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12489 DIXIE ROAD

Fiscal Impact Study

Town of Caledon, Ontario

Prepared for QuadReal Property Group

December 13, 2024



This document is available in alternative formats upon request by contacting:
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December 13, 2024
QR DIXIE ES LTH LP, QR DIXIE EN GP INC.
c/o Vincent Raso, MCIP RPP
Quadreal Property Group

Dear Mr. Raso,

RE: 12489 Dixie Road – Fiscal Impact Study (Town of Caledon, Ontario)

urbanMetrics inc. (“urbanMetrics”) is pleased to submit this updated Fiscal Impact Study in support of your second application for rezoning and an Official Plan Amendment for 12489 and 12861 Dixie Road in the Town of Caledon. The purpose of this study is to identify the capital and ongoing operational impact to the Town arising from the proposed developments. Based on our analysis, we have determined that the proposed developments would generate a positive net financial benefit to the Town and the Region of Peel once built and operational.

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

Yours Truly,

A handwritten signature in black ink that reads "Rowan Faludi".

Rowan Faludi, MCIP, RPP, PLE, CMC
Partner,
urbanMetrics Inc.

A handwritten signature in black ink that reads "Tywen Thomas".

Tywen Thomas, MSc.
Sr. Project Manager
urbanMetrics inc.

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Executive Summary

urbanMetrics inc. (“urbanMetrics”) has been retained to estimate the financial impact of the proposed development of industrial uses at 12489 and 12861 Dixie Road in Caledon on the municipal finances of the Town of Caledon and Region of Peel. The purpose of this Fiscal Impact Study has been to determine the growth-related impact of this development on municipal capital and operating budgets and determine if the proposed development can be supported by the local municipal infrastructure. This analysis has assessed the following financial inputs:

- One-Time Revenues
 - Development Charge Revenue
 - Building Permit and Planning Application Fee Revenue
- Ongoing Revenues and Costs
 - Ongoing Revenues
 - Property Tax Revenues
 - Employee-based Non-Tax Revenues
 - Ongoing Costs
 - Employee-based Operating Costs
 - Site-Specific Infrastructure Operating Costs
 - Site-Specific Infrastructure Lifecycle Replacement Costs

Based on our analysis, we have determined that the projects will, on aggregate, have a positive fiscal impact on the Town of Caledon and the Region of Peel.

One-Time Revenues

The proposed developments could generate over \$109.6 million in total development charge revenue that will go towards funding growth-related capital projects in the Town and the Region. Approximately \$73.1 million of this total will accrue to the Region of Peel, with more than \$36.5 million collected by the Town of Caledon. In addition, the proposed industrial development could also generate \$3.4 in building permit and planning application fees for the Town.

The project is also expected to obtain LEED certification, enabling it to take advantage of the Town’s Non-Residential Green Development DC discount, which provides a 20% discount subject to a maximum of \$250,000 in-take per year. For the proposed development the discount is expected to result in \$500,000 of total discounts for each of the respective properties.

Ongoing Revenues

Once completed, the proposed developments could generate approximately \$2,961,000 in annual revenue for the Town of Caledon. This revenue is composed of approximately \$2.58 million in property tax revenue, and \$373,000 in non-tax revenue (fees, fines, and charges).

In addition, the proposed developments is expected to produce revenue for the Region of Peel. The subject site could generate approximately \$2.46 million in annual revenue for the Region, with \$1.91 million in property tax revenue, \$474,000 in water and wastewater related revenue, and \$79,000 in other non-tax revenue (fees, fines, and charges).

Ongoing Costs

The project and activity directly associated with it would generate approximately \$2.07 million in annual operating costs for the Town of Caledon starting in 2026. These costs would be largely composed of municipal-wide operating costs, with the only site-specific infrastructure operating costs related to stormwater manager, with water and wastewater the responsibility of the Region of Peel.

In addition to the Town, the proposed developments would require approximately \$2.34 million in annual operating costs for the Region of Peel. Starting in 2026 the Region would be responsible for the operations of related water and wastewater infrastructure at an estimated \$108,000 per year, increasing to \$473,000 at full build out in 2030. At full build-out the Region's costs would be composed of \$1.87 million in municipal-wide operating costs, and \$473,000 in site-specific infrastructure operating costs.

The site-specific infrastructure, including sanitary sewer and watermains, is expected to require replacement at a cost of \$2.15 million (2023\$) at the end of estimated 75-year lifecycles.

Notably, these estimates are aggressive in assigning costs to the proposed development, as infrastructure delivered as part of the site's development would also play a role in servicing adjacent lands when they are developed in the future. Property taxes from these adjacent developments would contribute to the operating and replacement costs of this infrastructure. Since the timing and form of these future developments are unknown, they are not considered in this analysis.

Net Operating Impact

Incorporating the above operating costs and revenues, the proposed developments could generate a net operating impact of some \$1.20 million per year at full build out, with \$954,000 accruing to the Town of Caledon and

\$120,000 to the Region of Peel. Depending on the timeline of infrastructure delivery, building completion, and occupancy, the Region of Peel and the Town of Caledon could initially experience negative small negative fiscal impacts of approximately \$109,000 and \$62,000 respectively in every year that the required water and wastewater infrastructure is operating before the site is occupied. However, these deficits are offset, and the cumulative operating surplus is positive within 2 years post full build-out. In the future as replacement infrastructure costs are realized the cumulative net operating impact remains positive when site-specific infrastructure replacement costs are included.

1.0 Introduction

1.1 Objectives and Approach

As part of the application in support of the proposed developments, a Fiscal Impact Study is required to evaluate the growth-related financial impact of the proposed development on the Town's capital and operating budgets. This Financial Impact Study is also intended to estimate the cost and timing of the required municipal infrastructure to support the proposed development.

The Town of Caledon provides Terms of Reference for a Fiscal Impact Study prepared in support of Official Plan Amendments for the purpose of assessing the impact of a proposed development on the Region's and the Town's infrastructure system, operating costs, and tax base, and to ensure that the proposal will not have an adverse financial impact on the municipality. This Terms of Reference outlines the following content:

- Site Location and Context
- Description of Proposal
- Purpose
- Capital Revenues and Expenditures
- Ongoing Revenues and Costs
- Net Annual Fiscal Impact
- Relation of Net Impact to the Public Interest

Based on the requirements for the Study outlined by the Town we have adopted the following categories to determine the net fiscal impact on the Town of Caledon and Region of Peel, the following one-time and ongoing revenues and costs have been calculated:

Revenues

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

Costs

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

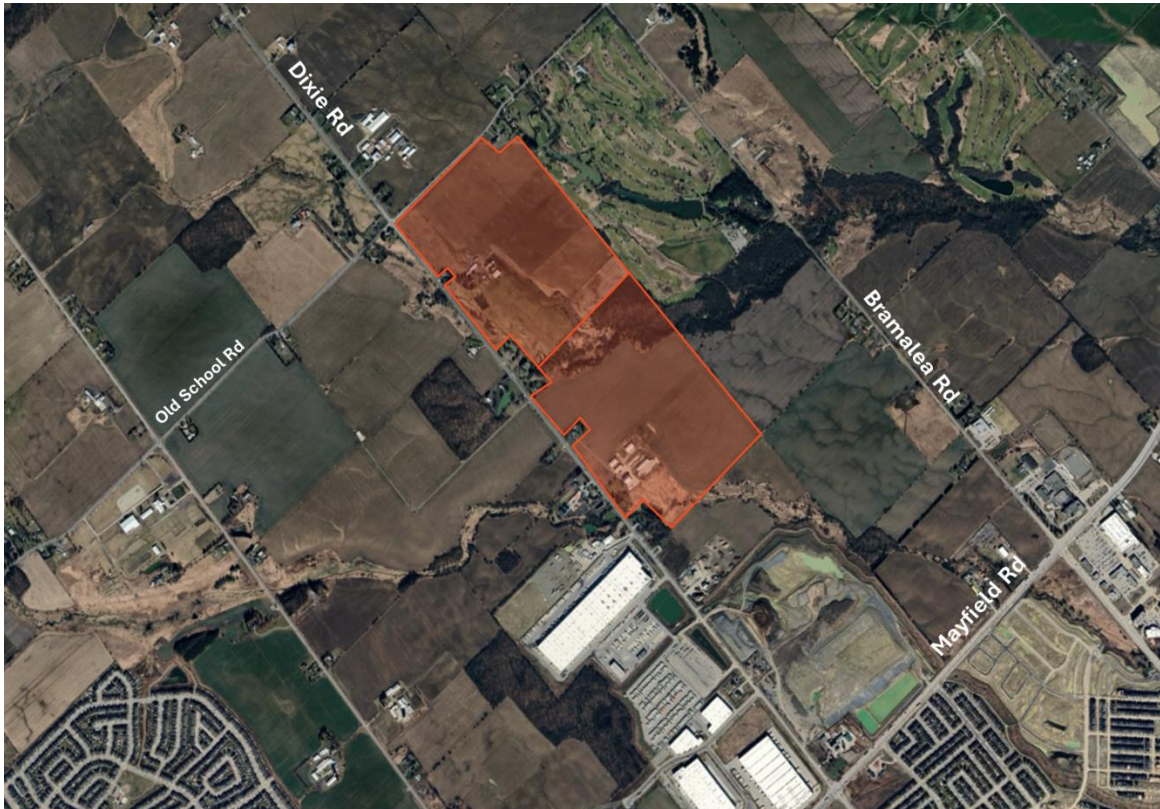
It should be noted that all estimated revenues and expenses are stated in constant 2023 dollars.

2.0 Proposed Concept Plan

The proposed developments are located at 12489 and 12861 Dixie Road, north of Mayfield Road and south of Old School Road in the eastern part of the Town of Caledon (

Figure 1). The site is currently used for lower intensity agricultural uses, and the site's developable area is impacted by the presence of hydrological natural heritage features to the south-west and the north. The development concept envisions approximately 323,300 m² (3,480,000 ft²) of industrial space in five separate industrial buildings across both properties that could accommodate a range of employment opportunities in the Town.

Figure 1: Site Location

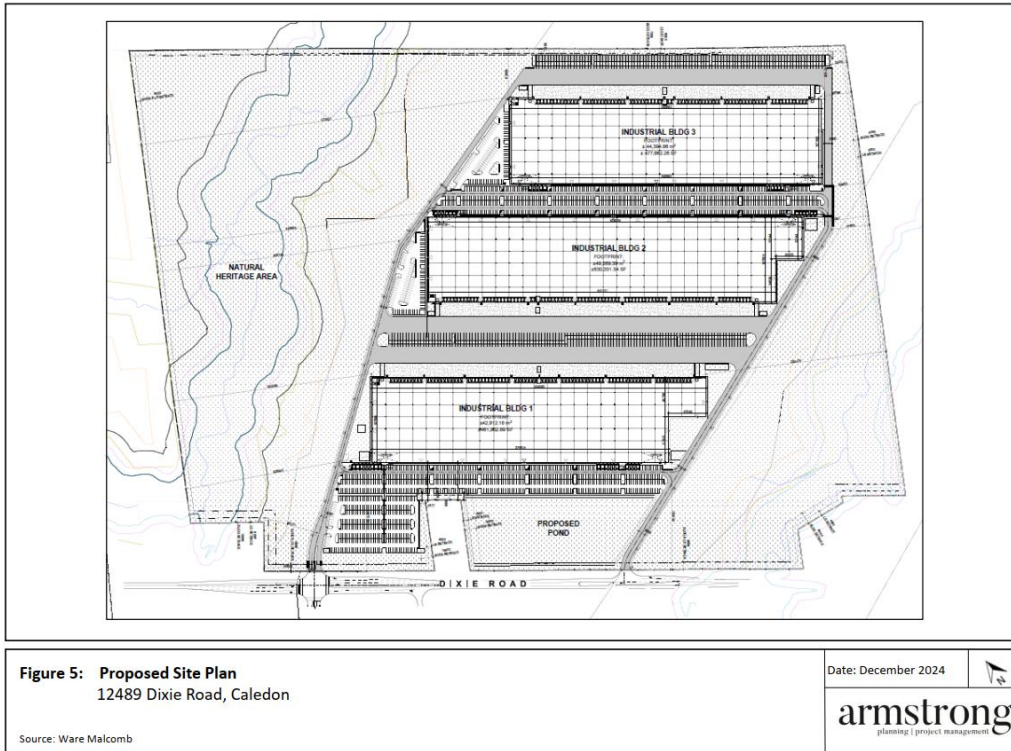


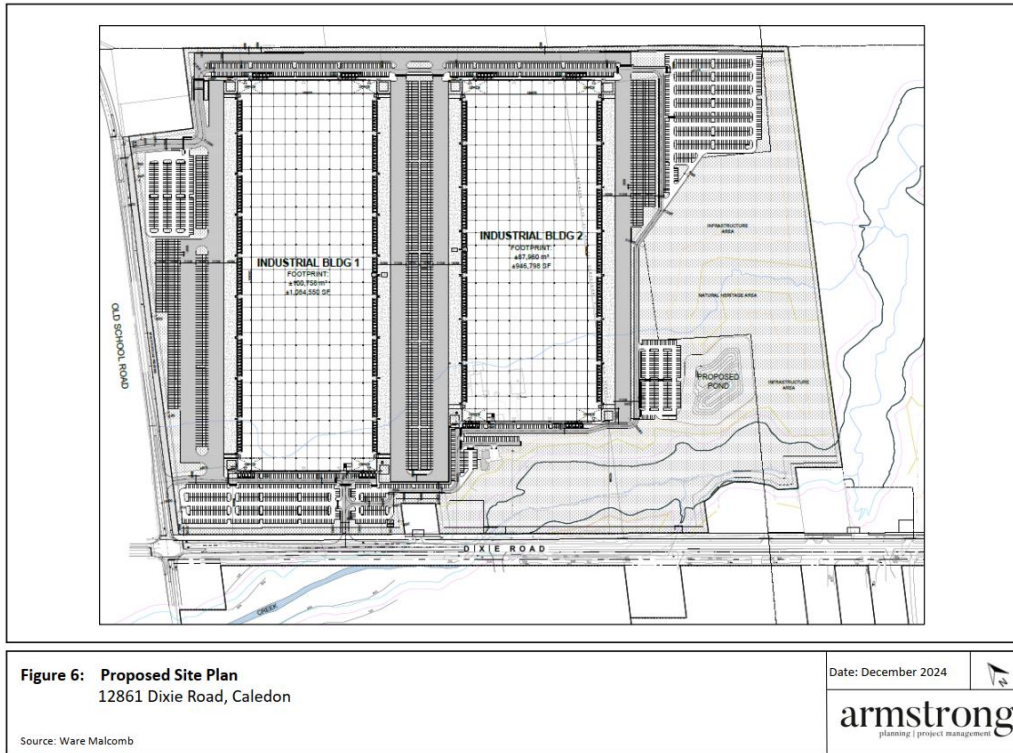
SOURCE: QuadReal Property Group. Site boundaries for illustrative purposes only.

Based on conversations with the property owner, construction of physical structures on the site is assumed to begin on 12861 Dixie in 2027, with Building 1 constructed first, followed by Building 2 in 2028. Construction on 12489 Dixie is assumed to start in 2029 with Building 1 constructed first, followed by Building 2

and then Building 3 with approximately 6-months between the start of each respective building.

Figure 2: Proposed Development Concept





SOURCE: Ware Malcomb via QuadReal Property Group.

To estimate the number of jobs that could ultimately be accommodated in the proposed development, we have utilized the floor space per worker ratios identified in the Caledon 2019 Development Charges Background Study (DCBS). The 2019 DCBS utilizes an employment density 130 square metres (1,400 square feet) per employee for industrial employment. This results in a total of approximately 2,485 net new jobs being accommodated within the proposed development at full build-out.

Infrastructure and Phasing

The proposed development would require investment in sanitary sewer and watermains, both of which are the responsibility of the Region of Peel. This analysis assumes that the current storm sewer system along Dixie Road (a regional road) remains up to the service levels and that any potential impact from the proposed development is compensated for by the stormwater management pond created and maintained on the subject site at the cost of the proponent.

A high-level summary of the necessary extension of watermains and sanitary sewers is, is shown in Figure 3. This summary of infrastructure needs is based on

road length information provided by QuadReal Property Group and adapted by urbanMetrics to reflect the fact that the infrastructure is shared between three sites earmarked for future development.

Figure 3: Required Extensions to Municipal Infrastructure

| Infrastructure | Unit | Required Quantity | Site-Applicable Quantity |
|-----------------------|---------------|-------------------|--------------------------|
| 600 mm sanitary sewer | Linear Metres | 1,300 m | 866.66 m |
| 400 mm water main | Linear Metres | 1,300 m | 866.66 m |

SOURCE: urbanMetrics inc.

In this Fiscal Impact Study, we have built-in this infrastructure based on a completion date of 2026. It is important to note that the initial construction costs of this infrastructure are not included in this Fiscal Impact Study. It is our understanding that initial investment is subject to a front-ending agreement between a consortium of landowners and the Town of Caledon and Region of Peel. As this agreement is not yet finalized, we have omitted the initial costs from the report. It is likely that this agreement will reduce the amount of development charges accruing to the Town and Region as they will gradually reimburse the upfront investment made by the landowners subject to the terms of the eventual front-ending agreement.

Furthermore, the discrepancy between the delivery of infrastructure and the onset of construction on the Subject Site is a result of the need for landowners to phase their development program across multiple buildings and properties. As such, prior to the realization of the proposed development some of the costs associated with site-specific infrastructure may be offset by revenues on another site that shares the same infrastructure.

3.0 One-Time Revenues

The purpose of this portion of the analysis is to determine how the Town of Caledon and Region of Peel will be affected by any new capital infrastructure that is required to develop the subject lands. To quantify this impact, we have calculated the revenues that would accrue to the Town through the proposed development, that will pay for this new infrastructure, including:

- Development charges; and
- Other one-time fees such as building and planning permits.

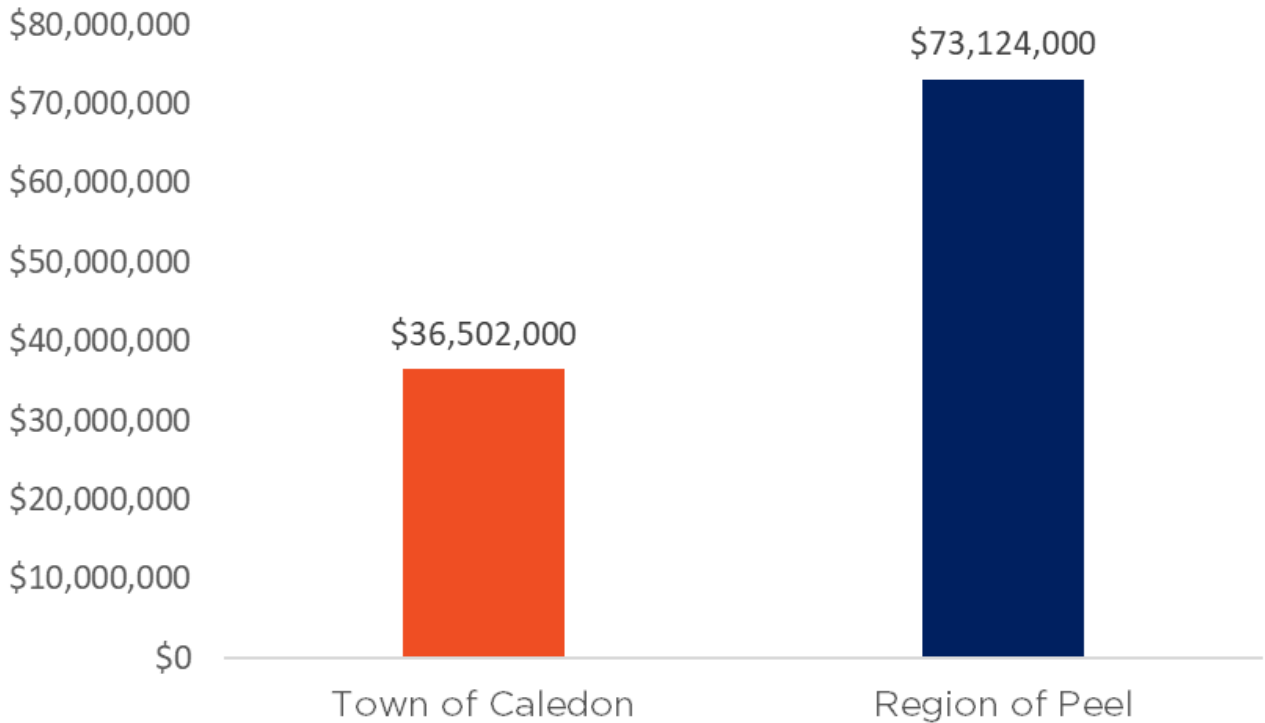
3.1 Development Charge Revenues

Development charges are used by municipalities as a source of revenue to recover growth-related capital costs for the new infrastructure required by the proposed development. For the purposes of this analysis, we have utilized development charge rates that were effective as of May 30, 2024 (Town of Caledon) or August 1, 2024 (Region of Peel) to estimate these revenues for the proposed development. In the Town of Caledon, development charges are used to fund capital infrastructure for the following service areas:

- Roads and Related
- Fire Protection Services
- Parks and Recreation Services
- Library Services
- Animal Control
- Provincial Offences Act
- Development-Related Studies

It is important to note that non-residential development is not subject to development charges for Animal Control, as this capital costs is allocated entirely to residential development. It should also be noted that the proponent intends for the proposed development to attain the LEED certified designation, which would result in a Green DC discount of up to \$250,000 maximum application in-take per year. As the preliminary phasing plan splits the project into 2 phases occurring over two years, we have estimated a maximum discount of \$500,000 for each respective property. This discount has not been factored into our analysis as it is subject to future consideration. If realized, it will reduce the development charges accruing to the Town.

Figure 4: Upper Tier & Lower Tier Development Charge Revenues



Note: Rounded to nearest \$1,000

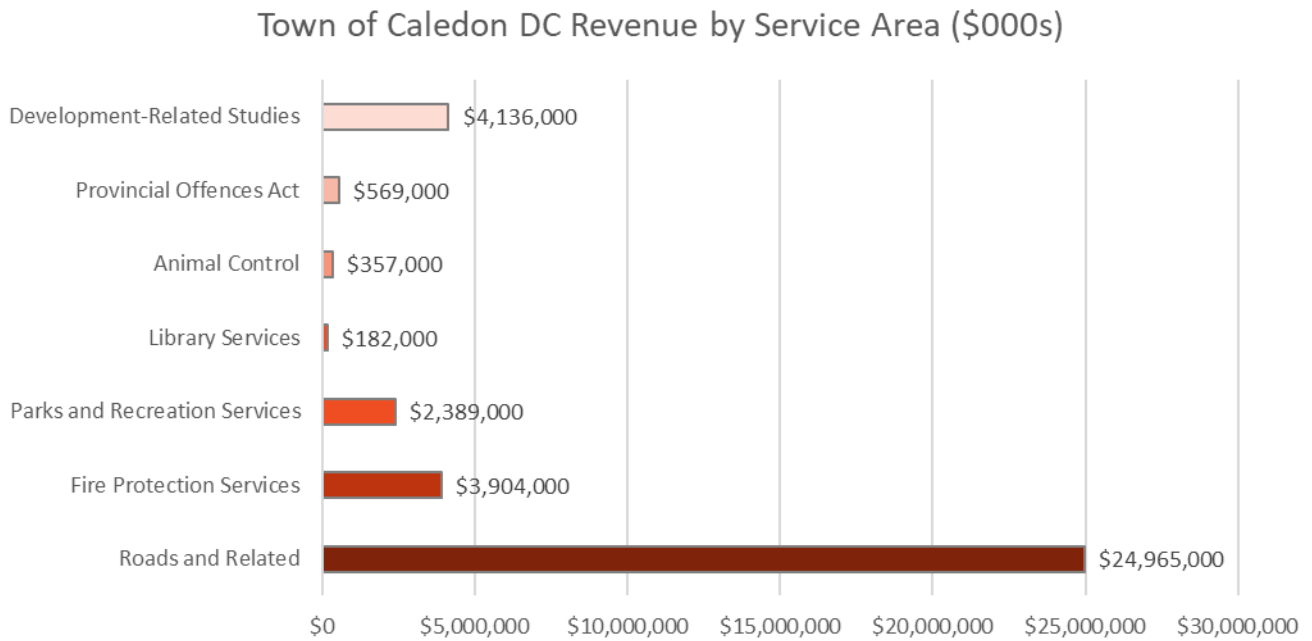
SOURCE: urbanMetrics inc., based on Town of Caledon Development Charges Pamphlet 2023 & Region of Peel BY-Law#77-2020

Based on 2024 development charge rates, this project will generate approximately \$109.6 million in development charge revenue for the Town of Caledon and Region of Peel at full build-out. It is important to note that non-residential development is not subject to development charges for Animal Control, as this capital costs is allocated entirely to residential development. It should also be noted that the proponent intends for the proposed development to attain the LEED certified designation, which would result in a Green DC discount of up to \$250,000 maximum application in-take per year. As the preliminary phasing plan splits the project into 2 phases occurring over two years, we have estimated a maximum discount of \$500,000 for each respective property. This discount has not been factored into our analysis as it is subject to future consideration. If realized, it will reduce the development charges accruing to the Town.

Figure 4 illustrates the split between the Town and the Region, with more than \$36.5 million accruing to the Town of Caledon and \$73.1 million to the Region of Peel.

Figure 5 summarizes the distribution of lower-tier development charges by service area at full build-out. As shown, Roads and Related could account for over 80% of the expected development charge revenue.

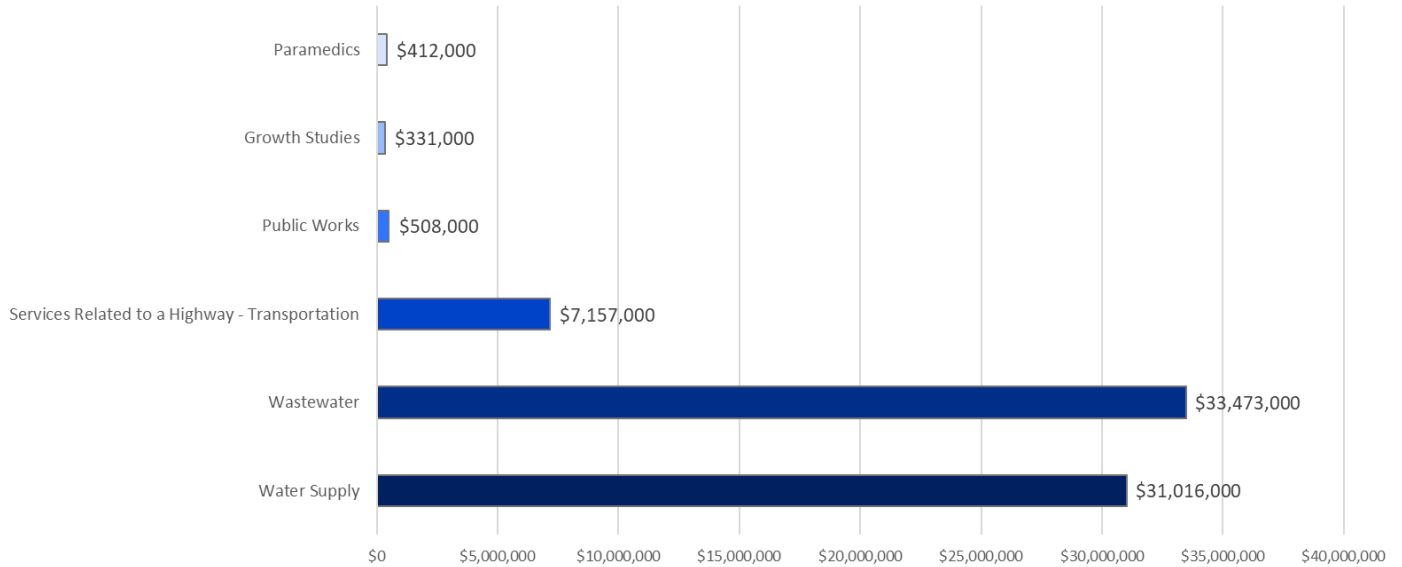
Figure 5: Town of Caledon Development Charge Revenue (\$000s)



Note: Rounded to nearest \$1,000
 urbanMetrics inc., based on Town of Caledon Development Charges Pamphlet 2023 & Region of Peel BY-Law#77-2020. Does not include Green Development DC Discounts.

In addition to the Town of Caledon the proposed developments will generate development charge revenues accruing to the Region of Peel. As shown in Figure 6, the majority of the Region’s development charge revenue relates to Wastewater and Water Supply funding, as well as transportation services that relate to highways.

Figure 6: Region of Peel Development Charge Revenue (\$000s)



Note: Rounded to nearest \$1,000
 urbanMetrics inc., based on Region of Peel BY-Law#77-2020

When reviewing Figure 5 and Figure 6, it is important to note that these development charges are based on the current development charge by-law. In future development charge by-laws, if new capital infrastructure projects are added to the capital program, this could result in additional development charges or changes to existing rates, which would result in additional revenue for the Town. Appendix A provides details on when development charges are expected to accrue to the Town by service area, based on our forecast development phasing.

3.2 Building Permit and Planning Fee Revenue

In addition to development charges, the realization of the proposed development will generate significant one-time revenues to the Town of Caledon by way of building permit and planning fees. We have identified the development permitting fees that are collected by the Town that are intended to recover staff costs related to the issuance of building permits, official plan amendment, and site plan applications. We have not estimated the revenues associated with more detailed or situation-dependent fees such as recirculation fees.

Building permits are an important one-time source of revenue for municipalities. Based on 2024 rates, we have estimated the future building and planning permit fees payable for the proposed industrial uses at approximately \$3,494,000. Based on the construction schedule for this project these building permit fees are likely to accrue to the municipality in in 2027 through 2030 and range between \$376,000 and \$1,209,000 per year based on the preliminary phasing approach.

4.0 Ongoing Operational Impacts

The proposed industrial development project will generate on-going operating revenue for the Town of Caledon and Region of Peel, primarily in the form of property taxes and non-tax revenue sources such as user fees, fines, etc. In the following section we have calculated the expected revenues from each of these sources based on the GFA and number of employees that could be accommodated within the development on the subject site.

Furthermore, this section summarizes the additional operating costs associated with the anticipated new non-residential GFA and employment growth that could be generated within the proposed uses on the subject site. These ongoing revenues and costs will be important in understanding the net operating impact of the project on the finances of the municipality.

It is important to note that this analysis is conservative since the infrastructure would also service future developments on adjacent lands. Property taxes on these developments would contribute to the operating costs and replacement costs of this infrastructure. Because of the uncertain timing and nature of future developments, they are not considered as part of this analysis.

4.1 Assessed Value and Property Taxes

Current assessed values were obtained directly from various resources including the Municipal Property Assessment Corporation (MPAC) and were based on recent comparable developments within Caledon and Brampton. The estimated 2024 assessed values for industrial uses are approximately \$1,145 per square metre. A detailed list of comparable properties is included in Appendix B. It is important to note that we have used comparable assessed values per square metre for recent industrial and retail developments in Caledon and Brampton. However, the ultimate assessed value for the subject site will be determined by MPAC upon completion of the various buildings. It is expected that the assessed value of all of the buildings used as part of the analysis will increase in the future, as MPAC has not completed a province wide assessment update since 2016.

urbanMetrics has also estimated the annual property tax revenue that would be payable to the Town of Caledon and Regional Municipality of Peel in each year of development. In total, the proposed development could generate approximately \$2.58 million in annual property tax revenue to the Town of Caledon and \$1.9 million to the Region of Peel when it is fully built-out in 2030. The calculated property tax revenue assumes 2024 property tax rates with no rate escalation, if

property tax rates were to increase, it would increase the property tax revenue received by the Town. Detailed property tax tables can be found in Appendix D.

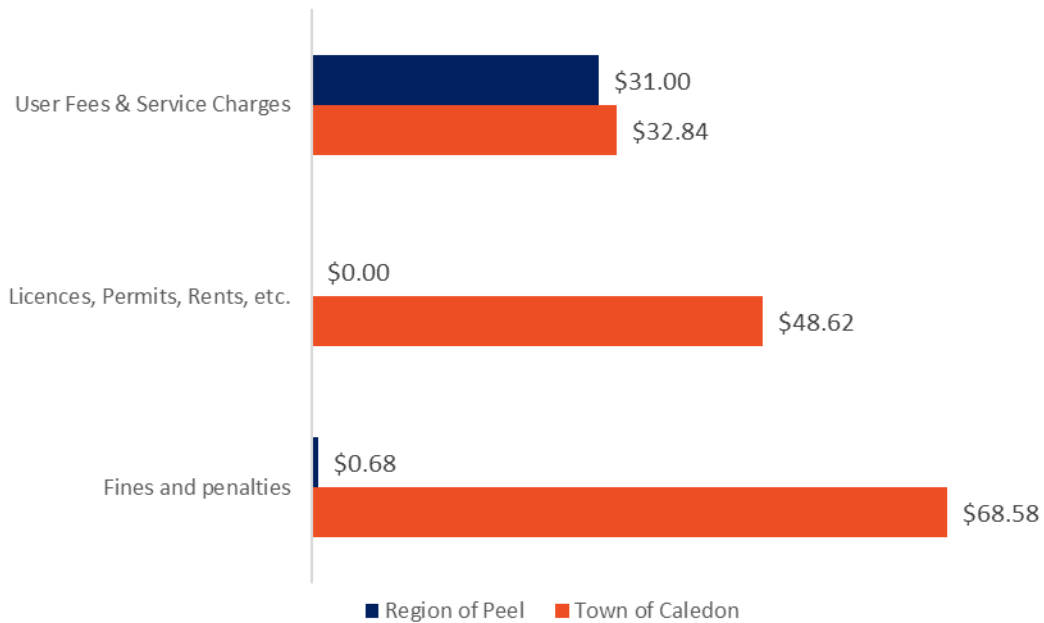
4.2 Non-Property Tax Revenue

Per Employee Revenue

In addition to property taxes, municipalities can generate revenue from several other sources. These non-tax revenues include user fees, fines, charges, penalties, etc. We have calculated these non-tax revenues based on the most recent 2022 Financial Information Return (FIR) filed by the Town of Caledon and Peel Region with the Ministry of Municipal Affairs.

These non-tax revenues are summarized by category (i.e. payments in lieu of taxes, grants, fines, penalties, etc.). We have then made assumptions as to the portion of non-tax revenue that would increase due to the non-residential growth, to calculate this growth-related non-tax revenue. For user fees and service charges, we have reviewed these charges by specific service area. For general government, protection, transportation, and recreation/culture, we have assumed that new employees in the proposed industrial facilities will generate the same user fees per employee as existing employees in the Town of Caledon and Region of Peel.

Figure 7: Estimated Annual Non-Tax Revenue Per Employee

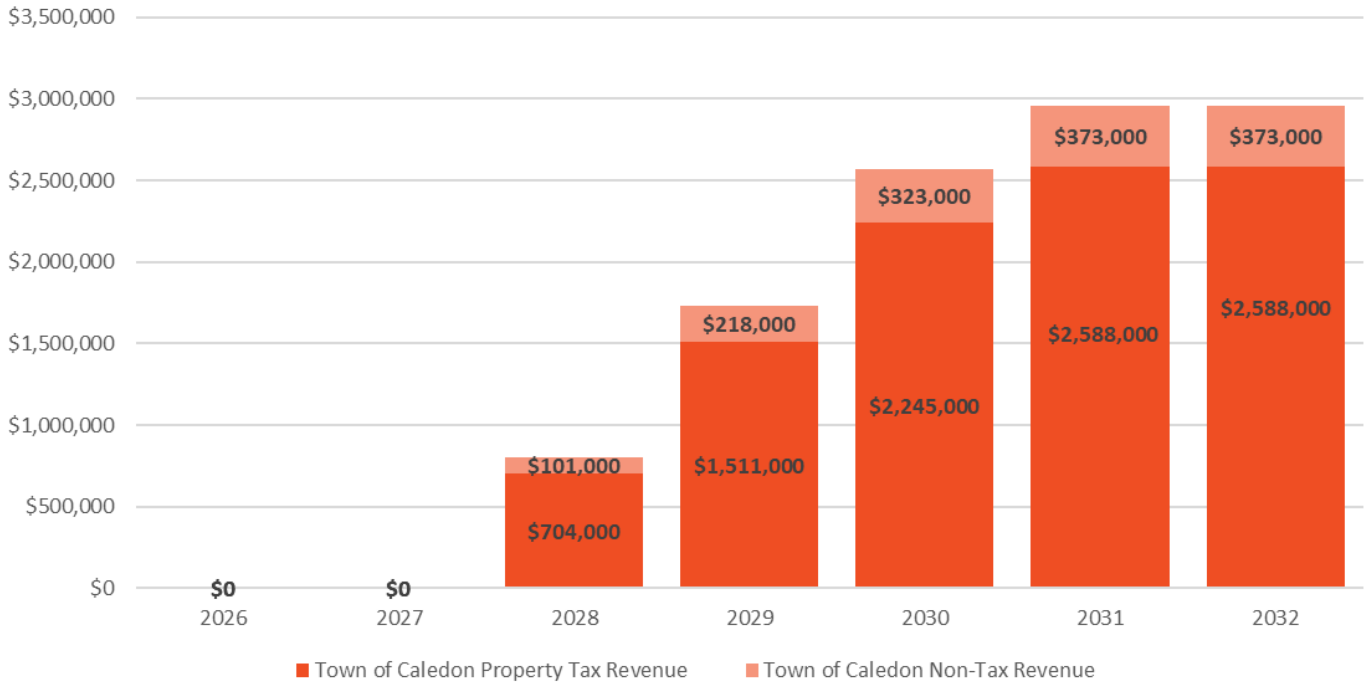


SOURCE: urbanMetrics inc. based on Town of Caledon 2023 Financial Information Return, inflated to the year 2023.

Fees related to licences and permits, such as building permits have been calculated separately in Section 3.2 of this Fiscal Impact Study. We have also assumed that revenue will begin to be collected in 2028 once the site is occupied and employees are present. The residential and non-residential share of this revenue, as well as the expected growth for each service area are summarized in Appendix C. As shown in Figure 7, the annual non-tax revenue has been estimated at approximately \$150.04 per employee accruing to the Town of Caledon and \$31.68 accruing to the Region of Peel.

Figure 8 summarizes the property tax and non-property tax revenue generated by the proposed concept plans for the subject lands. As shown, the project is estimated to start generating revenue in 2028 as occupancy begins. By 2031 and full build out, it is estimated to generate nearly \$2,568,000 per annum accruing to the Town of Caledon. Approximately \$2,588,000 (87%) of this revenue is estimated to come from property taxes.

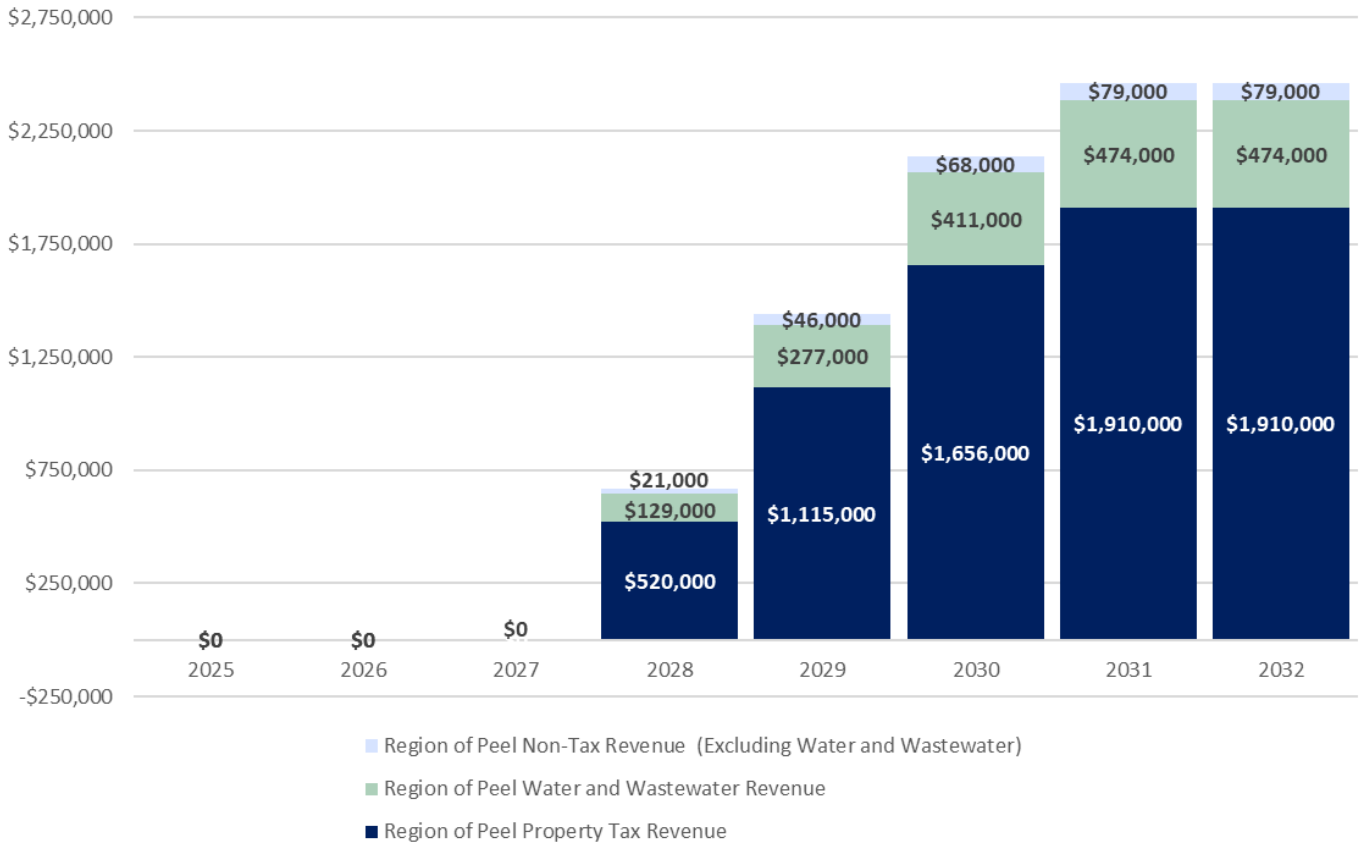
Figure 8: Town of Caledon Ongoing Revenue



SOURCE: urbanMetrics inc.
 NOTE: Rounded to nearest \$1,000.

In addition to revenues accruing to the Town of Caledon, the project is expected to generate revenues for the Region of Peel. By full build out it is estimated to generate approximately \$2.463,000 per year, with \$1,910,000 (77%) expected to come from property taxes.

Figure 9: Region of Peel Ongoing Revenue



SOURCE: urbanMetrics inc.
 NOTE: Rounded to nearest \$1,000

4.3 Municipal Operating Costs

To estimate ongoing operating costs that would be incurred by the Town related to the proposed development, we have estimated costs from three sources, including:

- Municipal-wide Operating Costs (i.e. provision of emergency services, community recreation programming, etc.), which have been estimated on a per employee basis.
- Incremental Operating Costs – The annual operating costs associated with new infrastructure that is required to service the development.



- Lifecycle Capital Replacement Costs – lifecycle replacement costs for the incremental capital assets that are directly related to the proposed development.

Municipal-Wide Operating Costs Per Employee

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

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

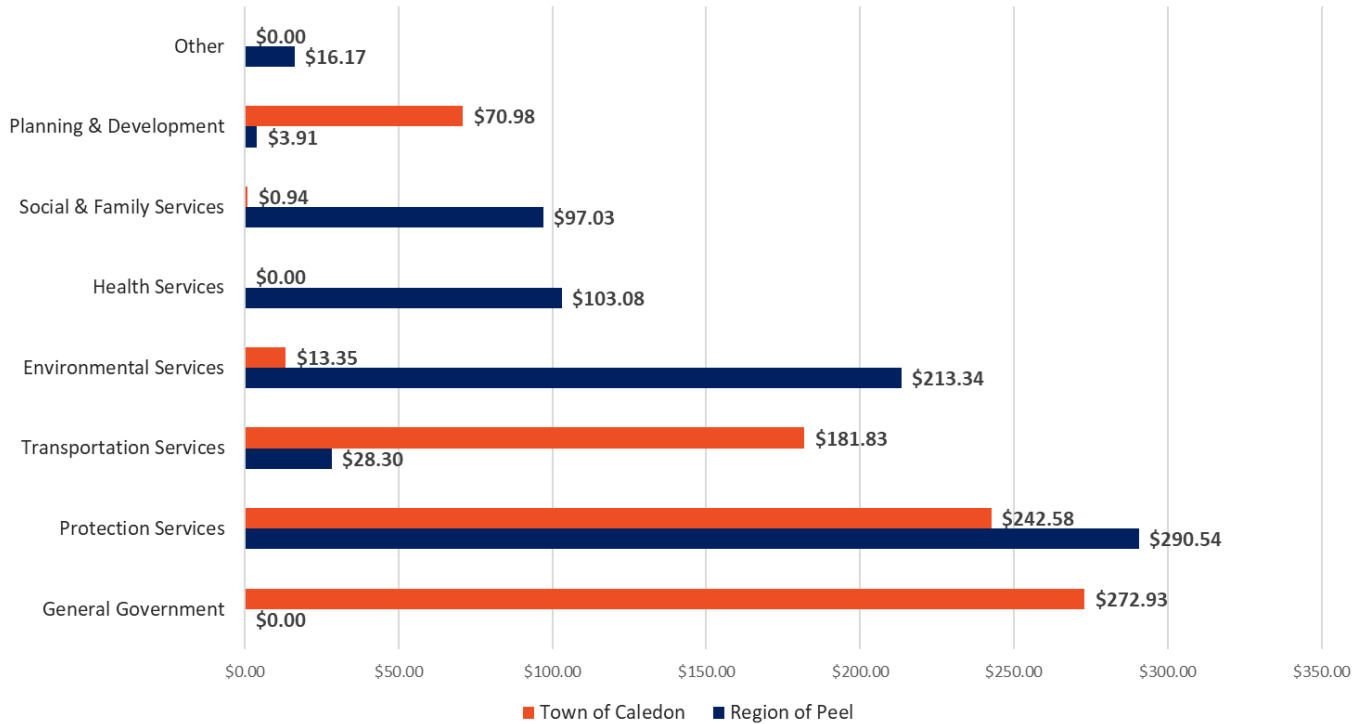
For this analysis, we have deducted interest on long-term debt from total expenditures to arrive at “adjusted” operating expenditures. Debt charges have

been removed because these charges are for “sunk” investments and are unaffected by growth. These adjusted operating expenditures have then been allocated between the residential and non-residential sectors based on existing population and employment and our understanding of the various services areas.

After allocating adjusted operating expenditures between the residential and non-residential sectors, we have estimated the degree to which these adjusted operating expenditures will change with additional growth, by applying a “growth-related” factor. In some cases, this growth-related factor recognizes that there would be proportionate increases in operating costs in comparison to the operating expenditures being incurred by the Town and Region to provide services to existing residents and employees, with a small allowance made for efficiencies and economies of scale. However, there are some services, such as general government and solid waste collection where costs typically grow at a slower pace than population/employment growth, as there are greater opportunities for economies of scale.

Figure 10 summarizes our calculation of operating costs per employee based on the FIRs and growth-related factors summarized above. Details are provided in Appendix C. These costs are applied on a per-employee basis to the proposed development to estimate the operational fiscal impact of the employment occurring on the subject site to the Town of Caledon and Region of Peel.

Figure 10: Lower & Upper Tier Per Employee Growth-Related Operating Expenditures



SOURCE: urbanMetrics inc., based on the 2022 Town of Caledon and Region of Peel Financial Information Return.

4.4 Site-Specific Capital Infrastructure

In this portion of the analysis, we have examined the capital infrastructure that is directly required to support development of the site.

Figure 11 summarizes the site-specific infrastructure that is required to, in part, facilitate the development of the subject site for employment generating uses. For each of these capital projects, we have estimated when this infrastructure would likely be developed, which is based on the build-out of the proposed development. It does not include the up-front costs of the related capital infrastructure because it is outside the scope of current Development Charges and is planned to be delivered through a front-ending agreement between landowners and the municipality. Further, the costs associated with the infrastructure are not all allocated to the subject site, as multiple sites will benefit from the services the

infrastructure delivered. As shown, approximately one third of infrastructure, and therefore its associated costs, have been assumed as applicable to the subject site.

Figure 11: Region of Peel Site-Specific Capital Infrastructure Requirements

| Infrastructure | Unit | Required Quantity | Site-Applicable Quantity |
|-----------------------|---------------|-------------------|--------------------------|
| 600 mm sanitary sewer | Linear Metres | 1,300 m | 866.66 m |
| 400 mm water main | Linear Metres | 1,300 m | 866.66 m |

SOURCE: urbanMetrics inc. based on information provided by QuadReal Property Group.

The following sub-sections summarize the timing of capital infrastructure costs and development charge revenues related to the development of the subject site.

Annual Operating Costs for New Site-Specific Infrastructure

Our analysis also includes the expected costs of operating and maintaining the infrastructure summarized previously in Figure 3.

For this analysis, we have utilized operating and maintenance costs taken from the 2023 FIR for Wastewater Collection/Conveyance, Wastewater Treatment and Disposal, Water Treatment, and Waster Distribution/Transmission. The operating costs were then divided by the quantity of infrastructure to determine the operating costs per unit. We have then applied these annual per unit costs to the infrastructure that will be delivered to facilitate the proposed development.

The results of this analysis are summarized in Both these categories are the responsibility of the upper-tier municipality. As shown in Error! Not a valid bookmark self-reference., the operating costs specific to the new infrastructure required to develop the subject site are estimated at \$108,000 per year once the infrastructure is operational. This estimation is based on per kilometre average costs reported by the Region in its 2023 Financial Information Return.

Figure 12, with detailed tables included in Appendix E.

In Both these categories are the responsibility of the upper-tier municipality. As shown in Error! Not a valid bookmark self-reference., the operating costs specific to the new infrastructure required to develop the subject site are estimated at \$108,000 per year once the infrastructure is operational. This estimation is based on per kilometre average costs reported by the Region in its 2023 Financial Information Return.

Figure 12, we have separated the future operating costs into two categories:

- 1) Sanitary Sewer
- 2) Watermain

Both these categories are the responsibility of the upper-tier municipality. As shown in Error! Not a valid bookmark self-reference., the operating costs specific to the new infrastructure required to develop the subject site are estimated at \$108,000 per year once the infrastructure is operational. This estimation is based on per kilometre average costs reported by the Region in its 2023 Financial Information Return.

Figure 12: Operating Costs for New Site-Specific Infrastructure

| Category | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|---|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Watermain | \$0 | \$52,000 | \$52,000 | \$52,000 | \$52,000 | \$52,000 | \$52,000 | \$52,000 | \$52,000 |
| Sanitary Sewer | \$0 | \$56,000 | \$56,000 | \$56,000 | \$56,000 | \$56,000 | \$56,000 | \$56,000 | \$56,000 |
| Total Site Infrastructure Operating Costs | \$0 | \$108,000 | \$108,000 | \$108,000 | \$108,000 | \$108,000 | \$108,000 | \$108,000 | \$108,000 |

SOURCE: urbanMetrics inc. based on Region of Peel 2023 Financial Information Return, Region website, and Open Data Region of Peel Street Network.

Lifecycle Replacement Capital Costs for New Site-Specific Infrastructure

In addition to annual operating costs associated with new site-specific infrastructure, our analysis also includes the lifecycle capital costs to replace the infrastructure at the end of its estimate useful life. The replacement costs per unit and estimated useful life is based on information provided by the Region of Peel and Town of Caledon in the Caledon 2020 Asset Management Plan, Caledon 2021 Development Charges Background Study, and 2020 Region of Peel Development Charges Background Study, and summarized in Appendix F.

Based on the assumed phasing of infrastructure, we have calculated the annual lifecycle replacement costs. We have summarized these costs over a 100-year timeframe to reflect the fact that much of the relevant infrastructure, such as sanitary sewers, water mains, and storm sewers have an estimated useful life of 75 years. Therefore, over a 100-year timeframe, all infrastructure is expected to be replaced at least once.

Based on the assumed phasing of infrastructure, we have calculated the annual lifecycle replacement costs. We have summarized these costs over a 100-year timeframe to reflect the fact that some infrastructure, such as storm sewers have



an estimated useful life of 75 years. Therefore, over a 100-year timeframe, all infrastructure is expected to be replaced at least once.

We have assumed that replacement infrastructure is required at an estimated cost in 2023 Dollars of \$2,155,000. This cost is expected to be incurred in approximately 2100, 75 years after its estimated delivery in 2026.

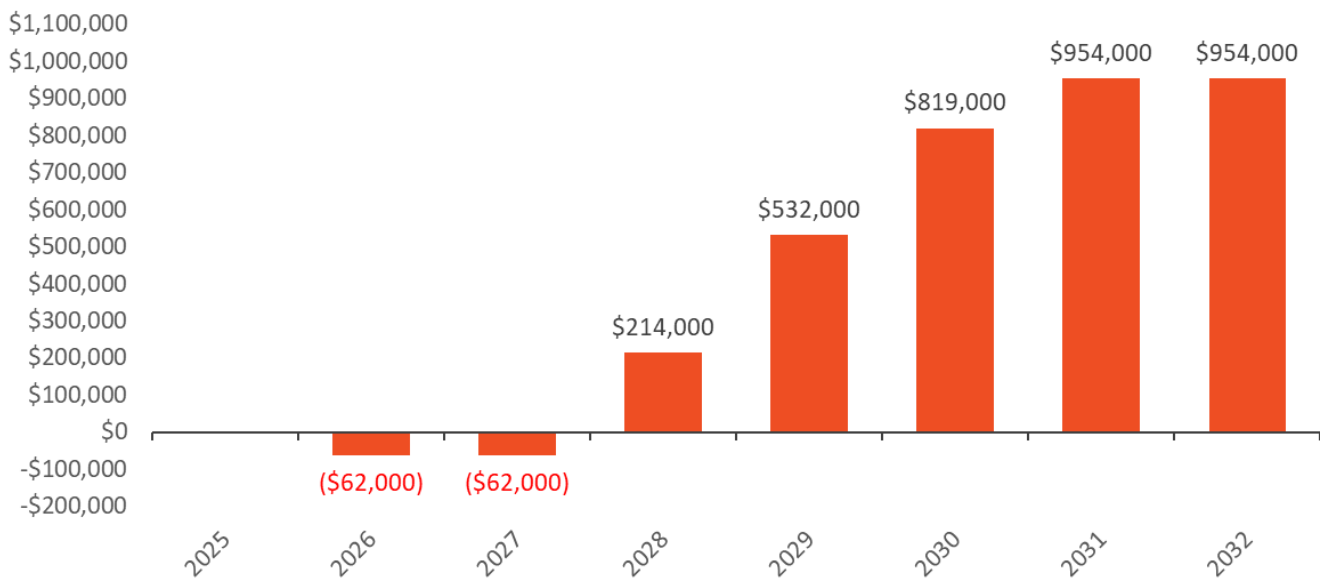
4.5 Net Municipal Operating Impact

To estimate the net operating impact associated with the proposed development we have compared the municipal revenues that could be generated by the development to the estimated operating costs that could be incurred by the Town of Caledon and Region of Peel in each year.

The total annual operating impact of the proposed development is summarized in Figure 13. As shown, the proposed development of the subject lands is expected to result in an operating surplus in each year of operation. The operating surplus identified in Figure 13 provides the Town with an opportunity to upgrade or replace existing facilities or infrastructure in other parts of the Town without being a drain on municipal finances. The proposed development also has a positive cumulative net operating impact after all site-specific infrastructure lifecycle replacement costs are accounted for.

As shown in Figure 13, the proposed development could have an initial negative net operating impact on the Town of Caledon of \$62,000 as stormwater infrastructure is delivered in 2026 which will increase to a future annual positive impact of \$954,000 as construction is completed, estimated in 2031.

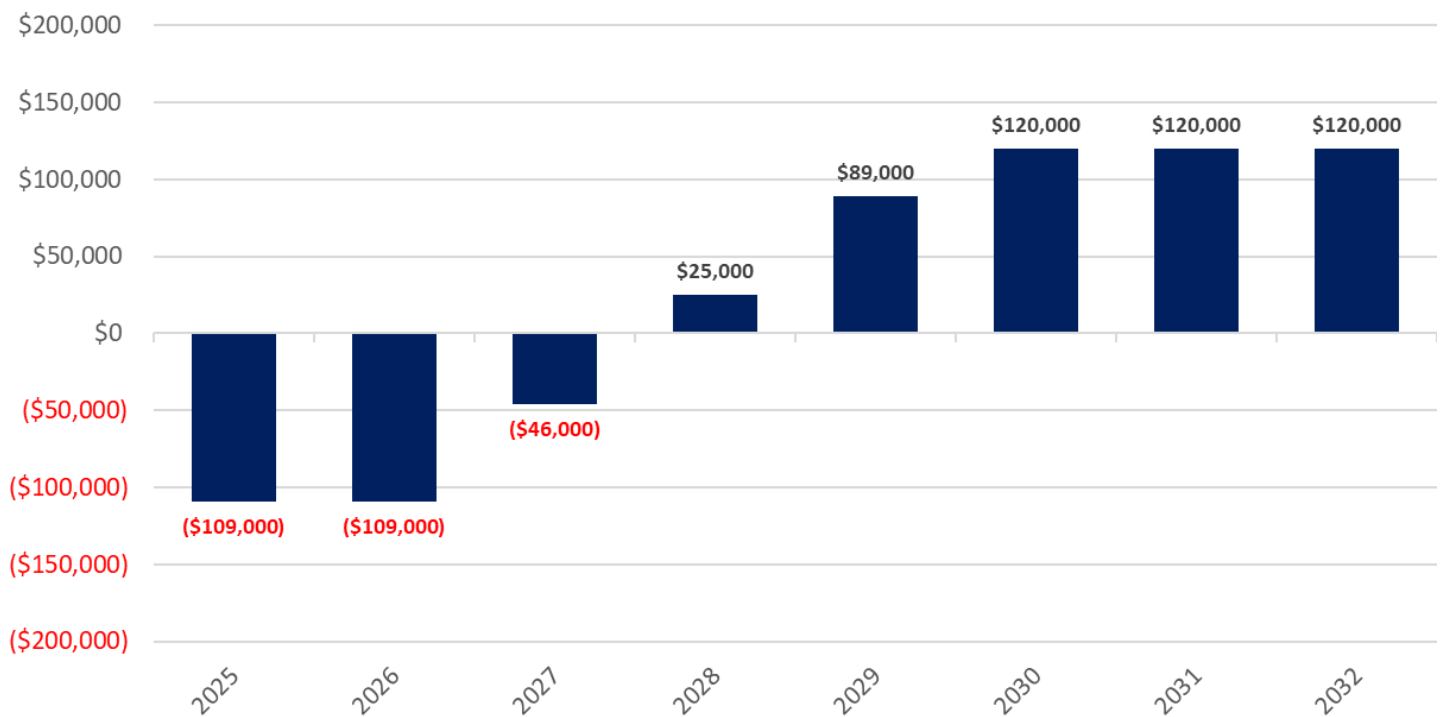
Figure 13: Town of Caledon Net Operating Impact



SOURCE: urbanMetrics inc. Rounded to nearest \$1,000.

Figure 14 illustrates the net operating impact on the Region of Peel. Once the sanitary and watermain infrastructure is delivered subject to the front-ending agreement between landowners and the municipality the Region will incur initial negative net operating impacts of between approximately \$46,000 and \$109,000 per year until construction begins, at which point the net annual impact will become positive before increasing to an estimated \$120,000 per year at full build out of the subject site.

Figure 14: Region of Peel Net Operating Impact



SOURCE: urbanMetrics inc., Rounded to nearest \$1,000.

5.0 Summary and Conclusions

urbanMetrics has been retained to estimate the fiscal impact of the proposed development on the municipal finances of the Town of Caledon.

Overall, this Fiscal Impact Study seeks to inform the Town on key financial pressures that may result from the proposed project, to assist the Town in managing growth over the longer-term planning period. Based on our analysis, we have determined that the project will, in aggregate, have a positive fiscal impact on the Town.

The following summarizes our results pertaining to the fiscal impact on the Town of Caledon and Region of Peel.

- Based on development trends in the surrounding area and conversations with the landowner, we have assumed that the full build-out of this development will occur by 2031.
- In total, the proposed development will comprise 323,000 m² of net new industrial space and is estimated to accommodate approximately 2,485 new jobs at full build-out.
- The Town of Caledon can expect to accrue approximately \$40 million in one-time revenues from the proposed development, mainly driven by development charges.
 - \$36.5 million in total non-residential development charges;
 - \$3.5 million in building permit and planning application fees.
- The Region of Peel can expect to accrue an estimated \$31.9 million in one-time development charge revenues.
- At full realization (assumed 2030), this development will generate over \$5.4 million in annual additional revenues for the Town of Caledon and Region of Peel, per annum.
 - \$4.5 million in annual property tax; with \$2.6 million accruing to the Town of Caledon and \$1.9 to the Region of Peel
 - \$926,000 in non-tax revenue; with \$373,000 accruing to the Town of Caledon and \$553,000 to the Region of Peel

Overall, the proposed development is expected to generate an annual revenue surplus for the Town of Caledon and the Region of Peel once completed. The operating surplus identified will provide the Town with an opportunity to maintain

and upgrade existing facilities or infrastructure without compromising current municipal and regional finances.

Appendix A One Time Revenue

Figure A - 1: Town of Caledon Development Charges Revenue

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|-------------------------------|------------|------------|------------|------------|--------------------|---------------------|---------------------|--------------------|
| Roads and Related | \$0 | \$0 | \$0 | \$0 | \$6,792,675 | \$7,780,995 | \$7,077,865 | \$3,313,861 |
| Fire Protection Services | \$0 | \$0 | \$0 | \$0 | \$1,062,199 | \$1,216,747 | \$1,106,796 | \$518,203 |
| Parks and Recreation Services | \$0 | \$0 | \$0 | \$0 | \$649,922 | \$744,484 | \$677,209 | \$317,070 |
| Library Services | \$0 | \$0 | \$0 | \$0 | \$49,509 | \$56,713 | \$51,588 | \$24,154 |
| Animal Control | \$0 | \$0 | \$0 | \$0 | \$97,218 | \$111,363 | \$101,300 | \$47,429 |
| Provincial Offences Act | \$0 | \$0 | \$0 | \$0 | \$154,829 | \$177,356 | \$161,330 | \$75,535 |
| Total | \$0 | \$0 | \$0 | \$0 | \$9,931,564 | \$11,376,586 | \$10,348,540 | \$4,845,194 |

SOURCE: urbanMetrics Inc.

Figure A - 2: Town of Caledon Planning & Building Permit Fee Revenue

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 |
|--------------------------------------|------|------|------|-----------|-------------|-----------|-----------|-----------|------|
| Total Building Permit Fees | \$0 | \$0 | \$0 | \$0 | \$768,464 | \$879,934 | \$800,630 | \$376,095 | \$0 |
| Site Plan | | | | \$328,896 | \$328,896 | | | | |
| Total Building Permit Fees (rounded) | \$0 | \$0 | \$0 | \$329,000 | \$1,097,000 | \$880,000 | \$801,000 | \$376,000 | \$0 |

SOURCE: urbanMetrics Inc.

Figure A - 3: Region of Peel Development Charges Revenue

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|--|------------|------------|------------|------------|---------------------|---------------------|---------------------|--------------------|
| Water Supply | \$0 | \$0 | \$0 | \$0 | \$8,438,882 | \$9,666,723 | \$8,793,189 | \$4,116,977 |
| Wastewater | \$0 | \$0 | \$0 | \$0 | \$9,107,378 | \$10,432,483 | \$9,489,752 | \$4,443,108 |
| Services Related to a Highway - Transportation | \$0 | \$0 | \$0 | \$0 | \$1,947,434 | \$2,230,782 | \$2,029,197 | \$950,072 |
| Public Works | \$0 | \$0 | \$0 | \$0 | \$138,097 | \$158,190 | \$143,895 | \$67,372 |
| Ontario Provincial Police Services | \$0 | \$0 | \$0 | \$0 | \$36,943 | \$42,318 | \$38,494 | \$18,023 |
| Growth Studies | \$0 | \$0 | \$0 | \$0 | \$90,147 | \$103,263 | \$93,932 | \$43,979 |
| Paramedics | \$0 | \$0 | \$0 | \$0 | \$112,224 | \$128,552 | \$116,935 | \$54,749 |
| Waste Diversion | \$0 | \$0 | \$0 | \$0 | \$24,629 | \$28,212 | \$25,663 | \$12,015 |
| Total | \$0 | \$0 | \$0 | \$0 | \$19,895,735 | \$22,790,523 | \$20,731,057 | \$9,706,296 |

SOURCE: urbanMetrics Inc.



Appendix B Assessed Value Research

Figure B - 1: Assessed Values of Comparable Industrial Developments

| Address | Building Size sq.m. | Est. Assessed Value | Assessed Value Per sq.m. |
|---|------------------------|------------------------|--------------------------------|
| 10 Perdue Ct | 6,352 | \$5,516,000 | \$868 |
| 34 Perdue Ct | 4,008 | \$5,232,000 | \$1,306 |
| 12203 Airport Rd | 99,666 | \$91,455,000 | \$918 |
| 21 Merchant Rd | 55,742 | \$49,664,000 | \$891 |
| 140 Speirs Giffen Ave | 31,849 | \$42,525,000 | \$1,335 |
| 12424 Dixie Rd | 78,968 | \$104,029,000 | \$1,317 |
| 13904 Hurontario St | 2,407 | \$2,780,000 | \$1,155 |
| 25 Cottrelle Blvd | 32,845 | \$31,375,000 | \$955 |
| 1 Spar Dr | 23,281 | \$25,114,000 | \$1,079 |
| 190 Parr Blvd | 4,753 | \$6,622,000 | \$1,393 |
| 12315 Coleraine Dr | 41,887 | \$48,691,000 | \$1,162 |
| 12557 Coleraine Dr | 19,360 | \$16,929,000 | \$874 |
| 110 Parr Blvd | 1,858 | \$2,397,000 | \$1,290 |
| 101 Simona Dr | 2,192 | \$2,618,000 | \$1,194 |
| 220 Hunters Valley Road | 23,226 | \$56,213,000 | \$2,420 |
| Serviced Industrial (MS) - Total/Average | 428,392 | \$491,160,000 | \$1,145 |

SOURCE: urbanMetrics Inc., based on Municipal Property Assessment Corporation from CoStar Realty Group.

Appendix C Non-Tax Revenue and Cost Assumptions

Figure C - 1: Town of Caledon Non-Tax Revenue Assumptions Per Employee

| | | Town of Caledon | | | | | | | |
|---|--|----------------------|------------------------|----------------------------|--------------|---------------------------------|---------------------------------|-----------------------------------|-----------------------------------|
| | | 2023 Non-Tax Revenue | Residential Allocation | Non-Residential Allocation | Growth Share | 2023 Non-Tax Revenue Per Capita | 2024 Non-Tax Revenue Per Capita | 2023 Non-Tax Revenue Per Employee | 2024 Non-Tax Revenue Per Employee |
| Payments-in-Lieu of Taxation | | \$457,138 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Government Transfers - Unconditional Grants | | | | | | | | | |
| Ontario Municipal Partnership Fund (OMPF) | | \$594,500 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ontario Cannabis Legalization Implementation Fund (OCLIF) | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Safe Restart Agreement: Municipal Operating Funding | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Safe Restart Agreement: Public Transit Funding | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Social Services Relief Fund (SSRF) | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Provincial COVID-19 Recovery Funding | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | 0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | 0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | \$594,500 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Government Transfers - Conditional Grants | | | | | | | | | |
| Ontario Conditional Grants (SLC 12 9910 01) | | 0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ontario Grants for Tangible Capital Assets (SLC 12 9910 02) | | \$5,898,672 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Canada Conditional Grants (SLC 12 9910 02) | | 0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Canada Grants for Tangible Capital Assets (SLC 12 9910 02) | | \$3,155,186 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Deferred Revenue Earned (Provincial Gas Tax) (SLC 60 10 0) | | \$14,117 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Deferred Revenue Earned (Canada Community - Building) | | \$7,174,547 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Conditional Grants | | \$16,594,618 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenue From Other Municipalities for Tangible Capital Assets (SLC 12 9910 07) | | \$1,013,776 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenue From Other Municipalities (SLC 12 9910 03) | | \$1,885,943 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Grants, User Fees, and Service Charges | | | | | | | | | |
| General Government | | \$12,784,453 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Protection Services | | | | | | | | | |
| Fire | | \$636,144 | 63% | 37% | 100% | \$6.16 | \$6.16 | \$6.16 | \$6.16 |
| Police | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Court Security | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Prisoner Transportation | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Conservation Authority | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Protective Inspection and Control | | \$441,000 | 63% | 37% | 100% | \$4.27 | \$4.27 | \$4.27 | \$4.27 |
| Building Permit and Inspection Services | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Emergency Measures | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Provincial Offences Act (POA) | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total - Protection Services | | \$1,077,144 | | | | \$10.44 | \$10.44 | \$10.44 | \$10.44 |
| Transportation Services | | | | | | | | | |
| Roads - Paved | | \$341,274 | 63% | 37% | 100% | \$3.31 | \$3.31 | \$3.31 | \$3.31 |
| Roads - Unpaved | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Roads - Bridges and Culverts | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Roads - Traffic Operations & Roadside | | \$1,278,068 | 63% | 37% | 100% | \$12.38 | \$12.38 | \$12.38 | \$12.38 |
| Winter Control - Except Sidewalks, Parking Lots | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Winter Control - Sidewalks, Parking Lots Only | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transit - Conventional | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transit - Accessible | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Parking | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Street Lighting | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Air Transportation | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total - Transportation Services | | \$1,619,342 | | | | \$15.69 | \$15.69 | \$15.69 | \$15.69 |
| Environmental Services | | | | | | | | | |
| Wastewater Collection / Conveyance | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Wastewater Treatment & Disposal | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Urban Storm Sewer System | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Rural Storm Sewer System | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Water Treatment | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Water Distribution / Transmission | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Solid Waste Collection | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Solid Waste Disposal | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Waste Diversion | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total - Environmental Services | | \$0 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |



| | | | | | | | | | |
|---|---|---------------------|------|------|------|-----------------|-----------------|----------------|----------------|
| Health Services | | | | | | | | | |
| Public Health Services | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Hospitals | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ambulance Services | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ambulance Dispatch | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Cemeteries | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 63% | 37% | 100% | \$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% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Assistance to Seniors | | \$0 | 100% | 0% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Child Care and Early Years Learning | | \$0 | 100% | 0% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 100% | 0% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total - Social and Family Services | | \$0 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Public Housing | | | | | | | | | |
| 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 |
| 0 | 0 | \$0 | 100% | 0% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total - Public Housing | | \$0 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Recreation Programs | | | | | | | | | |
| Parks | | \$262,995 | 95% | 5% | 100% | \$3.85 | \$3.85 | \$0.34 | \$0.34 |
| Recreation Programs | | \$3,132,523 | 95% | 5% | 100% | \$45.80 | \$45.80 | \$4.10 | \$4.10 |
| Recreation Facilities - Golf Course, Marina, Ski Hill | | \$0 | 95% | 5% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Recreation Facilities - All Other | | \$1,724,830 | 95% | 5% | 100% | \$25.22 | \$25.22 | \$2.26 | \$2.26 |
| Libraries | | \$13,247 | 95% | 5% | 100% | \$0.19 | \$0.19 | \$0.02 | \$0.02 |
| Museums | | \$0 | 95% | 5% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Cultural Services | | \$0 | 95% | 5% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 95% | 5% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total - Recreation Programs | | \$5,133,595 | | | | \$75.06 | \$75.06 | \$6.71 | \$6.71 |
| Planning and Development | | | | | | | | | |
| Planning and Zoning | | \$3,300,018 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Commercial and Industrial | | \$1,175,882 | 0% | 100% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Residential Development | | \$0 | 100% | 0% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Agriculture and Reforestation | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Tile Drainage / Shoreline Assistance | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total - Planning and Development | | \$4,475,900 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | \$12,784,453 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total - User Fees and Service Charges | | \$37,874,887 | | | | \$101.19 | \$101.19 | \$32.84 | \$32.84 |
| Licences, Permits, Rents, etc. | | | | | | | | | |
| Trailer Revenue and Permits | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licences and Permits | | \$4,672,511 | 63% | 37% | 100% | \$45.28 | \$45.28 | \$45.28 | \$45.28 |
| Rents, Concessions and Franchises | | \$611,910 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Royalties | | \$257,610 | 63% | 37% | 100% | \$2.50 | \$2.50 | \$2.50 | \$2.50 |
| Green Energy | | \$87,298 | 63% | 37% | 100% | \$0.85 | \$0.85 | \$0.85 | \$0.85 |
| Other | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total - Licences, Permits, Rents, etc. | | \$5,629,329 | | | | \$48.62 | \$48.62 | \$48.62 | \$48.62 |
| Fines and penalties | | | | | | | | | |
| Provincial Offences Act (POA) Municipality which administers POA only | | \$4,291,685 | 63% | 37% | 100% | \$41.59 | \$41.59 | \$41.59 | \$41.59 |
| Other Fines | | \$6,315 | 63% | 37% | 100% | \$0.06 | \$0.06 | \$0.06 | \$0.06 |
| Penalties and Interest on Taxes | | \$2,779,181 | 63% | 37% | 100% | \$26.93 | \$26.93 | \$26.93 | \$26.93 |
| Other | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total - Fines and penalties | | \$7,077,181 | | | | \$68.58 | \$68.58 | \$68.58 | \$68.58 |
| Other revenue | | | | | | | | | |
| Investment Income | | \$10,211,479 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interest Earned on Reserves and Reserve Funds | | -\$3,480,944 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Gain (Loss) on Sale of Land & Capital Assets | | -\$22,758 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Deferred Revenue Earned (Development Charges) (SLC 60 1025 01 + SLC 60 102 | | \$26,772,774 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Deferred Revenue Earned (Recreational land (The Planning Act)) (SLC 60 1032 | | \$433,641 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Deferred Revenue Earned (Community Benefits Charge 0 | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Donations | | \$115,023 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Donated Tangible Capital Assets (SLC 53 0610 01) | | \$17,458,923 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sale of Publications, Equipment, etc. | | \$1,458 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Contributions From Non-consolidated Entities | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Revenues from Government Business Enterprise (i.e., Dividends, etc.) | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Gaming and Casino Revenues | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$25,072 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$96,650 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$75 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$675,303 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total - Other revenue | | \$52,286,696 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

SOURCE: urbanMetrics inc. based on Town of Caledon 2022 Financial Information Return.



Figure C- 2: Region of Peel Non-Tax Revenue Assumptions Per Employee

| | | Region of Peel | | | | | | | |
|--|--|----------------------|------------------------|----------------------------|--------------|---------------------------------|---------------------------------|-----------------------------------|-----------------------------------|
| | | 2023 Non-Tax Revenue | Residential Allocation | Non-Residential Allocation | Growth Share | 2023 Non-Tax Revenue Per Capita | 2024 Non-Tax Revenue Per Capita | 2023 Non-Tax Revenue Per Employee | 2024 Non-Tax Revenue Per Employee |
| Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) | | \$11,556,031 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Government Transfers - Unconditional Grants | | | | | | | | | |
| Ontario Municipal Partnership Fund (OMPF) | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ontario Cannabis Legalization Implementation Fund (OCLIF) | | \$16,191 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Safe Restart Agreement: Municipal Operating Funding | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Safe Restart Agreement: Public Transit Funding | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Social Services Relief Fund (SSRF) | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Provincial COVID-19 Recovery Funding | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Government Transfers - Conditional Grants | | \$0 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ontario Conditional Grants (SLC 12 9910 01) | | \$932,541,021 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) | | \$8,263,222 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Canada Conditional Grants (SLC 12 9910 02) | | \$16,955,228 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Canada Grants for Tangible Capital Assets (SLC 12 9910 06) | | \$39,124,149 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Deferred Revenue Earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01) | | \$295,216 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Deferred Revenue Earned (Canada Community - Building Fund) (Federal Gas Tax) | | \$5,849,559 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Conditional Grants | | \$1,003,028,395 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenue From Other Municipalities for Tangible Capital Assets (SLC 12 9910 07) | | \$7,883,979 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenue From Other Municipalities (SLC 12 9910 03) | | \$42,658,554 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| User Fees and Service Charges | | | | | | | | | |
| General Government | | \$31,152,386 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Protection Services | | | | | | | | | |
| Fire | | \$0.00 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Police | | \$31,152,386.00 | 65% | 35% | 100% | \$13.27 | \$13.27 | \$13.27 | \$13.27 |
| Court Security | | \$0.00 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Prisoner Transportation | | \$0.00 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Conservation Authority | | \$0.00 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Protective Inspection and Control | | \$0.00 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Building Permit and Inspection Services | | \$0.00 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Emergency Measures | | \$0.00 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Provincial Offences Act (POA) | | \$0.00 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total Protection Services | | \$31,152,386 | | | | \$13.27 | \$13.27 | \$13.27 | \$13.27 |
| Transportation Services | | | | | | | | | |
| Roads - Paved | | \$355,156 | 65% | 35% | 100% | \$0.15 | \$0.15 | \$0.15 | \$0.15 |
| Roads - Unpaved | | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Roads - Bridges and Culverts | | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Roads - Traffic Operations & Roadside | | \$1,413,246 | 65% | 35% | 100% | \$0.60 | \$0.60 | \$0.60 | \$0.60 |
| Winter Control - Except Sidewalks, Parking Lots | | \$23,176 | 65% | 35% | 100% | \$0.01 | \$0.01 | \$0.01 | \$0.01 |
| Winter Control - Sidewalks, Parking Lots Only | | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transit - Conventional | | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transit - Accessible | | \$2,136,483 | 65% | 35% | 100% | \$0.91 | \$0.91 | \$0.91 | \$0.91 |
| Parking | | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Street Lighting | | \$40,850 | 65% | 35% | 100% | \$0.02 | \$0.02 | \$0.02 | \$0.02 |
| Air Transportation | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | | \$2,224,672 | 65% | 35% | 100% | \$0.95 | \$0.95 | \$0.95 | \$0.95 |
| Sub-total - Transportation Services | | \$6,193,583 | | | | \$2.64 | \$2.64 | \$2.64 | \$2.64 |
| Environmental Services | | | | | | | | | |
| Wastewater Collection / Conveyance | | \$213,103,140 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Wastewater Treatment & Disposal | | \$2,000 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Urban Storm Sewer System | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Rural Storm Sewer System | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Water Treatment | | \$143,381,237 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Water Distribution / Transmission | | \$152,946,519 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Solid Waste Collection | | \$649,027 | 65% | 35% | 100% | \$0.28 | \$0.28 | \$0.28 | \$0.28 |
| Solid Waste Disposal | | \$3,077 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Waste Diversion | | \$8,671,790 | 65% | 35% | 100% | \$3.69 | \$3.69 | \$3.69 | \$3.69 |
| Other | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total - Environmental Services | | \$518,756,790 | | | | \$3.97 | \$3.97 | \$3.97 | \$3.97 |



| | | | | | | | | | |
|---|----------------------|-----|-----|------|----------------|----------------|----------------|----------------|----------------|
| Health Services | | | | | | | | | |
| Public Health Services | \$708,760 | 65% | 35% | 100% | \$0.30 | \$0.30 | \$0.30 | \$0.30 | \$0.30 |
| Hospitals | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ambulance Services | \$32,890 | 65% | 35% | 100% | \$0.01 | \$0.01 | \$0.01 | \$0.01 | \$0.01 |
| Ambulance Dispatch | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Cemeteries | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total - Health Services | \$741,650 | | | | \$0.32 | \$0.32 | \$0.32 | \$0.32 | \$0.32 |
| Social and Family Services | | | | | | | | | |
| General Assistance | \$2,884,401 | 65% | 35% | 100% | \$1.23 | \$1.23 | \$1.23 | \$1.23 | \$1.23 |
| Assistance to Seniors | \$22,403,523 | 65% | 35% | 100% | \$9.54 | \$9.54 | \$9.54 | \$9.54 | \$9.54 |
| Child Care and Early Years Learning | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total - Social and Family Services | \$25,287,924 | | | | \$10.77 | \$10.77 | \$10.77 | \$10.77 | \$10.77 |
| Social Housing | | | | | | | | | |
| General Assistance | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Assistance to Seniors | \$3,520,677 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Child Care and Early Years Learning | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 0 | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total - Social Housing | \$3,520,677 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Recreation and Cultural Services | | | | | | | | | |
| Parks | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Recreation Programs | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Recreation Facilities - Golf Course, Marina, Ski Hill | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Recreation Facilities - All Other | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Libraries | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Museums | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Cultural Services | \$86,564 | 65% | 35% | 100% | \$0.04 | \$0.04 | \$0.04 | \$0.04 | \$0.04 |
| Other | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total - Recreation and Cultural Services | \$86,564 | | | | \$0.04 | \$0.04 | \$0.04 | \$0.04 | \$0.04 |
| Planning and Development | | | | | | | | | |
| Planning and Zoning | \$2,922,713 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Commercial and Industrial | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Residential Development | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Agriculture and Reforestation | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Title Drainage / Shoreline Assistance | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total - Planning and Development | \$2,922,713 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Federal Gas Tax - lower tiers | | | | | | | | | |
| | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total - User Fees and Service Charges | \$619,814,673 | | | | \$31.00 | \$31.00 | \$31.00 | \$31.00 | \$31.00 |
| Licences, Permits, Rents, etc. | | | | | | | | | |
| Trailer Revenue and Permits | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Licences and Permits | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Rents, Concessions and Franchises | \$90,445,328 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Royalties | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Green Energy | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total - Licences, Permits, Rents, etc. | \$90,445,328 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fines and penalties | | | | | | | | | |
| Provincial Offences Act (POA) Municipality which administers POA only | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Fines | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Penalties and Interest on Taxes | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$1,589,916 | 65% | 35% | 100% | \$0.68 | \$0.68 | \$0.68 | \$0.68 | \$0.68 |
| Sub-total - Fines and penalties | \$1,589,916 | | | | \$0.68 | \$0.68 | \$0.68 | \$0.68 | \$0.68 |
| Other revenue | | | | | | | | | |
| Investment Income | \$6,522,022 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Interest Earned on Reserves and Reserve Funds | \$97,244,558 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Gain (Loss) on Sale of Land & Capital Assets | -\$24,584,000 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Deferred Revenue Earned (Development Charges) (SLC 60 1025 01 + SLC 60 1025 02) | \$178,985,855 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Deferred Revenue Earned (Recreational land (The Planning Act)) (SLC 60 1033 01) | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Deferred Revenue Earned (Community Benefits Charges) (SLC 60 1036 01) | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Donations | \$6,467 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Donated Tangible Capital Assets (SLC 53 0610 01) | \$57,261,000 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sale of Publications, Equipment, etc. | \$42,189,160 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Contributions From Non-consolidated Entities | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Revenues from Government Business Enterprise (i.e., Dividends, etc.) | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Gaming and Casino Revenues | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$4,174,556 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$6,865,054 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$4,832,196 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total - Other revenue | \$373,496,868 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

SOURCE: urbanMetrics inc. based on Region of Peel 2022 Financial Information Return.



Figure C-3: Town of Caledon Municipal-Wide Operating Costs per Employee

| | | Town of Caledon | | | | | |
|---|--|--|-------------|---------------------|-------------------------------|-------------------------------|-------------------------------|
| | | Total Expenses (Excluding Long- Term Debt) | Residential | Non- Residential | Estimated Growth Impact | 2023 Expenses Per Employee | 2024 Expenses Per Employee |
| General government | | | | | | | |
| Governance | | \$1,009,171 | 63% | 37% | 100% | \$9.78 | \$9.78 |
| Corporate Management | | \$13,680,713 | 63% | 37% | 100% | \$132.57 | \$132.57 |
| Program Support | | \$13,476,022 | 63% | 37% | 100% | \$130.59 | \$130.59 |
| Subtotal General government | | \$28,165,906 | | | | | \$272.93 |
| Protection Services | | | | | | | |
| Fire | | \$16,229,597 | 63% | 37% | 100% | \$157.27 | \$157.27 |
| Police | | \$826,224 | 63% | 37% | 100% | \$8.01 | \$8.01 |
| Court Security | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 |
| Prisoner Transportation | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 |
| Conservation Authority | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 |
| Protective Inspection and Control | | \$3,045,746 | 63% | 37% | 100% | \$29.51 | \$29.51 |
| Building Permit and Inspection Services | | \$2,923,422 | 63% | 37% | 100% | \$28.33 | \$28.33 |
| Emergency Measures | | \$1,567 | 63% | 37% | 100% | \$0.02 | \$0.02 |
| Provincial Offences Act (POA) | | \$2,007,401 | 63% | 37% | 100% | \$19.45 | \$19.45 |
| Other | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 |
| Sub-total - Protection Services | | | | | | | \$242.58 |
| Transportation Services | | | | | | | |
| Roads - Paved | | \$9,766,010 | 63% | 37% | 100% | \$94.63 | \$94.63 |
| Roads - Unpaved | | \$1,099,113 | 63% | 37% | 100% | \$10.65 | \$10.65 |
| Roads - Bridges and Culverts | | \$3,142,024 | 63% | 37% | 100% | \$30.45 | \$30.45 |
| Roads - Traffic Operations & Roadside | | \$15,166,173 | 63% | 37% | 0% | \$0.00 | \$0.00 |
| Winter Control - Except Sidewalks, Parking Lots | | \$3,237,984 | 63% | 37% | 100% | \$31.38 | \$31.38 |
| Winter Control - Sidewalks, Parking Lots Only | | \$1,245,378 | 63% | 37% | 100% | \$12.07 | \$12.07 |
| Transit - Conventional | | \$274,000 | 63% | 37% | 100% | \$2.66 | \$2.66 |
| Transit - Accessible | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 |
| Parking | | \$747,227 | 63% | 37% | 0% | \$0.00 | \$0.00 |
| Street Lighting | | \$2,483,094 | 63% | 37% | 0% | \$0.00 | \$0.00 |
| Air Transportation | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 |
| Other | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 |
| Sub-total - Transportation Services | | | | | | | \$181.83 |
| Environmental Services | | | | | | | |
| Wastewater Collection / Conveyance | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 |
| Wastewater Treatment & Disposal | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 |
| Urban Storm Sewer System | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 |
| Rural Storm Sewer System | | \$1,343,658 | 63% | 37% | 100% | \$13.02 | \$13.02 |
| Water Treatment | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 |
| Water Distribution / Transmission | | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 |
| Solid Waste Collection | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 |
| Solid Waste Disposal | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 |
| Waste Diversion | | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 |
| Other | | \$33,776 | 63% | 37% | 100% | \$0.33 | \$0.33 |
| Sub-total - Environmental Services | | | | | | | \$13.35 |

| | | | | | | | |
|---|----------------------|------------|------------|-------------|---------------|-----------------|--|
| Health Services | | | | | | | |
| Public Health Services | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | |
| Hospitals | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | |
| Ambulance Services | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | |
| Ambulance Dispatch | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | |
| Cemeteries | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | |
| Other | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | |
| Sub-total - Health Services | | | | | | \$0.00 | |
| Social and Family Services | | | | | | | |
| General Assistance | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | |
| Assistance to Seniors | \$97,103 | 63% | 37% | 100% | \$0.94 | \$0.94 | |
| Child Care and Early Years Learning | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | |
| Other | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | |
| Sub-total - Social and Family Services | | | | | | \$0.94 | |
| Social Housing | | | | | | | |
| Public Housing | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | |
| Non - Profit / Cooperative Housing | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | |
| Rent Supplement Programs | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | |
| Other | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | |
| Other | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | |
| Sub-total - Social Housing | | | | | | \$0.00 | |
| Recreation and Cultural Services | | | | | | | |
| Public Housing | \$4,995,891 | 63% | 37% | 0% | \$0.00 | \$0.00 | |
| Parks | \$3,283,204 | 63% | 37% | 0% | \$0.00 | \$0.00 | |
| Recreation Programs | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | |
| Recreation Facilities - Golf Course, Marina, Ski Hill | \$18,177,567 | 63% | 37% | 0% | \$0.00 | \$0.00 | |
| Recreation Facilities - All Other | \$5,689,503 | 63% | 37% | 0% | \$0.00 | \$0.00 | |
| Libraries | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | |
| Museums | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | |
| Cultural Services | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | |
| Sub-total - | | | | | | \$0.00 | |
| Planning and Development | | | | | | | |
| Planning and Zoning | \$7,324,547 | 63% | 37% | 100% | \$70.98 | \$70.98 | |
| Commercial and Industrial | \$1,591,041 | 63% | 37% | 0% | \$0.00 | \$0.00 | |
| Residential Development | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | |
| Agriculture and Reforestation | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | |
| Tile Drainage / Shoreline Assistance | \$0 | 63% | 37% | 0% | \$0.00 | \$0.00 | |
| Other | \$45,754 | 63% | 37% | 0% | \$0.00 | \$0.00 | |
| Sub-total - Planning and Development | | | | | | \$70.98 | |
| Other | \$0 | 63% | 37% | 100% | \$0.00 | \$0.00 | |
| Total Expenses | \$132,942,910 | | | | | \$782.61 | |

Figure C - 4: Region of Peel Municipal-Wide Operating Costs per Employee

| | | Region of Peel | | | | | |
|---|--|--|-------------|---------------------|-------------------------------|-------------------------------|-------------------------------|
| | | Total Expenses (Excluding Long- Term Debt) | Residential | Non- Residential | Estimated Growth Impact | 2023 Expenses Per Employee | 2024 Expenses Per Employee |
| General government | | | | | | | |
| Governance | | \$4,234,752 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Corporate Management | | \$67,522,322 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Program Support | | \$155,591,831 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Sub-total - General government | | \$227,348,905 | | | | | \$0.00 |
| Protection Services | | | | | | | |
| Fire | | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 |
| Police | | \$614,818,168 | 65% | 35% | 100% | \$261.87 | \$261.87 |
| Court Security | | \$2,474,681 | 65% | 35% | 100% | \$1.05 | \$1.05 |
| Prisoner Transportation | | \$10,217,110 | 65% | 35% | 100% | \$4.35 | \$4.35 |
| Conservation Authority | | \$53,236,408 | 65% | 35% | 100% | \$22.68 | \$22.68 |
| Protective Inspection and Control | | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 |
| Building Permit and Inspection Services | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Emergency Measures | | \$1,381,900 | 65% | 35% | 100% | \$0.59 | \$0.59 |
| Provincial Offences Act (POA) | | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 |
| Other | | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 |
| Sub-total - Protection Services | | | | | | | \$290.54 |
| Transportation Services | | | | | | | |
| Roads - Paved | | \$75,866,767 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Roads - Unpaved | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Roads - Bridges and Culverts | | \$4,609,367 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Roads - Traffic Operations & Roadside | | \$8,662,089 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Winter Control - Except Sidewalks, Parking Lots | | \$7,225,770 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Winter Control - Sidewalks, Parking Lots Only | | \$160,656 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Transit - Conventional | | \$6,011,542 | 65% | 35% | 100% | \$2.56 | \$2.56 |
| Transit - Accessible | | \$25,944,768 | 65% | 35% | 100% | \$11.05 | \$11.05 |
| Parking | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Street Lighting | | \$2,567,673 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Air Transportation | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Other | | \$34,490,754 | 65% | 35% | 100% | \$14.69 | \$14.69 |
| Sub-total - Transportation Services | | \$165,539,386 | | | | | \$28.30 |
| Environmental Services | | | | | | | |
| Wastewater Collection / Conveyance | | \$81,639,026 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Wastewater Treatment & Disposal | | \$83,486,825 | 65% | 35% | 100% | \$35.56 | \$35.56 |
| Urban Storm Sewer System | | \$29,896 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Rural Storm Sewer System | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Water Treatment | | \$81,603,076 | 65% | 35% | 100% | \$34.76 | \$34.76 |
| Water Distribution / Transmission | | \$146,662,492 | 65% | 35% | 100% | \$62.47 | \$62.47 |
| Solid Waste Collection | | \$80,895,787 | 65% | 35% | 100% | \$34.46 | \$34.46 |
| Solid Waste Disposal | | \$18,190,497 | 65% | 35% | 100% | \$7.75 | \$7.75 |
| Waste Diversion | | \$90,024,510 | 65% | 35% | 100% | \$38.34 | \$38.34 |
| Other | | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 |
| Sub-total - Environmental Services | | \$582,532,109 | | | | | \$213.34 |

| | | | | | | | |
|---|---|------------------------|------------|------------|-------------|--------------------|--------------------|
| Health Services | | | | | | | |
| Public Health Services | | \$115,713,129 | 65% | 35% | 100% | \$49.29 | \$49.29 |
| Hospitals | | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 |
| Ambulance Services | | \$126,282,647 | 65% | 35% | 100% | \$53.79 | \$53.79 |
| Ambulance Dispatch | | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 |
| Cemeteries | | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 |
| Other | | \$0 | 65% | 35% | 100% | \$0.00 | \$0.00 |
| Sub-total - Health Services | | \$241,995,776 | | | | | \$103.08 |
| Social and Family Services | | | | | | | |
| General Assistance | | \$282,383,798 | 90% | 10% | 100% | \$33.93 | \$33.93 |
| Assistance to Seniors | | \$118,972,821 | 90% | 10% | 100% | \$14.30 | \$14.30 |
| Child Care and Early Years Learning | | \$406,146,294 | 90% | 10% | 100% | \$48.80 | \$48.80 |
| Other | 0 | \$0 | 90% | 10% | 100% | \$0.00 | \$0.00 |
| Sub-total - Social and Family Services | | | | | | | \$97.03 |
| Social Housing | | | | | | | |
| Public Housing | | \$1,242,650 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Non - Profit / Cooperative Housing | | \$241,987,125 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Rent Supplement Programs | | \$34,592,127 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Other | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Other | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Sub-total - Social Housing | | | | | | | \$0.00 |
| Recreation and Cultural Services | | | | | | | |
| Parks | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Recreation Programs | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Recreation Facilities - Golf Course, Marina, Ski Hill | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Recreation Facilities - All Other | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Libraries | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Museums | | \$4,349,400 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Cultural Services | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Sub-total - | | | | | | | \$0.00 |
| Planning and Development | | | | | | | |
| Planning and Zoning | | \$9,189,348 | 65% | 35% | 100% | \$3.91 | \$3.91 |
| Commercial and Industrial | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Residential Development | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Agriculture and Reforestation | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Tile Drainage / Shoreline Assistance | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Other | | \$0 | 65% | 35% | 0% | \$0.00 | \$0.00 |
| Sub-total - Planning and Development | | | | | | | \$3.91 |
| Federal Gas Tax - lower tiers | | \$37,953,718 | 65% | 35% | 100% | 16.16595507 | 16.16595507 |
| Total Expenses | | \$3,036,361,724 | | | | | \$752.37 |

Appendix D Ongoing Revenue

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|---|------------|------------|------------|------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Town of Caledon Property Tax Revenue | \$0 | \$0 | \$0 | \$0 | \$704,000 | \$1,511,000 | \$2,245,000 | \$2,588,000 | \$2,588,000 | \$2,588,000 |
| Town of Caledon Non-Tax Revenue | \$0 | \$0 | \$0 | \$0 | \$101,000 | \$218,000 | \$323,000 | \$373,000 | \$373,000 | \$373,000 |
| | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Town of Caledon Total Revenue | \$0 | \$0 | \$0 | \$0 | \$805,000 | \$1,729,000 | \$2,568,000 | \$2,961,000 | \$2,961,000 | \$2,961,000 |
| Region of Peel Property Tax Revenue | \$0 | \$0 | \$0 | \$0 | \$520,000 | \$1,115,000 | \$1,656,000 | \$1,910,000 | \$1,910,000 | \$1,910,000 |
| Region of Peel Water and Wastewater Revenue | \$0 | \$0 | \$0 | \$0 | \$129,000 | \$277,000 | \$411,000 | \$474,000 | \$474,000 | \$474,000 |
| Region of Peel Non-Tax Revenue (Excluding Water and Wastewater) | \$0 | \$0 | \$0 | \$0 | \$21,000 | \$46,000 | \$68,000 | \$79,000 | \$79,000 | \$79,000 |
| Region of Peel Total Revenue | \$0 | \$0 | \$0 | \$0 | \$670,000 | \$1,438,000 | \$2,135,000 | \$2,463,000 | \$2,463,000 | \$2,463,000 |

Appendix E Ongoing Costs

Figure E - 1: Municipal Wide Operating Costs
Town of Caledon

| Town of Caledon - Municipal-Wide Operating Costs (Per Capita and Per Employee) | | | | | | | | | |
|--|----------|----------|----------|----------|-----------|-------------|-------------|-------------|-------------|
| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 |
| General government | \$272.93 | \$272.93 | \$272.93 | \$272.93 | \$272.93 | \$272.93 | \$272.93 | \$272.93 | \$272.93 |
| Protection Services | \$242.58 | \$242.58 | \$242.58 | \$242.58 | \$242.58 | \$242.58 | \$242.58 | \$242.58 | \$242.58 |
| Transportation Services | \$181.83 | \$181.83 | \$181.83 | \$181.83 | \$181.83 | \$181.83 | \$181.83 | \$181.83 | \$181.83 |
| Environmental Services | \$13.35 | \$13.35 | \$13.35 | \$13.35 | \$13.35 | \$13.35 | \$13.35 | \$13.35 | \$13.35 |
| Health Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Social and Family Services | \$0.94 | \$0.94 | \$0.94 | \$0.94 | \$0.94 | \$0.94 | \$0.94 | \$0.94 | \$0.94 |
| Social Housing | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Social Housing | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Social Housing | \$70.98 | \$70.98 | \$70.98 | \$70.98 | \$70.98 | \$70.98 | \$70.98 | \$70.98 | \$70.98 |
| Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Town of Caledon Non-Residential Municipal-wide Operating Costs | \$0 | \$0 | \$0 | \$0 | \$529,122 | \$1,135,230 | \$1,686,567 | \$1,944,703 | \$1,944,703 |

SOURCE: urbanMetrics inc.,

Region of Peel

| Region of Peel - Municipal-Wide Operating Costs (Per Capita and Per Employee) | | | | | | | | | |
|---|----------|----------|----------|----------|-----------|-------------|-------------|-------------|-------------|
| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 |
| General government | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Protection Services | \$290.54 | \$290.54 | \$290.54 | \$290.54 | \$290.54 | \$290.54 | \$290.54 | \$290.54 | \$290.54 |
| Transportation Services | \$28.30 | \$28.30 | \$28.30 | \$28.30 | \$28.30 | \$28.30 | \$28.30 | \$28.30 | \$28.30 |
| Environmental Services | \$213.34 | \$213.34 | \$213.34 | \$213.34 | \$213.34 | \$213.34 | \$213.34 | \$213.34 | \$213.34 |
| Health Services | \$103.08 | \$103.08 | \$103.08 | \$103.08 | \$103.08 | \$103.08 | \$103.08 | \$103.08 | \$103.08 |
| Social and Family Services | \$97.03 | \$97.03 | \$97.03 | \$97.03 | \$97.03 | \$97.03 | \$97.03 | \$97.03 | \$97.03 |
| Social Housing | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Social Housing | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Social Housing | \$3.91 | \$3.91 | \$3.91 | \$3.91 | \$3.91 | \$3.91 | \$3.91 | \$3.91 | \$3.91 |
| Other | \$16.17 | \$16.17 | \$16.17 | \$16.17 | \$16.17 | \$16.17 | \$16.17 | \$16.17 | \$16.17 |
| Region of Peel Non-Residential Additional Municipal-wide Operating Costs | \$0 | \$0 | \$0 | \$0 | \$508,675 | \$1,091,361 | \$1,621,393 | \$1,869,554 | \$1,869,554 |

SOURCE: urbanMetrics inc.,



Appendix F Replacement Cost Assumptions

| Category | Units | Cost per Unit | Estimated Service Life | Average Annual Replacement Cost (\$/Year) |
|----------------------|--------|---------------|------------------------|---|
| 400mm Watermain | metres | \$1,122.77 | 75 years | \$14.97 |
| 600mm Sanitary Sewer | metres | \$4,159.28 | 75 years | \$55.46 |

SOURCE: Peel Region 2020 Development Charges Background Study Table 5-17 & Table 5-21 adjusted for construction cost inflation based on Statistics Canada Table 18-10-0276-01 released on 2023-11-01