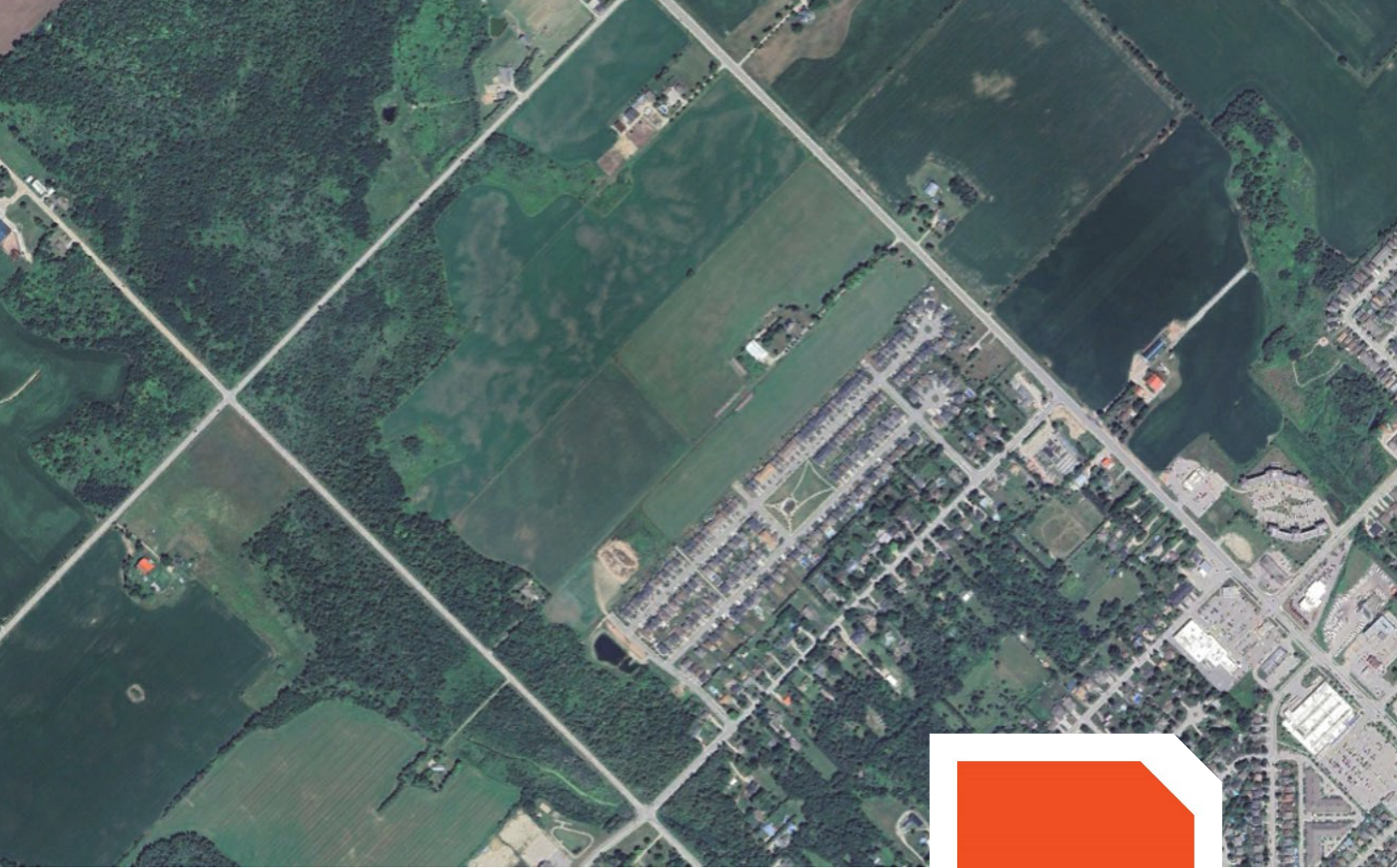




**urban
Metrics**

6585 HIGHWAY 6

Fiscal Impact Assessment

Centre Wellington, Ontario

Prepared for: 1052367 Ontario Ltd.

August 7, 2026



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August 7, 2026

Mr. James Krouse
1052367 Ontario Ltd.
6585 Highway 6
Centre Wellington, ON
c/o Robert MacFarlane – Zelinka Priamo

RE: 6585 Highway 6 – Fiscal Impact Assessment (Centre Wellington, Ontario)

urbanMetrics inc. is pleased to submit our assessment of the fiscal impacts that would be generated by the proposed urban boundary expansion on the lands of 6585 Highway 6.

It has been our pleasure to complete this report on your behalf.

Yours very truly,

urbanMetrics inc.

A handwritten signature in black ink, appearing to be "Bohan Li", written in a cursive style.

Mr. Bohan Li, Ph.D.
Project Manager,
urbanMetrics Inc.

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1.0 Summary

The landowner James Krouse is submitting an urban boundary expansion application for the lands known as 6585 Highway 6, Part of Lot 17 Concession 15. The lands total 29.3 hectares. The lands are intended primarily for low and medium density residential, along with supporting uses including commercial and a school block.

urbanMetrics has been retained to consider the financial viability of this proposed urban boundary expansion. For this analysis, we have used details from a preliminary concept plan which includes 151 single-detached homes, 191 street townhomes, 101 stacked townhomes, and 258 apartment units, for a total of 701 residential units.

To conduct the analysis, we calculated the following that would be generated by the proposed urban boundary expansion:

- One-Time Revenues
 - Development charges
- Operating Surplus
 - Property tax revenues
 - Water and wastewater revenues
 - Non-tax revenues
 - Site-specific infrastructure operating costs
 - Municipality-wide operating costs net of external funding
- Financial Viability
 - Replacement costs of site-specific infrastructure
 - Indirect capital replacement costs of municipality-wide infrastructure
 - Municipal budget ratios

We evaluated the financial viability of the urban boundary expansion in two ways. First, we considered whether the urban boundary expansion would generate a net operating surplus (revenues minus operating expenses) that exceeds the capital

replacement costs required to service the lands (the “direct comparison” approach).

The direct comparison approach is an absolute measure of the financial viability of the development. If the development would generate more revenues than costs, it would be financially viable.

However, the direct comparison approach has some drawbacks. It is reliant on the municipality’s budget and capital funding framework, which the developers have no control over. It can also be sensitive to different estimates of capital replacement costs.

As such, we also consider a relative measure of financial viability by benchmarking the urban boundary expansion against the Township of Centre Wellington’s and Wellington County’s budgets (the “budget benchmark” approach). Here, we consider what percentage of revenues would remain after operating costs to fund capital replacement costs. If the urban boundary expansion would have a larger percent of revenues left to pay for capital replacement costs, it would contribute positively to the Township’s and County’s financial positions and thus would be financially viable relative to the Township and County as a whole.

Our key findings are summarized below (all values are in 2026 dollars).

1.1 Findings: One-Time Revenues

At full build-out, we have estimated that the proposed subdivision would generate \$24.4 million in development charge revenue for the Township of Centre Wellington and \$5.7 million for Wellington County, based on current rates.

The details behind these calculations can be found in Section 4.0.

1.2 Findings: Operating Surplus

Figure 1.1: Calculation of Operating Surplus

Centre Wellington

	\$	% Total Revenues
Property Tax Revenues	\$972,153	47%
Water and Wastewater Revenues	\$1,112,087	53%
Total Revenues	\$2,084,240	100%
Site-Specific Infrastructure Operating Expenses	-\$111,440	-5%
Per-Capita and Per-Employee Operating Expenses	-\$924,089	-44%
Less: Per-Capita and Per-Employee Non-Tax Revenues	\$207,684	10%
Less: External Funding	\$50,297	2%
Net Operating Costs	-\$777,548	-37%
Total Annual Operating Surplus (Deficit)	\$1,306,692	63%

Wellington County

	\$	% Total Revenues
Property Tax Revenues	\$1,724,917	100%
Water and Wastewater Revenues	\$0	0%
Total Revenues	\$1,724,917	100%
Site-Specific Infrastructure Operating Expenses	\$0	0%
Per-Capita and Per-Employee Operating Expenses	-\$1,131,663	-66%
Less: Per-Capita and Per-Employee Non-Tax Revenues	\$108,544	6%
Less: External Funding	\$615,640	36%
Net Operating Costs	-\$407,479	-24%
Total Annual Operating Surplus (Deficit)	\$1,317,438	76%

Source: urbanMetrics calculations

Figure 1.1 shows the calculation of the operating surplus, or total revenues minus operating expenses. The details behind this calculation can be found in Section 5.0.

For the Township of Centre Wellington, we calculated that the urban boundary expansion would generate \$2.1 million in revenues and \$0.8 million in operating costs, for a net of \$1.3 million in operating surplus. For Wellington County, the revenues would be \$1.7 million and the operating costs \$0.4 million, for an operating surplus of \$1.3 million. These operating surpluses can be used to fund capital costs.

1.3 Findings: Financial Viability

Direct Comparison Approach

Figure 1.2: Annual Net Revenues

Centre Wellington

	\$	% Total Revenues
Property Tax Revenues	\$972,153	47%
Water and Wastewater Revenues	\$1,112,087	53%
Total Revenues	\$2,084,240	100%
Site-Specific Infrastructure Operating Expenses	-\$111,440	-5%
Per-Capita and Per-Employee Operating Expenses	-\$924,089	-44%
Less: Per-Capita and Per-Employee Non-Tax Revenues	\$207,684	10%
Less: External Funding	\$50,297	2%
Net Operating Costs	-\$777,548	-37%
Total Annual Operating Surplus (Deficit)	\$1,306,692	63%
Site-Specific Capital Replacement Costs	-\$272,204	-13%
Indirect Capital Replacement Costs	-\$345,496	-17%
Total Annual Capital Replacement Costs	-\$617,699	-30%
Annual Net Revenues	\$688,993	33%

Wellington County

	\$	% Total Revenues
Property Tax Revenues	\$1,724,917	83%
Water and Wastewater Revenues	\$0	0%
Total Revenues	\$1,724,917	83%
Site-Specific Infrastructure Operating Expenses	\$0	0%
Per-Capita and Per-Employee Operating Expenses	-\$1,131,663	-54%
Less: Per-Capita and Per-Employee Non-Tax Revenues	\$108,544	5%
Less: External Funding	\$615,640	30%
Net Operating Costs	-\$407,479	-20%
Total Annual Operating Surplus (Deficit)	\$1,317,438	63%
Site-Specific Capital Replacement Costs	\$0	0%
Indirect Capital Replacement Costs	-\$162,752	-8%
Total Annual Capital Replacement Costs	-\$162,752	-8%
Annual Net Revenues	\$1,154,686	55%

Source: urbanMetrics calculations

Figure 1.2 shows the calculation of the annual net revenues for the direct comparison approach. As shown, the urban boundary expansion is projected to generate approximately \$689,000 of net revenues after capital replacement costs annually for the Township of Centre Wellington. For Wellington County, the net revenues would be \$1.2 million. The details behind this calculation can be found in Section 6.2.

Because the urban boundary expansion is projected to generate an operating surplus in excess of its capital replacement costs, it is projected to be financially viable and would contribute positively to Township of Centre Wellington's and Wellington County's fiscal positions.

Budget Benchmark Approach

Figure 1.3: Budget Benchmarking

6585 Highway 6			Township of Centre Wellington		
	\$	% Total Revenues		% Total Revenues	
Property Tax Revenues	\$972,153	47%	\$23,911,019	63%	Net Levy
Water and Wastewater Revenues	\$1,112,087	53%	\$13,793,000	37%	Rate Revenues
Total Revenues	\$2,084,240	100%	\$37,704,019	100%	Total Revenues
Net Operating Costs ex. Water/WW	-\$540,470	-26%	-\$18,305,247	-49%	Tax-Supported Operating Costs*
Water/Wastewater Operating Costs	-\$237,078	-11%	-\$7,310,845	-19%	Net Rate-Supported Operating Costs**
Net Operating Costs	-\$777,548	-37%	-\$25,616,092	-68%	Net Operating Costs
Total Operating Surplus	\$1,306,692	63%	\$12,087,927	32%	Total Operating Surplus
Site-Specific Capital Replacement Costs	-\$272,204	-13%			
Operating Surplus less Site-Specific Capital	\$1,034,488	50%			

* Total Levy less Transfers From Operating to Capital (p.38)

** Operating Budgets less Non-Rate Revenues, Debt Payments, and Transfers to Reserves

6585 Highway 6			Wellington County		
	\$	% Total Revenues		% Total Revenues	
Property Tax Revenues	\$1,724,917	100%	\$153,812,000	100%	Property Taxation
Total Revenues	\$1,724,917	100%	\$153,812,000	100%	Total Revenues
Net Operating Costs	-\$407,479	-24%	-\$111,010,000	-72%	Tax-Supported Operating Costs***
Total Net Operating Costs	-\$407,479	-24%	-\$111,010,000	-72%	Net Operating Costs
Total Operating Surplus	\$1,317,438	76%	\$42,802,000	28%	Total Operating Surplus

*** Property Taxation less Minor Capital Expenses, Debt Charges, and Transfers to Capital Reserves from Operating (p.60, 62)

Source: urbanMetrics calculations, Township of Centre Wellington 2026 Budget, Wellington County 2026 Budget and Ten Year Plan

Figure 1.3 shows the results from the benchmarking against the Township of Centre Wellington's and Wellington County's budgets. As shown, the urban boundary expansion would generate an operating surplus that is 63% of total revenues for the Township of Centre Wellington and 76% for Wellington County, which is higher than the 32% of the Township's budget and 28% of the County's budget. The details behind this calculation can be found in Section 6.3.

This exercise shows that the urban boundary expansion would contribute more towards capital replacement costs after operating costs relative to the Township of Centre Wellington and Wellington County as a whole. It would have a positive fiscal impact on the Township and County in that if the Township or County would need to raise property taxes in the future, they would need to do so by a lesser amount if the urban boundary expansion were to be developed. As such, it would be financially viable, judged against the standard of the Township's and County's existing budget frameworks.

1.4 Discussion

The analyses found the urban boundary expansion would be projected to have a positive fiscal impact on the Township of Centre Wellington and Wellington County. The development concept would generate more operating revenues than operating and capital costs, and it would also require fewer operating costs as a percentage of total revenues to support compared to the Township as a whole (leaving more to fund capital costs). By both approaches, the urban boundary expansion would be financially viable.

It should be noted that the analysis used several conservative assumptions, including excluding the impact of capital grants, assuming the rate of return matches that of inflation, and not considering off-site commercial and employment uses that would be induced by the increase in population from the urban boundary expansion.

2.0 Overview

2.1 Methodology

The purpose of this Fiscal Impact Assessment is to consider whether the proposed urban boundary expansion on 6585 Highway 6 would be financially viable.

The Fiscal Impact Assessment considers the following components (all revenues and costs are expressed in 2026 dollars).

One-Time Revenues

The Fiscal Impact Assessment calculates the development charges that would be generated by the proposed urban boundary expansion.

Because development charges are collected for cost-recovery purposes, they have not been factored into the analysis of ongoing revenues and costs. Still, they are shown because they could provide fiscal benefits such as funding infrastructure with benefit to existing residents.

Ongoing Revenues and Costs

The main findings of the Fiscal Impact Assessment relate to the ongoing revenues and costs. This analysis considers whether the proposed urban boundary expansion is financially viable, in that revenues generated would cover the costs needed to support it.

For this analysis, we consider the following components:

- Property tax revenues
- Water and wastewater rate revenues
- Other non-tax revenues
- Operating costs of site-specific infrastructure
- Municipality-wide operating costs net of external funding
- Replacement costs of site-specific infrastructure
- Indirect capital replacement costs of municipality-wide infrastructure

- Municipal budget ratios

A key consideration in a Fiscal Impact Assessment is indirect capital replacement costs, which covers non-site-specific infrastructure that would be needed to service the additional population and employment from the urban boundary expansion. These include the lifecycle replacement costs of non-site-specific road, water, wastewater, and stormwater infrastructure, as well as capital costs for items such as police, fire, transit, recreation, and library, among others.

In this report, we consider two ways of addressing the question of whether the proposed urban boundary expansion would be financially viable, in relation to the lifecycle capital replacement costs.

First, we used a “direct comparison” approach: we calculated the annual net revenues of the urban boundary expansion, comparing its operating surplus (revenues minus operating costs) to the annualized replacement costs of site-specific and other infrastructure. Here, positive annual net revenues would indicate that the development would generate sufficient revenues to cover the total costs needed to service it. Negative annual net revenues would indicate that the development, in isolation, would not generate sufficient revenues to cover replacement costs under the municipality’s current property tax and operating budget framework.

Second, we used a “budget benchmark” approach: we benchmarked the property tax revenues and operating costs generated by the development concept against the Township of Centre Wellington’s budget. After accounting for projected operating costs, the portion of property tax revenues left over to pay for annual lifecycle replacement costs for the urban boundary expansion was compared to the portion of property taxes used to fund capital expenditures in the Township’s budget.

If a lower percentage of property tax revenues generated from the proposed urban boundary expansion would be required to fund operating costs (and thus a higher fraction is left over to pay for capital costs), compared to the Township of Centre Wellington as a whole, then this suggests the development would contribute more than the Township average towards funding capital costs. In other words, the prototype development concept would be more effective in generating funds to support capital replacement costs than the existing Township as a whole and thus would be financially viable on a relative basis.

This method has the benefit in that it is more robust to how the Township’s existing budget framework funds the replacement cost of capital infrastructure and

any changes that would be required in the future. In this way, the proposed urban boundary expansion would be evaluated on a fair basis against other parts of Centre Wellington. This contrasts with the first method – for a hypothetical municipality with property tax rates that underfunds its capital replacement costs, it would be difficult for any new developments to generate positive revenues net of costs through no fault of their own.

Additionally, in situations where the total lifecycle replacement costs of infrastructure are uncertain, this method can provide an independent assessment of the financial viability of the proposed urban boundary expansion, as well as a check on what levels of lifecycle costs are reasonable.

2.2 Limitations of Fiscal Impact Assessments

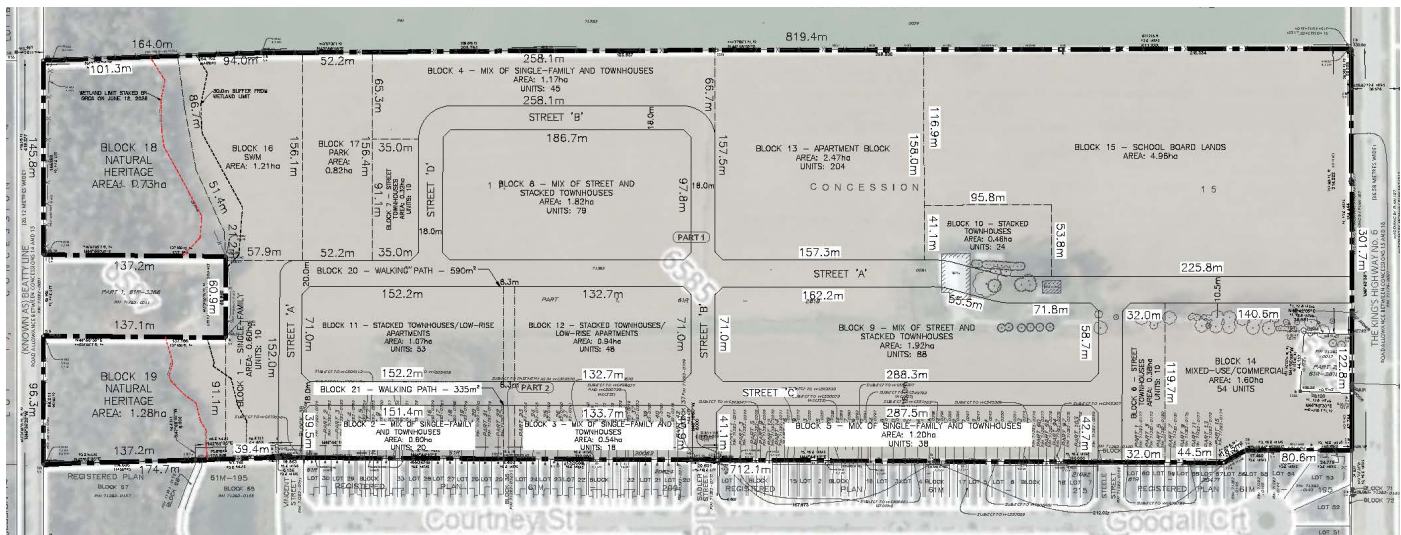
The results of Fiscal Impact Assessments should be interpreted in the broader context of the municipality's goals. Municipalities are not profit-maximizing entities and have many goals such as meeting housing needs. The results of a Fiscal Impact Assessment should be considered in the context of the municipality's broader goals.

Additionally, Fiscal Impact Assessments of a single site, like this study, do not consider the impacts of other developments which would be induced by the increase in population and employment from the Subject Site. For example, the increase in population if the Subject Site were to be developed would increase the need for commercial space to serve that population, as well as increasing the attractiveness of locating employment uses in Centre Wellington to take advantage of the larger potential workforce. Commercial and employment space is taxed at much higher rates than residential and tend to have a much higher positive fiscal impact than residential development, but the Subject Site would not be credited for these induced developments in this Fiscal Impact Assessment.

3.0 Development Concept

As shown in Figure 3.1, the Subject Site for the proposed urban boundary expansion sits west of Highway 6, just to the north of the existing urban boundary.

Figure 3.1: Preliminary Concept Plan, Urban Boundary Expansion



Source: Zelinka Priamo, dated July 2026.

At this stage, plans for the Subject Site are preliminary. Figure 3.1 illustrates the latest concept plan available, with the land use schedule in Figure 3.2.

Figure 3.2: Concept Plan Land Use Schedule and Unit Counts

PROPOSED LAND USES AND AREAS	
RESIDENTIAL, SINGLE-FAMILY AND TOWNHOUSES (BLOCKS 1-7)	4.81 ha
RESIDENTIAL, STREET/STACKED TOWNHOUSES (BLOCKS 8-10)	4.20 ha
RESIDENTIAL, STACKED TOWNHOUSES/LOW-RISE APARTMENTS (BLOCKS 11-12)	2.60 ha
RESIDENTIAL, APARTMENT BUILDINGS (BLOCK 13)	2.47 ha
MIXED-USE/COMMERCIAL (BLOCK 14)	1.60 ha
SCHOOL BOARD LANDS (BLOCK 15)	4.96 ha
SWM (BLOCK 16)	1.21 ha
PARK (BLOCK 17)	0.82 ha
NATURAL HERITAGE (BLOCKS 18-19)	3.01 ha
WALKING PATH (BLOCK 20)	0.09 ha
ROADS	4.09 ha
TOTAL	29.8 ha
UNIT COUNTS	
RESIDENTIAL, SINGLE-FAMILY AND TOWNHOUSES (BLOCKS 1-7)	151 UNITS
RESIDENTIAL, STREET TOWNHOUSES (BLOCKS 8-10)	191 UNITS
RESIDENTIAL, STACKED TOWNHOUSES/LOW-RISE APARTMENTS (BLOCKS 11-12)	101 UNITS
RESIDENTIAL, APARTMENT BUILDINGS (BLOCK 13)	204 UNITS
MIXED-USE/COMMERCIAL (BLOCK 14)	54 UNITS
TOTAL	701 UNITS

Source: Zelinka Priamo, dated July 2026.

We used this development concept to evaluate the fiscal impacts of the urban boundary expansion, with the understanding that it would be subject to change. We have assumed that Blocks 1-7 would consist entirely of single-detached homes, Blocks 11-12 would consist entirely of stacked townhomes, and the mixed-use residential units in Block 14 would be apartment units. We have further assumed apartments would be 50% 1-bedroom and 50% 2-bedroom or larger.

Additionally, we have assumed a total of 4,000 square metres of commercial retail space on the Subject Site for this development concept. This was based off a 25% lot coverage ratio for the commercial lands in the concept plan.

Unit and cost estimates for the required site-specific infrastructure, provided by SMD Consultants, are detailed in Appendix A. The initial costs of this infrastructure will be covered by the developer as a Local Service or would be covered by Development Charges and thus would not have a fiscal impact. However, the Township of Centre Wellington will maintain and replace the infrastructure, and the operating and lifecycle capital costs of the infrastructure will be included.

4.0 One-Time Revenues

In this Section, we calculated the one-time development charge revenues that would be generated by the proposed urban boundary expansion.

While development charge revenues are intended for cost recovery, they are shown here as they may still be a positive fiscal impact. For example, they may help fund infrastructure that have benefit to existing or post-period benefits. They are not factored into the calculations of ongoing impacts.

4.1 Development Charges

Methodology

Development charges are used by municipalities as a source of revenue to recover growth-related capital costs for the new infrastructure required to support the proposed development. Development charges for the Township of Centre Wellington are used to fund the following services:

- Services Related to a Highway
- Public Works (Facilities and Fleet)
- Fire Protection Services
- Parks and Recreation Services
- Growth Studies
- Wastewater Treatment
- Wastewater Sewers
- Water Treatment Plants and Storage
- Water Distribution
- Land

Additionally, development charges for Wellington County are used to fund:

- Library

- Studies
- Ambulance
- Police
- Roads and Related
- Childcare
- Provincial Offences Act
- Health Unit
- Long-Term Care Homes
- Waste Diversion

The development charge rates as of 2026 for the Township of Centre Wellington and Wellington County can be found in Appendix B. For apartment units, we assumed half would be 1 bedroom and half would be two bedroom or more. It is recognized that these development charge rates are subject to change over time from indexing, the passing of new development charge by-laws, and Provincial legislation. These rates were multiplied by the development statistics to arrive at the total development charges collected.

Results

Figure 4.1 shows the calculation of the development charges collected at full build-out for the development concept. Based on these rates, at full build-out, the proposed development concept would generate one-time development charge revenues of roughly \$24.4 million for the Township of Centre Wellington and \$5.7 million for Wellington County.

Figure 4.1: Calculation of Development Charges

Centre Wellington

Residential Type	Count	DC/Unit	Total DCs	PPU	DC/Capita
Single-Detached	151	\$46,345	\$6,998,095	2.921	\$15,866
Street Townhouses	191	\$37,808	\$7,221,328	2.383	\$15,866
Stacked Townhouses	101	\$31,353	\$3,166,653	1.976	\$15,867
Apartments	258	\$27,109	\$6,994,122	1.810	\$14,977
Total Residential	701		\$24,380,198		
Non-Residential Type	sq.m.	DC/sq.m.	Total DCs	FSW	DC/Employee
Commercial	4,000	\$14.28	\$57,120	41.8	\$597
Total Non-Residential	4,000		\$57,120		
Total			\$24,437,318		

Wellington County

Residential Type	Count	DC/Unit	Total DCs	PPU	DC/Capita
Single-Detached	151	\$11,916	\$1,799,316	2.921	\$4,079
Street Townhouses	191	\$8,998	\$1,718,618	2.383	\$3,776
Stacked Townhouses	101	\$6,359	\$642,259	1.976	\$3,218
Apartments	258	\$5,773	\$1,489,434	1.810	\$3,190
Total Residential	701		\$5,649,627		
Non-Residential Type	sq.m.	DC/sq.m.	Total DCs	FSW	DC/Employee
Commercial	4,000	\$3.29	\$13,160	37.16	\$122
Total Non-Residential	4,000		\$13,160		
Total			\$5,662,787		

Source: urbanMetrics calculations

5.0 Operating Impacts

In this section, we consider the annual revenues and operating costs that would be generated by the development concept. The findings of this section will then be combined with the discussions of lifecycle capital replacement costs in Section 6.0 to evaluate the financial viability of the urban boundary expansion.

The ongoing revenues considered include property taxes, water and wastewater rates, and per-capita and per-employee non-tax revenues. Operating costs include operating costs net of external funding, as well as the operating costs of site-specific infrastructure.

5.1 Property Taxes

Methodology

Property taxes are the main way in which the development will contribute to the municipal budget. To estimate property taxes, we have used the 2026 property tax rates for the Township of Centre Wellington and Wellington County, excluding the Education component as it is not received by the municipality. The property tax rates used were 0.400590% for residential properties and 0.597281% for commercial properties for the Township and 0.742204% and 1.106626% for the County.

The calculation of property taxes also requires an estimate of the tax assessment values for the various components of the development. Unfortunately, we do not have access to a comprehensive database of property assessment values. As such, our estimate of assessed values will be based on a selection of comparable properties of the appropriate types.

The list of comparables used to determine these assessed values can be found in Appendix C. This was made more difficult as limited data is available for new properties for many development types in Fergus. Notably, assessed values for the example recent apartments were higher than those for street townhomes and stacked townhomes, which was not what we had expected based on our experience.

As such, to be conservative, we have used the average assessed values across the multi-residential typologies for street townhomes, then discounted it by 5% for stacked townhomes and 10% for apartments.

The average assessed values used for this analysis are as follows:

- Single-detached: \$402,000 per unit
- Street townhouses: \$313,000 per unit
- Stacked townhouses: \$297,000 per unit
- Apartments: \$282,000 per unit
- Non-Residential: \$1,537 per sq. m.

Notably, these assessed values are based on 2016 valuations determined by the Municipal Property Appraisal Corporation (MPAC) due to the pause in re-assessments during and after the Covid-19 pandemic. We have used these valuations as property tax rates are based on these assessed values and would be adjusted if assessment values change.

Results

Figure 5.1 shows the calculation of the annual property taxes that would be generated by the development concept. The proposed development would generate approximately \$2.59 million in residential property taxes and \$104,700 in non-residential property taxes, for a total of approximately \$2.7 million.

Based on these estimates, the property tax per capita is similar across the unit types, but stacked townhomes and apartments would have higher property taxes per capita. With a portion of water and wastewater revenues being per meter (per home), those unit types would generate more revenues compared to single-detached homes on a per-capita basis. Since most ongoing costs scale based on a per capita basis, this suggests the fiscal impact of the development could be improved with a higher fraction of stacked townhomes and apartments.

Figure 5.1: Annual Property Tax Revenues

Centre Wellington

Residential Type	Count	Assessed Value Per Unit	Total Assessed Value	Property Tax Rate	Total Annual Property Taxes	Property Tax PPU	Property Tax Per Capita
Single-Detached	151	\$402,000	\$60,702,000	0.400590%	\$243,166	2.921	\$551
Street Townhouses	191	\$313,000	\$59,783,000	0.400590%	\$239,485	2.383	\$526
Stacked Townhouses	101	\$297,000	\$29,997,000	0.440650%	\$132,182	1.976	\$662
Apartments	258	\$282,000	\$72,756,000	0.440650%	\$320,599	1.81	\$687
Total Residential	701		\$223,238,000		\$935,432		
Non-Residential Type	sq.m.	Assessed Value Per sq.m.	Total Assessed Value	Property Tax Rate	Total Annual Property Taxes	Property Tax FSW	Property Tax Per Employee
Commercial	4,000	\$1,537	\$6,148,000	0.597281%	\$36,721	37.16	\$341
Total Non-Residential	4,000		\$6,148,000		\$36,721		
Total			\$229,386,000		\$972,153		

Wellington County

Residential Type	Count	Assessed Value Per Unit	Total Assessed Value	Property Tax Rate	Total Annual Property Taxes	Property Tax PPU	Property Tax Per Capita
Single-Detached	151	\$402,000	\$60,702,000	0.742204%	\$450,533	2.921	\$1,021
Street Townhouses	191	\$313,000	\$59,783,000	0.742204%	\$443,712	2.383	\$975
Stacked Townhouses	101	\$297,000	\$29,997,000	0.742204%	\$222,639	1.976	\$1,116
Apartments	258	\$282,000	\$72,756,000	0.742204%	\$539,998	1.81	\$1,156
Total Residential	701		\$223,238,000		\$1,656,881		
Non-Residential Type	sq.m.	Assessed Value Per sq.m.	Total Assessed Value	Property Tax Rate	Total Annual Property Taxes	Property Tax FSW	Property Tax Per Employee
Commercial	4,000	\$1,537	\$6,148,000	1.106626%	\$68,035	37.16	\$632
Total Non-Residential	4,000		\$6,148,000		\$68,035		
Total			\$229,386,000		\$1,724,917		

Source: urbanMetrics calculations

5.2 Water and Wastewater Revenues

Methodology

Water and wastewater rates are the other major source of revenues that would be generated by new development. These rates would accrue to the Township of Centre Wellington.

Water and wastewater meter rates are based on the 2026 rates from Centre Wellington Hydro. We assumed the residential units would have a fixed charge of \$12.50 per month and a usage rate of \$2.64 per cubic metre for water, and a fixed charge of \$14.76 per month and a usage rate of \$3.15 per cubic metre for wastewater. Combined, the fixed charge would be \$27.26 per unit, and the variable charge would be \$5.79 per cubic metre.

For non-residential space, we conservatively assumed a meter size of up to 3/4", which have the lowest rates. We assumed that one meter would be required per 200 square metres of commercial space. As with residential, we assumed the commercial space would have a fixed charge of \$12.50 per month and a usage rate of \$2.64 per cubic metre for water, and a fixed charge of \$14.76 per month and a usage rate of \$3.15 per cubic metre for wastewater. Combined, the fixed charge would be \$27.26 per unit, and the variable charge would be \$5.79 per cubic metre.

Estimating the water and wastewater revenues requires an estimate of usage. We assume that the wastewater usage would be metered and charged based on water usage.

The latest available Water and Wastewater Servicing Master Plan for the Township of Centre Wellington is dated June 30, 2025, by RV Anderson Associates. In Section 6.1 (page 35), the Master Plan identifies an average day residential consumption of 250 liters per capita per day ("Lpcd" or "L/c/d"). We have extended this assumption to employee water usage as well, as in our experience, these usage rates tend to be similar.

Results

Figure 5.2: Annual Water and Wastewater Revenues

Centre Wellington

Residential Type	Count	Annual Fixed Charge Per Unit	Total Annual Fixed Charges	Charge Per Cubic Metre	Demand (L/c/d)	Demand (cm/c/yr)	PPU	Total Annual Usage Charges	Total Annual Charges
Single-Detached	151	\$327.12	\$49,395	\$5.79	250.00	91.3	2.921	\$233,034	\$282,429
Street Townhouses	191	\$327.12	\$62,480	\$5.79	250.00	91.3	2.383	\$240,474	\$302,954
Stacked Townhouses	101	\$327.12	\$33,039	\$5.79	250.00	91.3	1.976	\$105,443	\$138,483
Apartments	258	\$327.12	\$84,397	\$5.79	250.00	91.3	1.81	\$246,723	\$331,120
Total Residential	701		\$229,311					\$825,675	\$1,054,986
Non-Residential Type	sq.m.	Annual Fixed Charge Per Meter	Total Annual Fixed Charges	Charge Per Cubic Metre	Demand (L/e/d)	Demand (cm/e/yr)	FSW	Total Annual Usage Charges	Total Annual Charges
Commercial (20 meters)	4,000	\$327.12	\$6,542	\$5.79	250.00	91.3	41.8	\$50,559	\$57,101
Total Non-Residential	4,000		\$6,542					\$50,559	\$57,101
Total			\$235,854					\$876,234	\$1,112,087

Source: urbanMetrics calculations

Figure 5.2 calculates the water and wastewater revenues that would accrue from the proposed development. In total, annual water and wastewater revenues would be \$1.1 million. Of this, \$236,000 would be from fixed charges and \$876,000 would be from usage charges.

Combined with property taxes, the annual revenues for the Township of Centre Wellington generated by the development concept would be \$2.1 million, of which 47% would be from property taxes and 53% from water and wastewater rates.

As calculated, the projected water and wastewater rate revenues are an unusually high percentage of total projected revenues for the Township. The methodology for calculating water and wastewater rate revenues is standard, and we don't believe there is an error in this calculation. Out of caution, we investigated the impact of reducing water and wastewater revenues and found the main findings of this report are robust to halving the water and wastewater revenues. It is also possible that these results are driven by using assessed values that are too low, which would result in the property tax revenues being underestimated. It is worth noting that the Township's share of residential property taxes is relatively low, which could explain the unusual split between tax and rate revenues for residential properties with servicing.

5.3 Other Non-Tax Revenues

Methodology

Municipalities have other non-tax and non-rate revenues that reduce the portion of their costs which are funded by property taxes and rates, and many of these would be expected to increase with population and employment. These include user fees and service charges, licences, permits and rent, and fines and penalties.

User Fees and Service Charges are reported in Schedule 12 of the Financial Information Return (“FIR”). Licences, permits, rent, etc. and Fines and penalties categories are reported in Schedule 10 of the FIR. We used the 2024 FIR for the Township of Centre Wellington and Wellington County, which was the latest available at this time, and adjusted them for inflation (3.80%) to 2026 dollars.

To arrive at a per-capita and per-employee figure for these values, we estimated the population and employment for the Township of Centre Wellington and Wellington County for 2024. For population, we used the Statistics Canada population estimate, which was 34,139 people for the Township and 265,424 people for the County.

For the employment estimate, we began with 2021 Census data. We summed the “Place of Work” values from Commuting Flows data¹ and the “Worked at home” and “No fixed workplace address” values from the Census Profile Place of Work data to arrive at estimates of the 2021 total employment in the Township and County. To arrive at the 2024 estimates, we used the proxy that employment grows at the rate of population growth and that Census employment counts are subject to the same undercount as population. As such, the 2021 employment estimates were inflated based on the ratio of the 2024 population estimate to the 2021 Census population to arrive at the estimates of 2024 employment.

Based on these calculations, we estimated employment would be 10,749 in the Township and 134,454 in the County.

We assigned residential shares and non-residential shares of to revenue and cost categories. For certain categories for which we had reasons to believe are primarily incurred by residents, we assumed the following residential shares (with the remainder being the non-residential share):

¹ The Commuting Flows Place of Work data are collected from Table 98-10-0459-01 for Census subdivisions and Table 98-10-0466-01 for Census divisions.

- Solid waste collection/disposal, waste diversion: 90%
- Public health services, hospitals, ambulance services/dispatch: 90%
- Cemeteries: 95%
- All social and family services: 100%
- All recreation and cultural services: 95%

For other categories, we assigned the revenues and cost based on the ratio of population to employment. These ratios were 76% residential and 24% non-residential for the Township of Centre Wellington and 66% residential and 34% non-residential for Wellington County, based on the above population and employment estimates.

Finally, we must assign a growth share to each category to represent how much they would grow with population and employment. For Licences, permits, rents, etc. and Fines and penalties, we assumed a 100% growth share.

For User Fees and Service Charges, there are reasons to believe that a 100% growth share would be appropriate (we assumed a lower growth share for costs due to returns to scale and efficiencies, which would not apply to revenues). However, we conservatively used the same growth share for these revenues as the ones used for operating costs, most of which are 95% (see Section 5.5).

The exception is the transportation services items, which we assumed the growth share to be 95% for all items. The growth share for the expenses of some of the transportation services items was set at 0% because they were calculated based on the length of roads rather than on a per-capita and per-employee basis, but we would expect revenues to increase on a per-capita basis.

Results

Based on this calculation, non-tax revenues would be approximately \$128 per resident and \$80 per employee for the Township, and \$67 per resident and \$33 per employee for the County (see Appendix D). Annual non-tax revenues would be \$208,000 for the Township and \$109,000 for the County.

5.4 Infrastructure Operating Costs

Methodology

The urban boundary expansion and subsequent development on the Subject Site would increase the Township of Centre Wellington's and Wellington County's operating costs, through new site-specific infrastructure and through increases in the population and employment.

We first considered the operating costs that would be generated by site-specific infrastructure, which would fall on the Township of Centre Wellington. Here, we assumed certain cost categories in Schedule 40 of the FIR would increase proportional to the amount of linear infrastructure added for the site. These cost categories include:

- Roads (all),
- Winter Control (all),
- Wastewater collection/conveyance,
- Urban and Rural storm sewer system, and
- Water distribution/transmission.

The base cost is Total Expenses less Interest on Long Term Debt and Amortization, from Schedule 40 of the FIR, adjusted for inflation to 2024 dollars. Interest and amortization are removed as they reflect the cost of past expenditures and not the cost of growth. The base cost is scaled by the ratio of new infrastructure to existing infrastructure to arrive at the incremental infrastructure operating expenses generated by the urban boundary expansion.

The infrastructure inventory is drawn from the Township of Centre Wellington 2025 Asset Management Plan ("AMP"). The inventory shows that, as of 2024, the Township of Centre Wellington had:

- 472,896 metres of roads,
- 117,414 metres of sidewalks,
- 120,970 metres of watermain,
- 109,734 metres of wastewater mains, and
- 116,812 metres of stormwater mains.

For consistency with other operating costs, we apply a growth share of 95% to the infrastructure operating costs (see Section 5.5). This reflects a conservative level of economies of scale, such as through efficiencies from scale or the existence of fixed costs.

The site-specific infrastructure needed to support the development concept is detailed in Appendix A.

Results

Figure 5.3: Infrastructure Operating Costs

Infrastructure	FIR Cost	AMP Units	Gr. Sh.	Per Unit (2026)	Units	Total
Roads - All Categories (m)	\$6,171,157	472,896	95%	-\$12.87	2,456	-\$31,605
Winter Road Maintenance, Roads (m)	\$1,884,350	472,896	95%	-\$3.93	2,456	-\$9,651
Winter Road Maintenance, Sidewalks (m)	\$161,791	117,414	95%	-\$1.36	2,131	-\$2,896
Water Distribution/Transmission (m)	\$1,306,216	120,970	95%	-\$10.65	2,591	-\$27,589
Wastewater Collection/Conveyance (m)	\$1,838,256	109,734	95%	-\$16.52	2,131	-\$35,203
Urban/Rural Storm Sewer (m)	\$238,817	116,812	95%	-\$2.02	2,231	-\$4,498
Total Infrastructure Operating Costs						-\$111,440

Source: urbanMetrics calculations

Notes: Calculated costs are shown with negative values.

Figure 5.3 shows the calculation of the infrastructure operating costs. In total, the annual operating costs of site-specific infrastructure would be \$111,000. This would be approximately \$67 per person and employee.

5.5 Municipality-Wide Operating Costs

Methodology

In this section, we calculate the increase in net operating costs incurred by the Township of Centre Wellington and Wellington County from the increase in people and employees that the development would bring on the subject site. These costs are reported in the 2024 FIR, excluding the categories relating to infrastructure

which were covered in Section 5.4. Figures were adjusted for inflation to 2026 dollars.

To calculate net operating costs, we use the figures under Total Expenses from Schedule 40 of the FIR. We subtract the Interest on Long Term Debt and Amortization categories from the total as they do not represent growth-related expenses.

Some municipal programs, most prominently social and family services, are heavily subsidized by external funding. This external funding includes Provincial and Federal conditional grants as well as funding from other municipalities. These are subtracted from the Total Expenses as they do not reflect expenses which are funded by property taxes or rates. In many cases, the external funding would increase as the size of the program or the population increases. For expenses funded by transfers from other municipalities, these reflect the cost of services which are not funded by the Township's or County's population and thus would not increase with the development.

Notably, this analysis does not include Provincial and Federal Grants for Tangible Capital. While this can be an important source of funding for municipalities, it is likely that the timing of these grants can be lumpy. Because it is difficult to predict how these grants would evolve in the future, grants for tangible capital have been excluded from this analysis.

The operating costs are then split between residential and non-residential. As discussed in Section 5.3, the following residential shares were applied, with the remainder being the non-residential share:

- Solid waste collection/disposal, waste diversion: 90%
- Public health services, hospitals, ambulance services/dispatch: 90%
- Cemeteries: 95%
- All social and family services: 100%
- All recreation and cultural services: 95%
- Others: 74%

A growth share factor is then applied to each category based on the estimated growth impact. A growth share of 95% was applied to most cost categories, reflecting a conservative level of economies of scale from improved efficiency and/or the presence of fixed costs.

For governance and planning and development costs, a growth share of 25% was applied. Governance costs are expected to benefit heavily from economies of scale. Planning and development costs are more related to the scale of future development rather than the current population.

Finally, a growth share of 0% was applied to social housing. The need for social housing is unrelated to growth, and in fact, new housing usually improves housing affordability and reduces the need for social housing.

Results

The calculation of the per-capita and per-employee operating costs are shown in Appendix E. In total, operating costs would be \$574 per resident and \$285 per employee for the Township, and \$715 and \$153 for the County.

The calculation of external funding is shown in Appendix F. Total external funding is \$31 per resident and \$27 per employee for the Township, and \$393 per resident and \$13 per employee for the County.

For the Township, after non-tax revenues of \$128 per resident and \$80 per employee, the net operating costs would be \$415 per resident and \$178 per employee.

For the County, after non-tax revenues of \$67 per resident and \$33 per employee, the net operating costs would be \$254 per resident and \$107 per employee.

Figure 5.4 shows the calculation of the total annual operating costs. For the Township, total per-capita and per-employee net operating costs would be \$666,000 annually. Combined with site-specific infrastructure operating costs, total annual operating costs would be \$777,000.

For the County, total annual net operating costs would be \$407,000 annually.

Figure 5.4: Total Annual Operating Costs

Centre Wellington

<u>Residential</u>	<u>Per Resident</u>	<u>Population</u>	<u>Total</u>
Operating Costs	-\$573.86	1,563	-\$896,811
Non-Tax Revenues	\$128.01	1,563	\$200,045
External Funding	\$30.54	1,563	\$47,720
Total Residential Net Operating Costs	-\$415.31		-\$649,045
 <u>Non-Residential</u>	 <u>Per Employee</u>	 <u>Employees</u>	 <u>Total</u>
Operating Costs	-\$285.06	96	-\$27,278
Non-Tax Revenues	\$79.83	96	\$7,639
External Funding	\$26.92	96	\$2,576
Total Non-Residential Net Operating Costs	-\$178.31		-\$17,063
Total Per-Capita and Per-Employee Net Operating Costs			-\$666,108
Total Site-Specific Infrastructure Operating Costs			-\$111,440
Total Annual Operating Costs			-\$777,548

Wellington County

<u>Residential</u>	<u>Per Resident</u>	<u>Population</u>	<u>Total</u>
Operating Costs	-\$714.75	1,563	-\$1,116,994
Non-Tax Revenues	\$67.41	1,563	\$105,351
External Funding	\$393.15	1,563	\$614,403
Total Residential Net Operating Costs	-\$254.19		-\$397,241
 <u>Non-Residential</u>	 <u>Per Employee</u>	 <u>Employees</u>	 <u>Total</u>
Operating Costs	-\$153.28	96	-\$14,668
Non-Tax Revenues	\$33.37	96	\$3,194
External Funding	\$12.92	96	\$1,236
Total Non-Residential Net Operating Costs	-\$106.99		-\$10,238
Total Per-Capita and Per-Employee Net Operating Costs			-\$407,479
Total Site-Specific Infrastructure Operating Costs			\$0
Total Annual Operating Costs			-\$407,479

Source: urbanMetrics calculations

5.6 Operating Surplus

Based on the above revenue and cost analysis, we have calculated the projected operating surplus that would be generated by the urban boundary expansion. This is calculated as total revenues minus operating costs. The operating surplus can be used to fund capital replacement costs.

Figure 5.5: Calculation of Operating Surplus

Centre Wellington

	\$	% Total Revenues
Property Tax Revenues	\$972,153	47%
Water and Wastewater Revenues	\$1,112,087	53%
Total Revenues	\$2,084,240	100%
Site-Specific Infrastructure Operating Expenses	-\$111,440	-5%
Per-Capita and Per-Employee Operating Expenses	-\$924,089	-44%
Less: Per-Capita and Per-Employee Non-Tax Revenues	\$207,684	10%
Less: External Funding	\$50,297	2%
Net Operating Costs	-\$777,548	-37%
Total Annual Operating Surplus (Deficit)	\$1,306,692	63%

Wellington County

	\$	% Total Revenues
Property Tax Revenues	\$1,724,917	100%
Water and Wastewater Revenues	\$0	0%
Total Revenues	\$1,724,917	100%
Site-Specific Infrastructure Operating Expenses	\$0	0%
Per-Capita and Per-Employee Operating Expenses	-\$1,131,663	-66%
Less: Per-Capita and Per-Employee Non-Tax Revenues	\$108,544	6%
Less: External Funding	\$615,640	36%
Net Operating Costs	-\$407,479	-24%
Total Annual Operating Surplus (Deficit)	\$1,317,438	76%

Source: urbanMetrics calculations

As shown in Figure 5.5, the development of the urban boundary expansion lands is projected to generate an annual operating surplus of approximately \$1.3 million at full build-out for both the Township of Centre Wellington and Wellington County. The operating surplus would be 63% of revenues generated for the Township and 76% for the County.

In the following section, this operating surplus will be compared against projected capital replacement costs to consider the financial viability of the urban boundary expansion. Additionally, we will compare this development's operating surplus to that of the Township of Centre Wellington's and Wellington County's budgets as a benchmark for the development's financial impact.

6.0 Capital Replacement Costs

In the previous section, we calculated the operating surplus that would be generated by the urban boundary expansion. In this section, we consider the financial viability of the urban boundary expansion, and how the operating surplus relates to capital replacement costs.

We do so in two ways. First, we use a direct comparison approach: directly comparing the operating surplus to the capital replacement costs generated by the urban boundary expansion. The capital costs considered include both site-specific capital costs and indirect capital costs (capital not specific to the site that would be required to service the added population and employment, such as recreation facilities and libraries). Notably, we do not consider the potential of capital grants, so the results of this analysis will be conservative.

Second, we use a budget benchmark approach: benchmarking the operating surplus generated by the urban boundary expansion (as a fraction of revenues) against that of the Township of Centre Wellington and Wellington County. This comparison addresses financial viability in a different way: if the Township or County needed to raise property tax rates to fund its future capital replacement costs, would taxes need to increase more or less if the urban boundary expansion happens? Or, conversely, if the Township or County is overfunding its capital replacement costs, would they be able to lower its property tax rates more or less if the urban boundary expansion happens?

The budget benchmark approach has the advantage of holding new development to the same standard as that of existing development. This approach does not rely on the Township's existing budget framework being sufficient to fund its capital replacement costs. Additionally, it has the benefit of not requiring a precise estimate for future infrastructure replacement costs, and the results are also not impacted by capital grants.

6.1 Site-Specific Capital Costs

We first estimate the site-specific capital replacement costs. This will be used as an input for both the direct comparison approach and the budget benchmark approach.

We used the infrastructure details provided by SMD Consultants. During this process, SMD informed us that certain line items should not generate additional replacement costs, and those items were excluded from this analysis.

We inflated the unit cost estimates provided by SMD by 25% to reflect contingency and soft costs. The annual replacement cost was calculated by dividing the total replacement cost by the useful life. This represents the annual amount that must be reserved to pay for the replacement of the infrastructure at the end of its useful life. In doing this, we conservatively assumed that the rate of return earned on the reserves matches the rate of inflation.

Figure 6.1: Site-Specific Capital Replacement Costs

	Units	Quantity	Cost/Unit	Useful Life	Total Replacement Cost	Annual Cost
<u>Roads</u>						
18m ROW: Road/Curb/Sidewalk	m	1,336	\$1,750.00	32.2	-\$2,338,000	-\$72,609
20m ROW: Road/Curb/Sidewalk	m	795	\$1,875.00	32.2	-\$1,490,625	-\$46,293
4m Maintenance Access Road	m	325	\$400.00	32.2	-\$130,000	-\$4,037
<u>Water/Wastewater/Stormwater</u>						
18m ROW: Water/WW/SW Mains, CBs, Appurtenances	m	1,336	\$2,500.00	75	-\$3,340,000	-\$44,533
20m ROW: Water/WW/SW Mains, CBs, Appurtenances	m	795	\$2,625.00	75	-\$2,086,875	-\$27,825
External Watermains	m	460	\$2,500.00	75	-\$1,150,000	-\$15,333
Water Lot Service Connections	each	436	\$2,000.00	75	-\$872,000	-\$11,627
Water Block Service Connections	each	3	\$100,000.00	75	-\$300,000	-\$4,000
Wastewater Lot Service Connections	each	436	\$2,375.00	75	-\$1,035,500	-\$13,807
Stormwater Lot Service Connections	each	436	\$2,375.00	75	-\$1,035,500	-\$13,807
Storm Sewer Oversizing	m	600	\$1,250.00	75	-\$750,000	-\$10,000
Inlet/Outlet Storm Sewers	m	100	\$6,250.00	75	-\$625,000	-\$8,333
Total					-\$15,153,500	-\$272,204

Source: urbanMetrics calculations based on infrastructure information provided by SMD Consultants

As shown in Figure 6.1, the total annual site-specific replacement costs would be \$272,000. This would be about 21% of the annual net operating surplus.

6.2 Direct Comparison Approach

The direct comparison approach compares infrastructure capital replacement costs to the operating surplus generated by the urban boundary expansion. Here, capital replacement costs consist of the site-specific capital costs as well as indirect capital costs, where indirect capital are those not specific to the site which would be needed to service the additional population and employees.

In this approach, the capital replacement costs are subtracted from the operating surplus to arrive at the annual fiscal impact of the urban boundary expansion. A positive fiscal impact would indicate the urban boundary expansion is financially viable.

Notably, this analysis does not consider the potential impact of grant funding for capital costs. While this can be a significant source of funding for municipalities, it is difficult to estimate the amount that would be received and how much they may increase. As such, the results from this analysis should be interpreted as being highly conservative.

Indirect Capital Replacement Costs

We calculated the annual indirect capital replacement costs based on the Township's AMP as well as the County of Wellington 2025 Asset Management Plan (jointly, "AMPs"). The AMPs include replacement costs, average age of assets, and percent remaining service life for the Township's and County's infrastructure assets. These were used to calculate per-capita and per-employee indirect capital replacement costs, which were then applied to the population and employment of the development concept.

Notably, the Township's AMP had replacement costs in terms of 2024 dollars, while the County's were based on 2023 values. We applied appropriate population and employment estimates and inflation factors to each.

Adjustments to the Township AMP totals were made to avoid double-counting costs and to remove costs which would not be growth-related. Costs that would be accounted for in site-specific infrastructure were removed, such as roads, water mains, wastewater mains, and stormwater mains. The replacement costs of the County's road assets were included as they would not include site-specific road infrastructure.

Figure 6.2: Growth-Related Indirect Capital Replacement Costs

Township of Centre Wellington

Population (2024)	34,139	76%
Employment (2024)	10,749	24%
Inflation	3.80%	June 2024 - June 2026

	Average Annual Cost (2024)	Growth Share	Residential Share	Per Capita (2026)	Per Employee (2026)
Roads - Paved	\$9,671,536	0%	76%	\$0.00	\$0.00
Roads - Gravel	\$2,846,634	0%	76%	\$0.00	\$0.00
Bridges and Culverts	\$1,553,336	100%	76%	\$35.92	\$35.92
Buildings - Tax Supported	\$1,433,736	100%	76%	\$33.15	\$33.15
Buildings - Water & Wastewater	\$1,680,442	100%	76%	\$38.86	\$38.86
Vehicles - Parks & Recreation	\$168,417	100%	95%	\$4.86	\$0.81
Vehicles - Other Tax Supported	\$1,732,904	100%	76%	\$40.07	\$40.07
Vehicles - Water & WW	\$258,375	100%	76%	\$5.97	\$5.97
Equipment - Parks & Recreation	\$490,248	100%	95%	\$14.16	\$2.37
Equipment - Other Tax Supported	\$361,725	100%	76%	\$8.36	\$8.36
Equipment - Water & WW	\$996,695	100%	76%	\$23.05	\$23.05
Land Improvements - Parks & Recreation	\$212,039	100%	95%	\$6.12	\$1.02
Land Improvements - Other Tax Supported	\$163,404	100%	76%	\$3.78	\$3.78
Land Improvements - Water & WW	\$32,224	100%	76%	\$0.75	\$0.75
Water Mains	\$1,320,838	0%	76%	\$0.00	\$0.00
Wastewater Mains	\$997,778	0%	76%	\$0.00	\$0.00
Stormwater Mains	\$810,929	0%	76%	\$0.00	\$0.00
Total	\$24,731,260			\$215.07	\$194.12

Wellington County

Population (2023)	261,189	66%
Employment (2023)	132,309	34%
Inflation	6.88%	June 2023 - June 2026

	Average Annual Cost (2023)	Growth Share	Residential Share	Per Capita (2026)	Per Employee (2026)
Bridges and Culverts	\$7,105,323	100%	66%	\$19.30	\$19.30
Facilities	\$5,576,393	100%	66%	\$15.15	\$15.15
Housing	\$7,036,460	0%	66%	\$0.00	\$0.00
Roads	\$15,288,088	100%	66%	\$41.53	\$41.53
Roadside Elements	\$375,925	100%	66%	\$1.02	\$1.02
Stormwater	\$593,508	100%	66%	\$1.61	\$1.61
Vehicles & Equipment	\$3,588,154	100%	66%	\$9.75	\$9.75
Pooled Assets	\$3,601,746	100%	66%	\$9.78	\$9.78
Total	\$43,165,597			\$98.13	\$98.13

Source: urbanMetrics calculations

Figure 6.2 shows the calculation of the indirect capital replacement costs. Annual indirect capital replacement costs would be \$345,000 for the Township and \$163,000 for the County.

Annual Net Revenues

Figure 6.3: Annual Net Revenues

Centre Wellington

	\$	% Total Revenues
Property Tax Revenues	\$972,153	47%
Water and Wastewater Revenues	\$1,112,087	53%
Total Revenues	\$2,084,240	100%
Site-Specific Infrastructure Operating Expenses	-\$111,440	-5%
Per-Capita and Per-Employee Operating Expenses	-\$924,089	-44%
Less: Per-Capita and Per-Employee Non-Tax Revenues	\$207,684	10%
Less: External Funding	\$50,297	2%
Net Operating Costs	-\$777,548	-37%
Total Annual Operating Surplus (Deficit)	\$1,306,692	63%
Site-Specific Capital Replacement Costs	-\$272,204	-13%
Indirect Capital Replacement Costs	-\$345,496	-17%
Total Annual Capital Replacement Costs	-\$617,699	-30%
Annual Net Revenues	\$688,993	33%

Wellington County

	\$	% Total Revenues
Property Tax Revenues	\$1,724,917	83%
Water and Wastewater Revenues	\$0	0%
Total Revenues	\$1,724,917	83%
Site-Specific Infrastructure Operating Expenses	\$0	0%
Per-Capita and Per-Employee Operating Expenses	-\$1,131,663	-54%
Less: Per-Capita and Per-Employee Non-Tax Revenues	\$108,544	5%
Less: External Funding	\$615,640	30%
Net Operating Costs	-\$407,479	-20%
Total Annual Operating Surplus (Deficit)	\$1,317,438	63%
Site-Specific Capital Replacement Costs	\$0	0%
Indirect Capital Replacement Costs	-\$162,752	-8%
Total Annual Capital Replacement Costs	-\$162,752	-8%
Annual Net Revenues	\$1,154,686	55%

Source: urbanMetrics calculations

Figure 6.3 shows the calculation of the annual net revenues. As shown, the prototype development concept would generate \$689,000 more revenues than total costs including annual capital replacement costs for the Township and \$1.2 million more revenues than total costs for the County.

By these calculations, the urban boundary expansion would be financially viable and would be able to generate sufficient revenues to cover the infrastructure needed to service it, creating a positive fiscal impact for both the Township of Centre Wellington and Wellington County.

6.3 Budget Benchmark Approach

In addition to the direct comparison method, we conducted a benchmarking exercise against the Township of Centre Wellington's 2026 Budget and Wellington County's 2026 Budget and Ten Year Plan. In this exercise, we compared the percentage of property tax and utility rate revenues that would be needed to fund operating costs between the urban boundary expansion and the Township of Centre Wellington's and Wellington County's Budget.

If the urban boundary expansion needs a smaller percentage of revenues to fund generated operating expenses than the Township and the County, it would contribute positively to their fiscal positions. In that way, it would be financially viable.

To be most comparable to the budget, we have split out the water, wastewater, and stormwater related operating costs and shown them separately.

There is a question of how to treat site-specific capital costs for this approach. On one hand, these are capital costs which would not be in the Township's operating budget, so site-specific capital costs should be excluded to be most comparable to the Budget. On the other hand, it may be important to note if a development requires excessive site-specific capital.

As such, for this exercise, we show the operating surplus both without and with the site-specific capital costs. The operating surplus without site-specific capital replacement costs is still the closest comparison to the operating surplus of the budget, but this allows some visibility into whether site-specific capital costs are excessive enough to affect the financial viability of the development.

Figure 6.4: Budget Benchmarking

6585 Highway 6			Township of Centre Wellington		
	\$	% Total Revenues	\$	% Total Revenues	
Property Tax Revenues	\$972,153	47%	\$23,911,019	63%	Net Levy
Water and Wastewater Revenues	\$1,112,087	53%	\$13,793,000	37%	Rate Revenues
Total Revenues	\$2,084,240	100%	\$37,704,019	100%	Total Revenues
Net Operating Costs ex. Water/WW	-\$540,470	-26%	-\$18,305,247	-49%	Tax-Supported Operating Costs*
Water/Wastewater Operating Costs	-\$237,078	-11%	-\$7,310,845	-19%	Net Rate-Supported Operating Costs**
Net Operating Costs	-\$777,548	-37%	-\$25,616,092	-68%	Net Operating Costs
Total Operating Surplus	\$1,306,692	63%	\$12,087,927	32%	Total Operating Surplus
Site-Specific Capital Replacement Costs	-\$272,204	-13%			
Operating Surplus less Site-Specific Capital	\$1,034,488	50%			

* Total Levy less Transfers From Operating to Capital (p.38)

** Operating Budgets less Non-Rate Revenues, Debt Payments, and Transfers to Reserves

6585 Highway 6			Wellington County		
	\$	% Total Revenues	\$	% Total Revenues	
Property Tax Revenues	\$1,724,917	100%	\$153,812,000	100%	Property Taxation
Total Revenues	\$1,724,917	100%	\$153,812,000	100%	Total Revenues
Net Operating Costs	-\$407,479	-24%	-\$111,010,000	-72%	Tax-Supported Operating Costs***
Total Net Operating Costs	-\$407,479	-24%	-\$111,010,000	-72%	Net Operating Costs
Total Operating Surplus	\$1,317,438	76%	\$42,802,000	28%	Total Operating Surplus

*** Property Taxation less Minor Capital Expenses, Debt Charges, and Transfers to Capital Reserves from Operating (p.60, 62)

Source: urbanMetrics calculations, Township of Centre Wellington 2026 Budget, Wellington County 2026 Budget and Ten Year Plan

The benchmarking exercise is shown in Figure 6.4. The proposed urban boundary expansion would generate an operating surplus that is 63% of revenues, compared to 32% for the Township of Centre Wellington. For Wellington County, the operating surplus would be 76% for the urban boundary expansion compared to 28% for the County. This suggests that the urban boundary expansion would be financially viable on a relative basis, in that it would contribute positively to the Township's and County's financial positions.

Notably, this remains true even if site-specific capital costs are fully counted against the urban boundary expansion's operating surplus. In that case, its

operating surplus would be 50%, which is still higher than the 32% for the Township's budget.

Overall, nothing from these analyses suggest that the urban boundary expansion would not be financially viable. The findings from the analyses suggest it would contribute positively to the Township's and County's financial positions, both on a relative and on an absolute basis.

7.0 Conclusions

In this report, we have considered the question of whether the 6585 Highway 6 urban boundary expansion would be financially viable, through examining the fiscal impacts of the development concept consisting of 151 single-detached homes, 191 street townhomes, 101 stacked townhomes, 258 apartment units, and 4,000 square metres of commercial retail space.

For one-time impacts, we have calculated that it would generate one-time revenues of approximately \$24.4 million in development charges for the Township and \$5.7 million for the County. While these are usually intended for cost recovery purposes (and thus were not included in the calculation of ongoing impacts), they may still help enable infrastructure that has broader benefits.

The analysis around financial viability is mainly centred around ongoing impacts and how to evaluate the replacement cost of capital needed to service the new development. We found the development concept would generate an annual operating surplus (before capital replacement costs) of approximately \$1.3 million for both the Township of Centre Wellington and Wellington County.

We proposed two approaches for considering the financial viability of the urban boundary expansion. First, we directly compared the operating surplus against projected capital replacement costs, relying on information from SMD Consultants and the Asset Management Plans of the Township and the County. We found that the annual operating surplus would exceed annual replacement costs by \$690,000 for the Township and \$1.2 million for the County, suggesting the urban boundary expansion is financially viable on an absolute basis.

Second, we benchmarked the operating surplus generated by the urban boundary expansion, as a fraction of total revenues generated, against the percent of revenues used to fund capital expenditures in the Township of Centre Wellington's and Wellington County's budgets. We found the urban boundary expansion has a higher percentage of revenues left over after operating costs to pay for capital expenditures, at 63% compared to the 32% of revenues used for capital costs in the Budget for the Township, and 76% compared to the 28% in the Budget for the County. This suggests that the urban boundary expansion would have a positive fiscal impact for the Township and County and would reduce the level of future property tax increases needed to cover Township- and County-wide costs. As such, it would be financially viable on a relative basis.

Moreover, many assumptions in our analysis were conservative. We did not assume any contributions from capital grants. We further assumed the rate of return would only match the rate of inflation. Finally, we did not consider off-site commercial and employment uses that would be induced by the increase in population from the development, which tend to have much higher fiscal impacts than residential developments.

As a result, it is our professional opinion that the proposed urban boundary expansion would have a positive impact on the finances of the Township of Centre Wellington and Wellington County.

Appendix A On-Site Infrastructure



954 KING STREET WEST, UNIT 322
TORONTO, ONTARIO M6K 3L9

OPINION OF PROBABLE COST PRELIMINARY EARTHWORKS, SERVICING & ROADWORKS ESTIMATE

6582 - 6585 HIGHWAY 6
1052367 ONTARIO LIMITED
Community of Fergus, Township of Centre Wellington, County of Wellington
Consultant Project No. 26-029
Prepared: June 16, 2026
Prepared By: Peter Slama, P. Eng.

SITE STATISTICS			
Total Site Area =	29.32 ha	Length of Municipal Roads (Internal) =	1336 m of 18.0m Wide ROW
Natural Heritage Block Areas =	3.01 ha		795 m of 20.0m Wide ROW
Development Area			
Residential Area (Roads & Lots) =	14.92 ha	Single Family & Street Townhouses =	335 Units
Apartment Block Area =	2.97 ha	Stacked Townhouses/Low Rise Apts =	101 Units
School Block Area =	4.96 ha	Apartments =	211 Units
Mixed-Use/Commercial Block Area =	1.43 ha	Mixed-Use/Commercial =	54 Units
Park Block Area =	0.82 ha	Total Units:	701 Units
Stormwater Management Pond Block Area =	1.21 ha		
Total Development Area:	26.31 ha		

Notes:

1. This opinion of probable cost has been prepared for guidance in project evaluation from information available at the time of preparation. The final costs of the project will vary and depend on actual labour and material costs, actual site conditions, final project scope and other variables.
2. Preliminary cost estimate based on draft plan of subdivision prepared by Zelinka Priamo.
3. Misc. ESC Measures include establishing cutoff swales, rock check dams, erosion matting, hydroseeding etc.
4. Rough Grading Cut/Fill volume based on allowance of 0.5cu.m Cut/Fill per square meter area. Actual volumetric earthwork calculation required for final volumes.
5. Municipal ROW costs include Underground Servicing, Roadworks up to and including Top Works (Top Asphalt/Curb, Sidewalk).
6. Servicing Costs within private development Blocks are not included, i.e. within Apartment, School or Mixed-Use/Commercial Blocks.
7. Landscaping features such as boulevard topsoil, sod, street trees, fencing and SWM Pond plantings not included.
8. Driveway aprons within boulevards to be completed by Builder.
9. Allowance for well point type of dewatering system is not included.
10. Hydro distribution and streetlighting costs are not included.
11. Unit Rates do not include HST.

	QUANTITY	UNIT	UNIT PRICE	TOTAL
1.0 SITE PREPARATION & EARTHWORKS				
Temporary Construction Mud Mat Access	1	ea. @	\$ 30,000	\$ 30,000
Temporary Sediment Control Fence	2,500	m @	\$ 50 /m	\$ 125,000
Miscellaneous Erosion & Sediment Control measures	26.31	ha @	\$ 10,000 /ha	\$ 263,000
Strip Topsoil (0.3m thick topsoil)	79,000	m ³ @	\$ 4 /m ³	\$ 316,000
Dispose Topsoil 60% Vol. Offsite, 40% Re-Use OnSite	47,400	m ³ @	\$ 25 /m ³	\$ 1,185,000
Rough Grading Cut/Fill ROW, LOTS, BLOCKS to Establish Pregrade Elev.	132,000	m ³ @	\$ 8.00 /m ³	\$ 1,056,000
			SUB-TOTAL SECTION 1.0:	\$ 2,975,000
2.0 INTERNAL SERVICING & ROADWORKS				
18.0m ROW Constr. (San/Storm/WM & Appurtenances/Road/CB's/SW)				
Sanitary & Storm Sewers/CB's/Watermain & Appurtenances	1336	m @	\$ 2,000 /m	\$ 2,672,000
Roads/Curb/Sidewalk	1336	m @	\$ 1,400 /m	\$ 1,870,000
20.0m ROW Constr. (San/Storm/WM & Appurtenances/Road/CB's/SW)				
Sanitary & Storm Sewers/CB's/Watermain & Appurtenances	795	m @	\$ 2,100 /m	\$ 1,670,000
Roads/Curb/Sidewalk	795	m @	\$ 1,500 /m	\$ 1,193,000
Premium for Oversized Storm Sewer (100-year storm pipe)	600	m @	\$ 1,000 /m	\$ 600,000
Lot Service Connections (For Units Fronting Municipal Roads)				
Single Sanitary Connections	436	Conn. @	\$ 1,900 /conn.	\$ 828,000
Single Storm Connections	436	Conn. @	\$ 1,900 /conn.	\$ 828,000
Single Water Connections	436	Conn. @	\$ 1,600 /conn.	\$ 698,000
Block Service Connections (San/Storm/WM Conn.)	3	Blocks @	\$ 80,000 /block	\$ 240,000
Allowance for Rear Yard Catchbasins & Lead	25	ea. @	\$ 15,000 /ltcb	\$ 375,000
Allowance for Rear Yard Infiltration Trenches	1500	m ² @	\$ 250 /m ²	\$ 375,000
			SUB-TOTAL SECTION 2.0:	\$ 11,349,000
3.0 EXTERNAL SERVICING & ROADWORKS				
Highway 6 Intersection Improvements - NB Left Turn Auxiliary Lane	1	LS	\$ 300,000	\$ 300,000
Extend 300mm dia. Watermain Along Highway 6 from Side Road 18	460	m @	\$ 2,000	\$ 920,000
			SUB-TOTAL SECTION 3.0:	\$ 1,220,000
4.0 STORMWATER MANAGEMENT				
Inlet Storm Sewer to Pond & Headwall	50	m @	\$ 5,000 /m	\$ 250,000
Outlet Storm Sewer & Headwall	50	m @	\$ 5,000 /m	\$ 250,000
Maintenance Access Road 4.0m Wide	1300	sq.m. @	\$ 80 /sq.m.	\$ 104,000
Allowance for Clay Liner or Geosynthetic Synthetic Liner up to NWL	6000	m ² @	\$ 50 /m ²	\$ 300,000
RipRap Erosion Protection	500	m ² @	\$ 200 /m ²	\$ 100,000
			SUB-TOTAL SECTION 4.0:	\$ 1,004,000
			SUB-TOTAL SECTIONS 1.0 - 4.0:	\$ 16,548,000
			10% CONTINGENCY:	\$ 1,655,000
			3% SURVEYS, TESTING & COMMISSIONING:	\$ 496,000
			TOTAL:	\$ 18,700,000

Source: SMD Consultants

Notes: Items generating replacement costs include items under 2.0 excluding allowances, and items under 4.0 excluding the allowance and RipRap Erosion Protection.

Appendix B Development Charge Rates

Schedule B By-law 2026-XX Schedule of Development Charges

Service/Class of Service	RESIDENTIAL					NON-RESIDENTIAL (per sq.ft. of Gross Floor Area)
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	
Municipal Wide Services/Class of Service:						
Services Related to a Highway	6,952	5,672	4,703	3,430	2,618	3.10
Public Works (Facilities and Fleet)	3,265	2,664	2,209	1,611	1,230	1.46
Fire Protection Services	987	805	668	487	372	0.44
Parks and Recreation Services	16,552	13,503	11,197	8,166	6,233	0.95
Growth Studies	978	798	662	482	368	0.46
Land - 2051 Forecast	383	312	259	189	144	0.17
Land - 10 Year Forecast	-	-	-	-	-	0.00
Total Municipal Wide Services/Class of Services	29,117	23,754	19,698	14,365	10,965	6.58
Urban Services						
Wastewater Treatment	7,784	6,350	5,266	3,840	2,931	3.47
Wastewater Sewers	889	725	601	439	335	0.40
Water Treatment plants and storage	3,398	2,772	2,299	1,676	1,280	1.52
Water Distribution	4,718	3,849	3,192	2,328	1,777	2.11
Land - Urban 2051 Forecast	439	358	297	217	165	0.20
Total Urban Services	17,228	14,054	11,655	8,500	6,488	7.70
GRAND TOTAL RURAL AREA	29,117	23,754	19,698	14,365	10,965	6.58
GRAND TOTAL URBAN AREA	46,345	37,808	31,353	22,865	17,453	14.28

Source: Township of Centre Wellington

SCHEDULE "A" BY-LAW 5759-22 SCHEDULE OF COUNTY-WIDE DEVELOPMENT CHARGES - Effective January 1, 2026

12-Month Change in "Non-Residential Building Construction Price Index" (from Stats Can): 4.21%

SERVICE	RESIDENTIAL					NON-RESIDENTIAL (per s.f. of Gross Floor Area)
	Single-Detached Dwelling & Semi-Detached Dwelling	Apartments 2 Bedrooms +	Apartments Bachelor & 1 Bedroom	Other Multiples	Special Care / Special Dwelling Units	
	SD	APT2	APT1	OTH	SCD	
Library	2,082	1,111	905	1,571	747	0.16
Studies	226	121	99	170	82	0.07
Ambulance	191	102	84	144	69	0.02
Police	181	97	79	137	66	0.06
Roads and Related	8,192	4,371	3,563	6,186	2,941	2.76
Childcare	7	3	3	6	2	-
Provincial Offences Act	265	142	117	201	95	0.09
Health Unit	383	204	168	290	138	0.05
Long-Term Care Homes	93	50	40	70	33	0.01
Waste Diversion	296	158	128	223	105	0.07
TOTAL	11,916	6,359	5,186	8,998	4,278	3.29

Source: Wellington County

Appendix C Property Tax Rates and Comps for Assessed Values

Property Tax Rates

Township of Centre Wellington

2026 Tax Rate Summary

Realty Tax Class	Township General	Dedicated Capital Levy	County	Education	Total	GRCA Area Rate
Residential and Farm	0.00370416	0.00030174	0.00742204	0.00153000	0.01295794	0.00006457
Multi-Residential	0.00703791	0.00057331	0.01410188	0.00153000	0.02324310	0.00012269
New Multi-Residential	0.00407458	0.00033192	0.00816425	0.00153000	0.01410075	0.00007103
Commercial - FULL	0.00552291	0.00044990	0.01106626	0.00880000	0.02583907	0.00009628
Commercial -Vacant/Excess	0.00552291	0.00044990	0.01106626	0.00880000	0.02583907	0.00009628
Industrial - FULL	0.00888999	0.00072418	0.01781290	0.00880000	0.03622707	0.00015497
Industrial - Vacant/Excess	0.00888999	0.00072418	0.01781290	0.00880000	0.03622707	0.00015497
Pipeline	0.00833437	0.00067892	0.01669959	0.00880000	0.03451288	0.00014529
Farmland or Managed Forest	0.00092604	0.00007544	0.00185551	0.00038250	0.00323949	0.00001614
Aggregate Extraction	0.00723384	0.00058927	0.01449447	0.00511000	0.02742758	0.00012610
Commercial Farmland Class I(C1)	0.00277812	0.00022631	0.00556653	0.00114750	0.00971846	0.00004843
Industrial Farmland Class I(I1)	0.00277812	0.00022631	0.00556653	0.00114750	0.00971846	0.00004843
Res/Farm Farmland Class I(R1)	0.00277812	0.00022631	0.00556653	0.00114750	0.00971846	0.00004843

Source: Township of Centre Wellington

Assessed Values of Comparables

RESIDENTIAL USES

Single-Detached - Per Unit

Address	Frontage (ft.)	Depth (ft.)	Site Area (A)	Assessed Value
155 Rea Dr, Centre Wellington	35.99	110	0.09	\$400,000
31 Spicer St, Centre Wellington	30.18	110	0.08	\$404,000
Single-Detached - Average				\$402,000

Street Townhomes - Per Unit

Address	Frontage (ft.)	Depth (ft.)	Site Area (A)	Assessed Value
16 Prest Way, Centre Wellington	20.00	108.27	0.05	\$271,000
69 Rea Dr, Centre Wellington	20.85	114.83	0.05	\$354,000
Townhome - Average				\$312,500

Stacked Townhomes and Apartments - Per Unit

Address	Type	Bedrooms	Bathrooms	Assessed Value
940 St David St N Suite 13, Centre Wellington	Stacked Town	2	2	\$253,000
940 St David St N Suite 48, Centre Wellington	Stacked Town	2	2	\$220,000
99 Farley Road Suite 102A, Centre Wellington	Apartment	2	2	\$421,000
99 Farley Road Suite 302B, Centre Wellington	Apartment	2	2	\$349,000
Townhome - Average				\$310,750

Commercial

Type	Address	sq.m.	Assessed Value	Value/sq.m.
Retail	950 St David St N	622	\$841,000	\$1,353
Retail	920 St David St N	788	\$575,000	\$729
Restaurant	684 St David St N	82	\$206,000	\$2,528
Commercial - Average				\$1,537

Source: MPAC

Appendix D Per-Capita Non-Tax Revenue Assumptions

Centre Wellington

Per Capita and Per Employee

Centre Wellington Financial Information Return Schedule 10 and 12

FIR Year	2024	
Inflation from FIR Year to Analysis Year	3.80%	June 2024-June 2026
Population in 2024	34,139	
Employment in 2024	10,749	

Centre Wellington									
	2024 Non-Tax Revenue	Residential Allocation	Non-Residential Allocation	Growth Share	2024 Non-Tax Revenue Per Capita	2026 Non-Tax Revenue Per Capita	2024 Non-Tax Revenue Per Employee	2026 Non-Tax Revenue Per Employee	
Licences, Permits, Rents, etc.									
Trailer Revenue and Permits	\$0	76%	24%	100%	\$0.00	\$0.00	\$0.00	\$0.00	
Licences and Permits	\$269,446	76%	24%	100%	\$6.00	\$6.23	\$6.00	\$6.23	
Building Permits	\$1,929,135	76%	24%	25%	\$10.74	\$11.15	\$10.74	\$11.15	
Rents, Concessions and Franchises	\$1,386,261	76%	24%	100%	\$30.88	\$32.06	\$30.88	\$32.06	
Royalties	\$0	76%	24%	100%	\$0.00	\$0.00	\$0.00	\$0.00	
Green Energy	\$0	76%	24%	100%	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$0	76%	24%	100%	\$0.00	\$0.00	\$0.00	\$0.00	
Sub-total - Licences, Permits, Rents, etc.	\$3,584,842				\$47.63	\$49.44	\$47.63	\$49.44	
Fines and penalties									
Provincial Offences Act (POA) Municipality which administers POA only	\$0	76%	24%	100%	\$0.00	\$0.00	\$0.00	\$0.00	
Other Fines	\$2,675	76%	24%	100%	\$0.06	\$0.06	\$0.06	\$0.06	
Penalties and Interest on Taxes	\$624,547	76%	24%	100%	\$13.91	\$14.44	\$13.91	\$14.44	
Other	\$0	76%	24%	100%	\$0.00	\$0.00	\$0.00	\$0.00	
Sub-total - Fines and penalties	\$627,222				\$13.97	\$14.50	\$13.97	\$14.50	
Other revenue									
Investment Income	\$3,171,065	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Interest Earned on Reserves and Reserve Funds	\$152,058	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Gain (Loss) on Sale of Land & Capital Assets	\$4,883,939	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Deferred Revenue Earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	\$4,358,883	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Deferred Revenue Earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1033 01)	\$18,950	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Deferred Revenue Earned (Community Benefits Charges) (SLC 0 1034 01)	\$0	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Donations	\$98,736	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Donated Tangible Capital Assets (SLC 53 0610 01)	\$8,640,539	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Sale of Publications, Equipment, etc.	\$0	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Contributions From Non-consolidated Entities	\$0	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Other Revenues from Government Business Enterprise (i.e., Dividends, etc.)	\$0	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Gaming and Casino Revenues	\$2,810,120	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$141,906	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$2,238,923	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$125	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$0	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$0	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$0	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$0	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$0	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$0	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Sub-total - Other revenue	\$26,515,244				\$0.00	\$0.00	\$0.00	\$0.00	

Per Capita and Per Employee

Centre Wellington Financial Information Return Schedule 10 and 12

FIR Year	2024
Inflation from FIR Year to Analysis Year	3.80% June 2024-June 2026
Population in 2024	34,139
Employment in 2024	10,749

Centre Wellington								
2024 Non-Tax Revenue	Residential Allocation	Non-Residential Allocation	Growth Share	2024 Non-Tax Revenue Per Capita	2026 Non-Tax Revenue Per Capita	2024 Non-Tax Revenue Per Employee	2026 Non-Tax Revenue Per Employee	
User Fees and Service Charges								
General Government								
\$321,459	76%	24%	25%	\$1.79	\$1.86	\$1.79	\$1.86	
Protection Services								
\$66,979	76%	24%	95%	\$1.42	\$1.47	\$1.42	\$1.47	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$1,762	76%	24%	95%	\$0.04	\$0.04	\$0.04	\$0.04	
\$15,328	76%	24%	25%	\$0.09	\$0.09	\$0.09	\$0.09	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$84,069				\$1.54	\$1.60	\$1.54	\$1.60	
Transportation Services								
\$61,326	76%	24%	95%	\$1.30	\$1.35	\$1.30	\$1.35	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$61,326				\$1.30	\$1.35	\$1.30	\$1.35	
Environmental Services								
\$7,017,188	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
\$40,734	76%	24%	95%	\$0.86	\$0.89	\$0.86	\$0.89	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
\$5,800,306	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$12,858,228				\$0.86	\$0.89	\$0.86	\$0.89	
Health Services								
\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$251,017	95%	5%	95%	\$6.64	\$6.89	\$1.11	\$1.15	
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$251,017				\$6.64	\$6.89	\$1.11	\$1.15	
Social and Family Services								
\$0	100%	0%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$246,822	100%	0%	95%	\$6.87	\$7.13	\$0.00	\$0.00	
\$0	100%	0%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	100%	0%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$246,822				\$6.87	\$7.13	\$0.00	\$0.00	
Social Housing								
\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0				\$0.00	\$0.00	\$0.00	\$0.00	
Recreation and Cultural Services								
\$65,493	95%	5%	95%	\$1.73	\$1.80	\$0.29	\$0.30	
\$293,548	95%	5%	95%	\$7.76	\$8.06	\$1.30	\$1.35	
\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$1,111,014	95%	5%	95%	\$29.37	\$30.49	\$4.91	\$5.10	
\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$75,164	95%	5%	95%	\$1.99	\$2.06	\$0.33	\$0.34	
\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
\$1,545,219				\$40.85	\$42.40	\$6.83	\$7.09	
Planning and Development								
\$335,906	76%	24%	25%	\$1.87	\$1.94	\$1.87	\$1.94	
\$0	76%	24%	25%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	25%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	25%	\$0.00	\$0.00	\$0.00	\$0.00	
\$75	76%	24%	25%	\$0.00	\$0.00	\$0.00	\$0.00	
\$0	76%	24%	25%	\$0.00	\$0.00	\$0.00	\$0.00	
\$335,981				\$1.87	\$1.94	\$1.87	\$1.94	
Other								
\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
Total - User Fees and Service Charges								
\$15,704,121				\$61.72	\$64.06	\$15.30	\$15.88	
Total - Non-Tax Revenues								
\$46,431,429				\$123.32	\$128.01	\$76.90	\$79.83	

County of Wellington**Per Capita and Per Employee****County of Wellington Financial Information Return Schedule 10 and 12**

FIR Year	2024
Inflation from FIR Year to Analysis Year	3.80% June 2024-June 2026
Population in 2024	265,424
Employment in 2024	134,454

County of Wellington								
2024 Non-Tax Revenue	Residential Allocation	Non-Residential Allocation	Growth Share	2024 Non-Tax Revenue Per Capita	2026 Non-Tax Revenue Per Capita	2024 Non-Tax Revenue Per Employee	2026 Non-Tax Revenue Per Employee	
Licences, Permits, Rents, etc.								
Trailer Revenue and Permits	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Licences and Permits	\$1,950	66%	34%	100%	\$0.00	\$0.01	\$0.00	\$0.01
Building Permits	\$0	66%	34%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Rents, Concessions and Franchises	\$9,766,994	66%	34%	100%	\$24.42	\$25.35	\$24.42	\$25.35
Royalties	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Green Energy	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Licences, Permits, Rents, etc.	\$9,768,944				\$24.43	\$25.36	\$24.43	\$25.36
Fines and penalties								
Provincial Offences Act (POA) Municipality which administers POA only	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other Fines	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Penalties and Interest on Taxes	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$3,714	66%	34%	100%	\$0.01	\$0.01	\$0.01	\$0.01
Sub-total - Fines and penalties	\$3,714				\$0.01	\$0.01	\$0.01	\$0.01
Other revenue								
Investment Income	\$5,955,559	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Interest Earned on Reserves and Reserve Funds	\$1,638,451	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Gain (Loss) on Sale of Land & Capital Assets	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred Revenue Earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	\$3,661,537	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred Revenue Earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1033 01)	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred Revenue Earned (Community Benefits Charges) (SLC 60 1036 01)	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Donations	\$142,864	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Donated Tangible Capital Assets (SLC 53 0610 01)	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Publications, Equipment, etc.	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Contributions From Non-consolidated Entities	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other Revenues from Government Business Enterprise (i.e., Dividends, etc.)	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Gaming and Casino Revenues	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$7,170	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$267,213	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$815,442	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Other revenue	\$12,488,236				\$0.00	\$0.00	\$0.00	\$0.00

County of Wellington Financial Information Return Schedule 10 and 12

FIR Year	2024
Inflation from FIR Year to Analysis Year	3.80%
Population in 2024	265,424
Employment in 2024	134,454

County of Wellington								
2024 Non-Tax Revenue	Residential Allocation	Non-Residential Allocation	Growth Share	2024 Non-Tax Revenue Per Capita	2026 Non-Tax Revenue Per Capita	2024 Non-Tax Revenue Per Employee	2026 Non-Tax Revenue Per Employee	
User Fees and Service Charges								
General Government								
	\$1,215,969	66%	34%	25%	\$0.76	\$0.79	\$0.76	\$0.79
Protection Services								
Fire	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Police	\$287,558	66%	34%	95%	\$0.68	\$0.71	\$0.68	\$0.71
Court Security	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Prisoner Transportation	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Conservation Authority	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Protective Inspection and Control	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Building Permit and Inspection Services	\$0	66%	34%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Emergency Measures	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Provincial Offences Act (POA)	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Protection Services	\$287,558				\$0.68	\$0.71	\$0.68	\$0.71
Transportation Services								
Roads - Paved	\$486,819	66%	34%	95%	\$1.16	\$1.20	\$1.16	\$1.20
Roads - Unpaved	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Bridges and Culverts	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Traffic Operations & Roadside	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Winter Control - Except Sidewalks, Parking Lots	\$526,496	66%	34%	95%	\$1.25	\$1.30	\$1.25	\$1.30
Winter Control - Sidewalks, Parking Lots Only	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Transit - Conventional	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Transit - Accessible	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Parking	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Street Lighting	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Air Transportation	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Transportation Services	\$1,013,315				\$2.41	\$2.50	\$2.41	\$2.50
Environmental Services								
Wastewater Collection / Conveyance	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Wastewater Treatment & Disposal	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Urban Storm Sewer System	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Rural Storm Sewer System	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Water Treatment	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Water Distribution / Transmission	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Solid Waste Collection	\$114,866	90%	10%	95%	\$0.37	\$0.38	\$0.08	\$0.08
Solid Waste Disposal	\$1,871,418	90%	10%	95%	\$6.03	\$6.26	\$1.32	\$1.37
Waste Diversion	\$2,290,848	90%	10%	95%	\$7.38	\$7.66	\$1.62	\$1.68
Other	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Environmental Services	\$4,277,132				\$13.78	\$14.30	\$3.02	\$3.14
Health Services								
Public Health Services	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Hospitals	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance Services	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance Dispatch	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Cemeteries	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Health Services	\$0				\$0.00	\$0.00	\$0.00	\$0.00
Social and Family Services								
General Assistance	\$0	100%	0%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Assistance to Seniors	\$5,160,977	100%	0%	95%	\$18.47	\$19.17	\$0.00	\$0.00
Child Care and Early Years Learning	\$874,240	100%	0%	95%	\$3.13	\$3.25	\$0.00	\$0.00
Other	\$0	100%	0%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Social and Family Services	\$6,035,217				\$21.60	\$22.42	\$0.00	\$0.00
Social Housing								
Public Housing	-\$21,608	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
Other	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Social Housing	-\$21,608				\$0.00	\$0.00	\$0.00	\$0.00
Recreation and Cultural Services								
Parks	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Recreation Programs	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Recreation Facilities - Golf Course, Marina, Ski Hill	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Recreation Facilities - All Other	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Libraries	\$51,797	95%	5%	95%	\$0.18	\$0.18	\$0.02	\$0.02
Museums	\$90,647	95%	5%	95%	\$0.31	\$0.32	\$0.03	\$0.03
Cultural Services	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Recreation and Cultural Services	\$142,444				\$0.48	\$0.50	\$0.05	\$0.05
Planning and Development								
Planning and Zoning	\$1,249,408	66%	34%	25%	\$0.78	\$0.81	\$0.78	\$0.81
Commercial and Industrial	\$0	66%	34%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Residential Development	\$0	66%	34%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Agriculture and Reforestation	\$15,031	66%	34%	25%	\$0.01	\$0.01	\$0.01	\$0.01
Tile Drainage / Shoreline Assistance	\$0	66%	34%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Planning and Development	\$1,264,439				\$0.79	\$0.82	\$0.79	\$0.82
Other	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Total - User Fees and Service Charges	\$14,214,466				\$40.50	\$42.04	\$7.71	\$8.01
Total - Non-Tax Revenues	\$36,475,360				\$64.94	\$67.41	\$32.15	\$33.37

Appendix E Per-Capita Ongoing Cost Assumptions

Centre Wellington

Per Capita and Per Employee

Centre Wellington Financial Information Return Schedule 40

FIR Year
Inflation from FIR Year to Analysis Year
Population in 2024
Employment in 2024

2024
3.80%
34,139
10,749

	Centre Wellington														
	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses (Ex. Long-Term Debt & Amortization)	Residential	Non-Residential	Estimated Growth Impact	2024 Expenses Per Resident	2026 Expenses Per Resident	2024 Expenses Per Employee	2026 Expenses Per Employee
General government															
Governance	\$243,297	\$0	\$312,691	\$0	\$5,120	\$0	\$312,252	\$561,108	76%	24%	25%	\$3.13	\$3.40	\$3.13	\$3.40
Corporate Management	\$3,899,634	\$0	\$859,255	\$22,292	\$0	\$0	\$0	\$4,781,181	76%	24%	25%	\$100.00	\$108.76	\$26.63	\$28.96
Program Support	\$223,400	\$0	\$646,061	\$23,854	\$55,526	\$0	\$0	\$948,841	76%	24%	25%	\$5.28	\$5.75	\$5.28	\$5.75
Sub-total - General government												\$108.41	\$117.91	\$35.04	\$38.11
Protection Services															
Fire	\$1,776,601	\$0	\$391,835	\$94,834	\$4,123	\$0	\$403,983	\$2,267,393	76%	24%	95%	\$47.99	\$52.19	\$47.99	\$52.19
Police	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Court Security	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Prisoner Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Conservation Authority	\$0	\$0	\$0	\$0	\$0	\$344,247	\$0	\$344,247	76%	24%	95%	\$7.29	\$7.92	\$7.29	\$7.92
Protective Inspection and Control	\$223,894	\$0	\$157,598	\$208,527	\$0	\$0	\$5,568	\$590,019	76%	24%	95%	\$12.49	\$13.58	\$12.49	\$13.58
Building Permit and Inspection Services	\$1,286,958	\$0	\$46,878	\$35,393	\$0	\$0	\$15,870	\$1,369,229	76%	24%	25%	\$7.63	\$8.29	\$7.63	\$8.29
Emergency Measures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Provincial Offences Act (POA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Protection Services												\$75.39	\$81.99	\$75.39	\$81.99
Transportation Services															
Roads - Paved	\$482,080	\$16,222	\$549,657	\$118,303	\$27,298	\$0	\$4,112,831	\$1,177,338	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Unpaved	\$594,245	\$25,331	\$1,411,035	\$7,693	\$0	\$0	\$527,601	\$2,012,973	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Bridges and Culverts	\$50,582	\$0	\$1,205,104	\$18,360	\$0	\$0	\$1,170,063	\$1,274,046	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Traffic Operations & Roadside	\$910,087	\$25,331	\$622,771	\$173,942	\$0	\$0	\$180,930	\$1,706,800	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Winter Control - Except Sidewalks, Parking Lots	\$795,208	\$35,464	\$1,058,529	\$30,613	\$0	\$0	\$0	\$1,884,350	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Winter Control - Sidewalks, Parking Lots Only	\$161,791	\$0	\$0	\$0	\$0	\$0	\$0	\$161,791	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Transit - Conventional	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76%	24%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Transit - Accessible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76%	24%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Parking	\$16,584	\$0	\$7,130	\$5,518	\$0	\$0	\$0	\$29,232	76%	24%	100%	\$0.65	\$0.71	\$0.65	\$0.71
Street Lighting	\$0	\$0	\$238,738	\$125,466	\$0	\$0	\$0	\$364,204	76%	24%	100%	\$8.11	\$8.82	\$8.11	\$8.82
Air Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76%	24%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76%	24%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Transportation Services												\$8.76	\$9.53	\$8.76	\$9.53
Environmental Services															
Wastewater Collection / Conveyance	\$975,571	\$0	\$494,655	\$368,030	\$0	\$0	\$368,774	\$1,838,256	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Wastewater Treatment & Disposal	\$527,012	\$296,202	\$1,135,089	\$445,068	\$8,383	\$0	\$1,338,031	\$2,115,552	76%	24%	95%	\$44.77	\$48.70	\$44.77	\$48.70
Urban Storm Sewer System	\$54,621	\$0	\$162,903	\$0	\$21,293	\$0	\$41,136	\$238,817	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rural Storm Sewer System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Water Treatment	\$1,191,270	\$7,625	\$1,024,699	\$230,403	\$3,536	\$0	\$509,971	\$2,449,908	76%	24%	95%	\$51.85	\$56.39	\$51.85	\$56.39
Water Distribution / Transmission	\$719,897	\$16,972	\$318,783	\$267,536	\$0	\$0	\$746,679	\$1,306,216	76%	24%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Solid Waste Collection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Solid Waste Disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Waste Diversion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Environmental Services (ex. Water/Wastewater)												\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Water/Wastewater												\$96.62	\$105.09	\$96.62	\$105.09

Per Capita and Per Employee

Centre Wellington Financial Information Return Schedule 40

FIR Year	2024
Inflation from FIR Year to Analysis Year	3.80%
Population in 2024	34,139
Employment in 2024	10,749

Centre Wellington															
Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses (Ex. Long-Term Debt & Amortization)	Residential	Non-Residential	Estimated Growth Impact	2024 Expenses Per Resident	2026 Expenses Per Resident	2024 Expenses Per Employee	2026 Expenses Per Employee	
Health Services															
Public Health Services	\$0	\$0	\$38,460	\$0	\$0	\$0	\$38,460	90%	10%	95%	\$0.96	\$1.05	\$0.34	\$0.37	
Hospitals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
Ambulance Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
Ambulance Dispatch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
Cemeteries	\$91,078	\$0	\$107,502	\$0	\$340	\$0	\$16,812	\$198,920	95%	5%	95%	\$5.26	\$5.72	\$0.88	\$0.96
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
Sub-total - Health Services											\$6.22	\$6.77	\$1.22	\$1.33	
Social and Family Services															
General Assistance	\$74,043	\$0	\$47,170	\$9,808	\$0	\$0	\$131,021	100%	0%	95%	\$3.65	\$3.97	\$0.00	\$0.00	
Assistance to Seniors	\$251,993	\$0	\$297,068	\$14,817	\$180	\$0	\$46,403	\$564,058	100%	0%	95%	\$15.70	\$17.07	\$0.00	\$0.00
Child Care and Early Years Learning	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100%	0%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100%	0%	95%	\$0.00	\$0.00	\$0.00	\$0.00	
Sub-total - Social and Family Services											\$19.34	\$21.04	\$0.00	\$0.00	
Social Housing															
Public Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Non - Profit / Cooperative Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Rent Supplement Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Sub-total - Social Housing											\$0.00	\$0.00	\$0.00	\$0.00	
Recreation and Cultural Services															
Parks	\$682,463	\$0	\$549,790	\$81,231	\$5,733	\$0	\$605,380	\$1,319,217	95%	5%	95%	\$34.87	\$37.93	\$5.83	\$6.34
Recreation Programs	\$216,700	\$0	\$38,693	\$29,329	\$2,699	\$0	\$0	\$287,421	95%	5%	95%	\$7.60	\$8.26	\$1.27	\$1.38
Recreation Facilities - Golf Course, Marina, Ski Hill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Recreation Facilities - All Other	\$3,156,028	\$25,119	\$2,080,261	\$58,611	\$53,568	\$0	\$501,308	\$5,348,468	95%	5%	95%	\$141.39	\$153.78	\$23.63	\$25.71
Libraries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Museums	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Cultural Services	\$169,834	\$0	\$281,828	\$8,658	\$0	\$206,684	\$25,358	\$667,004	95%	5%	95%	\$17.63	\$19.18	\$2.95	\$3.21
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Recreation and Cultural Services											\$201.50	\$219.15	\$33.68	\$36.63	
Planning and Development															
Planning and Zoning	\$1,001,582	\$0	\$219,764	\$37,602	\$0	\$0	\$0	\$1,258,948	76%	24%	25%	\$7.01	\$7.63	\$7.01	\$7.63
Commercial and Industrial	\$424,915	\$48,629	\$343,156	\$15,569	\$547	\$0	\$7,964	\$784,187	76%	24%	25%	\$4.37	\$4.75	\$4.37	\$4.75
Residential Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76%	24%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Agriculture and Reforestation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76%	24%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Tile Drainage / Shoreline Assistance	\$0	\$75	\$0	\$0	\$0	\$0	\$0	\$0	76%	24%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76%	24%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Planning and Development											\$11.38	\$12.38	\$11.38	\$12.38	
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses ex. Water/Wastewater	\$18,698,785	\$200,768	\$13,017,359	\$1,618,359	\$179,963	\$550,931	\$9,230,109	\$34,065,397			\$431.00	\$468.77	\$165.47	\$179.97	
Total Expenses	\$20,201,368	\$496,970	\$14,647,103	\$2,431,457	\$188,346	\$550,931	\$10,936,914	\$38,019,205			\$527.62	\$573.86	\$262.09	\$285.06	

County of Wellington**Per Capita and Per Employee****County of Wellington Financial Information Return Schedule 40**

FIR Year	2024
Inflation from FIR Year to Analysis Year	3.80%
Population in 2024	265,424
Employment in 2024	134,454

	County of Wellington														
	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses (Ex. Long-Term Debt & Amortization)	Residential	Non-Residential	Estimated Growth Impact	2024 Expenses Per Resident	2026 Expenses Per Resident	2024 Expenses Per Employee	2026 Expenses Per Employee
General government															
Governance	\$1,118,400	\$0	\$74,893	\$240,179	\$15,954	\$0	\$0	\$1,449,426	66%	34%	25%	\$0.91	\$0.99	\$0.91	\$0.99
Corporate Management	\$8,539,121	\$197,623	\$1,074,814	\$2,348,160	\$489,026	\$546,339	\$1,775,814	\$12,997,460	66%	34%	25%	\$8.13	\$8.84	\$8.13	\$8.84
Program Support	\$4,361,703	\$0	\$1,643,717	\$3,591,052	\$511,022	\$0	\$0	\$10,107,494	66%	34%	25%	\$6.32	\$6.87	\$6.32	\$6.87
Sub-total - General government												\$15.35	\$16.70	\$15.35	\$16.70
Protection Services															
Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Police	\$168,544	\$0	\$242,215	\$909,549	\$20,620	\$16,955,424	\$680,038	\$18,296,352	66%	34%	95%	\$43.47	\$47.28	\$43.47	\$47.28
Court Security	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Prisoner Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Conservation Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Protective Inspection and Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Building Permit and Inspection Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Emergency Measures	\$479,977	\$0	\$221,183	\$92,296	\$15,235	\$0	\$84,709	\$808,691	66%	34%	95%	\$1.92	\$2.09	\$1.92	\$2.09
Provincial Offences Act (POA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Protection Services												\$45.39	\$49.37	\$45.39	\$49.37
Transportation Services															
Roads - Paved	\$3,419,494	\$57,174	\$1,085,385	\$55,472	\$117,767	\$0	\$11,795,231	\$4,678,118	66%	34%	95%	\$11.11	\$12.09	\$11.11	\$12.09
Roads - Unpaved	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Bridges and Culverts	\$864,984	\$41,405	\$786,029	\$35,161	\$85,322	\$0	\$2,749,056	\$1,771,496	66%	34%	95%	\$4.21	\$4.58	\$4.21	\$4.58
Roads - Traffic Operations & Roadside	\$1,543,343	\$305,569	\$5,430,181	\$122,658	\$569,998	\$0	\$849,250	\$7,666,180	66%	34%	95%	\$18.21	\$19.81	\$18.21	\$19.81
Winter Control - Except Sidewalks, Parking Lots	\$2,705,940	\$67,496	\$1,281,328	\$827,034	\$154,236	\$0	\$1,484,871	\$4,968,538	66%	34%	95%	\$11.80	\$12.84	\$11.80	\$12.84
Winter Control - Sidewalks, Parking Lots Only	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Transit - Conventional	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Transit - Accessible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Parking	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Street Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Air Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Transportation Services												\$45.34	\$49.31	\$45.34	\$49.31
Environmental Services															
Wastewater Collection / Conveyance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Wastewater Treatment & Disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Urban Storm Sewer System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rural Storm Sewer System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Water Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Water Distribution / Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Solid Waste Collection	\$2,161,949	\$0	\$254,429	\$437,263	\$191,963	\$0	\$163,090	\$3,045,604	90%	10%	95%	\$9.81	\$10.67	\$2.15	\$2.34
Solid Waste Disposal	\$502,682	\$0	\$518,322	\$1,340,432	\$565,830	\$0	\$831,753	\$2,927,266	90%	10%	95%	\$9.43	\$10.26	\$2.07	\$2.25
Waste Diversion	\$805,618	\$0	\$772,925	\$7,458,314	\$732,708	\$0	\$74,817	\$9,769,565	90%	10%	95%	\$31.47	\$34.23	\$6.90	\$7.51
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Environmental Services (ex. Water/Wastewater)												\$50.71	\$55.15	\$11.12	\$12.10
Sub-total - Water/Wastewater												\$0.00	\$0.00	\$0.00	\$0.00

County of Wellington**Per Capita and Per Employee****County of Wellington Financial Information Return Schedule 40**

FIR Year	2024
Inflation from FIR Year to Analysis Year	3.80%
Population in 2024	265,424
Employment in 2024	134,454

County of Wellington															
	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses (Ex. Long-Term Debt & Amortization)	Residential	Non-Residential	Estimated Growth Impact	2024 Expenses Per Resident	2026 Expenses Per Resident	2024 Expenses Per Employee	2026 Expenses Per Employee
Health Services															
Public Health Services	\$4,687,271	\$0	\$2,629,109	\$0	\$3,080	\$2,996,356	\$433,799	\$10,315,816	90%	10%	95%	\$33.23	\$36.14	\$7.29	\$7.93
Hospitals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance Services	\$0	\$0	\$1,664,676	\$0	\$0	\$5,547,943	\$0	\$7,212,619	90%	10%	95%	\$23.23	\$25.27	\$5.10	\$5.54
Ambulance Dispatch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Health Services												\$56.46	\$61.41	\$12.38	\$13.47
Social and Family Services															
General Assistance	\$6,379,711	\$0	\$552,744	\$312,027	\$110,498	\$20,804,414	\$250,212	\$28,159,394	100%	0%	95%	\$100.79	\$109.62	\$0.00	\$0.00
Assistance to Seniors	\$23,754,732	\$135,030	\$2,584,978	\$900,277	\$499,641	\$0	\$1,043,143	\$27,739,628	100%	0%	95%	\$99.29	\$107.98	\$0.00	\$0.00
Child Care and Early Years Learning	\$9,829,955	\$0	\$672,731	\$805,007	\$192,608	\$43,583,351	\$378,313	\$55,083,652	100%	0%	95%	\$197.15	\$214.43	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100%	0%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Social and Family Services												\$397.23	\$432.03	\$0.00	\$0.00
Social Housing															
Public Housing	\$5,945,759	\$54,376	\$5,632,868	\$4,409,373	\$1,176,134	\$11,148,100	\$4,730,868	\$28,312,234	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Non - Profit / Cooperative Housing	\$0	\$0	\$19,840	\$28,413	\$0	\$11,562,936	\$0	\$11,611,189	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rent Supplement Programs	\$0	\$0	\$0	\$212	\$0	\$3,698,191	\$0	\$3,698,403	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$2,306,970	\$0	\$0	\$262,141	\$2,306,970	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$583,100	\$0	\$0	\$0	\$583,100	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Social Housing												\$0.00	\$0.00	\$0.00	\$0.00
Recreation and Cultural Services															
Parks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Recreation Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Recreation Facilities - Golf Course, Marina, Ski Hill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Recreation Facilities - All Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Libraries	\$5,863,781	\$30,794	\$1,594,632	\$927,394	\$161,000	\$0	\$1,790,056	\$8,546,807	95%	5%	95%	\$29.06	\$31.61	\$3.02	\$3.28
Museums	\$1,811,215	\$0	\$397,370	\$764,500	\$77,244	\$500	\$537,148	\$3,050,829	95%	5%	95%	\$10.37	\$11.28	\$1.08	\$1.17
Cultural Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Recreation and Cultural Services												\$39.43	\$42.89	\$4.10	\$4.46
Planning and Development															
Planning and Zoning	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Commercial and Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Residential Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Agriculture and Reforestation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Tile Drainage / Shoreline Assistance	\$5,863,781	\$30,794	\$1,594,632	\$927,394	\$161,000	\$0	\$1,790,056	\$8,546,807	66%	34%	25%	\$5.34	\$5.81	\$5.34	\$5.81
Other	\$1,811,215	\$0	\$397,370	\$764,500	\$77,244	\$500	\$537,148	\$3,050,829	66%	34%	25%	\$1.91	\$2.07	\$1.91	\$2.07
Sub-total - Planning and Development												\$7.25	\$7.89	\$7.25	\$7.89
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	95%	0	0	0	0
Total Expenses ex. Water/Wastewater	\$92,619,175	\$920,261	\$31,126,371	\$30,186,737	\$5,928,130	\$116,844,054	\$32,241,513	\$276,704,467				\$657.16	\$714.75	\$140.93	\$153.28
Total Expenses	\$92,619,175	\$920,261	\$31,126,371	\$30,186,737	\$5,928,130	\$116,844,054	\$32,241,513	\$276,704,467				\$657.16	\$714.75	\$140.93	\$153.28

Appendix F External Funding

Centre Wellington

Per Capita and Per Employee

Centre Wellington Financial Information Return Schedule 10 and 12

FIR Year	2024
Inflation from FIR Year to Analysis Year	3.80%
Population in 2024	34,139
Employment in 2024	10,749

	Centre Wellington									
	2024 Ontario Conditional Grants	2024 Canada Conditional Grants	2024 Other Municipalities	Residential Allocation	Non-Residential Allocation	Growth Share	2024 Non-Tax Revenue Per Capita	2026 Non-Tax Revenue Per Capita	2024 Non-Tax Revenue Per Employee	2026 Non-Tax Revenue Per Employee
External Funding										
General Government	\$0	\$0	\$70,021	76%	24%	25%	\$0.39	\$0.40	\$0.39	\$0.40
Protection Services										
Fire	\$0	\$0	\$194,544	76%	24%	95%	\$4.12	\$4.27	\$4.12	\$4.27
Police	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Court Security	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Prisoner Transportation	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Conservation Authority	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Protective Inspection and Control	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Building Permit and Inspection Services	\$0	\$0	\$0	76%	24%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Emergency Measures	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Provincial Offences Act (POA)	\$0	\$0	\$176,740	76%	24%	95%	\$3.74	\$3.88	\$3.74	\$3.88
Other	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Protection Services	\$0	\$0	\$371,284				\$7.86	\$8.16	\$7.86	\$8.16
Transportation Services										
Roads - Paved	\$173,767	\$0	\$0	76%	24%	95%	\$3.68	\$3.82	\$3.68	\$3.82
Roads - Unpaved	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Bridges and Culverts	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Traffic Operations & Roadside	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Winter Control - Except Sidewalks, Parking Lots	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Winter Control - Sidewalks, Parking Lots Only	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Transit - Conventional	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Transit - Accessible	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Parking	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Street Lighting	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Air Transportation	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Transportation Services	\$173,767	\$0	\$0				\$3.68	\$3.82	\$3.68	\$3.82
Environmental Services										
Wastewater Collection / Conveyance	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Wastewater Treatment & Disposal	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Urban Storm Sewer System	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Rural Storm Sewer System	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Water Treatment	\$90,080	\$18,750	\$527,924	76%	24%	95%	\$13.48	\$13.99	\$13.48	\$13.99
Water Distribution / Transmission	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Solid Waste Collection	\$0	\$0	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Solid Waste Disposal	\$0	\$0	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Waste Diversion	\$0	\$0	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Environmental Services	\$90,080	\$18,750	\$527,924				\$13.48	\$13.99	\$13.48	\$13.99
Health Services										
Public Health Services	\$0	\$0	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Hospitals	\$0	\$0	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance Services	\$0	\$0	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance Dispatch	\$0	\$0	\$0	90%	10%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Cemeteries	\$0	\$0	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Health Services	\$0	\$0	\$0				\$0.00	\$0.00	\$0.00	\$0.00
Social and Family Services										
General Assistance	\$0	\$0	\$0	100%	0%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Assistance to Seniors	\$51,812	\$0	\$2,000	100%	0%	95%	\$1.50	\$1.55	\$0.00	\$0.00
Child Care and Early Years Learning	\$0	\$0	\$0	100%	0%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	100%	0%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Social and Family Services	\$51,812	\$0	\$2,000				\$1.50	\$1.55	\$0.00	\$0.00
Social Housing										
Public Housing	\$0	\$0	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Non - Profit / Cooperative Housing	\$0	\$0	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rent Supplement Programs	\$0	\$0	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Social Housing	\$0	\$0	\$0				\$0.00	\$0.00	\$0.00	\$0.00
Recreation and Cultural Services										
Parks	\$0	\$0	\$1,500	95%	5%	95%	\$0.04	\$0.04	\$0.01	\$0.01
Recreation Programs	\$0	\$0	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Recreation Facilities - Golf Course, Marina, Ski Hill	\$0	\$0	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Recreation Facilities - All Other	\$0	\$0	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Libraries	\$0	\$0	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Museums	\$0	\$0	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Cultural Services	\$0	\$88,500	\$0	95%	5%	95%	\$2.34	\$2.43	\$0.39	\$0.41
Other	\$0	\$0	\$0	95%	5%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Recreation and Cultural Services	\$0	\$88,500	\$1,500				\$2.38	\$2.47	\$0.40	\$0.41
Planning and Development										
Planning and Zoning	\$0	\$0	\$0	76%	24%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Commercial and Industrial	\$0	\$0	\$25,000	76%	24%	25%	\$0.14	\$0.14	\$0.14	\$0.14
Residential Development	\$0	\$0	\$0	76%	24%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Agriculture and Reforestation	\$0	\$0	\$0	76%	24%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Tile Drainage / Shoreline Assistance	\$0	\$0	\$0	76%	24%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	76%	24%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Planning and Development	\$0	\$0	\$25,000				\$0.14	\$0.14	\$0.14	\$0.14
Other	\$0	\$0	\$0	76%	24%	95%	\$0.00	\$0.00	\$0.00	\$0.00
Total - External Funding	\$315,659	\$107,250	\$997,729				\$29.42	\$30.54	\$25.94	\$26.92

