

Sewer Rates & Revenues	Rates		Units	Monthly Revenues	Annual Revenues
Residential					
Fixed Monthly Fee	$ 14.47	per month	446	$ 6,454	$ 77,443
Variable Usage Fee	$ 3.09	per m3			$ 281,633
Subtotal Sewer - Residential					$ 359,077
Total Water & Wastewater Revenues					$ 657,377

Source: KPEC based on Township water/sewer rates

Figure A- 4

Estimate of Net Incremental Annual Operating Costs (Excluding Hard Services)
Centre Wellington Twp

LINE		Total Expenditures	Less: Amortization	User Rates and Service Charges	External Transfers	Interest on Long Term Debt	Net Expenditures	Proportionate Increase Related to Growth: Growth Factor	Net Growth-Related Expenditures	Residential / Non-Residential Allocation: Res Share	Residnetial NGRE	Non-Res Share	Non-Res NGRE
	General government												
0240	Governance	612,758	-	338,559	-	-	274,199	0%	-	74%	-	26%	-
0250	Corporate Management	3,652,804	-	-	-	-	3,652,804	0%	-	74%	-	26%	-
0260	Program Support	-	625,424	-	-	-	-$ 625,424	0%	-	74%	-	26%	-
0299	Subtotal	4,265,562	625,424	338,559	-	-	3,301,579		-		-		-
	Protection services												
0410	Fire	2,464,854	358,211	24,926	-	-	2,081,717	50%	1,040,859	74%	768,559	26%	272,299
0420	Police	-	-	-	-	-	-	95%	-	74%	-	26%	-
0421	Court Security	-	-	-	-	-	-	95%	-	74%	-	26%	-
0422	Prisoner Transportation	-	-	-	-	-	-	95%	-	74%	-	26%	-
0430	Conservation authority	335,603	-	-	335,603	-	-	95%	-	74%	-	26%	-
0440	Protective inspection and control	393,812	5,568	4,484	-	-	383,760	50%	191,880	74%	141,682	26%	50,198
0445	Building permit and inspection services	1,370,227	15,870	14,556	-	-	1,339,801	50%	669,901	74%	494,648	26%	175,253
0450	Emergency measures	-	-	-	-	-	-	95%	-	74%	-	26%	-
0460	Provincial Offences Act (POA)	-	-	-	-	-	-	95%	-	74%	-	26%	-
0498	Other	-	-	-	-	-	-	95%	-	74%	-	26%	-
0499	Subtotal	4,564,496	379,649	43,966	335,603	-	3,805,278		1,902,639		1,404,889		497,750
	Transportation services												
0611	Roads - Paved	4,735,469	3,764,216	61,467	-	17,998	891,788	0%	-	74%	-	26%	-
0612	Roads - Unpaved	2,634,021	377,078	-	-	26,405	2,230,538	0%	-	74%	-	26%	-
0613	Roads - Bridges and Culverts	1,197,336	949,094	-	-	-	248,242	0%	-	74%	-	26%	-
0614	Roads - Traffic Operations & Roadside	1,996,848	154,410	-	-	26,405	1,816,033	0%	-	74%	-	26%	-
0621	Winter Control - Except sidewalks, Parking Lots	1,894,857	-	-	-	36,966	1,857,891	0%	-	74%	-	26%	-
0622	Winter Control - Sidewalks, Parking Lots Only	141,109	-	-	-	-	141,109	0%	-	74%	-	26%	-
0631	Transit - Conventional	-	-	-	-	-	-	95%	-	74%	-	26%	-
0632	Transit - Disabled & special needs	-	-	-	-	-	-	95%	-	74%	-	26%	-
0640	Parking	100,305	-	-	-	-	100,305	95%	95,290	74%	70,361	26%	24,929
0650	Street lighting	255,301	-	-	-	-	255,301	0%	-	74%	-	26%	-
0660	Air transportation	-	-	-	-	-	-	95%	-	74%	-	26%	-
0698	Other	-	-	-	-	-	-	95%	-	74%	-	26%	-
0699	Subtotal	12,955,246	5,244,798	61,467	-	107,774	7,541,207		95,290		70,361		24,929
	Environmental services												
0811	Wastewater Collection / Conveyance	2,684,402	-	-	-	-	2,684,402	95%	2,550,182	74%	1,883,028	26%	667,154
0812	Wastewater Treatment & Disposal	3,393,898	-	-	-	-	3,393,898	95%	3,224,203	74%	2,380,718	26%	843,485
0821	Urban storm sewer system	470,931	40,874	18,997	-	-	411,060	95%	390,507	74%	288,346	26%	102,161
0822	Rural storm sewer system	-	-	-	-	-	-	95%	-	74%	-	26%	-
0831	Water Treatment	2,802,111	-	-	-	-	2,802,111	95%	2,662,005	74%	1,965,597	26%	696,408
0832	Water Distribution / Transmission	2,135,517	-	-	-	-	2,135,517	95%	2,028,741	74%	1,498,001	26%	530,740
0840	Solid waste collection	-	-	-	-	-	-	95%	-	74%	-	26%	-
0850	Solid waste disposal	-	-	-	-	-	-	95%	-	74%	-	26%	-
0860	Waste diversion	-	-	-	-	-	-	95%	-	74%	-	26%	-
0898	Other	-	-	-	-	-	-	95%	-	74%	-	26%	-
0899	Subtotal	5,408,559	40,874	18,997	-	-	5,348,688		5,081,254		3,751,945		1,329,309
	Health services												
1010	Public health services	20,516	-	-	-	-	20,516	95%	19,490	74%	14,391	26%	5,099
1020	Hospitals	-	-	-	-	-	-	95%	-	74%	-	26%	-
1030	Ambulance services	-	-	-	-	-	-	95%	-	74%	-	26%	-
1035	Ambulance dispatch	-	-	-	-	-	-	95%	-	74%	-	26%	-
1040	Cemeteries	177,467	16,674	217,751	-	-	-$ 56,958	95%	-$ 54,110	74%	-$ 39,954	26%	-$ 14,156
1098	Other	-	-	-	-	-	-	95%	-	74%	-	26%	-
1099	Subtotal	197,983	16,674	217,751	-	-	-$ 36,442		-$ 34,620		-$ 25,563		-$ 9,057
	Social and family services												
1210	General assistance	152,160	-	-	-	-	152,160	0%	-	74%	-	26%	-
1220	Assistance to aged persons	572,991	46,377	196,611	-	-	330,003	0%	-	74%	-	26%	-
1230	Child care	-	-	-	-	-	-	95%	-	74%	-	26%	-
1298	Other	-	-	-	-	-	-	95%	-	74%	-	26%	-
1299	Subtotal	725,151	46,377	196,611	-	-	482,163		-		-		-
	Social Housing												
1410	Public Housing	-	-	-	-	-	-	95%	-	74%	-	26%	-
1420	Non-Profit/Cooperative Housing	-	-	-	-	-	-	95%	-	74%	-	26%	-
1430	Rent Supplement Programs	-	-	-	-	-	-	95%	-	74%	-	26%	-
1497	Other	-	-	-	-	-	-	95%	-	74%	-	26%	-
1498	Other	-	-	-	-	-	-	95%	-	74%	-	26%	-
1499	Subtotal	-	-	-	-	-	-		-		-		-
	Recreation and cultural services												
1610	Parks	1,558,548	528,894	39,697	-	-	989,957	50%	494,979	95%	470,230	5%	24,749
1620	Recreation programs	198,321	-	179,889	-	-	18,432	50%	9,216	95%	8,755	5%	461
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	-	-	-	-	-	-	50%	-	95%	-	5%	-
1634	Rec. Fac. - All Other	5,223,389	443,824	812,876	-	52,921	3,913,768	50%	1,956,884	95%	1,859,040	5%	97,844
1640	Libraries	-	-	-	-	-	-	95%	-	95%	-	5%	-
1645	Museums	-	-	-	-	-	-	0%	-	95%	-	5%	-
1650	Cultural services	713,762	25,349	63,250	162,820	-	462,343	50%	231,172	95%	219,613	5%	11,559
1698	Other	-	-	-	-	-	-	95%	-	95%	-	5%	-
1699	Subtotal	7,694,020	998,067	1,095,712	162,820	52,921	5,384,500		2,692,250		2,557,638		134,613
	Planning and development												
1810	Planning and zoning	1,129,083	-	474,133	-	-	654,950	25%	163,738	74%	120,902	26%	42,835
1820	Commercial and Industrial	714,094	7,955	-	-	50,907	655,232	25%	163,808	0%	-	100%	163,808
1830	Residential development	-	-	-	-	-	-	25%	-	100%	-	0%	-
1840	Agriculture and reforestation	-	-	-	-	-	-	25%	-	74%	-	26%	-
1850	Tile drainage/shoreline assistance	340	-	340	-	340	-$ 340	25%	-$ 85	74%	-$ 63	26%	-$ 22
1898	Other	-	-	-	-	-	-	25%	-	74%	-	26%	-
1899	Subtotal	1,843,517	7,955	474,473	-	51,247	1,309,842		327,461		120,839		206,621
1910	Other	-	-	-	-	-	-	25%	-	74%	-	26%	-

Figure A- 5

Estimate of Net Incremental Annual Operating Costs (Excluding Hard Services)
Wellington County

LINE		Total Expenditures	Less: Amortization	Less: User Rates and Service Charges	Less: External Transfers	Less: Interest on Long Term Debt	Net Expenditures	Proportionate Increase Related to Growth: Growth Factor	Proportionate Increase Related to Growth: Net Growth-Related Expenditures	Residential / Non-Residential Allocation: Res Share	Residential / Non-Residential Allocation: Residential NGRE	Residential / Non-Residential Allocation: Non-Res Share	Residential / Non-Residential Allocation: Non-Res NGRE
	General government												
0240	Governance	$ 1,446,522	$ -	$ 1,185,908	$ -	$ -	$ 260,614	0%	$ -	73%	$ -	27%	$ -
0250	Corporate Management	$ 14,837,844	$ 1,645,108	$ -	$ 452,537	$ 206,087	$ 12,534,112	0%	$ -	73%	$ -	27%	$ -
0260	Program Support	$ -	$ 3,719,358	$ -	$ -	$ -	-$ 3,719,358	0%	$ -	73%	$ -	27%	$ -
0299	Subtotal	$ 16,284,366	$ 5,364,466	$ 1,185,908	$ 452,537	$ 206,087	$ 9,075,368		$ -		$ -		$ -
	Protection services												
0410	Fire	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	73%	$ -	27%	$ -
0420	Police	$ 19,165,382	$ 712,144	$ -	$ 17,258,540	$ -	$ 1,194,698	50%	$ 597,349	73%	$ 435,148	27%	$ 162,201
0421	Court Security	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	73%	$ -	27%	$ -
0422	Prisoner Transportation	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	73%	$ -	27%	$ -
0430	Conservation authority	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	73%	$ -	27%	$ -
0440	Protective inspection and control	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	73%	$ -	27%	$ -
0445	Building permit and inspection services	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	73%	$ -	27%	$ -
0450	Emergency measures	$ 932,001	$ 114,964	$ -	$ -	$ -	$ 817,037	50%	$ 408,519	73%	$ 297,591	27%	$ 110,927
0460	Provincial Offences Act (POA)	$ 665	$ -	$ -	$ -	$ -	$ 665	95%	$ 632	73%	$ 460	27%	$ 172
0498	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	73%	$ -	27%	$ -
0499	Subtotal	$ 20,098,048	$ 827,108	$ -	$ 17,258,540	$ -	$ 2,012,400		$ 1,006,499		$ 733,199		$ 273,300
	Transportation services												
0611	Roads - Paved	$ 15,950,769	$ 11,617,168	$ 549,230	$ -	$ 250,621	$ 3,533,750	0%	$ -	73%	$ -	27%	$ -
0612	Roads - Unpaved	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -	73%	$ -	27%	$ -
0613	Roads - Bridges and Culverts	$ 4,282,417	$ 2,647,485	$ -	$ -	$ 50,583	$ 1,584,349	0%	$ -	73%	$ -	27%	$ -
0614	Roads - Traffic Operations & Roadside	$ 4,648,802	$ 697,208	$ -	$ -	$ 56,685	$ 3,894,909	0%	$ -	73%	$ -	27%	$ -
0621	Winter Control - Except sidewalks, Parking Lots	$ 11,462,888	$ 1,213,086	$ -	$ -	$ 118,792	$ 10,131,010	0%	$ -	73%	$ -	27%	$ -
0622	Winter Control - Sidewalks, Parking Lots Only	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -	73%	$ -	27%	$ -
0631	Transit - Conventional	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	73%	$ -	27%	$ -
0632	Transit - Disabled & special needs	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	73%	$ -	27%	$ -
0640	Parking	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	73%	$ -	27%	$ -
0650	Street lighting	$ -	$ -	$ -	$ -	$ -	$ -	50%	$ -	73%	$ -	27%	$ -
0660	Air transportation	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	73%	$ -	27%	$ -
0698	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	73%	$ -	27%	$ -
0699	Subtotal	$ 36,344,876	$ 16,174,947	$ 549,230	$ -	$ 476,681	$ 19,144,018		$ -		$ -		$ -
	Environmental services												
0821	Urban storm sewer system	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -	73%	$ -	27%	$ -
0822	Rural storm sewer system	$ -	$ -	$ -	$ -	$ 277,821	-$ 277,821	0%	$ -	73%	$ -	27%	$ -
0840	Solid waste collection	$ 3,203,887	$ 141,134	$ -	$ -	$ 277,821	$ 2,784,932	95%	$ 2,645,685	73%	$ 1,927,288	27%	$ 718,397
0850	Solid waste disposal	$ 3,277,431	$ 849,556	$ -	$ -	$ 627,545	$ 1,800,330	95%	$ 1,710,314	73%	$ 1,245,903	27%	$ 464,411
0860	Waste diversion	$ 10,205,066	$ 36,529	$ -	$ -	$ 379,327	$ 9,789,210	50%	$ 4,894,605	73%	$ 3,565,547	27%	$ 1,329,058
0898	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	73%	$ -	27%	$ -
0899	Subtotal	$ 16,686,384	$ 1,027,219	$ -	$ -	$ 1,562,514	$ 14,096,651		$ 9,250,604		$ 6,738,738		$ 2,511,866
	Health services												
1010	Public health services	$ 9,570,155	$ 436,890	$ -	$ 2,929,440	$ 48,096	$ 6,155,729	50%	$ 3,077,865	73%	$ 2,242,115	27%	$ 835,749
1020	Hospitals	$ -	$ -	$ -	$ -	$ 48,096	-$ 48,096	95%	-$ 45,691	73%	-$ 33,284	27%	-$ 12,407
1030	Ambulance services	$ 7,323,602	$ -	$ -	$ 5,725,544	$ 48,096	$ 1,549,962	50%	$ 774,981	73%	$ 564,546	27%	$ 210,435
1035	Ambulance dispatch	$ -	$ -	$ -	$ -	$ 48,096	-$ 48,096	50%	-$ 24,048	73%	-$ 17,518	27%	-$ 6,530
1040	Cemeteries	$ -	$ -	$ -	$ -	$ 48,096	-$ 48,096	95%	-$ 45,691	73%	-$ 33,284	27%	-$ 12,407
1098	Other	$ -	$ -	$ -	$ -	$ 48,096	-$ 48,096	95%	-$ 45,691	73%	-$ 33,284	27%	-$ 12,407
1099	Subtotal	$ 16,893,757	$ 436,890	$ -	$ 8,654,984	$ 288,576	$ 7,513,307		$ 3,691,724		$ 2,689,290		$ 1,002,434
	Social and family services												
1210	General assistance	$ 28,669,548	$ -	$ -	$ -	$ -	$ 28,669,548	50%	$ 14,334,774	73%	$ 10,442,375	27%	$ 3,892,399
1220	Assistance to aged persons	$ 27,865,609	$ 1,654,835	$ 4,785,011	$ 8,097,447	$ 6,151,265	$ 7,177,051	50%	$ 3,588,526	73%	$ 2,614,114	27%	$ 974,412
1230	Child care	$ 48,194,372	$ -	$ -	$ 7,638,517	$ 15,540	$ 40,540,315	50%	$ 20,270,158	73%	$ 14,766,092	27%	$ 5,504,065
1298	Other	$ -	$ 4,642,357	$ -	$ 2,793,547	$ -	-$ 7,435,904	50%	-$ 3,717,952	73%	-$ 2,708,396	27%	-$ 1,009,556
1299	Subtotal	$ 104,729,529	$ 6,297,192	$ 4,785,011	$ 18,529,511	$ 6,166,805	$ 68,951,010		$ 34,475,505		$ 25,114,185		$ 9,361,320
	Social Housing												
1410	Public Housing	$ 31,277,928	$ 4,642,357	$ -	$ 8,097,447	$ 6,151,265	$ 12,386,859	0%	$ -	73%	$ -	27%	$ -
1420	Non-Profit/Cooperative Housing	$ 7,678,112	$ -	$ -	$ 7,638,517	$ 15,540	$ 24,055	0%	$ -	73%	$ -	27%	$ -
1430	Rent Supplement Programs	$ 2,832,021	$ -	$ -	$ 2,793,547	$ -	$ 38,474	0%	$ -	73%	$ -	27%	$ -
1497	Other	$ 6,519,197	$ 256,436	$ -	$ 6,262,761	$ -	$ -	0%	$ -	73%	$ -	27%	$ -
1498	Other	$ 1,011	$ -	$ -	$ -	$ -	$ 1,011	0%	$ -	73%	$ -	27%	$ -
1499	Subtotal	$ 48,308,269	$ 4,898,793	$ -	$ 24,792,272	$ 6,166,805	$ 12,450,399		$ -		$ -		$ -
	Recreation and cultural services												
1610	Parks	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	95%	$ -	5%	$ -
1620	Recreation programs	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	95%	$ -	5%	$ -
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	$ -	$ -	$ -	$ -	$ -	$ -	50%	$ -	95%	$ -	5%	$ -
1634	Rec. Fac. - All Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	95%	$ -	5%	$ -
1640	Libraries	$ 11,283,391	$ 1,841,613	$ 37,557	$ -	$ 37,853	$ 9,366,368	95%	$ 8,898,050	95%	$ 8,453,147	5%	$ 444,902
1645	Museums	$ 3,150,851	$ 388,265	$ 65,555	$ 6,000	$ -	$ 2,691,031	0%	$ -	95%	$ -	5%	$ -
1650	Cultural services	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	95%	$ -	5%	$ -
1698	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	95%	$ -	5%	$ -
1699	Subtotal	$ 14,434,242	$ 2,229,878	$ 103,112	$ 6,000	$ 37,853	$ 12,057,399		$ 8,898,050		$ 8,453,147		$ 444,902
	Planning and development												
1810	Planning and zoning	$ 3,047,136	$ -	$ 1,234,343	$ 363,690	$ -	$ 1,449,103	25%	$ 362,276	73%	$ 263,905	27%	$ 98,371
1820	Commercial and Industrial	$ 41,364	$ -	$ -	$ -	$ -	$ 41,364	25%	$ 10,341	0%	$ -	100%	$ 10,341
1830	Residential development	$ -	$ -	$ -	$ -	$ -	$ -	25%	$ -	100%	$ -	0%	$ -
1840	Agriculture and reforestation	$ 2,147,176	$ 90,643	$ 11,744	$ 425,000	$ -	$ 1,619,789	25%	$ 404,947	73%	$ 294,990	27%	$ 109,958
1850	Tile drainage/shoreline assistance	$ -	$ -	$ -	$ -	$ -	$ -	25%	$ -	73%	$ -	27%	$ -
1898	Other	$ -	$ -	$ -	$ -	$ -	$ -	25%	$ -	73%	$ -	27%	$ -
1899	Subtotal	$ 5,235,676	$ 90,643	$ 1,246,087	$ 788,690	$ -	$ 3,110,256		$ 777,564		$ 558,895		$ 218,669
1910	Other	$ -	$ -	$ -	$ -	$ -	$ -	25%	$ -	73%	$ -	27%	$ -
9910	TOTAL	$ 279,015,147	$ 37,347,136	$ 7,869,348	$ 70,482,534	$ 14,905,321	$ 148,410,808		$ 58,099,946		$ 44,287,454		$ 13,812,492
											$ 431.32		$ 360.88

Figure 9

Estimated Indirect Lifecycle Costs, Centre Wellington Twp

	2025-2051 (Urban) Proposed Development	2025-2051 (Urban) DC Study (HORIZON)	2025-2051 (Twp Wide) Proposed Development	2025-2051 (Twp Wide) DC Study (HORIZON)
Gross Population	21,861	72%	22,451	73%
Employment (excl. WFH/NFPOW)	8,457	28%	8,457	27%
Total	30,318	100%	30,908	100%

					Annual Lifecycle Contributions (Residential)			Annual Lifecycle Contributions (Non-Residential)	
	Annual Lifecycle Contribution (DC Study)	Forecast Period	In-Period Costs as % of Gross Cost Less BTE	ALC excl PPB Share	Res. Share	ALC Res	ALCs per Capita	ALC Non-Res	ALC per Job
Wastewater	$ 7,185,281	2025-2051	79.6%	$ 5,717,749	71%	n.a.	n.a.	n.a.	n.a.
Water	$ 6,031,041	2025-2051	91.5%	$ 5,516,719	71%	n.a.	n.a.	n.a.	n.a.
Roads	$ 6,881,749	2025-2051 (T)	55.5%	$ 3,821,884	71%	$ 2,713,537	$ 120.86	$ 1,108,346	$ 131.06
Public Works	$ 1,289,186	2025-2051 (T)	73.6%	$ 948,797	71%	$ 673,646	$ 30.01	$ 275,151	$ 32.54
Fire	$ 797,375	2025-2051 (T)	100.0%	$ 797,375	71%	$ 566,136	$ 25.22	$ 231,239	$ 27.34
Parks & Recreation	$ 9,178,477	2025-2051 (T)	61.3%	$ 5,629,878	95%	$ 5,348,384	$ 238.22	$ 281,494	$ 33.29
Total	$ 31,363,109			$ 22,432,401		$ 9,301,704	$ 414.31		$ 224.22

	Residential	Non-Residential	
ALCs per Capita - Indirect Lifecycle Costs	$ 414.31	$ 224.22	
Estimated Residential Population	1,303	-	
ALCs, Proposed Development	$ 539,751	$ -	$ 539,751

Source: KPEC based on Township of Centre Wellington 2026 DC Study

Figure 10

Estimated Indirect Operating Costs, Centre Wellington Twp

	2025-2051 (Urban) Proposed Development	2025-2051 (Urban) DC Study (HORIZON)	2025-2051 (Twp Wide) Proposed Development	2025-2051 (Twp Wide) DC Study (HORIZON)
Gross Population	21,861	72%	22,451	73%
Employment (excl. WFH/NFPOW)	8,457	28%	8,457	27%
Total	30,318	100%	30,908	100%

					Annual Operating Contributions (Residential)			Annual Lifecycle Contributions (Non-Residential)	
	Annual Operating Costs (DC Study)	Forecast Period	In-Period Costs as % of Gross Cost Less BTE	ALC excl PPB Share	Res. Share	ALC Res	ALCs per Capita	ALC Non-Res	ALC per Job
Wastewater	$ 1,867,531	2025-2051	79.6%	$ 1,486,104	71%	n.a.	n.a.	n.a.	n.a.
Water	$ 1,718,713	2025-2051	91.5%	$ 1,572,143	71%	n.a.	n.a.	n.a.	n.a.
Roads	$ 797,792	2025-2051 (T)	55.5%	$ 443,066	71%	$ 314,577	$ 14.01	$ 128,489	$ 15.19
Public Works	$ 2,212,301	2025-2051 (T)	73.6%	$ 1,628,178	71%	$ 1,156,006	$ 51.49	$ 472,172	$ 55.83
Fire	$ 1,019,809	2025-2051 (T)	100.0%	$ 1,019,809	71%	$ 724,064	$ 32.25	$ 295,745	$ 34.97
Parks & Recreation	$ 7,942,656	2025-2051 (T)	61.3%	$ 4,871,852	95%	$ 4,628,260	$ 206.15	$ 243,593	$ 28.80
Total	$ 15,558,802			$ 11,021,151		$ 6,822,907	$ 303.90	$ 1,139,998	$ 134.80

	Residential	Non-Residential	
ALCs per Capita - Indirect Operating Costs	$ 303.90	$ 134.80	
Estimated Residential Population	1,303	-	
ALCs, Proposed Development	$ 395,913	$ -	$ 395,913

Source: KPEC based on Township of Centre Wellington 2026 DC Study

Figure 11

Estimated Indirect Lifecycle Costs, Wellington County

	2022-2041		2022-2031			2020-2030	
	Proposed Development	DC Study (HORIZON)	Proposed Development	DC Study (HORIZON)		Proposed Development	DC Study (HORIZON)
Gross Population	41,431	78%	23,650	81%		9,646	67%
Employment (excl. WFH/NFPOW)	11,688	22%	5,460	19%		4,694	33%
Total	53,119	100%	29,110	100%		14,340	100%

			Annual Lifecycle Contributions (Residential)			Annual Lifecycle Contributions (Non-Residential)	
	Annual Lifecycle Contribution (DC Study)	Forecast Period	Res. Share	ALC Res	ALCs per Capita	ALC Non-Res	ALC per Job
Roads	$ 5,309,846	2022-2041	77%	$ 4,088,581	$ 98.68	$ 1,221,265	$ 104.49
Police	$ 88,844	2022-2041	77%	$ 68,410	$ 1.65	$ 20,434	$ 1.75
Library	$ 442,866	2022-2031	95%	$ 420,723	$ 17.79	$ 22,143	$ 4.06
LTC	$ 21,930	2022-2031	90%	$ 19,737	$ 0.83	$ 2,193	$ 0.40
Ambulance	$ 516,427	2022-2031	90%	$ 464,784	$ 19.65	$ 51,643	$ 9.46
Waste Diversion	$ 296,272	2022-2031	84%	$ 248,868	$ 10.52	$ 47,404	$ 8.68
Child Care	$ -	2022-2031	100%	$ -	$ -	$ -	$ -
Public Health	$ -	2022-2031	90%	$ -	$ -	$ -	$ -
Total	$ 6,676,185			$ 5,311,104	$ 149.13		$ 128.83

	Residential	Non-Residential	
ALCs per Capita - Indirect Lifecycle Costs	$ 149.13	$ 128.83	
Estimated Residential Population	1,303	-	
ALCs, Proposed Development	$ 194,288	$ -	$ 194,288

Source: KPEC based on Wellington County 2022 DC Study

Figure 12

Estimated Indirect Operating Costs, Wellington County

	2022-2041		2022-2031			2020-2030	
	Proposed Development	DC Study (HORIZON)	Proposed Development	DC Study (HORIZON)		Proposed Development	DC Study (HORIZON)
Gross Population	41,431	78%	23,650	81%		9,646	67%
Employment (excl. WFH/NFPOW)	11,688	22%	5,460	19%		4,694	33%
Total	53,119	100%	29,110	100%		14,340	100%

			Annual Lifecycle Contributions (Residential)			Annual Lifecycle Contributions (Non-Residential)	
	Annual Lifecycle Contribution (DC Study)	Forecast Period	Res. Share	ALC Res	ALCs per Capita	ALC Non-Res	ALC per Job
Roads	$ 12,618,480	2022-2041	77%	$ 9,716,230	$ 234.52	$ 2,902,250	$ 248.31
Police	$ 684,307	2022-2041	77%	$ 526,916	$ 12.72	$ 157,391	$ 13.47
Library	$ 1,766,128	2022-2031	95%	$ 1,677,822	$ 70.94	$ 88,306	$ 16.17
LTC	$ 5,335,320	2022-2031	90%	$ 4,801,788	$ 203.04	$ 533,532	$ 97.72
Ambulance	$ 1,172,587	2022-2031	90%	$ 1,055,328	$ 44.62	$ 117,259	$ 21.48
Waste Diversion	$ 1,602,928	2022-2031	84%	$ 1,346,460	$ 56.93	$ 256,468	$ 46.97
Child Care	$ 1,954,218	2022-2031	100%	$ 1,954,218	$ 82.63	$ -	$ -
Public Health	$ 1,487,739	2022-2031	90%	$ 1,338,965	$ 56.62	$ 148,774	$ 27.25
Total	$ 26,621,707			$ 22,417,727	$ 762.02		$ 471.36

	Residential	Non-Residential	
ALCs per Capita - Indirect Lifecycle Costs	$ 762.02	$ 471.36	
Estimated Residential Population	1,303	-	
ALCs, Proposed Development	$ 992,728	$ -	$ 992,728

Source: KPEC based on Wellington County 2022 DC Study