

Fiscal Impact Study

Alloa – Town of Caledon

2 July 2024

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Prepared for:

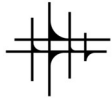
Alloa Landowners Group



Keleher Planning & Economic Consulting Inc.

75 Main Street East, Unit 16, Milton ON, L9T 1N4

July 2, 2024



EXECUTIVE SUMMARY

Keleher Planning & Economic Consulting Inc. (KPEC) was retained by Alloa Landowners Group Inc. to review the fiscal impacts from the redevelopment of lands within the Town of Caledon, on the Town's finances.

Comparing the incremental annual revenues with incremental annual expenditures resulting from development at build-out, results in an annual fiscal surplus of \$8.6 million, or \$199 per capita.

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

- Annual property tax revenues to the Town of \$38.5 million;
- Annual non-tax revenues of \$4.1 million;
- Annual operating costs for community services of \$18.5 million;
- Annual operating and lifecycle costs for development-related installed infrastructure of \$381,000;
- Annual lifecycle costs for Town-wide external growth-related infrastructure of \$15.1 million.

The incremental \$42.6 million in revenues represents 23.1% of current Town-wide annual revenues (\$185 million), while the \$34.0 million in incremental annual expenditures represents 30.3% of current annual Town-wide expenditures (\$112 million).

Based on the findings of the development generating an annual surplus for the Town at build-out, the estimated surplus could be used to mitigate future property tax increases, increase contributions to a tax rate stabilization reserve fund, expand municipal services, fund backlogged state of good repair works, or some combination thereof.

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

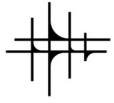


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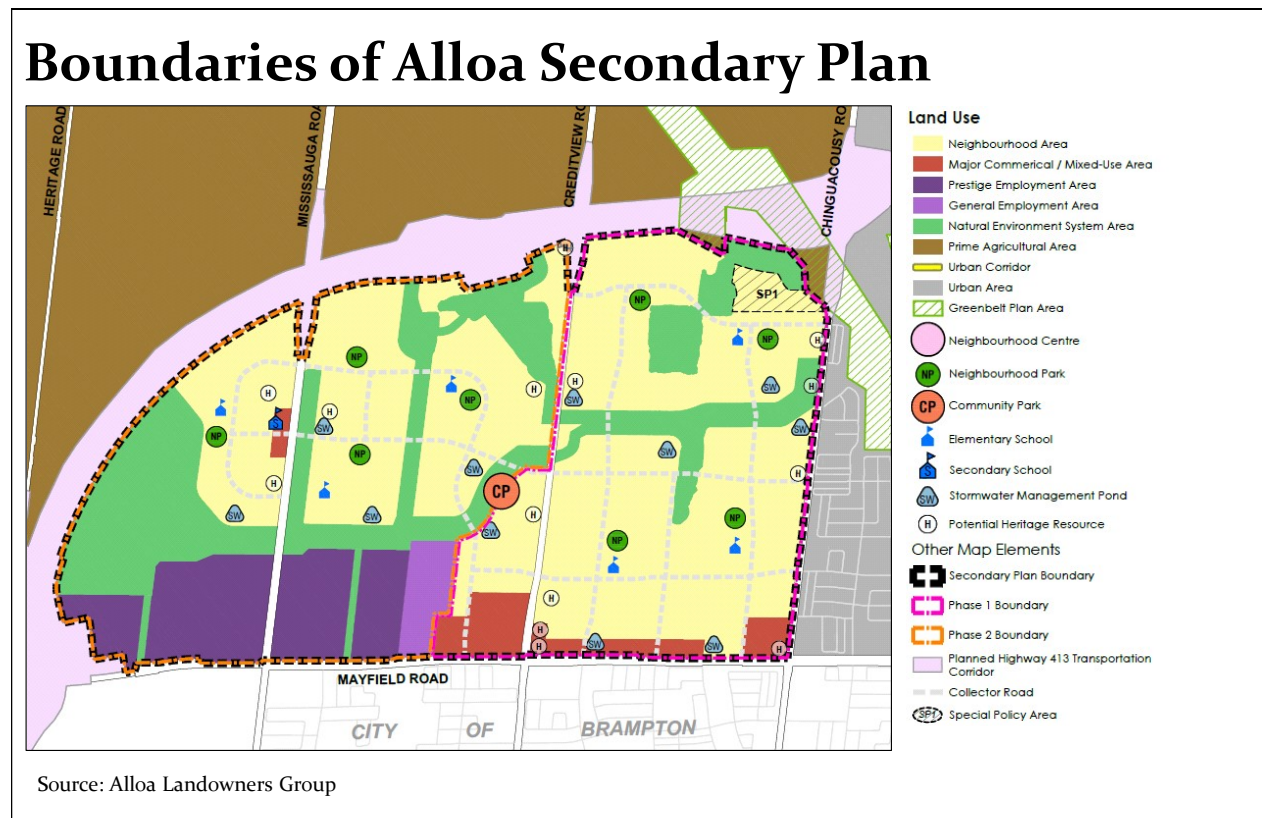
1. INTRODUCTION

Keleher Planning & Economic Consulting Inc. (KPEC) was retained by Alloa Landowners Group Inc. (the “Landowners”) to review the fiscal impacts from the redevelopment of lands within the Town of Caledon, on the Town’s finances.

1.1. Subject Site

The subject site is located in the Town of Caledon on lands within the Alloa Secondary Plan. The total area of the site is 509.5 hectares (1,259 acres) and is located west of Chinguacousy Road and north of Mayfield Road.

Figure 1



1.2. Overview of Development

Based on statistics provided the Landowners, it is estimated that Phases 1 and 2 combined would generate 14,085 residential dwelling units and is expected to accommodate approximately 40,000 persons and approximately 3,500 jobs.



Figure 2

Estimated Residential Population and Employment, Alloa Secondary Plan						
Residential Unit Type	Units			PPU	Population	
	Phase 1	Phase 2	Total			
Singles & Semis	2,171	1,419	3,590	3.64	13,068	
Townhouses	2,565	1,677	4,242	3.30	13,999	
Apartments	2,467	1,612	4,079	2.07	8,444	
Mixed-Use Apartments	1,962	212	2,174	2.07	4,500	
Total	9,165	4,920	14,085		40,010 persons	
Other Land Areas	Land Area			Estimated GFA (m ²)	FSW Factor	Jobs
	Phase 1	Phase 2	Total			
Commercial	12.49	-	12.49	27,478	51	538
Mixed-Use	10.87	-	10.87	23,914	51	468
Employment (26jobs/ha)	-	95.04	95.04	209,088	85	2,471
Parkland	15.52	10.10	25.62	n.a.	n.a.	n.a.
Total	38.88	105.14	144.02	260,480		3,477

Source: KPEC based on plans provided by client and Town of Caledon 2024 DC Background Study



2. CAPITAL WORKS AND FUNDING SOURCES

This section of the report provides analysis of the identified capital needs associated with the proposed development, assesses whether the works are local works or eligible for recovery from development charges, and estimates the potential development charge revenues generated by the development to fund DC eligible capital needs.

2.1. Capital Works

Given the existing servicing and arterial roads available, it is not expected that the development of the subject lands will trigger the construction or need for external infrastructure works.

There are two external roads necessary for the proposed development, each of which are included in the Town's 2024 DC Study:

- Chinguacousy Road from Mayfield Road to Old School Board – Widening from 2 to 4 lanes, approximately 3,050 metres in length, with a combined capital cost of \$26.8 million:
 - **Project 2.1.5** (Tim Manley Avenue to Old School Road) - \$20.1 million;
 - **Project 2.5.2** (Mayfield Road to Tim Manley Avenue) - \$6.7 million;
- Creditview Road from Mayfield Road to future Highway 413 corridor – Widening from 2 to 4 lanes, approximately 2,100 metres in length – capital cost: \$17.1 million, project 2.1.7 of the 2024 DC Study

As these projects are included in the Town's DC Study, the annual lifecycle cost implications of these roads have been accounted for in the estimate of "indirect" lifecycle costs in a separate analysis summarized in this report.

2.2. Capital Revenues

Based on Town and Regional DC rates effective June 6, 2024, the proposed development would generate \$627 million in residential DC revenues for the Town, and \$751 million for the Region, which can be used to build community infrastructure required by the subject development. In addition, the development would generate \$64.5 million in education DCs for local school boards to acquire school sites, and nearly \$9.1 million in GO Transit DCs.



Figure 3

Estimated Residential DC Revenues, Alloa Secondary Plan, Residential Uses						
Residential Unit Type	DC Rates (\$ / Unit)					Total
	Town	Region	Education	GO Transit		
Singles/Semis	\$ 57,846.00	\$ 72,122.63	\$ 4,572.00	\$ 810.24		\$ 135,350.87
Townhouses	\$ 52,442.00	\$ 57,121.45	\$ 4,572.00	\$ 810.24		\$ 114,945.69
Apartments						
>70m2	\$ 39,771.00	\$ 52,315.55	\$ 4,572.00	\$ 578.79		\$ 97,237.34
<70m2	\$ 23,341.00	\$ 27,668.20	\$ 4,572.00	\$ 299.94		\$ 55,881.14
DC Revenues						
Revenues by Unit Type	Units	Town	Region	Education	GO Transit	Total
Singles/Semis	3,590	\$ 207,667,140	\$ 258,920,242	\$ 16,413,480	\$ 2,908,762	\$ 485,909,623
Townhouses	4,242	\$ 222,458,964	\$ 242,309,191	\$ 19,394,424	\$ 3,437,038	\$ 487,599,617
Apartments	6,253					
50% >70m2	3,127	\$ 124,344,032	\$ 163,564,567	\$ 14,294,358	\$ 1,809,587	\$ 304,012,544
50% <70m2	3,127	\$ 72,975,637	\$ 86,504,627	\$ 14,294,358	\$ 937,762	\$ 174,712,384
TOTAL		\$ 627,445,772	\$ 751,298,627	\$ 64,396,620	\$ 9,093,149	\$ 1,452,234,168

Source: Keleher Planning & Economic Consulting Inc. based on Town of Caledon DC Pamphlet, DC rates effective June 6, 2024

Additionally, the proposed development would generate non-residential DC revenues, including \$28.7 million for the Town, \$61.1 million for the Region, and \$2.5 million in EDCs. In total, DC revenues, at current DC/EDC rates would be \$1.54 billion.

Figure 4

Estimated Non-Residential DC Revenues, Alloa Secondary Plan, Non-Residential Uses						
Non-Residential DC Rates	DC Rates (\$ / m2)					Total
	Town	Region	Education	GO Transit		
Industrial	\$ 110.33	\$ 221.01	\$ 9.69	n.a.		\$ 341.03
Non-Industrial	\$ 110.33	\$ 289.13	\$ 9.69	n.a.		\$ 409.15
DC Revenues						
Revenues by Unit Type	Gross Floor Area	Town	Region	Education	GO Transit	Total
Industrial	209,088	\$ 23,068,679	\$ 46,210,539	\$ 2,026,063	n.a.	\$ 71,305,281
Non-Industrial	51,392	\$ 5,670,079	\$ 14,858,969	\$ 497,988	n.a.	\$ 21,027,037
TOTAL		\$ 28,738,758	\$ 61,069,508	\$ 2,524,051	n.a.	\$ 92,332,317

Source: Keleher Planning & Economic Consulting Inc. based on Town of Caledon DC Pamphlet, DC rates effective February 1, 2024



3. ON-GOING INCREMENTAL REVENUES AND EXPENDITURES

This section of the report provides an overview of modelling that estimates the incremental annual revenues and costs associated with development of the subject lands, including increased property tax revenue, non-tax revenues, operating costs, and lifecycle costs associated with installed infrastructure.

3.1. On-Going Revenues

3.1.1. Property Taxes

Based on the Town and Region’s 2022 property tax rates (so as to be consistent with the most recent available version of Financial Information Return data), and a sample of assessment values from similar recently constructed residential properties in the Town (taken from MLS data), it is estimated that the proposed development would generate \$9.7 billion in assessment value.

Figure 5

Estimated Assessment Value Generated, Alloa Secondary Plan				
Residential	Units	Assumed Unit Size (SF)	Assumed Assessment (per Unit)	Assessment
Singles/Semis	3,590	2,200	\$ 880,000	\$ 3,159,200,000
Townhouses	4,242	2,000	\$ 800,000	\$ 3,393,600,000
Apartments				
50% >70m2	3,127	950	\$ 522,500	\$ 1,633,596,250
50% <70m2	<u>3,127</u>	650	\$ 357,500	<u>\$ 1,117,723,750</u>
Total Residential	14,085			\$ 9,304,120,000
Non-Residential	Square Metres	Square Footage	Assumed Assessment (per SF)	Assessment
Industrial	209,088	2,250,605	\$ 125	\$ 281,325,578
Non-Industrial	<u>51,392</u>	553,179	\$ 200	<u>\$ 110,635,783</u>
Total Non-Residential	260,480	2,803,784		\$ 391,961,361
Total Assessment				\$ 9,696,081,361

Source: Keleher Planning & Economic Consulting Inc.

Based on the estimated assessment value from development of the Alloa Secondary Plan, it is estimated that the development would generate approximately \$84.2 million per year in property taxes, of which \$38.5 million would be generated for the Town of Caledon.



Estimated Annual Property Tax Revenue Generated, Alloa Secondary Plan					
Residential	Assessment	Tax Rates (2022)			Total
		Town	Region	Education	
Singles/Semis	\$ 3,159,200,000	0.387906%	0.280278%	0.153000%	0.821184%
Townhouses	\$ 3,393,600,000	0.387906%	0.280278%	0.153000%	0.821184%
Apartments					
50% >70m2	\$ 1,633,596,250	0.387906%	0.280278%	0.153000%	0.821184%
50% <70m2	\$ 1,117,723,750	0.387906%	0.280278%	0.153000%	0.821184%
Total Residential	\$ 9,304,120,000				
Non-Residential	Assessment	Tax Rates (2022)			Total
Industrial	\$ 281,325,578	0.617172%	0.445932%	0.880000%	1.943104%
Non-Industrial	\$ 130,178,740	0.522717%	0.377684%	0.880000%	1.780401%
Total Non-Residential	\$ 411,504,318				
		Tax Revenues (2022)			
Sector		Town	Region	Education	Total
Residential		\$ 36,091,240	\$ 26,077,401	\$ 14,235,304	\$ 76,403,945
Non-Residential		\$ 2,416,729	\$ 1,746,185	\$ 3,621,238	\$ 7,784,152
Total		\$ 38,507,969	\$ 27,823,587	\$ 17,856,542	\$ 84,188,097

Source: Keleher Planning & Economic Consulting Inc.

3.1.2. Non-Tax Revenues

Based on data on current annual non-tax revenues from Town residents and businesses, and assumed growth factors that attempt to proxy the extent to which existing per capita revenues can be expected to increase proportionately or increase slower or faster due to growth and the revenues anticipated to be generated from the residents of the proposed community.

Figure 6

Estimated Incremental Non-Tax Revenues Generated from Development				
	Licences, Permits, Rents	Fines and Penalties	Gaming and Casino Revenues	Total
Revenues	\$ 4,646,016	\$ 6,566,797	\$ -	\$ 11,212,813
Less: Building Permit Revenues	\$ -	\$ -	\$ -	\$ -
Net Non-Tax Revenues	\$ 4,646,016	\$ 6,566,797	\$ -	\$ 11,212,813
Growth Factor	95%	95%	95%	
Growth-Related Non-Tax Revenues	\$ 4,413,715	\$ 6,238,457	\$ -	\$ 10,652,172
Residential Share	71%	71%	71%	
Residential GR NTR	\$ 3,141,066	\$ 4,439,662	\$ -	\$ 7,580,728
Non-Residential Share	29%	29%	29%	100%
Non-Residential GR NTR	\$ 1,272,649	\$ 1,798,795	\$ -	\$ 3,071,444
Per Capita	\$ 39.43	\$ 55.74	\$ -	\$ 95.17
Per Job	\$ 39.43	\$ 55.74	\$ -	\$ 95.17

Source: KPEC based on Financial Information Return data



3.1.3. Water/Sewer Rate Revenues

The analysis does not include an analysis of water or sewer rate revenues, as those revenues would be generated for the Region of Peel, and therefore not eligible to be considered in an analysis of the impact of development on the Town’s finances.

3.2. Incremental On-Going Expenditures

3.2.1. Incremental Per Capita Expenditures

In estimating the impact of the development on the finances of the Town, it is important to estimate the extent to which the additional population will generate needs for additional services and cause the Town to incur incremental operating costs.

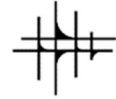
Figure 7

Summary of Modelling - Estimated Net Annual Incremental Operating Costs				
	Residential		Employment	
Anticipated Incremental Per Capita Increase to Operating Costs	\$	428.02	\$	391.24
Estimated Population, Subject Lands		40,010		3,477
Estimated Incremental Operating Costs	\$	17,124,966	\$	1,360,258

Source: KPEC based on Town of Caledon 2022 FIR

This modelling is based on the Town’s 2022 Financial Information Return operating cost data (Schedule 40), broken out into 70 different spending categories, with deductions to annual operating costs to account for amortization expense, external transfers, interest on long-term debt, and revenues generated for each of the 70 categories from user fees and service charges. The outcome of deducting the various adjustments from gross operating expenditures is “net operating expenditures”.

Each estimate of net operating expenditures is then adjusted for the estimated extent to which the Town’s net operating expenditures per capita can be expected to change due to the development of the subject development. For example, certain services are unlikely to require a 1:1 increase with existing service levels, such as municipal government, the Town’s planning department, etc., and those have been assumed to grow at 25% of the existing per capita service level, due to the efficiencies found in growing and/or larger municipalities.



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

Detailed tables showing the calculations are presented in Appendix A.

3.2.2. Direct Incremental Maintenance and Lifecycle Costs of Installed Infrastructure

The installation of road, water and sanitary sewer works required by the development, including a mix of internal and external infrastructure, as well as local and non-local works will generate annual incremental operating, maintenance and lifecycle costs for the Town.

Based on calculated, Town-specific benchmarks created using 2022 Financial Information Return data submitted by the Town to the Ministry of Municipal Affairs and Housing and based on the amount of infrastructure required by the proposed development, the installed infrastructure is estimated to generate \$109,000 in annual operating expenditures for the Town, and \$272,900 in annual lifecycle expenditures.

Figure 8

Estimated Annual Operating and Lifecycle Costs of Installed Infrastructure Required by Development						
	Estimated Annual Operating Costs - Installed			Estimated Annual Lifecycle Costs		
	Operating Cost Benchmark	Units in Plan	Annual Operating Costs	Lifecycle Cost Benchmark	Units in Plan	Annual Operating Costs
Roads - Internal	\$ 1,332.14	81.8 <i>lane km</i>	\$ 108,969	\$ 3,335.65	81.8 <i>lane km</i>	\$ 272,857
Roads - External	\$ 1,332.14	-	\$ -	\$ 3,335.65	-	\$ -
Total			\$ 108,969			\$ 272,857
	92% Residential Share		\$ 100,257			\$ 251,041
	8% Non-Residential Share		\$ 8,712			\$ 21,815

Source: KPEC based on Financial Information Return data

3.2.3. Indirect Incremental Maintenance and Lifecycle Costs of Town-Wide DC Eligible Infrastructure

Based on estimated lifecycle costs associated with broader growth-related infrastructure needs in the Town as set out in the Town's 2024 DC Study, the fiscal impact model incorporates the subject development's share of these future annual lifecycle costs.

The annual lifecycle costs to the Town for all capital works in the 2024 DC Study necessary to fund all on-going costs associated with growth-related infrastructure amounts to \$26.5 million per year, of which \$20.6 million is attributed to the residential



sector, which based on the amount of growth forecast in the 2024 DC Study (within various horizons) amounts to \$357 per capita and \$240 per job. Applying these factors to the estimated residential population results in estimated annual lifecycle costs attributable to the proposed development of approximately \$14.3 million for residential and \$834,600 for non-residential. The incorporation of these costs has also been accounted for in the estimated net operating costs of installed infrastructure for DC-related services.

Figure 9

Estimated Indirect Lifecycle Costs, Alloa Secondary Plan					
	<u>2024-2033</u>				
	<u>Proposed Development</u>	<u>DC Study (HORIZON)</u>			
Gross Population	57,789	70%			
Employment (excl. WFH/NFPOW)	24,402	30%			
Total	82,191	100%			
	<u>Annual Lifecycle Contributions (Residential)</u>				
	<u>Annual Lifecycle Contribution (DC Study)</u>	<u>Forecast Period</u>	<u>Res. Share</u>	<u>ALCs</u>	<u>ALCs per Capita</u>
Fire	\$ 2,021,815	2024-2033	70%	\$ 1,421,551	\$ 25
Parks & Recreation	\$ 7,538,614	2024-2033	95%	\$ 7,161,683	\$ 124
Library	\$ 614,542	2024-2033	95%	\$ 583,815	\$ 10
By-law Enforcement	\$ 199,917	2024-2033	70%	\$ 140,563	\$ 2
Operations	\$ 2,330,388	2024-2033	70%	\$ 1,638,510	\$ 28
Roads & Related	\$ 13,804,712	2024-2033	70%	\$ 9,706,178	\$ 168
Total	\$ 26,509,988			\$ 20,652,300	\$ 357
ALCs per Capita - Indirect Lifecycle Costs		\$ 357.37	\$ 240.05		
Estimated Residential Population		40,010	3,477		
ALCs, Proposed Development		\$ 14,298,511	\$ 834,609		

Source: KPEC based on Town of Caledon 2024 DC Study



4. NET ANNUAL FISCAL IMPACT

Comparing the incremental annual revenues with incremental annual expenditures resulting from development of the subject lands, at build-out, results in an annual fiscal surplus of \$8.6 million, or \$199 per capita.

Figure 10

Estimated Annual Incremental Net Fiscal Impact, Alloa Secondary Plan						
Population	40,010					
Units	14,085					
Persons per Unit (Average)	2.84					
Jobs	3,477					
Incremental Revenues	Residential		Non-Residential		Total	
	Amount	Per Capita	Amount	Per Job	Amount	Per Person & Job
Property Tax Revenues	\$ 36,091,240	\$ 902.06	\$ 2,416,729	\$ 695.10	\$ 38,507,969	\$ 885.51
Non-Tax Revenues	\$ 3,807,772	\$ 95.17	\$ 330,891	\$ 95.17	\$ 4,138,663	\$ 95.17
Water / Sewer Rate Revenues	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total Incremental Revenues	\$ 39,899,011	\$ 997.23	\$ 2,747,621	\$ 68.67	\$ 42,646,632	\$ 1,065.90
Incremental Expenditures	Residential		Non-Residential		Total	
	Amount	Per Capita	Amount	Per Job	Amount	Per Person & Job
Per Capita Operating Costs	\$ 17,124,966	\$ 428.02	\$ 1,360,258	\$ 391.24	\$ 18,485,223	\$ 425.08
Infrastructure - Operating Costs	\$ 100,257	\$ 2.51	\$ 8,712	\$ 2.51	\$ 108,969	\$ 2.51
Infrastructure - Lifecycle Costs	\$ 251,041	\$ 6.27	\$ 21,815	\$ 6.27	\$ 272,857	\$ 6.27
Town-Wide Infrastructure - Lifecycle Costs	\$ 14,298,511	\$ 357.37	\$ 834,609	\$ 240.05	\$ 15,133,120	\$ 347.99
Total Incremental Expenditures	\$ 31,774,775	\$ 794.17	\$ 2,225,394	\$ 640.07	\$ 34,000,169	\$ 849.79
Net Annual Fiscal Impact	\$ 8,124,236	\$ 203.06	\$ 522,226	\$ 13.05	\$ 8,646,463	\$ 198.83

Source: KPEC based on Financial Information Return data, Town of Caledon DC Study

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

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

Should the proposed development generate an annual surplus, it could be used to mitigate future property tax increases, increase contributions to a tax rate stabilization



reserve fund, expand municipal services, fund backlogged state of good repair works, or some combination thereof.

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



APPENDIX A:

Estimate of Net Incremental Annual Operating Costs (Excluding Hard Services)												
LINE		Less:					Proportionate Increase Related to Growth					
		Total Expenditures	Amortization	User Rates and Service Charges	External Transfers	Interest on Long Term Debt	Net Growth-Related Expenditures	Residential / Non-Residential Allocation				
							Growth Factor	Res Share	Residential NGRE	Non-Res Share	Non-Res NGRE	
General government												
0240	Governance	\$ 1,577,799	\$ -	\$ -	\$ -	\$ -	25%	\$ 394,450	71%	\$ 280,714	29%	\$ 113,736
0250	Corporate Management	\$ 13,844,605	\$ 1,383,108	\$ -	\$ -	\$ 206,786	25%	\$ 3,063,678	71%	\$ 2,180,298	29%	\$ 883,380
0260	Program Support	\$ -	\$ -	\$ -	\$ -	\$ -	25%	\$ -	71%	\$ -	29%	\$ -
0299	Subtotal	\$ 15,422,404	\$ 1,383,108	\$ -	\$ -	\$ 206,786		\$ 3,458,128		\$ 2,461,012		\$ 997,116
Protection services												
0410	Fire	\$ 15,293,161	\$ 1,684,959	\$ 720,616	\$ -	\$ -	50%	\$ 6,443,793	71%	\$ 4,585,792	29%	\$ 1,858,001
0420	Police	\$ 1,008,169	\$ 211,691	\$ -	\$ -	\$ 796,478	95%	\$ 756,654	71%	\$ 538,481	29%	\$ 218,173
0421	Court Security	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
0422	Prisoner Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
0430	Conservation authority	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
0440	Protective inspection and control	\$ 2,591,580	\$ -	\$ 388,834	\$ -	\$ 2,202,746	95%	\$ 2,092,609	71%	\$ 1,489,226	29%	\$ 603,382
0445	Building permit and inspection services	\$ 3,619,469	\$ -	\$ -	\$ -	\$ 3,619,469	95%	\$ 3,438,496	71%	\$ 2,447,041	29%	\$ 991,455
0450	Emergency measures	\$ 313,223	\$ -	\$ -	\$ -	\$ 313,223	95%	\$ 297,562	71%	\$ 211,763	29%	\$ 85,799
0460	Provincial Offices Act (POA)	\$ 2,328,580	\$ -	\$ -	\$ -	\$ 2,328,580	50%	\$ 1,164,290	71%	\$ 828,579	29%	\$ 335,711
0498	Other	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
0499	Subtotal	\$ 25,154,182	\$ 1,896,650	\$ 1,109,450	\$ -	\$ 22,148,082		\$ 14,193,403		\$ 10,100,881		\$ 4,092,522
Transportation services												
0611	Roads - Paved	\$ 9,518,007	\$ 7,156,922	\$ 189,683	\$ -	\$ 621,312	50%	\$ 775,045	71%	\$ 551,569	29%	\$ 223,476
0612	Roads - Unpaved	\$ 1,027,200	\$ 102,811	\$ -	\$ -	\$ 924,389	0%	\$ -	71%	\$ -	29%	\$ -
0613	Roads - Bridges and Culverts	\$ 2,900,705	\$ 559,701	\$ -	\$ -	\$ 2,341,004	0%	\$ -	71%	\$ -	29%	\$ -
0614	Roads - Traffic Operations & Roadside	\$ 13,468,415	\$ 2,896,417	\$ 1,535,881	\$ -	\$ 9,036,117	50%	\$ 4,518,059	71%	\$ 3,215,323	29%	\$ 1,302,736
0621	Winter Control - Except sidewalks, Parking Lots	\$ 2,981,962	\$ -	\$ -	\$ -	\$ 2,981,962	95%	\$ 2,832,864	71%	\$ 2,016,037	29%	\$ 816,827
0622	Winter Control - Sidewalks, Parking Lots Only	\$ 1,142,736	\$ -	\$ -	\$ -	\$ 1,142,736	95%	\$ 1,085,599	71%	\$ 772,578	29%	\$ 313,021
0631	Transit - Conventional	\$ 252,881	\$ -	\$ -	\$ -	\$ 252,881	95%	\$ 240,237	71%	\$ 170,967	29%	\$ 69,270
0632	Transit - Disabled & special needs	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
0640	Parking	\$ 796,330	\$ -	\$ -	\$ -	\$ 796,330	95%	\$ 756,514	71%	\$ 538,381	29%	\$ 218,133
0650	Street lighting	\$ 1,828,376	\$ -	\$ -	\$ -	\$ 1,828,376	95%	\$ 1,736,957	71%	\$ 1,236,123	29%	\$ 500,834
0660	Air transportation	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
0698	Other	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
0699	Subtotal	\$ 33,916,612	\$ 10,715,851	\$ 1,725,564	\$ -	\$ 621,312		\$ 11,945,274		\$ 8,500,977		\$ 3,444,297
Environmental services												
0821	Urban storm sewer system	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
0822	Rural storm sewer system	\$ 1,240,895	\$ 297,217	\$ -	\$ -	\$ 943,678	95%	\$ 896,494	71%	\$ 637,999	29%	\$ 258,495
0840	Solid waste collection	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
0850	Solid waste disposal	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
0860	Waste diversion	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
0898	Other	\$ 1,870	\$ -	\$ -	\$ -	\$ 1,842	95%	\$ 27	71%	\$ 19	29%	\$ 8
0899	Subtotal	\$ 1,239,025	\$ 297,217	\$ -	\$ -	\$ 1,842		\$ 896,468		\$ 637,980		\$ 258,487
Health services												
1010	Public health services	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
1020	Hospitals	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
1030	Ambulance services	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
1035	Ambulance dispatch	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
1040	Cemeteries	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
1098	Other	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
1099	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
Social and family services												
1210	General assistance	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
1220	Assistance to aged persons	\$ 50,438	\$ -	\$ -	\$ 45,885	\$ 4,553	95%	\$ 4,325	71%	\$ 3,078	29%	\$ 1,247
1230	Child care	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
1298	Other	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
1299	Subtotal	\$ 50,438	\$ -	\$ -	\$ 45,885	\$ 4,553		\$ 4,325		\$ 3,078		\$ 1,247
Social Housing												
1410	Public Housing	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
1420	Non-Profit/Cooperative Housing	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
1430	Rent Supplement Programs	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
1497	Other	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
1498	Other	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	71%	\$ -	29%	\$ -
1499	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -
Recreation and cultural services												
1610	Parks	\$ 5,581,190	\$ 1,252,900	\$ 298,680	\$ -	\$ 4,029,610	95%	\$ 3,828,130	95%	\$ 3,636,723	29%	\$ 1,103,802
1620	Recreation programs	\$ 2,818,309	\$ -	\$ 1,923,936	\$ -	\$ 894,373	95%	\$ 849,654	95%	\$ 807,172	29%	\$ 244,989
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	95%	\$ -	29%	\$ -
1634	Rec. Fac. - All Other	\$ 15,028,601	\$ 3,924,338	\$ 1,151,433	\$ -	\$ 9,952,830	50%	\$ 4,976,415	95%	\$ 4,727,594	29%	\$ 1,434,898
1640	Libraries	\$ 5,828,993	\$ 545,582	\$ 6,521	\$ -	\$ 5,276,890	50%	\$ 2,638,445	95%	\$ 2,506,523	29%	\$ 760,768
1645	Museums	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	95%	\$ -	29%	\$ -
1650	Cultural services	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	95%	\$ -	29%	\$ -
1698	Other	\$ -	\$ -	\$ -	\$ -	\$ -	95%	\$ -	95%	\$ -	29%	\$ -
1699	Subtotal	\$ 29,257,093	\$ 5,722,820	\$ 3,380,570	\$ -	\$ 20,153,703		\$ 12,292,644		\$ 11,678,012		\$ 3,544,458
Planning and development												
1810	Planning and zoning	\$ 6,166,818	\$ -	\$ 3,067,532	\$ 168,457	\$ 2,930,829	25%	\$ 732,707	71%	\$ 521,439	29%	\$ 211,269
1820	Commercial and industrial	\$ 1,179,679	\$ 319	\$ 111,579	\$ -	\$ 1,067,781	25%	\$ 266,945	71%	\$ 189,574	29%	\$ 76,571
1830	Residential development	\$ -	\$ -	\$ -	\$ -	\$ -	25%	\$ -	100%	\$ -	29%	\$ -
1840	Agriculture and reforestation	\$ -	\$ -	\$ -	\$ -	\$ -	25%	\$ -	71%	\$ -	29%	\$ -
1850	Tile drainage/shoreline assistance	\$ -	\$ -	\$ -	\$ -	\$ -	25%	\$ -	71%	\$ -	29%	\$ -
1898	Other	\$ -	\$ -	\$ -	\$ -	\$ -	25%	\$ -	71%	\$ -	29%	\$ -
1899	Subtotal	\$ 7,346,497	\$ 319	\$ 3,179,111	\$ 168,457	\$ 3,998,610		\$ 999,653		\$ 711,413		\$ 288,240
1910	Other	\$ -	\$ -	\$ -	\$ -	\$ -	25%	\$ -	71%	\$ -	29%	\$ -
9910	TOTAL	\$ 112,386,251	\$ 20,015,965	\$ 9,394,695	\$ 419,286	\$ 621,312		\$ 43,789,894		\$ 34,093,354		\$ 12,626,366
										\$ 428.02		\$ 391.24