



# SNELL'S HOLLOW (EAST) COMMUNITY

## Financial Impact Study

Caledon, Ontario

Prepared for Snell's Hollow Developers Group

March 22, 2021

TOWN OF CALEDON  
PLANNING  
RECEIVED  
Sept.17, 2021





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March 22, 2021

Snell's Hollow Developers Group c/o  
Jason Afonso  
Glen Schnarr & Associates Inc.  
700 – 10 Kingsbridge Garden Circle  
Mississauga, ON  
L5R 3K6

Dear Jason:

**RE: Snell's Hollow (East) Community – Financial Impact Study (Caledon, Ontario)**

urbanMetrics inc. is pleased to submit this our Financial Impact Study. This assessment has been completed as part of an application for the proposed Snell's Hollow (East) Community located at the northeast corner of Kennedy Road and Mayfield Road, in the Town of Caledon.

The purpose of this study is to identify the capital and ongoing operational impact to the Town arising from the proposed Snell's Hollow East development. Based on our analysis, we have determined that:

- through each year of construction and at full build out, the development would generate a positive net financial benefit to the Town.
- Also, as the build-out of the Snell's Hollow East development is anticipated to occur after the introduction of community services (including fire and recreation services) in Mayfield West, there are likely to be sufficient community services to support residents in this new community.





We appreciate the opportunity to conduct this assignment on your behalf and we look forward to discussing the results of our report with you.

Yours truly,

A handwritten signature in black ink, which appears to read "Craig Ferguson". The signature is fluid and cursive, with a long, sweeping underline.

Craig Ferguson

Partner

[cferguson@urbanmetrics.ca](mailto:cferguson@urbanmetrics.ca)



# Contents

<b>Executive Summary .....</b>	<b>7</b>
<b>1.0 Introduction.....</b>	<b>10</b>
1.1 Objectives and Approach .....	11
<b>2.0 Proposed Concept Plan .....</b>	<b>12</b>
<b>3.0 Capital Infrastructure .....</b>	<b>19</b>
3.1 One-Time Revenues .....	20
3.2 Timing of Capital Infrastructure .....	22
3.3 Building Permit Revenue .....	23
<b>4.0 Ongoing Operational Impacts.....</b>	<b>25</b>
4.1 Assessed Value and Property Taxes .....	26
4.2 Non-Property Tax Revenue .....	27
4.3 Municipal Operating Costs .....	29
4.4 New Operating Impact .....	37
<b>5.0 Summary .....</b>	<b>38</b>
<b>Appendix A One-Time Revenue .....</b>	<b>40</b>
<b>Appendix B Assessed Value Research .....</b>	<b>42</b>
<b>Appendix C Non-Tax Revenue and Cost Assumptions .....</b>	<b>45</b>
<b>Appendix D Ongoing Revenue .....</b>	<b>51</b>
<b>Appendix E Ongoing Costs .....</b>	<b>54</b>



# Figures

Figure 2-1: Preliminary Development Concept Plan.....	13
Figure 2-2: Residential Composition .....	14
Figure 2-3: Assumed Development Phasing .....	15
Figure 2-4: Population Potential within Snell's Hollow (East) Community.....	16
Figure 2-5: Population Potential Within the Snell's Hollow (East) Community .....	17
Figure 2-6: Snell's Hollow (East) Community Infrastructure .....	18
Figure 3-1: Snell's Hollow East Community Development Charge Revenue .....	21
Figure 3-2: Mayfield West Capital Infrastructure .....	23
Figure 3-3: Summary of Potential Building Permit Revenue .....	24
Figure 4-1: Summary of Average Assessed Values (2020) .....	26
Figure 4-2: Estimate Annual Non-Tax Revenue Per Resident and Employee.....	28
Figure 4-3: Town of Caledon Revenue – Snell's Hollow (East) Community.....	29
Figure 4-4: Town of Caledon Per Resident and Per Employee Growth-Related Operating Expenditures .....	31
Figure 4-5: on-Site Infrastructure Operating and Maintenance Costs Per Unit .....	32
Figure 4-6: Operating Costs for New Site-Specific Infrastructure .....	33
Figure 4-7: Estimated Replacement Costs and Service Life .....	34
Figure 4-8: Lifecycle Replacement Costs for Infrastructure within Snell's Hollow (East) Community...	36
Figure 4-9: Snell's Hollow (East) Community – Municipal Net Operating Impact.....	37



# Executive Summary

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urbanMetrics inc. (“urbanMetrics”) has been retained by the Snell's Hollow Developers Group, to estimate the financial impact of the proposed Snell's Hollow (East) Community (the “subject site”) on the municipal finances of the Town of Caledon. The current plan for the subject site, proposes 1,087 residential units and some 3,225 square metres of commercial space at full build-out. It is estimated that the project will accommodate nearly 3,000 residents, and approximately 63 on-site jobs (excluding work at home jobs); representing a new area of concentrated growth and activity in the Town of Caledon.

**The purpose of this Financial Impact Study has been to quantify the net financial impact that the proposed development will have on the Town of Caledon. This is accomplished through calculating both one-time and ongoing financial benefit accruing to the Town, as well as the financial costs that the Town could incur to provide services to the future residents and employees on site.**

Based on our analysis, we have determined that the project will, on aggregate, **have a positive fiscal impact** on the Town of Caledon.

- The Snell's Hollow (East) Community could generate approximately **\$27.4 million** in development charge revenue for funding growth-related capital projects in the Town. Specifically, the project will contribute:
  - **\$13.9 million** in development charge revenue for services related to a highway;
  - **\$7.5 million** for indoor recreation facilities; and,
  - **\$1.7 million** for parkland and trail development.

The Snell's hollow (East) Community will generate an additional **\$2.6 million** in one-time revenues through building permit revenues, most of which will be generated through residential development on-site.

- To calculate the ongoing net municipal operating impact associated with the proposed Snell's Hollow (East) Community, we have calculated the revenues (property taxes, user fees, fines, charges, etc.) and municipal operating & replacement costs that would likely be incurred throughout the development of the community.
  - Based on this analysis, the proposed development is forecast to generate approximately \$3.1 million per annum for the Town of Caledon, when the project is fully built-out in 2030, increasing by 2% per year thereafter.
  - Similarly, based on this analysis, the proposed development is forecast to cost the Town of Caledon nearly \$1.8 million, per annum, when the project is fully built-out in 2030, increasing by 2% per year thereafter, aside from the scheduled replacement of hard infrastructure, including roads and storm sewers.



- Based on this methodology, on an ongoing basis, the Snell's Hollow (East) Community is expected to generate a revenue surplus of approximately \$1.3 million per year at full build-out in 2030. The operating surplus identified will provide the Town of Caledon with an opportunity to upgrade or replace existing facilities or infrastructure throughout the Town without compromising existing or future municipal finances.
- In addition to this financial impact analysis, we have also reviewed the phasing of new development on the subject site in comparison to the availability of services such as fire protection and other community services such as library and recreation facilities. Based on the *Town of Caledon 2019 Development Charges Background Study*, new community infrastructure in Mayfield West, including the Mayfield Recreation Complex Expansion, the Mayfield West Facility 2, the Mayfield West 2 Library Branch, and the Mayfield West Fire Station (Station #311) are all anticipated to be developed between 2023 and 2026.
- The completion of these facilities will occur prior to the build-out of the Snell's Hollow (East) Community, which is anticipated to occur by 2030. Therefore, there is anticipated to be sufficient community services available to support the development of the community.



# 1.0 Introduction

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urbanMetrics inc. (“urbanMetrics”) has been retained by the Snell’s Hollow Developers Group to estimate the financial impact of the proposed mixed-use community located northeast of Kennedy Road and Mayfield Road, hereafter referred to as the Snell’s Hollow (East) community, on the municipal finances of the Town of Caledon.

## 1.1 Objectives and Approach

As part of the complete OPA application for the Snell’s Hollow (East) Community, the Town of Caledon has requested that a Financial Impact Study be prepared to address the financial impact of development on the Town’s capital and operating budget. This Financial Impact Study is also intended to estimate the cost and timing of required municipal infrastructure to support the proposed development.

To determine the net fiscal impact on the Town of Caledon, the following onetime and ongoing revenues and costs have been calculated.

### Revenue

- **Development Charges** (one-time)
- **Building Permit Fees** (one-time)
- **Annual Property Taxes** (ongoing)
- **Other Non-Tax Revenues** (i.e. user fees, fines and other revenues) (ongoing)

### Costs

- **Required Municipal Capital Projects** (one-time)
- **Operational Costs to Service New Development** (i.e. road maintenance, provision of emergency services, community recreation programming, stormwater operating costs, etc.) (ongoing)
- **Incremental Operating Costs** (i.e. operating costs associated with new roads, and stormwater infrastructure on site) (ongoing)
- **Lifecycle Capital Costs** – lifecycle costs to replace the incremental capital assets that are directly related to the proposed development.

It should be noted that all estimated revenues and expenses are stated in 2020 dollars and have been inflated at a rate of 2% annually.



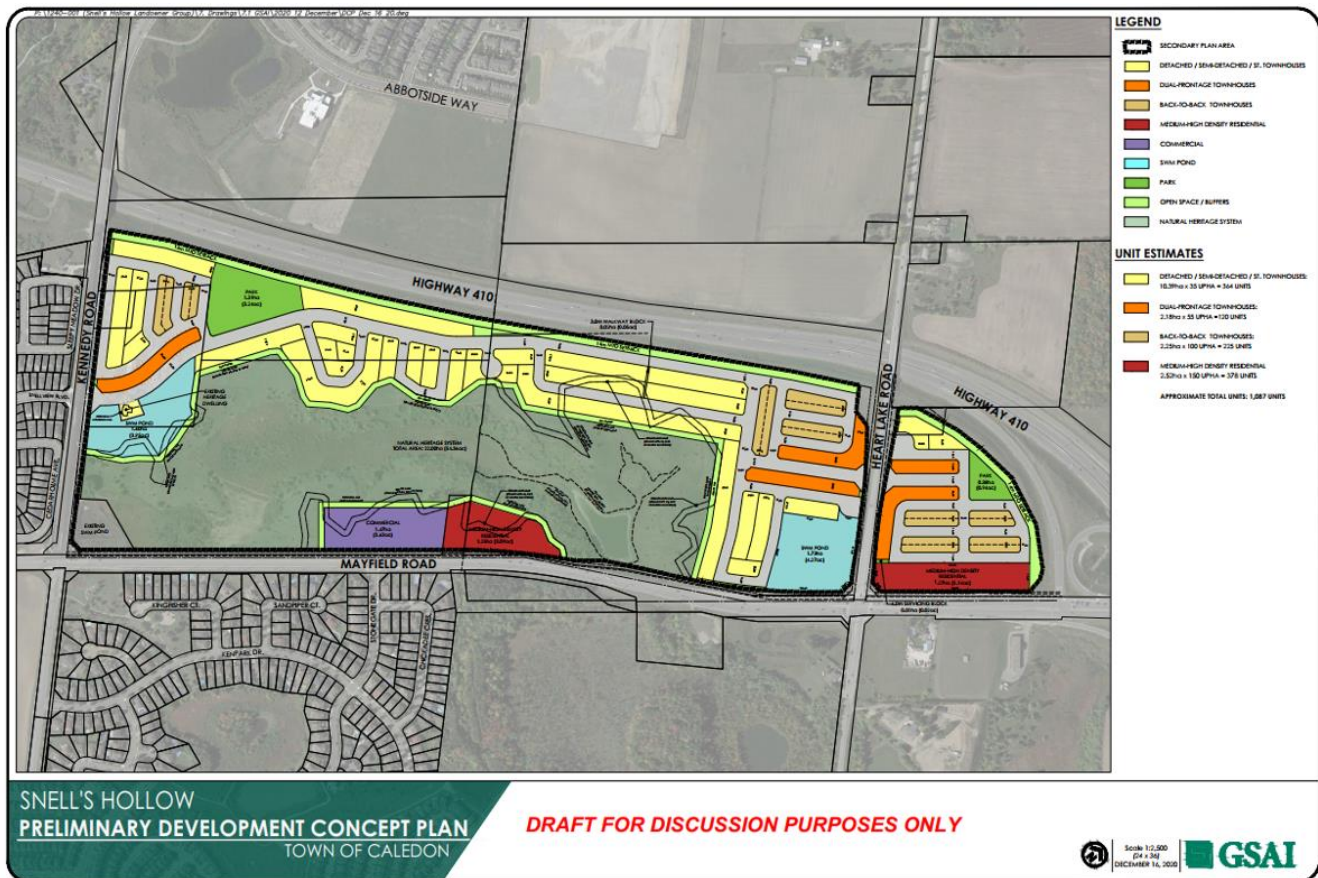
## 2.0 Proposed Concept Plan

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The proposed Snell's Hollow (East) Community will include a mix of low-, medium- and high-density housing, in addition to a commercial block and some park space. Figure 2-1 illustrates the concept plan for the Snell's Hollow (East) Community (the "subject site"), located directly south of Highway 410, at the northeast corner of Mayfield Road and Kennedy Road.

**Figure 2-1: Preliminary Development Concept Plan**



SOURCE: Preliminary Development Concept Plan Provided by Glen Schnarr & Associates Inc.

## Residential Development

Based on the current concept plan, the subject site could contain 1,087 residential units at full build-out. For the purposes of this Financial Impact Study, we have estimated a potential unit mix, which is summarized in Figure 2-2. This unit mix assumes that approximately 25% of these units will be single-detached units, 40% of units will be townhomes and 35% of units will be medium-and-high-density units located on the two blocks fronting on Mayfield Road.



**Figure 2-2: Residential Composition**

	Total Units	Percent of Project
Singles (Low Density)	272	25%
Towns (Medium Density)	435	40%
Stacks/Apartments (High Density)	380	35%
	<b>1,087</b>	<b>100%</b>

SOURCE: urbanMetrics inc., based on Preliminary Development Concept Plan, and unit mix estimates provided by Glen Schnarr & Associates Inc.

Figure 2-3 summarizes the development phasing for the Snell's Hollow (East) Community, which we have utilized in this Financial Impact Analysis. We have assumed this year-by-year phasing plan for the subject site to better understand when related revenues and costs would be incurred.

When determining the phasing timeline for this project, we reviewed recent absorption trends for various housing developments in the Town of Caledon and surrounding area. Based on this analysis, we assumed the following absorption rates for the various forms of housing:

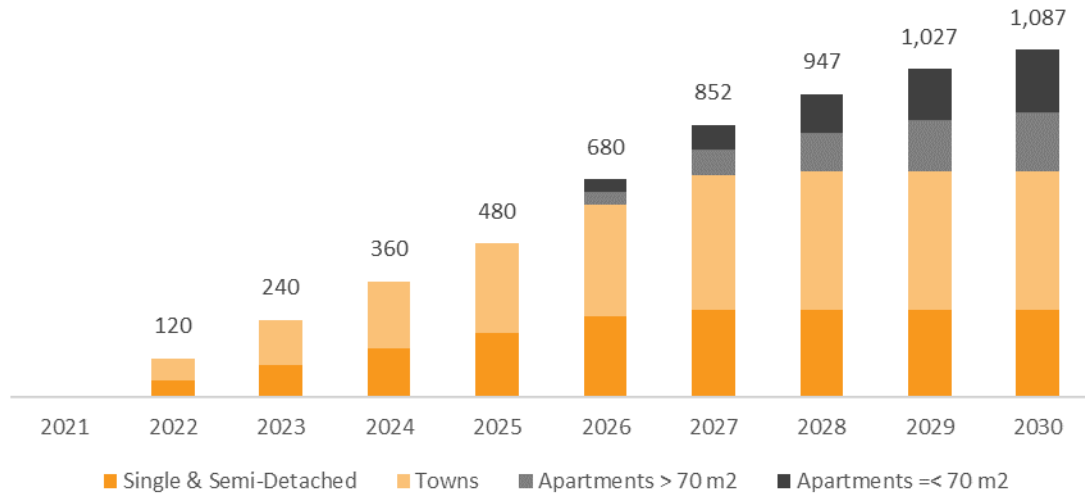
- 50 single-and-semi detached units per year
- 70 townhome units per year
- 80 stacked towns/apartment units per year

These absorption rates have been applied to the subject development to determine how and when various residential units will be built-out. For the purposes of this analysis, we have assumed development of the ground-related forms of housing (single/semi-detached and townhouse units) commences in 2022, with apartment development starting in 2026.

Relative to the existing housing stock in Caledon, this development promotes a greater intensification of lands by integrating residential development of various densities. It will additionally help diversify and increase the overall housing supply in the Town.



**Figure 2-3: Assumed Development Phasing**



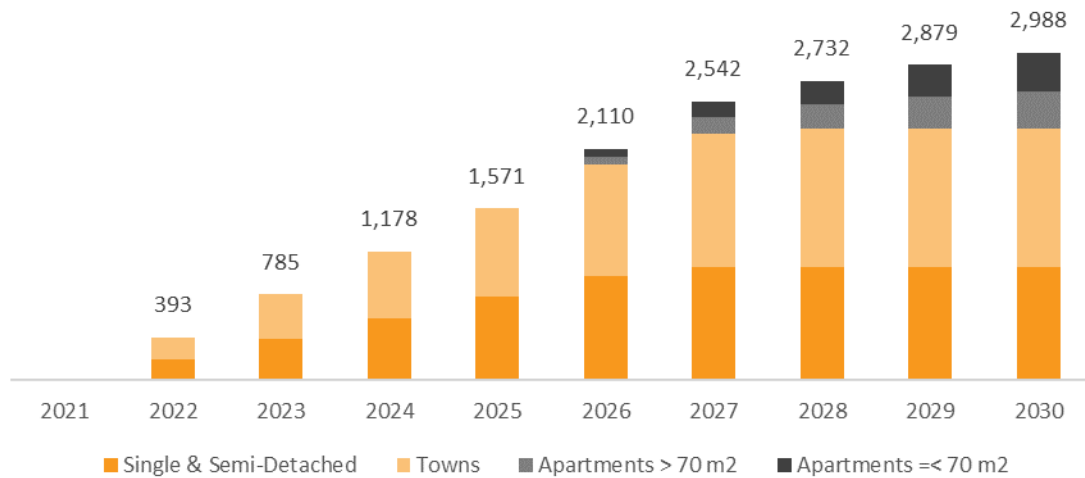
SOURCE: urbanMetrics inc.

NOTE: Large apartments are those > 70 sqm/750 sf. Small apartments are those <= 70 sqm/750 sf. Based on recent trends in the surrounding area we have assumed that 52% of future units on the subject site will be small units, and 48% will be large units.

To estimate the population that could ultimately be accommodated on the subject site, we have relied on person per unit (PPU) factors by dwelling type, included in the Town of Caledon's 2019 Development Charge Background Study (DCBS), prepared by Watson & Associates Economists Ltd. and adjusted these PPU factors to include net undercoverage.

As shown in Figure 2-4, the total 1,087 residential units on the subject site are forecast to accommodate approximately 2,988 persons at full build-out of the site.



**Figure 2-4: Population Potential within Snell's Hollow (East) Community**

SOURCE: urbanMetrics inc.

## Commercial Development

We have also estimated the amount of non-residential gross floor area (GFA) that could be accommodated in the proposed Snell's Hollow (East) Community, based on the concept plan and existing commercial development trends in the Town of Caledon and surrounding area. As illustrated in Figure 2-1, there is 1.47 hectares (3.63 acres) block to accommodate commercial development on the subject site.

As shown in Figure 2-5, and based on existing commercial development sites in the surrounding area, we estimated lot coverage of approximately 22%, which would result in approximately 3,225 square metres of commercial space.

To estimate the number of jobs that could ultimately be accommodated in the Snell's Hollow (East) Community, we have utilized floor space per worker ratios included in the Town of Caledon 2019 DCBS. The 2019 DCBS utilizes an employment density of 51 square metres per employee for commercial related development. Based on this employment density, and the estimated square metres of commercial development on the subject site, a total of 63 jobs are anticipated to be accommodated within the Snell's Hollow (East) Community at full build-out. In addition to these employees accommodated on the commercial block, we also note there could be approximately 128 work at home jobs based on the work at home per capita share in the 2016 Census.



**Figure 2-5: Population Potential Within the Snell's Hollow (East) Community**

Commercial Block	Commercial Floor Space			Employment Density	Employment
Land Area (Acres)	Size (sq.m.)	Coverage Ratio	Estimated GFA (sq.m.)	Square Metres Per Employee	Number of Jobs
3.63	14,691	22%	3,225	51.1	63

Town of Caledon Total Population (2016)	Caledon Population Working at Home (2016)	Work at Home Share	Number of Residents in New Community	Number of Work at Home Jobs
68,967	2,960	4%	2,988	128

SOURCE: urbanMetrics inc.

## Infrastructure and Phasing

A high-level summary of the internal infrastructure associated with the Snell's Hollow (East) Community, is shown in Figure 2-6. Figure 2-6 includes infrastructure such as, internal roadways, stormwater infrastructure and parks infrastructure that is intended to service the Snell's Hollow (East) Community.

In this Financial Impact Study, we have built-in infrastructure to align with our assumed phasing plan for the subject site. Therefore, it is assumed that this infrastructure will be developed when the project is initiated, in 2022.



**Figure 2-6: Snell's Hollow (East) Community Infrastructure**

Infrastructure	Unit	Quantity
Roads	Lineal Metres	5,592.0
Storm Sewer Mains	Lineal Metres	5,750.00
Parks	Hectares	1.68
Stormwater Management Ponds	Units	2

NOTE: Provides a high-level summary of infrastructure on the subject site. The detailed Financial Impact Analysis includes all infrastructure associated, including, sidewalks, curbs, lighting, park furniture and playgrounds, and rehabilitation.

SOURCE: urbanMetrics inc.



## 3.0 Capital Infrastructure

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The purpose of this analysis is to determine how the Town of Caledon will be affected by any capital infrastructure required to develop the Snell's Hollow (East) Community. To quantify this impact, we have calculated the revenue that would accrue to the Town, which includes the value of:

- Development Charges
- Other one-time fees such as building permits.

## 3.1 One-Time Revenues

Development charges are used by municipalities as a source of revenue to recover growth-related capital costs for new infrastructure. For the purposes of this analysis, we have utilized development charge rates that were effective as of February 1, 2020 to estimate these revenues for new residential and commercial development within the Snell's Hollow (East) Community. In the Town of Caledon, development charges are used to fund capital infrastructure for the following service areas:

- Services Related to a Highways;
- Operations;
- Fire Protection Services;
- Parkland and Trail Development;
- Indoor Recreation Facilities;
- Library Services;
- Development Related Studies;
- Animal Control; and,
- Provincial Offences.

It is important to note that non-residential development is not subject to development charges for Animal Control, as capital costs for this service area is allocated entirely to residential development in Caledon. In calculating development charges for the commercial block, we have calculated the per square metre development charge that would be payable based on a 22% commercial lot coverage.

Based on the development charge rates effective February 1, 2021, the project will generate approximately \$27.4 million in development charge revenue at full build-out.<sup>1</sup> Figure 3-1 summarizes the distribution of development charges by service area at full build-out. Appendix A provides details on when development charges are expected to accrue to the Town of Caledon by service area, based on our forecasted development phasing.

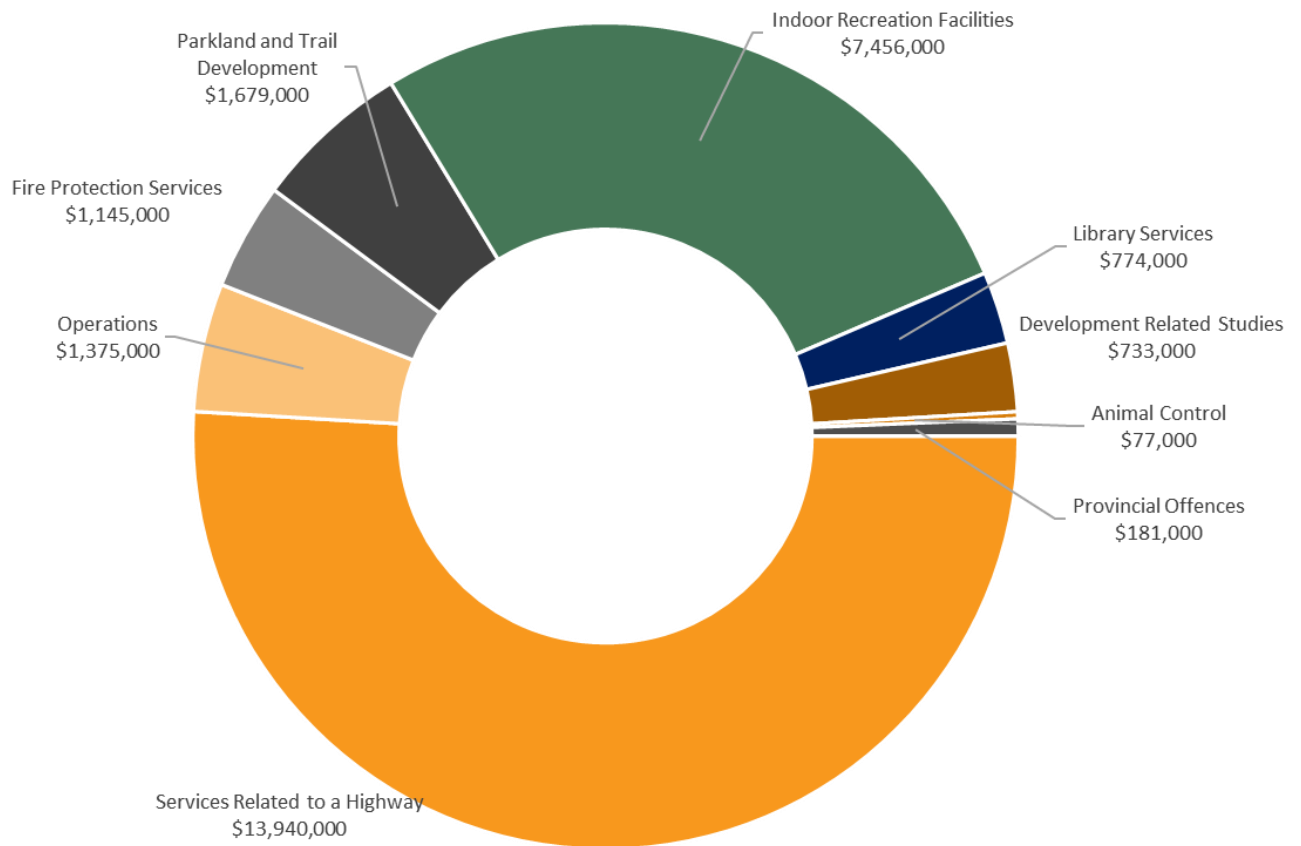
As shown, Services Related to a Highway, could account for approximately 51% of development charge revenue generated from this development. The development charges for Services Related to a Highway could go towards funding transportation improvements identified in the *Traffic Impact*

<sup>1</sup> Based on the assumed phasing of development. Assumes development charges will increase at a rate of 2% per year.



*Study*, prepared by NexTrans Consulting Engineers for the subject site. The *Traffic Impact Study* identified transportation improvements such as the addition of traffic signals, improvements to the Mayfield Road/Kennedy Road intersection and extension of the multi-use path on the north side of Mayfield Road, which could be included in the next update of the Town of Caledon development charges by-law in 2024.

**Figure 3-1: Snell's Hollow East Community Development Charge Revenue**



NOTE: Rounded to the nearest \$1,000. Assumes 48% of apartments are > 70 sq. m/750 sq. ft, and 52% are =< 70 sq. m/750 sq. ft.

SOURCE: urbanMetrics inc.



When reviewing Figure 3-1, it is important to note that these development charges are based on the current development charge by-law inflated by 2% per year. If future capital infrastructure projects are added to the capital infrastructure program in future development charge by-laws, such as the next update in 2024, development charges could increase at a faster rate than our assumed rate of inflation, which would result in additional revenue for the Town.

## 3.2 Timing of Capital Infrastructure

While new dwellings and non-residential floor space in the Snell's Hollow (East) Community will generate approximately \$27.4 million in development charge revenue, the 2019 DCBS does not include any capital infrastructure projects that are internal to the community. Therefore, the development charges collected from the build-out of Snell's Hollow (East) will go towards funding capital infrastructure in other areas of Caledon, including Mayfield West.

As part of this Financial Impact Study, we have also reviewed the phasing of new development within the Snell's Hollow (East) Community in comparison to the availability of planned services such as fire protection and other community services such as library and recreation facilities.

As shown in Figure 3-2, based on the 2019 DCBS, new community infrastructure in Mayfield West, including the Mayfield Recreation Complex Expansion, the Mayfield West Facility 2, the Mayfield West 2 Library Branch, and the Mayfield West Fire Station (Station #311) are all anticipated to be developed between 2023 and 2026.

The completion of these facilities will occur prior to the build-out of the Snell's Hollow (East) Community, which is anticipated to occur by 2030. Therefore, there is anticipated to be sufficient community services available to support the development of the community, as each of these facilities was planned to accommodate population growth in the Snell's Hollow (East) Community by 2031.



**Figure 3-2: Mayfield West Capital Infrastructure**

Service Area	Year
<b>Parkland and Trail Development</b>	-
Tournament Sports Park (15 Acres)	2026 - 2026
Community Park (5 Acres) - Mayfield West II	2023 - 2023
Neighbourhood Park (1 Acre) - Mayfield West II	2023 - 2023
Mayfield West II Skatepark	2024 - 2024
Mayfield West Skatepark	2024 - 2024
Community Park - Mayfield West II	2027 - 2027
Neighbourhood Park - Mayfield West II	2028 - 2028
<b>Parkland and Trail Development Total</b>	
<b>Indoor Recreation Facilities</b>	-
Mayfield Recreation Complex Expansion	2023 - 2026
Mayfield West Facility 2	2023 - 2026
<b>Indoor Recreation Facilities Total</b>	
<b>Library Services</b>	-
Mayfield West 2 Branch	2023 - 2026
Mayfield West 2 Branch - Materials	2023 - 2023
<b>Library Services Total</b>	
<b>Fire Protection</b>	-
New Pumper/Tanker Vehicle - Station 311 Mayfield West	2023 - 2023
New Pumper/Rescue Vehicle - Station 311 Mayfield West	2023 - 2023
Equipment - Station 311 Mayfield West	2023 - 2023
New Fire Station 311 - Mayfield West	2023 - 2026
<b>Fire Protection Total</b>	

SOURCE: urbanMetrics inc. based on *Town of Caledon 2019 Development Charges Background Study*.

### 3.3 Building Permit Revenue

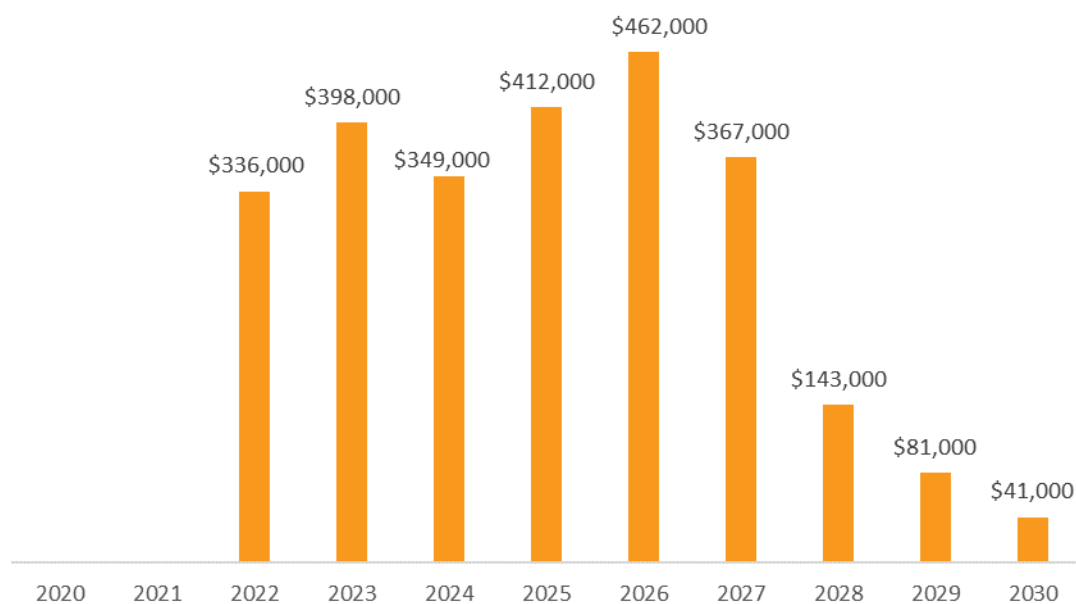
In addition to development charges, the development of the Snell's Hollow (East) Community will generate one-time revenues to the Town of Caledon by way of building permit fees. In particular, we have identified and evaluated the development permitting fees that are collected by the Town to recover staff costs and other costs associated with building permits.



Building permits are an important one-time revenue for municipalities. Based on the Town of Caledon August 2020 rates, we have estimated building permit fees payable for the proposed residential and commercial uses.

As shown in Figure 3-3, we estimate that the proposed Snell's Hollow (East) Community will generate approximately \$2.6 million in total building permit revenue for the Town at full build-out. Further details are provided in Appendix A.

**Figure 3-3: Summary of Potential Building Permit Revenue**



NOTE: Rounded to nearest \$1,000.

SOURCE: urbanMetrics inc., based on the Town of Caledon Building Permit Fees (Bylaw No. 2019-78, effective August 2020).



## 4.0 Ongoing Operational Impacts

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The proposed Snell's Hollow (East) Community will generate on-going revenue for the Town of Caledon, namely property taxes and non-tax revenue sources such as user fees, fines, etc. The following section calculates revenues from each of these sources based on residential units and non-residential floor space that has been included in the proposed development concept.

Further, this section summarizes the additional operating costs associated with the anticipated persons and jobs that could be supported within the Snell's Hollow (East) Community. These ongoing revenues and costs will be important in understanding the net operating impact of the project on the finances of the municipality.

## 4.1 Assessed Value and Property Taxes

Current assessed values were obtained directly from various resources including the Municipal Property Assessment Corporation (MPAC) and were based on recent comparable developments within Caledon. The estimated 2020 assessed values for the various non-residential uses proposed within the Snell's Hollow (East) Community are summarized in Figure 4-1, with a detailed list of comparable properties included in Appendix B.

In determining the assessed value for commercial space, we have analyzed comparable commercial developments in northern Brampton, which is adjacent to the subject site. However, the ultimate assessed value for buildings in the Snell's Hollow (East) Community will be determined by MPAC upon completion of the various buildings. Our analysis also assumes that assessed values will increase at a rate of 2% per year.

**Figure 4-1: Summary of Average Assessed Values (2020)**

Property Type	Assessed Value <sup>1</sup>
Single & Semi-Detached	\$708,000 per unit
Street Townhomes	\$524,000 per unit
Dual Frontage Townhomes	\$524,000 per unit
Back-to-Back Townhomes	\$524,000 per unit
Apartments > 70 m <sup>2</sup>	\$341,000 per unit
Apartments ≤ 70 m <sup>2</sup>	\$284,000 per unit
Commercial	\$3,605 per sq.m.

<sup>1</sup>Rounded to the nearest \$5 for non-residential GFA.

SOURCE: urbanMetrics inc., based on information from MPAC and other resources.

urbanMetrics has estimated the annual property tax revenue that would be payable to the Town of Caledon in each year of the proposed development. In total, the proposed Snell's Hollow (East)



Community could generate approximately \$2.5 million in annual property tax revenue when it is fully built-out in 2030 and increasing at a rate of 2% per year in subsequent years. The calculated property tax revenue assumes 2020 property tax rates with no rate escalation, aside from increases in assessed values.

We do note that if property tax rates were to increase, it would increase the property tax revenue received by the Town. It is also important to note that the property tax revenue generated by the commercial block is based on the 22% lot coverage. If the commercial block were developed at a higher density, it would increase the revenue the Town could expect to collect. Detailed property tax tables can be found in Appendix D.

## 4.2 Non-Property Tax Revenue

### Per Resident and Per Employee Revenue

In addition to property taxes, municipalities can generate revenue from several other sources. These non-tax revenues include user fees, fines, charges, penalties, etc. We have calculated these non-tax revenues based on the most recent 2019 Financial Information Return (FIR) filed by the Town of Caledon with the Ministry of Municipal Affairs.

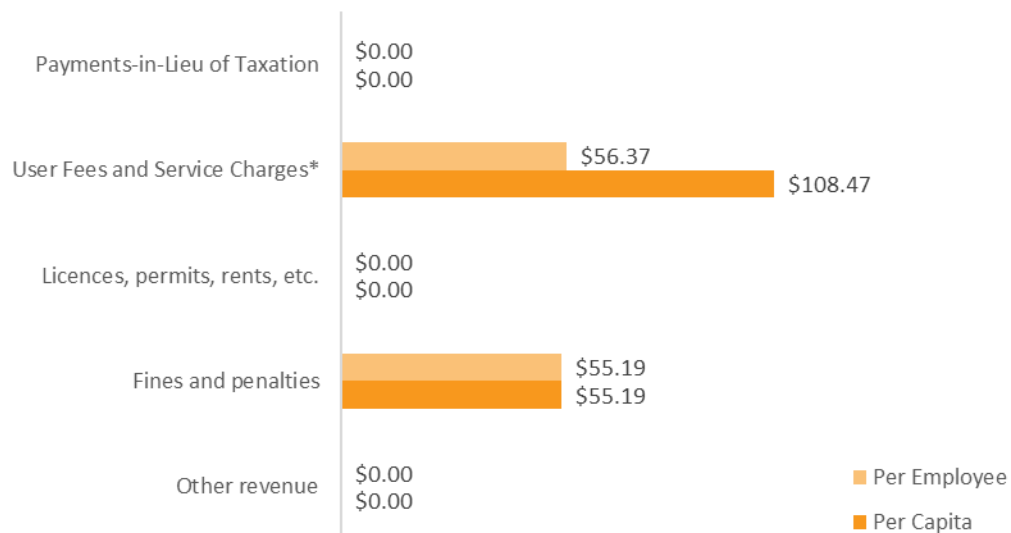
These non-tax revenues are summarized by category (i.e., payments in lieu of taxes, grants, fines, penalties, etc.). We have then made assumptions for the portion of non-tax revenue that would increase in proportion to residential and non-residential growth, to calculate the growth-related non-tax revenue.

For user fees and service charges, we have examined these charges by service area. For general government, protection, transportation, and recreation/culture, we have assumed that new employees in the proposed Snell's Hollow (East) Community will generate the same user fees per persons and per employee as existing employees in the Town of Caledon. User fees for water and wastewater services have been excluded in these calculations as operating revenues and costs associated with water and wastewater are incurred by the upper-tier municipality, the Region of Peel, and have no impact on the finances of the Town. Fees related to licences and permits, such as building permits have been calculated separately in Section 3.3. The residential and non-residential share, as well as the growth share for each service area are detailed in Appendix C.

As shown in Figure 4-2, the annual non-tax revenue has been estimated at approximately \$164 per resident and \$112 per employee in 2020 dollars. We have also assumed that non-tax revenue per residents and per employee increases at a rate of 2% per year.



**Figure 4-2: Estimate Annual Non-Tax Revenue Per Resident and Employee**



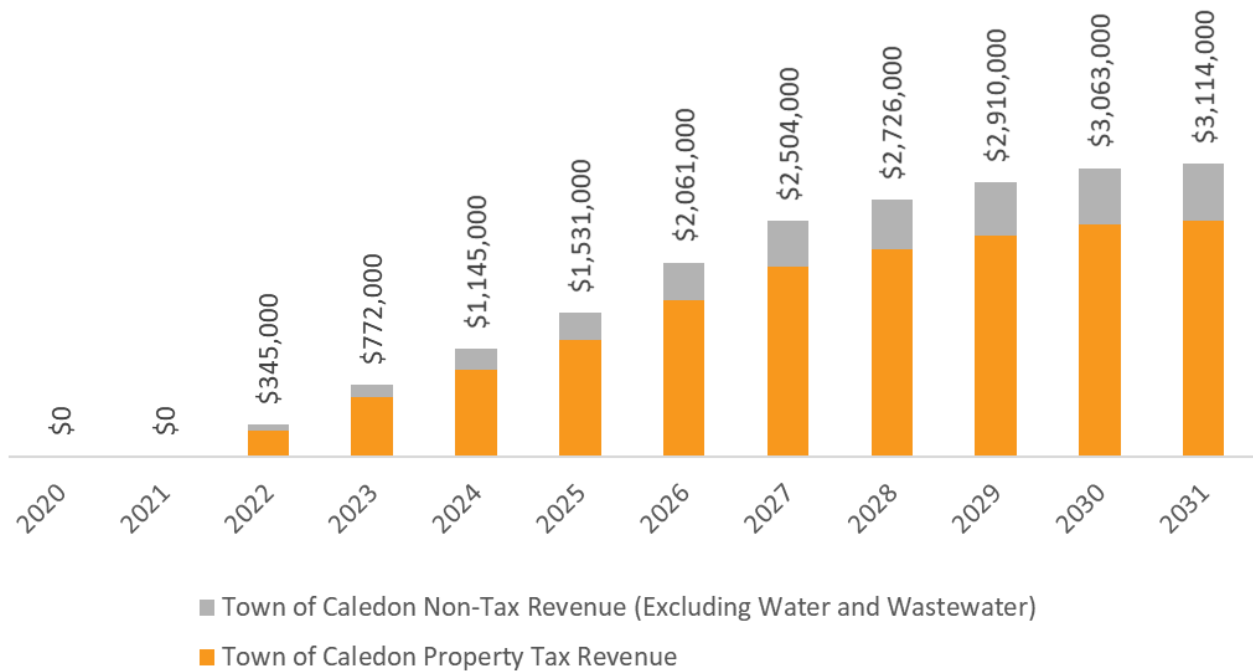
\*Excludes water and wastewater user fees.

SOURCE: urbanMetrics inc. based on Town of Caledon 2019 Financial Information Return, inflated to the year 2020.



Figure 4-3 summarizes the property tax and non-property tax revenue generated by the Snell's Hollow (East) Community. As shown, the project is estimated to start generating revenue for the Town of Caledon in 2022. By 2030, when the project is built-out, it is estimated to generate nearly \$3.1 million per annum, increasing by 2% per year thereafter. Approximately 80% of revenue is estimated to come from property taxes.

**Figure 4-3: Town of Caledon Revenue – Snell's Hollow (East) Community**



NOTE: Rounded to nearest \$1,000.

SOURCE: urbanMetrics inc.

## 4.3 Municipal Operating Costs

To estimate ongoing operational costs that could be incurred by the Town, which are related to the proposed Snell's Hollow (East) Community, we have estimated costs from three sources:

- **Municipal-wide Operational Costs** (i.e., provision of emergency services, community recreation programming, etc.), which have been estimated on a per resident and per employee basis.



- **Incremental Operating Costs** – The annual operating costs associated with new roads and parks infrastructure that are required on-site to service development.
- **Lifecycle Capital Replacement Costs** – Lifecycle replacement costs for the on-site incremental capital assets that are directly related to the proposed development.

## Municipal Wide Operating Costs Per Resident and Per Employee

The approach we have utilized to estimate municipal-wide operating costs has relied upon the operating expenditures taken from Schedule 40 in the FIR submitted by the Town of Caledon to the Ministry of Municipal Affairs and Housing. Operating expenses listed in Schedule 40 are grouped by object expenses identified below:

- **Salaries, Wages and Employee Benefits** – includes expenses incurred for full-time, part-time and temporary salaries and wages including regular, overtime, shift premiums and other remuneration to employees.
- **Interest on Long-Term Debt** – interest incurred on long-term liabilities and for leased tangible capital assets.
- **Materials** – includes materials purchased by a municipality for its own uses and/or disposal or resale. This also includes expenses for insurance, travel, reimbursement of mileage, photocopying and materials purchased by the municipality which are subsequently provide to a third party.
- **Contracted Services** – includes expenses incurred when a municipality is responsible for providing a service(s) and contracts out service delivery. This could include services contracted out to a private contractor, another municipality or another level of government.
- **Rents and Financial Expenses** – includes rents and financial expenses paid to external parties, including expenses for rental of buildings, land, machinery, equipment and engineering structures.
- **External Transfers** – this category includes transfers to charitable organizations, conservation authorities, individuals (i.e., social assistance) and unconsolidated local boards. Amounts billed by the Province for social housing are also reported under this category.
- **Amortization** – includes the annual amortization expenses for tangible capital assets.

After allocating adjusted operating expenditures between the residential and non-residential sectors, we have estimated the degree to which adjusted operating expenditures will change with additional growth, by applying a “growth-related” factor. In some cases, this growth-related factor recognizes that there would be nearly proportionate increases in operating costs in comparison to the operating expenditures being incurred by the Town to provide services to existing residents and employees,



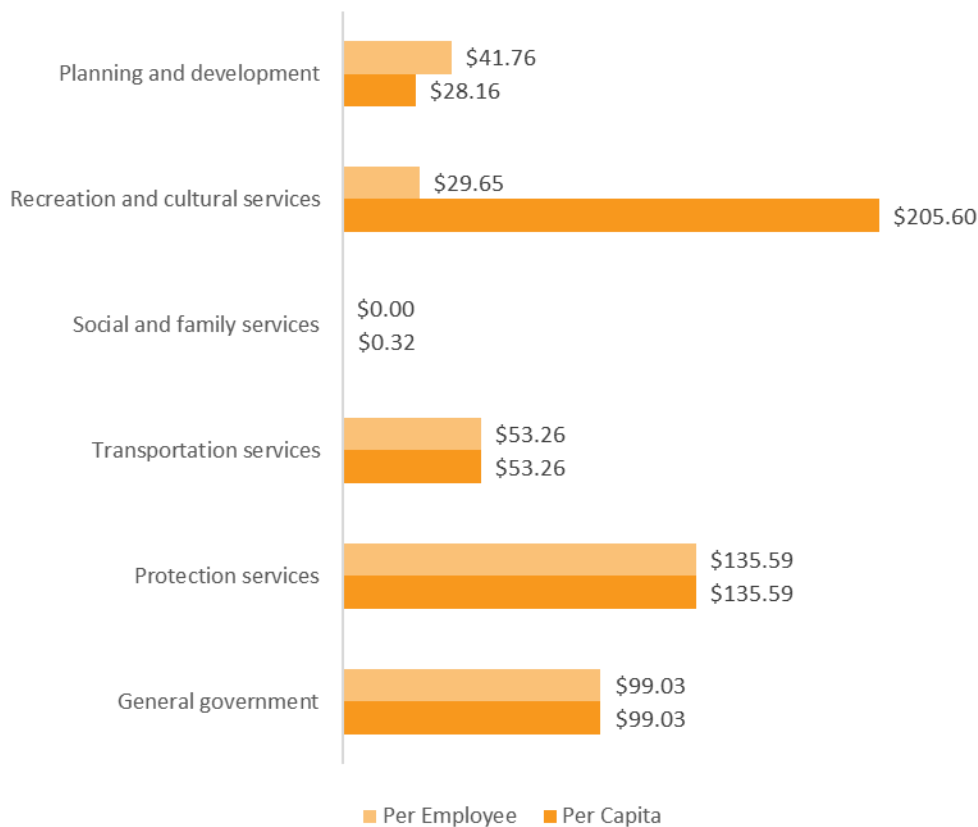
with a small allowance made for efficiencies and economies of scale. That being said, there are some services, such as general government, planning and development and solid waste collection where costs will likely grow at a slower pace than population/employment growth, as there are greater opportunities for economies of scale.

Figure 4-4 below summarizes our operation costs per resident and per employee assumptions based on the FIRs and growth-related factors summarized above.

As shown, the Town of Caledon's growth-related annual operating costs amount to approximately \$522 per capita and \$359 per employee. Differences in the per capita costs per capita and per employee is largely driven by costs associated with Recreation and Culture.

We have similarly assumed that non-tax revenue per employee and per capita increases at a rate of 2% per year. Details are provided in Appendix C.

**Figure 4-4: Town of Caledon Per Resident and Per Employee Growth-Related Operating Expenditures**



SOURCE: urbanMetrics inc., based on the 2019 Town of Caledon Financial Information Return, inflated to the year 2020.



## Annual Operating Costs for New Site-Specific Infrastructure

Our analysis also includes the costs of operating and maintaining infrastructure that is internal to the Snell's Hollow (East) Community, which was summarized previously in Figure 2-6. This includes infrastructure related to roads and parks.

For the purposes of this analysis, we have utilized operating and maintenance costs taken from the 2019 FIR for Winter Control Costs and Park Operations. Annual operating costs were then divided by the quantity of infrastructure to determine the operating costs per unit. We have then applied these annual per unit costs to the infrastructure that will be developed with the Snell's Hollow (East) Community. The operating costs used in our analysis are summarized in Figure 4-5.

**Figure 4-5: on-Site Infrastructure Operating and Maintenance Costs Per Unit**

	Operating Costs <sup>1</sup>	Units	Per Unit (2019 dollars)	Per Unit (2020 dollars)
Winter Control - Street Sidewalks, Parking	\$2,695,770	1,580 Paved Lane KM	\$1,706	\$1,740
Parks	\$2,875,082	328 Acres of developed parkland <sup>2</sup>	\$8,760	\$8,935

<sup>1</sup> Includes Salaries, Wages and Employee Benefits, Materials, Contracted Services, Rents and Financial Expenses and External Transfers.

<sup>2</sup> Based on acreage estimate included in the 2019 Town of Caledon Development Charge Background Study.

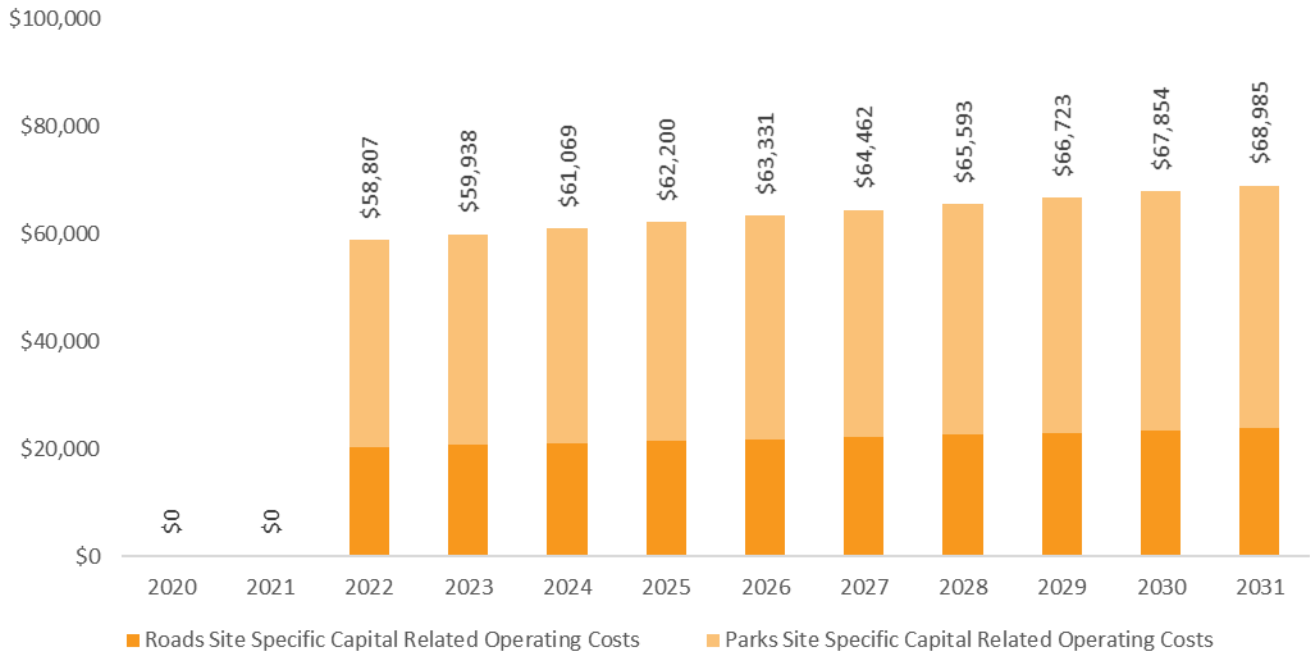
SOURCE: urbanMetrics inc.

The results of this analysis are summarized in Figure 4-6, with detailed tables included in Appendix E. In our analysis, we have taken the conservative approach of assuming that all roads and parks are developed and conveyed to the Town in 2022. The actual development of roads and parks is likely to take place incrementally as development proceeds and therefore will have less of an impact on municipal finances.

As shown, on-site operating costs are estimated at approximately \$68,000 per year once the Snell's Hollow (East) Community at fully built-out in 2030, and increasing by 2% per year thereafter.



**Figure 4-6: Operating Costs for New Site-Specific Infrastructure**



SOURCE: urbanMetrics inc., based on Town of Caledon 2019 Financial Information Return.

## Lifecycle Replacement Capital Costs for New Site-Specific Infrastructure

In addition to annual operating costs associated with new site-specific infrastructure, our analysis also includes the lifecycle capital costs to replace the infrastructure at the end of its estimated useful life. The replacement costs per unit and estimated useful life is based on information provided by the Town of Caledon. For some infrastructure, including parks, we have relied on cost estimates and the estimated useful life, provided in the *2018 Asset Management Plan for the Town of Caledon*.

Estimated replacement costs (in 2020 dollars) and the estimated useful life for infrastructure is summarized in Figure 4-7.



**Figure 4-7: Estimated Replacement Costs and Service Life**

	Units	Cost Per Unit	Estimated Service Life (Years)
<b>Roads</b>			
22.0 R.O.W	Lineal Metre	\$917.99	25.0
18.0 R.O.W	Lineal Metre	\$917.99	25.0
16.0 R.O.W	Lineal Metre	\$917.99	25.0
Curbs	Lineal Metre	\$137.47	35.0
Sidewalks	Lineal Metre	\$257.40	25.0
Streetlights	units	\$11,153.74	10.0
Maintenance - Crack Sealing	Square Metres	\$0.84	1.0
Resurfacing (60 PCI)	Square Metres	\$40.92	7.5
Rehabilitation (55 PCI)	Square Metres	\$49.34	10.0
2nd Rehabilitation (35 PCI)	Square Metres	\$20.10	20.0
Replacement (End of Life)	Square Metres	\$137.23	25.0

	Units	Cost Per Unit	Estimated Service Life (Years)
<b>Storm Sewer Mains</b>			
Storm Sewer Mains (250mm-450mm)	metres	\$1,132.00	75.0
Storm Sewer Mains (525mm-750mm)	metres	\$1,448.00	75.0
Storm Sewer Mains (825mm-900mm)	metres	\$1,702.00	75.0
Storm Sewer Mains (>=1050mm)	metres	\$3,026.00	75.0
Storm Water Management Ponds	units	\$115,000.00	50.0

	Units	Cost Per Unit	Estimated Service Life (Years)
<b>Parks</b>			
Sports Fields	per asset	\$93,267.34	25.0
Playgrounds, Play Surfaces, Splash Pads	per asset	\$93,329.11	10.0
Pathways and Parking Lots	per asset	\$109,861.93	20.0
Lighting	per asset	\$49,845.43	10.0
Furniture & Equipment	per asset	\$36,885.24	30.0
Landscaping and Irrigation	per asset	\$448,484.98	25.0

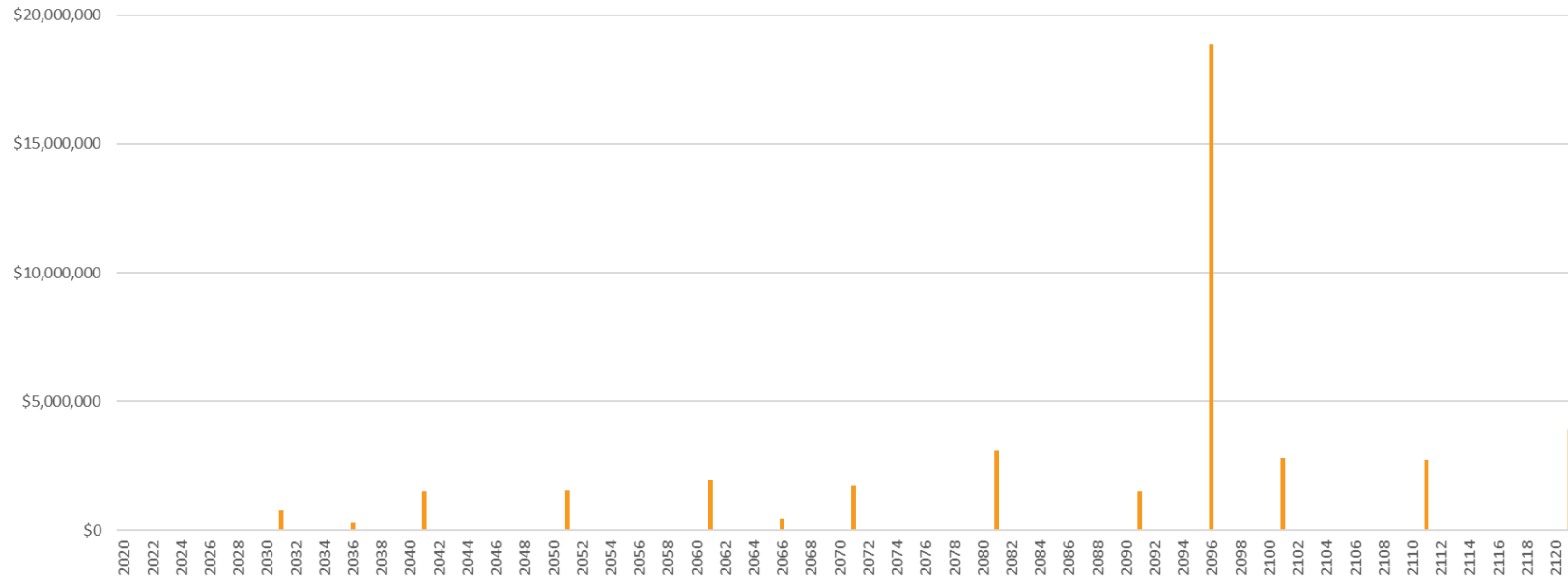


Based on the assumed phasing of infrastructure, we have calculated the annual lifecycle replacement costs for each year based on the on-site infrastructure. Figure 4-8 summarizes these costs over a 100-year timeframe to reflect some infrastructure, such as Storm Sewer Mains, having an estimated useful life of 75 years or more. Therefore, over a 100-year timeframe, all infrastructure is expected to be replaced at least once.

As shown in Figure 4-8, in the early years of development, lifecycle costs are expected to be modest and are generally related to road rehabilitation, crack sealing and infrastructure associated with parks (i.e., playgrounds and lighting). It is not until later years, when the replacement of stormwater mains is required, that lifecycle replacement costs are expected to be much larger.



**Figure 4-8: Lifecycle Replacement Costs for Infrastructure within Snell's Hollow (East) Community**



SOURCE: urbanMetrics inc., based on information provided by the Town of Caledon.

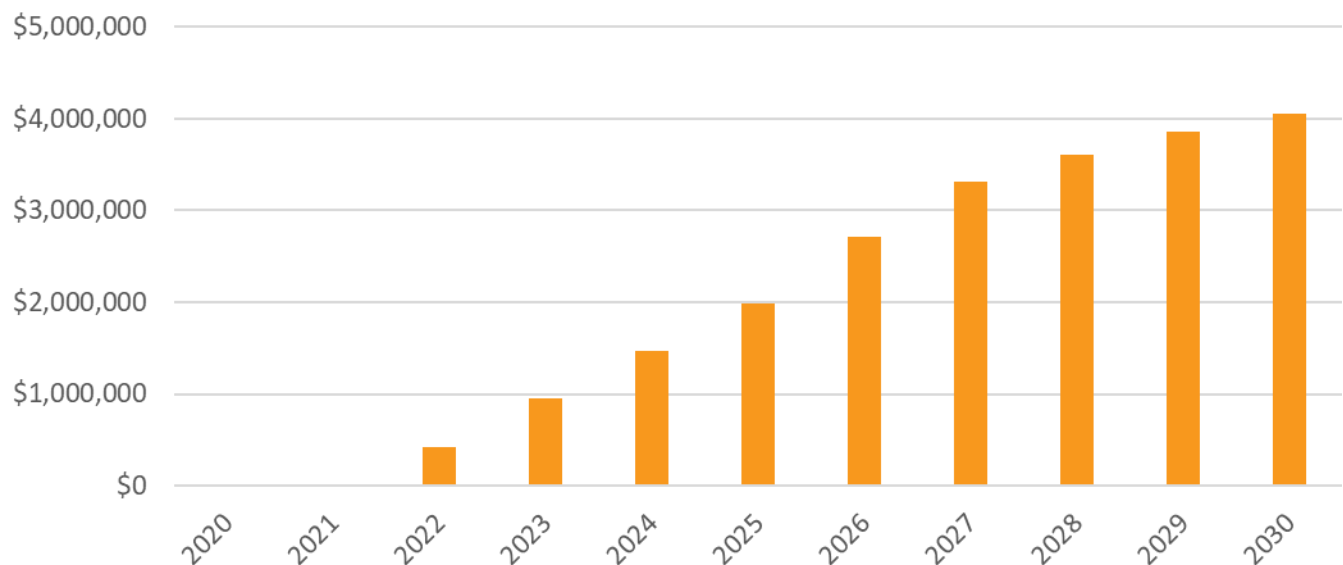


## 4.4 New Operating Impact

To estimate the net operating impact associated with the Snell's Hollow (East) Community we have compared the municipal revenues that could be generated by the development to the estimated operating costs that could be incurred by the Town of Caledon in each year.

The total annual operating impact of the Snell's Hollow (East) Community is summarized in Figure 4-9. As shown, the Snell's Hollow (East) Community, is expected to result in an operating surplus in each year of operation. The operating surplus identified in Figure 4-9 provides the Town with an opportunity to upgrade or replace existing facilities or infrastructure in other parts of the Town without being a drain on municipal finances.

**Figure 4-9: Snell's Hollow (East) Community – Municipal Net Operating Impact**



SOURCE: urbanMetrics inc.



## 5.0 Summary

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urbanMetrics has been retained to estimate the financial impact of the proposed Snell's Hollow (East) Community on the municipal finances of the Town of Caledon. A Financial Impact Study is identified in Policy 5.10.3.27.7 f) of the Town of Caledon Official Plan as being required prior to the Town considering an amendment for the release of a Residential Policy Area for development.

Based on our analysis, we have determined that the project will, on aggregate, have a positive fiscal impact on the Town through all phases of development.

## One-Time Fees and Capital Expenses

The development of the Snell's Hollow (East) Community, as proposed, is estimated to generate approximately \$27.4 million in development charge revenue for the Town. The 2019 DCBS does not include any capital infrastructure projects that are internal to the community. Therefore, the development charges collected from the build-out of Snell's Hollow (East) will go towards funding capital infrastructure in other areas of Caledon, including Mayfield West.

As part of this Financial Impact Study, we have also reviewed the phasing of new development within the Snell's Hollow (East) Community in comparison to the availability of planned services such as fire protection and other community services such as library and recreation facilities.

The completion of facilities in Mayfield West will occur prior to the build-out of the Snell's Hollow (East) Community, which is anticipated to occur by 2030. Therefore, there is anticipated to be sufficient community services available to support the development of the community, as each of these facilities was planned to accommodate population growth in the Snell's Hollow (East) Community by 2031.

## Ongoing Revenue and Expenses

Overall, the analysis has demonstrated that the Snell's Hollow (East) Community is expected to result in a net operating surplus in the Town's budget. The operating surplus will also benefit the Town by ensuring sufficient reserve funds are available to fund the lifecycle replacement costs of capital assets.



## Appendix A One-Time Revenue

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**Figure A- 1: Development Charge Revenue**
**Town of Caledon**

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Services Related to a Highway	\$0	\$0	\$1,726,500	\$1,910,722	\$1,792,904	\$1,826,106	\$2,523,184	\$2,055,218	\$900,485	\$699,442	\$505,696	\$0
Operations	\$0	\$0	\$170,319	\$188,385	\$176,870	\$180,145	\$248,912	\$202,744	\$88,832	\$69,001	\$49,886	\$0
Fire Protection Services	\$0	\$0	\$141,804	\$156,971	\$147,258	\$149,985	\$207,257	\$168,820	\$73,979	\$57,467	\$41,554	\$0
Parkland and Trail Development	\$0	\$0	\$210,000	\$215,991	\$218,077	\$222,115	\$306,905	\$249,988	\$109,532	\$85,077	\$61,508	\$0
Indoor Recreation Facilities	\$0	\$0	\$932,441	\$958,944	\$968,304	\$986,236	\$1,362,715	\$1,109,975	\$486,333	\$377,755	\$273,115	\$0
Library Services	\$0	\$0	\$96,843	\$99,501	\$100,567	\$102,430	\$141,540	\$115,300	\$50,524	\$39,243	\$28,378	\$0
Development Related Studies	\$0	\$0	\$90,715	\$100,633	\$94,204	\$95,949	\$132,572	\$107,995	\$47,315	\$36,747	\$26,565	\$0
Animal Control	\$0	\$0	\$9,681	\$9,867	\$10,053	\$10,239	\$14,122	\$11,504	\$5,025	\$3,894	\$2,818	\$0
Provincial Offences	\$0	\$0	\$22,387	\$24,771	\$23,248	\$23,679	\$32,687	\$26,619	\$11,645	\$9,037	\$6,535	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,400,690</b>	<b>\$3,665,784</b>	<b>\$3,531,486</b>	<b>\$3,596,883</b>	<b>\$4,969,894</b>	<b>\$4,048,161</b>	<b>\$1,773,668</b>	<b>\$1,377,664</b>	<b>\$996,054</b>	<b>\$0</b>

**Figure A- 2: Building Permit Revenue**

<b>Per sq.m.Fee</b>	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Single & Semi-Detached	\$0	\$0	\$159,422	\$162,488	\$165,553	\$168,619	\$171,685	\$76,890	\$0	\$0	\$0	\$0
Street Townhomes	\$0	\$0	\$60,580	\$61,745	\$62,910	\$64,075	\$65,240	\$66,405	\$13,514	\$0	\$0	\$0
Dual Frontage Townhomes	\$0	\$0	\$54,203	\$55,246	\$56,288	\$57,331	\$58,373	\$59,415	\$12,092	\$0	\$0	\$0
Back-to-Back Townhomes	\$0	\$0	\$43,363	\$44,197	\$45,031	\$45,864	\$46,698	\$47,532	\$12,092	\$0	\$0	\$0
Apartments > 70 m2	\$0	\$0	\$0	\$0	\$0	\$49,513	\$50,413	\$51,314	\$52,214	\$31,868	\$0	\$0
Apartments =< 70 m2	\$0	\$0	\$0	\$0	\$0	\$0	\$35,777	\$36,416	\$37,055	\$37,694	\$34,500	\$0
Commercial	\$0	\$0	\$0	\$54,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL PER SQ.M. Fee</b>	<b>\$0</b>	<b>\$0</b>	<b>\$317,568</b>	<b>\$378,377</b>	<b>\$329,782</b>	<b>\$385,403</b>	<b>\$428,187</b>	<b>\$337,973</b>	<b>\$126,966</b>	<b>\$69,562</b>	<b>\$34,500</b>	<b>\$0</b>



## Appendix B Assessed Value Research

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**Figure B- 1: Assessed Values of Comparable Single-and-Semi-Detached Homes**

Address	Est. Assessed Value per unit
47 Cirrus Crescent	\$740,953
24 Lighthouse Drive	\$667,021
7 Oldgate Lane	\$634,134
33 Hutton Crescent	\$739,949
38 Mcehearn Cres	\$695,263
101 Larson Peak Road	\$725,890
111 Fawnridge Road	\$635,640
9 Helderman Drive	\$641,916
3 Helderman Street	\$731,037
24 Lost Hollow Road	\$753,128
41 Cottonfield Circle	\$737,940
39 Kenpark Avenue	\$930,113
29 Learmont Avenue	\$633,004
6 Larson Peak Road	\$716,978
575 Dougall Avenue	\$710,953
51 Brookwater Crescent	\$627,983
<b>Single &amp; Semi-Detached - Total/Average</b>	<b>\$708,000</b>

**Figure B- 2: Assessed Value of Comparable Townhomes**

Address	Est. Assessed Value per unit
39 Kamori Road	\$465,559
36 Ledger Point Crescent	\$568,110
32 Flemington Drive	\$451,877
22 Ledger Point Crescent	\$616,184
64 Sussexvale Crescent	\$566,101
7 Potters Wheel Gate	\$568,361
142 Twin Pines Cres	\$470,203
38 Golden Springs Drive	\$597,105
22 Kayak Hlts	\$524,052
48 Miami Grove	\$599,490
141 Checkerberry Crescent	\$476,228
25 Miami Grove	\$561,206
12 Shipmate Avenue	\$544,512
17 Miami Grove	\$426,773
11 Miami Grove	\$598,360
14 Shiff Crescent	\$476,981
29 Shiff Crescent	\$426,773
14 Magdalene Crescent	\$502,086
<b>Street Townhomes - Total/Average</b>	<b>\$524,000</b>

SOURCE: urbanMetrics inc. based on Municipal Property Assessment Corporation (MPAC) and other sources.



**Figure B- 3: Assessed Value of Comparable Large Apartments**

Address	Est. Assessed Value per unit
25 Via Rosedale Way	\$351,836
4 Dayspring Circ	\$332,004
6 Dayspring Circ	\$352,966
8 Dayspring Circ	\$302,758
8 Dayspring Circ	\$313,803
45 Yorkland Blvd	\$404,053
10 Dayspring Circ	\$330,874
<b>Apartments &gt; 70 m2 - Total/Average</b>	<b>\$341,000</b>

**Figure B- 4: Assessed Value of Comparable Small Apartments**

Address	Est. Assessed Value per unit
65 Via Rosedale Way	\$287,946
55 Via Rosedale Way	\$303,385
55 Via Rosedale Way	\$277,653
55 Via Rosedale Way	\$277,653
35 Via Rosedale Way	\$278,783
35 Via Rosedale Way	\$278,657
<b>Apartments =&lt; 70 m2 - Total/Average</b>	<b>\$284,000</b>

**Figure B- 5: Assessed Value of Comparable Commercial Properties**

Address	Building Size sq.m.	Est. Assessed Value	Assessed Value Per sq.m.
11670-11674 Van Kirk Drive	1,043	\$3,163,000	\$3,033
230-240 Wanless Drive	1,203	\$6,434,000	\$5,348
11005 Hurontario Street	400	\$1,406,000	\$3,515
23 Conservation Drive	1,380	\$3,870,000	\$2,804
230 Sandalwood Pkwy E	1,274	\$4,238,000	\$3,327
<b>Commercial - Total/Average</b>	<b>5,300</b>	<b>\$19,111,000</b>	<b>\$3,605</b>

SOURCE: urbanMetrics inc. based on Municipal Property Assessment Corporation (MPAC) and other sources.



## Appendix C    Non-Tax Revenue and Cost Assumptions

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**Figure C- 1: Non-Tax Revenue Assumptions Per Capita and Per Employee**

Town of Caledon								
2019 Non-Tax Revenue	Residential Allocation	Non-Residential Allocation	Growth Share	2019 Non-Tax Revenue Per Capita	2020 Non-Tax Revenue Per Capita	2019 Non-Tax Revenue Per Employee	2020 Non-Tax Revenue Per Employee	
<b>User Fees and Service Charges</b>								
General government . . . . .	\$412,042	73%	27%	100%	\$4.01	\$4.09	\$4.01	\$4.09
<b>Protection services</b>								
Fire . . . . .	\$669,432	73%	27%	100%	\$6.51	\$6.64	\$6.51	\$6.64
Police . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Court Security . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Prisoner Transportation . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Conservation authority . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Protective inspection and control . . . . .	\$428,473	73%	27%	100%	\$4.17	\$4.25	\$4.17	\$4.25
Building permit and inspection services . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Emergency measures . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Provincial Offences Act (POA) . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
<b>Sub-total - Protection services</b>	<b>\$1,097,905</b>				<b>\$10.68</b>	<b>\$10.90</b>	<b>\$10.68</b>	<b>\$10.90</b>
<b>Transportation services</b>								
Roads - Paved . . . . .	\$137,048	73%	27%	100%	\$1.33	\$1.36	\$1.33	\$1.36
Roads - Unpaved . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Bridges and Culverts . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Traffic Operations & Roadside . . . . .	\$446,000	73%	27%	100%	\$4.34	\$4.43	\$4.34	\$4.43
Winter Control - Except sidewalks, Parking Lots . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Winter Control - Sidewalks, Parking Lots Only . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Transit - Conventional . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Transit - Disabled & special needs . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Parking . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Street lighting . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Air transportation . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
<b>Sub-total - Transportation services</b>	<b>\$583,048</b>				<b>\$5.67</b>	<b>\$5.79</b>	<b>\$5.67</b>	<b>\$5.79</b>
<b>Environmental services</b>								
Wastewater collection/conveyance . . . . .	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Wastewater treatment & disposal . . . . .	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Urban storm sewer system . . . . .	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rural storm sewer system . . . . .	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Water treatment . . . . .	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Water distribution/transmission . . . . .	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Solid waste collection . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Solid waste disposal . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Waste diversion . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other . . . . .	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
<b>Sub-total - Environmental services</b>	<b>\$0</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Health services</b>								
Public health services . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Hospitals . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance services . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance dispatch . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Cemeteries . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
<b>Sub-total - Health services</b>	<b>\$0</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**Social and family services**

General assistance . . . . .	\$0	100%	0%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Assistance to aged persons . . . . .	\$0	100%	0%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Child care . . . . .	\$0	100%	0%	100%	\$0.00	\$0.00	\$0.00	\$0.00
<b>Sub-total - Social and family services</b>	<b>\$0</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Social Housing**

Public Housing . . . . .	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Non - Profit/Cooperative Housing . . . . .	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rent Supplement Programs . . . . .	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
<b>Sub-total - Social Housing</b>	<b>\$0</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Recreation and cultural services**

Parks . . . . .	\$491,979	95%	5%	100%	\$6.21	\$6.33	\$0.90	\$0.91
Recreation programs . . . . .	\$2,564,308	95%	5%	100%	\$32.36	\$33.00	\$4.67	\$4.76
Recreation facilities - Golf Course, Marina, Ski Hi . . . . .	\$0	95%	5%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Recreation facilities - All Other . . . . .	\$1,745,066	95%	5%	100%	\$22.02	\$22.46	\$3.18	\$3.24
Libraries . . . . .	\$12,123	95%	5%	100%	\$0.15	\$0.16	\$0.02	\$0.02
Museums . . . . .	\$0	95%	5%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Cultural services . . . . .	\$0	95%	5%	100%	\$0.00	\$0.00	\$0.00	\$0.00
<b>Sub-total - Recreation and cultural services</b>	<b>\$4,813,476</b>				<b>\$60.74</b>	<b>\$61.95</b>	<b>\$8.76</b>	<b>\$8.93</b>

**Planning and development**

Planning and zoning . . . . .	\$2,593,627	73%	27%	100%	\$25.24	\$25.74	\$25.24	\$25.74
Commercial and industrial . . . . .	\$24,748	0%	100%	100%	\$0.00	\$0.00	\$0.90	\$0.92
Residential development . . . . .	\$0	100%	0%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Agriculture and reforestation . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Tile drainage/shoreline assistance . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
<b>Sub-total - Planning and development</b>	<b>\$2,618,375</b>				<b>\$25.24</b>	<b>\$25.74</b>	<b>\$26.14</b>	<b>\$26.66</b>

**Total - User Fees and Service Charges**

<b>\$9,524,846</b>	<b>\$106.34</b>	<b>\$108.47</b>	<b>\$55.26</b>	<b>\$56.37</b>
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Town of Caledon								
2019 Non-Tax Revenue	Residential Allocation	Non-Residential Allocation	Growth Share	2019 Non-Tax Revenue Per Capita	2020 Non-Tax Revenue Per Capita	2019 Non-Tax Revenue Per Employee	2020 Non-Tax Revenue Per Employee	
<b>Licences, permits, rents, etc.</b>								
Trailer revenue and permits . . . . .	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Licences and permits . . . . .	\$3,108,551	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rents, concessions and franchises . . . . .	\$390,567	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Royalties . . . . .	\$165,137	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Green Energy . . . . .	\$76,706	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other . . . . .	\$6,138	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
<b>Sub-total - Licences, permits, rents, etc.</b>	<b>\$3,747,099</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fines and penalties</b>								
Provincial Offences Act (POA) Municipality which	\$3,517,776	73%	27%	100%	\$34.23	\$34.92	\$34.23	\$34.92
Other fines . . . . .	\$33,774	73%	27%	100%	\$0.33	\$0.34	\$0.33	\$0.34
Penalties and interest on taxes . . . . .	\$2,008,708	73%	27%	100%	\$19.55	\$19.94	\$19.55	\$19.94
Other . . . . .	\$0	73%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
<b>Sub-total - Fines and penalties</b>	<b>\$5,560,258</b>				<b>\$54.11</b>	<b>\$55.19</b>	<b>\$54.11</b>	<b>\$55.19</b>
<b>Other revenue</b>								
Investment income . . . . .	\$1,764,258	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Interest earned on reserves and reserve funds . . . . .	\$1,348,898	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Gain/Loss on sale of land & capital assets . . . . .	-\$777,464	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Development Charges)	\$17,824,857	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Recreational land (The	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other Deferred revenue earned 0	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Donations . . . . .	\$245,162	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Donated Tangible Capital Assets (SLC 53 0610 01)	\$21,066,717	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sale of publications, equipment, etc. . . . .	\$793	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Contributions from non-consolidated entities . . . . .	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other Revenues from Government Business Enter	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Gaming and Casino Revenues . . . . .	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other . . . . . 0	\$425,070	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other . . . . . 0	\$430,454	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other . . . . . 0	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other . . . . . 0	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other . . . . . 0	\$644,182	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other . . . . . 0	\$504,340	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other . . . . . 0	\$777,872	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other . . . . . 0	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other . . . . . 0	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
<b>Sub-total - Other revenue</b>	<b>\$44,255,139</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**Figure C- 2: Municipal-Wide Operation Costs Per Capita and Per Employee**

	Allocation of Expenses							
	Total Expenses (Excluding Long-Term Debt)	Residential	Non-Residential	Estimated Growth Impact	2019 Expenses Per Resident	2020 Expenses Per Resident	2019 Expenses Per Employee	2020 Expenses Per Employee
General government								
Governance . . . . .	\$767,790	73%	27%	50%	\$3.74	\$3.81	\$3.74	\$3.81
Corporate Management . . . . .	\$9,071,764	73%	27%	50%	\$44.14	\$45.02	\$44.14	\$45.02
Program Support . . . . .	\$10,115,441	73%	27%	50%	\$49.22	\$50.20	\$49.22	\$50.20
Sub-total - General government						\$99.03		\$99.03
Protection services								
Fire . . . . .	\$11,453,325	73%	27%	75%	\$83.59	\$85.26	\$83.59	\$85.26
Police . . . . .	\$820,712	73%	27%	75%	\$5.99	\$6.11	\$5.99	\$6.11
Court Security . . . . .	\$0	73%	27%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Prisoner Transportation . . . . .	\$0	73%	27%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Conservation authority . . . . .	\$0	73%	27%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Protective inspection and control . . . . .	\$2,149,774	73%	27%	75%	\$15.69	\$16.00	\$15.69	\$16.00
Building permit and inspection services . . . . .	\$1,969,605	73%	27%	75%	\$14.37	\$14.66	\$14.37	\$14.66
Emergency measures . . . . .	\$0	73%	27%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Provincial Offences Act (POA) . . . . .	\$1,821,540	73%	27%	75%	\$13.29	\$13.56	\$13.29	\$13.56
Other . . . . .	\$0	73%	27%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Protection services						\$135.59		\$135.59
Transportation services								
Roads - Paved . . . . .	\$7,066,859	73%	27%	25%	\$17.19	\$17.54	\$17.19	\$17.54
Roads - Unpaved . . . . .	\$688,311	73%	27%	25%	\$1.67	\$1.71	\$1.67	\$1.71
Roads - Bridges and Culverts . . . . .	\$1,947,924	73%	27%	25%	\$4.74	\$4.83	\$4.74	\$4.83
Roads - Traffic Operations & Roadside . . . . .	\$8,457,729	73%	27%	25%	\$20.58	\$20.99	\$20.58	\$20.99
Winter Control - Except sidewalks, Parking Lots . . . . .	\$1,953,170	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Winter Control - Sidewalks, Parking Lots Only . . . . .	\$742,600	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Transit - Conventional . . . . .	\$159,807	73%	27%	75%	\$1.17	\$1.19	\$1.17	\$1.19
Transit - Disabled & special needs . . . . .	\$0	73%	27%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Parking . . . . .	\$445,561	73%	27%	25%	\$1.08	\$1.11	\$1.08	\$1.11
Street lighting . . . . .	\$1,188,159	73%	27%	50%	\$5.78	\$5.90	\$5.78	\$5.90
Air transportation . . . . .	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other . . . . .	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Transportation services						\$53.26		\$53.26
Environmental services (excluding water and sewer)								
Wastewater collection/conveyance. . . . .	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Wastewater treatment & disposal . . . . .	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Urban storm sewer system . . . . .	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rural storm sewer system . . . . .	\$793,966	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Water treatment . . . . .	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Water distribution/transmission . . . . .	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Solid waste collection . . . . .	\$0	73%	27%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Solid waste disposal . . . . .	\$0	73%	27%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Waste diversion . . . . .	\$0	73%	27%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Other . . . . .	\$30,003	73%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Environmental services (excluding water and sewer)						\$0.00		\$0.00
Health services								
Public health services . . . . .	\$0	73%	27%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Hospitals . . . . .	\$0	73%	27%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance services . . . . .	\$0	73%	27%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance dispatch . . . . .	\$0	73%	27%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Cemeteries . . . . .	\$0	73%	27%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Other . . . . .	\$0	73%	27%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Health services						\$0.00		\$0.00



	Allocation of Expenses		Estimated Growth Impact	2019 Expenses Per Resident	2020 Expenses Per Resident	2019 Expenses Per Employee	2020 Expenses Per Employee
	Total Expenses (Excluding Long-Term Debt)	Residential	Non-Residential				
<b>Social and family services</b>							
General assistance . . . . .	\$0	100%	0%	50%	\$0.00	\$0.00	\$0.00
Assistance to aged persons . . . . .	\$47,052	100%	0%	50%	\$0.31	\$0.32	\$0.00
Child care . . . . .	\$0	100%	0%	50%	\$0.00	\$0.00	\$0.00
Other 0	\$0	100%	0%	50%	\$0.00	\$0.00	\$0.00
<b>Sub-total - Social and family services</b>					<b>\$0.32</b>		<b>\$0.00</b>
<b>Social Housing</b>							
Public Housing . . . . .	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00
Non-Profit/Cooperative Housing . . . . .	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00
Rent Supplement Programs . . . . .	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00
Other	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00
Other	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00
<b>Sub-total - Social Housing</b>					<b>\$0.00</b>		<b>\$0.00</b>
<b>Recreation and cultural services</b>							
Parks . . . . .	\$3,663,779	95%	5%	75%	\$34.67	\$35.37	\$5.00
Recreation programs . . . . .	\$2,729,665	95%	5%	75%	\$25.83	\$26.35	\$3.73
Rec. Fac. - Golf Crs, Marina, Ski Hill . . . . .	\$0	95%	5%	75%	\$0.00	\$0.00	\$0.00
Rec. Fac. - All Other . . . . .	\$11,205,294	95%	5%	75%	\$106.04	\$108.16	\$15.29
Libraries . . . . .	\$3,701,420	95%	5%	75%	\$35.03	\$35.73	\$5.05
Museums . . . . .	\$0	95%	5%	75%	\$0.00	\$0.00	\$0.00
Cultural services . . . . .	\$0	95%	5%	75%	\$0.00	\$0.00	\$0.00
Other	\$0	95%	5%	75%	\$0.00	\$0.00	\$0.00
<b>Sub-total - Recreation and cultural services</b>					<b>\$205.60</b>		<b>\$29.65</b>
<b>Planning and development</b>							
Planning and zoning . . . . .	\$5,674,825	73%	27%	50%	\$27.61	\$28.16	\$27.61
Commercial and Industrial . . . . .	\$732,436	0%	100%	50%	\$0.00	\$0.00	\$13.33
Residential development . . . . .	\$0	100%	0%	50%	\$0.00	\$0.00	\$0.00
Agriculture and reforestation . . . . .	\$0	73%	27%	50%	\$0.00	\$0.00	\$0.00
Tile drainage/shoreline assistance . . . . .	\$0	73%	27%	50%	\$0.00	\$0.00	\$0.00
Other	\$0	73%	27%	50%	\$0.00	\$0.00	\$0.00
<b>Sub-total - Planning and development</b>					<b>\$28.16</b>		<b>\$41.76</b>
<b>Other</b>							
Other	\$0	73%	27%	0%	\$0.00	\$0.00	\$0.00
<b>Total Expenses</b>	<b>\$89,398,511</b>				<b>\$521.97</b>		<b>\$359.29</b>



## Appendix D Ongoing Revenue

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**Figure D- 1: Town of Caledon Property Tax Revenue**

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Single & Semi-Detached	\$0	\$0	\$136,537	\$278,325	\$425,365	\$577,656	\$735,199	\$814,180	\$828,464	\$842,748	\$857,032	\$871,316
Street Townhomes	\$0	\$0	\$50,526	\$102,996	\$157,409	\$213,765	\$272,065	\$332,308	\$349,409	\$355,434	\$361,458	\$367,482
Dual Frontage Townhomes	\$0	\$0	\$50,526	\$102,996	\$157,409	\$213,765	\$272,065	\$332,308	\$349,409	\$355,434	\$361,458	\$367,482
Back-to-Back Townhomes	\$0	\$0	\$40,421	\$82,397	\$125,927	\$171,012	\$217,652	\$265,846	\$281,782	\$286,640	\$291,498	\$296,357
Apartments > 70 m2	\$0	\$0	\$0	\$0	\$0	\$0	\$56,656	\$115,335	\$176,038	\$238,765	\$279,233	\$283,887
Apartments <= 70 m2	\$0	\$0	\$0	\$0	\$0	\$0	\$47,186	\$96,056	\$146,613	\$198,854	\$247,725	\$251,853
Commercial	\$0	\$0	\$0	\$61,595	\$62,757	\$63,919	\$65,081	\$66,243	\$67,405	\$68,568	\$69,730	\$70,892
Town of Caledon Property Tax Revenue	\$0	\$0	\$278,011	\$628,309	\$928,867	\$1,240,118	\$1,665,904	\$2,022,278	\$2,199,121	\$2,346,441	\$2,468,133	\$2,509,269

**Figure D- 2: Town of Caledon Non-Tax Revenue Per Resident and Per Employee (Excluding Water and Wastewater Fees)**

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Payments-in-Lieu of Taxation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OMPF and Cannabis	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Conditional Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities for Tangible Capital Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
User Fees and Service Charges	\$108.47	\$110.64	\$112.81	\$114.98	\$117.14	\$119.31	\$121.48	\$123.65	\$125.82	\$127.99	\$130.16	\$132.33
Licences, permits, rents, etc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fines and penalties	\$55.19	\$56.29	\$57.40	\$58.50	\$59.60	\$60.71	\$61.81	\$62.91	\$64.02	\$65.12	\$66.23	\$67.33
Other revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Town of Caledon - Non-Tax Revenue Per Resident (Excluding Water and Sewer)	\$0	\$0	\$66,840	\$136,250	\$208,231	\$282,783	\$386,731	\$474,347	\$518,695	\$555,900	\$586,878	\$596,659

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Payments-in-Lieu of Taxation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OMPF and Cannabis	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Conditional Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities for T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
User Fees and Service Charges	\$56.37	\$57.50	\$58.63	\$59.75	\$60.88	\$62.01	\$63.13	\$64.26	\$65.39	\$66.52	\$67.64	\$68.77
Licences, permits, rents, etc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fines and penalties	\$55.19	\$56.29	\$57.40	\$58.50	\$59.60	\$60.71	\$61.81	\$62.91	\$64.02	\$65.12	\$66.23	\$67.33
Other revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Town of Caledon - Non-Tax Revenue Per Employee (Excluding Water and Sewer)	\$0	\$0	\$0	\$7,464	\$7,605	\$7,746	\$7,887	\$8,028	\$8,169	\$8,309	\$8,450	\$8,591







## Appendix E Ongoing Costs

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**Figure E- 1: Municipal Wide Operating Costs****Residential**

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
General government	\$99.03	\$101.01	\$102.99	\$104.97	\$106.95	\$108.93	\$110.92	\$112.90	\$114.88	\$116.86	\$118.84	\$120.82
Protection services	\$135.59	\$138.31	\$141.02	\$143.73	\$146.44	\$149.15	\$151.87	\$154.58	\$157.29	\$160.00	\$162.71	\$165.42
Transportation services	\$53.26	\$54.32	\$55.39	\$56.45	\$57.52	\$58.58	\$59.65	\$60.71	\$61.78	\$62.84	\$63.91	\$64.97
Environmental services (excluding water and sewer)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Health services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Social and family services	\$0.32	\$0.33	\$0.33	\$0.34	\$0.34	\$0.35	\$0.36	\$0.36	\$0.37	\$0.38	\$0.38	\$0.39
Social Housing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Recreation and cultural services	\$205.60	\$209.72	\$213.83	\$217.94	\$222.05	\$226.16	\$230.28	\$234.39	\$238.50	\$242.61	\$246.72	\$250.84
Planning and development	\$28.16	\$28.73	\$29.29	\$29.85	\$30.42	\$30.98	\$31.54	\$32.11	\$32.67	\$33.23	\$33.80	\$34.36
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Town of Caledon Residential Municipal-wide Operating Costs	\$0	\$0	\$213,179	\$434,557	\$664,135	\$901,912	\$1,233,445	\$1,512,889	\$1,654,332	\$1,772,995	\$1,871,797	\$1,902,994

**Non-Residential**

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
General government	\$99.03	\$101.01	\$102.99	\$104.97	\$106.95	\$108.93	\$110.92	\$112.90	\$114.88	\$116.86	\$118.84	\$120.82
Protection services	\$135.59	\$138.31	\$141.02	\$143.73	\$146.44	\$149.15	\$151.87	\$154.58	\$157.29	\$160.00	\$162.71	\$165.42
Transportation services	\$53.26	\$54.32	\$55.39	\$56.45	\$57.52	\$58.58	\$59.65	\$60.71	\$61.78	\$62.84	\$63.91	\$64.97
Environmental services (excluding water and sewer)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Health services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Social and family services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Social Housing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Recreation and cultural services	\$29.65	\$30.25	\$30.84	\$31.43	\$32.02	\$32.62	\$33.21	\$33.80	\$34.40	\$34.99	\$35.58	\$36.18
Planning and development	\$41.76	\$42.59	\$43.43	\$44.26	\$45.10	\$45.93	\$46.77	\$47.60	\$48.44	\$49.27	\$50.11	\$50.94
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Town of Caledon Non-Residential Municipal-wide Operating Costs	\$0	\$0	\$0	\$24,040	\$24,494	\$24,948	\$25,401	\$25,855	\$26,308	\$26,762	\$27,216	\$27,669



**Figure E- 2: Town of Caledon Site Specific Operating Costs**

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Roads Site Specific Capital Related Operating Costs	\$0	\$0	\$20,242	\$20,631	\$21,021	\$21,410	\$21,799	\$22,188	\$22,578	\$22,967	\$23,356	\$23,746
Parks Site Specific Capital Related Operating Costs	\$0	\$0	\$38,565	\$39,307	\$40,048	\$40,790	\$41,532	\$42,273	\$43,015	\$43,756	\$44,498	\$45,240
Total	\$0	\$0	\$58,807	\$59,938	\$61,069	\$62,200	\$63,331	\$64,462	\$65,593	\$66,723	\$67,854	\$68,985



