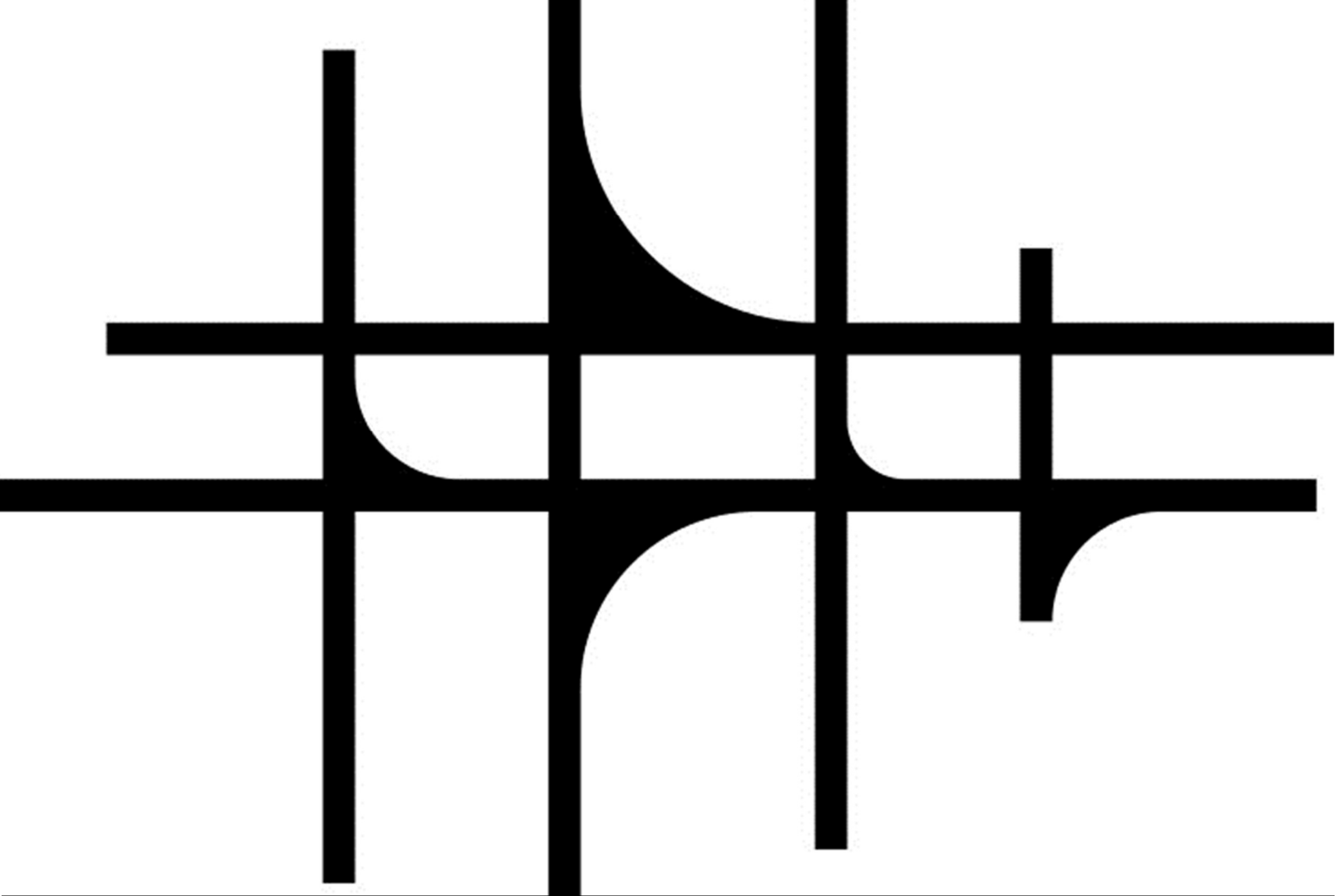




Elora Sands

Fiscal Impact Analysis

March 5, 2025



Elora Sands Centre Wellington

Fiscal Impact Analysis

Prepared for:

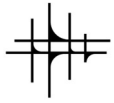
Elora Sands Development Inc.



Keleher Planning & Economic Consulting Inc.

75 Main Street East, Milton ON, L9T 1N4

March 5, 2025



EXECUTIVE SUMMARY

Keleher Planning & Economic Consulting Inc. was retained by Elora Sands Development Inc. to estimate the fiscal impacts of the proposed development on the finances of the Township of Centre Wellington and Wellington County.

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 would generate an annual net surplus to the Township of \$734,800 or approximately \$220 per capita. In addition, the development would generate a modest annual surplus for the County of approximately \$3.2 million per year, or \$958 per capita.

This estimate is based on the following estimated incremental annual revenues and expenditures related to the development at build-out:

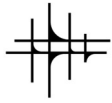
Figure ES- 1

	Township of Centre Wellington	Wellington County
Property Taxes	\$2,877,000	\$5,445,400
Non-Tax Revenues	\$21,300	\$744,400
Water/Sewer Rates	\$2,884,000	n.a.
Incremental Operating Costs – Community Services	\$1,568,600	\$2,760,800
Incremental Operating and Lifecycle Costs – Installed Infrastructure	\$1,526,300	n.a.
Lifecycle Costs – External Works	\$1,952,600	\$234,000

At current DC rates, the development would generate \$38.9 million for the Township, \$10.6 million for Wellington County, and \$3.8 million for local school boards through the EDC.

Based on the findings of the development generating an annual surplus at build-out, the estimated surplus 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.

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.

Implications of Ministry of Finance Forecasts on Township Allocation to Urban Centres

Section 2.1, policy 1 of the 2024 PPS states that planning authorities are to base population and employment forecasts on Ontario Population Projections published by the Ministry of Finance, however policy 2.1.2 states that for municipalities in areas guided by Provincial forecasts such as the Growth Plan (which includes Wellington County), municipalities may continue to use those for land use planning purposes.

1. As informed by provincial guidance, planning authorities shall base population and employment growth forecasts on Ontario Population Projections published by the Ministry of Finance and may modify, as appropriate.

2. Notwithstanding policy 2.1.1, municipalities may continue to forecast growth using population and employment forecasts previously issued by the Province for the purposes of land use planning.

Policy 2.1.3 of the 2024 PPS notes that at the 'time of creating a new official plan and each official plan update' that sufficient land is to be made available to accommodate an appropriate range and mix of land uses to 'meet projected needs...informed by Provincial guidance'.

The current Wellington County Official Plan has a County-wide 2051 forecast population of 160,000 persons, which represents growth of 60,476 persons over the 2021-2051 period based on 2021 Census actuals.

The Ministry of Finance forecasts for the Wellington Census Division, which includes both the County and the City of Guelph include a 2051 forecast of 400,166 persons, or 32,166 more persons by 2051 than being planned for in the County OP.

In allocating the Township's additional growth to 2051 under the Ministry forecasts, and based on applying the same proportions of growth allocated to Elora-Salem, Fergus and areas outside of Primary Urban Centres, an additional 2,427 persons would be allocated to the Elora-Salem urban centre, or growth of 8,727 persons compared to population growth of 6,300 persons from the County OP.

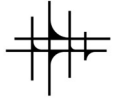


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1. INTRODUCTION

Keleher Planning & Economic Consulting Inc. was retained by Elora Sands Development Inc. to estimate the fiscal impacts of the proposed development on the finances of the Township of Centre Wellington and Wellington County.

1.1. Overview of Proposed Development

The figure below shows the location and boundaries of the subject site, which is located in the Township of Centre Wellington, in Wellington County. The site is located southeast of the intersection of Irvine Street and Nichol Sideroad 15, and generally northeast of the existing developed areas of the Elora community.

Figure 1

Location of Subject Site



Source: Google Maps



Figure 2

Summary of Development Proposal and Estimated Population and Job Generation at Build-Out, Elora Sands

Residential Units by Type	Share of Units by Type	Units	Persons Per Unit	Persons
Single-Detached		633	3.09	1,959
Townhouse		310	2.41	747
Lane Townhouses		265	2.41	639
Seniors Residences		TBD	1.42	TBD
Total		1,208		3,345

Source: Plans provided by client, Township of Centre Wellington 2021 DC Study

The subject site is proposed to be developed with a total of approximately 1,208 residential units, including a mix of single-detached and townhouse units. Based on average household sizes estimated in the Township's 2021 DC Study, would generate a population of 3,345 persons.

Figure 3

Concept Plan, Elora Sands



Source: MGP



2. CAPITAL REVENUES AND EXTERNAL WORKS

2.1. Development Charge Revenues

Based on the proposed redevelopment, and the DC/EDC rates in effect as of the writing of this report, the development would generate \$38.9 million for the Township, \$10.6 million for Wellington County, and \$3.8 million for local school boards through the EDC.

Figure 4

Estimated DC and EDC Revenues, Elora Sands Development

Residential Unit Type	DC Rates (\$ / Unit)			
	Township		County	
Single-Detached	\$	36,003	\$	9,962
Townhouse	\$	28,063	\$	7,523
Apartments - 2BR+	\$	19,490	\$	5,316
Apartments - <2BR	\$	16,572	\$	4,335

Revenues by Unit Type	Units	DC Revenues		
		Township	County	Education
Single-Detached	633	\$ 22,789,899	\$ 6,305,946	\$ 1,988,253
Townhouse	575	\$ 16,136,225	\$ 4,325,725	\$ 1,806,075
Apartments - 2BR+		\$ -	\$ -	\$ -
Apartments - <2BR				
Total		\$ 38,926,124	\$ 10,631,671	\$ 3,794,328

Source: Keleher Planning & Economic Consulting Inc. based on Township/County DC rates effective January 2025

2.2. Capital Works and Local Service Policies

2.2.1. Township of Centre Wellington Roads

The Township's local service policies for roads as contained in the Township's 2021 Development Charges Background Study are as follows:

1.1 Local and rural roads internal to development inclusive of all land and associated infrastructure - Direct developer responsibility under s.59 of the D.C.A. (as a local service).

1.2 Local and rural roads external to development - Include in D.C. calculation 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 inclusive of all land and associated infrastructure - Direct developer responsibility under s.59 of the D.C.A. (as a local service).

1.4 Collector roads external to development - Include in D.C. calculation 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.

1.5 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); 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: included in D.C.'s;

b) 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 ROW specified in the Official Plan;

c) 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: included in D.C.'s.

Within the plan, there would be local roads that are 8.8 kilometres in length, which, assuming 2 lanes per road, would equate to 17.6 lane km of roads that the City would assume and be responsible for associated operating and maintenance costs.

There are no County Roads that would need to be improved as a result of the subject development.

2.2.2. Stormwater Drainage

The local service policies for stormwater works as contained in the Township's 2021 Development Charges Background Study are as follows:

9. Stormwater Management

9.1 Quality and Quantity Works, 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.

2.2.3. Water / Wastewater

Based on the Township's 2021 DC Study, watermains, wastewater mains and associated water/sewer infrastructure are DC eligible based on the criteria presented in the Township's local service guidelines.

11. Water

11.1 Water treatment, storage facilities, pumping stations, transmission mains, booster stations, re-chlorination/sampling stations and Wells associated with municipal service areas to be included within the D.C.

11.2 Watermains external to subdivisions, which upgrade the size of the main or provides new watermains 300 mm nominal diameter or greater (over sizing), included in the D.C.



11.3 Over sizing costs of waterworks within the subdivision included in D.C. greater than 300mm nominal diameter.

11.4 Connection to trunk mains and pumping stations to service specific areas, to be direct developer responsibility.

12. Sanitary Sewer

12.1 Wastewater treatment plants, pumping stations and transmission mains associated with municipal service area shall be included in the D.C.

12.2 Sanitary sewers external to subdivisions, which upgrades the size of the existing main, or provides a new main 250 mm or greater nominal diameter, included in the D.C.

12.3 Connections to trunk sewers to service specific areas, to be direct developer responsibility.

12.4 Marginal costs of sanitary sewer works within the subdivision, which benefits upstream developers, included in D.C. above 250 mm nominal diameter or depth of 5 meters or greater.

Generally, the minimum size for watermains and sanitary sewers to be DC eligible is 300mm and 250mm, respectively, with the Township funding works with DCs for incremental costs over threshold sizes.

The Township's 2021 DC Study does not include any capital works for linear water or wastewater works in the vicinity of the subject site.



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 values are based on roughly estimated hard construction costs for each type, as reported by the Altus Group Cost Guide 2023, and assumed unit sizes for each unit type.

Figure 5

Estimated Annual Property Tax Revenue Generated, Elora Sands							
Residential	Units	Assessment / Unit	Assessment Value	Tax Rates (2023)			
				Township	County	Education	Total
Single-Detached	633	\$ 765,000	\$ 484,245,000	0.347500%	0.658940%	0.153000%	1.159440%
Townhouse	310	\$ 629,000	\$ 194,990,000	0.347500%	0.658940%	0.153000%	1.159440%
Lane Townhouses	265	\$ 561,000	\$ 148,665,000	0.347500%	0.658940%	0.153000%	1.159440%
Seniors Residence	TBD	\$ 441,000	TBD	0.347500%	0.658940%	0.153000%	1.159440%
Total Residential	1,208		\$ 827,900,000				

Sector	Tax Revenues (2023)			
	City	Region	Education	Total
Residential	\$ 2,876,953	\$ 5,455,364	\$ 1,266,687	\$ 9,599,004
Non-Residential	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,876,953	\$ 5,455,364	\$ 1,266,687	\$ 9,599,004

Source: Keleher Planning & Economic Consulting Inc.

The proposed development would generate \$2.9 million per year in property taxes for the Township, as well as \$5.5 million per year for the County and \$1.3 million 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. 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 the Township, and revenue estimates are based on the Township's 2024 water/sewer rates. Estimates of demand (litres/capita/day) were



based on industry benchmarks of 372 litres/capita/day. In total, it is estimated that the subject development would generate \$2.9 million in water and sewer rate revenues annually.

Estimated Annual Water & Sewer Rate Revenues from Development

Residential	Water/Sewer
Water	372 l/c/d
Sewer	372 l/c/d

WATER	Units	PPU	Population	Litres/Day	Litres/Year	m3/Year	ML/Year
Residential							
Single-Detached	633	3.09	1,959	728,563	265,925,402	265,925	265.93
Townhouse	310	2.41	747	278,037	101,483,330	101,483	101.48
Lane Townhouses	265	2.41	639	237,676	86,751,879	86,752	86.75
Subtotal Residential	1,208		3,345	1,244,276	454,160,610	454,161	454.16
SEWER							
Residential							
Single-Detached	633	3.09	1,959	728,563	265,925,402	265,925	265.93
Townhouse	310	2.41	747	278,037	101,483,330	101,483	101.48
Lane Townhouses	265	2.41	639	237,676	86,751,879	86,752	86.75
Subtotal Residential	1,208		3,345	1,244,276	454,160,610	454,161	454.16

Water Rates & Revenues	Rates	Units	Monthly Revenues	Annual Revenues
Residential				
Fixed Monthly Fee	\$ 12.00 per month	1,208	\$ 14,496	\$ 173,952
Variable Usage Fee	\$ 2.53 per m3			\$ 1,149,026
Total Water				\$ 1,322,978

Sewer Rates & Revenues	Rates	Units	Monthly Revenues	Annual Revenues
Residential				
Fixed Monthly Fee	\$ 14.01 per month	1,208	\$ 16,924	\$ 203,089
Variable Usage Fee	\$ 2.99 per m3			\$ 1,357,940
Total Wastewater				\$ 1,561,029
Total Water & Wastewater Revenues				\$ 2,884,008

Source: KPEC based on Township of Woolwich 2024 Water/Sewer Rates

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 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, 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 25% of the existing per capita service level, due to the efficiencies found in growing and/or larger municipalities.

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 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 the proposed development would generate the following infrastructure needs:

Figure 6

Type of Work	Municipal	Private	Cost Shared/DC
Roads	8.8 km	1.0 km	n.a.
Watermains	8.8 km	1.0 km	2.5 km
Sanitary Sewers	8.9 km	1.0 km	2.0 km (including 0.5km of municipal works and 1.5km of cost-shared works)
Sanitary Pumping Station	1 pumping station		1 pumping station (DC eligible)
Sanitary Forcemain			0.2 km forcemain (DC eligible)
Storm Sewers	8.8 km	1.0 km	2.5 km



In addition, the development would require the installation of a sanitary pump station, and a 0.2-km forcemain, and there are 4.0 km of external watermains (2.5km) and sanitary sewers (1.5km) combined that may be DC eligible for the oversized portion once the sizes are confirmed.

The sanitary pumping station and forcemain would be DC-eligible works based on those types of works being defined as DC-eligible works in the Township's local service policies (policy #12.1, page E-8 of the Township 2021 DC Study).

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.

Estimated Operating and Lifecycle Cost Benchmarks Township of Centre Wellington, 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	\$ 154,588,698	\$ 390,611,628	\$ 29,415,781	\$ 25,919,084	\$ 18,241,919	\$ 47,530,274
Infrastructure Quantity	541	1,423	116	106	2,106	2,435
Cost per Unit	\$ 285,746	\$ 274,499	\$ 253,584	\$ 244,520	\$ 8,661	\$ 19,516
Useful Life	50	50	50	50	50	50
Sinking Fund Factor	0.0118	0.0118	0.0118	0.0118	0.0118	0.0118
Annual Lifecycle Cost	\$ 3,371.81	\$ 3,239.08	\$ 2,992.29	\$ 2,885.33	\$ 102.20	\$ 230.29
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 Township of Centre Wellington and Wellington County 2023 Financial Information Returns

Based on calculated, Township- and County-specific benchmarks created using 2023 Financial Information Return data submitted by each municipality to the Ministry of Municipal Affairs and Housing, and 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:

- \$1,250,100 in annual operating costs for the Township
- \$276,200 in annual lifecycle costs for the Township



None of the infrastructure works required for the subdivision would be the responsibility of the County.

Figure 7

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

Township	Estimated Annual Operating Costs - Installed			Estimated Annual Lifecycle Costs		
	Operating Cost Benchmark	Units in Plan (lane km/km/ML)	Annual Operating Costs	Lifecycle Cost Benchmark	Units in Plan	Annual Operating Costs
Roads - Internal	\$ 1,762.02	17.6	\$ 31,012	\$ 3,371.81	17.6	\$ 59,344
		<i>lane km</i>			<i>lane km</i>	
Roads - External	\$ 1,762.02	-	\$ -	\$ 3,371.81	-	\$ -
Water Distribution	\$ 12,191.24	11.30	\$ 137,761	\$ 2,992.29	11.30	\$ 33,813
<i>Res</i>	100%		\$ 137,761	100%		\$ 33,813
<i>Non-Res</i>	0%		\$ -	0%		\$ -
Water Treatment	\$ 1,100.39	454	\$ 499,752	\$ 102.20	454	\$ 46,415
<i>Res</i>	100%	454	\$ 499,752	100%	454	\$ 46,415
<i>Non-Res</i>	0%	-	\$ -	0%	-	\$ -
Sewage Collection	\$ 22,106.74	11.10	\$ 245,385	\$ 2,885.33	11.10	\$ 32,027
<i>Res</i>	100%		\$ 245,385	100%		\$ 32,027
<i>Non-Res</i>	0%		\$ -	0%		\$ -
Sewage Treatment	\$ 740.19	454	\$ 336,167	\$ 230.29	454	\$ 104,589
<i>Res</i>	100%	454	\$ 336,167	100%	454	\$ 104,589
<i>Non-Res</i>	0%	-	\$ -	0%	-	\$ -
City total			\$ 1,250,077			\$ 276,188
<i>Res</i>			\$ 1,250,077			\$ 276,188
<i>Non-Res</i>			\$ -			\$ -
County						
Roads - External	\$ 2,869.28	-	\$ -	\$ 3,239.08	-	\$ -
Region total			\$ -			\$ -
<i>Res</i>			\$ -			\$ -
<i>Non-Res</i>			\$ -			\$ -

Source: KPEC based on Financial Information Return data

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

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



The annual lifecycle costs to the Township for all capital works in their 2024 DC Study necessary to fund all on-going costs associated with growth-related infrastructure amounts to \$12.2 million per year, of which \$9.0 million is attributed to the residential sector, which based on the amount of growth forecast in the 2024 DC Study amounts to \$584 per capita. Applying this per capita factor to the estimated residential population results in estimated annual lifecycle costs attributable to the proposed development of approximately \$1,952,600 per year.

In a similar manner, the lifecycle to be incurred by the County, as a result of DC-related infrastructure being constructed has been estimated. It is estimated that the County would incur additional lifecycle costs as a result of growth-related infrastructure being constructed to support the subject development of approximately \$70 per capita, or \$233,100 per year.

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 would generate an annual net surplus to the Township of \$734,800 or approximately \$220 per capita. In addition, the development would generate a modest annual surplus for the County of approximately \$3.2 million per year, or \$958 per capita.

Figure 8

Estimated Net Annual Fiscal Impact of Elora Sands, Township of Centre Wellington, Wellington County

Population	3,345	
Units	1,208	
	<u>Centre Wellington</u>	<u>Wellington County</u>
	<u>Residential</u>	<u>Residential</u>
Property Taxes	\$ 2,876,953	\$ 5,455,364
Water/WW Revenues	\$ 2,884,008	n.a.
Non-Tax Revenues	\$ 21,285	\$ 744,404
Total Revenues	\$ 5,782,245	\$ 6,199,768
Net Incremental Operating Costs	\$ 1,568,602	\$ 2,760,755
Infrastructure-Related Operating Costs	\$ 1,250,077	n.a.
Infrastructure-Related Lifecycle Costs	\$ 276,188	n.a.
Other Growth-Related Lifecycle Costs	\$ 1,952,555	\$ 233,975
Total Expenditures	\$ 5,047,422	\$ 2,994,731
Net Fiscal Impact	\$ 734,823	\$ 3,205,037
Net Fiscal Impact/Capita	\$ 219.69	\$ 958.21

Source: KPEC

While certain land uses may generate a moderate annual deficit from a straight-forward analysis of ongoing City 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 (campus, community uses, among others) generate through increased economic activity in the City, and the spin-off effects of certain key elements of complete communities 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 municipal-wide growth-related infrastructure needs of the proposed development.



5. POPULATION ANALYSIS

5.1. 2024 Provincial Planning Statement

Section 2.1, policy 1 of the 2024 PPS states that planning authorities are to base population and employment forecasts on Ontario Population Projections published by the Ministry of Finance, however policy 2.1.2 states that for municipalities in areas guided by Provincial forecasts such as the Growth Plan (which includes Wellington County), municipalities may continue to use those for land use planning purposes.

1. As informed by provincial guidance, planning authorities shall base population and employment growth forecasts on Ontario Population Projections published by the Ministry of Finance and may modify, as appropriate.

2. Notwithstanding policy 2.1.1, municipalities may continue to forecast growth using population and employment forecasts previously issued by the Province for the purposes of land use planning.

Policy 2.1.3 of the 2024 PPS notes that at the 'time of creating a new official plan and each official plan update' that sufficient land is to be made available to accommodate an appropriate range and mix of land uses to 'meet projected needs...informed by Provincial guidance'.

5.2. Allocating Ministry of Finance Forecasts to the Township

The current Wellington County Official Plan has a County-wide 2051 forecast population of 160,000 persons, which represents growth of 60,476 persons over the 2021-2051 period based on 2021 Census actuals.

The Ministry of Finance forecasts for the Wellington Census Division, which includes both the County and the City of Guelph include a 2051 forecast of 400,166 persons, or 32,166 more persons by 2051 than being planned for in the County OP. Over the 2023-2051 period, the County would see growth of 138,001 persons.

The growth allocation between the County and City over the 2021-2051 period in achieving their respective Official Plan forecasts was roughly 50% to the County and 50% to the City. It is assumed that achievement of the Ministry of Finance shares, the additional growth contemplated would be allocated to the City and County at similar proportions.

In the County OP, the Township's population is forecast to increase from 31,808 persons in 2021 (31.9% of County-wide population, based on 2021 Census actuals) to 58,200 persons in 2051 (36.4% of the forecast County-wide population). The growth of 26,392 persons in the Township represents 43.6% of County-wide population growth.



If the Township was to receive 43.6% of the County's forecast growth to 2051 under the Ministry forecasts, its 2051 population allocation would need to increase from 58,200 persons to 65,191 persons, or growth of 33,383 persons over the 2021-2051 period, a 26% increase to the Township's growth over the planning period.

In allocating the Township's additional growth to 2051 under the Ministry forecasts, applying the same proportions of growth allocated to Elora-Salem, Fergus and areas outside of Primary Urban Centres, an additional 2,427 persons would be allocated to the Elora-Salem urban centre, or growth of 8,727 persons compared to population growth of 6,300 persons from the County OP.



Figure 9

Estimated Implications of Increased Ministry of Finance Forecasts on Township of Centre Wellington

column			1	2	3	4	5	6	7	8	9	10	11	12	13	
			Wellington County					Township of Centre Wellington			Allocation within Township			Allocation within Township		
											Wellington County OP			County OP w/ MOF Forecasts		
			Wellington County OP	City of Guelph OP (Note 2)	Total City+County	Ministry of Finance (incl. Guelph)	Ministry of Finance (excl. Guelph)	Wellington County OP	Share of County OP	Ministry of Finance	Elora-Salem	Fergus	Outside PUCs	Elora-Salem	Fergus	Outside PUCs
Year	row formula															
2021 (Census + UC)	A		99,524	147,046	246,570	246,570	99,524	31,808	32.0%	31,808	7,800	19,100	7,200	7,800	19,100	7,200
2023	B					262,165										
2051	C		160,000	208,000	368,000	400,166	176,020	58,200	36.4%	65,191	14,100	36,300	7,800	16,527	51,358	9,348
2021-2051	D	D=C-A	60,476	60,954	121,430	153,596	76,496	26,392		33,383	6,300	17,200	600	8,727	32,258	2,148
2023-2051	E	E=C-B				138,001										
Share of Growth	F	F1=D1/D3	49.8%	50.2%				Share of County-Wide Growth 43.6%			Share of Township Growth 26.1% 96.6% 6.4%			26.1%	96.6%	6.4%
Additional Growth - OP vs. MOF	G	G3=C4-C3			32,166									2,427	15,058	1,548
Allocation of Additional Growth	H	H1=F1xG3	16,020	16,146												
Revised Growth to 2051	I	I1=H1+D1	76,496	77,100		153,596	76,496									
2051 Population w/MOF	J	J1=I1+A1	176,020	224,146		400,166										

Note (1) - based on share of growth assigned to Centre Wellington in County OP

Note (2) - City's 2021 population based on Census (143,740 persons) plus assumed 2.3% undercount

Source: KPEC based on Wellington County Official Plan, Ministry of Finance



APPENDIX A – DETAILED TABLES

Figure A- 1

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

Township of Centre Wellington

LINE		Less:					Proportionate Increase Related to		Residential / Non-Residential Allocation				
		Total Expenditures	Amortization	User Rates and Service Charges	External Transfers	Interest on Long Term Debt	Net Expenditures	Net Growth-Related Expenditures	Growth Factor	Res Share	Residential NGRE	Non-Res Share	Non-Res NGRE
General government													
0240	Governance	\$ 612,758	\$ 346,228	\$ 338,559	\$ -	\$ -	\$ 72,029	25% \$ 18,007	79% \$ 14,160	21% \$ 3,847			
0250	Corporate Management	\$ 3,652,804	\$ -	\$ -	\$ -	\$ -	\$ 3,652,804	25% \$ 913,201	79% \$ 718,092	21% \$ 195,109			
0260	Program Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25% \$ -	79% \$ -	21% \$ -			
0299	Subtotal	\$ 4,265,562	\$ 346,228	\$ 338,559	\$ -	\$ -	\$ 3,580,775	\$ 895,194		\$ 703,932		\$ 191,262	
Protection services													
0410	Fire	\$ 2,464,854	\$ 358,211	\$ 24,926	\$ -	\$ -	\$ 2,081,717	95% \$ 1,977,631	79% \$ 1,555,103	21% \$ 422,529			
0420	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
0421	Court Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
0422	Prisoner Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
0430	Conservation authority	\$ 335,603	\$ -	\$ -	\$ 335,603	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
0440	Protective inspection and control	\$ 393,812	\$ 5,568	\$ 4,484	\$ -	\$ -	\$ 383,760	95% \$ 364,572	79% \$ 286,680	21% \$ 77,892			
0445	Building permit and inspection services	\$ 1,370,227	\$ 15,870	\$ 14,556	\$ -	\$ -	\$ 1,339,801	95% \$ 1,272,811	79% \$ 1,000,870	21% \$ 271,941			
0450	Emergency measures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
0460	Provincial Offences Act (POA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
0498	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
0499	Subtotal	\$ 4,564,496	\$ 379,649	\$ 43,966	\$ 335,603	\$ -	\$ 3,805,278	\$ 3,615,014		\$ 2,842,652		\$ 772,362	
Transportation services													
0611	Roads - Paved	\$ 4,735,469	\$ 3,764,216	\$ 61,467	\$ -	\$ 17,998	\$ 891,788	0% \$ -	79% \$ -	21% \$ -			
0612	Roads - Unpaved	\$ 2,634,021	\$ 377,078	\$ -	\$ -	\$ 26,405	\$ 2,230,538	0% \$ -	79% \$ -	21% \$ -			
0613	Roads - Bridges and Culverts	\$ 1,197,336	\$ 949,094	\$ -	\$ -	\$ -	\$ 248,242	25% \$ 62,061	79% \$ 48,801	21% \$ 13,259			
0614	Roads - Traffic Operations & Roadside	\$ 1,996,848	\$ 154,410	\$ -	\$ -	\$ 26,405	\$ 1,816,033	95% \$ 1,725,231	79% \$ 1,356,629	21% \$ 368,602			
0621	Winter Control - Except sidewalks, Parking Lots	\$ 1,894,857	\$ -	\$ -	\$ -	\$ 36,966	\$ 1,857,891	95% \$ 1,764,996	79% \$ 1,387,898	21% \$ 377,098			
0622	Winter Control - Sidewalks, Parking Lots Only	\$ 141,109	\$ -	\$ -	\$ -	\$ -	\$ 141,109	95% \$ 134,054	79% \$ 105,412	21% \$ 28,641			
0631	Transit - Conventional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
0632	Transit - Disabled & special needs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
0640	Parking	\$ 100,305	\$ -	\$ -	\$ -	\$ -	\$ 100,305	95% \$ 95,290	79% \$ 74,931	21% \$ 20,359			
0650	Street lighting	\$ 255,301	\$ -	\$ -	\$ -	\$ -	\$ 255,301	95% \$ 242,536	79% \$ 190,717	21% \$ 51,819			
0660	Air transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
0698	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
0699	Subtotal	\$ 12,955,246	\$ 5,244,798	\$ 61,467	\$ -	\$ 107,774	\$ 7,541,207	\$ 4,024,168		\$ 3,164,388		\$ 859,779	
Environmental services													
0821	Urban storm sewer system	\$ 470,931	\$ 40,874	\$ 18,997	\$ -	\$ -	\$ 411,060	95% \$ 390,507	79% \$ 307,074	21% \$ 83,433			
0822	Rural storm sewer system	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
0840	Solid waste collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
0850	Solid waste disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
0860	Waste diversion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
0898	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
0899	Subtotal	\$ 470,931	\$ 40,874	\$ 18,997	\$ -	\$ -	\$ 411,060	\$ 390,507		\$ 307,074		\$ 83,433	
Health services													
1010	Public health services	\$ 20,516	\$ -	\$ -	\$ -	\$ -	\$ 20,516	95% \$ 19,490	79% \$ 15,326	21% \$ 4,164			
1020	Hospitals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
1030	Ambulance services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
1035	Ambulance dispatch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
1040	Cemeteries	\$ 177,467	\$ 16,674	\$ 217,751	\$ -	\$ -	\$ 56,958	95% \$ 54,110	79% \$ 42,549	21% \$ 11,561			
1098	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
1099	Subtotal	\$ 197,983	\$ 16,674	\$ 217,751	\$ -	\$ -	\$ 36,442	\$ 34,620		\$ 27,223		\$ 7,397	
Social and family services													
1210	General assistance	\$ 152,160	\$ -	\$ -	\$ -	\$ -	\$ 152,160	95% \$ 144,552	79% \$ 113,668	21% \$ 30,884			
1220	Assistance to aged persons	\$ 572,991	\$ 46,377	\$ 196,611	\$ -	\$ -	\$ 330,003	95% \$ 313,503	79% \$ 246,522	21% \$ 66,981			
1230	Child care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
1298	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
1299	Subtotal	\$ 725,151	\$ 46,377	\$ 196,611	\$ -	\$ -	\$ 482,163	\$ 458,055		\$ 360,190		\$ 97,865	
Social Housing													
1410	Public Housing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
1420	Non-Profit/Cooperative Housing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
1430	Rent Supplement Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
1497	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
1498	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	79% \$ -	21% \$ -			
1499	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -	
Recreation and cultural services													
1610	Parks	\$ 1,558,548	\$ 528,894	\$ 39,697	\$ -	\$ -	\$ 989,957	95% \$ 940,459	95% \$ 893,436	21% \$ 200,933			
1620	Recreation programs	\$ 198,321	\$ -	\$ 179,889	\$ -	\$ -	\$ 18,432	95% \$ 17,510	95% \$ 16,635	21% \$ 3,741			
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	95% \$ -	21% \$ -			
1634	Rec. Fac. - All Other	\$ 5,223,389	\$ 443,824	\$ 812,876	\$ -	\$ 52,921	\$ 3,913,768	95% \$ 3,718,080	95% \$ 3,532,176	21% \$ 794,382			
1640	Libraries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	95% \$ -	21% \$ -			
1645	Museums	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	95% \$ -	21% \$ -			
1650	Cultural services	\$ 713,762	\$ 25,349	\$ 63,250	\$ 162,820	\$ -	\$ 462,343	95% \$ 439,226	95% \$ 417,265	21% \$ 93,842			
1698	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95% \$ -	95% \$ -	21% \$ -			
1699	Subtotal	\$ 7,694,020	\$ 998,067	\$ 1,095,712	\$ 162,820	\$ 52,921	\$ 5,384,500	\$ 5,115,275		\$ 4,859,511		\$ 1,092,899	
Planning and development													
1810	Planning and zoning	\$ 1,129,083	\$ -	\$ 474,133	\$ -	\$ -	\$ 654,950	25% \$ 163,738	79% \$ 128,754	21% \$ 34,983			
1820	Commercial and Industrial	\$ 714,094	\$ 7,955	\$ -	\$ -	\$ 50,907	\$ 655,232	25% \$ 163,808	79% \$ 128,810	21% \$ 34,998			
1830	Residential development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25% \$ -	100% \$ -	21% \$ -			
1840	Agriculture and reforestation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25% \$ -	79% \$ -	21% \$ -			
1850	Tile drainage/shoreline assistance	\$ 340	\$ -	\$ 340	\$ -	\$ 340	\$ 340	25% \$ 85	79% \$ 67	21% \$ 18			
1898	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25% \$ -	79% \$ -	21% \$ -			
1899	Subtotal	\$ 1,843,517	\$ 7,955	\$ 474,473	\$ -	\$ 51,247	\$ 1,309,842	\$ 327,461		\$ 257,497		\$ 69,963	
1910	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25% \$ -	79% \$ -	21% \$ -			
9910	TOTAL	\$ 32,716,906	\$ 7,080,622	\$ 2,447,536	\$ 498,423	\$ 211,942	\$ 22,478,383	\$ 14,791,053		\$ 12,468,021		\$ 3,160,166	
										\$ 395.06		\$ 368.53	

Page A-2
Elora Sands - Fiscal Impact Study



Figure A- 2

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

LINE		Less:					Proportionate Increase Related to Growth		Residential / Non-Residential Allocation				
		Total Expenditures	Amortization	User Rates and Service Charges	External Transfers	Interest on Long Term Debt	Net Expenditures	Growth Factor	Net Growth-Related Expenditures	Res Share	Residential NGRE	Non-Res Share	Non-Res NGRE
General government													
0240	Governance	\$ 1,446,522	\$ -	\$ 1,185,908	\$ -	\$ -	\$ 260,614	25%	\$ 65,154	77%	\$ 50,018	23%	\$ 15,135
0250	Corporate Management	\$ 14,837,844	\$ 1,645,108	\$ -	\$ 452,537	\$ 206,087	\$ 12,534,112	25%	\$ 3,133,528	77%	\$ 2,405,594	23%	\$ 727,934
0260	Program Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25%	\$ -	77%	\$ -	23%	\$ -
0299	Subtotal	\$ 16,284,366	\$ 1,645,108	\$ 1,185,908	\$ 452,537	\$ 206,087	\$ 12,794,726		\$ 3,198,682		\$ 2,455,612		\$ 743,069
Protection services													
0410	Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
0420	Police	\$ 19,165,387	\$ 712,144	\$ 265,530	\$ 17,258,540	\$ 2,224	\$ 926,944	95%	\$ 880,597	77%	\$ 676,030	23%	\$ 204,567
0421	Court Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
0422	Prisoner Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
0430	Conservation authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
0440	Protective inspection and control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
0445	Building permit and inspection services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
0450	Emergency measures	\$ 932,001	\$ 114,964	\$ -	\$ -	\$ -	\$ 817,037	95%	\$ 776,185	77%	\$ 595,874	23%	\$ 180,312
0460	Provincial Offences Act (POA)	\$ 665	\$ -	\$ -	\$ -	\$ -	\$ 665	95%	\$ 632	77%	\$ 485	23%	\$ 147
0498	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
0499	Subtotal	\$ 20,098,048	\$ 827,108	\$ 265,530	\$ 17,258,540	\$ 2,224	\$ 1,744,646		\$ 1,657,414		\$ 1,272,389		\$ 385,025
Transportation services													
0611	Roads - Paved	\$ 15,950,769	\$ 11,617,168	\$ 549,230	\$ -	\$ 250,621	\$ 3,533,750	0%	\$ -	77%	\$ -	23%	\$ -
0612	Roads - Unpaved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	77%	\$ -	23%	\$ -
0613	Roads - Bridges and Culverts	\$ 4,282,417	\$ 2,647,485	\$ -	\$ -	\$ 50,583	\$ 1,584,349	25%	\$ 396,087	77%	\$ 304,074	23%	\$ 92,013
0614	Roads - Traffic Operations & Roadside	\$ 4,648,802	\$ 697,208	\$ -	\$ -	\$ 56,685	\$ 3,894,909	95%	\$ 3,700,164	77%	\$ 2,840,598	23%	\$ 859,566
0621	Winter Control - Except sidewalks, Parking Lots	\$ 11,462,888	\$ 1,213,086	\$ -	\$ -	\$ 118,792	\$ 10,131,010	95%	\$ 9,624,460	77%	\$ 7,388,651	23%	\$ 2,235,808
0622	Winter Control - Sidewalks, Parking Lots Only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
0631	Transit - Conventional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
0632	Transit - Disabled & special needs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
0640	Parking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
0650	Street lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
0660	Air transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
0698	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
0699	Subtotal	\$ 36,344,876	\$ 16,174,947	\$ 549,230	\$ -	\$ 476,681	\$ 19,144,018		\$ 13,720,710		\$ 10,533,323		\$ 3,187,387
Environmental services													
0821	Urban storm sewer system	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
0822	Rural storm sewer system	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
0840	Solid waste collection	\$ 3,203,887	\$ 141,134	\$ 1,727,106	\$ -	\$ -	\$ 1,335,647	95%	\$ 1,268,865	77%	\$ 974,101	23%	\$ 294,763
0850	Solid waste disposal	\$ 3,277,431	\$ 849,556	\$ 1,671,787	\$ -	\$ -	\$ 756,088	95%	\$ 718,284	77%	\$ 551,423	23%	\$ 166,861
0860	Waste diversion	\$ 10,205,066	\$ 36,529	\$ 345,724	\$ -	\$ -	\$ 9,822,813	95%	\$ 9,331,672	77%	\$ 7,163,880	23%	\$ 2,167,792
0898	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
0899	Subtotal	\$ 16,686,384	\$ 1,027,219	\$ 3,744,617	\$ -	\$ -	\$ 11,914,548		\$ 11,318,821		\$ 8,689,404		\$ 2,629,416
Health services													
1010	Public health services	\$ 9,570,155	\$ 436,890	\$ -	\$ 2,929,440	\$ 48,096	\$ 6,155,729	95%	\$ 5,847,943	77%	\$ 4,489,437	23%	\$ 1,358,505
1020	Hospitals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
1030	Ambulance services	\$ 7,323,602	\$ -	\$ -	\$ 5,725,544	\$ -	\$ 1,598,058	95%	\$ 1,518,155	77%	\$ 1,165,480	23%	\$ 352,675
1035	Ambulance dispatch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
1040	Cemeteries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
1098	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
1099	Subtotal	\$ 16,893,757	\$ 436,890	\$ -	\$ 8,654,984	\$ 48,096	\$ 7,753,787		\$ 7,366,098		\$ 5,654,918		\$ 1,711,180
Social and family services													
1210	General assistance	\$ 28,669,548	\$ 243,396	\$ -	\$ 19,075,508	\$ -	\$ 9,350,644	95%	\$ 8,883,112	77%	\$ 6,819,522	23%	\$ 2,063,590
1220	Assistance to aged persons	\$ 27,865,609	\$ 1,031,290	\$ 4,785,011	\$ -	\$ 265,099	\$ 21,784,209	95%	\$ 20,694,999	77%	\$ 15,887,451	23%	\$ 4,807,548
1230	Child care	\$ 46,194,372	\$ 380,149	\$ 855,761	\$ 35,350,510	\$ -	\$ 11,607,952	95%	\$ 11,027,554	77%	\$ 8,465,801	23%	\$ 2,561,754
1298	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
1299	Subtotal	\$ 104,729,529	\$ 1,654,835	\$ 5,640,772	\$ 54,426,018	\$ 265,099	\$ 42,742,805		\$ 40,605,665		\$ 31,172,774		\$ 9,432,891
Social Housing													
1410	Public Housing	\$ 31,277,928	\$ 4,642,357	\$ 60,055	\$ 8,097,447	\$ 55,200	\$ 18,422,869	95%	\$ 17,501,726	77%	\$ 13,435,991	23%	\$ 4,065,735
1420	Non-Profit/Cooperative Housing	\$ 7,678,112	\$ -	\$ -	\$ 7,638,517	\$ -	\$ 39,595	95%	\$ 37,615	77%	\$ 28,877	23%	\$ 8,738
1430	Rent Supplement Programs	\$ 2,832,021	\$ -	\$ -	\$ 2,793,547	\$ -	\$ 38,474	95%	\$ 36,550	77%	\$ 28,059	23%	\$ 8,491
1497	Other	\$ 6,519,197	\$ 256,436	\$ -	\$ 6,262,761	\$ -	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
1498	Other	\$ 1,011	\$ -	\$ -	\$ -	\$ 1,011	\$ -	95%	\$ -	77%	\$ -	23%	\$ -
1499	Subtotal	\$ 48,308,269	\$ 4,898,793	\$ 60,055	\$ 24,792,272	\$ 56,211	\$ 18,500,938		\$ 17,575,891		\$ 13,492,927		\$ 4,082,964
Recreation and cultural services													
1610	Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	95%	\$ -	23%	\$ -
1620	Recreation programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	95%	\$ -	23%	\$ -
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	95%	\$ -	23%	\$ -
1634	Rec. Fac. - All Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	95%	\$ -	23%	\$ -
1640	Libraries	\$ 11,283,391	\$ 1,841,613	\$ 37,557	\$ -	\$ 37,853	\$ 9,366,368	95%	\$ 8,898,050	95%	\$ 8,453,147	23%	\$ 2,067,060
1645	Museums	\$ 3,150,851	\$ 388,265	\$ 65,555	\$ 6,000	\$ -	\$ 2,691,031	95%	\$ 2,556,479	95%	\$ 2,428,655	23%	\$ 593,882
1650	Cultural services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	95%	\$ -	23%	\$ -
1698	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	95%	\$ -	23%	\$ -
1699	Subtotal	\$ 14,434,242	\$ 2,229,878	\$ 103,112	\$ 6,000	\$ 37,853	\$ 12,057,399		\$ 11,454,529		\$ 10,881,803		\$ 2,660,942
Planning and development													
1810	Planning and zoning	\$ 3,047,136	\$ -	\$ 1,234,343	\$ 363,690	\$ -	\$ 1,449,103	25%	\$ 362,276	77%	\$ 278,117	23%	\$ 84,158
1820	Commercial and Industrial	\$ 41,364	\$ -	\$ -	\$ -	\$ -	\$ 41,364	25%	\$ 10,341	77%	\$ 7,939	23%	\$ 2,402
1830	Residential development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25%	\$ -	100%	\$ -	23%	\$ -
1840	Agriculture and reforestation	\$ 2,147,176	\$ 90,643	\$ 11,744	\$ 425,000	\$ -	\$ 1,619,789	25%	\$ 404,947	77%	\$ 310,876	23%	\$ 94,071
1850	Tile drainage/shoreline assistance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25%	\$ -	77%	\$ -	23%	\$ -
1898	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25%	\$ -	77%	\$ -	23%	\$ -
1899	Subtotal	\$ 5,235,676	\$ 90,643	\$ 1,246,087	\$ 788,690	\$ -	\$ 3,110,256		\$ 777,564		\$ 596,932		\$ 180,632
1910	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25%	\$ -	77%	\$ -	23%	\$ -
9910	TOTAL	\$ 279,015,147	\$ 28,985,421	\$ 12,795,311	#####	\$ 1,092,251	\$ 129,763,123		\$ 107,675,373		\$ 84,750,082		\$ 25,013,506
											\$ 825.38		\$ 805.04



Figure A- 3

Estimated Indirect Lifecycle Costs, Township of Centre Wellington

	2020-2041		2020-2030	
	Proposed Development	DC Study (HORIZON)	Proposed Development	DC Study (HORIZON)
Gross Population	21,617	73%	9,646	67%
Employment (excl. WFH/NFPOW)	8,064	27%	4,694	33%
Total	29,681	100%	14,340	100%

	Annual Lifecycle Contribution (DC Study)		Annual Lifecycle Contributions (Residential)		
	Forecast Period		Res. Share	ALC Res	ALCs per Capita
Wastewater Services	2020-2041	\$ 2,400,393	73%	\$ 1,748,233	\$ 181.24
Water Services	2020-2041	\$ 1,549,082	73%	\$ 1,128,214	\$ 116.96
Roads	2020-2041	\$ 6,047,528	73%	\$ 4,404,481	\$ 203.75
Public Works	2020-2041	\$ 862,085	73%	\$ 627,866	\$ 29.05
Fire	2020-2041	\$ 460,832	73%	\$ 335,629	\$ 15.53
Parks & Recreation	2020-2030	\$ 847,176	95%	\$ 804,817	\$ 37.23
Total		\$ 12,167,096		\$ 9,049,240	\$ 583.75

	Residential
ALCs per Capita - Indirect Lifecycle Costs	\$ 583.75
Estimated Residential Population	3,345
ALCs, Proposed Development	\$ 1,952,555

Source: KPEC based on Township of Centre Wellington 2021 DC Study



Figure A- 4

Estimated Indirect Operating Costs, Township of Centre Wellington

	2020-2041		2020-2030	
	Proposed Development	DC Study (HORIZON)	Proposed Development	DC Study (HORIZON)
Gross Population	21,617	73%	9,646	67%
Employment (excl. WFH/NFPOW)	8,064	27%	4,694	33%
Total	29,681	100%	14,340	100%

	Annual Lifecycle Contribution (DC Study)		Annual Operating Costs (Residential)		
	Forecast Period		Res. Share	ALC Res	ALCs per Capita
Wastewater Services	\$ 3,610,585	2020-2041	73%	\$ 2,629,629	\$ 272.61
Water Services	\$ 2,699,483	2020-2041	73%	\$ 1,966,063	\$ 203.82
Roads	\$ 4,809,989	2020-2041	73%	\$ 3,503,168	\$ 162.06
Public Works	\$ 3,707,933	2020-2041	73%	\$ 2,700,529	\$ 124.93
Fire	\$ 1,104,381	2020-2041	73%	\$ 804,333	\$ 37.21
Parks & Recreation	\$ 1,954,365	2020-2030	95%	\$ 1,856,647	\$ 85.89
Total	\$ 17,886,736			\$ 13,460,368	\$ 886.51

	Residential
ALCs per Capita - Indirect Lifecycle Costs	\$ 886.51
Estimated Residential Population	3,345
ALCs, Proposed Development	\$ 2,965,236

Source: KPEC based on Township of Centre Wellington 2021 DC Study



Figure 10

Estimated Indirect Lifecycle Costs, Wellington County

	2022-2031		2022-2041	
	Proposed Development	DC Study (HORIZON)	Proposed Development	DC Study (HORIZON)
Gross Population	23,650	74%	41,431	71%
Employment (excl. WFH/NFPOW)	8,108	26%	17,081	29%
Total	31,758	100%	58,512	100%

	Annual Lifecycle Contribution (DC Study)		Annual Lifecycle Contributions (Residential)		
	Forecast Period		Res. Share	ALC Res	ALCs per Capita
Roads	\$ 1,421,839	2022-2041	74%	\$ 1,058,835	\$ 25.56
Police	\$ 88,844	2022-2041	74%	\$ 66,162	\$ 1.60
Library	\$ 442,866	2022-2031	74%	\$ 329,800	\$ 13.95
LTC	\$ 21,930	2022-2031	74%	\$ 16,331	\$ 0.69
Ambulance	\$ 516,427	2022-2031	74%	\$ 384,580	\$ 16.26
Waste Diversion	\$ 296,272	2022-2031	95%	\$ 281,458	\$ 11.90
Total	\$ 2,788,178			\$ 2,137,166	\$ 69.95

	Residential
ALCs per Capita - Indirect Lifecycle Costs	\$ 69.95
Estimated Residential Population	3,345
ALCs, Proposed Development	\$ 233,975

Source: KPEC based on Wellington County 2022 DC Study