



Fiscal Impact Assessment

City of Guelph

Clair-Maltby Secondary Plan

April 29, 2022
(Revised August 20, 2021 Report)

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Note to Reader

The Fiscal Impact Assessment for the Clair-Maltby Secondary Plan was initially issued on August 20, 2021. Subsequent discussions with the development community led to revisions to the Master Environmental Servicing Plan (M.E.S.P.) with respect to water and wastewater infrastructure costing and phasing. This reissued report has been updated to incorporate these changes in timing and costs

The following provides some brief commentary on the changes made relative to the August 20, 2021 report:

Water:

- Capital cost changes (refinements to cost estimates):
 - Costs related to the elevated water storage have increased by approximately \$3.8 million providing a total cost of \$8.6 million (including contingencies, design & engineering, etc.). This is assumed to be funded through development charges (D.C.s).
 - An in-line booster has been added to the infrastructure requirements to support Phase 1 domestic water pressure and fire storage and to provide redundancy (\$660,000). It is assumed this will be funded through D.C.s.
- Adjustments to the timing of the capital works have been made. The elevated storage is now required earlier in the forecast period which has implications on the City's cash flow.

**Wastewater:**

- A new alternative has been developed with respect to local wastewater mains and pumping stations. Although costs are relatively similar compared to the original alternative, a larger portion of the costs related to sewers would be recovered through local service (i.e. developer costs) as opposed to D.C.s.

It is noted that these updates have led to numerical revisions to the water and wastewater services only; however, the overall results and conclusions of the analysis remain the same with these changes. As a result, the overall observations provided in this report have not changed however, tables and figures have been updated, relative to the August 20, 2021 report.

Table of Contents

| | Page |
|--|-------------|
| Executive Summary..... | i |
| 1. Introduction..... | 1-1 |
| 1.1 Background..... | 1-1 |
| 2. Financial Impact Assessment..... | 2-1 |
| 2.1 Overview of Financial Evaluation | 2-1 |
| 2.2 Structure of Subsequent Chapters | 2-4 |
| 3. Forecast Population, Housing, Employment, and Assessment Growth..... | 3-1 |
| 3.1 Growth Forecast..... | 3-3 |
| 3.1.1 Population and Housing Growth..... | 3-3 |
| 3.1.2 Non-Residential Growth | 3-5 |
| 3.2 Property Tax Assessment Growth Assumptions..... | 3-8 |
| 4. Impact on the City of Guelph's Operating Budget | 4-13 |
| 4.1 Introduction | 4-13 |
| 4.2 Forecast Tax Supported Operating Expenditures | 4-13 |
| 4.3 Non-Tax Revenue Analysis | 4-15 |
| 4.4 Taxation Revenue..... | 4-16 |
| 5. Impact on the City of Guelph's Capital Program..... | 5-1 |
| 5.1 Capital Requirements..... | 5-1 |
| 5.2 Development-related Capital Costs | 5-1 |
| 5.2.1 Roads & Related Services..... | 5-3 |
| 5.2.2 Water Distribution & Storage | 5-5 |
| 5.2.3 Water Treatment..... | 5-6 |
| 5.2.4 Wastewater Collection | 5-6 |
| 5.2.5 Wastewater Treatment..... | 5-7 |
| 5.2.6 Stormwater..... | 5-7 |
| 5.2.7 Transit | 5-7 |



Table of Contents (Cont'd)

| | Page |
|--|------------|
| 5.2.8 Parks | 5-8 |
| 5.2.9 Other D.C.-Eligible Services | 5-8 |
| 5.3 Summary of Capital Cost Financing Alternatives | 5-9 |
| 5.3.1 Development Charges Act, 1997 | 5-10 |
| 5.3.2 Municipal Act, 2001..... | 5-17 |
| 5.3.3 Historical Grant Funding..... | 5-19 |
| 5.3.4 Debenture Financing..... | 5-20 |
| 5.3.5 Infrastructure Ontario | 5-20 |
| 5.4 Capital Financing Analysis..... | 5-21 |
| 5.4.1 Capital Financing – Tax-supported Services (Other than Services Related to a Highway) | 5-22 |
| 5.4.2 Capital Financing – Services Related to a Highway..... | 5-27 |
| 5.4.3 Capital Financing – Water Services..... | 5-30 |
| 5.4.4 Capital Financing – Wastewater Services | 5-34 |
| 5.4.5 Capital Financing – Stormwater Services | 5-39 |
| 6. Financial Impact on Expenditures, Revenues, Tax Rates, and Debt Capacity..... | 6-1 |
| 6.1 Introduction | 6-1 |
| 6.2 Forecast Impact of Development | 6-1 |
| 6.2.1 Lifecycle Replacement Costs for New Infrastructure..... | 6-1 |
| 6.2.2 Tax Rate Impacts | 6-5 |
| 6.2.3 Water, Wastewater, and Stormwater Rate Impacts | 6-9 |
| 6.2.4 Debt Capacity Impacts..... | 6-12 |
| 7. Conclusions and Observations..... | 7-1 |
| 7.1 Tax Rate Observations..... | 7-1 |
| 7.2 Water, Wastewater, and Stormwater Observations | 7-1 |
| 7.3 Debt Capacity Observations | 7-2 |
| 7.4 Policy Directions | 7-3 |
| 7.5 General Conclusions..... | 7-3 |
| Appendix A Detailed Capital Project Listing by Service..... | A-1 |
| Appendix B Phasing Map (From M.E.S.P.) | B-1 |
| Appendix C Operating Budget Impacts..... | C-1 |



List of Acronyms and Abbreviations

| Acronym | Full Description of Acronym |
|------------|--|
| A.M.O. | Association of Municipalities of Ontario |
| C.W.W.F. | Clean Water and Wastewater Fund |
| D.C. | Development Charges |
| D.C.A. | Development Charges Act |
| G.F.A. | Gross Floor Area |
| I.O. | Infrastructure Ontario |
| L.P.A.T. | Local Planning Appeals Tribunal |
| L.S.P. | Local Service Policy |
| M.E.S.P. | Master Environmental Servicing Plan |
| O.C.I.F. | Ontario Community Infrastructure Fund |
| O.L.T. | Ontario Land Tribunal |
| O.S.I.F.A. | Ontario Strategic Infrastructure Financing Authority |
| P.P.B. | Post Period Benefit |
| P.T.I.F. | Public Transit Infrastructure Fund |
| Sq.ft. | square feet |



Definitions

Assessment: the value of a property for taxation purposes. The Municipal Property Assessment Corporation is responsible for determining the assessment for all real property in Ontario. This value generally lags market prices.

Development Charges: fees collected from developers to help pay for the cost of infrastructure required to service new development.

Growth related expenditures: recoverable through development charges or local service policy.

Local Service Policy: a policy which sets out the guidelines on what services are considered to be a direct developer responsibility and as such, the capital costs are to be borne entirely by the developer(s). For example, the City of Guelph's policy indicates that all local roads within a subdivision are assumed to be direct developer responsibility. As such, the City is not responsible for the capital costs related to the construction of these roads.

Non-Growth/Non-D.C. eligible expenditures: Expenditures that are to be paid through property taxes and/or water, wastewater, and stormwater rates.

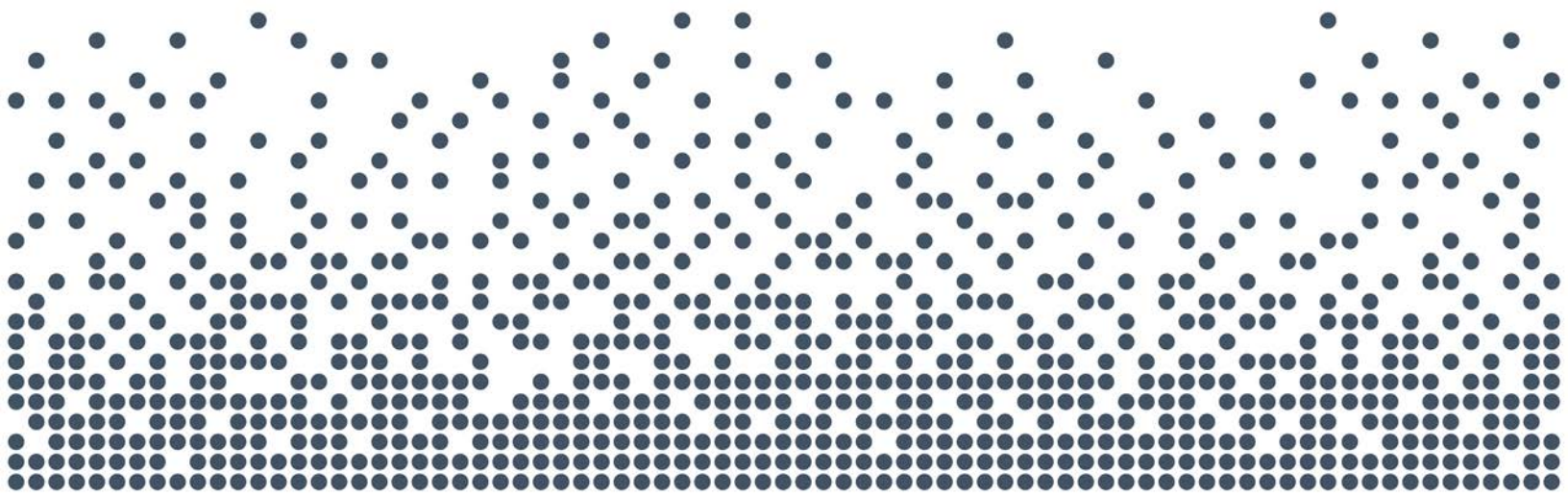
Tax-Supported Services: Expenditures for these services are offset from revenues collected through property taxes. Includes services such as library, police, and fire.

User-Rate Supported Services: Services such as water, wastewater and stormwater. Expenditures are recovered through a user rate as opposed to property taxation.



Definitions (Cont'd)

Weighted Assessment: this is the basis on which municipalities in Ontario distribute their taxes onto individual property owners. The assessed value of a property is based on market value and is determined by the Municipal Property Assessment Corporation. Properties are categorized into classes (e.g. residential class, commercial class, farm class, industrial class). Once the municipality has this information aggregated for the entire municipality, it can choose to allocate levels of burden onto properties within the various classes. For example, it can choose to have the industrial class pay three times the amount as the residential class for the same market value of the property (i.e. for a property worth \$100,000, an industrial class property would pay three times as much as a residential property with the same value). This is achieved by “weighting” the assessment in order to make these properties pay at these different “burden” levels.



Executive Summary



Executive Summary

The development of the Clair-Maltby Secondary Plan is anticipated to provide added population and employment growth over the next twenty years. The purpose of this fiscal impact analysis is to identify key financial pressures as the City of Guelph plans for the development of this Secondary Plan and to make recommendations to assist in managing growth over the planning period. The methodology used in the analysis considers acceptable fiscal thresholds for debt, taxes and rates, in order to minimize the impact on the existing taxpayers of the cost of new development. The results summarize the type of growth along with estimated timing of infrastructure costs required for servicing growth and the future lifecycle costing impacts of infrastructure. As well, recommendations of financing options are provided for City Staff and Council's consideration.

Growth Forecast

The City-wide long range growth forecast is currently being developed as part of the City's growth management strategy. Initial targets provide for a population of over 200,000 by the year 2051. As part of this forecasted growth, the development of the Clair-Maltby Secondary Plan would increase population and employment by 15,615 people (without undercount) and 733 employees. While no specific time horizon has been identified for this development, for the purposes of this analysis, it has been assumed that growth will occur over a growth time horizon of 2025 to 2041. This has been done in order to consider the timing of capital and operating expenditures, associated revenues, and to assess the impact on taxes, rates, and debt capacity.

The Secondary Plan is forecasted to provide approximately 7,200 new residential units. Approximately 55% of these housing units are anticipated to be high density along with 28% medium density and 17% low density. Of the future employment growth (733 employees) within the Secondary Plan, a mix of commercial and institutional uses is anticipated.

While the growth forecast for the area assumes a population increase of 15,615 persons, the maximum potential population that could be accommodated by the land use designations included in the draft secondary plan is approximately 25,000.



Capital Expenditures and Financing

An assessment of the required capital works over the forecast period was undertaken. Works related to water, wastewater, stormwater, and roads were identified through the Master Environmental Servicing Plan for Clair-Maltby. Expenditures for other services, such as recreation and police, were largely based on maintaining existing service levels, with certain adjustments made based on discussions with City staff. Capital expenditures are required throughout the forecast period to accommodate growth. Note, the analysis presented identifies water, wastewater, and stormwater impacts separate from tax-supported service impacts. This is because water, wastewater, and stormwater net expenditures are recovered solely from rates. The following observations can be made from this analysis:

Tax-Supported Services:

- The total capital forecast for tax-supported services (i.e. services funded primarily through property taxes such as police, library and roads) results in capital spending requirements of \$319.50 million (2020 \$) of which approximately \$131 million are Development Charge (D.C.)-eligible expenditures, \$144.48 million are developer constructed under the local service policy, and \$40.55 million are non-growth/non-D.C. eligible.
- As certain growth-related expenditures are required before development occurs, debt financing will be required for these projects. The corresponding debt payments will need to be cash-flowed from property taxes in the early part of the forecast period prior to collection of the related D.C. revenues. These loans will have a direct impact on tax rates.
- It is assumed that all non-D.C. eligible capital expenditures and post-period expenditures will be debt financed. Debt has been assumed at a rate of 3.5% over a 10-year period. These debt charges are to be recovered through the property tax levy, and as such, will directly impact the tax rates.
- By 2041, there are debt charges that remain outstanding for both D.C. eligible and ineligible expenditures. There is approximately \$26.15 million in D.C. debt payments and \$3.06 million in non-D.C. debt charges that remain outstanding and will need to be funded.

The Open Space System Strategy provides for 33 hectares (82 acres) of parkland. This analysis assumes that parkland would be dedicated at 1 hectare for 300 units for all



residential units. Based on the target density of development identified in the growth forecast, the City would be required to purchase 23 acres. However, if this area was to develop at a higher density, a higher level of dedication would be provided for and thus a lower requirement to purchase land.

Water, Wastewater, and Stormwater Services:

- The capital requirements for user rate-supported services (i.e. water, wastewater, and stormwater) are approximately \$245.41 million. Of this amount, \$135.45 million is assumed to be funded through D.C.s, while \$109.96 million is assumed to be developer responsibility under the local service policy (L.S.P.).
- Timing of capital expenditures is based on the phasing identified in the Master Environmental Servicing Plan.
- Some of the localized infrastructure is considered developer responsibility under the local service policy. It is noted that some of these localized water and wastewater mains are located offsite from development i.e. on Gordon Street. Cost sharing agreements will need to be developed for these works between developing landowners. Alternatively, a localized area-specific D.C. or Part XII Municipal Act capital charge could be imposed on these areas.
- Water and wastewater infrastructure has been sized to accommodate the maximum potential population that could be accommodated by the land use designations proposed within the secondary plan rather than the target population. The costs related to this additional servicing capacity is deemed a post-period benefit and the related costs will need to be cash flowed by the City. Should development within or outside of Clair-Maltby that would require this amount of infrastructure not materialize, these post-period amounts will be a permanent cost to existing ratepayers as a result of growth. These costs are assumed to be debt financed.
- The capital infrastructure requirements for wastewater are \$123.57 million. Growth-related debt payments will need to be cash flowed by rate supported reserves. Interim loans to cash flow debt payments are required throughout the forecast period. By 2041, the D.C. reserve related to wastewater will have borrowed approximately \$37.30 million to cover debt charges related to wastewater infrastructure. These loans are a direct impact to the wastewater rates and may become a permanent financial cost to the existing ratepayers if loans are not repaid.



Lifecycle Replacement Costs for New Infrastructure

When new growth-related infrastructure is put in place, the City would need to allocate funds, on an annual basis, towards replacement of the infrastructure at the end of its useful life. These annual contributions/lifecycle expenditures increase to approximately \$6.30 million on an annual basis by 2041 for tax-supported services and \$1.18 million annually for rate-supported services. The lifecycle cost component has been isolated in the analysis to show the assumption of this long-term liability of future replacement that would be assumed when assets are built. These costs need to be considered to understand the full impact of development.

Similar to the comments in the previous section regarding the sizing of water and wastewater infrastructure to the maximum population, should development not occur to this maximum within or outside Clair-Maltby, there will be somewhat of an upward burden on existing ratepayers with respect to future lifecycle replacement costs.

Forecasted Impact of Development

Based on an assessment of the operating costs, capital financing, and reserve fund balances, the following observations can be made:

Tax-Supported Services:

- Additional operating expenditures resulting from the growth in population and employment in Clair-Maltby provide an increase in total operating expenditures of \$28.34 million on an annual basis (inflated) by 2041;
- This will be partially offset by non-tax revenues (e.g. user fees) which increase to \$7.27 million by 2041 (inflated) on an annual basis. The net amount remaining will need to be funded through property taxes, some or all of which may be generated from the development of Clair-Maltby;
- The weighted assessment associated with Clair-Maltby development increases to \$2.59 billion over the forecast period resulting in a marginal net reduction in the overall tax impact. However, in the middle of the forecast period, the growth in Clair-Maltby will have an upward pressure on City-wide property taxes.
- Given that certain growth-related expenditures are required prior to development, the shortfalls in D.C. revenue collection relative to the required growth-related capital expenditures, and the debt charges generated from financing the infrastructure needs, will need to temporarily cash flow the D.C. revenue

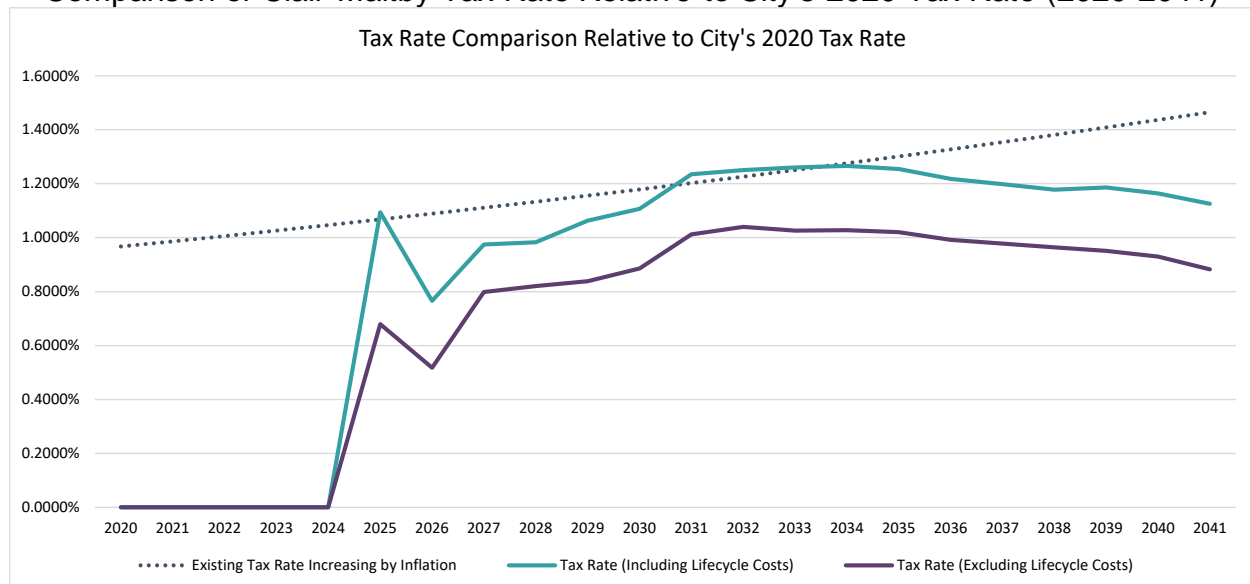


shortfalls. Approximately \$870,000 is required from the tax base, however this is repaid over the forecast period.

- The capital funded from the tax base resulting from non-D.C.-eligible and post period expenditures have a direct impact on the tax levy requirement. In addition, there are also debt payments that are outstanding as of 2041 that would need to be considered to understand the full costs of development. As of 2041, there is \$26.15 million in D.C. debt payments and \$3.06 million in non-D.C. debt payments outstanding for tax-supported services;
- Given that many of the growth-related expenditures must occur before the growth is realized, there is pressure on the tax base to fund these increases in costs, until the growth is fully realized. This is apparent with tax rates being marginally higher than inflation between 2031 and 2034. Once the growth is in place by the end of the forecast, it can be observed that the tax rate increases are much lower than inflation as the growth in the latter half of the forecast will be generating additional tax revenues to help fund the required expenditures.
- It is noted that these impacts are based on the inclusion of lifecycle costs within the tax rate calculation. Constructing assets for growth includes the assumption of a long-term liability for future replacement and including the costs for this replacement allows a better understanding of the true cost of development. For reference, the annual percentage to tax rates relative to the 2020 tax rate increasing by inflation is depicted graphically in Figure ES-1 below with and without these lifecycle costs:



Figure ES-1
City of Guelph – Clair-Maltby Secondary Plan
Comparison of Clair-Maltby Tax Rate Relative to City's 2020 Tax Rate (2020-2041)



Water, Wastewater, and Stormwater Services:

- Once development is fully in place by 2041, operating revenues, which are largely related to rate revenues exceed the operating expenditures.
- As the required growth-related works for these services is \$245.41 million, the corresponding D.C. revenue is not sufficient to cover growth-related debt charges and loans from rate-supported reserves will be required to fund D.C. revenue shortfalls. By 2041, a total of \$33.09 million has been borrowed from rate-supported reserves to cover D.C. shortfalls. These loans are largely provided for wastewater, with a minor portion required for stormwater. It is noted that over the forecast period, the wastewater D.C. revenue is not sufficient to repay any of these loans. These loans to the D.C. reserve fund will have a direct impact on the rates.
- The annual billing is in a shortfall throughout the majority of the forecast period. As the operating revenues exceed the operating expenditures, this is largely a result of the growth-related capital expenditures.
- Figure ES-2 provides a comparison of the rate related revenues relative to the forecasted expenditures. As shown, the rate revenues are sufficient to meet the day-to-day operating expenditure requirements (purple area) over the forecast period. There are certain instances where the rate revenues are insufficient to

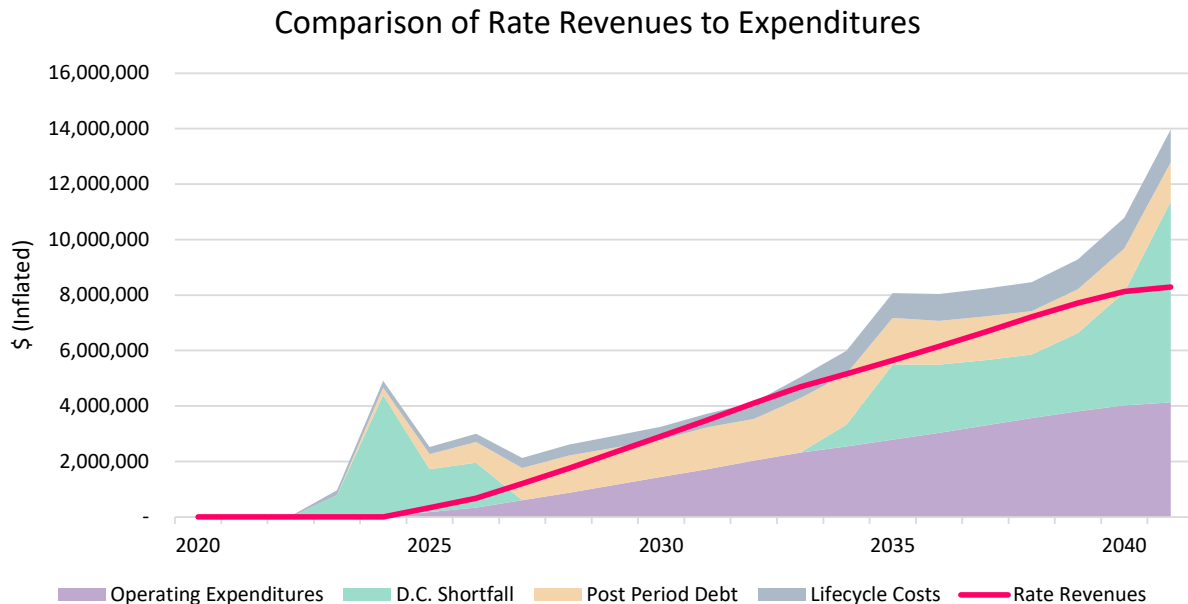


meet the cash flow requirements to fund D.C. shortfalls (green area). It is suggested that the City should consider cost-sharing agreements with developing landowners such as early payment/front-ending agreements to minimize the impacts on user rates.

- The post-period costs related to the sizing of the infrastructure are generally in excess of the rate revenue amount, however, these costs may be recovered from future development through D.C. revenues.
- Rate revenues are not sufficient to meet the lifecycle costs for replacing new infrastructure, however, it is acknowledged that these costs are not immediate impacts due to growth and may be addressed later in the forecast period. When new infrastructure is constructed, a future liability is assumed through the future replacement of the new asset. Although the lifecycle costs are a future liability to the City, these costs may be phased in over time or pushed out to later years to lower the required rate increases.
- Based on Figure ES-2, rate revenues are generally sufficient to meet the immediate expenditure requirements, however, the long-term costs related to future lifecycle replacement of assets and post-period costs will need to be considered.



Figure ES-2
City of Guelph – Clair Maltby Secondary Plan
Comparison of Rate Revenues Relative to Different Classes of Expenditures



Debt Impacts:

- Based on the financing sources identified in this report, the capital spending program required for Clair-Maltby will utilize approximately 20% of the City's debt capacity (i.e. 4-5% of the 25% Provincially imposed limit) when compared to 2020.
- In addition to debt repayments throughout the forecast period, debt charges remain outstanding post-2041. These debt charges will need to be repaid by the City and may directly impact the property tax levy and user rates.
- In order to mitigate the impacts on the City's overall debt capacity (due to cash-flowing growth-related capital costs), the City should consider cost-sharing agreements with developing landowners such as early payment/front-ending agreements.

General Conclusions

- As growth occurs throughout the forecast period, development will have upward pressure on the City-wide property taxes as operating expenditures exceed



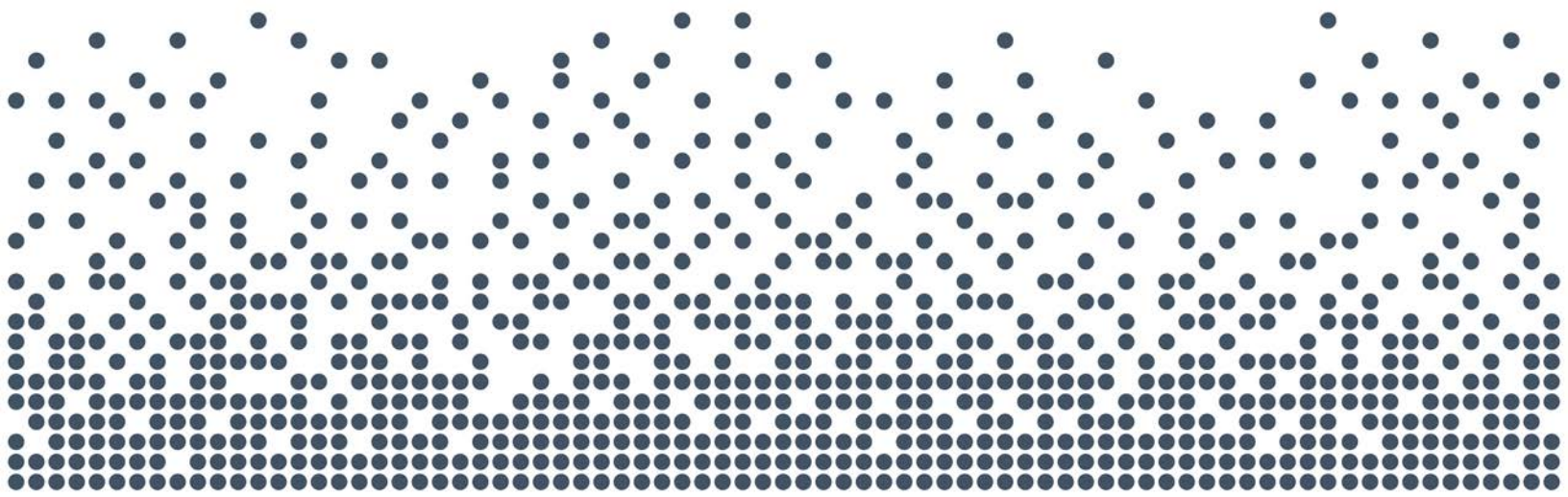
operating revenues. By the end of the forecast period, the operating revenues will marginally exceed the operating expenditures.

- The debt charges associated with the growth-related capital expenditures (both tax and rate-supported) will exceed the annual incoming D.C. revenues, resulting in potential impacts on the City's property taxes and user rates. As discussed, alternative financing arrangements with the developers (i.e. prepayment/front-ending agreements) will be required.
- The capital expenditures and related debt financing required to accommodate growth in Clair-Maltby will provide upward pressure on the water, wastewater, and stormwater rates throughout the forecast period, however based on Figure ES-2, this is primarily driven by post-period debt charges and lifecycle contributions for future asset replacement.
- This analysis has been undertaken to consider the impacts of the growth in Clair-Maltby in isolation. The impacts arising from Clair-Maltby development will need to be considered in conjunction with development elsewhere in the City to determine overall debt capacity and tax rate implications. Additional revenue sources such as a Community Benefit Charge, as well as updates to the City's local service policy and future D.C. studies may assist in recovering additional growth-related costs. Staging of growth may also have to be considered throughout the City to minimize the costs of growth as it occurs.

Future Policy Directions

Based on the analysis presented in this report, the City is expected to face financial pressures as a result of growth in Clair-Maltby. It is recommended that the City consider the following options to assist with financing the growth-related costs:

- Require development in Clair-Maltby to prepay D.C.s or front-end projects for roads, water, and wastewater services; and/or
- Impose a localized D.C. charge for works specific to Clair-Maltby to ensure cost recovery of growth-related works from the benefitting areas; and/or
- Consider additional agreements with developers to fund growth-related assets; and/or
- Delay capital expenditures and/or growth in certain areas. It is possible to issue 20-year debt to minimize cash flow impacts, however this extends Clair-Maltby's impact on the City's debt capacity for longer, at a time when it may be required for other projects.



Report



Chapter 1

Introduction



1. Introduction

1.1 Background

The City of Guelph (“City”) is currently undergoing a process to review and prepare the Clair-Maltby Secondary Plan (“Secondary Plan”). This process has been led by City staff and Macaulay Shiomi Howson Ltd. (“M.S.H.”) with assistance from a number of consulting firms. Watson & Associates Economists Ltd. (“Watson”) has been retained to undertake the fiscal impact analysis. Through their work on the Secondary Plan, Wood Environment & Infrastructure Solutions (“wood”) and BA Group have identified the capital needs and associated costs for the plan area for the water, wastewater, stormwater, and mobility infrastructure.

The purpose of this fiscal impact analysis is to assess the impact of this Secondary Plan on services provided by the City and determine the capital and operating expenditure implications along with the anticipated revenues to be generated from development of the Secondary Plan Area. The City has undertaken this fiscal impact analysis to ensure the financial viability of growth within the Secondary Plan Area.

The preferred land use option provides for a mix of varying densities of residential development, as well as a mix of commercial non-retail, retail, and institutional non-residential development. The Secondary Plan Area is located south of Clair Road East, north of Maltby Road East, approximately 1 km east of the Hanlon Expressway and west of Victoria Road South. Note that the Rolling Hills Community at the corner of Victoria and Clair Road has been excluded from the Secondary Plan description.



Chapter 2

Financial Impact Assessment



2. Financial Impact Assessment

2.1 Overview of Financial Evaluation

The approach to this financial evaluation has included a review of the following documents/information:

- Master Environmental Servicing Plan – Clair-Maltby
- 2018 Development Charges Background Study;
- The City's asset management data;
- The City's 2020 operating budget; and
- The City's current tax rates and debt capacity.

This information was reviewed, analyzed, and incorporated into the analysis to ensure that the anticipated growth within the City is financially viable with regard to City policies and provincial debt limits.

Figure 2-1 provides a schematic overview of the fiscal impact analysis. The following provides further description of the steps undertaken:

- **Green Boxes** denote the anticipated development within the Secondary Plan (assumed to develop to the year 2041). The lower box denotes the growth forecast for Clair-Maltby that is detailed in Chapter 3.
- **Light Blue Boxes** denote the capital infrastructure needs and associated financing to service the anticipated development. The capital requirements to support the servicing needs (water, wastewater, stormwater, roads & related services and transit) were developed by Wood through the Master Environmental Servicing Plan. Capital needs for parkland were developed based on the proposed parkland in the Clair-Maltby Open Space System Strategy. The capital needs for all other City services have been developed through a review of the 2018 Development Charges Background Study with the provision of maintaining existing service levels. The resultant capital needs and financing methods for funding the infrastructure are detailed in Chapter 5.
- **Yellow/Light-Orange Box** denotes the additional operating expenditures anticipated over time. These costs have been assessed on two different bases: operating costs related to infrastructure and operating costs related to

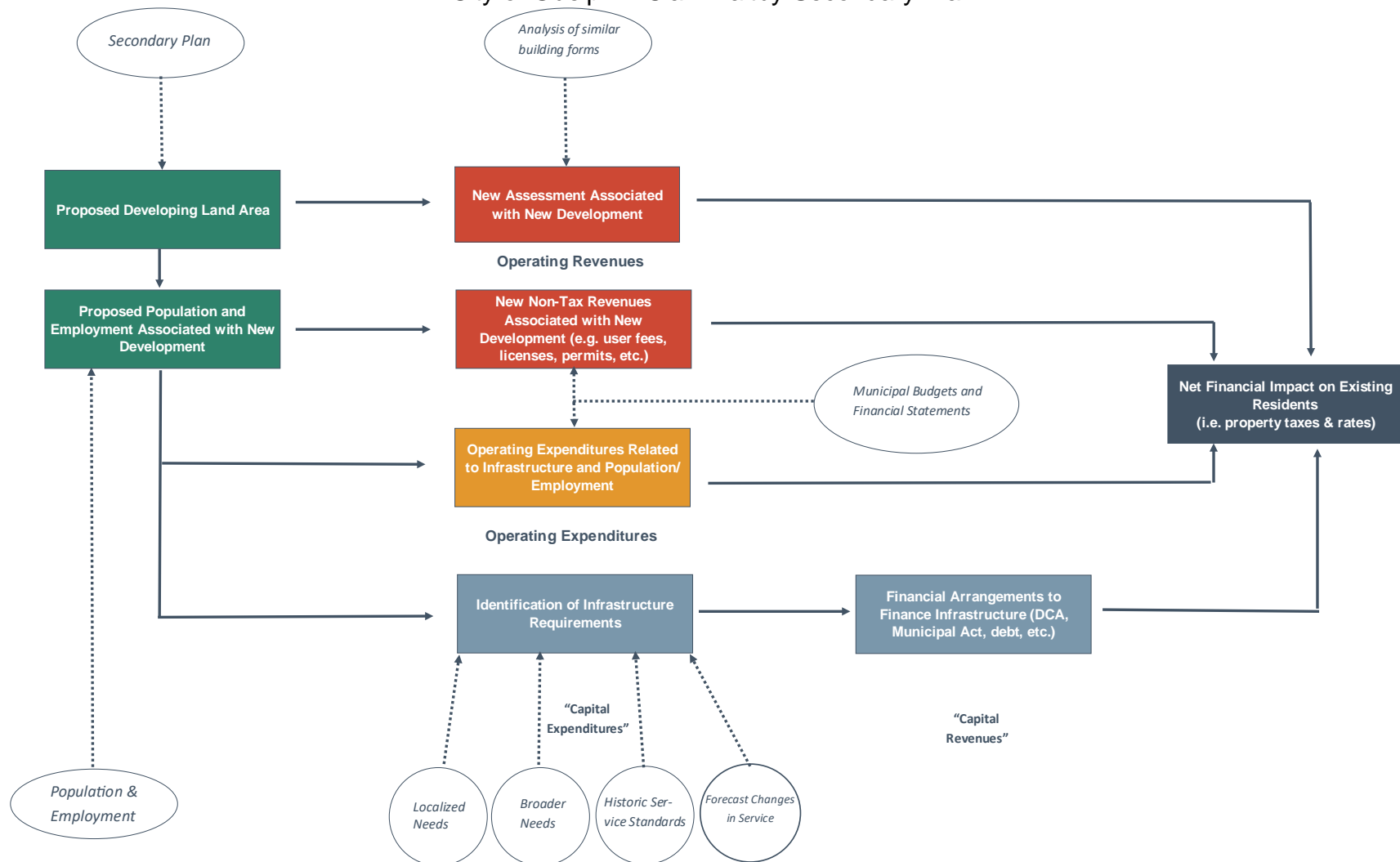


population/employment. The former identifies the specific operating costs anticipated to be incurred as additional infrastructure (i.e., roads, parks, water distribution infrastructure, wastewater collection infrastructure etc.) is constructed. The latter identifies program expenditures which are linked to population and employment growth. These impacts are discussed in Chapter 4.

- **Dark Orange Boxes** denote anticipated operating revenues commensurate with growth. The upper box identifies the additional assessment anticipated as residential and non-residential building activity occurs over the forecast period. This new assessment gives rise to additional property tax revenue. The lower box identifies non-tax revenues such as user fees, permits, licences, etc., which are anticipated to grow in concert with population and employment growth. The non-tax revenues and assessment growth are discussed in Chapter 4.
- **Dark Blue Box** denotes the overall financial impact on property taxes and rates over the forecast period. This impact is discussed further in Chapters 6 and 7.



Figure 2-1
Overview of Financial Model
City of Guelph – Clair-Maltby Secondary Plan





2.2 Structure of Subsequent Chapters

The report is structured to discuss each component of the financial impact analysis methodology noted above. Operating and capital impacts for water, wastewater and stormwater are provided separately from tax-supported services.

The remaining chapters of the report are provided as follows:

- Chapter 3 provides a summary of the anticipated growth in population, housing, employment, and assessment in the Secondary Plan area over the forecast period;
- Chapter 4 provides an analysis of operating impacts resulting from the anticipated growth;
- Chapter 5 discusses the capital needs and anticipated financing methods;
- Chapter 6 combines the assessment growth, operating, and capital impacts to provide an overall fiscal impact; and
- Chapter 7 concludes the analysis and provides observations.

The report chapters are supported by Appendices which provide additional detail to support the calculations and analysis.



Chapter 3

Forecast Population, Housing, Employment, and Assessment Growth



3. Forecast Population, Housing, Employment, and Assessment Growth

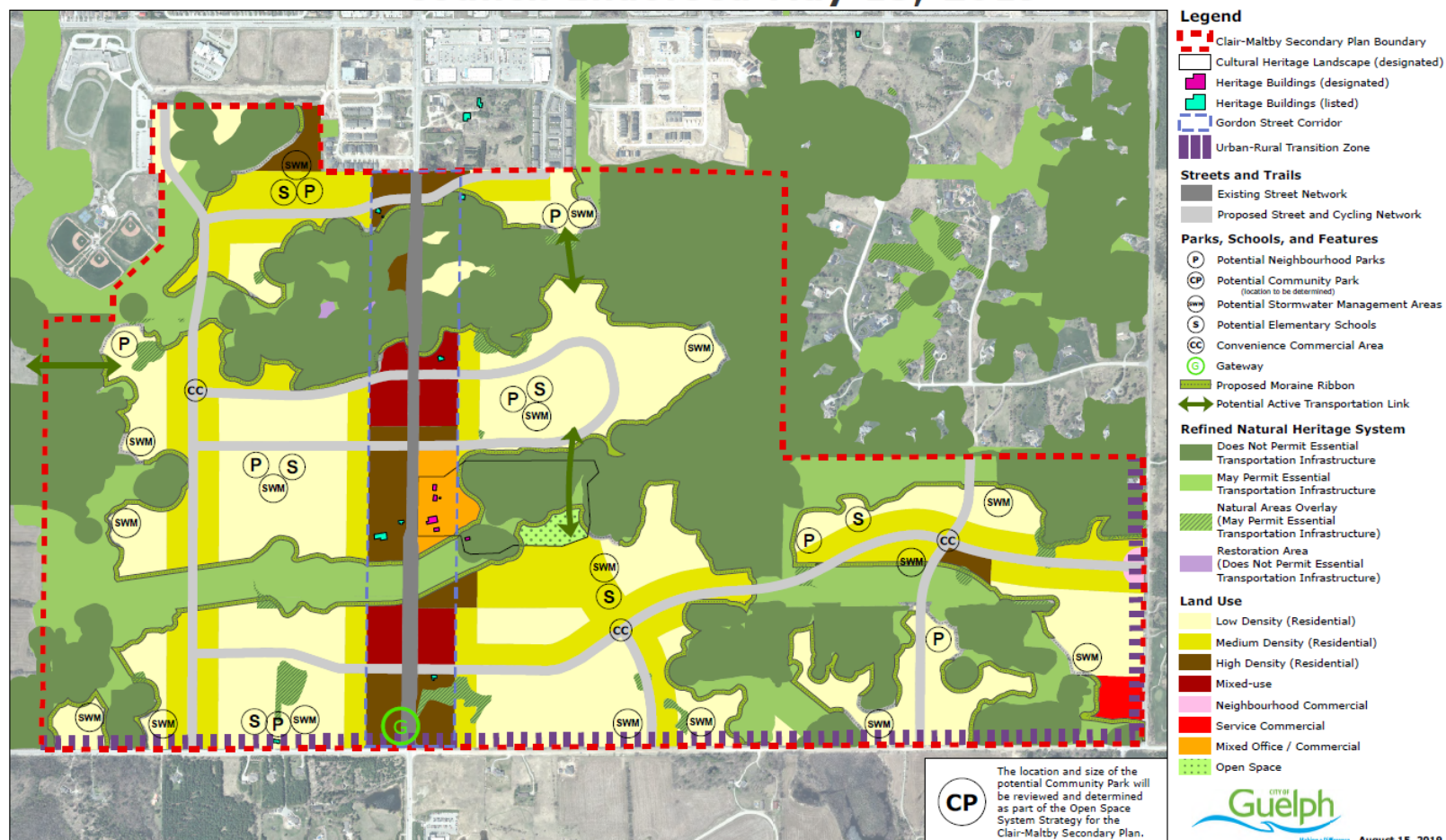
The growth forecast for the Secondary Plan has been based on the preferred community structure developed by M.S.H. and through consultation with the City, relevant stakeholders, and the public. The preferred community structure is primarily residential in nature with a full range of low, medium, and high-density housing types. There is also a mix of proposed commercial, retail and non-retail, and institutional non-residential development to support the residential community. The preferred community structure also provides for an extensive system of parks, open spaces, and trails throughout the Secondary Plan Area. A map of the proposed development is presented in Map 3-1. The analysis in the following sections presents the forecast population, housing, employment, and gross floor area (G.F.A.) for the Clair-Maltby Secondary Plan. For the purposes of this analysis, it is anticipated that development will begin in the area in 2025 and will reach build-out by 2041. The residential and non-residential forecast herein was prepared by Watson in conjunction with City staff and M.S.H.



Map 3-1
City of Guelph – Clair-Maltby Secondary Plan
Map of Preferred Community Structure

PREFERRED COMMUNITY STRUCTURE:

Council Endorsed May 13, 2019





3.1 Growth Forecast

Table 3-1 summarizes the population, housing, non-residential G.F.A., and employment growth forecast for the Secondary Plan Area. It is noted that various land use concepts were developed through the Secondary Plan process which provided for varying densities of development. The preferred concept plan that was endorsed by Council in May 2019 results in a population range of approximately 10,000 to 25,000 people based on the density ranges permitted by each land use. By applying assumptions about how each land use will develop (i.e. 70% of the low density residential area will develop at approximately 30 units per hectare), the target population was estimated. Capital infrastructure works have been designed for the maximum potential population that could be accommodated by the land use designations proposed within the secondary plan. As discussed later in this report, the design of capital works to accommodate the maximum potential population may have an impact on the City's cash flow.

3.1.1 *Population and Housing Growth*

With regard to population and housing growth over the forecast period, the following observations are provided:

- The development of Clair-Maltby is forecasted to increase the City's population by 15,615 persons (without undercount, or 16,200 with the undercount)¹ by 2041. Figure 3-1 graphically depicts the population increase over the forecast period;
- The number of total housing units within the Secondary Plan is forecasted to increase by 7,152 units over the 2025-2041 forecast period;
- New housing development is forecasted to consist of a broad mix of unit types, with 17% of new units categorized as low density, 28% medium density, and 55% high density. Figure 3-2 depicts the mix of housing units being developed in over the forecast period;

¹ Undercount: The number of Canadian residents not recorded in the Statistics Canada Census. The population reported in the Statistics Canada Census is adjusted to account for the net number of persons who are missed during the Census process.



Figure 3-1
City of Guelph – Clair-Maltby Secondary Plan
Population Forecast (2020-2041) – Based on Target Population

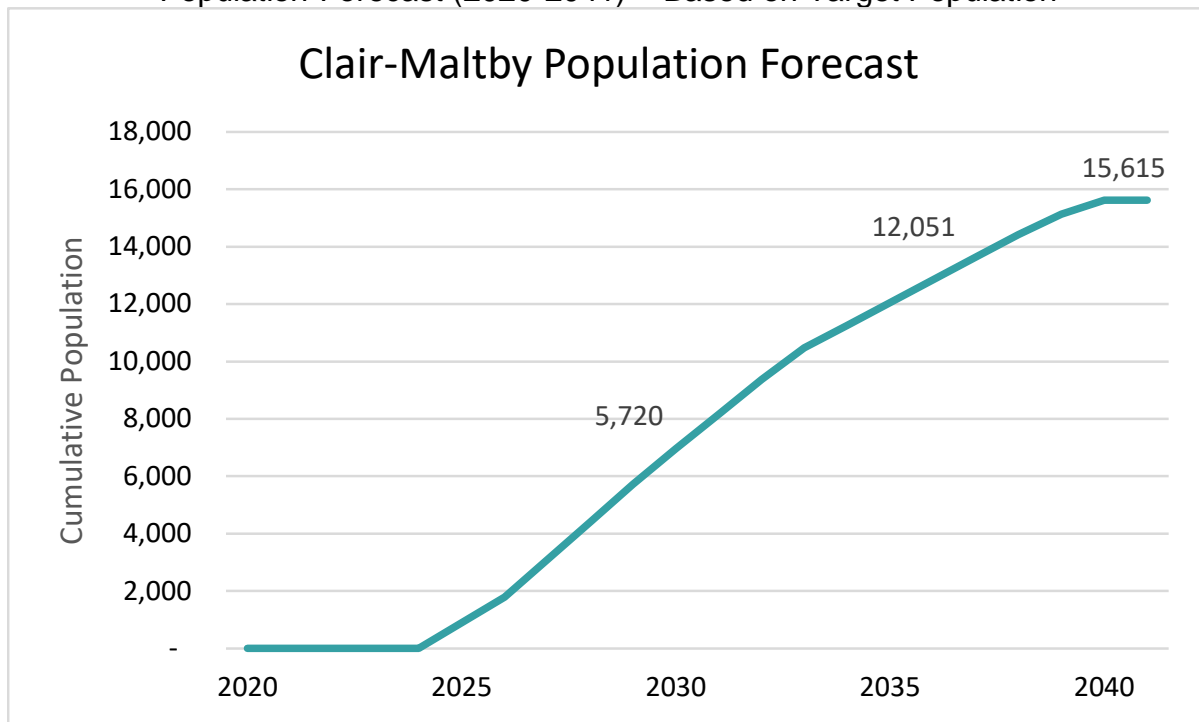
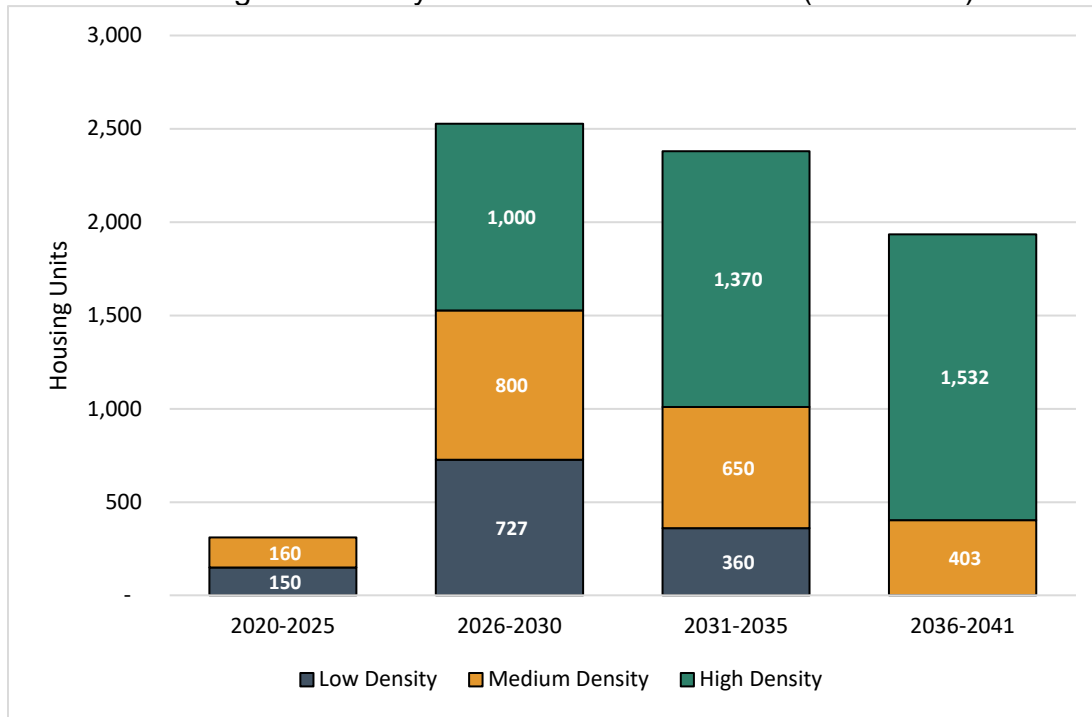




Figure 3-2
City of Guelph – Clair-Maltby Secondary Plan Area
Housing Forecast by Time Period – New Units (2020-2041)



3.1.2 Non-Residential Growth

As noted earlier, Table 3-1 summarizes the Secondary Plan's employment growth forecast which is detailed by major employment sector from 2025 to 2041. The following observations are provided:

- The development of Clair-Maltby is forecasted to increase the City's employment base by 733 employees over the forecast period; and
- Of this total, approximately 29% of employment is anticipated to occur within the commercial, non-retail sector. 38% of employment is forecasted as retail use and the remaining 33% is anticipated as institutional employment (e.g. employment within schools, daycares, etc.). There is no anticipated industrial development within the Secondary Plan.

Table 3-1 also summarizes the anticipated non-residential gross floor area (G.F.A.) growth between 2025 and 2041 in accordance with the employment forecast set out in the table. Over this period, the Secondary Plan is forecasted to add a total of 380,020 sq.ft. of non-residential G.F.A. Anticipated non-residential G.F.A. growth has been



derived based on the following assumptions regarding average square feet per employee:

| <u>Employment Sector</u> | <u>Average Sq.ft./Employee</u> |
|--------------------------|--------------------------------|
| • Non-Retail, Commercial | 450 |
| • Retail, Commercial | 475 |
| • Institutional | 700 |



Table 3-1
City of Guelph – Clair Maltby Secondary Plan
Growth Forecast (Residential & Non-Residential Development) – 2020 to 2041

Residential - Dwelling Units

| Type Of Units | | Units Increment | Forecast of Unit Construction (Time Period) | | | | | | | | | | | | | | | | | | | | | | Total |
|-------------------|----------------------|-----------------|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| Low Density | | 1,237 | - | - | - | - | - | 150 | 150 | 150 | 150 | 150 | 127 | 120 | 120 | 120 | - | - | - | - | - | - | - | - | 1,237 |
| Medium Density | | 2,013 | - | - | - | - | - | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 110 | 110 | 110 | 110 | 110 | 110 | 73 | - | - | 2,013 |
| High Density | | 3,902 | - | - | - | - | - | - | - | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 310 | 310 | 310 | 310 | 310 | 310 | 292 | - | 3,902 |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Residential | Units by Time Period | | - | - | - | - | - | 310 | 310 | 560 | 560 | 560 | 537 | 530 | 530 | 480 | 420 | 420 | 420 | 420 | 420 | 383 | 292 | - | 7,152 |
| | Cumulative Units | 7,152 | - | - | - | - | - | 310 | 310 | 560 | 560 | 560 | 537 | 530 | 530 | 480 | 420 | 420 | 420 | 420 | 420 | 383 | 292 | - | |

Population

| | | | Annual Forecast of Population GrowthUnit Construction (Years) | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------|-------------|--|---|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | | |
| Population Growth | Time Period | | - | - | - | - | - | 892 | 892 | 1,312 | 1,312 | 1,312 | 1,235 | 1,212 | 1,212 | 1,090 | 791 | 791 | 791 | 791 | 791 | 700 | 491 | - | 15,615 | |
| | Cumulative | | - | - | - | - | - | 892 | 1,784 | 3,096 | 4,408 | 5,720 | 6,955 | 8,167 | 9,379 | 10,469 | 11,260 | 12,051 | 12,842 | 13,633 | 14,424 | 15,124 | 15,615 | 15,615 | | |

Non-Residential Building Area (sq.ft.)

| Type of Development | | sq.ft. Increment | Forecast of Square Feet to be Added (Time Period) | | | | | | | | | | | | | | | | | | | | Total | |
|----------------------------|-------------|---------------------|---|------|------|------|------|------|------|--------|--------|--------|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | | 2040 |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Retail, Commercial Use | | 78,070 | - | - | - | - | - | - | - | - | - | 6,660 | 6,660 | 6,660 | 6,660 | 6,660 | 6,660 | 6,660 | 6,660 | 6,660 | 6,660 | 4,810 | - | 78,070 |
| Retail, Commercial Use | | 133,950 | - | - | - | - | - | - | - | 11,400 | 11,400 | 11,400 | 11,400 | 11,400 | 11,400 | 11,400 | 11,400 | 11,400 | 11,400 | 11,400 | 8,550 | - | - | 133,950 |
| Industrial Use | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Institutional Use | | 168,000 | - | - | - | - | - | - | - | - | - | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | - | 168,000 |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | Time Period | | - | - | - | - | - | - | - | 11,400 | 11,400 | 32,060 | 32,060 | 32,060 | 32,060 | 32,060 | 32,060 | 32,060 | 32,060 | 29,210 | 20,660 | 18,810 | - | 380,020 |
| | Cumulative | 380,020 | - | - | - | - | - | - | - | 11,400 | 22,800 | 54,860 | 86,920 | 118,980 | 151,040 | 183,100 | 215,160 | 247,220 | 279,280 | 311,340 | 340,550 | 361,210 | 380,020 | |

Employment

| Type of Development | Estimated sq.ft. | Estimated sq.ft. per Employee | Employment Increment | Forecast of Employment to be Added (Time Period) | | | | | | | | | | | | | | | | | | | | Total | |
|----------------------------|------------------|-------------------------------|----------------------|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|------|
| | | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | | 2040 |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Retail, Commercial Use | 78,070 | 370 | 211 | - | - | - | - | - | - | - | - | - | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 13 | - | 211 |
| Retail, Commercial Use | 133,950 | 475 | 282 | - | - | - | - | - | - | - | - | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 18 | - | - | - | 282 |
| Industrial Use | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Institutional Use | 168,000 | 700 | 240 | - | - | - | - | - | - | - | - | - | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | - | 240 |
| New Employment | Time Period | | | - | - | - | - | - | - | - | 24 | 24 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 56 | 38 | 33 | - | 733 |
| | Cumulative | | 733 | - | - | - | - | - | - | - | 24 | 48 | 110 | 172 | 234 | 296 | 358 | 420 | 482 | 544 | 606 | 662 | 700 | 733 | 733 |



3.2 Property Tax Assessment Growth Assumptions

As the Secondary Plan Area is developed, the City will receive additional assessment arising from the completion of residential and non-residential buildings. Table 3-3 provides for the estimated new assessment to be generated from new construction on an annual basis. This estimated assessment was calculated using average current assessment by type of development. These averages are based on samples of recently constructed developments in Guelph of similar types to those proposed in Clair-Maltby. The average samples used are summarized in Table 3-2.

Table 3-4 provides for the anticipated new annual weighted assessment increment to be generated based on the assessment provided in Table 3-3 multiplied by the respective current tax ratios. It is assumed that 20% of high-density development will be assessed at the multi-residential (i.e. rental) tax rate, with the remaining 80% assessed at the residential tax rate¹. An adjustment to the total cumulative weighted assessment has been made to account for the decrease in existing assessment due to the development of existing vacant land. Note: the assumed vacancy rate for new non-residential assessment within Clair-Maltby is 7%.

The total weighted assessment anticipated based on the development of Clair-Maltby is approximately \$2.64 billion by 2041. Note: for the purposes of the analysis, we have related the assessment to the actual buildings being constructed for each year (i.e. no lag in recognition of the assessment). Over time this may provide for minor variations in the impacts discussed herein.

¹ Note: the term multi-residential for property taxation purposes refers to rental housing under single ownership.



Table 3-2
City of Guelph – Clair-Maltby Secondary Plan
Market Value Assessment Summary

1 Residential

| Type Description | Number of Units | Average Assessment Value \$ | Total Assessment \$ |
|----------------------------------|-----------------|-----------------------------|-------------------------|
| Low Density | 1,237 | \$ 510,000 | \$ 630,870,000 |
| Medium Density | 2,013 | \$ 360,000 | \$ 724,680,000 |
| High Density - Condominium | 3,122 | \$ 303,000 | \$ 945,844,800 |
| High Density - Multi-Residential | 780 | \$ 134,000 | \$ 104,573,600 |
| Total Residential | 7,152 | | \$ 2,405,968,400 |

2 Non-Residential

| Type Description | Total sq.ft. | Average Assessment Value \$ | Total Assessment \$ |
|------------------------------|----------------|-----------------------------|----------------------|
| Commercial, Non-Retail Use | 78,070 | \$ 184 | \$ 14,326,185 |
| Retail Use | 133,950 | \$ 265 | \$ 35,507,842 |
| Institutional Use | 168,000 | \$ 184 | \$ 30,828,732 |
| Total Non-Residential | 380,020 | | \$ 80,662,759 |



Table 3-3
City of Guelph – Clair-Maltby Secondary Plan
Annual Assessment Increment

| 1. Residential | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------|-------------------------------|------------------|------|------|------|------|------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Type of Units | Average Assessment per Unit | Total Assessment | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| Low Density | \$ 510,000 | 630,870,000 | - | - | - | - | - | 76,500,000 | 76,500,000 | 76,500,000 | 76,500,000 | 76,500,000 | 64,770,000 | 61,200,000 | 61,200,000 | 61,200,000 | - | - | - | - | - | - | - | - |
| Medium Density | \$ 360,000 | 724,680,000 | - | - | - | - | - | 57,600,000 | 57,600,000 | 57,600,000 | 57,600,000 | 57,600,000 | 57,600,000 | 57,600,000 | 57,600,000 | 39,600,000 | 39,600,000 | 39,600,000 | 39,600,000 | 39,600,000 | 39,600,000 | 26,280,000 | - | - |
| High Density - Condominium | \$ 303,000 | 945,844,800 | - | - | - | - | - | - | - | 60,600,000 | 60,600,000 | 60,600,000 | 60,600,000 | 60,600,000 | 60,600,000 | 60,600,000 | 75,144,000 | 75,144,000 | 75,144,000 | 75,144,000 | 75,144,000 | 75,144,000 | 70,780,800 | - |
| High Density - Multi-Residential | \$ 134,000 | 104,573,600 | - | - | - | - | - | - | - | 6,700,000 | 6,700,000 | 6,700,000 | 6,700,000 | 6,700,000 | 6,700,000 | 6,700,000 | 8,308,000 | 8,308,000 | 8,308,000 | 8,308,000 | 8,308,000 | 8,308,000 | 7,825,600 | - |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Residential - Annual | | \$ 2,405,968,400 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 134,100,000 | \$ 134,100,000 | \$ 201,400,000 | \$ 201,400,000 | \$ 201,400,000 | \$ 189,670,000 | \$ 186,100,000 | \$ 186,100,000 | \$ 168,100,000 | \$ 123,052,000 | \$ 123,052,000 | \$ 123,052,000 | \$ 123,052,000 | \$ 123,052,000 | \$ 109,732,000 | \$ 78,606,400 | \$ - |
| Cumulative | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 134,100,000 | \$ 268,200,000 | \$ 469,600,000 | \$ 671,000,000 | \$ 872,400,000 | \$ 1,062,070,000 | \$ 1,248,170,000 | \$ 1,434,270,000 | \$ 1,602,370,000 | \$ 1,725,422,000 | \$ 1,848,474,000 | \$ 1,971,526,000 | \$ 2,094,578,000 | \$ 2,217,630,000 | \$ 2,327,362,000 | \$ 2,405,968,400 | \$ 2,405,968,400 |
| 2. Non-Residential | | | | | | | | | | | | | | | | | | | | | | | | |
| Type of Development | Average Assessment per sq.ft. | Total Assessment | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Retail, Commercial Use | \$ 184 | 14,326,185 | - | - | - | - | - | - | - | - | - | 1,222,139 | 1,222,139 | 1,222,139 | 1,222,139 | 1,222,139 | 1,222,139 | 1,222,139 | 1,222,139 | 1,222,139 | 1,222,139 | 1,222,139 | 882,656 | - |
| Retail Use | \$ 265 | 35,507,842 | - | - | - | - | - | - | - | 3,021,944 | 3,021,944 | 3,021,944 | 3,021,944 | 3,021,944 | 3,021,944 | 3,021,944 | 3,021,944 | 3,021,944 | 3,021,944 | 3,021,944 | 2,266,458 | - | - | - |
| Institutional Use | \$ 184 | 30,828,732 | - | - | - | - | - | - | - | - | - | 2,569,061 | 2,569,061 | 2,569,061 | 2,569,061 | 2,569,061 | 2,569,061 | 2,569,061 | 2,569,061 | 2,569,061 | 2,569,061 | 2,569,061 | 2,569,061 | - |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Non-Residential - Annual | | \$ 80,662,759 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,021,944 | \$ 3,021,944 | \$ 6,813,144 | \$ 6,813,144 | \$ 6,813,144 | \$ 6,813,144 | \$ 6,813,144 | \$ 6,813,144 | \$ 6,813,144 | \$ 6,813,144 | \$ 6,813,144 | \$ 6,057,658 | \$ 3,791,200 | \$ 3,451,717 | \$ - |
| Cumulative | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,021,944 | \$ 6,043,888 | \$ 12,857,032 | \$ 19,670,176 | \$ 26,483,320 | \$ 33,296,464 | \$ 40,109,608 | \$ 46,922,752 | \$ 53,735,896 | \$ 60,549,040 | \$ 67,362,184 | \$ 73,419,842 | \$ 77,211,042 | \$ 80,662,759 | \$ 80,662,759 |



Table 3-4
City of Guelph – Clair-Maltby Secondary Plan
Annual Weighted Assessment Increment
Total Weighted Assessment

| Type of Development | | Total Assessment Increment | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|---|---------------------------|----------------------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Existing Weighted Assessment | | | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 |
| Residential | 2021-2041 Cumulative New | | - | - | - | - | - | 134,100,000 | 268,200,000 | 462,900,000 | 657,600,000 | 852,300,000 | 1,035,270,000 | 1,214,670,000 | 1,394,070,000 | 1,555,470,000 | 1,670,214,000 | 1,784,958,000 | 1,899,702,000 | 2,014,446,000 | 2,129,190,000 | 2,230,614,000 | 2,301,394,800 | 2,301,394,800 |
| | Weighted 1.0000 | 2,301,394,800 | - | - | - | - | - | 134,100,000 | 268,200,000 | 462,900,000 | 657,600,000 | 852,300,000 | 1,035,270,000 | 1,214,670,000 | 1,394,070,000 | 1,555,470,000 | 1,670,214,000 | 1,784,958,000 | 1,899,702,000 | 2,014,446,000 | 2,129,190,000 | 2,230,614,000 | 2,301,394,800 | 2,301,394,800 |
| Multi-Residential | 2021-2041 Cumulative New | | - | - | - | - | - | - | 6,700,000 | 13,400,000 | 20,100,000 | 26,800,000 | 33,500,000 | 40,200,000 | 46,900,000 | 55,208,000 | 63,516,000 | 71,824,000 | 80,132,000 | 88,440,000 | 96,748,000 | 104,573,600 | 104,573,600 | 104,573,600 |
| | Weighted 1.7863 | 186,800,658 | - | - | - | - | - | - | - | 11,968,264 | 23,936,527 | 35,904,791 | 47,873,054 | 59,841,318 | 71,809,582 | 83,777,845 | 98,618,492 | 113,459,139 | 128,299,786 | 143,140,433 | 157,981,080 | 172,821,726 | 186,800,658 | 186,800,658 |
| Non-Retail, Commercial | 2021-2041 Cumulative New | | - | - | - | - | - | - | - | - | - | 1,222,139 | 2,444,278 | 3,666,417 | 4,888,556 | 6,110,695 | 7,332,834 | 8,554,973 | 9,777,112 | 10,999,251 | 12,221,390 | 13,443,529 | 14,326,185 | 14,326,185 |
| | Weighted | | | | | | | | | | | | | | | | | | | | | | | |
| | Occupied 1.8400 | 24,514,968 | - | - | - | - | - | - | - | - | - | 2,091,324 | 4,182,649 | 6,273,973 | 8,365,297 | 10,456,621 | 12,547,946 | 14,639,270 | 16,730,594 | 18,821,918 | 20,913,243 | 23,004,567 | 24,514,968 | 24,514,968 |
| | Vacant 1.5640 | 1,568,431 | - | - | - | - | - | - | - | - | - | 133,800 | 267,600 | 401,399 | 535,199 | 668,999 | 802,799 | 936,598 | 1,070,398 | 1,204,198 | 1,337,998 | 1,471,798 | 1,568,431 | 1,568,431 |
| | Total Weighted Assessment | | - | - | - | - | - | - | - | - | - | 2,225,124 | 4,450,248 | 6,675,372 | 8,900,496 | 11,125,620 | 13,350,744 | 15,575,868 | 17,800,992 | 20,026,116 | 22,251,240 | 24,476,364 | 26,083,399 | 26,083,399 |
| Retail, Commercial | 2021-2041 Cumulative New | | - | - | - | - | - | - | - | 3,021,944 | 6,043,888 | 9,065,832 | 12,087,776 | 15,109,720 | 18,131,664 | 21,153,608 | 24,175,552 | 27,197,496 | 30,219,440 | 33,241,384 | 35,507,842 | 35,507,842 | 35,507,842 | 35,507,842 |
| | Weighted | | | | | | | | | | | | | | | | | | | | | | | |
| | Occupied 1.8400 | 60,761,020 | - | - | - | - | - | - | - | 5,171,151 | 10,342,301 | 15,513,452 | 20,684,602 | 25,855,753 | 31,026,904 | 36,198,054 | 41,369,205 | 46,540,356 | 51,711,506 | 56,882,657 | 60,761,020 | 60,761,020 | 60,761,020 | 60,761,020 |
| | Vacant 1.5640 | 3,887,399 | - | - | - | - | - | - | - | 330,842 | 661,685 | 992,527 | 1,323,370 | 1,654,212 | 1,985,055 | 2,315,897 | 2,646,739 | 2,977,582 | 3,308,424 | 3,639,267 | 3,887,399 | 3,887,399 | 3,887,399 | 3,887,399 |
| | Total Weighted Assessment | | - | - | - | - | - | - | - | - | 5,501,993 | 11,003,986 | 16,505,979 | 22,007,972 | 27,509,965 | 33,011,958 | 38,513,951 | 44,015,944 | 49,517,938 | 55,019,931 | 60,521,924 | 64,648,418 | 64,648,418 | 64,648,418 |
| Industrial | 2021-2041 Cumulative New | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Weighted | | | | | | | | | | | | | | | | | | | | | | | |
| | Occupied 2.2048 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vacant 1.8741 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Total Weighted Assessment | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Institutional | 2021-2041 Cumulative New | | - | - | - | - | - | - | - | - | - | 2,569,061 | 5,138,122 | 7,707,183 | 10,276,244 | 12,845,305 | 15,414,366 | 17,983,427 | 20,552,488 | 23,121,549 | 25,690,610 | 28,259,671 | 30,828,732 | 30,828,732 |
| | Weighted | | | | | | | | | | | | | | | | | | | | | | | |
| | Occupied 1.8400 | 52,754,126 | - | - | - | - | - | - | - | - | - | 4,396,177 | 8,792,354 | 13,188,531 | 17,584,709 | 21,980,886 | 26,377,063 | 30,773,240 | 35,169,417 | 39,565,594 | 43,961,771 | 48,357,948 | 52,754,126 | 52,754,126 |
| | Vacant 1.5640 | 3,375,130 | - | - | - | - | - | - | - | - | - | 281,261 | 562,522 | 843,782 | 1,125,043 | 1,406,304 | 1,687,565 | 1,968,826 | 2,250,086 | 2,531,347 | 2,812,608 | 3,093,869 | 3,375,130 | 3,375,130 |
| | Total Weighted Assessment | | - | - | - | - | - | - | - | - | - | 4,677,438 | 9,354,876 | 14,032,314 | 18,709,752 | 23,387,190 | 28,064,628 | 32,742,066 | 37,419,503 | 42,096,941 | 46,774,379 | 51,451,817 | 56,129,255 | 56,129,255 |
| Less: Adjustment for Existing Vacant Lands to be Built Upon | | | - | - | - | - | - | 2,052,606 | 4,105,212 | 7,352,803 | 10,600,394 | 13,953,640 | 17,127,340 | 20,246,395 | 23,365,450 | 26,208,988 | 28,382,351 | 30,555,713 | 32,729,076 | 34,902,438 | 37,054,746 | 38,940,009 | 40,333,580 | 40,333,580 |
| Total Cumulative New Weighted Assessment | | | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 40,333,580 | 172,380,974 | 304,428,368 | 513,351,034 | 722,273,699 | 937,993,273 | 1,142,162,391 | 1,342,816,155 | 1,543,469,918 | 1,726,399,198 | 1,866,215,038 | 2,006,030,878 | 2,145,846,717 | 2,285,662,557 | 2,424,123,952 | 2,545,405,897 | 2,635,056,530 | 2,635,056,530 |
| Annual % Increase | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 327.4% | 76.6% | 68.6% | 40.7% | 29.9% | 21.8% | 17.6% | 14.9% | 11.9% | 8.1% | 7.5% | 7.0% | 6.5% | 6.1% | 5.0% | 3.5% | 0.0% |



Chapter 4

Impact on the City of Guelph's Operating Budget



4. Impact on the City of Guelph's Operating Budget

4.1 Introduction

This section examines the potential impact of the Secondary Plan development on the City's operating budget on an annualized basis. This is done by examining the revenue and expenditure implications separately and then together with reference to net operating position. Additional analysis has been carried out, as well, to include lifecycle costs resulting from works required for the Secondary Plan. In the analysis below, the resulting impact on water, wastewater, and stormwater services in Clair-Maltby is calculated separately. The detailed calculations are provided in Appendix C.

4.2 Forecast Tax Supported Operating Expenditures

The operating cost analysis was undertaken using the City's detailed 2020 operating budget. These details have been summarized in Table C-1A for tax-supported services and Table C-1B for rate supported services.

Tables C-2A and C-2B allocate the expenditures between residential and non-residential on a per capita and per employee basis. This is allocated for all departments except parks and roads for tax-supported services and water and wastewater linear infrastructure for rate supported services. Generally, the costs are allocated based on the current ratio of population to employment in the City (i.e., 66% residential, 34% non-residential). For certain services such as recreation and library, expenditures have been allocated 95% to residential and 5% to non-residential to account for some level of utilization by the non-residential sector. The operating expenses allocated are net of Debt and Reserve Transfers. The debt charges are for "sunk" investments, unaffected by growth. The reserve transfers vary from year to year and relate largely to capital expenditures, which are addressed separately in this analysis. It is therefore appropriate to remove the debt and reserve transfers from the total operating expenses, before determining incremental operating spending levels per capita and employee.

Tables C-3A and C-3B then assess each of the service components in relation to the proposed development forecast to determine how the operating costs are likely to be impacted by development. These percentage allocations are used to calculate an average incremental operating cost.



Tables C-4A and C-4B summarize the expenditures related to population and employment as well as the adjustment to the base related to growth. The adjusted base then utilizes the per capita and per employee percentage to calculate the growth-related impacts on a per capita and per employee basis. It is noted that these growth-related percentages are based on current service levels and reflect economies of scale. However, Council direction to change levels of service may see this vary from our assumptions provided in the tables.

Tables C-5A and C-5B present the operating expenditures that were analysed using metrics other than per capita and per employee. These expenditures were analysed as follows:

- Parks: expenditures per acre;
- Roads: expenditures per lane km; and
- Water distribution and wastewater collection: expenditures per km of linear infrastructure.

The analysis was undertaken in this manner as expenditures for these services are generally related to the infrastructure constructed, more than the population and employment in the City.

The additional parkland to be added in the City over the forecast period is based on the City's Open Space System Strategy for the Clair-Maltby Secondary Plan. It is anticipated that there will be approximately 82 acres (33 hectares) of parkland added over the forecast period for Clair-Maltby. Note, an additional 14 acres (5.8 hectares) of land will be dedicated as part of stormwater management areas, road right-of-ways, etc.

The additional kilometres of collector roads were based on the lengths identified in the Master Environmental Servicing Plan. The additional local roads have been estimated based on an assumed length of roadway to be built per unit. These assumptions are based on discussions with staff and experience in other municipalities. In total, there is an anticipated length of 52 lane km of roadway that will be constructed over the forecast period for roads internal to the development (local and collector roads). In addition to these roads, there are a number of arterial road upgrades and expansions that will be required as a result of the development of the Secondary Plan. The capital costs related to these roads are discussed in further detail in Section 5.2.1.



Table C-4A provides for the forecast of roads and parks expenditures by multiplying the average cost per lane km or per acre by the growth-related incremental lane kilometres of roads and acres of parkland anticipated in the Secondary Plan. Table 4-4B provides for the forecast of water and wastewater linear infrastructure operating costs by multiplying the average cost per km of pipe by the growth-related incremental km of pipes.

Finally, Table C-5A provides for the per capita and per employee amounts multiplied by the assumed growth as provided in Table 3-1. The expenditures related to Roads and Parks are also presented here based on the annual expenditures provided in Table C-4A, to provide for the annual incremental operating expenditures due to growth. The total annual incremental operating budget expenditures are provided on an annualized basis. Similarly, Table C-5B provides for the per capita and per employee amounts for rate supported services.

4.3 Non-Tax Revenue Analysis

The non-tax revenue analysis is presented in a similar format to the expenditures in Section 4.2. Table C-6A sets out the non-tax revenues for tax-supported services, as provided in the 2020 operating budget, with transfers from reserves netted from the analysis. Table C-6B provides the same information for rate-supported services.

Tables C-7A and C-7B allocate the operating revenues between residential and non-residential on a per capita and per employee basis. Transfers from reserves have been eliminated and the residual amounts are assessed as to their applicability to growth.

Tables C-8A and C-8B assesses the non-tax revenues as to those which may be directly affected by growth. The costs are then allocated between population and employment to provide a per capita and per employee revenue. The assumptions regarding sources of non-tax revenues are based on 2020 revenue levels and have been allocated between population and employment.

Tables C-9A and C-9B then summarize the overall forecast of non-tax revenues by providing an annual forecast of incremental non-tax revenues.



4.4 Taxation Revenue

Based on the estimated assessment value of the proposed development provided in Table 3-3, a forecast of the taxation revenue to be generated on an annualized basis has been undertaken using the 2020 tax rates. Table C-10 provides for this calculation to 2041 for the Secondary Plan. In undertaking this calculation, it is recognized that the area currently pays property taxes to the City estimated at approximately \$390,000 (based on the 2020 phased-in assessment of the subject lands and the associated 2020 tax rates). This amount has been netted on a proportionate basis from the estimated taxation revenue estimate to establish the additional taxation revenue increment.



Chapter 5

Impact on the City of Guelph's Capital Program



5. Impact on the City of Guelph's Capital Program

5.1 Capital Requirements

As part of the process for this financial evaluation, a review of the Master Environmental Servicing Plan was undertaken along with various sources mentioned in Section 2.1. For the following analysis, the needs related to water, wastewater, and stormwater were determined by Wood, and the needs related to roads & related services and transit were determined by BA Group. The water supply and wastewater treatment needs were identified from other sources. Additional needs for other services were identified based on information in the Development Charges Background Study and through discussions with staff.

Note: consideration has been given to the repair/replacement of new infrastructure due to growth. The associated costs and their impacts to the Secondary Plan are discussed in further detail in Section 6.2.1.

5.2 Development-related Capital Costs

The following provides an overview of the capital needs and a commentary on the impact of this development on City services. Capital cost details are provided in Table 5-1A for tax-supported services and Table 5-1B for rate supported services. Anticipated timings are discussed in further detail later in the report.



Table 5-1A
City of Guelph – Clair-Maltby Secondary Plan
Development Related Capital Works
Tax-Supported Services

| Capital Works | Total Cost 2020 \$ | D.C. | Non-D.C. | Local Service | P.P.B. |
|---|-----------------------|----------------------|---------------------|----------------------|------------------|
| Roads & Related Services | | | | | |
| New Collector Streets | \$44,513,112 | | | \$44,513,112 | |
| Local Roads | \$79,087,151 | | | \$79,087,151 | |
| Traffic Signals (11) | \$2,164,171 | \$1,573,942 | | \$590,228 | |
| Improvements to Existing Intersections (13) | \$3,055,853 | \$3,055,853 | | | |
| New Bridges/culverts along new collectors | \$20,286,874 | | | \$20,286,874 | |
| NHS Overpass | \$3,000,000 | \$3,000,000 | | | |
| Arterial Roads | | | | | |
| Maltby Road - Gordon St to Victoria Rd. | \$9,802,973 | \$4,901,487 | \$4,901,487 | | |
| Maltby Road - Gordon St. to Westerly | \$9,755,386 | \$9,755,386 | \$0 | | |
| Victoria Rd Urbanization | \$10,964,000 | \$6,283,800 | \$4,680,200 | | |
| Gordon St. - Clair Rd. to Maltby Rd. | \$11,054,518 | \$7,738,162 | \$3,316,355 | | |
| Clair Road - Beaver Meadows to Victoria | \$6,785,942 | \$5,768,050 | \$1,017,891 | | |
| Maltby - Hanlon to Crawley | \$10,000 | \$10,000 | \$0 | | |
| | | | | | |
| Fire Services | | | | | |
| Vehicles | \$1,702,035 | \$1,702,035 | | | |
| Equipment | \$390,375 | \$390,375 | | | |
| Police Services | | | | | |
| Facility Space | \$4,340,970 | \$4,340,970 | | | |
| Vehicles & Equipment | \$905,670 | \$905,670 | | | |
| Public Works | | | | | |
| Depots & Domes | \$3,466,530 | \$0 | | | |
| Vehicles | \$1,639,575 | \$1,639,575 | | | |
| Parks | | | | | |
| Parkland Development & Acquisition Costs | \$35,155,095 | \$16,653,283 | \$18,501,811 | | |
| Recreation | | | | | |
| Recreation Facilities | \$31,885,830 | \$31,885,830 | | | |
| Transit | | | | | |
| Transit Hub | \$5,000,000 | \$5,000,000 | | | |
| Buses | \$9,800,000 | \$9,800,000 | | | |
| Library | | | | | |
| Facilities | \$3,746,402 | \$3,746,402 | | | \$935,702 |
| Vehicles | \$31,230 | \$31,230 | | | |
| Materials | \$2,139,255 | \$2,139,255 | | | |
| Health | | | | | |
| Health Facilities | \$1,233,585 | \$1,233,585 | | | |
| Ambulance | | | | | |
| Facilities | \$437,220 | \$437,220 | | | |
| Vehicles | \$484,065 | \$484,065 | | | |
| POA | | | | | |
| Facility Space | \$874,440 | \$874,440 | | | |
| Waste Diversion | | | | | |
| Facilities | \$5,761,935 | \$5,761,935 | | | |
| Vehicles & Equipment | \$843,210 | \$843,210 | | | |
| Other | \$905,670 | \$905,670 | | | |
| | | | | | |
| Non D.C. Eligible Services | | | | | |
| Parking | | | | | |
| Parking Spaces & Facilities | \$7,666,965 | | \$7,666,965 | | |
| Meters & equipment | \$46,845 | | \$46,845 | | |
| Administration Facility Space* | \$559,869 | \$139,967 | \$419,902 | | |
| Total Tax-Supported Services | \$319,496,748 | \$131,001,397 | \$40,551,456 | \$144,477,365 | \$935,702 |

*DC Eligible space is related to administrative space for services such as Parks, Recreation and Fire Services



Table 5-1B
City of Guelph – Clair-Maltby Secondary Plan
Development Related Capital Works
Rate Supported Services

| Capital Works | Total Cost 2020 \$ | DC | Non-DC | Local Service | P.P.B. |
|--|-----------------------|----------------------|------------|----------------------|---------------------|
| Water | | | | | |
| <i>Water Distribution</i> | | | | | |
| Local Distribution Systems (300 mm Watermains, valves, hydrants) | \$31,200,000 | | | \$31,200,000 | |
| Elevated Storage (5ML) - Location 2 | \$8,629,000 | \$8,629,000 | | | \$3,451,600 |
| 600mm Transmission Main from Clair Gordon BPS (With Valve Chamber Connections) - 3,300 m | \$8,405,000 | \$8,405,000 | | | \$3,362,000 |
| Inline Booster | \$662,000 | \$662,000 | | | \$264,800 |
| Water Supply | \$15,427,970 | \$15,427,970 | | | |
| | | | | | |
| Wastewater | | | | | |
| <i>Wastewater Collection</i> | | | | | |
| Gravity Sewers | \$27,600,000 | \$6,000,000 | | \$21,600,000 | \$2,400,000 |
| SPS 1 | \$1,540,000 | \$1,540,000 | | | \$616,000 |
| SPS 2 | \$4,675,000 | \$4,675,000 | | | \$1,870,000 |
| SPS 3 | \$1,540,000 | \$1,540,000 | | | \$616,000 |
| Forcemain 1 (125mm diameter, 1.5km) | \$1,097,000 | \$1,097,000 | | | \$438,800 |
| Forcemain 2 (300mm diameter, 1.9km) | \$2,849,000 | \$2,849,000 | | | \$1,139,600 |
| Forcemain 3 (450mm diameter, 1.2km) | \$399,000 | \$399,000 | | | \$159,600 |
| <i>Wastewater Treatment</i> | | | | | |
| Costs for Wastewater Treatment | \$83,870,968 | \$83,870,968 | | | |
| | | | | | |
| Stormwater | | | | | |
| Stormwater Management Facilities | \$28,078,528 | | | \$28,078,528 | |
| Low Impact Development Measures | \$6,160,740 | \$275,000 | | \$5,885,740 | |
| Stormwater Pipes (1,050 mm) | \$335,503 | \$78,304 | | \$257,198 | |
| Stormwater Pipes <900 mm | \$22,936,006 | | | \$22,936,006 | |
| | | | | | |
| Total Rate Supported Services | \$245,405,714 | \$135,448,242 | \$0 | \$109,957,472 | \$14,318,400 |

5.2.1 Roads & Related Services

New Collector and local streets:

- An Additional 9.35 km of new collector roads have been identified in the M.E.S.P. as required for the Secondary Plan. These are anticipated at a cost of \$44.51 million (2020\$) and would include 2-3 traffic lanes as well as bicycle lanes, sidewalks, trees, signage, lighting, and basic storm drainage infrastructure.
- In addition, approximately 17 km of local roads are anticipated for the Secondary Plan based on the growth forecast and the proposed density of development.
- As per the City's Local Service Policy (L.S.P.), collector and local roads internal to a development are a developer responsibility.



Traffic Signals:

- 11 traffic signals are anticipated at a cost of \$138,100 per intersection. Including bump-ups (for soft costs) and contingencies, the total cost for traffic signals required for the development of the Secondary Plan is approximately \$2.16 million.
- 9 of these new traffic signals are on arterial/collector or arterial/arterial intersections and are assumed to be funded through D.C.s whereas the 3 traffic signals on collector/collector intersections are assumed to be developer responsibility as per the L.S.P.

Improvements to existing intersections:

- There are 13 planned improvements to existing intersections at a total cost of \$3.06 million. These are all assumed to occur along arterial roads and would be funded through D.C.s.

New Bridges/culverts along new collector streets:

- New bridges and culverts internal to the development area are anticipated to cost approximately \$20.29 million (including bump-ups for design, contingency, etc.)
- As per the local service policy, bridges and culverts are part of the complete street definition of a road. As these are on collector roads internal to the development, these are assumed to be funded by developers.

Arterial Road Expansions/Upgrades:

- The following projects have been identified to be required for growth in the Clair-Maltby area. Some of these projects were identified through the 2018 D.C. background study, whereas others were subsequently identified as required to accommodate development in Clair-Maltby through discussions with City staff. The costing for projects included in the D.C. study have been updated to reflect recent increases in costs. Note: although projects were identified in the D.C. study related to Clair-Maltby, a post-period benefit deduction was made as the growth in the Secondary Plan was not embraced in the study. These projects were to be included in subsequent D.C. studies when Clair-Maltby growth was identified in the growth forecast. The following provides the anticipated arterial expansions and upgrades:



- Maltby Road – Gordon St. to Victoria Rd.: upgrades of existing 2-lane road for future growth. Estimated capital cost of \$9.80 million.
- Maltby Road – from Gordon St. westbound: this road will need to be upgraded to accommodate development. This project was not identified in the D.C., but is required for future growth in Clair-Maltby. Costs for this project have been identified at \$9.76 million.
- Victoria Rd. Urbanization: estimated cost of \$10.96 million for the addition of curbs, cycle tracks, and sidewalks
- Gordon St. – Clair Rd. to Maltby Rd.: Upgrade of existing road to accommodate growth within the Secondary Plan with a capital cost of \$11.05 million.
- Clair Rd – Beaver Meadows to Victoria Rd.: Widen from two to four lanes and urbanize as per arterial cross section. It is noted that this project is not currently identified in the D.C. Future updates of the D.C. study would need to include this project. Costs have been estimated at \$6.79 million.
- Maltby Rd. – Hanlon to Crawley Rd. (0.04 km): Add cycle tracks and sidewalks on both sides. This project was also not identified in the D.C. and would need to be included in future updates. Costs are estimated at \$10,000 based on the costs for active transportation identified in the D.C.
- These projects are anticipated to be funded through D.C.s.

Multi-Use Overpass (Natural Heritage System and Active Transportation)

- A multi-use overpass for N.H.S. and active transportation has been identified to be constructed over Gordon Street. The anticipated capital cost of this project is \$3 million and is to be put in place when Gordon Street is reconstructed. This project is anticipated to be funded through D.C.s.

5.2.2 Water Distribution & Storage

- Through the M.E.S.P., the preferred water storage solution includes an elevated storage reservoir as well as a 600mm transmission main. The costs for this infrastructure is anticipated to be funded through D.C.s, however, this infrastructure has been sized relative to the maximum population target in Clair-Maltby. As a result, the infrastructure is anticipated to be sized to accommodate a population of 26,200. As the population growth within Clair-Maltby has been forecasted based on the target forecast of 15,615, a portion of the costs would be



deemed a post-period benefit for D.C. calculation purposes which may be recovered from future growth in excess of the target forecast.

- An additional 17.6 km of 300 mm watermain has also been identified for internal servicing of the lands. Based on the L.S.P., these works are a developer responsibility. It is noted that there is a requirement for these watermain on Gordon St. As this is offsite from development, these works would need to be cost shared by the developing landowners within the Secondary Plan. Alternatively, an area-specific D.C. charge or a Part XII Municipal Act capital charge could be imposed.

5.2.3 Water Treatment

- The City is currently undertaking a master plan process to determine available capacity to accommodate growth. Through this process, a water supply demand forecast has been provided based on very preliminary information to estimate requirements for Clair-Maltby. Based on the projected water demand rates and the anticipated development in Clair-Maltby, a total water demand forecast was developed.
- Cost estimates have been provided for based on the 2014 Water Supply Master Plan. The identified costs per cu.m. per day have been inflated to 2020\$ and applied to the anticipated development within Clair-Maltby based on the water supply demand forecasts. As a result, an estimated cost of \$15.43 million has been identified to accommodate the 15,615 people and 733 employees anticipated in the growth forecast. These costs are anticipated to be funded through the D.C.

5.2.4 Wastewater Collection

- Three pumping stations and three associated forcemains have been identified through the M.E.S.P. These works are to be funded through D.C.s.
- A network of gravity sewers is also required for growth throughout Clair-Maltby. As per the L.S.P., any pipes with a diameter of 300 mm or less is considered to be developer responsibility. Costs related to pipes greater than 300 mm in diameter would be included in the D.C. As the pipes identified in the M.E.S.P. range in size from 200 mm to 900 mm, the incremental costs have been isolated to be funded through D.C.s. It is noted that all wastewater infrastructure has been sized to accommodate the maximum population target. As a result, 40% of



the related incremental costs are a post-period benefit and will need to be cash-flowed by the City.

- As discussed in section 5.2.2. for water, similar issues exist for wastewater infrastructure along Gordon Street. As this infrastructure is offsite from development, the City will need to pursue cost-sharing agreements among developers or impose an alternative charge to fund these costs.

5.2.5 Wastewater Treatment

- Costs related to wastewater treatment were provided by the City based on very preliminary information through their ongoing update of the Wastewater Treatment Master Plan. The projected flow was applied to the forecasted development within Clair-Maltby to identify the overall requirements for the Secondary Plan. Based on the costs required for future wastewater treatment expansions, a cost specific to Clair-Maltby of \$83.87 million has been identified. It is assumed that these costs will be funded through D.C.s

5.2.6 Stormwater

- The M.E.S.P. identified costs related to stormwater management facilities and Low Impact Development (L.I.D.) infrastructure. These costs are largely to be funded by developers as per the L.S.P.
- Stormwater linear infrastructure is also required for the Secondary Plan Area. These costs have been estimated based on the unit costs of 900 mm pipes which has been applied to the proposed length of roads within Clair-Maltby. Pipes that are 900 mm or less in diameter are anticipated to be developer responsibility, as per the L.S.P. There is a small proportion of pipes that are anticipated to be greater than 900 mm, and as such, the incremental costs of these pipes are anticipated to be funded through D.C.s.

5.2.7 Transit

Transit Vehicles

- The City is currently undertaking a process to establish new transit routing which would consider alternative routing and a higher frequency of use with present vehicles. This assessment will help to assess whether enhanced frequency will address the additional needs of growth in Clair-Maltby. However, the outcomes



of this assessment are not available until early Fall 2021. It is noted within the M.E.S.P. that an additional 6-8 buses were identified to accommodate growth within Clair-Maltby and hence 7 buses will be incorporated into this analysis at a cost of \$1.4 million per bus. It is noted that these vehicles are anticipated to be electric buses, as opposed to the conventional gas-powered fleet currently in use across the City. The City has secured offsetting grants for a portion of the incremental costs related to this. As a result, it is expected that the D.C. charge would increase by approximately 12 %.

Transit Hub

- In addition to vehicles, the City also anticipates a transit hub in the Secondary Plan Area, anticipated at a cost of \$5 million. This facility would facilitate 6 bus bays and accommodate 3 new bus routes and 2 to 3 extended (existing) routes.

5.2.8 Parks

- Through the Clair-Maltby Open Space System Strategy, the City has identified 82.43 acres of parkland consisting of a mix of neighbourhood parks, a community park and a moraine ribbon trail.
- The City will be able to recover a portion of parkland acquisition costs through parkland dedication. It is recommended that the City pursue a parkland dedication strategy of providing 1 hectare for every 300 units. As the Official Plan already provides for this Policy to be applied, it is recommended that this be used for all lands within the Secondary Plan. In addition to the parkland dedication, there will still be a requirement to purchase a portion of the lands required for parks. This cost is ineligible under the D.C.A.
- Parkland and trail development costs, as well as the associated amenities have also been identified for these new parks.

5.2.9 Other D.C.-Eligible Services

- The 2018 D.C. study isolated certain projects as required for the development of Clair-Maltby for Police, Library, and Indoor Recreation. As the D.C. study did not include the growth for Clair-Maltby, the related costs for these capital expenditures were identified as post period. These costs have been accounted for in this analysis as a direct capital requirement for growth for the Secondary Plan.



- For all other D.C.-eligible services, the costs isolated are based on the service standard (\$ per capita) identified in the 2018 D.C. study. This \$ per capita amount (inflated to 2020\$) was then multiplied by the forecasted population to determine an approximate capital cost for these services. As these costs are based on the service standard identified in the D.C., these costs are anticipated to be fully funded through D.C.s.
- Through discussion with City staff, it has been identified that there are no needs for future fire facility space required to accommodate Clair-Maltby growth. As a result, capital requirements have not been included for these facilities.

Parking

- Although parking services will become D.C.-ineligible as of September 18, 2022, the City will still require parking capital infrastructure to accommodate growth. To isolate a capital cost, the service standard per capita amount identified in the 2018 D.C. was applied to the forecasted population in Clair-Maltby. The City will need to identify a funding source for these works, and may consider implementing a Community Benefits Charge strategy to recover these costs.

Administration Space

- As the Secondary Plan develops, there will be additional needs for City staffing and associated facility space for employees. Through an analysis of existing square footage per capita of administrative space, incremental facility space required for growth was identified. The total cost of this space has been estimated at \$560,000.
- A portion of this facility space would be attributable to D.C.-eligible services (i.e. parks, recreation, etc.), and therefore, approximately 25% of this cost is recoverable through D.C.s. The remaining amount will need to be funded from other sources (i.e. taxation, grants, etc.)

5.3 Summary of Capital Cost Financing Alternatives

The following section provides for a discussion of capital cost financing alternatives that were considered in identifying the financing assumptions. Section 5.4 then discusses the assumed financing sources for Clair Maltby's capital forecast.



Historically, the powers which municipalities have had to raise alternative revenues to taxation to fund capital services have been restrictive. Over the years, legislative reforms have been introduced. Some of these have expanded municipal powers (e.g., Bill 26 introduced in 1996 provided for expanded powers for imposing fees and charges), while others appear to restrict them (Bill 98 in 1997 providing amendments to the *Development Charges Act*).

The Province passed a new *Municipal Act* which came into force on January 1, 2003. Part XII of the Act and O.Reg. 584/06 govern a municipality's ability to impose fees and charges. In contrast to the previous *Municipal Act*, this Act provides municipalities with broadly defined powers and does not differentiate between fees for operating and capital purposes.

Under s.484 of *Municipal Act, 2001*, the *Local Improvement Act* was repealed with the in-force date of the *Municipal Act* (January 1, 2003). The municipal powers granted under the *Local Improvement Act* are now contained in O.Reg. 390/02.

The methods of capital cost recovery available to municipalities are provided as follows:

| Recovery Methods | Section Reference |
|--|-------------------|
| • <i>Development Charges Act, 1997</i> | 5.3.1 |
| • <i>Municipal Act</i> | 5.3.2 |
| ○ Fees and Charges | |
| ○ Sewer and Water Area Charges | |
| ○ Connection Fees | |
| ○ Local Improvements | |
| • Historical Grant Funding | 5.3.3 |
| • Debenture Financing | 5.3.4 |
| • Infrastructure Ontario | 5.3.5 |

5.3.1 *Development Charges Act, 1997*

A number of amendments to the D.C.A. were made through the *More Homes, More Choice Act, 2019* and the *COVID-19 Economic Recovery Act, 2020*. The following provides the changes to the Act through the amending legislation:

1. Changes to Eligible Services – The D.C. has been refined to only allow for the following services to remain within the D.C.: water, wastewater, storm water,



roads, fire, policing, transit, ambulance, waste diversion, parks and recreation, public libraries, long-term care, public health, child care services, housing services, Provincial Offences Act services, services related to emergency preparedness, and airports (but only in the Regional Municipality of Waterloo);

2. Mandatory 10% Deduction – this deduction is removed for all services that remain eligible in the D.C.;
3. Community Benefits Charge – this charge has been introduced to include formerly eligible D.C. services that are not included in the above listing of eligible services, in addition to parkland dedication and bonus zoning contributions.
4. Timing of Collection:
 - a. D.C. Rate Freeze – For developments proceeding through site plan or zoning by-law amendment, the D.C. rate is frozen at the time the application is submitted. The D.C. remains frozen for two years after the application is approved. Should the D.C. study be updated to increase water and wastewater D.C. rates during this period, the City would not be able to collect for this increase.
 - b. D.C. Instalment Payments – For rental housing and institutional development D.C.s are paid over 5 years and for non-profit housing, D.C.s are paid over 20 years. This provides a delay in receipt of D.C. revenues which will need to be cash-flowed by the municipality.
5. Mandatory Exemption (additional units) – For existing dwellings, one additional dwelling unit could be constructed within the existing dwelling. This additional dwelling unit is exempt from D.C.s. With the changes to the Act, one additional dwelling unit may be constructed within a new residential dwelling, which would be exempt from D.C.s. Further, one ancillary dwelling unit may be constructed on the same property as a new unit. This ancillary dwelling would be exempt from D.C.s. As these new additional units are exempt from D.C.s, no D.C. revenue may be collected for these units, however, each additional unit provides additional population which requires capacity in the water and wastewater treatment plants. As a result, consideration for these additional units should be made during the D.C. study process to ensure all capacity available to growth is allocated appropriately.



5.3.1.1 *Development Charge Revenues from the Development of Clair-Maltby*

The *Development Charges Act* places some limitations on the City of Guelph's ability to recoup all of the growth-related capital costs resulting from mandatory deductions for:

- ineligible services and capital items including parkland acquisition, cultural or entertainment facilities (except library), facility space for the general administration of the municipality, computer equipment and rolling stock with an average life of six years or less;
- imposed ceiling based upon 10-year average level of service standards (quality and quantity); and
- statutory exemptions related to housing intensification, local government, and industrial expansions.

Table 5-2 provides a summary of the D.C. rates utilized in this analysis and Table 5-3 provides the anticipated D.C. revenue, by service, over the forecast period based on the growth identified in Chapter 3. The D.C. rates have been adjusted for a number of services for the purposes of this study. For Indoor and Outdoor Recreation Services, Library Services, Administration Studies, Health, Ambulance, Provincial Offences Act, and Waste Diversion, an adjustment has been made to the D.C. rates to account for the removal of the 10% mandatory deduction, as per the updated D.C.A. legislation (amended by Bill 197). The D.C. rates for these services were recalculated to account for the removal of this deduction and then indexed. These updated rates are used for the remainder of the forecast period. In addition, municipal parking D.C.s have been removed from the analysis, as this will become an ineligible service as of September 18, 2022.

The D.C. for transit services has been recalculated to reflect the anticipated change from conventional fuel buses to electric vehicles. The increase in costs for buses reflect an overall increase to the transit D.C. charge of approximately 12%. This increase incorporates the grants that are anticipated to offset a portion of the incremental costs of moving from gas-powered to electric vehicles.

As there are no additional fire facility needs specifically for Clair-Maltby development, the associated charge for fire facilities has been removed from this analysis. Although



this D.C. will be paid, the revenues will be contributed towards the broader fire services needs.

Through discussions with City staff, it has been identified that costs for the required wastewater capital expenditures related to treatment facilities are higher than what was estimated through the 2018 D.C. background study. The costs are now estimated to be approximately three times higher than what was originally anticipated. Therefore, the D.C. rates for wastewater were recalculated and have increased by approximately 2 times relative to the originally calculated rates. Note the wastewater D.C. charge includes wastewater treatment infrastructure in addition to facilities.

Future D.C. background studies are expected to embrace these changes to the D.C. charges. Utilizing these adjusted D.C. rates for the purposes of this analysis will allow for a more accurate estimation of the anticipated D.C. revenues. Table 5-2 below provides these adjusted D.C. rates:

Table 5-2
City of Guelph – Clair-Maltby Secondary Plan
D.C. Rates to be Utilized in the Fiscal Impact Analysis (2020\$)

| Service | RESIDENTIAL | | | | | NON-RESIDENTIAL per sq.ft. of GFA |
|--|-----------------------------------|-------------------------|--|--|--------------------------------|--------------------------------------|
| | Single and Semi-Detached Dwelling | Multiple Unit Dwellings | Apartments and Stacked Townhouses with 2+ Bedrooms | Apartments, Stacked Townhouse, Garden Suite, Bachelor, and 1 Bedroom | Special Care/Special Dwellings | |
| Services that are 100% D.C. Eligible: | | | | | | |
| Stormwater Services | 233 | 172 | 129 | 92 | 77 | 0.10 |
| Wastewater Services | 14,388 | 10,601 | 7,984 | 5,708 | 4,750 | 6.52 |
| Water Services | 7,134 | 5,257 | 3,959 | 2,831 | 2,356 | 3.23 |
| Highway and Related Services | 6,468 | 4,765 | 3,589 | 2,566 | 2,135 | 2.94 |
| Transit Services | 3,275 | 2,413 | 1,817 | 1,299 | 2,413 | 1.57 |
| Fire Protection Services | 154 | 86 | 86 | 61 | 51 | 0.16 |
| Police Services | 685 | 505 | 380 | 272 | 227 | 0.31 |
| Subtotal | 32,337 | 23,799 | 17,944 | 12,829 | 12,009 | 14.83 |
| Services with 10% Mandatory Deduction Removed | | | | | | |
| Outdoor Recreation Services | 3,860 | 2,844 | 2,142 | 1,532 | 1,274 | 0.21 |
| Indoor Recreation Services | 5,128 | 3,779 | 2,846 | 2,035 | 1,693 | 0.28 |
| Library Services | 1,160 | 854 | 644 | 460 | 383 | 0.06 |
| Administration Studies | 804 | 592 | 446 | 319 | 265 | 0.38 |
| Health Services | 243 | 179 | 135 | 96 | 81 | 0.03 |
| Ambulance Services | 115 | 85 | 64 | 46 | 38 | 0.05 |
| Provincial Offences Act | 7 | 5 | 4 | 3 | 2 | 0.00 |
| Waste Diversion | 570 | 419 | 316 | 226 | 188 | 0.12 |
| Subtotal | 11,886 | 8,758 | 6,596 | 4,716 | 3,925 | 1.14 |
| Services that are to be part of C.B.C.: | | | | | | |
| Municipal Parking | 1,201 | 885 | 667 | 476 | 396 | 0.58 |
| Subtotal | 1,201 | 885 | 667 | 476 | 396 | 0.58 |
| GRAND TOTAL ALL SERVICES | 45,424 | 33,442 | 25,207 | 18,021 | 16,330 | 16.55 |



Table 5-3
City of Guelph – Clair-Maltby Secondary Plan
D.C. Revenue from Growth

| Growth Units/GFA | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------|------|------|------|------|------|------|------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------|---------|
| Development Type | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | Total |
| Low | - | - | - | - | - | 150 | 150 | 150 | 150 | 150 | 127 | 120 | 120 | 120 | - | - | - | - | - | - | - | - | 1,237 |
| Medium | - | - | - | - | - | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 160 | 110 | 110 | 110 | 110 | 110 | 110 | 73 | - | - | 2,013 |
| High | - | - | - | - | - | - | - | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 310 | 310 | 310 | 310 | 310 | 310 | 292 | - | 3,902 |
| Total Residential Growth | - | - | - | - | - | 310 | 310 | 560 | 560 | 560 | 537 | 530 | 530 | 480 | 420 | 420 | 420 | 420 | 420 | 383 | 292 | - | 7,152 |
| Commercial* | - | - | - | - | - | - | - | 11,400 | 11,400 | 18,060 | 18,060 | 18,060 | 18,060 | 18,060 | 18,060 | 18,060 | 18,060 | 18,060 | 15,210 | 6,660 | 4,810 | - | 212,020 |
| Industrial | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Institutional | - | - | - | - | - | - | - | - | - | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | - | 168,000 |
| Total Non-Residential Growth | - | - | - | - | - | - | - | 11,400 | 11,400 | 32,060 | 32,060 | 32,060 | 32,060 | 32,060 | 32,060 | 32,060 | 32,060 | 32,060 | 29,210 | 20,660 | 18,810 | - | 380,020 |

*Includes Retail Growth

| DC Revenue Stormwater Services (\$) | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------------|------|------|------|------|------|--------|--------|---------|---------|---------|---------|---------|---------|---------|--------|--------|--------|--------|--------|--------|--------|------|-----------|
| Development Type | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | Total |
| Low | - | - | - | - | - | 38,588 | 39,359 | 40,147 | 40,949 | 41,768 | 36,071 | 34,765 | 35,460 | 36,169 | - | - | - | - | - | - | - | - | 343,277 |
| Medium | - | - | - | - | - | 30,384 | 30,992 | 31,612 | 32,244 | 32,889 | 33,547 | 34,218 | 34,902 | 24,475 | 24,965 | 25,464 | 25,973 | 26,493 | 27,022 | 18,292 | - | - | 433,471 |
| High | - | - | - | - | - | - | - | 31,732 | 32,367 | 33,014 | 33,675 | 34,348 | 35,035 | 35,736 | 45,199 | 46,103 | 47,025 | 47,965 | 48,925 | 49,903 | 47,946 | - | 568,973 |
| Total Residential Growth | - | - | - | - | - | 68,972 | 70,351 | 103,491 | 105,561 | 107,672 | 103,293 | 103,331 | 105,397 | 96,380 | 70,163 | 71,567 | 72,998 | 74,458 | 75,947 | 68,195 | 47,946 | - | 1,345,720 |
| Commercial | - | - | - | - | - | - | - | 1,310 | 1,336 | 2,158 | 2,202 | 2,246 | 2,290 | 2,336 | 2,383 | 2,431 | 2,479 | 2,529 | 2,172 | 970 | 715 | - | 27,556 |
| Industrial | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Institutional | - | - | - | - | - | - | - | - | - | 1,673 | 1,707 | 1,741 | 1,776 | 1,811 | 1,847 | 1,884 | 1,922 | 1,960 | 2,000 | 2,040 | 2,080 | - | 22,440 |
| Total Non-Residential Growth | - | - | - | - | - | - | - | 1,310 | 1,336 | 3,831 | 3,908 | 3,986 | 4,066 | 4,147 | 4,230 | 4,315 | 4,401 | 4,489 | 4,172 | 3,010 | 2,795 | - | 49,996 |
| Grand Total | - | - | - | - | - | 68,972 | 70,351 | 104,800 | 106,896 | 111,503 | 107,201 | 107,317 | 109,463 | 100,527 | 74,394 | 75,881 | 77,399 | 78,947 | 80,119 | 71,205 | 50,741 | - | 1,395,717 |

| DC Revenue Highway and Related Services (\$) | | | | | | | | | | | | | | | | | | | | | | | |
|--|------|------|------|------|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------|------------|
| Development Type | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | Total |
| Low | - | - | - | - | - | 1,071,179 | 1,092,603 | 1,114,455 | 1,136,744 | 1,159,479 | 1,001,326 | 965,057 | 984,359 | 1,004,046 | - | - | - | - | - | - | - | - | 9,529,247 |
| Medium | - | - | - | - | - | 1,142,591 | 1,165,443 | 1,188,752 | 1,212,527 | 1,236,777 | 1,261,513 | 1,286,743 | 1,312,478 | 920,375 | 938,783 | 957,558 | 976,710 | 996,244 | 1,016,169 | 687,854 | - | - | 16,300,517 |
| High | - | - | - | - | - | - | - | 1,857,425 | 1,894,573 | 1,932,465 | 1,971,114 | 2,010,536 | 2,050,747 | 2,091,762 | 2,645,660 | 2,698,574 | 2,752,545 | 2,807,596 | 2,863,748 | 2,921,023 | 2,806,443 | - | 33,304,212 |
| Total Residential Growth | - | - | - | - | - | 2,213,770 | 2,258,046 | 4,160,631 | 4,243,844 | 4,328,721 | 4,233,953 | 4,262,337 | 4,347,584 | 4,016,183 | 3,584,443 | 3,656,132 | 3,729,255 | 3,803,840 | 3,879,917 | 3,608,877 | 2,806,443 | - | 59,133,975 |
| Commercial | - | - | - | - | - | - | - | 38,499 | 39,269 | 63,455 | 64,724 | 66,019 | 67,339 | 68,686 | 70,060 | 71,461 | 72,890 | 74,348 | 63,867 | 28,525 | 21,013 | - | 810,156 |
| Industrial | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Institutional | - | - | - | - | - | - | - | - | - | 49,190 | 50,174 | 51,177 | 52,201 | 53,245 | 54,310 | 55,396 | 56,504 | 57,634 | 58,787 | 59,962 | 61,162 | - | 659,741 |
| Total Non-Residential Growth | - | - | - | - | - | - | - | 38,499 | 39,269 | 112,645 | 114,898 | 117,196 | 119,540 | 121,931 | 124,369 | 126,857 | 129,394 | 131,982 | 122,654 | 88,487 | 82,175 | - | 1,469,896 |
| Grand Total | - | - | - | - | - | 2,213,770 | 2,258,046 | 4,199,131 | 4,283,113 | 4,441,366 | 4,348,851 | 4,379,533 | 4,467,124 | 4,138,114 | 3,708,813 | 3,782,989 | 3,858,649 | 3,935,822 | 4,002,571 | 3,697,364 | 2,888,618 | - | 60,603,872 |

| DC Revenue Transit Services (\$) | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------|------|------|------|------|------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|------|------------|
| Development Type | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | Total |
| Low | - | - | - | - | - | 542,344 | 553,190 | 564,254 | 575,539 | 587,050 | 506,977 | 488,614 | 498,386 | 508,354 | - | - | - | - | - | - | - | - | 4,824,707 |
| Medium | - | - | - | - | - | 426,322 | 434,849 | 443,546 | 452,417 | 461,465 | 470,694 | 480,108 | 489,710 | 343,409 | 350,278 | 357,283 | 364,429 | 371,717 | 379,152 | 256,651 | - | - | 6,082,030 |
| High | - | - | - | - | - | - | - | 447,487 | 456,436 | 465,565 | 474,877 | 484,374 | 494,062 | 503,943 | 637,387 | 650,135 | 663,137 | 676,400 | 689,928 | 703,727 | 676,122 | - | 8,023,579 |
| Total Residential Growth | - | - | - | - | - | 968,666 | 988,039 | 1,455,287 | 1,484,392 | 1,514,080 | 1,452,547 | 1,453,096 | 1,482,158 | 1,355,706 | 987,664 | 1,007,418 | 1,027,566 | 1,048,117 | 1,069,080 | 960,378 | 676,122 | - | 18,930,316 |
| Commercial | - | - | - | - | - | - | - | 20,559 | 20,970 | 33,886 | 34,564 | 35,255 | 35,960 | 36,679 | 37,413 | 38,161 | 38,924 | 39,703 | 34,106 | 15,233 | 11,221 | - | 432,634 |
| Industrial | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Institutional | - | - | - | - | - | - | - | - | - | 26,268 | 26,793 | 27,329 | 27,876 | 28,433 | 29,002 | 29,582 | 30,174 | 30,777 | 31,393 | 32,021 | 32,661 | - | 352,311 |
| Total Non-Residential Growth | - | - | - | - | - | - | - | 20,559 | 20,970 | 60,154 | 61,357 | 62,584 | 63,836 | 65,113 | 66,415 | 67,743 | 69,098 | 70,480 | 65,499 | 47,253 | 43,883 | - | 784,945 |
| Grand Total | - | - | - | - | - | 968,666 | 988,039 | 1,475,846 | 1,505,363 | 1,574,234 | 1,513,904 | 1,515,680 | 1,545,994 | 1,420,818 | 1,054,079 | 1,075,161 | 1,096,664 | 1,118,597 | 1,134,579 | 1,007,631 | 720,005 | - | 19,715,261 |

| DC Revenue Fire Protection Services (\$) | | | | | | | | | | | | | | | | | | | | | | | |
|--|------|------|------|------|------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------|---------|
| Development Type | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | Total |
| Low | - | - | - | - | - | 25,554 | 26,065 | 26,586 | 27,118 | 27,660 | 23,887 | 23,022 | 23,482 | 23,952 | - | - | - | - | - | - | - | - | 227,326 |
| Medium | - | - | - | - | - | 15,184 | 15,487 | 15,797 | 16,113 | 16,435 | 16,764 | 17,099 | 17,441 | 12,231 | 12,475 | 12,725 | 12,979 | 13,239 | 13,504 | 9,141 | - | - | 216,612 |
| High | - | - | - | - | - | - | - | 21,114 | 21,536 | 21,967 | 22,406 | 22,855 | 23,312 | 23,778 | 30,074 | 30,676 | 31,289 | 31,915 | 32,553 | 33,204 | 31,902 | - | 378,583 |
| Total Residential Growth | - | - | - | - | - | 40,737 | 41,552 | 63,497 | 64,767 | 66,062 | 63,057 | 62,976 | 64,235 | 59,961 | 42,549 | 43,400 | 44,268 | 45,154 | 46,057 | 42,345 | 31,902 | - | 822,521 |
| Commercial | - | - | - | - | - | - | - | 2,034 | 2,075 | 3,353 | 3,420 | 3,488 | 3,558 | 3,629 | 3,702 | 3,776 | 3,851 | 3,928 | 3,374 | 1,507 | 1,110 | - | 42,804 |
| Industrial | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Institutional | - | - | - | - | - | - | - | - | - | 2,599 | 2,651 | 2,704 | 2,758 | 2,813 | 2,869 | 2,927 | 2,985 | 3,045 | 3,106 | 3,168 | 3,231 | - | 34,857 |
| Total Non-Residential Growth | - | - | - | - | - | - | - | 2,034 | 2,075 | 5,952 | 6,071 | 6,192 | 6,316 | 6,442 | 6,571 | 6,702 | 6,836 | 6,973 | 6,480 | 4,675 | 4,342 | - | 77,661 |
| Grand Total | - | - | - | - | - | 40,737 | 41,552 | 65,531 | 66,842 | 72,014 | 69,128 | 69,168 | 70,551 | 66,403 | 49,120 | 50,103 | 51,105 | 52,127 | 52,537 | 47,020 | 36,244 | - | 900,182 |

| DC Revenue Police Services (\$) | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------|------|------|------|------|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|------|-----------|
| Development Type | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | Total |
| Low | - | - | - | - | - | 113,444 | 115,713 | 118,027 | 120,388 | 122,796 | 106,046 | 102,205 | 104,249 | 106,334 | - | - | - | - | - | - | - | - | 1,009,204 |
| Medium | - | - | - | - | - | 89,210 | 90,994 | 92,814 | 94,670 | 96,563 | 98,495 | 100,465 | 102,474 | 71,860 | 73,297 | 74,763 | 76,258 | 77,783 | 79,339 | 53,705 | - | - | 1,272,690 |
| High | - | - | - | - | - | - | - | 93,618 | 95,490 | 97,400 | 99,348 | 101,335 | 103,362 | 105,429 | 133,347 | 136,013 | 138,734 | 141,508 | 144,339 | 147,225 | 141,450 | - | 1,678,598 |
| Total Residential Growth | - | - | - | - | - | 202,654 | 206,707 | 304,459 | 310,548 | 316,759 | 303,889 | 304,005 | 310,085 | 283,623 | 206,644 | 210,776 | 214,992 | 219,292 | 223,678 | 200,931 | 141,450 | - | 3,960,493 |
| Commercial | - | - | - | - | - | - | - | 4,059 | 4,141 | 6,691 | 6,825 | 6,961 | 7,100 | 7,242 | 7,387 | 7,535 | 7,686 | 7,839 | 6,734 | 3,008 | 2,216 | - | 85,425 |
| Industrial | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Institutional | - | - | - | - | - | - | - | - | - | 5,187 | 5,290 | 5,396 | 5,504 | 5,614 | 5,727 | 5,841 | 5,958 | 6,077 | 6,199 | 6,323 | 6,449 | - | 69,565 |
| Total Non-Residential Growth | - | - | - | - | - | - | - | 4,059 | 4,141 | 11,878 | 12,115 | 12,357 | 12,605 | 12,857 | 13,114 | 13,376 | 13,644 | 13,916 | 12,933 | 9,330 | 8,665 | - | 154,989 |
| Grand Total | - | - | - | - | - | 202,654 | 206,707 | 308,519 | 314,689 | 328,637 | 316,004 | 316,362 | 322,690 | 296,480 | 219,757 | 224,152 | 228,636 | 233,208 | 226,611 | 210,261 | 150,115 | - | 4,115,482 |



Table 5-3 (Cont'd)

| DC Outdoor Recreation Services (\$) | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------------|------|------|------|------|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|------|------------|
| Development Type | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | Total |
| Low | - | - | - | - | - | 639,183 | 651,966 | 665,006 | 678,306 | 691,872 | 597,500 | 575,859 | 587,376 | 599,123 | - | - | - | - | - | - | - | - | 5,686,190 |
| Medium | - | - | - | - | - | 502,337 | 512,383 | 522,631 | 533,084 | 543,745 | 554,620 | 565,713 | 577,027 | 404,640 | 412,733 | 420,987 | 429,407 | 437,995 | 446,755 | 302,413 | - | - | 7,166,470 |
| High | - | - | - | - | - | - | - | 527,407 | 537,955 | 548,714 | 559,688 | 570,882 | 582,300 | 593,946 | 751,223 | 766,247 | 781,572 | 797,204 | 813,148 | 829,411 | 796,876 | - | 9,456,572 |
| Total Residential Growth | - | - | - | - | - | 1,141,519 | 1,164,349 | 1,715,043 | 1,749,344 | 1,784,331 | 1,711,809 | 1,712,453 | 1,746,702 | 1,597,709 | 1,163,956 | 1,187,235 | 1,210,979 | 1,235,199 | 1,259,903 | 1,131,823 | 796,876 | - | 22,309,232 |
| Commercial | - | - | - | - | - | - | - | 2,712 | 2,766 | 4,470 | 4,560 | 4,651 | 4,744 | 4,839 | 4,935 | 5,034 | 5,135 | 5,238 | 4,499 | 2,009 | 1,480 | - | 57,072 |
| Industrial | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Institutional | - | - | - | - | - | - | - | - | - | 3,465 | 3,535 | 3,605 | 3,677 | 3,751 | 3,826 | 3,902 | 3,980 | 4,060 | 4,141 | 4,224 | 4,309 | - | 46,476 |
| Total Non-Residential Growth | - | - | - | - | - | - | - | 2,712 | 2,766 | 7,935 | 8,094 | 8,256 | 8,421 | 8,590 | 8,761 | 8,937 | 9,115 | 9,298 | 8,640 | 6,234 | 5,789 | - | 103,548 |
| Grand Total | - | - | - | - | - | 1,141,519 | 1,164,349 | 1,717,755 | 1,752,111 | 1,792,267 | 1,719,903 | 1,720,709 | 1,755,124 | 1,606,299 | 1,172,717 | 1,196,171 | 1,220,095 | 1,244,496 | 1,268,543 | 1,138,057 | 802,665 | - | 22,412,781 |

| DC Revenue Indoor Recreation Services (\$) | | | | | | | | | | | | | | | | | | | | | | | |
|--|------|------|------|------|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------|------------|
| Development Type | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | Total |
| Low | - | - | - | - | - | 849,271 | 866,256 | 883,581 | 901,253 | 919,278 | 793,888 | 765,133 | 780,436 | 796,045 | - | - | - | - | - | - | - | - | 7,555,142 |
| Medium | - | - | - | - | - | 667,526 | 680,876 | 694,494 | 708,384 | 722,551 | 737,003 | 751,743 | 766,777 | 537,703 | 548,457 | 559,426 | 570,614 | 582,027 | 593,667 | 401,859 | - | - | 9,523,106 |
| High | - | - | - | - | - | - | - | 700,781 | 714,796 | 729,092 | 743,674 | 758,547 | 773,718 | 789,193 | 998,171 | 1,018,134 | 1,038,497 | 1,059,267 | 1,080,452 | 1,102,061 | 1,058,832 | - | 12,565,217 |
| Total Residential Growth | - | - | - | - | - | 1,516,797 | 1,547,133 | 2,278,856 | 2,324,433 | 2,370,922 | 2,274,565 | 2,275,423 | 2,320,932 | 2,122,940 | 1,546,628 | 1,577,560 | 1,609,111 | 1,641,294 | 1,674,120 | 1,503,920 | 1,058,832 | - | 29,643,465 |
| Commercial | - | - | - | - | - | - | - | 3,661 | 3,735 | 6,035 | 6,155 | 6,279 | 6,404 | 6,532 | 6,663 | 6,796 | 6,932 | 7,071 | 6,074 | 2,713 | 1,998 | - | 77,047 |
| Industrial | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Institutional | - | - | - | - | - | - | - | - | - | 4,678 | 4,772 | 4,867 | 4,964 | 5,064 | 5,165 | 5,268 | 5,374 | 5,481 | 5,591 | 5,703 | 5,817 | - | 62,743 |
| Total Non-Residential Growth | - | - | - | - | - | - | - | 3,661 | 3,735 | 10,713 | 10,927 | 11,146 | 11,368 | 11,596 | 11,828 | 12,064 | 12,306 | 12,552 | 11,665 | 8,415 | 7,815 | - | 139,790 |
| Grand Total | - | - | - | - | - | 1,516,797 | 1,547,133 | 2,282,517 | 2,328,167 | 2,381,634 | 2,285,492 | 2,286,569 | 2,332,300 | 2,134,536 | 1,558,455 | 1,589,625 | 1,621,417 | 1,653,845 | 1,685,784 | 1,512,335 | 1,066,647 | - | 29,783,255 |

| DC Revenue Library Services (\$) | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------|------|------|------|------|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|------|-----------|
| Development Type | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | Total |
| Low | - | - | - | - | - | 192,081 | 195,922 | 199,841 | 203,837 | 207,914 | 179,555 | 173,051 | 176,512 | 180,042 | - | - | - | - | - | - | - | - | 1,708,756 |
| Medium | - | - | - | - | - | 150,920 | 153,939 | 157,018 | 160,158 | 163,361 | 166,628 | 169,961 | 173,360 | 121,569 | 124,000 | 126,480 | 129,010 | 131,590 | 134,222 | 90,856 | - | - | 2,153,073 |
| High | - | - | - | - | - | - | - | 158,505 | 161,675 | 164,908 | 168,206 | 171,570 | 175,002 | 178,502 | 225,769 | 230,285 | 234,890 | 239,588 | 244,380 | 249,267 | 239,490 | - | 2,842,037 |
| Total Residential Growth | - | - | - | - | - | 343,001 | 349,861 | 515,363 | 525,670 | 536,184 | 514,389 | 514,583 | 524,874 | 480,113 | 349,769 | 356,765 | 363,900 | 371,178 | 378,602 | 340,123 | 239,490 | - | 6,703,866 |
| Commercial | - | - | - | - | - | - | - | 814 | 830 | 1,341 | 1,368 | 1,395 | 1,423 | 1,452 | 1,481 | 1,510 | 1,540 | 1,571 | 1,350 | 603 | 444 | - | 17,122 |
| Industrial | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Institutional | - | - | - | - | - | - | - | - | - | 1,040 | 1,060 | 1,082 | 1,103 | 1,125 | 1,148 | 1,171 | 1,194 | 1,218 | 1,242 | 1,267 | 1,293 | - | 13,943 |
| Total Non-Residential Growth | - | - | - | - | - | - | - | 814 | 830 | 2,381 | 2,428 | 2,477 | 2,526 | 2,577 | 2,628 | 2,681 | 2,735 | 2,789 | 2,592 | 1,870 | 1,737 | - | 31,064 |
| Grand Total | - | - | - | - | - | 343,001 | 349,861 | 516,177 | 526,500 | 538,564 | 516,818 | 517,059 | 527,401 | 482,690 | 352,398 | 359,446 | 366,635 | 373,967 | 381,194 | 341,993 | 241,226 | - | 6,734,930 |

| DC Revenue Administration Studies (\$) | | | | | | | | | | | | | | | | | | | | | | | |
|--|------|------|------|------|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|------|-----------|
| Development Type | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | Total |
| Low | - | - | - | - | - | 133,084 | 135,746 | 138,461 | 141,230 | 144,055 | 124,406 | 119,900 | 122,298 | 124,744 | - | - | - | - | - | - | - | - | 1,183,924 |
| Medium | - | - | - | - | - | 104,638 | 106,731 | 108,866 | 111,043 | 113,264 | 115,529 | 117,840 | 120,196 | 84,288 | 85,973 | 87,693 | 89,447 | 91,236 | 93,060 | 62,993 | - | - | 1,492,797 |
| High | - | - | - | - | - | - | - | 109,883 | 112,080 | 114,322 | 116,608 | 118,940 | 121,319 | 123,746 | 156,514 | 159,644 | 162,837 | 166,093 | 169,415 | 172,804 | 166,025 | - | 1,970,230 |
| Total Residential Growth | - | - | - | - | - | 237,723 | 242,477 | 357,209 | 364,353 | 371,641 | 356,543 | 356,680 | 363,813 | 332,777 | 242,487 | 247,337 | 252,284 | 257,329 | 262,476 | 235,797 | 166,025 | - | 4,646,951 |
| Commercial | - | - | - | - | - | - | - | 5,017 | 5,118 | 8,270 | 8,435 | 8,604 | 8,776 | 8,951 | 9,131 | 9,313 | 9,499 | 9,689 | 8,324 | 3,718 | 2,739 | - | 105,584 |
| Industrial | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Institutional | - | - | - | - | - | - | - | - | - | 6,411 | 6,539 | 6,670 | 6,803 | 6,939 | 7,078 | 7,219 | 7,364 | 7,511 | 7,661 | 7,815 | 7,971 | - | 85,981 |
| Total Non-Residential Growth | - | - | - | - | - | - | - | 5,017 | 5,118 | 14,680 | 14,974 | 15,274 | 15,579 | 15,891 | 16,208 | 16,533 | 16,863 | 17,201 | 15,985 | 11,532 | 10,709 | - | 191,564 |
| Grand Total | - | - | - | - | - | 237,723 | 242,477 | 362,227 | 369,471 | 386,321 | 371,517 | 371,953 | 379,392 | 348,668 | 258,695 | 263,869 | 269,147 | 274,530 | 278,461 | 247,329 | 176,735 | - | 4,838,515 |

| DC Revenue Health Services (\$) | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------|------|------|------|------|------|--------|--------|---------|---------|---------|---------|---------|---------|---------|--------|--------|--------|--------|--------|--------|--------|------|-----------|
| Development Type | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | Total |
| Low | - | - | - | - | - | 40,303 | 41,109 | 41,931 | 42,769 | 43,625 | 37,674 | 36,310 | 37,036 | 37,777 | - | - | - | - | - | - | - | - | 358,534 |
| Medium | - | - | - | - | - | 31,648 | 32,281 | 32,926 | 33,585 | 34,256 | 34,941 | 35,640 | 36,353 | 25,493 | 26,002 | 26,523 | 27,053 | 27,594 | 28,146 | 19,052 | - | - | 451,493 |
| High | - | - | - | - | - | - | - | 33,158 | 33,821 | 34,498 | 35,188 | 35,891 | 36,609 | 37,341 | 47,229 | 48,174 | 49,137 | 50,120 | 51,123 | 52,145 | 50,100 | - | 594,535 |
| Total Residential Growth | - | - | - | - | - | 71,950 | 73,389 | 108,015 | 110,175 | 112,379 | 107,804 | 107,842 | 109,998 | 100,611 | 73,232 | 74,697 | 76,190 | 77,714 | 79,269 | 71,197 | 50,100 | - | 1,404,561 |
| Commercial | - | - | - | - | - | - | - | 407 | 415 | 671 | 684 | 698 | 712 | 726 | 740 | 755 | 770 | 786 | 675 | 301 | 222 | - | 8,561 |
| Industrial | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Institutional | - | - | - | - | - | - | - | - | - | 520 | 530 | 541 | 552 | 563 | 574 | 585 | 597 | 609 | 621 | 634 | 646 | - | 6,971 |
| Total Non-Residential Growth | - | - | - | - | - | - | - | 407 | 415 | 1,190 | 1,214 | 1,238 | 1,263 | 1,288 | 1,314 | 1,340 | 1,367 | 1,395 | 1,296 | 935 | 868 | - | 15,532 |
| Grand Total | - | - | - | - | - | 71,950 | 73,389 | 108,422 | 110,590 | 113,569 | 109,018 | 109,080 | 111,262 | 101,899 | 74,546 | 76,037 | 77,558 | 79,109 | 80,565 | 72,132 | 50,968 | - | 1,420,094 |

| DC Revenue Ambulance Services (\$) | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------------|------|------|------|------|------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------|---------|
| Development Type | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | Total |
| Low | - | - | - | - | - | 19,037 | 19,417 | 19,806 | 20,202 | 20,606 | 17,795 | 17,151 | 17,494 | 17,843 | - | - | - | - | - | - | - | - | 169,350 |
| Medium | - | - | - | - | - | 15,001 | 15,301 | 15,607 | 15,919 | 16,237 | 16,562 | 16,893 | 17,231 | 12,083 | 12,325 | 12,571 | 12,823 | 13,079 | 13,341 | 9,031 | - | - | 214,002 |
| High | - | - | - | - | - | - | - | - | 16,076 | 16,398 | 16,726 | 17,060 | 17,402 | 17,750 | 22,450 | 22,899 | 23,357 | 23,824 | 24,300 | 23,814 | - | - | 282,604 |
| Total Residential Growth | - | - | - | - | - | 34,037 | 34,718 | 51,173 | 52,197 | 53,241 | 51,083 | 51,104 | 52,126 | 47,676 | 34,775 | 35,470 | 36,180 | 36,903 | 37,641 | 33,817 | 23,814 | - | 665,956 |
| Commercial | - | - | - | - | - | 1,118 | 1,140 | 678 | 692 | 1,186 | 1,163 | 1,234 | 1,259 | 1,210 | 1,284 | 1,259 | 1,284 | 1,309 | 1,125 | 502 | 370 | - | 14,268 |
| Industrial | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Institutional | - | - | - | - | - | - | - | - | - | 866 | 884 | 901 | 919 | 938 | 956 | 976 | 995 | 1,015 | 1,035 | 1,056 | 1,077 | - | 11,619 |
| Total Non-Residential Growth | - | - | - | - | - | - | - | 678 | 692 | 1,984 | 2,024 | 2,064 | 2,105 | 2,147 | 2,190 | 2,234 | 2,279 | 2,328 | 2,160 | 1,558 | 1,447 | - | 25,887 |
| Grand Total | - | - | - | - | - | 34,037 | 34,718 | 51,852 | 52,889 | 55,225 | 53,106 | 53,168 | 54,232 | 49,824 | 36,965 | 37,704 | 38,458 | 39,228 | 39,801 | 35,375 | 25,261 | - | 691,843 |



Table 5-3 (Cont'd)

| DC Revenue Provincial Offences Act (\$) | | | | | | | | | | | | | | | | | | | | | | | |
|---|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|--------|
| Development Type | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | Total |
| Low | - | - | - | - | - | 1,159 | 1,182 | 1,206 | 1,230 | 1,255 | 1,084 | 1,044 | 1,065 | 1,087 | - | - | - | - | - | - | - | - | 10,313 |
| Medium | - | - | - | - | - | 883 | 901 | 919 | 937 | 956 | 975 | 995 | 1,015 | 711 | 726 | 740 | 755 | 770 | 786 | 532 | - | - | 12,601 |
| High | - | - | - | - | - | - | - | 1,005 | 1,025 | 1,046 | 1,067 | 1,088 | 1,110 | 1,132 | 1,432 | 1,460 | 1,489 | 1,519 | 1,550 | 1,581 | 1,519 | - | 18,022 |
| Total Residential Growth | - | - | - | - | - | 2,043 | 2,083 | 3,130 | 3,193 | 3,257 | 3,126 | 3,127 | 3,190 | 2,930 | 2,157 | 2,200 | 2,245 | 2,289 | 2,335 | 2,112 | 1,519 | - | 40,936 |
| Commercial | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Industrial | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Institutional | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Non-Residential Growth | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Grand Total | - | - | - | - | - | 2,043 | 2,083 | 3,130 | 3,193 | 3,257 | 3,126 | 3,127 | 3,190 | 2,930 | 2,157 | 2,200 | 2,245 | 2,289 | 2,335 | 2,112 | 1,519 | - | 40,936 |

| DC Revenue Wastewater Services (\$) | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------------|------|------|------|------|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------|------------|
| Development Type | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | Total |
| Low | - | - | - | - | - | 2,382,758 | 2,430,413 | 2,479,022 | 2,528,602 | 2,579,174 | 2,227,375 | 2,146,698 | 2,189,632 | 2,233,425 | - | - | - | - | - | - | - | - | 21,197,100 |
| Medium | - | - | - | - | - | 1,872,666 | 1,910,119 | 1,948,321 | 1,987,288 | 2,027,034 | 2,067,574 | 2,108,926 | 2,151,104 | 1,508,462 | 1,538,631 | 1,569,404 | 1,600,792 | 1,632,808 | 1,665,464 | 1,127,368 | - | - | 26,715,959 |
| High | - | - | - | - | - | - | - | 1,965,952 | 2,005,271 | 2,045,377 | 2,086,284 | 2,128,010 | 2,170,570 | 2,213,982 | 2,800,244 | 2,856,249 | 2,913,374 | 2,971,641 | 3,031,074 | 3,091,696 | 2,970,421 | - | 35,250,147 |
| Total Residential Growth | - | - | - | - | - | 4,255,424 | 4,340,532 | 6,393,296 | 6,521,161 | 6,651,585 | 6,381,234 | 6,383,634 | 6,511,307 | 5,955,868 | 4,338,875 | 4,425,653 | 4,514,166 | 4,604,449 | 4,696,538 | 4,219,063 | 2,970,421 | - | 83,163,207 |
| Commercial | - | - | - | - | - | - | - | 85,405 | 87,113 | 140,766 | 143,581 | 146,453 | 149,382 | 152,369 | 155,417 | 158,525 | 161,695 | 164,929 | 141,680 | 63,278 | 46,615 | - | 1,797,208 |
| Industrial | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Institutional | - | - | - | - | - | - | - | - | - | 109,121 | 111,303 | 113,529 | 115,800 | 118,116 | 120,478 | 122,888 | 125,345 | 127,852 | 130,409 | 133,017 | 135,678 | - | 1,463,536 |
| Total Non-Residential Growth | - | - | - | - | - | - | - | 85,405 | 87,113 | 249,886 | 254,884 | 259,982 | 265,181 | 270,485 | 275,895 | 281,412 | 287,041 | 292,782 | 272,090 | 196,296 | 182,293 | - | 3,260,743 |
| Grand Total | - | - | - | - | - | 4,255,424 | 4,340,532 | 6,478,701 | 6,608,275 | 6,901,471 | 6,636,117 | 6,643,616 | 6,776,488 | 6,226,353 | 4,614,770 | 4,707,065 | 4,801,206 | 4,897,231 | 4,968,628 | 4,415,359 | 3,152,714 | - | 86,423,950 |

| DC Revenue Water Services (\$) | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|------|------|------|------|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------|------------|
| Development Type | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | Total |
| Low | - | - | - | - | - | 1,181,477 | 1,205,106 | 1,229,209 | 1,253,793 | 1,278,869 | 1,104,431 | 1,064,428 | 1,085,716 | 1,107,431 | - | - | - | - | - | - | - | - | 10,510,459 |
| Medium | - | - | - | - | - | 928,664 | 947,238 | 966,182 | 985,506 | 1,005,216 | 1,025,321 | 1,045,827 | 1,066,744 | 748,054 | 763,015 | 778,275 | 793,841 | 809,718 | 825,912 | 559,067 | - | - | 13,248,580 |
| High | - | - | - | - | - | - | 974,947 | 994,446 | 1,014,335 | 1,055,314 | 1,034,622 | 1,055,314 | 1,076,420 | 1,097,949 | 1,388,685 | 1,416,459 | 1,444,788 | 1,473,684 | 1,503,158 | 1,533,221 | 1,473,079 | - | 17,481,107 |
| Total Residential Growth | - | - | - | - | - | 2,110,141 | 2,152,344 | 3,170,338 | 3,233,745 | 3,298,420 | 3,164,373 | 3,165,569 | 3,228,880 | 2,953,433 | 2,151,700 | 2,194,734 | 2,238,629 | 2,283,402 | 2,329,070 | 2,092,288 | 1,473,079 | - | 41,240,146 |
| Commercial | - | - | - | - | - | - | - | 42,297 | 43,143 | 69,714 | 71,109 | 72,531 | 73,981 | 75,461 | 76,970 | 78,510 | 80,080 | 81,681 | 70,167 | 31,339 | 23,086 | - | 890,069 |
| Industrial | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Institutional | - | - | - | - | - | - | - | - | - | 54,042 | 55,123 | 56,225 | 57,350 | 58,497 | 59,667 | 60,860 | 62,077 | 63,319 | 64,585 | 65,877 | 67,195 | - | 724,817 |
| Total Non-Residential Growth | - | - | - | - | - | - | - | 42,297 | 43,143 | 123,756 | 126,232 | 128,756 | 131,331 | 133,958 | 136,637 | 139,370 | 142,157 | 145,000 | 134,753 | 97,216 | 90,281 | - | 1,614,886 |
| Grand Total | - | - | - | - | - | 2,110,141 | 2,152,344 | 3,212,635 | 3,276,888 | 3,422,176 | 3,290,604 | 3,294,325 | 3,360,211 | 3,087,391 | 2,288,337 | 2,334,104 | 2,380,786 | 2,428,402 | 2,463,822 | 2,189,504 | 1,563,360 | - | 42,855,032 |



5.3.2 *Municipal Act, 2001*

Part XII of the *Municipal Act* provides municipalities with broad powers to impose fees and charges via passage of a by-law. These powers, as presented in s.391(1), include imposing fees or charges:

- “for services or activities provided or done by or on behalf of it;
- for costs payable by it for services or activities provided or done by or on behalf of any other municipality or local board; and
- for the use of its property including property under its control.”

Restrictions are provided to ensure that the form of the charge is not akin to a poll tax. Any charges not paid under this authority may be added to the tax roll and collected in a like manner. The fees and charges imposed under this part are not appealable to the Ontario Land Tribunal (O.L.T., formerly known as the L.P.A.T.).

Section 221 of the previous *Municipal Act* permitted municipalities to impose charges, by by-law, on owners or occupants of land who would or might derive benefit from the construction of sewage (storm and sanitary) or water works being authorized (in a specific benefit area). For a by-law imposed under this section of the previous Act:

- A variety of different means could be used to establish the rate and recovery of the costs and could be imposed by a number of methods at the discretion of Council (i.e. lot size, frontage, number of benefiting properties, etc.);
- Rates could be imposed with respect to costs of major capital works, even though an immediate benefit was not enjoyed;
- Non-abutting owners could be charged;
- Recovery was authorized against existing works, where a new water or sewer main was added to such works, “notwithstanding that the capital costs of existing works has in whole or in part been paid;”
- Charges on individual parcels could be deferred;
- Exemptions could be established;
- Repayment was secured; and
- O.L.T. approval was not required.

The *Municipal Act, 2001* contains no specific provisions similar to the previous s.221, however, capital cost recovery through fees and charges is embraced within s.391. The



Municipal Act, 2001 also maintains the ability of municipalities to impose capital charges for water and sewer services on landowners not receiving an immediate benefit from the works. Under s.391(2) of the Act, “a fee or charge imposed under subsection (1) for capital costs related to sewage or water services or activities may be imposed on persons not receiving an immediate benefit from the services or activities but who will receive a benefit at some later point in time.” Also, capital charges imposed under s.391 are not appealable to the O.L.T. on the grounds that the charges are “unfair or unjust.”

Section 222 of the previous *Municipal Act* permitted municipalities to pass a by-law requiring buildings to connect to the municipality's sewer and water systems, charging the owner for the cost of constructing services from the mains to the property line. Under the new *Municipal Act*, this power still exists under Part II, General Municipal Powers (s.9 (3) b of the *Municipal Act*). Enforcement and penalties for this use of power are contained in s.427 (1) of the *Municipal Act*.

Under the previous *Local Improvement Act*:

- A variety of different types of works could be undertaken, such as watermain, storm and sanitary sewer projects, supply of electrical light or power, bridge construction, sidewalks, road widening and paving;
- Council could pass a by-law for undertaking such work on petition of a majority of benefiting taxpayers, on a 2/3 vote of Council and on sanitary grounds, based on the recommendation of the Minister of Health. The by-law was required to go to the O.L.T., which might hold hearings and alter the by-law, particularly if there were objections;
- The entire cost of a work was assessed only upon the lots abutting directly on the work, according to the extent of their respective frontages, using an equal special rate per metre of frontage; and
- As noted, this Act was repealed as of April 1, 2003; however, O.Reg. 119/03, made under the *Municipal Act, 2001*, was enacted on April 19, 2003 which restored many of the previous *Local Improvement Act* provisions.



5.3.3 Historical Grant Funding

Federal Infrastructure Funding

Phase 1 (April 1, 2016 to March 31, 2018)

Funding was provided by the Government of Canada to expressly help municipalities with repair and rehabilitation projects. Funding was mainly provided through the Clean Water and Wastewater Fund (C.W.W.F.) and Public Transit Infrastructure Fund (P.T.I.F.) in Federal Phase 1 projects. The C.W.W.F. was announced in Ontario on September 15, 2016. The Fund is \$1.1 billion for water, wastewater, and storm water systems in Ontario. The federal government provided \$569 million and Ontario and municipal governments provided \$275 million each.

Over 1,300 water, wastewater, and storm water projects have been approved in Ontario through the C.W.W.F. In Ontario, P.T.I.F. accounted for nearly \$1.5 billion of the national total of \$3.4 billion. The program was allocated by ridership numbers from the Canadian Urban Transit Association. The Association of Municipalities of Ontario (A.M.O.) understands that \$1 billion of Ontario's share has been approved.

Phase 2: Next Steps

The federal government announced Phase 2 of its infrastructure funding plan with a total of \$180 billion spent over 11 years. In addition to the balance of funding for previous green, social, and public transit infrastructure funds (\$20 billion each, including Phase 1), the government has added \$10.1 billion for trade and transportation infrastructure and \$2 billion for rural and northern communities. This funding must be implemented by agreements with each Province and Territory.

In Phase 2, Ontario will be eligible for \$11.8 billion including \$8.3 billion for transit, \$2.8 billion for green infrastructure, \$407 million for community, culture, and recreation and \$250 million for rural and northern communities.

Federal Gas Tax

The federal Gas Tax is a permanent source of funding provided up front, twice-a-year, to Provinces and Territories, who in turn flow this funding to their municipalities to support local infrastructure priorities. Municipalities can pool, bank, and borrow against this funding, providing financial flexibility. Every year, the federal Gas Tax provides over



\$2 billion and supports approximately 2,500 projects in communities across Canada. Each municipality selects how best to direct the funds with the flexibility provided to make strategic investments across 18 different project categories.

Ontario Government

The Province has taken steps to increase municipal infrastructure funding. The Ontario Community Infrastructure Fund (O.C.I.F.) was increased in 2016 with formula-based support growing to \$200 million, and application funding growing to \$100 million annually by 2018/2019. As well, \$15 million annually will go to the new Connecting Links program to help pay for the construction and repair costs of municipal roads that connect communities to provincial highways. This is on top of the Building Ontario Up investment of \$130 billion in public infrastructure over 10 years starting in 2015.

5.3.4 Debenture Financing

Although it is not a direct method of minimizing the overall cost to the taxpayer, debentures are used by municipalities to assist in cash flowing large capital expenditures.

The Ministry of Municipal Affairs regulates the level of debt incurred by Ontario municipalities, through its powers established under the *Municipal Act*. Ontario Regulations 403/02 provides the current rules respecting municipal debt and financial obligations. Through the rules established under these regulations, a municipality's debt capacity is capped at a level where no more than 25% of the municipality's own purpose revenues may be allotted for servicing the debt (i.e., debt charges). Hence, proper management of capital spending and the level of debt issued annually must be monitored and evaluated over the longer-term period.

5.3.5 Infrastructure Ontario

Infrastructure Ontario (I.O.) is an arms-length crown corporation, which has been set up as a tool to offer low-cost and longer-term financing to assist municipalities in renewing their infrastructure (this corporation has merged the former O.S.I.F.A. into its operations). I.O. combines the infrastructure renewal needs of municipalities into an infrastructure investment "pool." I.O. will raise investment capital to finance loans to the public sector by selling a new investment product called Infrastructure Renewal Bonds to individual and institutional investors.



I.O. provides access to infrastructure capital that would not otherwise be available to smaller borrowers. Larger borrowers receive a longer term on their loans than they could obtain in the financial markets and can also benefit from savings on transaction costs such as legal costs and underwriting commissions. Under the I.O. approach, all borrowers receive the same low interest rate. I.O. will enter into a financial agreement with each municipality subject to technical and credit reviews, for a loan up to the maximum amount of the loan request.

The first round of the former O.S.I.F.A.'s 2004/2005 infrastructure renewal program was focused on municipal priorities of clean water infrastructure, sewage treatment facilities, municipal roads and bridges, public transit and waste management infrastructure. The focus of the program was expanded in 2005/2006 somewhat to include:

- clean water infrastructure;
- sewage infrastructure;
- waste management infrastructure;
- municipal roads and bridges;
- public transit;
- municipal long-term care homes;
- renewal of municipal social housing and culture; and
- tourism and recreation infrastructure.

With the merging of O.S.I.F.A. and I.O., the program was broadened in late 2006 to also include municipal administrative buildings, local police and fire stations, emergency vehicles and equipment, ferries, docks, and municipal airports.

To be eligible to receive these loans, municipalities must submit a formal application along with pertinent financial information. Allotments are prioritized and distributed based upon the Province's assessment of need.

5.4 Capital Financing Analysis

The primary basis for recovery for future capital expenditures would be the *Development Charges Act*; however, the Act does place some limitations on Guelph's ability to recoup all of the growth-related capital costs. Based on the analysis provided in this report, in order to assist the City in the funding of the growth-related capital expenditures required to allow development to proceed in Clair-Maltby, it is envisioned



that the City may need to pursue additional developer agreements. These agreements would provide for the developing landowner to either construct the works and receive a D.C. credit at the time of taking out their building permits or alternatively, accelerating the timing of payment. Accelerated payments may be achieved by:

1. Entering into an accelerated payment agreement (Section 27 of the D.C.A.) for payments to be made earlier than subdivision agreement (credit given for these payments); or
2. Front-ending agreements where the developing landowner pays for the works and funds are flowed back as other developments pay D.C.s.

As discussed in Section 5.2, capital expenditures are required throughout the forecast period to accommodate growth in Clair-Maltby. The following sections provide a discussion on the financing of the identified capital works, and the potential impacts to the City's financial position.

The capital financing presented in these sections is based on the annualized 2020-2041 capital forecast provided in Appendix A (Note: this is provided in uninflated dollars in Table A-1 and inflated dollars in Table A-2). Timing of capital works related to water, wastewater, stormwater, and roads is largely based on the phasing of works identified by Wood through the M.E.S.P. The timing of other works was developed in consultation with staff.

5.4.1 Capital Financing – Tax-supported Services (Other than Services Related to a Highway)

The capital expenditures and related financing required on an annualized basis is summarized in Table 5-4 for all tax-supported services other than Services Related to a Highway. Table 5-5 provides the D.C. reserve fund continuity for these services and Table 5-6 provides the debt payment schedules. The subsequent sections related to other City services are provided in the same structure presented here. The following observations are provided:

- Timing of certain costs are based on the D.C. background study, where specific projects were identified for Clair-Maltby. Timing for other works has been distributed over the forecast period in phases as the works will be required gradually as development is put in place.



- Certain D.C.-eligible growth expenditures are forecasted to occur before growth is in place and corresponding D.C. revenue is collected. These projects will need to be debt financed with the corresponding debt payments being cash-flowed from tax-supported reserves in 2023 and 2024. Once development begins in 2025, the debt charges can be paid through D.C.s and the loan from the tax-supported reserves can be repaid.
- Approximately \$51.95 million in growth-related debt will need to be issued over the forecast period. Debt has been assumed at a rate of 3.5% over a 10-year term. By 2041, there are still \$21.18 million in outstanding debt charges to be repaid from D.C.s for this growth-related work.
- It is assumed that all non-D.C. eligible capital expenditures and post-period expenditures will be debt financed. These debt charges are to be recovered through the property tax levy, and as such, will directly impact the tax rates. By 2041, there are still \$2.34 million in non-growth-related debenture payments outstanding that will need to be recovered through property taxes.



Table 5-4
City of Guelph – Clair-Maltby Secondary Plan
Annual Capital Financing Summary – Tax Supported Services other than Services Related to a Highway

| Capital Expenditures | Total 2020-2041 | Annual Capital Expenditures (Inflated\$) | | | | | | | | | | | | | | | | | | | | | |
|--|--------------------|--|------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|------------|-----------|------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Total Annual Capital Expenditures | 142,430,007 | - | - | 2,668,863 | 2,709,729 | 3,004,224 | 8,509,767 | 2,016,587 | 5,139,274 | 11,100,356 | 25,501,109 | 14,371,371 | 6,259,041 | 1,508,439 | 23,254,812 | 1,315,397 | 1,341,705 | 1,368,539 | 1,395,909 | 1,423,828 | 28,059,707 | 1,481,350 | - |
| Development Chargeable Growth Expenditures | 110,110,502 | - | - | 2,254,444 | 2,709,729 | 3,004,224 | 7,374,907 | 859,029 | 2,069,430 | 7,969,115 | 22,307,243 | 2,196,095 | 2,414,049 | 856,640 | 22,589,977 | 927,893 | 946,451 | 965,380 | 984,687 | 1,004,381 | 27,631,872 | 1,044,958 | - |
| Non-D.C. Eligible Capital Expenditures | 32,319,505 | - | - | 414,420 | - | - | 1,134,861 | 1,157,558 | 3,069,844 | 3,131,241 | 3,193,866 | 12,175,275 | 3,844,993 | 651,799 | 664,835 | 387,504 | 395,254 | 403,159 | 411,222 | 419,447 | 427,836 | 436,392 | - |

| Capital Funding | Total 2020-2041 | Annual Capital Financing (Inflated\$) | | | | | | | | | | | | | | | | | | | | | |
|--|--------------------|---------------------------------------|------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|------------|-----------|------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Total Annual Capital Expenditures | 142,430,007 | - | - | 2,668,863 | 2,709,729 | 3,004,224 | 8,509,767 | 2,016,587 | 5,139,274 | 11,100,356 | 25,501,109 | 14,371,371 | 6,259,041 | 1,508,439 | 23,254,812 | 1,315,397 | 1,341,705 | 1,368,539 | 1,395,909 | 1,423,828 | 28,059,707 | 1,481,350 | - |
| Development Charge Funding | 57,124,542 | - | - | - | - | - | 3,769,409 | 859,029 | 2,069,430 | 7,969,115 | 10,163,405 | 2,196,095 | 2,414,049 | 856,640 | 12,745,616 | 927,893 | 946,451 | 965,380 | 984,687 | 1,004,381 | 9,252,963 | (0) | - |
| Post-Period Expenditures (Debt Financed) | 1,033,090 | - | - | - | - | - | 1,033,090 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Growth-Related Debt | 51,952,870 | - | - | 2,254,444 | 2,709,729 | 3,004,224 | 2,572,407 | - | - | - | 12,143,838 | - | - | - | 9,844,361 | - | - | - | - | - | 18,378,909 | 1,044,958 | - |
| Developer Funded Under Local Service Policy | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-D.C. Eligible Capital Expenditures (Debt Financed) | 32,319,505 | - | - | 414,420 | - | - | 1,134,861 | 1,157,558 | 3,069,844 | 3,131,241 | 3,193,866 | 12,175,275 | 3,844,993 | 651,799 | 664,835 | 387,504 | 395,254 | 403,159 | 411,222 | 419,447 | 427,836 | 436,392 | - |
| Net Expenditures | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Table 5-5
City of Guelph – Clair-Maltby Secondary Plan
D.C. Reserve Fund Continuity – All Tax Supported Services Other than Services Related to a Highway

| D.C. Reserve Fund Continuity | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|--------------------------------------|------|------|------|---------|---------|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|
| Opening Balance | - | - | - | - | - | - | - | 1,864,198 | 5,787,391 | 3,917,159 | - | 2,337,477 | 4,504,541 | 8,450,801 | - | 727,731 | 1,920,643 | 3,536,721 | 5,270,609 | 7,113,193 | 1,248 | - |
| Loan from Tax-Supported Reserves | - | - | - | 271,077 | 596,899 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| D.C. Proceeds | - | - | - | - | - | 4,727,540 | 4,822,091 | 7,146,585 | 7,289,517 | 7,513,686 | 7,215,372 | 7,220,422 | 7,364,830 | 6,751,370 | 4,955,787 | 5,054,903 | 5,156,001 | 5,259,121 | 5,351,382 | 4,784,885 | 3,392,357 | - |
| Transfer to Capital | - | - | - | - | - | 3,769,409 | 859,029 | 2,069,430 | 7,969,115 | 10,163,405 | 2,196,095 | 2,414,049 | 856,640 | 12,745,616 | 927,893 | 946,451 | 965,380 | 984,687 | 1,004,381 | 9,252,963 | (0) | - |
| Transfer to Operating (Debt Charges) | - | - | - | 271,077 | 596,899 | 958,131 | 1,267,441 | 1,267,441 | 1,267,441 | 1,267,441 | 2,727,632 | 2,727,632 | 2,727,632 | 2,456,555 | 3,314,433 | 2,953,201 | 2,643,891 | 2,643,891 | 2,643,891 | 2,643,891 | 3,393,605 | 3,519,252 |
| Repayment to Tax Supported Reserves | - | - | - | - | - | - | 867,976 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Closing Balance | - | - | - | - | - | - | 1,827,645 | 5,673,913 | 3,840,352 | - | 2,291,644 | 4,416,217 | 8,285,099 | - | 713,462 | 1,882,983 | 3,467,374 | 5,167,264 | 6,973,719 | 1,224 | - | (3,519,252) |
| Interest | - | - | - | - | - | - | 36,553 | 113,478 | 76,807 | - | 45,833 | 88,324 | 165,702 | - | 14,269 | 37,660 | 69,347 | 103,345 | 139,474 | 24 | - | (70,385) |



Table 5-6
City of Guelph – Clair-Maltby Secondary Plan
Debt Payment Schedules – All Tax Supported Services Other than Services Related to a Highway

| Non-Growth Debentures | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------|---------------------|-------------------|---|------|------|--------|--------|--------|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|
| Debenture Year | Annual Debenture \$ | Annual Debt Costs | Annual Debt Payment Schedule ¹ | | | | | | | | | | | | | | | | | | | | | |
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| 2020 | - | - | | - | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2021 | - | - | | | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2022 | 414,420 | 49,830 | | | | 49,830 | 49,830 | 49,830 | 49,830 | 49,830 | 49,830 | 49,830 | 49,830 | 49,830 | 49,830 | | | | | | | | | |
| 2023 | - | - | | | | | | - | - | - | - | - | - | - | - | | | | | | | | | |
| 2024 | - | - | | | | | | | - | - | - | - | - | - | - | - | - | | | | | | | |
| 2025 | 1,134,861 | 136,457 | | | | | | | 136,457 | 136,457 | 136,457 | 136,457 | 136,457 | 136,457 | 136,457 | 136,457 | 136,457 | 136,457 | | | | | | |
| 2026 | 1,157,558 | 139,186 | | | | | | | | 139,186 | 139,186 | 139,186 | 139,186 | 139,186 | 139,186 | 139,186 | 139,186 | 139,186 | 139,186 | | | | | |
| 2027 | 3,069,844 | 369,122 | | | | | | | | | 369,122 | 369,122 | 369,122 | 369,122 | 369,122 | 369,122 | 369,122 | 369,122 | 369,122 | 369,122 | 369,122 | | | |
| 2028 | 3,131,241 | 376,505 | | | | | | | | | | 376,505 | 376,505 | 376,505 | 376,505 | 376,505 | 376,505 | 376,505 | 376,505 | 376,505 | 376,505 | | | |
| 2029 | 3,193,866 | 384,035 | | | | | | | | | | | 384,035 | 384,035 | 384,035 | 384,035 | 384,035 | 384,035 | 384,035 | 384,035 | 384,035 | 384,035 | | |
| 2030 | 12,175,275 | 1,463,972 | | | | | | | | | | | | 1,463,972 | 1,463,972 | 1,463,972 | 1,463,972 | 1,463,972 | 1,463,972 | 1,463,972 | 1,463,972 | 1,463,972 | 1,463,972 | |
| 2031 | 3,844,993 | 462,327 | | | | | | | | | | | | | 462,327 | 462,327 | 462,327 | 462,327 | 462,327 | 462,327 | 462,327 | 462,327 | 462,327 | 462,327 |
| 2032 | 651,799 | 78,373 | | | | | | | | | | | | | | 78,373 | 78,373 | 78,373 | 78,373 | 78,373 | 78,373 | 78,373 | 78,373 | 78,373 |
| 2033 | 664,835 | 79,941 | | | | | | | | | | | | | | | 79,941 | 79,941 | 79,941 | 79,941 | 79,941 | 79,941 | 79,941 | 79,941 |
| 2034 | 387,504 | 46,594 | | | | | | | | | | | | | | | | 46,594 | 46,594 | 46,594 | 46,594 | 46,594 | 46,594 | 46,594 |
| 2035 | 395,254 | 47,526 | | | | | | | | | | | | | | | | | 47,526 | 47,526 | 47,526 | 47,526 | 47,526 | 47,526 |
| 2036 | 403,159 | 48,476 | | | | | | | | | | | | | | | | | | 48,476 | 48,476 | 48,476 | 48,476 | 48,476 |
| 2037 | 411,222 | 49,446 | | | | | | | | | | | | | | | | | | | 49,446 | 49,446 | 49,446 | 49,446 |
| 2038 | 419,447 | 50,435 | | | | | | | | | | | | | | | | | | | | 50,435 | 50,435 | 50,435 |
| 2039 | 427,836 | 51,444 | | | | | | | | | | | | | | | | | | | | | 51,444 | 51,444 |
| 2040 | 436,392 | 52,472 | | | | | | | | | | | | | | | | | | | | | | 52,472 |
| 2041 | - | - | | | | | | | | | | | | | | | | | | | | | | |
| Total | 32,319,505 | | - | - | - | 49,830 | 49,830 | 49,830 | 186,288 | 325,474 | 694,596 | 1,071,101 | 1,455,136 | 2,919,107 | 3,381,435 | 3,409,977 | 3,489,918 | 3,536,512 | 3,447,581 | 3,356,871 | 3,037,194 | 2,711,125 | 2,378,533 | 967,034 |

¹ Assumes the debt payments begin mid term

| Growth Debentures | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------|---------------------|-------------------|---|------|------|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Debenture Year | Annual Debenture \$ | Annual Debt Costs | Annual Debt Payment Schedule ¹ | | | | | | | | | | | | | | | | | | | | | |
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| 2020 | - | - | | - | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2021 | - | - | | | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2022 | 2,254,444 | 271,077 | | | | 271,077 | 271,077 | 271,077 | 271,077 | 271,077 | 271,077 | 271,077 | 271,077 | 271,077 | | | | | | | | | | |
| 2023 | 2,709,729 | 325,822 | | | | | 325,822 | 325,822 | 325,822 | 325,822 | 325,822 | 325,822 | 325,822 | 325,822 | 325,822 | 325,822 | | | | | | | | |
| 2024 | 3,004,224 | 361,232 | | | | | | 361,232 | 361,232 | 361,232 | 361,232 | 361,232 | 361,232 | 361,232 | 361,232 | 361,232 | 361,232 | | | | | | | |
| 2025 | 2,572,407 | 309,310 | | | | | | | 309,310 | 309,310 | 309,310 | 309,310 | 309,310 | 309,310 | 309,310 | 309,310 | 309,310 | 309,310 | | | | | | |
| 2026 | - | - | | | | | | | | - | - | - | - | - | - | - | - | - | - | | | | | |
| 2027 | - | - | | | | | | | | | - | - | - | - | - | - | - | - | - | - | | | | |
| 2028 | - | - | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | | | |
| 2029 | 12,143,838 | 1,460,192 | | | | | | | | | | | 1,460,192 | 1,460,192 | 1,460,192 | 1,460,192 | 1,460,192 | 1,460,192 | 1,460,192 | 1,460,192 | 1,460,192 | 1,460,192 | | |
| 2030 | - | - | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | |
| 2031 | - | - | | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | |
| 2032 | - | - | | | | | | | | | | | | | | - | - | - | - | - | - | - | - | |
| 2033 | 9,844,361 | 1,183,699 | | | | | | | | | | | | | | | 1,183,699 | 1,183,699 | 1,183,699 | 1,183,699 | 1,183,699 | 1,183,699 | 1,183,699 | |
| 2034 | - | - | | | | | | | | | | | | | | | | - | - | - | - | - | - | |
| 2035 | - | - | | | | | | | | | | | | | | | | | - | - | - | - | - | |
| 2036 | - | - | | | | | | | | | | | | | | | | | | - | - | - | - | |
| 2037 | - | - | | | | | | | | | | | | | | | | | | | - | - | - | |
| 2038 | - | - | | | | | | | | | | | | | | | | | | | | - | - | |
| 2039 | 18,378,909 | 2,209,905 | | | | | | | | | | | | | | | | | | | | | | 2,209,905 |
| 2040 | 1,044,958 | 125,647 | | | | | | | | | | | | | | | | | | | | | | 125,647 |
| 2041 | - | - | | | | | | | | | | | | | | | | | | | | | | |
| Total | 51,952,870 | | - | - | - | 271,077 | 596,899 | 958,131 | 1,267,441 | 1,267,441 | 1,267,441 | 1,267,441 | 2,727,632 | 2,727,632 | 2,727,632 | 2,456,555 | 3,314,433 | 2,953,201 | 2,643,891 | 2,643,891 | 2,643,891 | 2,643,891 | 3,393,605 | 3,519,252 |

¹ Assumes the debt payments begin mid term



Table 5-6 (Cont'd)
Post-Period Expenditures

| Debenture Year | Annual Debenture \$ | Annual Debt Costs | Annual Debt Payment Schedule (Current\$) ¹ | | | | | | | | | | | | | | | | | | | | | |
|-------------------|------------------------|----------------------|---|------|------|------|------|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|------|------|------|------|------|------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| 2020 | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2021 | - | - | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2022 | - | - | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2023 | - | - | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2024 | - | - | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2025 | 1,033,090 | 124,220 | | | | | | | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | | | | | | |
| 2026 | - | - | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2027 | - | - | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2028 | - | - | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2029 | - | - | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| 2030 | - | - | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - |
| 2031 | - | - | | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - |
| 2032 | - | - | | | | | | | | | | | | | | - | - | - | - | - | - | - | - | - |
| 2033 | - | - | | | | | | | | | | | | | | | - | - | - | - | - | - | - | - |
| 2034 | - | - | | | | | | | | | | | | | | | | - | - | - | - | - | - | - |
| 2035 | - | - | | | | | | | | | | | | | | | | | - | - | - | - | - | - |
| 2036 | - | - | | | | | | | | | | | | | | | | | | - | - | - | - | - |
| 2037 | - | - | | | | | | | | | | | | | | | | | | | - | - | - | - |
| 2038 | - | - | | | | | | | | | | | | | | | | | | | | - | - | - |
| 2039 | - | - | | | | | | | | | | | | | | | | | | | | | - | - |
| 2040 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| 2041 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| Total | 1,033,090 | | - | - | - | - | - | - | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | - | - | - | - | - | - |

¹ Assumes the debt payments begin mid term



5.4.2 Capital Financing – Services Related to a Highway

Tables 5-7 to 5-9 present the capital financing, D.C. reserve fund continuity and related debt payment schedules for Services Related to a Highway capital works. These works are related to the roads capital in addition to the public works fleet and facilities. The following observations are provided:

- Timing of local and collector road infrastructure has been based on the amount of development in each phase identified in the M.E.S.P. Timing of other works such as arterial road expansions and upgrades have been developed through discussions with staff.
- Under the City's L.S.P., all collector and local roads internal to a development, as well as the related infrastructure for a complete street are to be provided by developing landowners. As a result, a large portion of the required road works to support the development of the Secondary Plan are assumed to be developer funded under the L.S.P.
- The remaining works are a mix of arterial road upgrades and intersection improvements that would be assumed to be funded through D.C.s. The benefit to existing portion of these projects is non-D.C. eligible and assumed to be debt financed. The related debt payments are paid through tax-supported reserves and as such, will directly impact property taxes.
- As many of the D.C.-eligible expenditures are expected to occur once development has begun, some of these projects can be fully funded through D.C. revenue. Certain expenditures are expected to require debt financing. By 2041, there is \$4.97 million in outstanding debt payments that remains to be funded.



Table 5-7
City of Guelph – Clair-Maltby Secondary Plan
Annual Capital Financing Summary –Services Related to a Highway

| Capital Expenditures | Total 2020-2041 | Annual Capital Expenditures (Inflated\$) | | | | | | | | | | | | | | | | | | | | | |
|--|--------------------|--|------|------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------|-----------|------|------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Total Annual Capital Expenditures | 252,736,850 | - | - | - | 6,618,456 | 9,032,784 | 22,485,616 | 16,644,636 | 12,941,472 | 14,931,842 | 21,806,371 | 17,990,066 | 24,726,319 | 14,192,574 | 16,342,109 | 24,827,778 | 16,937,860 | 11,599,693 | 10,789,372 | 8,390,356 | 2,479,544 | - | - |
| Development Chargeable Growth Expenditures | 235,021,935 | - | - | - | 6,618,456 | 8,494,325 | 20,288,701 | 15,710,947 | 12,941,472 | 14,070,411 | 18,291,733 | 15,493,966 | 20,636,612 | 12,454,449 | 16,144,597 | 24,021,926 | 16,595,374 | 11,599,693 | 10,789,372 | 8,390,356 | 2,479,544 | - | - |
| Non-D.C. Eligible Capital Expenditures | 17,714,915 | - | - | - | - | 538,459 | 2,196,915 | 933,689 | - | 861,431 | 3,514,638 | 2,496,100 | 4,089,707 | 1,738,125 | 197,513 | 805,852 | 342,487 | - | - | - | - | - | - |

| Capital Funding | Total 2020-2041 | Annual Capital Financing (Inflated\$) | | | | | | | | | | | | | | | | | | | | | |
|--|--------------------|---------------------------------------|------|------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------|-----------|------|------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Total Annual Capital Growth Expenditures | 252,736,850 | - | - | - | 6,618,456 | 9,032,784 | 22,485,616 | 16,644,636 | 12,941,472 | 14,931,842 | 21,806,371 | 17,990,066 | 24,726,319 | 14,192,574 | 16,342,109 | 24,827,778 | 16,937,860 | 11,599,693 | 10,789,372 | 8,390,356 | 2,479,544 | - | - |
| Development Charge Funding | 35,825,796 | - | - | - | - | (0) | 2,004,129 | 1,598,645 | - | 1,412,265 | 5,548,727 | 2,496,100 | 8,029,084 | 1,738,125 | 5,213,947 | 3,287,335 | 2,017,894 | - | - | - | 2,479,544 | - | - |
| Post-Period Expenditures (Debt Financed) | - | | | | | | | | | | | | | | | | | | | | | | |
| Growth-Related Debt | 19,628,321 | | | | | 1,743,500 | 3,740,477 | 1,424,584 | | | | | | | | 9,514,529 | 3,205,231 | | | | | | |
| Developer Funded Under Local Service Policy | 179,567,818 | - | - | - | 6,618,456 | 6,750,825 | 14,544,095 | 12,687,718 | 12,941,472 | 12,658,147 | 12,743,006 | 12,997,866 | 12,607,528 | 10,716,324 | 10,930,650 | 11,220,062 | 11,372,248 | 11,599,693 | 10,789,372 | 8,390,356 | - | - | - |
| Non-D.C. Eligible Capital Expenditures (Debt Financed) | 17,714,915 | - | - | - | - | 538,459 | 2,196,915 | 933,689 | - | 861,431 | 3,514,638 | 2,496,100 | 4,089,707 | 1,738,125 | 197,513 | 805,852 | 342,487 | - | - | - | - | - | - |
| Net Expenditures | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Table 5-8
City of Guelph – Clair-Maltby Secondary Plan
D.C. Reserve Fund Continuity – Services Related to a Highway

| Highway & Related D.C. Reserve Fund Continuity | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|--|------|------|------|------|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Opening Balance | - | - | - | - | - | 0 | 0 | 0 | 3,435,805 | 5,585,478 | 3,720,370 | 4,837,274 | 364,169 | 2,307,721 | 409,217 | - | 1 | 2,201,072 | 4,699,601 | 7,316,185 | 7,144,656 | 8,673,909 |
| Loan from Tax-Supported Reserves | | | | | | | | | | | | | | | | | | | | | | |
| D.C. Proceeds | - | - | - | - | - | 2,213,770 | 2,258,046 | 4,199,131 | 4,283,113 | 4,441,366 | 4,348,851 | 4,379,533 | 4,467,124 | 4,138,114 | 3,708,813 | 3,782,989 | 3,858,649 | 3,935,822 | 4,002,571 | 3,697,364 | 2,888,618 | - |
| Transfer to Capital | - | - | - | - | (0) | 2,004,129 | 1,598,645 | - | 1,412,265 | 5,548,727 | 2,496,100 | 8,029,084 | 1,738,125 | 5,213,947 | 3,287,335 | 2,017,894 | - | - | - | 2,479,544 | - | - |
| Transfer to Operating (Debt Charges) | - | - | - | - | - | 209,641 | 659,401 | 830,695 | 830,695 | 830,695 | 830,695 | 830,695 | 830,695 | 830,695 | 830,695 | 1,765,094 | 1,700,735 | 1,529,441 | 1,529,441 | 1,529,441 | 1,529,441 | 1,529,441 |
| Repayment to Tax Supported Reserves | | | | | | | | | | | | | | | | | | | | | | |
| Closing Balance | - | - | - | - | 0 | 0 | 0 | 3,368,436 | 5,475,959 | 3,647,422 | 4,742,426 | 357,028 | 2,262,472 | 401,194 | - | 0 | 2,157,914 | 4,607,452 | 7,172,731 | 7,004,564 | 8,503,833 | 7,144,468 |
| Interest | - | - | - | - | 0 | 0 | 0 | 67,369 | 109,519 | 72,948 | 94,849 | 7,141 | 45,249 | 8,024 | - | 0 | 43,158 | 92,149 | 143,455 | 140,091 | 170,077 | 142,889 |



Table 5-9
City of Guelph – Clair-Maltby Secondary Plan
Debt Payment Schedules – Services Related to a Highway

Non-Growth Debentures

| Debenture Year | Annual Debenture \$ | Annual Debt Costs | Annual Debt Payment Schedule ¹ | | | | | | | | | | | | | | | | | | | | | |
|----------------|---------------------|-------------------|---|------|------|------|------|--------|---------|---------|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| 2020 | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2021 | - | - | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2022 | - | - | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2023 | - | - | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2024 | 538,459 | 64,745 | | | | | | 64,745 | 64,745 | 64,745 | 64,745 | 64,745 | 64,745 | 64,745 | 64,745 | 64,745 | 64,745 | | | | | | | |
| 2025 | 2,196,915 | 264,160 | | | | | | | 264,160 | 264,160 | 264,160 | 264,160 | 264,160 | 264,160 | 264,160 | 264,160 | 264,160 | 264,160 | | | | | | |
| 2026 | 933,689 | 112,268 | | | | | | | | 112,268 | 112,268 | 112,268 | 112,268 | 112,268 | 112,268 | 112,268 | 112,268 | 112,268 | 112,268 | | | | | |
| 2027 | - | - | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2028 | 861,431 | 103,580 | | | | | | | | | | 103,580 | 103,580 | 103,580 | 103,580 | 103,580 | 103,580 | 103,580 | 103,580 | 103,580 | 103,580 | | | |
| 2029 | 3,514,638 | 422,605 | | | | | | | | | | | 422,605 | 422,605 | 422,605 | 422,605 | 422,605 | 422,605 | 422,605 | 422,605 | 422,605 | 422,605 | | |
| 2030 | 2,496,100 | 300,135 | | | | | | | | | | | | 300,135 | 300,135 | 300,135 | 300,135 | 300,135 | 300,135 | 300,135 | 300,135 | 300,135 | 300,135 | |
| 2031 | 4,089,707 | 491,752 | | | | | | | | | | | | | 491,752 | 491,752 | 491,752 | 491,752 | 491,752 | 491,752 | 491,752 | 491,752 | 491,752 | 491,752 |
| 2032 | 1,738,125 | 208,995 | | | | | | | | | | | | | | 208,995 | 208,995 | 208,995 | 208,995 | 208,995 | 208,995 | 208,995 | 208,995 | 208,995 |
| 2033 | 197,513 | 23,749 | | | | | | | | | | | | | | | 23,749 | 23,749 | 23,749 | 23,749 | 23,749 | 23,749 | 23,749 | 23,749 |
| 2034 | 805,852 | 96,897 | | | | | | | | | | | | | | | | 96,897 | 96,897 | 96,897 | 96,897 | 96,897 | 96,897 | 96,897 |
| 2035 | 342,487 | 41,181 | | | | | | | | | | | | | | | | | 41,181 | 41,181 | 41,181 | 41,181 | 41,181 | 41,181 |
| 2036 | - | - | | | | | | | | | | | | | | | | | | - | - | - | - | - |
| 2037 | - | - | | | | | | | | | | | | | | | | | | | - | - | - | - |
| 2038 | - | - | | | | | | | | | | | | | | | | | | | | - | - | - |
| 2039 | - | - | | | | | | | | | | | | | | | | | | | | | - | - |
| 2040 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| 2041 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| Total | 17,714,915 | | - | - | - | - | - | 64,745 | 328,905 | 441,173 | 441,173 | 544,753 | 967,358 | 1,267,492 | 1,759,244 | 1,968,239 | 1,991,988 | 2,024,139 | 1,801,161 | 1,688,893 | 1,688,893 | 1,585,313 | 1,162,708 | 862,573 |

¹ Assumes the debt payments begin mid term

Growth Debentures

| Debenture Year | Annual Debenture \$ | Annual Debt Costs | Annual Debt Payment Schedule ¹ | | | | | | | | | | | | | | | | | | | | | |
|----------------|---------------------|-------------------|---|------|------|------|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| 2020 | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2021 | - | - | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2022 | - | - | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2023 | - | - | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2024 | 1,743,500 | 209,641 | | | | | | 209,641 | 209,641 | 209,641 | 209,641 | 209,641 | 209,641 | 209,641 | 209,641 | 209,641 | 209,641 | | | | | | | |
| 2025 | 3,740,477 | 449,760 | | | | | | | 449,760 | 449,760 | 449,760 | 449,760 | 449,760 | 449,760 | 449,760 | 449,760 | 449,760 | 449,760 | | | | | | |
| 2026 | 1,424,584 | 171,294 | | | | | | | | 171,294 | 171,294 | 171,294 | 171,294 | 171,294 | 171,294 | 171,294 | 171,294 | 171,294 | 171,294 | | | | | |
| 2027 | - | - | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2028 | - | - | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2029 | - | - | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| 2030 | - | - | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - |
| 2031 | - | - | | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - |
| 2032 | - | - | | | | | | | | | | | | | | - | - | - | - | - | - | - | - | - |
| 2033 | - | - | | | | | | | | | | | | | | | - | - | - | - | - | - | - | - |
| 2034 | 9,514,529 | 1,144,040 | | | | | | | | | | | | | | | | 1,144,040 | 1,144,040 | 1,144,040 | 1,144,040 | 1,144,040 | 1,144,040 | 1,144,040 |
| 2035 | 3,205,231 | 385,401 | | | | | | | | | | | | | | | | | 385,401 | 385,401 | 385,401 | 385,401 | 385,401 | 385,401 |
| 2036 | - | - | | | | | | | | | | | | | | | | | | - | - | - | - | - |
| 2037 | - | - | | | | | | | | | | | | | | | | | | | - | - | - | - |
| 2038 | - | - | | | | | | | | | | | | | | | | | | | | - | - | - |
| 2039 | - | - | | | | | | | | | | | | | | | | | | | | | - | - |
| 2040 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| 2041 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| Total | 19,628,321 | | - | - | - | - | - | 209,641 | 659,401 | 830,695 | 830,695 | 830,695 | 830,695 | 830,695 | 830,695 | 830,695 | 830,695 | 1,765,094 | 1,700,735 | 1,529,441 | 1,529,441 | 1,529,441 | 1,529,441 | 1,529,441 |

¹ Assumes the debt payments begin mid term



5.4.3 Capital Financing – Water Services

Tables 5-10 to 5-12 provide the capital expenditures and related capital financing details for water services. The following can be noted based on the analysis presented:

- The timing of the capital expenditures related to the elevated water storage, transmission main, and watermains is based on the phasing identified in the M.E.S.P.'s suggested phasing plan (see Appendix B for map). The water storage and transmission main will need to commence construction at the front end of the Secondary Plan. The timing of works related to water supply is currently estimated to occur between 2035 to 2036. Based on discussions with staff, the development in Clair-Maltby may be able to borrow capacity from existing supply sources until that point.
- As noted in Section 5.2.2, the watermains within the Secondary Plan are all developer responsibility under the L.S.P. Some of these localized watermains are located offsite from development i.e. on Gordon Street. Cost sharing agreements will need to be developed for these works.
- The elevated water storage, inline booster and 600 mm transmission main are D.C.-eligible expenditures; however, this infrastructure has been sized to accommodate the maximum potential population within the secondary plan, rather than the target population. As a result, the costs related to this additional servicing capacity is deemed a post-period benefit. These costs are assumed to be debt financed.
- As the costs related to water supply are estimated to occur in the latter half of the forecast, most of the development is in place at that point, and as such, the related D.C. revenues in the reserves can be utilized to fund these works.



Table 5-10
City of Guelph – Clair-Maltby Secondary Plan
Annual Capital Financing Summary – Water Services

| Capital Expenditures | Total 2020-2041 | Annual Capital Expenditures (Inflated\$) | | | | | | | | | | | | | | | | | | | | | |
|--|--------------------|--|------|------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|-----------|-----------|------|------|------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Total Annual Capital Expenditures | 79,921,408 | - | - | - | 4,212,571 | 4,500,103 | 3,840,876 | 10,392,227 | 5,463,609 | 1,830,601 | 1,867,213 | 1,441,461 | 1,470,290 | 3,218,979 | 3,283,358 | 3,349,026 | 13,798,014 | 14,073,975 | 3,554,013 | 3,625,093 | - | - | - |
| Development Chargeable Growth Expenditures | 79,921,408 | - | - | - | 4,212,571 | 4,500,103 | 3,840,876 | 10,392,227 | 5,463,609 | 1,830,601 | 1,867,213 | 1,441,461 | 1,470,290 | 3,218,979 | 3,283,358 | 3,349,026 | 13,798,014 | 14,073,975 | 3,554,013 | 3,625,093 | - | - | - |
| Non-D.C. Eligible Capital Expenditures | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| Capital Funding | Total 2020-2041 | Annual Capital Financing Inflated\$) | | | | | | | | | | | | | | | | | | | | | |
|--|--------------------|--------------------------------------|------|------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|-----------|-----------|------|------|------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Total Annual Capital Growth Expenditures | 79,921,408 | - | - | - | 4,212,571 | 4,500,103 | 3,840,876 | 10,392,227 | 5,463,609 | 1,830,601 | 1,867,213 | 1,441,461 | 1,470,290 | 3,218,979 | 3,283,358 | 3,349,026 | 13,798,014 | 14,073,975 | 3,554,013 | 3,625,093 | - | - | - |
| Development Charge Funding | 26,684,911 | - | - | - | 0 | (0) | 1,269,516 | 2,242,397 | 2,201,341 | - | - | - | - | - | - | - | 10,382,008 | 10,589,648 | - | - | - | - | - |
| Post-Period Expenditures (Debt Financed) | 7,873,270 | - | - | - | 1,002,460 | 1,103,821 | 846,344 | 3,453,084 | 1,467,561 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Growth-Related Debt | 6,096,650 | | | | 1,503,689 | 1,655,732 | | 2,937,229 | | | | | | | | | | | | | | | |
| Developer Funded Under Local Service Policy | 39,266,577 | - | - | - | 1,706,422 | 1,740,551 | 1,725,016 | 1,759,516 | 1,794,706 | 1,830,601 | 1,867,213 | 1,441,461 | 1,470,290 | 3,218,979 | 3,283,358 | 3,349,026 | 3,416,006 | 3,484,326 | 3,554,013 | 3,625,093 | - | - | - |
| Non-D.C. Eligible Capital Expenditures (Debt Financed) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Expenditures | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Table 5-11
City of Guelph – Clair-Maltby Secondary Plan
D.C. Reserve Fund Continuity – Water Services

| Water D.C. Reserve Fund Continuity | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|--------------------------------------|------|------|------|------|---------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|------------|-----------|-----------|-----------|------------|------------|
| Opening Balance | - | - | - | - | (0) | (0) | 469,946 | (0) | 88,079 | 2,684,535 | 5,481,115 | 8,199,422 | 10,975,891 | 13,875,094 | 16,554,004 | 18,655,879 | 10,459,895 | 1,935,813 | 4,451,499 | 7,053,628 | 9,427,995 | 11,211,182 |
| Loan from Rate Reserves | | | | | 180,805 | - | | | | | | | | | | | | | | | | |
| D.C. Proceeds | - | - | - | - | - | 2,110,141 | 2,152,344 | 3,212,635 | 3,276,888 | 3,422,176 | 3,290,604 | 3,294,325 | 3,360,211 | 3,087,391 | 2,288,337 | 2,334,104 | 2,380,786 | 2,428,402 | 2,463,822 | 2,189,504 | 1,563,360 | - |
| Transfer to Capital | - | - | - | 0 | (0) | 1,269,516 | 2,242,397 | 2,201,341 | - | - | - | - | - | - | - | 10,382,008 | 10,589,648 | - | - | - | - | - |
| Transfer to Operating (Debt Charges) | - | - | - | - | 180,806 | 379,893 | 379,893 | 733,070 | 733,070 | 733,070 | 733,070 | 733,070 | 733,070 | 733,070 | 552,264 | 353,176 | 353,176 | - | - | - | - | - |
| Repayment to Rate Reserves | | | | | | | | 191,872 | | | | | | | | | | | | | | |
| Closing Balance | - | - | - | (0) | (0) | 460,731 | (0) | 86,352 | 2,631,897 | 5,373,642 | 8,038,649 | 10,760,678 | 13,603,033 | 16,229,416 | 18,290,078 | 10,254,799 | 1,897,856 | 4,364,215 | 6,915,322 | 9,243,132 | 10,991,354 | 11,211,182 |
| Interest | - | - | - | (0) | (0) | 9,215 | (0) | 1,727 | 52,638 | 107,473 | 160,773 | 215,214 | 272,061 | 324,588 | 365,802 | 205,096 | 37,957 | 87,284 | 138,306 | 184,863 | 219,827 | 224,224 |



Table 5-12
City of Guelph – Clair-Maltby Secondary Plan
Debt Payment Schedules – Water Services

Non-Growth Debentures

| Debenture Year | Annual Debenture \$ | Annual Debt Costs | Annual Debt Payment Schedule ¹ | | | | | | | | | | | | | | | | | | | | | |
|----------------|---------------------|-------------------|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| 2020 | - | - | | - | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2021 | - | - | | | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2022 | - | - | | | | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2023 | - | - | | | | | - | - | - | - | - | - | - | - | - | | | | | | | | | |
| 2024 | - | - | | | | | | - | - | - | - | - | - | - | - | - | | | | | | | | |
| 2025 | - | - | | | | | | | - | - | - | - | - | - | - | - | - | | | | | | | |
| 2026 | - | - | | | | | | | | - | - | - | - | - | - | - | - | - | | | | | | |
| 2027 | - | - | | | | | | | | | - | - | - | - | - | - | - | - | - | | | | | |
| 2028 | - | - | | | | | | | | | | - | - | - | - | - | - | - | - | - | | | | |
| 2029 | - | - | | | | | | | | | | | - | - | - | - | - | - | - | - | - | | | |
| 2030 | - | - | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | | |
| 2031 | - | - | | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - |
| 2032 | - | - | | | | | | | | | | | | | | - | - | - | - | - | - | - | - | - |
| 2033 | - | - | | | | | | | | | | | | | | | - | - | - | - | - | - | - | - |
| 2034 | - | - | | | | | | | | | | | | | | | | - | - | - | - | - | - | - |
| 2035 | - | - | | | | | | | | | | | | | | | | | - | - | - | - | - | - |
| 2036 | - | - | | | | | | | | | | | | | | | | | | - | - | - | - | - |
| 2037 | - | - | | | | | | | | | | | | | | | | | | | - | - | - | - |
| 2038 | - | - | | | | | | | | | | | | | | | | | | | | - | - | - |
| 2039 | - | - | | | | | | | | | | | | | | | | | | | | | - | - |
| 2040 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| 2041 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| Total | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

¹ Assumes the debt payments begin mid term

Growth Debentures

| Debenture Year | Annual Debenture \$ | Annual Debt Costs | Annual Debt Payment Schedule ¹ | | | | | | | | | | | | | | | | | | | | | |
|----------------|---------------------|-------------------|---|------|------|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|------|------|------|------|------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| 2020 | - | - | | - | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2021 | - | - | | | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2022 | - | - | | | | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2023 | 1,503,689 | 180,806 | | | | | 180,806 | 180,806 | 180,806 | 180,806 | 180,806 | 180,806 | 180,806 | 180,806 | 180,806 | | | | | | | | | |
| 2024 | 1,655,732 | 199,087 | | | | | | 199,087 | 199,087 | 199,087 | 199,087 | 199,087 | 199,087 | 199,087 | 199,087 | 199,087 | | | | | | | | |
| 2025 | - | - | | | | | | | - | - | - | - | - | - | - | - | | | | | | | | |
| 2026 | 2,937,229 | 353,176 | | | | | | | | 353,176 | 353,176 | 353,176 | 353,176 | 353,176 | 353,176 | 353,176 | 353,176 | 353,176 | 353,176 | | | | | |
| 2027 | - | - | | | | | | | | | - | - | - | - | - | - | - | - | - | - | | | | |
| 2028 | - | - | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | | | |
| 2029 | - | - | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | | |
| 2030 | - | - | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | |
| 2031 | - | - | | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - |
| 2032 | - | - | | | | | | | | | | | | | | - | - | - | - | - | - | - | - | - |
| 2033 | - | - | | | | | | | | | | | | | | | - | - | - | - | - | - | - | - |
| 2034 | - | - | | | | | | | | | | | | | | | | - | - | - | - | - | - | - |
| 2035 | - | - | | | | | | | | | | | | | | | | | - | - | - | - | - | - |
| 2036 | - | - | | | | | | | | | | | | | | | | | | - | - | - | - | - |
| 2037 | - | - | | | | | | | | | | | | | | | | | | | - | - | - | - |
| 2038 | - | - | | | | | | | | | | | | | | | | | | | | - | - | - |
| 2039 | - | - | | | | | | | | | | | | | | | | | | | | | - | - |
| 2040 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| 2041 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| Total | 6,096,650 | | - | - | - | - | 180,806 | 379,893 | 379,893 | 733,070 | 733,070 | 733,070 | 733,070 | 733,070 | 733,070 | 733,070 | 552,264 | 353,176 | 353,176 | - | - | - | - | - |

¹ Assumes the debt payments begin mid term



Table 5-12(Cont'd)
Post Period Debentures

| Debenture Year | Annual Debenture \$ | Annual Debt Costs | Annual Debt Payment Schedule ¹ | | | | | | | | | | | | | | | | | | | | | |
|-------------------|------------------------|----------------------|---|------|------|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| 2020 | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2021 | | - | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2022 | - | - | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2023 | 1,002,460 | 120,537 | | | | | 120,537 | 120,537 | 120,537 | 120,537 | 120,537 | 120,537 | 120,537 | 120,537 | 120,537 | 120,537 | 120,537 | 120,537 | 120,537 | 120,537 | 120,537 | 120,537 | 120,537 | 120,537 |
| 2024 | 1,103,821 | 132,725 | | | | | | 132,725 | 132,725 | 132,725 | 132,725 | 132,725 | 132,725 | 132,725 | 132,725 | 132,725 | 132,725 | 132,725 | 132,725 | 132,725 | 132,725 | 132,725 | 132,725 | 132,725 |
| 2025 | 846,344 | 101,766 | | | | | | | 101,766 | 101,766 | 101,766 | 101,766 | 101,766 | 101,766 | 101,766 | 101,766 | 101,766 | 101,766 | 101,766 | 101,766 | 101,766 | 101,766 | 101,766 | 101,766 |
| 2026 | 3,453,084 | 415,204 | | | | | | | | 415,204 | 415,204 | 415,204 | 415,204 | 415,204 | 415,204 | 415,204 | 415,204 | 415,204 | 415,204 | 415,204 | 415,204 | 415,204 | 415,204 | 415,204 |
| 2027 | 1,467,561 | 176,462 | | | | | | | | | 176,462 | 176,462 | 176,462 | 176,462 | 176,462 | 176,462 | 176,462 | 176,462 | 176,462 | 176,462 | 176,462 | 176,462 | 176,462 | 176,462 |
| 2028 | - | - | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2029 | - | - | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| 2030 | - | - | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - |
| 2031 | - | - | | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - |
| 2032 | - | - | | | | | | | | | | | | | | - | - | - | - | - | - | - | - | - |
| 2033 | - | - | | | | | | | | | | | | | | | - | - | - | - | - | - | - | - |
| 2034 | - | - | | | | | | | | | | | | | | | | - | - | - | - | - | - | - |
| 2035 | - | - | | | | | | | | | | | | | | | | | - | - | - | - | - | - |
| 2036 | - | - | | | | | | | | | | | | | | | | | | - | - | - | - | - |
| 2037 | - | - | | | | | | | | | | | | | | | | | | | - | - | - | - |
| 2038 | - | - | | | | | | | | | | | | | | | | | | | | - | - | - |
| 2039 | - | - | | | | | | | | | | | | | | | | | | | | | - | - |
| 2040 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| 2041 | - | - | | | | | | | | | | | | | | | | | | | | | | |
| Total | 7,873,270 | | - | - | - | - | 120,537 | 253,262 | 355,028 | 770,231 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 |

¹ Assumes the debt payments begin mid term



5.4.4 Capital Financing – Wastewater Services

Tables 5-13 through 5-15 provide the capital financing analysis for wastewater services. The following is observed:

- Timing of works related to pumping stations, forcemains and gravity sewers has been based on the phasing identified in the M.E.S.P. Costs related to wastewater treatment expansions have been allocated over two time periods. As the existing treatment plant has reached 85% of its rated capacity, the first expansion is anticipated to be required early in the forecast period. The second expansion is anticipated to occur between 2032 and 2034, as more development occurs.
- Under the City's L.S.P., gravity sewers under 300 mm are assumed to be developer funded. Incremental costs for any pipes in excess of this size are to be funded through D.C.s. As some of the gravity sewers in the Secondary Plan are anticipated to be in excess of 300 mm, related incremental costs are assumed to be recovered through D.C.s. In addition, the pumping stations and forcemains are anticipated to be funded through D.C.s.
- Similar to water-related infrastructure, the gravity sewers, pumping stations, and forcemains have been designed to accommodate the maximum potential population as opposed to the target population. As these expenditures are deemed a post-period benefit, the City will be required to cash flow these costs. These costs are anticipated to be debt financed and may become a permanent cost to existing ratepayers if growth does not materialize.
- As some of these works are required prior to development proceeding, growth-related debt financing will be required. The related debt payments will need to be cash flowed by rate-supported reserves. The entire D.C. revenue amount in each year is required to cover debt payments. The reserve fund maintains a deficit position in most years and does not come into a position where it can begin repayment of the loans from rate-supported reserves. These loans from rate-supported reserves are a direct impact to the wastewater rates and may become a permanent financial cost to the existing ratepayers if loans are not repaid.
- By the end of the forecast period, there is \$14.48 million of outstanding debt charges that still need to be repaid for works required within Clair-Maltby. In addition, by 2041 the rate-supported reserves have loaned approximately \$37.30



million to the D.C. reserve fund in order to cover debt payments. These debt payments will have a direct impact on wastewater rates for the forecast period.



Table 5-13
City of Guelph – Clair-Maltby Secondary Plan
Annual Capital Financing Summary – Wastewater Services

| Capital Expenditures | Total 2020-2041 | Annual Capital Expenditures (Inflated\$) | | | | | | | | | | | | | | | | | | | | | |
|--|--------------------|--|------|-----------|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|---------|------------|------------|------------|-----------|-----------|-----------|-----------|------|------|------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Total Annual Capital Expenditures | 142,813,812 | - | - | 6,544,452 | 33,845,789 | 18,635,394 | 3,243,080 | 1,116,430 | 1,138,758 | 1,161,533 | 1,184,764 | 3,958,900 | 750,597 | 18,512,750 | 33,553,756 | 14,858,288 | 1,045,543 | 1,066,454 | 1,087,783 | 1,109,539 | - | - | - |
| Development Chargeable Growth Expenditures | 142,813,812 | - | - | 6,544,452 | 33,845,789 | 18,635,394 | 3,243,080 | 1,116,430 | 1,138,758 | 1,161,533 | 1,184,764 | 3,958,900 | 750,597 | 18,512,750 | 33,553,756 | 14,858,288 | 1,045,543 | 1,066,454 | 1,087,783 | 1,109,539 | - | - | - |
| Non-D.C. Eligible Capital Expenditures | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| Capital Funding | Total 2020-2041 | Annual Capital Financing (Inflated\$) | | | | | | | | | | | | | | | | | | | | | |
|--|--------------------|---------------------------------------|------|-----------|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|---------|------------|------------|------------|-----------|-----------|-----------|-----------|------|------|------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Total Annual Capital Growth Expenditures | 142,813,812 | - | - | 6,544,452 | 33,845,789 | 18,635,394 | 3,243,080 | 1,116,430 | 1,138,758 | 1,161,533 | 1,184,764 | 3,958,900 | 750,597 | 18,512,750 | 33,553,756 | 14,858,288 | 1,045,543 | 1,066,454 | 1,087,783 | 1,109,539 | - | - | - |
| Development Charge Funding | 2,097,025 | - | - | - | - | - | - | - | 20,775 | 21,191 | 21,615 | 1,934,718 | 923 | - | - | - | 23,729 | 24,204 | 24,688 | 25,182 | - | - | - |
| Post-Period Expenditures (Debt Financed) | 8,570,247 | - | - | - | 1,198,196 | 1,222,160 | 872,729 | 13,579 | 13,850 | 14,127 | 14,410 | 1,289,812 | 615 | 3,834,851 | 15,205 | 15,509 | 15,820 | 16,136 | 16,459 | 16,788 | - | - | - |
| Growth-Related Debt | 109,711,946 | - | - | 6,544,452 | 28,498,657 | 13,181,320 | 1,309,093 | 20,368 | - | - | - | - | - | 13,729,927 | 32,571,620 | 13,856,509 | - | - | - | - | - | - | - |
| Developer Funded Under Local Service Policy | 22,434,594 | - | - | - | 4,148,936 | 4,231,915 | 1,061,258 | 1,082,483 | 1,104,133 | 1,126,215 | 1,148,740 | 734,371 | 749,058 | 947,971 | 966,931 | 986,269 | 1,005,995 | 1,026,114 | 1,046,637 | 1,067,569 | - | - | - |
| Non-D.C. Eligible Capital Expenditures (Debt Financed) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Expenditures | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Table 5-14
City of Guelph – Clair-Maltby Secondary Plan
D.C. Reserve Fund Continuity – Wastewater Services

| Wastewater D.C. Reserve Fund Continuity | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|---|------|------|------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Opening Balance | - | - | - | - | - | - | - | - | 509,488 | 1,160,907 | 2,123,982 | 884,293 | 1,599,929 | 2,466,350 | 1,907,691 | - | - | - | - | - | - | - |
| Loan from Rate Reserves | - | - | - | 786,914 | 4,213,631 | 1,543,147 | 1,615,446 | - | - | - | - | - | - | - | 789,697 | 2,710,007 | 2,458,934 | 2,360,944 | 2,290,041 | 2,818,128 | 4,080,773 | 7,233,487 |
| D.C. Proceeds | - | - | - | - | - | 4,255,424 | 4,340,532 | 6,478,701 | 6,608,275 | 6,901,471 | 6,636,117 | 6,643,616 | 6,776,488 | 6,226,353 | 4,614,770 | 4,707,065 | 4,801,206 | 4,897,231 | 4,968,628 | 4,415,359 | 3,152,714 | - |
| Transfer to Capital | - | - | - | - | - | - | - | 20,775 | 21,191 | 21,615 | 1,934,718 | 923 | - | - | - | 23,729 | 24,204 | 24,688 | 25,182 | - | - | - |
| Transfer to Operating (Debt Charges) | - | - | - | 786,914 | 4,213,631 | 5,798,571 | 5,955,978 | 5,958,428 | 5,958,428 | 5,958,428 | 5,958,428 | 5,958,428 | 5,958,428 | 6,822,419 | 7,312,158 | 7,393,343 | 7,235,936 | 7,233,487 | 7,233,487 | 7,233,487 | 7,233,487 | 7,233,487 |
| Repayment to Rate Reserves | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Closing Balance | - | - | - | - | - | - | - | 499,498 | 1,138,144 | 2,082,335 | 866,954 | 1,568,558 | 2,417,990 | 1,870,285 | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | 9,990 | 22,763 | 41,647 | 17,339 | 31,371 | 48,360 | 37,406 | - | - | - | - | - | - | - | - |



Table 5-15
City of Guelph – Clair-Maltby Secondary Plan
Debt Payment Schedules – Wastewater Services

Non-Growth Debentures

| Debenture Year | Annual Debenture \$ | Annual Debt Costs | Annual Debt Payment Schedule ¹ | | | | | | | | | | | | | | | | | | | | | |
|----------------|---------------------|-------------------|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| 2020 | - | - | | - | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2021 | - | - | | | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2022 | - | - | | | | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2023 | - | - | | | | | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2024 | - | - | | | | | | - | - | - | - | - | - | - | | | - | | | | | | | |
| 2025 | - | - | | | | | | | - | - | - | - | - | - | | | - | - | | | | | | |
| 2026 | - | - | | | | | | | | - | - | - | - | - | | | - | - | - | | | | | |
| 2027 | - | - | | | | | | | | | - | - | - | - | | | - | - | - | - | | | | |
| 2028 | - | - | | | | | | | | | | - | - | - | | | - | - | - | - | - | | | |
| 2029 | - | - | | | | | | | | | | | - | - | | | - | - | - | - | - | - | | |
| 2030 | - | - | | | | | | | | | | | | - | | | - | - | - | - | - | - | - | |
| 2031 | - | - | | | | | | | | | | | | | - | | - | - | - | - | - | - | - | - |
| 2032 | - | - | | | | | | | | | | | | | | - | - | - | - | - | - | - | - | - |
| 2033 | - | - | | | | | | | | | | | | | | | - | - | - | - | - | - | - | - |
| 2034 | - | - | | | | | | | | | | | | | | | | - | - | - | - | - | - | - |
| 2035 | - | - | | | | | | | | | | | | | | | | | - | - | - | - | - | - |
| 2036 | - | - | | | | | | | | | | | | | | | | | | - | - | - | - | - |
| 2037 | - | - | | | | | | | | | | | | | | | | | | | - | - | - | - |
| 2038 | - | - | | | | | | | | | | | | | | | | | | | | - | - | - |
| 2039 | - | - | | | | | | | | | | | | | | | | | | | | | - | - |
| 2040 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| 2041 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| Total | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

¹ Assumes the debt payments begin mid term

Growth Debentures

| Debenture Year | Annual Debenture \$ | Annual Debt Costs | Annual Debt Payment Schedule ¹ | | | | | | | | | | | | | | | | | | | | | |
|----------------|---------------------|-------------------|---|------|------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| 2020 | - | - | | - | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2021 | - | - | | | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2022 | 6,544,452 | 786,914 | | | | 786,914 | 786,914 | 786,914 | 786,914 | 786,914 | 786,914 | 786,914 | 786,914 | 786,914 | 786,914 | | | | | | | | | |
| 2023 | 28,498,657 | 3,426,718 | | | | | 3,426,718 | 3,426,718 | 3,426,718 | 3,426,718 | 3,426,718 | 3,426,718 | 3,426,718 | 3,426,718 | 3,426,718 | 3,426,718 | | | | | | | | |
| 2024 | 13,181,320 | 1,584,940 | | | | | | 1,584,940 | 1,584,940 | 1,584,940 | 1,584,940 | 1,584,940 | 1,584,940 | 1,584,940 | 1,584,940 | 1,584,940 | 1,584,940 | | | | | | | |
| 2025 | 1,309,093 | 157,407 | | | | | | | 157,407 | 157,407 | 157,407 | 157,407 | 157,407 | 157,407 | 157,407 | 157,407 | 157,407 | 157,407 | | | | | | |
| 2026 | 20,368 | 2,449 | | | | | | | | 2,449 | 2,449 | 2,449 | 2,449 | 2,449 | 2,449 | 2,449 | 2,449 | 2,449 | 2,449 | | | | | |
| 2027 | - | - | | | | | | | | | - | - | - | - | - | - | - | - | - | - | | | | |
| 2028 | - | - | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | | | |
| 2029 | - | - | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | | |
| 2030 | - | - | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | |
| 2031 | - | - | | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - |
| 2032 | 13,729,927 | 1,650,905 | | | | | | | | | | | | | | 1,650,905 | 1,650,905 | 1,650,905 | 1,650,905 | 1,650,905 | 1,650,905 | 1,650,905 | 1,650,905 | 1,650,905 |
| 2033 | 32,571,620 | 3,916,456 | | | | | | | | | | | | | | | 3,916,456 | 3,916,456 | 3,916,456 | 3,916,456 | 3,916,456 | 3,916,456 | 3,916,456 | 3,916,456 |
| 2034 | 13,856,509 | 1,666,126 | | | | | | | | | | | | | | | | 1,666,126 | 1,666,126 | 1,666,126 | 1,666,126 | 1,666,126 | 1,666,126 | 1,666,126 |
| 2035 | - | - | | | | | | | | | | | | | | | | | - | - | - | - | - | - |
| 2036 | - | - | | | | | | | | | | | | | | | | | | - | - | - | - | - |
| 2037 | - | - | | | | | | | | | | | | | | | | | | | - | - | - | - |
| 2038 | - | - | | | | | | | | | | | | | | | | | | | | - | - | - |
| 2039 | - | - | | | | | | | | | | | | | | | | | | | | | - | - |
| 2040 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| 2041 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| Total | 109,711,946 | | - | - | - | 786,914 | 4,213,631 | 5,798,571 | 5,955,978 | 5,958,428 | 5,958,428 | 5,958,428 | 5,958,428 | 5,958,428 | 5,958,428 | 6,822,419 | 7,312,158 | 7,393,343 | 7,235,936 | 7,233,487 | 7,233,487 | 7,233,487 | 7,233,487 | 7,233,487 |

¹ Assumes the debt payments begin mid term



Table 5-15 (Cont'd)
Post Period Debentures

| Debenture Year | Annual Debenture \$ | Annual Debt Costs | Annual Debt Payment Schedule ¹ | | | | | | | | | | | | | | | | | | | | | |
|-------------------|------------------------|----------------------|---|------|------|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| 2020 | - | - | | - | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2021 | - | - | | | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2022 | - | - | | | | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| 2023 | 1,198,196 | 144,073 | | | | | 144,073 | 144,073 | 144,073 | 144,073 | 144,073 | 144,073 | 144,073 | 144,073 | 144,073 | 144,073 | | | | | | | | |
| 2024 | 1,222,160 | 146,954 | | | | | | 146,954 | 146,954 | 146,954 | 146,954 | 146,954 | 146,954 | 146,954 | 146,954 | 146,954 | 146,954 | | | | | | | |
| 2025 | 872,729 | 104,938 | | | | | | | 104,938 | 104,938 | 104,938 | 104,938 | 104,938 | 104,938 | 104,938 | 104,938 | 104,938 | 104,938 | | | | | | |
| 2026 | 13,579 | 1,633 | | | | | | | | 1,633 | 1,633 | 1,633 | 1,633 | 1,633 | 1,633 | 1,633 | 1,633 | 1,633 | 1,633 | | | | | |
| 2027 | 13,850 | 1,665 | | | | | | | | | 1,665 | 1,665 | 1,665 | 1,665 | 1,665 | 1,665 | 1,665 | 1,665 | 1,665 | 1,665 | | | | |
| 2028 | 14,127 | 1,699 | | | | | | | | | | 1,699 | 1,699 | 1,699 | 1,699 | 1,699 | 1,699 | 1,699 | 1,699 | 1,699 | 1,699 | | | |
| 2029 | 14,410 | 1,733 | | | | | | | | | | | 1,733 | 1,733 | 1,733 | 1,733 | 1,733 | 1,733 | 1,733 | 1,733 | 1,733 | 1,733 | | |
| 2030 | 1,289,812 | 155,089 | | | | | | | | | | | | | 155,089 | 155,089 | 155,089 | 155,089 | 155,089 | 155,089 | 155,089 | 155,089 | 155,089 | |
| 2031 | 615 | 74 | | | | | | | | | | | | | | 74 | 74 | 74 | 74 | 74 | 74 | 74 | 74 | 74 |
| 2032 | 3,834,851 | 461,108 | | | | | | | | | | | | | | | 461,108 | 461,108 | 461,108 | 461,108 | 461,108 | 461,108 | 461,108 | 461,108 |
| 2033 | 15,205 | 1,828 | | | | | | | | | | | | | | | | 1,828 | 1,828 | 1,828 | 1,828 | 1,828 | 1,828 | 1,828 |
| 2034 | 15,509 | 1,865 | | | | | | | | | | | | | | | | | 1,865 | 1,865 | 1,865 | 1,865 | 1,865 | 1,865 |
| 2035 | 15,820 | 1,902 | | | | | | | | | | | | | | | | | | 1,902 | 1,902 | 1,902 | 1,902 | 1,902 |
| 2036 | 16,136 | 1,940 | | | | | | | | | | | | | | | | | | | 1,940 | 1,940 | 1,940 | 1,940 |
| 2037 | 16,459 | 1,979 | | | | | | | | | | | | | | | | | | | | 1,979 | 1,979 | 1,979 |
| 2038 | 16,788 | 2,019 | | | | | | | | | | | | | | | | | | | | | 2,019 | 2,019 |
| 2039 | - | - | | | | | | | | | | | | | | | | | | | | | - | - |
| 2040 | - | - | | | | | | | | | | | | | | | | | | | | | - | - |
| 2041 | - | - | | | | | | | | | | | | | | | | | | | | | - | - |
| Total | 8,570,247 | | - | - | - | - | 144,073 | 291,027 | 395,965 | 397,598 | 399,263 | 400,962 | 402,695 | 557,783 | 557,857 | 1,018,965 | 876,721 | 731,631 | 628,595 | 628,903 | 629,216 | 629,536 | 627,804 | 472,715 |

¹ Assumes the debt payments begin mid term



5.4.5 Capital Financing – Stormwater Services

The following observations related to stormwater can be made based on the capital financing analysis in Tables 5-16 to 5-18:

- Based on the local service policy and the required infrastructure within Clair-Maltby, majority of the stormwater related works are anticipated to be developer funded.
- A minor portion of the works related to oversizing of stormwater pipes, and Low Impact Development Costs associated with arterial roads are anticipated to be funded through D.C.s. As some of this work is required prior to development, growth-related debt will be required. A minor amount is required as a loan from rate-supported reserves to cover these debt charges prior to D.C. revenue collection. This amount is repaid early in the forecast period and the remaining debt charges can be funded through the D.C. reserve.



Table 5-16
City of Guelph – Clair-Maltby Secondary Plan
Annual Capital Financing Summary – Stormwater Services

| Capital Expenditures | Total 2020-2041 | Annual Capital Expenditures (inflated\$) | | | | | | | | | | | | | | | | | | | | | |
|--|--------------------|--|------|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------|------|------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Total Annual Capital Expenditures | 71,311,444 | - | - | - | 3,276,575 | 3,342,106 | 4,205,956 | 4,290,075 | 4,375,876 | 4,463,394 | 4,552,662 | 3,607,601 | 3,679,753 | 4,777,521 | 4,873,071 | 4,970,533 | 5,069,943 | 5,171,342 | 5,274,769 | 5,380,265 | - | - | - |
| Development Chargeable Growth Expenditures | 71,311,444 | - | - | - | 3,276,575 | 3,342,106 | 4,205,956 | 4,290,075 | 4,375,876 | 4,463,394 | 4,552,662 | 3,607,601 | 3,679,753 | 4,777,521 | 4,873,071 | 4,970,533 | 5,069,943 | 5,171,342 | 5,274,769 | 5,380,265 | - | - | - |
| Non-D.C. Eligible Capital Expenditures | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| Capital Funding | Total 2020-2041 | Annual Capital Financing (inflated\$) | | | | | | | | | | | | | | | | | | | | | |
|--|--------------------|---------------------------------------|------|------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------|------|------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Total Annual Capital Growth Expenditures | 71,311,444 | - | - | - | 3,276,575 | 3,342,106 | 4,205,956 | 4,290,075 | 4,375,876 | 4,463,394 | 4,552,662 | 3,607,601 | 3,679,753 | 4,777,521 | 4,873,071 | 4,970,533 | 5,069,943 | 5,171,342 | 5,274,769 | 5,380,265 | - | - | - |
| Development Charge Funding | 384,526 | - | - | - | - | - | 23,645 | 24,118 | 24,600 | 25,092 | 25,594 | 25,724 | 26,239 | 28,182 | 28,746 | 29,321 | 29,907 | 30,505 | 31,115 | 31,738 | - | - | - |
| Post-Period Expenditures (Debt Financed) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Growth-Related Debt | 51,951 | - | - | - | 25,718 | 26,233 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Developer Funded Under Local Service Policy | 70,874,968 | - | - | - | 3,250,857 | 3,315,874 | 4,182,311 | 4,265,957 | 4,351,276 | 4,438,302 | 4,527,068 | 3,581,877 | 3,653,515 | 4,749,339 | 4,844,326 | 4,941,212 | 5,040,036 | 5,140,837 | 5,243,654 | 5,348,527 | - | - | - |
| Non-D.C. Eligible Capital Expenditures (Debt Financed) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Expenditures | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Table 5-17
City of Guelph – Clair-Maltby Secondary Plan
D.C. Reserve Fund Continuity – Stormwater Services

| Stormwater D.C. Reserve Continuity | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|--------------------------------------|------|------|------|------|-------|--------|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|-----------|-----------|
| Opening Balance | - | - | - | - | - | - | 36,708 | 78,229 | 155,227 | 235,401 | 321,365 | 404,527 | 488,945 | 575,260 | 653,611 | 709,440 | 770,522 | 833,764 | 899,228 | 966,561 | 1,058,521 | 1,131,447 |
| Loan from Rate Reserves | | | | | 3,092 | | | | | | | | | | | | | | | | | |
| D.C. Proceeds | - | - | - | - | - | 68,972 | 70,351 | 104,800 | 106,896 | 111,503 | 107,201 | 107,317 | 109,463 | 100,527 | 74,394 | 75,881 | 77,399 | 78,947 | 80,119 | 71,205 | 50,741 | - |
| Transfer to Capital | - | - | - | - | - | 23,645 | 24,118 | 24,600 | 25,092 | 25,594 | 25,724 | 26,239 | 28,182 | 28,746 | 29,321 | 29,907 | 30,505 | 31,115 | 31,738 | - | - | - |
| Transfer to Operating (Debt Charges) | - | - | - | - | 3,092 | 6,247 | 6,247 | 6,247 | 6,247 | 6,247 | 6,247 | 6,247 | 6,247 | 6,247 | 3,154 | - | - | - | - | - | - | - |
| Repayment to Rate Reserves | | | | | | 3,092 | | | | | | | | | | | | | | | | |
| Closing Balance | - | - | - | - | - | 35,988 | 76,695 | 152,183 | 230,785 | 315,064 | 396,595 | 479,358 | 563,980 | 640,795 | 695,529 | 755,414 | 817,416 | 881,596 | 947,609 | 1,037,766 | 1,109,262 | 1,131,447 |
| Interest | - | - | - | - | - | 720 | 1,534 | 3,044 | 4,616 | 6,301 | 7,932 | 9,587 | 11,280 | 12,816 | 13,911 | 15,108 | 16,348 | 17,632 | 18,952 | 20,755 | 22,185 | 22,629 |



Table 5-18
City of Guelph – Clair-Maltby Secondary Plan
Debt Payment Schedules – Stormwater Services

Non-Growth Debentures

| Debenture Year | Annual Debenture \$ | Annual Debt Costs | Annual Debt Payment Schedule (Current\$) ¹ | | | | | | | | | | | | | | | | | | | | | |
|-------------------|------------------------|----------------------|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| 2020 | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2021 | - | - | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2022 | - | - | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2023 | - | - | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2024 | - | - | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2025 | - | - | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2026 | - | - | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2027 | - | - | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2028 | - | - | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2029 | - | - | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| 2030 | - | - | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - |
| 2031 | - | - | | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - |
| 2032 | - | - | | | | | | | | | | | | | | - | - | - | - | - | - | - | - | - |
| 2033 | - | - | | | | | | | | | | | | | | | - | - | - | - | - | - | - | - |
| 2034 | - | - | | | | | | | | | | | | | | | | - | - | - | - | - | - | - |
| 2035 | - | - | | | | | | | | | | | | | | | | | - | - | - | - | - | - |
| 2036 | - | - | | | | | | | | | | | | | | | | | | - | - | - | - | - |
| 2037 | - | - | | | | | | | | | | | | | | | | | | | - | - | - | - |
| 2038 | - | - | | | | | | | | | | | | | | | | | | | | - | - | - |
| 2039 | - | - | | | | | | | | | | | | | | | | | | | | | - | - |
| 2040 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| 2041 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| Total | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

¹ Assumes the debt payments begin mid term

Growth Debentures

| Debenture Year | Annual Debenture \$ | Annual Debt Costs | Annual Debt Payment Schedule (Current\$) ¹ | | | | | | | | | | | | | | | | | | | | | |
|-------------------|------------------------|----------------------|---|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|------|------|------|------|------|------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| 2020 | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2021 | - | - | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2022 | - | - | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2023 | 25,718 | 3,092 | | | | | 3,092 | 3,092 | 3,092 | 3,092 | 3,092 | 3,092 | 3,092 | 3,092 | 3,092 | 3,092 | | | | | | | | |
| 2024 | 26,233 | 3,154 | | | | | | 3,154 | 3,154 | 3,154 | 3,154 | 3,154 | 3,154 | 3,154 | 3,154 | 3,154 | 3,154 | | | | | | | |
| 2025 | - | - | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2026 | - | - | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2027 | - | - | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2028 | - | - | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2029 | - | - | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - | - |
| 2030 | - | - | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - | - |
| 2031 | - | - | | | | | | | | | | | | | - | - | - | - | - | - | - | - | - | - |
| 2032 | - | - | | | | | | | | | | | | | | - | - | - | - | - | - | - | - | - |
| 2033 | - | - | | | | | | | | | | | | | | | - | - | - | - | - | - | - | - |
| 2034 | - | - | | | | | | | | | | | | | | | | - | - | - | - | - | - | - |
| 2035 | - | - | | | | | | | | | | | | | | | | | - | - | - | - | - | - |
| 2036 | - | - | | | | | | | | | | | | | | | | | | - | - | - | - | - |
| 2037 | - | - | | | | | | | | | | | | | | | | | | | - | - | - | - |
| 2038 | - | - | | | | | | | | | | | | | | | | | | | | - | - | - |
| 2039 | - | - | | | | | | | | | | | | | | | | | | | | | - | - |
| 2040 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| 2041 | - | - | | | | | | | | | | | | | | | | | | | | | | - |
| Total | 51,951 | | - | - | - | - | 3,092 | 6,247 | 6,247 | 6,247 | 6,247 | 6,247 | 6,247 | 6,247 | 6,247 | 6,247 | 3,154 | - | - | - | - | - | - | - |

¹ Assumes the debt payments begin mid term



Chapter 6

Financial Impact



6. Financial Impact on Expenditures, Revenues, Tax Rates, and Debt Capacity

6.1 Introduction

The analysis to follow provides an assessment of the operating costs, capital financing, tax rate and debt capacity impacts associated with the overall growth forecast presented in Chapter 3. The tax rate impacts have been calculated utilizing the methodology outlined in Chapter 2. It is noted that this financial impact analysis has been undertaken in isolation from the remainder of the City. The results of this analysis will need to be considered in conjunction with the financial pressures faced elsewhere in the City to determine the overall impact on the City's finances.

6.2 Forecast Impact of Development

6.2.1 Lifecycle Replacement Costs for New Infrastructure

As noted previously, the capital forecast and subsequent financing sources included new capital infrastructure required for growth. New infrastructure required for growth is generally paid for by the following means:

- D.C.s – The City utilizes D.C. revenues to construct growth-related infrastructure; and
- Local Service – Through the City's local service policy, infrastructure directly related to developments (e.g., roads within a subdivision) is constructed by the developing landowner and assumed by the City.

Through these methods, new infrastructure is constructed/installed with no initial/limited impact to the taxpayer. However, once the infrastructure is assumed, the City begins to allocate funds, on an annual basis, to replace the infrastructure at the end of its useful life. These annual contributions are referred to as lifecycle expenditures. Due to the long length of the estimated useful life of most water, wastewater, and stormwater assets, the lifecycle cost resulting from new infrastructure is relatively minor. With many tax-supported service expenditures (e.g. parkland amenities, vehicles, equipment, etc.), the average useful life is lower and therefore the annual contribution requirements have a larger impact on the taxpayer.



Table 6-1A provides for the anticipated cumulative annual lifecycle costs (by service) for the new infrastructure to be constructed over the forecast period for tax supported services. Table 6-2B provides the lifecycle costs for rate-supported services. By 2041, the annual lifecycle expenditure required by the City due to new infrastructure is approximately \$6.30 million for tax-supported services and \$1.18 million for rate-supported services. These lifecycle costs are calculated based on a sinking fund basis¹. The expenditure is calculated based on the average useful lives of similar existing assets. With the growth in Clair-Maltby and resulting growth-related capital expenditures, the City will need to ensure that lifecycle costs for new assets are addressed and budgeted for appropriately. This analysis identifies a need to increase transfers to capital replacement reserves for new assets required for growth once they are constructed and assumed. Transfers to reserves are then anticipated to be included as a tax-levy/rate-supported requirement in the years after the new assets are in service. In order to assess the impacts to the taxpayers of these additional lifecycle costs, the tax rate analysis that follows will examine the effects on the tax rates with the new lifecycle costs.

It is noted that certain water and wastewater infrastructure has been sized to accommodate the maximum potential population. The lifecycle costs presented here are inclusive of the full long-term costs of this infrastructure. Should development that would require this infrastructure not materialize, these lifecycle costs may provide somewhat of an upward pressure on existing ratepayers.

¹ Sinking Fund Lifecycle Calculation: takes the current replacement value of each asset, projects the future inflated value of the asset to the year of replacement and then calculates an amount which is to be set aside annually into a reserve fund and then invested so it will grow to equal the inflated replacement value of the asset.



Table 6-1A
City of Guelph – Clair-Maltby Secondary Plan
Annual Asset Replacement Costing Forecast – New Infrastructure

Tax Supported Services

| Service | Asset Useful Life (years) | Lifecycle Factor | Annual Cumulative Lifecycle Cost (2021\$) | | | | | | | | | | | | | | | | | | | | | |
|---|---------------------------|------------------|---|------|--------|--------|---------|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Mobility | | | | | | | | | | | | | | | | | | | | | | | | |
| Collector & Local Roads | 40 | 0.0166 | - | - | - | - | - | - | - | 88,696 | 177,391 | 337,616 | 497,840 | 658,065 | 811,708 | 963,349 | 1,114,990 | 1,252,326 | 1,372,494 | 1,492,662 | 1,612,830 | 1,732,999 | 1,853,167 | 2,046,295 |
| Traffic Signals (11) | 30 | 0.0246 | - | - | - | - | - | - | 4,850 | 4,850 | 4,850 | 4,850 | 4,850 | 48,497 | 48,497 | 48,497 | 53,347 | 53,347 | 53,347 | 53,347 | 53,347 | 53,347 | 53,347 | 53,347 |
| Improvements to Existing Intersections (13) | 30 | 0.0246 | - | - | - | - | - | - | 11,589 | 11,589 | 11,589 | 23,177 | 23,177 | 23,177 | 69,532 | 69,532 | 69,532 | 75,327 | 75,327 | 75,327 | 75,327 | 75,327 | 75,327 | 75,327 |
| New Bridges/culverts along new collectors | 40 | 0.0166 | - | - | - | - | - | - | - | 14,558 | 29,116 | 55,414 | 81,712 | 108,010 | 133,228 | 158,117 | 183,007 | 205,548 | 225,271 | 244,995 | 264,719 | 284,442 | 304,166 | 335,864 |
| Overpass | 20 | 0.0412 | - | - | - | - | - | 18,521 | 92,603 | 123,470 | 123,470 | 123,470 | 123,470 | 123,470 | 123,470 | 123,470 | 123,470 | 123,470 | 123,470 | 123,470 | 123,470 | 123,470 | 123,470 | 123,470 |
| Arterial Roads | | | | | | | | | | | | | | | | | | | | | | | | |
| Maltby Road - Gordon St to Victoria Rd. | 40 | 0.0166 | - | - | - | - | - | - | - | - | 24,344 | 121,722 | 162,296 | 162,296 | 162,296 | 162,296 | 162,296 | 162,296 | 162,296 | 162,296 | 162,296 | 162,296 | 162,296 | 162,296 |
| Maltby Road - Gordon St. to Westerly | 40 | 0.0166 | - | - | - | - | - | - | - | - | - | - | - | - | - | 24,226 | 121,131 | 161,508 | 161,508 | 161,508 | 161,508 | 161,508 | 161,508 | 161,508 |
| Victoria Rd Widening and Upgrades | 40 | 0.0166 | - | - | - | - | - | - | - | - | - | - | 27,228 | 136,138 | 181,517 | 181,517 | 181,517 | 181,517 | 181,517 | 181,517 | 181,517 | 181,517 | 181,517 | 181,517 |
| Gordon St. - Clair Rd. to Maltby Rd. | 40 | 0.0166 | - | - | - | - | - | 27,452 | 137,262 | 183,016 | 183,016 | 183,016 | 183,016 | 183,016 | 183,016 | 183,016 | 183,016 | 183,016 | 183,016 | 183,016 | 183,016 | 183,016 | 183,016 | 183,016 |
| Clair Road - Beaver Meadows to Victoria | 40 | 0.0166 | - | - | - | - | - | - | - | - | - | - | - | - | - | 16,852 | 84,260 | 112,346 | 112,346 | 112,346 | 112,346 | 112,346 | 112,346 | 112,346 |
| Maltby - Hanlon to Crawley | 40 | 0.0166 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 166 |
| Parks | | | | | | | | | | | | | | | | | | | | | | | | |
| Parkland Development | 20 | 0.0412 | - | - | - | - | - | - | 20,014 | 40,028 | 92,066 | 144,103 | 196,140 | 248,177 | 300,214 | 310,221 | 320,228 | 325,946 | 331,665 | 337,383 | 343,101 | 348,820 | 354,538 | 360,256 |
| Trails | 20 | 0.0412 | - | - | - | - | - | - | 11,380 | 22,760 | 44,869 | 66,978 | 89,088 | 111,197 | 133,307 | 147,938 | 162,569 | 185,793 | 209,017 | 232,241 | 255,466 | 278,690 | 301,914 | 325,138 |
| Fire Services | | | | | | | | | | | | | | | | | | | | | | | | |
| Vehicles | 15 | 0.0578 | - | - | - | - | - | - | - | - | - | 32,807 | 32,807 | 32,807 | 32,807 | 32,807 | 65,614 | 65,614 | 65,614 | 65,614 | 65,614 | 98,421 | 98,421 | 98,421 |
| Equipment | 10 | 0.0913 | - | - | - | - | - | - | - | - | - | 11,884 | 11,884 | 11,884 | 11,884 | 11,884 | 23,768 | 23,768 | 23,768 | 23,768 | 23,768 | 35,652 | 35,652 | 35,652 |
| Police Services | | | | | | | | | | | | | | | | | | | | | | | | |
| Facility Space | 50 | 0.0118 | - | - | - | 3,892 | 11,087 | 11,087 | 11,087 | 11,087 | 11,087 | 24,499 | 24,499 | 24,499 | 24,499 | 24,499 | 37,912 | 37,912 | 37,912 | 37,912 | 37,912 | 51,324 | 51,324 | 51,324 |
| Vehicles & Equipment | 7 | 0.1345 | - | - | - | - | - | - | - | - | - | 37,164 | 37,164 | 37,164 | 37,164 | 47,496 | 84,659 | 84,659 | 84,659 | 84,659 | 84,659 | 121,823 | 121,823 | 121,823 |
| Public Works | | | | | | | | | | | | | | | | | | | | | | | | |
| Depots & Domes | 50 | 0.0118 | - | - | - | - | - | - | - | - | - | 13,662 | 13,662 | 13,662 | 13,662 | 13,662 | 27,324 | 27,324 | 27,324 | 27,324 | 27,324 | 27,324 | 40,986 | 40,986 |
| Vehicles | 7 | 0.1345 | - | - | - | - | - | - | - | - | - | 73,514 | 73,514 | 73,514 | 73,514 | 73,514 | 147,028 | 147,028 | 147,028 | 147,028 | 147,028 | 147,028 | 220,542 | 220,542 |
| Parking | | | | | | | | | | | | | | | | | | | | | | | | |
| Parking Spaces & Facilities | 50 | 0.0118 | - | - | 4,710 | 4,710 | 4,710 | 4,710 | 4,710 | 4,710 | 4,710 | 4,710 | 4,710 | 90,648 | 90,648 | 90,648 | 90,648 | 90,648 | 90,648 | 90,648 | 90,648 | 90,648 | 90,648 | 90,648 |
| Meters & equipment | 20 | 0.0412 | - | - | - | - | - | - | - | - | - | - | 1,928 | 1,928 | 1,928 | 1,928 | 1,928 | 1,928 | 1,928 | 1,928 | 1,928 | 1,928 | 1,928 | 1,928 |
| Administration Facility Space | | | | | | | | | | | | | | | | | | | | | | | | |
| Facility Space | 50 | 0.0118 | - | - | - | - | - | - | - | - | - | - | - | 6,619 | 6,619 | 6,619 | 6,619 | 6,619 | 6,619 | 6,619 | 6,619 | 6,619 | 6,619 | 6,619 |
| Recreation | | | | | | | | | | | | | | | | | | | | | | | | |
| Recreation Facilities | 50 | 0.0118 | - | - | 25,620 | 51,239 | 76,859 | 76,859 | 76,859 | 76,859 | 76,859 | 176,904 | 176,904 | 176,904 | 176,904 | 176,904 | 276,948 | 276,948 | 276,948 | 276,948 | 276,948 | 276,948 | 376,993 | 376,993 |
| Library | | | | | | | | | | | | | | | | | | | | | | | | |
| Facilities | 50 | 0.0118 | - | - | - | - | - | - | 44,294 | 44,294 | 44,294 | 44,294 | 44,294 | 44,294 | 44,294 | 44,294 | 44,294 | 44,294 | 44,294 | 44,294 | 44,294 | 44,294 | 44,294 | 44,294 |
| Vehicles | 7 | 0.1345 | - | - | - | - | - | - | 4,201 | 4,201 | 4,201 | 4,201 | 4,201 | 4,201 | 4,201 | 4,201 | 4,201 | 4,201 | 4,201 | 4,201 | 4,201 | 4,201 | 4,201 | 4,201 |
| Materials | 15 | 0.0578 | - | - | - | - | - | - | 123,703 | 123,703 | 123,703 | 123,703 | 123,703 | 123,703 | 123,703 | 123,703 | 123,703 | 123,703 | 123,703 | 123,703 | 123,703 | 123,703 | 123,703 | 123,703 |
| Health | | | | | | | | | | | | | | | | | | | | | | | | |
| Health Facilities | 50 | 0.0118 | - | - | - | - | - | - | - | - | - | 4,862 | 4,862 | 4,862 | 4,862 | 4,862 | 9,723 | 9,723 | 9,723 | 9,723 | 9,723 | 9,723 | 14,585 | 14,585 |
| Ambulance | | | | | | | | | | | | | | | | | | | | | | | | |
| Facilities | 50 | 0.0118 | - | - | - | - | - | - | - | - | - | - | 1,723 | 1,723 | 1,723 | 1,723 | 3,446 | 3,446 | 3,446 | 3,446 | 3,446 | 3,446 | 5,169 | 5,169 |
| Vehicles | 10 | 0.0913 | - | - | - | 5,238 | 5,238 | 5,238 | 5,238 | 5,238 | 5,238 | 18,228 | 18,228 | 18,228 | 18,228 | 18,228 | 31,218 | 31,218 | 31,218 | 31,218 | 31,218 | 31,218 | 44,208 | 44,208 |
| POA | | | | | | | | | | | | | | | | | | | | | | | | |
| Facility Space | 50 | 0.0118 | - | - | - | - | - | - | - | - | - | 3,446 | 3,446 | 3,446 | 3,446 | 3,446 | 6,892 | 6,892 | 6,892 | 6,892 | 6,892 | 6,892 | 10,339 | 10,339 |
| Waste Diversion | | | | | | | | | | | | | | | | | | | | | | | | |
| Facilities | 50 | 0.0118 | - | - | - | - | - | - | - | - | - | 22,708 | 22,708 | 22,708 | 22,708 | 22,708 | 45,416 | 45,416 | 45,416 | 45,416 | 45,416 | 45,416 | 68,125 | 68,125 |
| Vehicles & Equipment | 7 | 0.1345 | - | - | - | - | - | - | - | - | - | 37,807 | 37,807 | 37,807 | 37,807 | 37,807 | 75,615 | 75,615 | 75,615 | 75,615 | 75,615 | 75,615 | 113,422 | 113,422 |
| Other | 10 | 0.0913 | - | - | - | - | - | - | - | - | - | 27,571 | 27,571 | 27,571 | 27,571 | 27,571 | 55,141 | 55,141 | 55,141 | 55,141 | 55,141 | 55,141 | 82,712 | 82,712 |
| Transit | | | | | | | | | | | | | | | | | | | | | | | | |
| Transit Hub | 50 | 0.0118 | - | - | - | - | - | - | - | - | - | 59,116 | 59,116 | 59,116 | 59,116 | 59,116 | 59,116 | 59,116 | 59,116 | 59,116 | 59,116 | 59,116 | 59,116 | 59,116 |
| Buses | 15 | 0.0578 | - | - | - | - | - | - | - | - | - | 161,911 | 161,911 | 161,911 | 161,911 | 161,911 | 323,823 | 323,823 | 323,823 | 323,823 | 323,823 | 323,823 | 566,690 | 566,690 |
| Total | | | - | - | 30,329 | 65,079 | 143,867 | 547,790 | 655,805 | 833,205 | 1,105,654 | 2,019,206 | 2,435,543 | 2,901,744 | 3,160,955 | 3,958,708 | 4,339,303 | 4,596,585 | 4,765,420 | 4,934,254 | 5,103,088 | 5,908,385 | 6,077,219 | 6,302,040 |



Table 6-1B

Rate Supported Services

| Service | Asset Useful Life (years) | Lifecycle Factor | Annual Cumulative Lifecycle Cost (2021\$) | | | | | | | | | | | | | | | | | | | | | |
|--|---------------------------|------------------|---|------|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Water | | | | | | | | | | | | | | | | | | | | | | | | |
| Local Distribution Systems (300 mm Watermains, valves, hydrants) | 80 | 0.0052 | - | - | - | - | - | - | - | 8,298 | 16,597 | 24,660 | 32,723 | 40,786 | 48,849 | 56,912 | 63,015 | 69,117 | 82,216 | 95,315 | 108,413 | 121,512 | 134,610 | 160,808 |
| Elevated Storage (5ML) - location 2 | 80 | 0.0052 | - | - | - | - | - | 6,680 | 33,399 | 44,532 | 44,532 | 44,532 | 44,532 | 44,532 | 44,532 | 44,532 | 44,532 | 44,532 | 44,532 | 44,532 | 44,532 | 44,532 | 44,532 | 44,532 |
| 600mm Transmission Main from Clair Gordon BPS (With Valve Chamber Connections) - 3,300 m | 80 | 0.0052 | - | - | - | 8,771 | 21,928 | 25,138 | 37,979 | 43,329 | 43,329 | 43,329 | 43,329 | 43,329 | 43,329 | 43,329 | 43,329 | 43,329 | 43,329 | 43,329 | 43,329 | 43,329 | 43,329 | 43,329 |
| Inline Booster | 80 | 0.0052 | - | - | - | 3,416 | 3,416 | 3,416 | 3,416 | 3,416 | 3,416 | 3,416 | 3,416 | 3,416 | 3,416 | 3,416 | 3,416 | 3,416 | 3,416 | 3,416 | 3,416 | 3,416 | 3,416 | 3,416 |
| Water Supply | 80 | 0.0052 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 39,810 | 79,619 | 79,619 | 79,619 | 79,619 | 79,619 | 79,619 |
| Wastewater | | | | | | | | | | | | | | | | | | | | | | | | |
| Gravity Sewers | 100 | 0.0032 | - | - | - | - | - | - | - | 14,349 | 28,698 | 31,873 | 35,048 | 38,223 | 41,398 | 44,573 | 46,507 | 48,440 | 50,928 | 53,416 | 55,904 | 58,392 | 60,880 | 65,857 |
| SPS 1 (Capacity = 20L/s) | 80 | 0.0052 | - | - | - | - | - | - | - | - | - | - | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 |
| SPS 2 (Capacity = 125L/s) | 80 | 0.0052 | - | - | - | - | - | - | - | - | - | - | - | - | 24,157 | 24,157 | 24,157 | 24,157 | 24,157 | 24,157 | 24,157 | 24,157 | 24,157 | 24,157 |
| SPS 3 (Capacity = 200L/s) | 80 | 0.0052 | - | - | - | - | - | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 | 7,984 |
| Forcemain 1 (125mm diameter, 1.5km) | 100 | 0.0032 | - | - | - | - | - | - | - | - | - | - | 3,513 | 3,513 | 3,513 | 3,513 | 3,513 | 3,513 | 3,513 | 3,513 | 3,513 | 3,513 | 3,513 | 3,513 |
| Forcemain 2 (300mm diameter, 1.9km) | 100 | 0.0032 | - | - | - | - | - | - | - | - | - | - | - | - | 9,125 | 9,125 | 9,125 | 9,125 | 9,125 | 9,125 | 9,125 | 9,125 | 9,125 | 9,125 |
| Forcemain 3 (450mm diameter, 1.2km) | 100 | 0.0032 | - | - | - | - | - | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 | 1,278 |
| Costs for Wastewater Treatment | 80 | 0.0052 | - | - | 32,463 | 162,313 | 216,417 | 216,417 | 216,417 | 216,417 | 216,417 | 216,417 | 216,417 | 216,417 | 248,879 | 378,729 | 432,833 | 432,833 | 432,833 | 432,833 | 432,833 | 432,833 | 432,833 | 432,833 |
| Stormwater | | | | | | | | | | | | | | | | | | | | | | | | |
| Stormwater Management Facilities | 80 | 0.0052 | - | - | - | - | - | - | - | 9,057 | 18,113 | 27,170 | 36,226 | 45,283 | 54,339 | 63,396 | 72,453 | 81,509 | 90,566 | 99,622 | 108,679 | 117,735 | 126,792 | 144,905 |
| Low Impact Development Measures | 80 | 0.0052 | - | - | - | - | - | - | - | 156 | 312 | 405 | 499 | 592 | 686 | 779 | 866 | 952 | 1,064 | 1,175 | 1,286 | 1,398 | 1,509 | 1,731 |
| Stormwater Pipes (1,050 mm) | 80 | 0.0052 | - | - | - | - | - | - | - | 4,735 | 9,469 | 17,992 | 26,514 | 35,036 | 43,559 | 52,081 | 56,224 | 60,367 | 68,652 | 76,938 | 85,223 | 93,509 | 101,795 | 118,366 |
| Stormwater Pipes <900 mm | 80 | 0.0052 | - | - | - | - | - | - | - | 1,987 | 3,974 | 5,961 | 7,948 | 9,936 | 11,923 | 13,910 | 15,897 | 17,884 | 19,871 | 21,858 | 23,845 | 25,832 | 27,820 | 31,794 |
| Total | | | - | - | 32,463 | 174,500 | 241,761 | 260,912 | 300,472 | 355,537 | 394,119 | 425,016 | 467,411 | 498,309 | 594,951 | 755,698 | 833,112 | 896,230 | 971,067 | 1,006,094 | 1,041,122 | 1,076,149 | 1,111,176 | 1,181,231 |



6.2.2 Tax Rate Impacts

The following section summarizes the tax rate impacts of the growth. The analysis for Services Related to a Highway and all other tax-supported services has been combined to provide the overall impact of development onto the City's financial position. This analysis provided herein assumes responsibilities of the developer to finance capital and minimize the impact directly to the tax rates. Table 6-2 provides for the overall summary of operating expenditures, revenues, capital funding, the net tax levy, and the corresponding tax rates for the years 2020 to 2041. The tax rate calculation provided here has been isolated for Clair-Maltby in order to consider the full costs of developing the Secondary Plan. The City will need to consider the results of this analysis and the total levy requirements in light of the City-wide requirements to understand overall tax rate implications.

This table assumes that all operating expenditures and non-tax revenues are provided in inflated dollars assuming a 2% annual rate of inflation. Based upon Table 6-2, over the forecast period the following is observed:

- Additional operating expenditures resulting from the growth in population and employment in Clair-Maltby provide an increase in total operating expenditures of \$28.34 million on an annual basis (inflated);
- Non-tax revenues increase to \$7.27 million by 2041 (inflated) on an annual basis;
- Given that certain growth-related expenditures are required prior to development, the shortfalls in D.C. revenue collection relative to the required growth-related capital expenditures and debt charges will be needed from the tax base to temporarily fund the D.C. revenue shortfalls. Approximately \$870,000 is required from the tax base, however this is repaid over the forecast period;
- The total capital funded from the tax base resulting from non-D.C.-eligible and post period expenditures totals \$58.35 million. These costs have a direct impact on the tax levy requirement. In addition, there are also debt payments that are outstanding as of 2041 that would need to be considered to understand the full costs of development. As of 2041, there is \$26.15 million in D.C. debt payment and \$3.06 million in non-D.C. debt payments outstanding for tax-supported services;
- As mentioned in Section 6.2.1, the lifecycle replacement costs for new infrastructure also need to be analyzed with respect to the impacts on tax rates. The immediate net operating position is shown in Table 6-2, but the table also



layers on the lifecycle costs for new infrastructure as part of the tax levy requirement in order to provide the true costs of growth. It can be observed that these incremental costs related to future asset replacement have an impact on the overall tax levy requirement because as soon as new infrastructure is built, a liability is assumed. The lifecycle cost component has been isolated in the analysis to show this long-term liability of future replacement that would be assumed when assets are built. Including these lifecycle costs into the analysis allows for a better understanding of the true costs of growth to the City; and

- As a result of the development in Clair-Maltby the weighted assessment increases by an amount of \$2.59 billion by the time all development is in place in the secondary plan. Note this will be an incremental increase to the City-wide assessment base.
- Given that many of the growth-related expenditures must occur before the growth is realized, there is pressure on the tax base to fund these increases in costs, until the growth is fully realized. This is apparent with tax rates being marginally higher than inflation between 2031 and 2034. Once the growth is in place by the end of the forecast, it can be observed that the tax rate increases are lower as the growth in the latter half of the forecast will be generating additional tax revenues to help fund the required expenditures.

As presented in Table 6-2, the tax implications of growth in Clair-Maltby provides for an average annual tax rate increase in the 0.80% range, with the increase over the first 10 years at an average of 2.4%. It is noted that there are year-over-year fluctuations in the tax-rates. This is a product of the annual variations in the capital spending program.

As these tax rates are considered in isolation from the rest of the City, it is informative to compare the calculated tax rate to the City's 2020 tax rate. This analysis is provided in the last line of Table 6-2 and is depicted graphically in Figure 6-1. With increased growth, there is an expected increase in assessment and tax revenue. However, given that many of the growth-related expenditures must occur before the growth is realized, there is pressure on the tax base to fund these increases in costs, while the growth is not yet fully realized. This is apparent with tax rates being somewhat higher than inflation in the midpoint of the forecast. Once the growth is in place by the end of the forecast, it can be observed that the tax rate increases are lower as the growth in the latter half of the forecast will be generating additional tax revenues to help fund the



required expenditures. Figure 6-1 also shows the tax impacts of growth without the lifecycle costs included for reference.

Figure 6-1
City of Guelph – Clair-Maltby Secondary Plan
Comparison of Clair-Maltby Tax Rate Relative to City's 2020 Tax Rate (2020-2041)

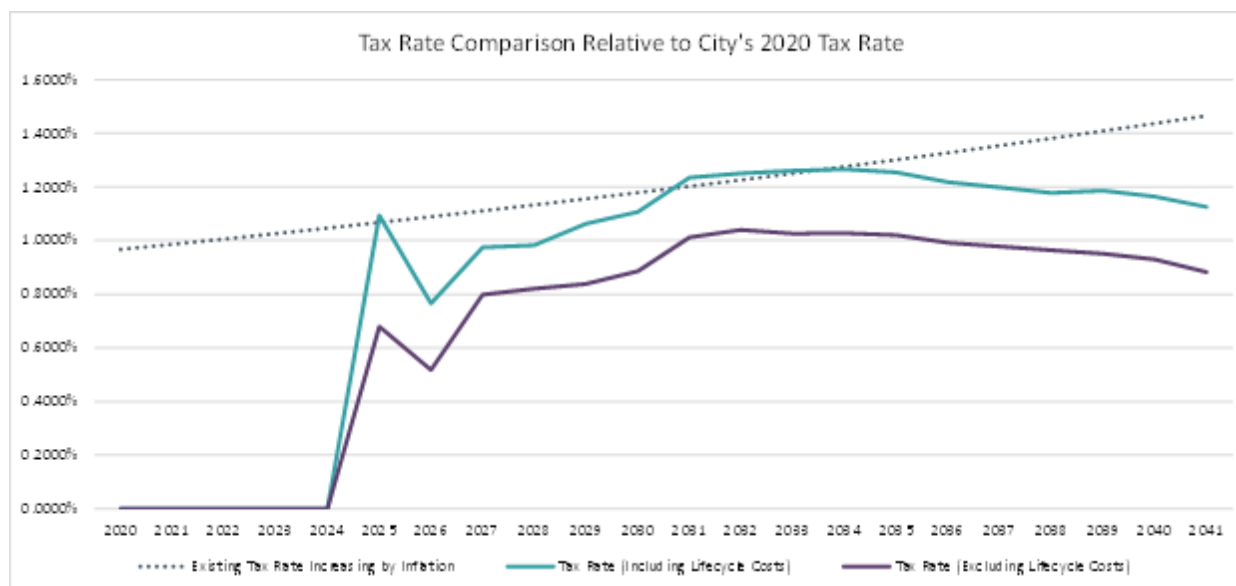




Table 6-2
City of Guelph – Clair-Maltby Secondary Plan
Summary and Tax Rate Calculation
2020-2041

| Source | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | Inflated \$ | | | | | | | | | | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2020-2041 |
|--|------|------|--------|---------|---------|-------------|-------------|-------------|-------------|-------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------|------|------|------------|-------------|------|------|------|------|------|-----------|
| Operating Expenditure Forecast | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Incremental Operating Expenditures | - | - | - | - | - | 1,073,112 | 2,189,147 | 3,942,666 | 5,877,555 | 7,837,261 | 9,772,195 | 11,948,455 | 13,975,451 | 15,908,485 | 17,693,444 | 19,332,110 | 21,022,300 | 22,772,365 | 24,576,827 | 26,279,953 | 27,701,592 | 28,341,903 | | | | | 260,244,823 | | | | | | |
| Total Gross Operating Expenditures | - | - | - | - | - | 1,073,112 | 2,189,147 | 3,942,666 | 5,877,555 | 7,837,261 | 9,772,195 | 11,948,455 | 13,975,451 | 15,908,485 | 17,693,444 | 19,332,110 | 21,022,300 | 22,772,365 | 24,576,827 | 26,279,953 | 27,701,592 | 28,341,903 | | | | | 260,244,823 | | | | | | |
| Capital Related | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Reserve Transfers | | | | | | | | | | | | | | | | | | | | | | | | | | | - | | | | | | |
| Transfer to Operating Reserves (Existing) | | | | | | | | | | | | | | | | | | | | | | | | | | | - | | | | | | |
| Transfer to Operating Reserves (Incremental) | | | | | | | | | | | | | | | | | | | | | | | | | | | - | | | | | | |
| Transfers to Capital Reserves | | | | | | | | | | | | | | | | | | | | | | | | | | | - | | | | | | |
| Amount Required to Fund D.C. Shortfalls | - | - | - | 271,077 | 596,899 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 867,976 | | | | | | |
| Debt Charges | | | | | | | | | | | | | | | | | | | | | | | | | | | - | | | | | | |
| New Non-D.C. Eligible Debt Charges (Tax Supported) - Services Other than Roads | - | - | - | 49,830 | 49,830 | 49,830 | 186,288 | 325,474 | 694,596 | 1,071,101 | 1,455,136 | 2,919,107 | 3,381,435 | 3,409,977 | 3,489,918 | 3,536,512 | 3,447,581 | 3,356,871 | 3,037,194 | 2,711,125 | 2,378,533 | 967,034 | | | | 36,517,373 | | | | | | | |
| New Non-D.C. Eligible Debt Charges (Tax Supported) - Roads | - | - | - | - | - | 64,745 | 328,905 | 441,173 | 441,173 | 544,753 | 967,358 | 1,267,492 | 1,759,244 | 1,968,239 | 1,991,988 | 2,024,139 | 1,801,161 | 1,688,893 | 1,688,893 | 1,585,313 | 1,162,708 | 862,573 | | | | 20,588,749 | | | | | | | |
| Post Period Debt Charges (Tax Supported) - Services Other than Roads | - | - | - | - | - | - | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | - | - | - | - | - | - | | | | 1,242,202 | | | | | | |
| Post Period Debt Charges (Tax Supported) - Roads | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | - | | | | | | |
| Total Capital Funded from Tax Base | - | - | - | 320,907 | 646,729 | 114,576 | 639,413 | 890,867 | 1,259,989 | 1,740,074 | 2,546,713 | 4,310,820 | 5,264,899 | 5,502,436 | 5,606,126 | 5,684,872 | 5,248,741 | 5,045,763 | 4,726,087 | 4,296,438 | 3,541,241 | 1,829,608 | | | | 59,216,300 | | | | | | | |
| Less: Non-Tax Revenues | | | | | | | | | | | | | | | | | | | | | | | | | | | - | | | | | | |
| Incremental Non-Tax Revenues | - | - | - | - | - | 291,108 | 593,860 | 1,057,972 | 1,540,415 | 2,052,877 | 2,557,475 | 3,072,983 | 3,608,089 | 4,116,718 | 4,527,632 | 4,953,339 | 5,394,262 | 5,850,840 | 6,321,419 | 6,762,862 | 7,125,817 | 7,268,333 | | | | 67,096,002 | | | | | | | |
| Reserve Transfers | | | | | | | | | | | | | | | | | | | | | | | | | | | - | | | | | | |
| Transfers from Reserves (Existing) | | | | | | | | | | | | | | | | | | | | | | | | | | | - | | | | | | |
| Transfers from Operating Fund (Existing) | | | | | | | | | | | | | | | | | | | | | | | | | | | - | | | | | | |
| Transfers from Reserves (Incremental) | | | | | | | | | | | | | | | | | | | | | | | | | | | - | | | | | | |
| Payback from D.C.s for Shortfall | - | - | - | - | - | - | 867,976 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 867,976 | | | | | | |
| Total Operating Revenues | - | - | - | - | - | 291,108 | 1,461,836 | 1,057,972 | 1,540,415 | 2,052,877 | 2,557,475 | 3,072,983 | 3,608,089 | 4,116,718 | 4,527,632 | 4,953,339 | 5,394,262 | 5,850,840 | 6,321,419 | 6,762,862 | 7,125,817 | 7,268,333 | | | | 67,963,978 | | | | | | | |
| General Tax Levy Requirement | - | - | - | 320,907 | 646,729 | 896,579 | 1,366,724 | 3,775,561 | 5,597,130 | 7,524,458 | 9,761,433 | 13,186,293 | 15,632,260 | 17,294,204 | 18,771,938 | 20,063,643 | 20,876,780 | 21,967,289 | 22,981,495 | 23,813,529 | 24,117,017 | 22,903,177 | | | | | | | | | | | |
| Requirements for Asset Replacement for New Infrastructure - Lifecycle Costs | - | - | 30,329 | 65,079 | 143,867 | 547,790 | 655,805 | 833,205 | 1,105,654 | 2,019,206 | 2,435,543 | 2,901,744 | 3,160,955 | 3,958,708 | 4,339,303 | 4,596,585 | 4,765,420 | 4,934,254 | 5,103,088 | 5,908,385 | 6,077,219 | 6,302,045 | | | | | | | | | | | |
| Total Levy Requirement | - | - | 30,329 | 385,987 | 790,596 | 1,444,369 | 2,022,529 | 4,608,766 | 6,702,784 | 9,543,664 | 12,196,976 | 16,088,037 | 18,793,215 | 21,252,912 | 23,111,241 | 24,660,228 | 25,642,199 | 26,901,543 | 28,084,583 | 29,721,914 | 30,194,236 | 29,205,223 | | | | | | | | | | | |
| Total Weighted Assessment | - | - | - | - | - | 132,047,394 | 264,094,788 | 473,017,454 | 681,940,119 | 897,659,692 | 1,101,828,811 | 1,302,482,574 | 1,503,136,338 | 1,686,065,618 | 1,825,881,458 | 1,965,697,297 | 2,105,513,137 | 2,245,328,976 | 2,383,790,372 | 2,505,072,317 | 2,594,722,950 | 2,594,722,950 | | | | | | | | | | | |
| Cumulative Tax Rates | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Residential | | | | | | 1.09383% | 0.76583% | 0.97433% | 0.98290% | 1.06317% | 1.10698% | 1.23518% | 1.25027% | 1.26050% | 1.26576% | 1.25453% | 1.21786% | 1.19811% | 1.17815% | 1.18647% | 1.16368% | 1.12556% | | | | | | | | | | | |
| Multi-Residential | | | | | | 1.95391% | 1.36802% | 1.74046% | 1.75576% | 1.89915% | 1.97740% | 2.20642% | 2.23336% | 2.25165% | 2.26103% | 2.24097% | 2.17547% | 2.14020% | 2.10454% | 2.11940% | 2.07869% | 2.01060% | | | | | | | | | | | |
| Commercial Occupied | | | | | | 2.01264% | 1.40914% | 1.79277% | 1.80853% | 1.95624% | 2.03684% | 2.27274% | 2.30049% | 2.31933% | 2.32899% | 2.30833% | 2.24086% | 2.20452% | 2.16779% | 2.18310% | 2.14117% | 2.07103% | | | | | | | | | | | |
| Commercial Vacant/Excess | | | | | | 1.71074% | 1.19777% | 1.52386% | 1.53725% | 1.66280% | 1.73131% | 1.93183% | 1.95542% | 1.97143% | 1.97965% | 1.96208% | 1.90473% | 1.87385% | 1.84262% | 1.85564% | 1.81999% | 1.76038% | | | | | | | | | | | |
| Industrial & Large Industrial Occupied | | | | | | 2.41167% | 1.68851% | 2.14821% | 2.16710% | 2.34408% | 2.44066% | 2.72333% | 2.75659% | 2.77916% | 2.79074% | 2.76598% | 2.68514% | 2.64160% | 2.59758% | 2.61593% | 2.56568% | 2.48164% | | | | | | | | | | | |
| Industrial Vacant/Excess | | | | | | 2.04992% | 1.43524% | 1.82598% | 1.84203% | 1.99247% | 2.07456% | 2.31483% | 2.34310% | 2.36228% | 2.37213% | 2.35109% | 2.28237% | 2.24536% | 2.20794% | 2.22354% | 2.18083% | 2.10939% | | | | | | | | | | | |
| Pipelines | | | | | | 2.09741% | 1.46849% | 1.86828% | 1.88471% | 2.03863% | 2.12263% | 2.36846% | 2.39739% | 2.41701% | 2.42709% | 2.40556% | 2.33525% | 2.29738% | 2.25910% | 2.27505% | 2.23135% | 2.15827% | | | | | | | | | | | |
| Farmland and Managed Forests | | | | | | 0.27346% | 0.19146% | 0.24358% | 0.24572% | 0.26579% | 0.27674% | 0.30880% | 0.31257% | 0.31513% | 0.31644% | 0.31363% | 0.30846% | 0.29953% | 0.29454% | 0.29662% | 0.29092% | 0.28139% | | | | | | | | | | | |
| Total Tax Rate Increase (%) | | | | | | -29.99% | 27.23% | 0.88% | 8.17% | 4.12% | 11.58% | 1.22% | 0.82% | 0.42% | -0.89% | -2.92% | -1.62% | -1.67% | 0.71% | -1.92% | -3.28% | | | | | | | | | | | | |
| Percentage Difference from 2020 Tax Rate | | | | | | 13.11% | -20.80% | 0.76% | 1.64% | 9.94% | 14.47% | 27.73% | 29.29% | 30.35% | 30.89% | 29.73% | 25.94% | 23.90% | 21.83% | 22.69% | 20.34% | 16.40% | | | | | | | | | | | |



6.2.3 Water, Wastewater, and Stormwater Rate Impacts

The impacts related to water, wastewater, and stormwater have been combined to provide an analysis on user rate-supported services. This analysis provided herein assumes responsibilities of the developer to finance capital and minimize the impact directly to water/wastewater/stormwater rates. Similar to the tax-supported analysis provided in the previous sections, the operating expenditures, revenues and capital financing are summarized in Table 6-3. In comparison to the tax-rate analysis, instead of providing an overall tax rate, an overall annual shortfall in billing requirements has been provided. Based on the analysis the following can be observed:

- Once development is fully in place by 2041, operating revenues, which are largely related to rate revenues exceed the operating expenditures.
- As the required growth-related works for these services is \$245 million, the corresponding D.C. revenue is not sufficient to cover growth-related debt charges and loans from rate-supported reserves will be required to fund D.C. revenue shortfalls. By 2041, a total of \$33.09 million has been borrowed from rate-supported reserves to cover D.C. shortfalls. These loans are largely provided for wastewater, with a minor portion required for water and stormwater. It is noted that over the forecast period, the wastewater D.C. revenue is not sufficient to repay any of these loans. These loans to the D.C. reserve fund will have a direct impact on the rates.
- As previously noted, water and wastewater infrastructure has been sized to accommodate the maximum potential population that can be accommodated within the Secondary Plan. The costs related to this additional servicing capacity is deemed to be a post-period expenditure. These post-period expenditures are assumed to be debt financed and the related debt charges are funded directly through the rates.
- In addition to the operating and capital requirement, lifecycle costs have also been factored into the analysis. By 2041, \$1.18 million in annual lifecycle costs are required to fund the replacement of the infrastructure put in place for the growth in Clair-Maltby.
- Based on the above, the annual billing is in a shortfall for many of the years. As the operating revenues exceed the operating expenditures, this is largely a result of the growth-related capital expenditures.



- This analysis has been undertaken to consider the impacts of the growth in Clair-Maltby. These annual shortfalls will need to be considered in light of the billing requirements for the rest of the City.



Table 6-3
City of Guelph – Clair-Maltby Secondary Plan
Summary for Water, Wastewater, and Stormwater Services

| Source | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2020-2041 |
|---|------|------|--------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| Operating Expenditure Forecast | | | | | | | | | | | | | | | | | | | | | | | |
| Incremental Operating Expenditures | - | - | - | - | - | 174,154 | 335,288 | 597,396 | 869,854 | 1,153,828 | 1,439,275 | 1,725,893 | 2,030,241 | 2,314,330 | 2,544,535 | 2,783,025 | 3,033,290 | 3,292,454 | 3,559,423 | 3,810,831 | 4,020,965 | 4,133,747 | 37,818,528 |
| Total Gross Operating Expenditures | - | - | - | - | - | 174,154 | 335,288 | 597,396 | 869,854 | 1,153,828 | 1,439,275 | 1,725,893 | 2,030,241 | 2,314,330 | 2,544,535 | 2,783,025 | 3,033,290 | 3,292,454 | 3,559,423 | 3,810,831 | 4,020,965 | 4,133,747 | 37,818,528 |
| Capital Related | | | | | | | | | | | | | | | | | | | | | | | |
| Reserve Transfers | | | | | | | | | | | | | | | | | | | | | | | - |
| Transfer to Operating Reserves (Existing) | | | | | | | | | | | | | | | | | | | | | | | - |
| Transfer to Operating Reserves (Incremental) | | | | | | | | | | | | | | | | | | | | | | | - |
| Transfers to Capital Reserves | | | | | | | | | | | | | | | | | | | | | | | - |
| Amount Required to Fund D.C. Shortfalls | - | - | - | 786,914 | 4,397,528 | 1,543,147 | 1,615,446 | - | - | - | - | - | - | - | 789,697 | 2,710,007 | 2,458,934 | 2,360,944 | 2,290,041 | 2,818,128 | 4,080,773 | 7,233,487 | 33,085,046 |
| Debt Charges | | | | | | | | | | | | | | | | | | | | | | | - |
| New Non-D.C. Eligible Debt Charges - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| New Non-D.C. Eligible Debt Charges - Wastewater | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| New Non-D.C. Eligible Debt Charges - Stormwater | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Post Period Debt Charges - Water | - | - | - | - | 120,537 | 253,262 | 355,028 | 770,231 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 946,693 | 14,752,756 |
| Post Period Debt Charges - Wastewater | - | - | - | - | 144,073 | 291,027 | 395,965 | 397,598 | 399,263 | 400,962 | 402,695 | 557,783 | 557,857 | 1,018,965 | 876,721 | 731,631 | 628,595 | 628,903 | 629,216 | 629,536 | 627,804 | 472,715 | 9,791,309 |
| Post Period Debt Charges - Stormwater | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Funded from Rates | - | - | - | 786,914 | 4,662,138 | 2,087,436 | 2,366,439 | 1,167,829 | 1,345,956 | 1,347,655 | 1,349,387 | 1,504,476 | 1,504,550 | 1,965,658 | 2,613,110 | 4,388,331 | 4,034,222 | 3,936,540 | 3,865,950 | 4,394,357 | 5,655,269 | 8,652,895 | 57,629,111 |
| Less: Non-Tax Revenues | | | | | | | | | | | | | | | | | | | | | | | - |
| Incremental Operating & Rate Revenues | - | - | - | - | - | 329,612 | 672,409 | 1,199,482 | 1,747,366 | 2,331,886 | 2,907,672 | 3,495,986 | 4,106,670 | 4,687,562 | 5,158,003 | 5,645,391 | 6,150,209 | 6,672,963 | 7,211,298 | 7,715,352 | 8,130,258 | 8,292,863 | 76,454,983 |
| Reserve Transfers | | | | | | | | | | | | | | | | | | | | | | | - |
| Transfers from Reserves (Existing) | | | | | | | | | | | | | | | | | | | | | | | - |
| Transfers from Operating Fund (Existing) | | | | | | | | | | | | | | | | | | | | | | | - |
| Transfers from Reserves (Incremental) | | | | | | | | | | | | | | | | | | | | | | | - |
| Payback from D.C.s for Shortfall | - | - | - | - | - | 3,092 | - | 191,872 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 194,964 |
| Total Operating Revenues | - | - | - | - | - | 332,704 | 672,409 | 1,391,354 | 1,747,366 | 2,331,886 | 2,907,672 | 3,495,986 | 4,106,670 | 4,687,562 | 5,158,003 | 5,645,391 | 6,150,209 | 6,672,963 | 7,211,298 | 7,715,352 | 8,130,258 | 8,292,863 | 76,649,947 |
| Loan is now required for water DCs | | | | | | | | | | | | | | | | | | | | | | | |
| Incremental Annual Billing Requirement | - | - | - | 786,914 | 4,662,138 | 1,928,885 | 2,029,318 | 373,871 | 468,444 | 169,597 | (119,010) | (265,617) | (571,879) | (407,575) | (357) | 1,525,964 | 917,303 | 556,030 | 214,075 | 489,836 | 1,545,977 | 4,493,779 | |
| Requirements for Asset Replacement for New Infrastructure - Lifecycle Costs | - | - | 32,463 | 174,500 | 241,761 | 260,912 | 300,472 | 355,537 | 394,119 | 425,016 | 467,411 | 498,309 | 594,951 | 755,698 | 833,112 | 896,230 | 971,067 | 1,006,094 | 1,041,122 | 1,076,149 | 1,111,176 | 1,181,231 | |
| Total Shortfall in Annual Billing Funding - Deficit/(Surplus) | - | - | 32,463 | 961,414 | 4,903,899 | 2,189,798 | 2,329,790 | 729,408 | 862,563 | 594,613 | 348,401 | 232,691 | 23,072 | 348,124 | 832,754 | 2,422,195 | 1,888,370 | 1,562,125 | 1,255,197 | 1,565,985 | 2,657,153 | 5,675,010 | |



6.2.4 Debt Capacity Impacts

Note, the analysis preceding identified water, wastewater, and stormwater impacts separate from tax-supported service impacts. This is because water, wastewater, and stormwater net expenditures are recovered solely from rates. However, a municipality's debt capacity includes all municipal debt and revenues. Therefore, this section discusses tax-supported services in conjunction with rate-supported services.

Another area to be addressed in this fiscal impact analysis is the overall impact of the capital spending program and the associated revenue cash flow onto the City's debt capacity. Municipalities in Ontario are limited by the Province as to the amount of debt for which they can incur. O. Reg. 403/02, which accompanies the *Municipal Act*, limits the amount of debt a municipality can issue to the level where the annual debt charge payments equal 25% of the municipality's total own revenue (generally defined as total revenues less grants, subsidies, and transfers from reserves/reserve funds). Should a municipality exceed this limit; the Province can require the municipality to discontinue capital spending until debt capacity limits are met. Further, it is recommended that the City not exceed a debt capacity of 20% to protect against fluctuating costs or an economic downturn.

Table 6-4 provides an annual debt payment schedule for both growth and non-growth debentures based on the forecasted debt requirements from previous sections.

Table 6-5 provides the debt capacity calculation. Based on the review provided herein, the capital spending program required for Clair-Maltby will utilize approximately 20% of the City's debt capacity based on a comparison to today (i.e. 4-5% of the 25% maximum limit). The City will need to consider this in light of its capital program and anticipated debt financing for works required outside of Clair-Maltby. If debt financing requirements are significant in other areas, the City may need to limit capital spending in other areas to avoid exceeding Provincial debt limits. In addition to the debt repayments throughout the forecast period, there are still debt charges that remain outstanding post-2041 that the City is responsible for repaying. These debt charges are summarized in Table 6-6. There is approximately \$40.63 million in D.C. debt payments and \$3.06 million in non-D.C. debt payments outstanding as of 2041. In addition, there are post-period debt payments of \$4.70 million outstanding for the sizing of water and wastewater infrastructure. To mitigate the impacts these debt requirements have on the



City's finances, the City should consider alternatives such as developer early payment/front-ending agreements, revisions to the L.S.P., D.C. study, etc.



Table 6-4
City of Guelph – Clair-Maltby Secondary Plan
Summary of Debenture Needs and Annual Debt Charges
2020-2041

| Growth Related Expenditures - D.C. Eligible | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | Total | Remaining Outstanding Debt Payments Post 2041 |
|--|------|------|------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--|
| Tax Supported | | | | | | | | | | | | | | | | | | | | | | | | |
| Growth Related Expenditures - All Tax Supported Services Other than Roads | - | - | 2,254,444 | 2,709,729 | 3,004,224 | 7,374,907 | 859,029 | 2,069,430 | 7,969,115 | 22,307,243 | 2,196,095 | 2,414,049 | 856,640 | 22,589,977 | 927,893 | 946,451 | 965,380 | 984,687 | 1,004,381 | 27,631,872 | 1,044,958 | - | 110,110,502 | |
| Growth Related Expenditures - Roads | - | - | - | 6,618,456 | 8,494,325 | 20,288,701 | 15,710,947 | 12,941,472 | 14,070,411 | 18,291,733 | 15,493,966 | 20,636,612 | 12,454,449 | 16,144,597 | 24,021,926 | 16,595,374 | 11,599,693 | 10,789,372 | 8,390,356 | 2,479,544 | - | - | - | |
| Less Non-D.C. Funding Sources - All Tax Supported Services Other than Roads | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Less Non-D.C. Funding Sources (i.e. Developer Funded Under LSP) - Roads | - | - | - | 6,618,456 | 6,750,825 | 14,544,095 | 12,687,718 | 12,941,472 | 12,658,147 | 12,743,006 | 12,997,866 | 12,607,528 | 10,716,324 | 10,930,650 | 11,220,062 | 11,372,248 | 11,599,693 | 10,789,372 | 8,390,356 | - | - | - | 179,567,818 | |
| Net Growth Related Expenditures | - | - | 2,254,444 | 2,709,729 | 4,747,724 | 13,119,513 | 3,882,258 | 2,069,430 | 9,381,380 | 27,855,970 | 4,692,196 | 10,443,133 | 2,594,766 | 27,803,923 | 13,729,757 | 6,169,576 | 965,380 | 984,687 | 1,004,381 | 30,111,415 | 1,044,958 | - | 165,564,619 | |
| Less: | | | | | | | | | | | | | | | | | | | | | | | | |
| D.C. Funding - All Services Other than Roads | - | - | - | - | - | 3,769,409 | 859,029 | 2,069,430 | 7,969,115 | 10,163,405 | 2,196,095 | 2,414,049 | 856,640 | 12,745,616 | 927,893 | 946,451 | 965,380 | 984,687 | 1,004,381 | 9,252,963 | (0) | - | 57,124,542 | |
| D.C. Funding - Roads | - | - | - | - | (0) | 2,004,129 | 1,598,645 | - | 1,412,265 | 5,548,727 | 2,496,100 | 8,029,084 | 1,738,125 | 5,213,947 | 3,287,335 | 2,017,894 | - | - | - | - | - | - | 2,479,544 | |
| Post Period Expenditures - All Tax Supported Services Other than Roads | - | - | - | - | - | 1,033,090 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Post Period Expenditures - Roads | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Growth Related Debt Requirements - Tax Supported | - | - | 2,254,444 | 2,709,729 | 4,747,724 | 6,312,884 | 1,424,584 | - | - | 12,143,838 | - | - | - | 9,844,361 | 9,514,529 | 3,205,231 | - | - | - | 18,378,909 | 1,044,958 | - | 108,440,076 | |
| Annual Growth Related Debt Charge | | | | | | | | | | | | | | | | | | | | | | | | |
| New - All Services Other than Roads | - | - | - | 271,077 | 596,899 | 958,131 | 1,267,441 | 1,267,441 | 1,267,441 | 1,267,441 | 2,727,632 | 2,727,632 | 2,727,632 | 2,456,555 | 3,314,433 | 2,953,201 | 2,643,891 | 2,643,891 | 2,643,891 | 2,643,891 | 3,393,605 | 3,519,252 | 41,291,377 | 21,177,465 |
| New - Roads | - | - | - | - | - | 209,641 | 659,401 | 830,695 | 830,695 | 830,695 | 830,695 | 830,695 | 830,695 | 830,695 | 830,695 | 1,765,094 | 1,700,735 | 1,529,441 | 1,529,441 | 1,529,441 | 1,529,441 | 1,529,441 | 4,973,725 | |
| Annual Growth Related Debt Charge - Tax Supported | - | - | - | 271,077 | 596,899 | 1,167,772 | 1,926,842 | 2,098,136 | 2,098,136 | 2,098,136 | 3,558,327 | 3,558,327 | 3,558,327 | 3,287,250 | 4,145,128 | 4,718,295 | 4,344,626 | 4,173,332 | 4,173,332 | 4,173,332 | 4,923,046 | 5,048,693 | 59,919,013 | 119,838,026 |
| Rate Supported | | | | | | | | | | | | | | | | | | | | | | | | |
| Water - Growth Related Debt Requirements | - | - | - | 1,503,689 | 1,655,732 | - | 2,937,229 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6,096,650 | |
| Wastewater - Growth Related Debt Requirements | - | - | 6,544,452 | 28,498,657 | 13,181,320 | 1,309,093 | 20,368 | - | - | - | - | - | 13,729,927 | 32,571,620 | 13,856,509 | - | - | - | - | - | - | - | 109,711,946 | |
| Stormwater - Growth Related Debt Requirements | - | - | - | 25,718 | 26,233 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 51,951 | |
| Total Growth Related Debt Requirements | - | - | 6,544,452 | 30,028,064 | 14,863,285 | 1,309,093 | 2,957,597 | - | - | - | - | - | 13,729,927 | 32,571,620 | 13,856,509 | - | - | - | - | - | - | - | 115,860,547 | |
| Annual Growth Related Debt Charge: | | | | | | | | | | | | | | | | | | | | | | | | |
| Water - New | - | - | - | - | 180,806 | 379,893 | 379,893 | 733,070 | 733,070 | 733,070 | 733,070 | 733,070 | 733,070 | 733,070 | 552,264 | 353,176 | 353,176 | - | - | - | - | - | 7,330,695 | - |
| Wastewater - New | - | - | - | - | 786,914 | 4,213,631 | 5,958,571 | 5,958,428 | 5,958,428 | 5,958,428 | 5,958,428 | 5,958,428 | 5,958,428 | 6,822,419 | 7,312,158 | 7,393,343 | 7,235,936 | 7,233,487 | 7,233,487 | 7,233,487 | 7,233,487 | 7,233,487 | 14,482,194 | - |
| Stormwater - New | - | - | - | - | 3,092 | 6,247 | 6,247 | 6,247 | 6,247 | 6,247 | 6,247 | 6,247 | 6,247 | 6,247 | 3,154 | - | - | - | - | - | - | - | - | - |
| Annual Growth Related Debt Charge - Rate Supported | - | - | - | - | 970,812 | 4,599,771 | 6,184,711 | 6,695,295 | 6,697,744 | 6,697,744 | 6,697,744 | 6,697,744 | 6,697,744 | 6,697,744 | 7,377,837 | 7,665,334 | 7,746,520 | 7,235,936 | 7,233,487 | 7,233,487 | 7,233,487 | 7,233,487 | 117,534,159 | 14,482,194 |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| Grand Total Annual Growth Related Debt Charge | - | - | - | 271,077 | 1,567,711 | 5,767,543 | 8,111,553 | 8,793,430 | 8,795,879 | 8,795,879 | 10,256,071 | 10,256,071 | 10,256,071 | 9,984,993 | 11,522,965 | 12,383,629 | 12,091,146 | 11,409,268 | 11,406,819 | 11,406,819 | 12,156,533 | 12,282,180 | 117,534,159 | |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| Non D.C. Eligible Expenditures | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | Total | Remaining Outstanding Debt Payments Post 2041 |
| Tax Supported: | | | | | | | | | | | | | | | | | | | | | | | | |
| Debt Requirements - All Tax Supported Services Other than Roads | - | - | 414,420 | - | - | 1,134,861 | 1,157,558 | 3,069,844 | 3,131,241 | 3,193,866 | 12,175,275 | 3,844,993 | 651,799 | 664,835 | 387,504 | 395,254 | 403,159 | 411,222 | 419,447 | 427,836 | 436,392 | - | 32,319,505 | |
| Debt Requirements - Roads | - | - | - | - | 538,459 | 2,196,915 | 933,689 | - | 861,431 | 3,514,638 | 2,496,100 | 4,089,707 | 1,738,125 | 197,513 | 805,852 | 342,487 | - | - | - | - | - | - | 17,714,915 | |
| Post Period: | | | | | | | | | | | | | | | | | | | | | | | | |
| Post Period Debt Requirements - All Tax Supported Services Other than Roads | - | - | - | - | - | 1,033,090 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,033,090 | |
| Post Period Debt Requirements - Roads | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Non-D.C. Eligible Debt Requirements - Tax Supported | - | - | 414,420 | - | 538,459 | 4,364,866 | 2,091,247 | 3,069,844 | 3,992,672 | 6,708,504 | 14,671,376 | 7,934,699 | 2,389,925 | 862,348 | 1,193,355 | 737,741 | 403,159 | 411,222 | 419,447 | 427,836 | 436,392 | - | 51,067,510 | |
| Annual Non-Growth Related Debt Charge | | | | | | | | | | | | | | | | | | | | | | | | |
| New - All Services Other than Roads | - | - | - | 49,830 | 49,830 | 49,830 | 186,288 | 325,474 | 694,596 | 1,071,101 | 1,455,136 | 2,919,107 | 3,381,435 | 3,409,977 | 3,489,918 | 3,536,512 | 3,447,581 | 3,356,871 | 3,037,194 | 2,711,125 | 2,378,533 | 967,034 | 36,517,373 | 2,344,042 |
| New - Post Period Debt Financing - All Tax Supported Services Other than Roads | - | - | - | - | - | - | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | - | - | - | - | - | - | 1,242,202 | - |
| New - Roads | - | - | - | - | - | 64,745 | 328,905 | 441,173 | 441,173 | 544,753 | 967,358 | 1,267,492 | 1,759,244 | 1,968,239 | 1,991,988 | 2,024,139 | 1,801,161 | 1,688,893 | 1,688,893 | 1,585,313 | 1,162,708 | 862,573 | 20,588,749 | 711,907 |
| New - Post Period Debt Financing - Roads | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Annual Non-D.C. Eligible Related Debt Charge - Tax-Supported | - | - | - | 49,830 | 49,830 | 114,576 | 639,413 | 890,867 | 1,259,989 | 1,740,074 | 2,546,713 | 4,310,820 | 5,264,899 | 5,502,436 | 5,606,126 | 5,684,872 | 5,248,741 | 5,045,763 | 4,726,087 | 4,296,438 | 3,541,241 | 1,829,608 | 58,348,324 | 3,055,949 |
| Rate Supported: | | | | | | | | | | | | | | | | | | | | | | | | |
| Water - Non-Growth Related Debt Requirements | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Wastewater - Non-Growth Related Debt Requirements | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Stormwater - Non-Growth Related Debt Requirements | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Post Period Expenditures to be Debt Financed: | | | | | | | | | | | | | | | | | | | | | | | | |
| Water - Post Period Debt Requirements | - | - | - | 1,002,460 | 1,103,821 | 846,344 | 3,453,084 | 1,467,561 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 7,873,270 | |
| Wastewater - Post Period Debt Requirements | - | - | - | 1,198,196 | 1,222,160 | 872,729 | 13,579 | 13,850 | 14,127 | 14,410 | 1,289,812 | 615 | 3,834,851 | 15,205 | 15,509 | 15,820 | 16,136 | 16,459 | 16,788 | - | - | - | 8,570,247 | |
| Stormwater - Post Period Debt Requirements | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Non-Growth Related Debt Requirements - Rate Supported | - | - | - | 2,200,656 | 2,325,981 | 1,719,073 | 3,466,663 | 1,481,411 | 14,127 | 14,410 | 1,289,812 | 615 | 3,834,851 | 15,205 | 15,509 | 15,820 | 16,136 | 16,459 | 16,788 | - | - | - | 16,443,517 | - |
| Annual Non-Growth Related Debt Charge: | | | | | | | | | | | | | | | | | | | | | | | | |
| Water - New | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Wastewater - New | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Stormwater - New | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Post Period Expenditures to be Debt Financed: | | | | | | | | | | | | | | | | | | | | | | | | |
| Water | - | - | - | - | 120,537 | | | | | | | | | | | | | | | | | | | |



Table 6-5
City of Guelph – Clair-Maltby Secondary Plan
Debt Capacity Calculation
2020-2041

| Source | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Debt Capacity Calculation | | | | | | | | | | | | | | | | | | | | | | |
| Tax Supported | | | | | | | | | | | | | | | | | | | | | | |
| Gross Operating Expenditures (Tax Supported) | - | - | - | - | - | 1,073,112 | 2,189,147 | 3,942,666 | 5,877,555 | 7,837,261 | 9,772,195 | 11,948,455 | 13,975,451 | 15,908,485 | 17,693,444 | 19,332,110 | 21,022,300 | 22,772,365 | 24,576,827 | 26,279,953 | 27,701,592 | 28,341,903 |
| Transfer to Operating Reserves (Existing) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer to Operating Reserves (Incremental) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers to Capital Reserves | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rate Supported | | | | | | | | | | | | | | | | | | | | | | |
| Gross Operating Expenditures | - | - | - | - | - | 174,154 | 335,288 | 597,396 | 869,854 | 1,153,828 | 1,439,275 | 1,725,893 | 2,030,241 | 2,314,330 | 2,544,535 | 2,783,025 | 3,033,290 | 3,292,454 | 3,559,423 | 3,810,831 | 4,020,965 | 4,133,747 |
| Transfer to Operating Reserve | | | | | | | | | | | | | | | | | | | | | | |
| Transfers to Reserve | | | | | | | | | | | | | | | | | | | | | | |
| Total Operating Expenditures | - | - | - | - | - | 1,247,265 | 2,524,435 | 4,540,062 | 6,747,409 | 8,991,089 | 11,211,470 | 13,674,348 | 16,005,692 | 18,222,815 | 20,237,979 | 22,115,135 | 24,055,590 | 26,064,819 | 28,136,250 | 30,090,784 | 31,722,557 | 32,475,651 |
| Tax Supported | | | | | | | | | | | | | | | | | | | | | | |
| Transfers from Reserves (Existing) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers from Operating Fund (Existing) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers from Reserves (Incremental) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rate Supported | | | | | | | | | | | | | | | | | | | | | | |
| Stormwater - Contributions from Reserve Fund | | | | | | | | | | | | | | | | | | | | | | |
| Stormwater - Contributions from D.C. Reserve Fund | | | | | | | | | | | | | | | | | | | | | | |
| Water - Contributions from Reserve Fund | | | | | | | | | | | | | | | | | | | | | | |
| Water - Contributions from D.C. Reserve Fund | | | | | | | | | | | | | | | | | | | | | | |
| Wastewater - Contributions from Reserve Fund | | | | | | | | | | | | | | | | | | | | | | |
| Wastewater - Contributions from D.C. Reserve Fund | | | | | | | | | | | | | | | | | | | | | | |
| Total Contributions | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Net Operating Expenditures | - | - | - | - | - | 1,247,265 | 2,524,435 | 4,540,062 | 6,747,409 | 8,991,089 | 11,211,470 | 13,674,348 | 16,005,692 | 18,222,815 | 20,237,979 | 22,115,135 | 24,055,590 | 26,064,819 | 28,136,250 | 30,090,784 | 31,722,557 | 32,475,651 |
| New Debt Payments - Tax Supported Non-Growth | - | - | - | 49,830 | 49,830 | 114,576 | 515,193 | 766,647 | 1,135,769 | 1,615,854 | 2,422,493 | 4,186,600 | 5,140,679 | 5,378,216 | 5,481,906 | 5,560,652 | 5,248,741 | 5,045,763 | 4,726,087 | 4,296,438 | 3,541,241 | 1,829,608 |
| New Debt Payments - Tax Supported Growth | - | - | - | 271,077 | 596,899 | 1,167,772 | 1,926,842 | 2,098,136 | 2,098,136 | 2,098,136 | 3,558,327 | 3,558,327 | 3,558,327 | 3,287,250 | 4,145,128 | 4,718,295 | 4,344,626 | 4,173,332 | 4,173,332 | 4,173,332 | 4,923,046 | 5,048,693 |
| New Debt Payments - Tax Supported Post Period | - | - | - | - | - | - | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | 124,220 | - | - | - | - | - |
| New Debt Payments - Rate Supported Non-Growth | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| New Debt Payments - Rate Supported Growth | - | - | - | - | 970,812 | 4,599,771 | 6,184,711 | 6,695,295 | 6,697,744 | 6,697,744 | 6,697,744 | 6,697,744 | 6,697,744 | 6,697,744 | 7,377,837 | 7,665,334 | 7,746,520 | 7,235,936 | 7,233,487 | 7,233,487 | 7,233,487 | 7,233,487 |
| New Debt Payments - Rate Supported Post Period | - | - | - | - | 264,610 | 544,289 | 750,993 | 1,167,829 | 1,345,956 | 1,347,655 | 1,349,387 | 1,504,476 | 1,504,550 | 1,965,658 | 1,823,413 | 1,678,324 | 1,575,288 | 1,575,596 | 1,575,909 | 1,576,229 | 1,574,496 | 1,419,408 |
| Total Annual Debt Payments | - | - | - | 320,908 | 1,882,151 | 6,426,407 | 9,501,958 | 10,852,126 | 11,401,825 | 11,883,608 | 14,152,172 | 16,071,367 | 17,025,520 | 17,453,088 | 18,952,504 | 19,746,824 | 18,915,175 | 18,030,627 | 17,708,816 | 17,279,486 | 17,272,271 | 15,531,195 |
| Total Net Operating Expenditures | - | - | - | - | - | 1,247,265 | 2,524,435 | 4,540,062 | 6,747,409 | 8,991,089 | 11,211,470 | 13,674,348 | 16,005,692 | 18,222,815 | 20,237,979 | 22,115,135 | 24,055,590 | 26,064,819 | 28,136,250 | 30,090,784 | 31,722,557 | 32,475,651 |
| Debt Capacity | | | | | | 515% | 376% | 239% | 169% | 132% | 126% | 118% | 106% | 96% | 94% | 89% | 79% | 69% | 63% | 57% | 54% | 48% |
| Debt Capacity Based on Existing Debt + Debt Requirements of Clair-Maltby | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Net Operating Expenditures (Existing) | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 |
| Net Operating Expenditures (Incremental) | - | - | - | - | - | 1,247,265 | 2,524,435 | 4,540,062 | 6,747,409 | 8,991,089 | 11,211,470 | 13,674,348 | 16,005,692 | 18,222,815 | 20,237,979 | 22,115,135 | 24,055,590 | 26,064,819 | 28,136,250 | 30,090,784 | 31,722,557 | 32,475,651 |
| Net Operating Expenditures (Existing + Incremental) | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 386,011,893 | 387,259,159 | 388,536,328 | 390,551,955 | 392,759,302 | 395,002,982 | 397,223,363 | 399,686,241 | 402,017,585 | 404,234,708 | 406,249,873 | 408,127,028 | 410,067,483 | 412,076,713 | 414,148,143 | 416,102,677 | 417,734,451 | 418,487,544 |
| Debt Charges (Existing - from 2019 FIR) | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 | 17,164,645 |
| Debt Charges (Incremental) | - | - | - | 320,908 | 1,882,151 | 6,426,407 | 9,501,958 | 10,852,126 | 11,401,825 | 11,883,608 | 14,152,172 | 16,071,367 | 17,025,520 | 17,453,088 | 18,952,504 | 19,746,824 | 18,915,175 | 18,030,627 | 17,708,816 | 17,279,486 | 17,272,271 | 15,531,195 |
| Annual Debt Charges (Existing + Incremental) | 17,164,645 | 17,164,645 | 17,164,645 | 17,485,553 | 19,046,796 | 23,591,052 | 26,666,603 | 28,016,771 | 28,566,470 | 29,048,253 | 31,316,817 | 33,236,012 | 34,190,165 | 34,617,733 | 36,117,149 | 36,911,469 | 36,079,820 | 35,195,272 | 34,873,461 | 34,444,131 | 34,436,916 | 32,695,840 |
| Existing Debt Capacity | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| Debt Capacity (Existing + Incremental) | 4% | 4% | 4% | 5% | 5% | 6% | 7% | 7% | 7% | 7% | 8% | 8% | 9% | 9% | 9% | 9% | 9% | 9% | 8% | 8% | 8% | 8% |



Table 6-6
City of Guelph – Clair-Maltby Secondary Plan
Post-2041 Debt Charges/D.C. Shortfalls Outstanding

| Total Post 2041 Debt Payments (Unadjusted) | D.C. Debt | Non D.C. Debt | Post Period Debt | DC Shortfalls Funded from Internal Sources (Outstanding Balance Post 2041) |
|--|-------------------|------------------|------------------|--|
| Tax-Supported Services | | | | |
| Roads | 4,973,725 | 711,907 | | |
| Other Services | 21,177,465 | 2,344,042 | - | |
| Total Tax Supported | 26,151,190 | 3,055,949 | - | - |
| Rate Supported Services | | | | |
| Water | - | - | 2,904,261 | |
| Wastewater | 14,671,373 | - | 596,478 | 43,893,455 |
| Stormwater | - | - | - | |
| Total Rate Supported | 14,671,373 | - | 3,500,739 | 43,893,455 |
| Grand Total | 40,822,563 | 3,055,949 | 3,500,739 | 43,893,455 |



Chapter 7

Conclusions and Observations



7. Conclusions and Observations

As noted at the outset of this report, the objective of this study is to identify key financial pressures and make recommendations to assist the City in managing growth in the Clair-Maltby Secondary Plan Area over the forecast period. The following sections provide specific observations that can be used to guide future policy directions.

7.1 Tax Rate Observations

Consideration was given to the overall taxation impacts of growth. By the end of the forecast the tax rate increases are in line with inflation, however, between 2031 and 2034, development of Clair-Maltby provides upward pressure on the tax rates as it is generating more expenditures than revenue. In the remainder of the forecast, the opposite occurs as a result of additional tax revenues from development of Clair-Maltby. The additional assessment is assisting in keeping the tax rate increases lower than inflation by the end of the forecast period.

7.2 Water, Wastewater, and Stormwater Observations

Due to the growth-related debt charges, rate-based revenue is needed to fund the D.C. shortfalls. This creates an upward pressure on the user rates throughout the entire forecast period. By 2041, there are still debt charges to be paid in addition to the D.C. shortfalls that need to be repaid to the rate-supported reserves. The growth in Clair-Maltby will create an upward pressure on the water/wastewater/stormwater rates throughout the forecast period and these costs will be borne by existing ratepayers. The City will need to consider these upward pressures on the rates as a result of Clair-Maltby in conjunction with the growth pressures from other areas in the City as well as increasing operating costs and asset replacement/renewal needs.

In addition, water and wastewater infrastructure has been sized to accommodate the maximum potential population based on the land use designations. As the costs related to this additional servicing capacity is deemed a post-period benefit, this can pose a funding problem for D.C. recovery as the City is required to fund/cashflow these costs. It is unclear whether there will be a potential for recovery in the future.



Given that this upward pressure is largely a result of debt financing of the capital program, the City should look to other funding alternatives. There are two methods for which the City may reduce their debt financing: front-ending agreements and early payment agreements:

- Under Section 44 of the D.C.A., a municipality may enter into front-ending agreements for projects related to water, wastewater, stormwater, and services related to a highway. These agreements provide for developing landowners to pay for the works required for development to proceed. The funds are then flowed back to the original developing landowners as other developments pay D.C.s.
- Under Section 27 of the D.C.A., municipality may enter into an agreement with a person who is required to pay a development charge providing for all or any part of a development charge to be paid before or after it would otherwise be payable. If the City did not have the ability to finance a project through debt, developing landowners could enter into an early payment agreement to provide the City the funds to construct the works required for development.

Through these agreements, there is less reliance on growth-related debt to fund the capital program, which provides a positive impact on the debt capacity.

7.3 Debt Capacity Observations

Consideration was also given to the City's debt capacity limits (as imposed by the Province of Ontario). Based on the review provided herein, the capital spending program required for Clair-Maltby will utilize approximately 20% of the City's debt capacity based on a comparison to today (i.e. 4-5% of the 25% limit). The City will also need to consider the debt charges that remain outstanding as of 2041, once all the growth in Clair-Maltby is in place. The City will need to consider these debt forecasts in conjunction with the debt requirements for the rest of the City's capital program. To mitigate any potential impacts on debt capacity, the City should consider front-ending/prepayment agreements with developers to provide alternative funding sources for the required capital works



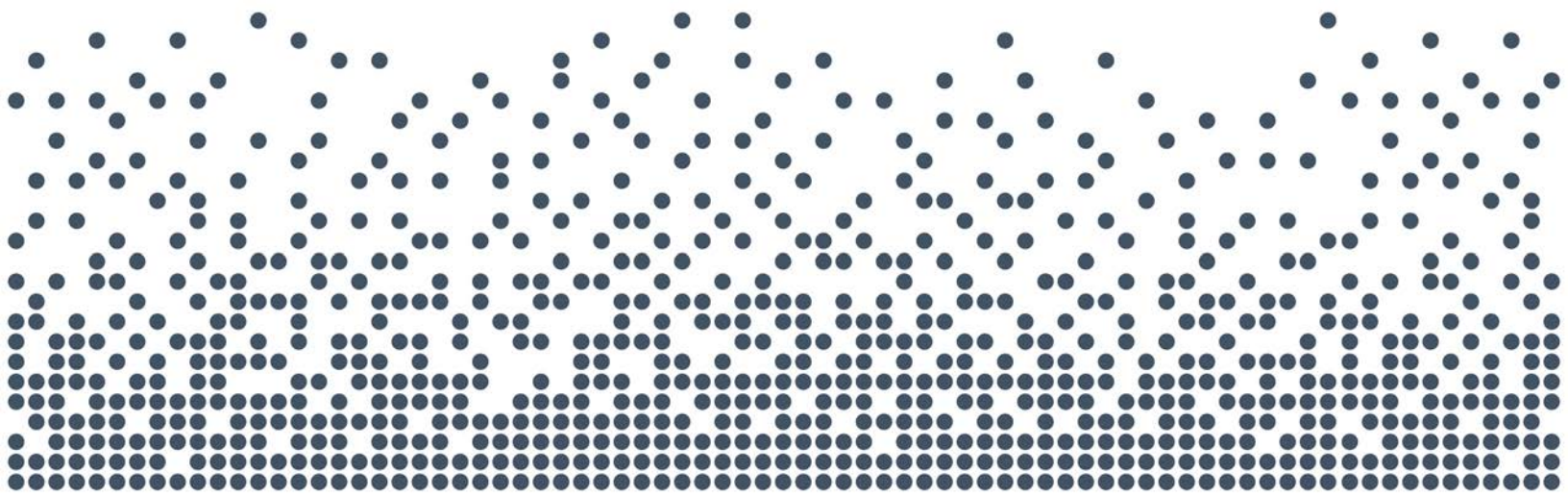
7.4 Policy Directions

Given the capital works required for development in Clair-Maltby, the associated debt requirements to fund the capital expenditures, and the resulting upward pressure on tax, water, wastewater, and stormwater rates, the City should consider the following options to mitigate the negative financial impacts of development:

- Require development in Clair-Maltby to prepay D.C.s or front-end projects for roads, water, and wastewater services; and/or
- Impose a localized D.C. charge for works specific to Clair-Maltby to ensure cost recovery of growth-related works from the benefitting areas; and/or
- Consider additional agreements with developers to fund growth-related assets; and/or
- Delay capital expenditures and/or growth in certain areas. It is possible to issue 20-year debt to minimize cash flow impacts, however this extends Clair-Maltby's impact on the City's debt capacity for longer, at a time when it may be required for other projects.

7.5 General Conclusions

Based on the information presented above, it is apparent, there are pressures on the City's financial position as a result of growth, especially for rate-supported services. Policies will need to be implemented in terms of growth financing (i.e., developer early payment/front-ending agreements). Further, it may be necessary to adjust the capital program and/or slow down the pace of growth to allow the City to grow in a fiscally sustainable manner. Slowing the rate of development may assist in further reducing financial risk.



Appendices



Appendix A

Detailed Capital Project Listing by Service



Appendix A: Detailed Capital Project Listing by Service

The following tables provide the capital forecast by service from 2020 to 2041 for the works required to support the development of the Secondary Plan. Table A-2 provides the inflated forecast.

Table A-1
City of Guelph – Clair-Maltby Secondary Plan
Capital Project Listing – Uninflated \$
2020-2041

| D.C. Eligible Costs | DC % | Non DC % | PPB% | LSP % | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|--|------|----------|------|-------|------|------|-------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|-------------|-----------|-----------|-----------|-------------|-----------|------|
| Wastewater | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gravity Sewers | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 200mm | 0% | | | 100% | | - | - | 501,691 | 501,691 | 224,402 | 224,402 | 224,402 | 224,402 | 224,402 | 175,739 | 175,739 | - | - | - | - | - | - | - | - | - | - |
| 300mm | 0% | | | 100% | | - | - | 650,234 | 650,234 | 491,009 | 491,009 | 491,009 | 491,009 | 491,009 | 409,929 | 409,929 | 349,207 | 349,207 | 349,207 | 349,207 | 349,207 | 349,207 | 349,207 | - | - | - |
| 375mm | 7% | | 40% | 93% | | - | - | 20,410 | 20,410 | - | - | - | - | - | 18,009 | 18,009 | 427,648 | 427,648 | 427,648 | 427,648 | 427,648 | 427,648 | 427,648 | - | - | - |
| 450mm | 9% | | 40% | 91% | | - | - | - | - | 116,175 | 116,175 | 116,175 | 116,175 | 116,175 | - | - | - | - | - | - | - | - | - | - | - | - |
| 600mm | 12% | | 40% | 88% | | - | - | 1,468,765 | 1,468,765 | 159,772 | 159,772 | 159,772 | 159,772 | 159,772 | - | - | - | - | - | - | - | - | - | - | - | - |
| 750mm | 21% | | 40% | 79% | | - | - | 1,839,116 | 1,839,116 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 900mm | 64% | | 40% | 36% | | - | - | 3,496,027 | 3,496,027 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SPS 1 (Capacity = 20L/s) | 100% | | 40% | | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,547,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SPS 2 (Capacity = 125L/s) | 100% | | 40% | | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,681,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SPS 3 (Capacity = 200L/s) | 100% | | 40% | | | | | \$0 | \$0 | \$1,547,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Forcemain 1 (125mm diameter, 1.5km) | 100% | | 40% | | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,097,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Forcemain 2 (300mm diameter, 1.9km) | 100% | | 40% | | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,849,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Forcemain 3 (450mm diameter, 1.2km) | 100% | | 40% | | | | | \$0 | \$0 | \$399,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Wastewater Treatment | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Costs for Wastewater Treatment | 100% | | | | | | \$6,290,323 | \$25,161,290 | \$10,483,871 | | | | | | | | \$6,290,323 | \$25,161,290 | \$10,483,871 | | | | | | | |
| Water | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Local Distribution Systems (300 mm Watermains, valves, hydrants) | | | | 100% | - | - | - | 1,608,000 | 1,608,000 | 1,562,400 | 1,562,400 | 1,562,400 | 1,562,400 | 1,562,400 | 1,182,500 | 1,182,500 | 2,538,143 | 2,538,143 | 2,538,143 | 2,538,143 | 2,538,143 | 2,538,143 | 2,538,143 | - | - | - |
| Elevated Storage (5ML) - location 2 | 100% | | 40% | | | | | \$0 | \$0 | \$1,294,350 | \$5,177,400 | \$2,157,250 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 600mm Transmission Main from Clair Gordon BPS (With Valve Chamber Connections) - 3,300 m | 100% | | 40% | | | | | \$1,699,600 | \$2,549,400 | \$622,050 | \$2,488,200 | \$1,036,750 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Inline Booster | 100% | | 40% | | | | | \$662,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Water Supply | 100% | | | | | | | | | | | | | | | | | | | | | | | | | |
| Roads | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Local & Collector Roads | | | | 100% | - | - | - | 5,357,394 | 5,357,394 | 9,677,873 | 9,677,873 | 9,677,873 | 9,280,389 | 9,159,415 | 9,159,415 | 8,295,320 | 7,258,405 | 7,258,405 | 7,258,405 | 7,258,405 | 7,258,405 | 7,258,405 | 6,618,974 | 5,046,319 | - | - |
| Traffic Signals (11) | 73% | | | 27% | | | | | | 196,743 | | | | | | 1,770,685 | | | 196,743 | | | | | | | |
| Improvements to Existing Intersections (13) | 100% | | | | | | | | | 470,131 | | | 470,131 | | | 1,880,525 | | | 235,066 | | | | | | | |
| New Bridges/culverts along new collectors | | | | 100% | - | - | - | 879,325 | 879,325 | 1,588,458 | 1,588,458 | 1,588,458 | 1,523,217 | 1,503,362 | 1,503,362 | 1,361,535 | 1,191,343 | 1,191,343 | 1,191,343 | 1,191,343 | 1,191,343 | 1,191,343 | 1,086,392 | 828,267 | - | - |
| Maltby Road - Gordon St to Victoria Rd. | 50% | 50% | | | | | | | | | | | \$1,470,446 | \$5,881,784 | \$2,450,743 | | | | | | | | | | | |
| Maltby Road - Gordon St. to Westerly | 100% | 0% | | | | | | | | | | | | | | | | \$1,463,308 | \$5,853,232 | \$2,438,846 | | | | | | |
| Victoria Rd Urbanization | 50% | 50% | | | | | | | | | | | | | \$1,644,600 | \$6,578,400 | \$2,741,000 | | | | | | | | | |
| Gordon St. - Clair Rd. to Maltby Rd. | 70% | 30% | | | | | | \$1,658,178 | \$6,632,711 | \$2,763,629 | | | | | | | | | | | | | | | | |
| Clair Road - Beaver Meadows to Victoria | 85% | 15% | | | | | | | | | | | | | | | | \$1,017,891 | \$4,071,565 | \$1,696,485 | | | | | | |
| Maltby - Hanlon to Crawley | 100% | 0% | | | | | | | | | | | | | | | | \$10,000 | | | | | | | | |
| Overpass | 100% | | | | | | | | \$450,000 | \$1,800,000 | \$750,000 | | | | | | | | | | | | | | | |
| Stormwater | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Stormwater Management Facilities | 0% | | | 100% | - | - | - | 1,754,908 | 1,754,908 | 1,754,908 | 1,754,908 | 1,754,908 | 1,754,908 | 1,754,908 | 1,754,908 | 1,754,908 | 1,754,908 | 1,754,908 | 1,754,908 | 1,754,908 | 1,754,908 | 1,754,908 | 1,754,908 | - | - | - |
| Stormwater Pipes > 900 mm (100m) | 23% | | | 77% | - | - | - | 30,195 | 30,195 | 18,117 | 18,117 | 18,117 | 18,117 | 18,117 | 16,775 | 16,775 | 21,568 | 21,568 | 21,568 | 21,568 | 21,568 | 21,568 | 21,568 | - | - | - |
| Stormwater Pipes <900 mm | 0% | | | 100% | - | - | - | 917,440 | 917,440 | 1,651,392 | 1,651,392 | 1,651,392 | 1,651,392 | 1,651,392 | 802,760 | 802,760 | 1,605,520 | 1,605,520 | 1,605,520 | 1,605,520 | 1,605,520 | 1,605,520 | 1,605,520 | - | - | - |
| LID Costs | 4% | | | 96% | - | - | - | 385,046 | 385,046 | 385,046 | 385,046 | 385,046 | 385,046 | 385,046 | 385,046 | 385,046 | 385,046 | 385,046 | 385,046 | 385,046 | 385,046 | 385,046 | 385,046 | - | - | - |
| Parks | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Parkland Related Costs | 74% | 26% | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,790,672 | \$1,790,672 | \$4,474,047 | \$4,474,047 | \$4,474,047 | \$4,474,047 | \$1,112,586 | \$1,112,586 | \$996,906 | \$996,906 | \$996,906 | \$996,906 | \$996,906 | \$996,906 | \$996,906 | \$996,906 | \$0 |
| Fire Services | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vehicles | 100% | | | | | | | | | | | | | \$567,345 | | | | \$567,345 | | | | | | \$567,345 | | |
| Equipment | 100% | | | | | | | | | | | | | \$130,125 | | | | \$130,125 | | | | | | \$130,125 | | |
| Police Services | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Facility Space | 100% | | | | | | | \$329,178 | \$608,538 | | | | | \$1,134,418 | | | | \$1,134,418 | | | | | | \$1,134,418 | | |
| Vehicles & Equipment | 100% | | | | | | | | | | | | | \$276,287 | | | \$76,808 | \$276,287 | | | | | | \$276,287 | | |



Table A-1 (Cont'd)

| D.C. Eligible Costs | DC % | Non DC % | PPB% | LSP % | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|-----------------------------|------|----------|------|-------|------|------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|------|
| Public Works | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Depots & Domes | 100% | | | | | | | | | | | | | \$1,155,510 | | | | \$1,155,510 | | | | | | \$1,155,510 | | |
| Vehicles | 100% | | | | | | | | | | | | | \$546,525 | | | | \$546,525 | | | | | | \$546,525 | | |
| Recreation | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Recreation Facilities | 100% | | | | | | \$2,166,901 | \$2,166,901 | \$2,166,901 | | | | | \$8,461,709 | | | | \$8,461,709 | | | | | | \$8,461,709 | | |
| Library | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Facilities | 100% | | | 25% | | | | | | \$3,746,402 | | | | | | | | | | | | | | | | |
| Vehicles | 100% | | | | | | | | | \$31,230 | | | | | | | | | | | | | | | | |
| Materials | 100% | | | | | | | | | \$2,139,255 | | | | | | | | | | | | | | | | |
| Health | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Health Facilities | 100% | | | | | | | | | | | | | \$411,195 | | | | \$411,195 | | | | | | \$411,195 | | |
| Ambulance | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Facilities | 100% | | | | | | | | | | | | | \$145,740 | | | | \$145,740 | | | | | | \$145,740 | | |
| Vehicles | 100% | | | | | | | \$57,359 | | | | | | \$142,235 | | | | \$142,235 | | | | | | \$142,235 | | |
| POA | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Facility Space | 100% | | | | | | | | | | | | | \$291,480 | | | | \$291,480 | | | | | | \$291,480 | | |
| Waste Diversion | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Facilities | 100% | | | | | | | | | | | | | \$1,920,645 | | | | \$1,920,645 | | | | | | \$1,920,645 | | |
| Vehicles & Equipment | 100% | | | | | | | | | | | | | \$281,070 | | | | \$281,070 | | | | | | \$281,070 | | |
| Other | 100% | | | | | | | | | | | | | \$301,890 | | | | \$301,890 | | | | | | \$301,890 | | |
| Transit | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transit Hub | 100% | | | | | | | | | | | | \$5,000,000 | | | | | | | | | | | | | |
| Buses | 100% | | | | | | | | | | | | | \$2,800,000 | | | | \$2,800,000 | | | | | | \$4,200,000 | | |
| Administration Facilities | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Facility Space | | 100% | | | | | | | | | | | | | | \$419,902 | | | | | | | | | | |
| Admin Space - Fire | 100% | | | | | | | | | | | | | | | \$50,388 | | | | | | | | | | |
| Admin Space - Parks | 100% | | | | | | | | | | | | | | | \$44,789 | | | | | | | | | | |
| Admin Space - Rec | 100% | | | | | | | | | | | | | | | \$44,789 | | | | | | | | | | |
| Parking | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Parking Spaces & Facilities | | 100% | | | | | \$398,327 | | | | | | | | \$7,268,638 | | | | | | | | | | | |
| Meters & equipment | | 100% | | | | | | | | | | | | | \$46,845 | | | | | | | | | | | |
| Total | | | | | | | \$8,855,551 | \$48,984,880 | \$36,825,439 | \$38,299,095 | \$30,599,453 | \$25,297,599 | \$28,581,452 | \$45,948,004 | \$33,937,317 | \$29,666,047 | \$33,282,504 | \$62,853,038 | \$37,379,170 | \$28,378,011 | \$24,242,679 | \$15,784,311 | \$13,953,533 | \$20,963,081 | \$996,906 | \$0 |



Table A-2
Capital Project Listing – Inflated \$
2020-2041

| D.C. Eligible Costs | DC % | Non DC % | PPB% | LSP % | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|--|------|----------|------|-------|------|------|-----------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------|
| Wastewater | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gravity Sewers | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 200mm | 0% | | 0% | 100% | | - | - | 532,399 | 543,047 | 247,758 | 252,713 | 257,767 | 262,923 | 268,181 | 214,225 | 218,510 | - | - | - | - | - | - | - | - | - | - |
| 300mm | 0% | | 0% | 100% | | - | - | 690,033 | 703,834 | 542,113 | 552,956 | 564,015 | 575,295 | 586,801 | 499,702 | 509,696 | 442,878 | 451,736 | 460,771 | 469,986 | 479,386 | 488,974 | 498,753 | - | - | - |
| 375mm | 7% | | 40% | 93% | | - | - | 21,659 | 22,093 | - | - | - | - | - | 21,952 | 22,391 | 542,361 | 553,208 | 564,272 | 575,557 | 587,068 | 598,810 | 610,786 | - | - | - |
| 450mm | 9% | | 40% | 91% | | - | - | - | - | 128,267 | 130,832 | 133,449 | 136,118 | 138,840 | - | - | - | - | - | - | - | - | - | - | - | - |
| 600mm | 12% | | 40% | 88% | | - | - | 1,558,665 | 1,589,839 | 176,401 | 179,929 | 183,528 | 187,198 | 190,942 | - | - | - | - | - | - | - | - | - | - | - | - |
| 750mm | 21% | | 40% | 79% | | - | - | 1,951,685 | 1,990,719 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 900mm | 64% | | 40% | 36% | | - | - | 3,710,012 | 3,784,212 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SPS 1 (Capacity = 20L/s) | 100% | | 40% | | | - | - | - | - | - | - | - | - | - | 1,885,784 | - | - | - | - | - | - | - | - | - | - | - |
| SPS 2 (Capacity = 125L/s) | 100% | | 40% | | | - | - | - | - | - | - | - | - | - | - | - | 5,936,640 | - | - | - | - | - | - | - | - | - |
| SPS 3 (Capacity = 200L/s) | 100% | | 40% | | | - | - | - | - | 1,708,013 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Forcemain 1 (125mm diameter, 1.5km) | 100% | | 40% | | | - | - | - | - | - | - | - | - | - | 1,337,237 | - | - | - | - | - | - | - | - | - | - | - |
| Forcemain 2 (300mm diameter, 1.9km) | 100% | | 40% | | | - | - | - | - | - | - | - | - | - | - | - | 3,613,221 | - | - | - | - | - | - | - | - | - |
| Forcemain 3 (450mm diameter, 1.2km) | 100% | | 40% | | | - | - | - | - | 440,528 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Wastewater Treatment | | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Costs for Wastewater Treatment | 100% | | | | | - | 6,544,452 | 26,701,363 | 11,348,079 | - | - | - | - | - | - | - | 7,977,650 | 32,548,812 | 13,833,245 | - | - | - | - | - | - | - |
| Water | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Local Distribution Systems (300 mm Watermains, valves, hydrants) | | | | 100% | | - | - | 1,706,422 | 1,740,551 | 1,725,016 | 1,759,516 | 1,794,706 | 1,830,601 | 1,867,213 | 1,441,461 | 1,470,290 | 3,218,979 | 3,283,358 | 3,349,026 | 3,416,006 | 3,484,326 | 3,554,013 | 3,625,093 | - | - | - |
| Elevated Storage (5ML) - location 2 | 100% | | 40% | | | - | - | - | - | 1,429,067 | 5,830,593 | 2,478,002 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 600mm Transmission Main from Clair Gordon BPS (With Valve Chamber Connections) - 3,300 m | 100% | | 40% | | | - | - | 1,803,629 | 2,759,553 | 686,793 | 2,802,117 | 1,190,900 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Inline Booster | 100% | | 40% | | | - | - | 702,520 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water Supply | 100% | | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 10,382,008 | 10,589,648 | - | - | - | - | - |
| Roads | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Local & Collector Roads | | | | 100% | | - | - | 5,685,309 | 5,799,016 | 10,685,154 | 10,898,857 | 11,116,834 | 10,873,455 | 10,946,349 | 11,165,276 | 10,314,187 | 9,205,412 | 9,389,520 | 9,577,311 | 9,768,857 | 9,964,234 | 9,268,161 | 7,207,387 | - | - | - |
| Traffic Signals (11) | 73% | | | 27% | | - | - | - | - | 217,220 | - | - | - | - | - | 2,201,624 | - | - | 259,598 | - | - | - | - | - | - | - |
| Improvements to Existing Intersections (13) | 100% | | | | | - | - | - | - | 519,063 | - | - | 550,834 | - | - | 2,338,196 | - | - | 310,164 | - | - | - | - | - | - | - |
| New Bridges/culverts along new collectors | | | | 100% | | - | - | 933,146 | 951,809 | 1,753,786 | 1,788,861 | 1,824,639 | 1,784,692 | 1,796,656 | 1,832,590 | 1,692,898 | 1,510,911 | 1,541,130 | 1,571,952 | 1,603,391 | 1,635,459 | 1,521,210 | 1,182,970 | - | - | - |
| NHS Overpass | 100% | | | | | - | - | - | 487,094 | 1,987,345 | 844,622 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Maltby Road - Gordon St to Victoria Rd. | 50% | 50% | | | | - | - | - | - | - | - | - | 1,722,862 | 7,029,276 | 2,987,442 | - | - | - | - | - | - | - | - | - | - | - |
| Maltby Road - Gordon St. to Westerly | 100% | 0% | | | | - | - | - | - | - | - | - | - | - | - | - | 1,892,945 | 7,723,215 | 3,282,366 | - | - | - | - | - | - | - |
| Victoria Rd Urbanization | 50% | 50% | | | | - | - | - | - | - | - | - | - | - | 2,004,758 | 8,179,414 | 3,476,251 | - | - | - | - | - | - | - | - | - |
| Gordon St. - Clair Rd. to Maltby Rd. | 70% | 30% | | | | - | - | - | 1,794,865 | 7,323,048 | 3,112,296 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Clair Road - Beaver Meadows to Victoria | 85% | 15% | | | | - | - | - | - | - | - | - | - | - | - | - | 1,316,751 | 5,372,343 | 2,283,246 | - | - | - | - | - | - | - |
| Maltby - Hanlon to Crawley | 100% | 0% | | | | - | - | - | - | - | - | - | - | - | - | - | - | 13,195 | - | - | - | - | - | - | - | - |
| Stormwater | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Stormwater Management Facilities | 0% | | | 100% | | - | - | 1,862,322 | 1,899,569 | 1,937,560 | 1,976,311 | 2,015,838 | 2,056,154 | 2,097,277 | 2,139,223 | 2,182,007 | 2,225,648 | 2,270,161 | 2,315,564 | 2,361,875 | 2,409,113 | 2,457,295 | 2,506,441 | - | - | - |
| Stormwater Pipes > 900 mm (100m) | 23% | | | 77% | | - | - | 32,043 | 32,684 | 20,003 | 20,403 | 20,811 | 21,227 | 21,652 | 20,449 | 20,858 | 27,353 | 27,901 | 28,459 | 29,028 | 29,608 | 30,200 | 30,804 | - | - | - |
| Stormwater Pipes <900 mm | 0% | | | 100% | | - | - | 973,595 | 993,067 | 1,823,271 | 1,859,736 | 1,896,931 | 1,934,869 | 1,973,567 | 978,560 | 998,131 | 2,036,188 | 2,076,912 | 2,118,450 | 2,160,819 | 2,204,035 | 2,248,116 | 2,293,079 | - | - | - |
| LID Costs | 4% | | | 96% | | - | - | 408,614 | 416,786 | 425,122 | 433,625 | 442,297 | 451,143 | 460,166 | 469,369 | 478,757 | 488,332 | 498,098 | 508,060 | 518,222 | 528,586 | 539,158 | 549,941 | - | - | - |
| Parks | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Parkland Related Costs | 48% | 52% | | | | \$0 | \$0 | \$0 | \$0 | \$1,977,046 | \$2,016,587 | \$5,139,274 | \$5,242,059 | \$5,346,900 | \$5,453,838 | \$5,562,915 | \$1,411,028 | \$1,439,249 | \$1,315,397 | \$1,341,705 | \$1,368,539 | \$1,395,909 | \$1,423,828 | \$1,452,304 | \$1,481,350 | \$0 |
| Fire Services | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vehicles | 100% | | | | | - | - | - | - | - | - | - | - | 678,030 | - | - | - | 733,921 | - | - | - | - | - | 826,515 | - | - |
| Equipment | 100% | | | | | - | - | - | - | - | - | - | - | 155,511 | - | - | - | 168,331 | - | - | - | - | - | 189,568 | - | - |
| Police Services | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Facility Space | 100% | | | | | - | - | 349,326 | 658,701 | - | - | - | - | 1,355,735 | - | - | - | 1,467,491 | - | - | - | - | - | 1,652,633 | - | - |
| Vehicles & Equipment | 100% | | | | | - | - | - | - | - | - | - | - | 330,189 | - | - | 97,411 | 357,407 | - | - | - | - | - | 402,498 | - | - |



Table A-2 (Cont'd)

| D.C. Eligible Costs | DC % | Non DC % | PPB% | LSP % | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|-----------------------------|------|----------|------|-------|------|------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|------|
| Library | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Facilities | 100% | | | 25% | | - | - | - | - | 4,136,330 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vehicles | 100% | | | | | - | - | - | - | 34,480 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Materials | 100% | | | | | - | - | - | - | 2,361,910 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Health Facilities | 100% | | | | | - | - | - | - | - | - | - | - | 491,416 | - | - | - | 531,925 | - | - | - | - | - | 599,033 | - | - |
| Ambulance | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Facilities | 100% | | | | | - | - | - | - | - | - | - | - | 174,173 | - | - | - | 188,530 | - | - | - | - | - | 212,316 | - | - |
| Vehicles | 100% | | | | | - | - | 60,870 | - | - | - | - | - | 169,984 | - | - | - | 183,997 | - | - | - | - | - | 207,210 | - | - |
| POA | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Facility Space | 100% | | | | | - | - | - | - | - | - | - | - | 348,346 | - | - | - | 377,060 | - | - | - | - | - | 424,631 | - | - |
| Waste Diversion | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Facilities | 100% | | | | | - | - | - | - | - | - | - | - | 2,295,349 | - | - | - | 2,484,559 | - | - | - | - | - | 2,798,017 | - | - |
| Vehicles & Equipment | 100% | | | | | - | - | - | - | - | - | - | - | 335,905 | - | - | - | 363,594 | - | - | - | - | - | 409,466 | - | - |
| Other | 100% | | | | | - | - | - | - | - | - | - | - | 360,786 | - | - | - | 390,527 | - | - | - | - | - | 439,797 | - | - |
| Transit | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transit Hub | 100% | | | | | - | - | - | - | - | - | - | 5,858,297 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Buses | 100% | | | | | - | - | - | - | - | - | - | - | 3,346,259 | - | - | - | 3,622,099 | - | - | - | - | - | 6,118,607 | - | - |
| Administration Facilities | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Facility Space | | 100% | | | | - | - | - | - | - | - | - | - | - | - | 522,095 | - | - | - | - | - | - | - | - | - | - |
| Admin Space - Fire | 100% | | | | | - | - | - | - | - | - | - | - | - | - | 62,651 | - | - | - | - | - | - | - | - | - | - |
| Admin Space - Parks | 100% | | | | | - | - | - | - | - | - | - | - | - | - | 55,690 | - | - | - | - | - | - | - | - | - | - |
| Admin Space - Rec | 100% | | | | | - | - | - | - | - | - | - | - | - | - | 55,690 | - | - | - | - | - | - | - | - | - | - |
| Parking | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Parking Spaces & Facilities | | 100% | | | | - | 414,420 | - | - | - | - | - | - | - | 8,860,429 | - | - | - | - | - | - | - | - | - | - | - |
| Meters & equipment | | 100% | | | | - | - | - | - | - | - | - | - | - | 57,104 | - | - | - | - | - | - | - | - | - | - | - |
| Total | | | | | | \$0 | \$9,213,315 | \$51,983,146 | \$39,861,039 | \$42,285,296 | \$34,459,954 | \$29,058,989 | \$33,487,726 | \$54,912,119 | \$41,369,400 | \$36,886,001 | \$42,210,263 | \$81,307,107 | \$49,321,021 | \$38,193,066 | \$33,280,003 | \$22,101,847 | \$19,929,081 | \$30,539,251 | \$1,481,350 | \$0 |

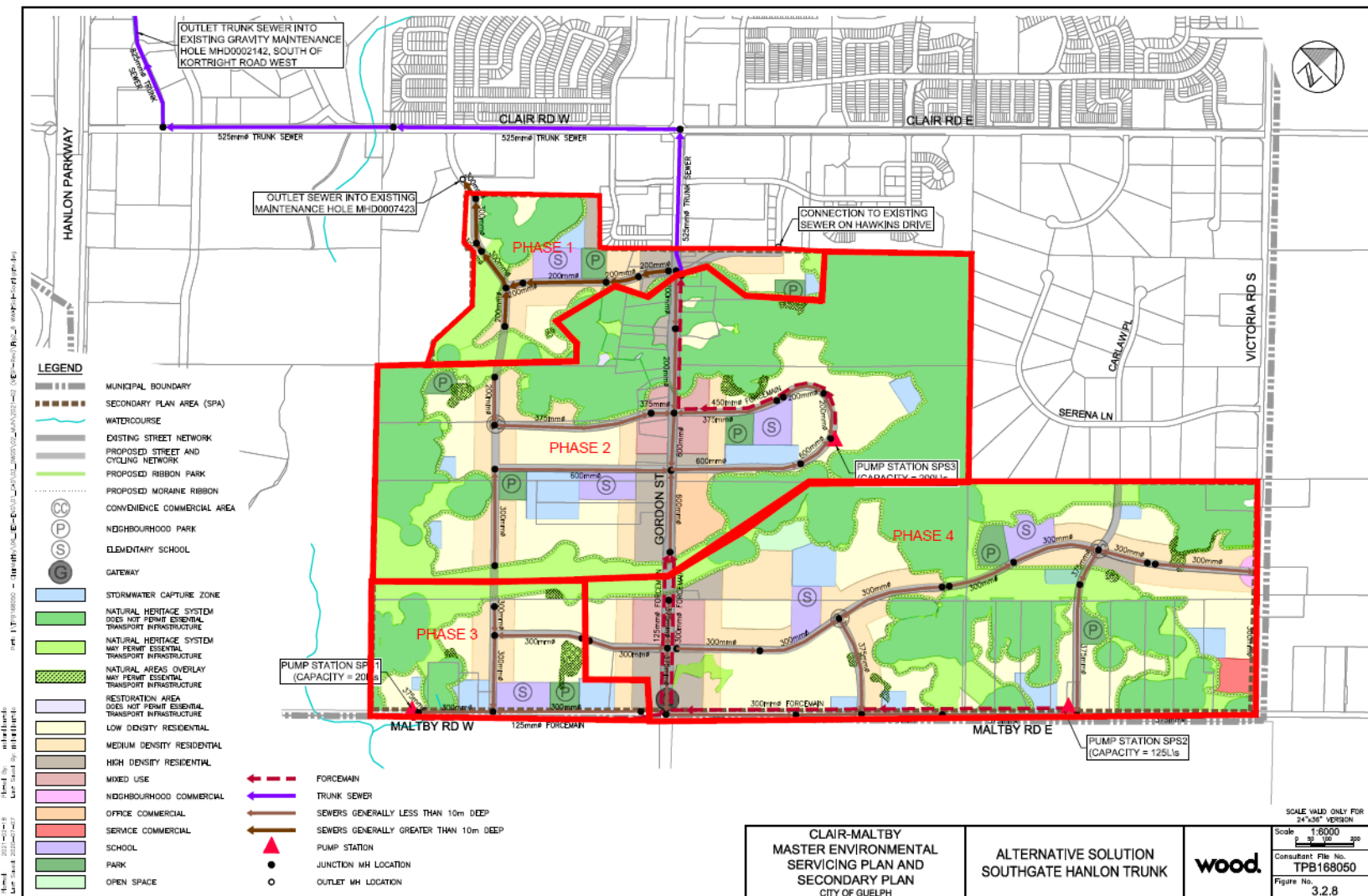


Appendix B

Phasing Map (From M.E.S.P.)



Appendix B: Phasing Map (From M.E.S.P.)





Appendix C

Operating Budget Impacts



Appendix C: Operating Budget Impacts

Table C-1A
City of Guelph – Clair-Maltby Secondary Plan
Summary of Consolidated Expenditures and Tax Rates – *Tax Supported Services*

| | 2020 Operating Expenditures |
|---|-----------------------------|
| 1. Service Categories | |
| <u>Mayor & Council</u> | |
| <u>Mayor</u> | |
| Salary, Wage & Benefits | 424,090 |
| Purchased Goods | 18,260 |
| Purchased Services | 42,620 |
| <u>Council</u> | |
| Salary, Wage & Benefits | 579,300 |
| Purchased Goods | 25,500 |
| Purchased Services | 71,580 |
| Subtotal | 1,161,350 |
| <u>CAO</u> | |
| <u>CAO Administration</u> | |
| Salary, Wage & Benefits | 441,440 |
| Purchased Goods | 9,440 |
| Purchased Services | 250,725 |
| <u>Strategy, Innovation & Intergovernmental Services</u> | |
| Salary, Wage & Benefits | 984,790 |
| Purchased Goods | 6,018 |
| Purchased Services | 433,532 |
| <u>Internal Audit</u> | |
| Salary, Wage & Benefits | 328,190 |
| Purchased Goods | 1,963 |
| Purchased Services | 53,595 |
| <u>Corporate Communications & Customer Service</u> | |
| Salary, Wage & Benefits | 1,498,220 |
| Purchased Goods | 17,400 |
| Purchased Services | 265,890 |
| <u>Smart Cities</u> | |
| Purchased Services | 400 |
| Subtotal | 4,291,603 |
| <u>Infrastructure, Development & Enterprise Services</u> | |
| <u>IDE Administration</u> | |
| Salary, Wage & Benefits | 379,480 |
| Purchased Goods | 5,000 |
| Purchased Services | 48,330 |
| Internal Charges | 500 |
| <u>Planning & Building Services</u> | |
| Salary, Wage & Benefits | 4,266,030 |
| Purchased Goods | 70,400 |
| Purchased Services | 143,825 |



Table C-1A (Cont'd)

| | 2020 Operating Expenditures |
|---|-----------------------------|
| 1. Service Categories | |
| Financial Expenses | 1,500 |
| Internal Charges | 42,400 |
| <u>Facilities & Energy Management</u> | |
| Salary, Wage & Benefits | 2,919,320 |
| Purchased Goods | 2,342,800 |
| Purchased Services | 1,065,727 |
| Internal Charges | 103,400 |
| Transfer to Reserves | 104,500 |
| <u>Engineering and Transportation Services</u> | |
| Salary, Wage & Benefits | 5,006,042 |
| Purchased Goods | 146,185 |
| Purchased Services | 431,192 |
| Internal Charges | 111,700 |
| <u>Environmental Services</u> | |
| Salary, Wage & Benefits | 8,865,195 |
| Purchased Goods | 2,987,070 |
| Purchased Services | 8,203,105 |
| Financial Expenses | 12,000 |
| Internal Charges | 3,601,150 |
| <u>Business Development & Enterprise Services</u> | |
| Salary, Wage & Benefits | 1,020,850 |
| Purchased Goods | 128,200 |
| Purchased Services | 270,710 |
| Other Transfers | 48,500 |
| Internal Charges | 1,800 |
| Subtotal | 42,326,911 |
| | |
| Public Services | |
| <u>Public Services Administration</u> | |
| Salary, Wage & Benefits | 388,680 |
| Purchased Goods | 3,750 |
| Purchased Services | 41,000 |
| Internal Charges | 13,500 |
| <u>Recreation</u> | |
| Salary, Wage & Benefits | 6,727,120 |
| Administration & Office Expenses | 52,300 |
| Fleet, Equipment & Vehicle | 4,100 |
| Utilities & Taxes | 1,104,600 |
| Operating | 401,689 |
| Personnel Supplies | 8,670 |
| Land & Equipment | 14,000 |
| Repairs & Maintenance | 323,600 |
| Communications | 23,330 |
| Travel/Training/Associations | 47,560 |
| Consulting | 212,880 |



Table C-1A (Cont'd)

| | 2020 Operating Expenditures |
|--|-----------------------------|
| 1. Service Categories | |
| Rental/Leases | 12,000 |
| Financial Expenses | 58,400 |
| Program Support Costs | 196,900 |
| Transfer to Reserves | 87,800 |
| <u>Parks</u> | |
| Salary, Wage & Benefits | \$7,393,061 |
| Administration & Office Expenses | \$19,992 |
| Fleet, Equipment & Vehicle | \$4,200 |
| Utilities & Taxes | \$389,400 |
| Operating | \$727,610 |
| Personnel Supplies | \$78,783 |
| Land & Equipment | \$8,550 |
| Repairs & Maintenance | \$379,600 |
| Communications | \$49,550 |
| Travel/Training/Associations | \$79,899 |
| Consulting | \$20,000 |
| Rental/Leases | \$255,800 |
| Other Transfers | \$50,000 |
| Program Support Costs | \$1,286,460 |
| Transfer to Reserves | \$17,000 |
| <u>Social Services & Community Investments</u> | |
| Salary, Wage & Benefits | \$462,050 |
| Administration & Office Expenses | \$1,683 |
| Operating | \$3,500 |
| Repairs & Maintenance | \$10,700 |
| Communications | \$1,600 |
| Travel/Training/Associations | \$2,300 |
| Consulting | \$5,500 |
| Rental/Leases | \$20,066 |
| Other Transfers | \$2,058,300 |
| Program Support Costs | \$4,500 |
| Financial Expenses | \$8,800 |
| <u>Culture & Tourism</u> | |
| Salary, Wage & Benefits | 4,892,210 |
| Administration & Office Expenses | \$105,100 |
| Utilities & Taxes | \$778,400 |
| Operating | \$819,810 |
| Personnel Supplies | \$13,700 |
| Repairs & Maintenance | \$352,450 |
| Insurance | \$2,000 |
| Communications | \$97,780 |
| Travel/Training/Associations | \$17,240 |
| Consulting | \$722,240 |
| Rental/Leases | \$32,290 |
| Financial Expenses | \$61,650 |



Table C-1A (Cont'd)

| | 2020 Operating Expenditures |
|-------------------------------------|-----------------------------|
| 1. Service Categories | |
| Program Support Costs | \$234,750 |
| Transfer to Reserves | \$258,600 |
| <u>Guelph Transit</u> | |
| Salary, Wage & Benefits | 21,130,790 |
| Purchased Goods | 884,750 |
| Purchased Services | 908,670 |
| Financial Expenses | 66,600 |
| Internal Charges | 10,505,770 |
| Transfer to Reserves | 16,200 |
| <u>Operations (Excluding Roads)</u> | |
| Salary, Wage & Benefits | 10,302,930 |
| Administration & Office Expenses | 59,700 |
| Fleet, Equipment & Vehicle | 8,548,824 |
| Utilities & Taxes | 119,000 |
| Operating | 440,100 |
| Personnel Supplies | 112,450 |
| Construction | 15,900 |
| Land & Equipment | 51,400 |
| Repairs & Maintenance | 1,761,716 |
| Communications | 122,433 |
| Travel/Training/Associations | 77,910 |
| Consulting | 183,100 |
| Rental/Leases | 6,600 |
| Other Transfers | 647,900 |
| Financial Expxses | 200 |
| Program Support Costs | 1,574,100 |
| Transfer to Reserves | 176,050 |
| <u>Roads</u> | |
| Salary, Wage & Benefits | 6,657,667 |
| Administration & Office Expenses | 1,202 |
| Fleet, Equipment & Vehicle | 6,015 |
| Utilities & Taxes | 50,700 |
| Operating | 1,655,309 |
| Personnel Supplies | 17,895 |
| Repairs & Maintenance | 861,798 |
| Communications | 89,450 |
| Travel/Training/Associations | 63,393 |
| Consulting | 40,970 |
| Contracted Services | 122,400 |
| Rental/Leases | 1,080,863 |
| Program Support Costs | 2,472,690 |
| <u>Fire Services</u> | |
| Salary, Wage & Benefits | 26,807,457 |
| Purchased Goods | 620,500 |



Table C-1A (Cont'd)

| | 2020 Operating Expenditures |
|---|-----------------------------|
| 1. Service Categories | |
| Purchased Services | 937,729 |
| Transfer to Reserves | \$50,000 |
| Internal Charges | 290,900 |
| <u>Guelph-Wellington Paramedic Services</u> | |
| Salary, Wage & Benefits | 18,213,055 |
| Purchased Goods | 1,003,375 |
| Purchased Services | 808,400 |
| Transfer to Reserves | 10,500 |
| Internal Charges | 2,725,100 |
| Subtotal | 153,749,464 |
| Corporate Services | |
| <u>Corporate Services Administration</u> | |
| Salary, Wage & Benefits | 357,680 |
| Purchased Goods | 1,200 |
| Purchased Services | 14,300 |
| <u>Human Resources</u> | |
| Salary, Wage & Benefits | 3,326,060 |
| Purchased Goods | 60,750 |
| Purchased Services | 525,775 |
| Other Transfers | 3,000 |
| <u>Information Technology</u> | |
| Salary, Wage & Benefits | 5,262,200 |
| Purchased Goods | 8,770 |
| Purchased Services | 191,700 |
| Internal Charges | 29,500 |
| <u>City Clerk's Office</u> | |
| Salary, Wage & Benefits | 1,749,560 |
| Purchased Goods | 27,150 |
| Purchased Services | 500,000 |
| Financial Expenses | 31,500 |
| Transfer to Reserves | 151,000 |
| <u>Finance</u> | |
| Salary, Wage & Benefits | 4,779,425 |
| Purchased Goods | 70,564 |
| Purchased Services | 200,625 |
| <u>Legal, Realty and Court Services</u> | |
| Salary, Wage & Benefits | 1,571,030 |
| Purchased Goods | 14,500 |
| Purchased Services | 614,600 |
| Subtotal | 19,490,889 |
| Local Boards | |
| <u>Guelph Police Services</u> | |
| Salary, Wage & Benefits | 44,179,900 |
| Purchased Goods | 1,415,500 |



Table C-1A (Cont'd)

| | 2020 Operating Expenditures |
|--------------------------------|-----------------------------|
| 1. Service Categories | |
| Purchased Services | 3,592,500 |
| Financial Expenses | 16,000 |
| Internal Charges | 716,100 |
| <u>Guelph Library Services</u> | |
| Salary, Wage & Benefits | 6,613,250 |
| Purchased Goods | 1,691,700 |
| Purchased Services | 1,735,300 |
| Financial Expenses | 7,200 |
| Transfer to Reserves | 50,000 |
| Internal Charges | 84,362 |
| <u>The Elliott Community</u> | |
| Other Transfers | 1,680,457 |
| Subtotal | 61,782,269 |
| Shared Services | |
| <u>Shared Services</u> | |
| Government Transfers | 20,554,317 |
| Transfer to Reserves | 2,460,000 |
| Subtotal | 23,014,317 |
| Public Health | |
| Other Transfers | 4,025,400 |
| Subtotal | 4,025,400 |
| Guelph Junction Railway | |
| Salary, Wage & Benefits | 156,210 |
| Purchased Services | 800 |
| Subtotal | 157,010 |
| Parking Services | |
| Salaries, Wages & Benefits | 484,400 |
| General Operations | 147,469 |
| Repairs & Maintenance | 94,300 |
| Program Support Costs | 705,700 |
| Consulting | 118,100 |
| Utilities & Taxes | 864,100 |
| Debt Charges | 973,793 |
| Transfers to Reserves | 2,949,640 |
| Subtotal | 6,337,502 |
| Court Services | |
| Salaries, Wages & Benefits | 1,339,380 |
| General Operations | 69,200 |
| Repairs & Maintenance | 27,100 |
| Program Support Costs | 1,537,300 |



Table C-1A (Cont'd)

| | 2020 Operating Expenditures |
|---|-----------------------------|
| 1. Service Categories | |
| Consulting | 326,900 |
| Utilities & Taxes | 91,400 |
| Government Transfers - Provincial & Wellington County | 335,100 |
| Transfers to Reserves | 475,720 |
| | |
| Subtotal | 4,202,100 |
| | |
| Building Services | |
| Salaries, Wages & Benefits | 2,775,990 |
| General Operations | 217,700 |
| Repairs & Maintenance | 4,000 |
| Program Support Costs | 497,850 |
| Consulting | 42,300 |
| Transfer to Reserves | 53,360 |
| | |
| Subtotal | 3,591,200 |
| Total Gross Expenditures | 324,130,015 |



Table C-1A (Cont'd)

| | General Levy | | |
|--|-----------------------|-----------|-----------------------|
| | Taxable CVA | Tax Ratio | Weighted CVA |
| Calculation of Tax Rates | | | |
| Weighted Assessment (000's) | | | |
| 1.0 Residential (RT, RP, RG) | 17,580,569,068 | 1.0000 | 17,580,569,068 |
| 1.1 Residential (RD) | - | - | 0 |
| 1.2 Multi-Residential (MT) | 933,907,600 | 1.7863 | 1,668,246,617 |
| 1.3 Multi-Residential (M1) | - | 0.7500 | 0 |
| 1.4 New Multi-residential (NT) | 174,216,762 | 1.0000 | 174,216,762 |
| 1.5 New Multi-residential (ND) | 4,131,000 | - | 0 |
| 1.6 Commercial (CT, ST, GT, DT, CH, CF CP GF, CG DG) | 1,906,261,830 | 1.8400 | 3,507,521,767 |
| 1.7 Commercial (C1) | 3,132,000 | 0.7500 | 2,349,000 |
| 1.8 Commercial (CU, SU, CW) | 26,551,896 | 1.5640 | 41,527,165 |
| 1.9 Commercial (CX, CZ) | 35,862,500 | 1.5640 | 56,088,950 |
| 2.0 Commercial (XT, YT, ZT) | 541,119,331 | 1.8400 | 995,659,569 |
| 2.1 Commercial (XU, ZU) | 3,640,700 | 1.5640 | 5,694,055 |
| 2.2 Industrial (IT, IH LT, IF, IG) | 660,099,639 | 2.2048 | 1,455,387,684 |
| 2.3 Industrial (IU, IK, LU) | 19,350,403 | 1.8741 | 36,264,203 |
| 2.4 Industrial (IX) | 78,523,880 | 1.8741 | 147,160,033 |
| 2.5 Industrial (JT, KT) | 141,766,907 | 2.2048 | 312,567,677 |
| 2.6 Industrial (JU, KU) | 5,084,300 | 1.8741 | 9,528,385 |
| 2.7 Pipelines (PT) | 32,575,000 | 1.9175 | 62,462,563 |
| 2.8 Farmlands (FT) | 6,233,400 | 0.2500 | 1,558,350 |
| 2.9 Managed Forests (TT) | 1,308,800 | 0.2500 | 327,200 |
| 3.0 Total Weighted Assessment (000's) | 22,154,335,016 | | 26,057,129,048 |
| 3.01 Residential (RT, RP, RG) Tax Rate | | | 0.967011% |
| 3.02 Residential (RD) Tax Rate | | | 0.000000% |
| 3.03 Multi-Residential (MT) Tax Rate | | | 1.727379% |
| 3.04 Multi-Residential (M1) Tax Rate | | | 0.725258% |
| 3.05 New Multi-residential (NT) Tax Rate | | | 0.967011% |
| 3.06 New Multi-residential (ND) Tax Rate | | | 0.000000% |
| 3.07 Commercial (CT, ST, GT, DT, CH, CF CP GF, CG DG) Tax Rate | | | 1.779300% |
| 3.08 Commercial (C1) Tax Rate | | | 0.725258% |
| 3.09 Commercial (CU, SU, CW) Tax Rate | | | 1.512405% |
| 3.10 Commercial (CX, CZ) Tax Rate | | | 1.512405% |
| 3.11 Commercial (XT, YT, ZT) Tax Rate | | | 1.779300% |
| 3.12 Commercial (XU, ZU) Tax Rate | | | 1.512405% |
| 3.13 Industrial (IT, IH LT, IF, IG) Tax Rate | | | 2.132066% |
| 3.14 Industrial (IU, IK, LU) Tax Rate | | | 1.812256% |
| 3.15 Industrial (IX) Tax Rate | | | 1.812256% |
| 3.16 Industrial, New Construction (JT, KT) Tax Rate | | | 2.132066% |
| 3.17 Industrial, New Construction (JU, KU) Tax Rate | | | 1.812256% |
| 3.18 Pipelines (PT) Tax Rate | | | 1.853958% |
| 3.19 Farmlands (FT) Tax Rate | | | 0.241753% |
| 3.20 Managed Forests (TT) Tax Rate | | | 0.241753% |



Table C-1B
City of Guelph – Clair-Maltby Secondary Plan
Summary of Consolidated Expenditures – *Rate Supported Services*

| | 2020 Operating Expenditures |
|--|-----------------------------|
| 1. Service Categories | |
| <u>Water Services (Excluding Transmission/Distribution)</u> | |
| Salaries, Wages & Benefits | 6,554,823 |
| Administration & Office Expenses | 30,200 |
| Utilities & Taxes | 2,161,200 |
| Operating | 491,275 |
| Personnel Supplies | 6,050 |
| Land & Equipment | 4,400 |
| Repairs & Maintenance | 258,050 |
| Communications | 173,550 |
| Travel/Training/Associations | 182,440 |
| Consulting | 1,680,270 |
| Rental/Leases | 7,500 |
| Other Transfers | 865,902 |
| Program Support Costs | 2,460,100 |
| Transfers to Reserves | 15,150,000 |
| Subtotal | 30,025,760 |
| <u>Water Services - Transmission/Distribution</u> | |
| Salaries, Wages & Benefits | 1,277,789 |
| Administration & Office Expenses | 23,000 |
| Utilities & Taxes | 2,900 |
| Operating | 100,800 |
| Personnel Supplies | 4,000 |
| Repairs & Maintenance | 176,500 |
| Communications | 19,800 |
| Travel/Training/Associations | 7,200 |
| Consulting | 33,900 |
| Rental/Leases | 48,000 |
| Program Support Costs | 726,200 |
| Subtotal | 2,420,089 |
| <u>Wastewater Services (Excluding Collection)</u> | |
| Salaries, Wages & Benefits | 4,999,080 |
| Administration & Office Expenses | 25,500 |
| Fleet, Equipment & Vehicle | 22,000 |
| Utilities & Taxes | 2,421,500 |
| Operating | 1,714,400 |
| Personnel Supplies | 73,140 |
| Land & Equipment | 30,000 |



Table C-1B (Cont'd)

| | 2020 Operating Expenditures |
|---|-----------------------------|
| 1. Service Categories | |
| Repairs & Maintenance | 441,800 |
| Communications | 86,600 |
| Travel/Training/Associations | 119,900 |
| Consulting | 1,214,320 |
| Rental/Leases | 1,542,500 |
| Other Transfers | 865,902 |
| Financial Expenses | - |
| Program Support Costs | 3,413,850 |
| Debt Charges | 700,975 |
| Transfers to Reserves | 14,750,000 |
| Subtotal | 32,421,467 |
| | |
| <u>Wastewater Services - Collection Infrastructure</u> | |
| Salaries, Wages & Benefits | 833,900 |
| Fleet, Equipment & Vehicle | 1,000 |
| Utilities & Taxes | 26,600 |
| Operating | 84,400 |
| Repairs & Maintenance | 90,000 |
| Communications | 8,650 |
| Travel/Training/Associations | 4,800 |
| Rental/Leases | 41,000 |
| Other Transfers | 437,300 |
| Subtotal | 1,527,650 |
| | |
| <u>Stormwater Services</u> | |
| Advertising | 15,000 |
| Consulting Services | 259,400 |
| Stormwater Rebate Program | 330,000 |
| Program Support Costs | 1,533,140 |
| Subtotal | 2,137,540 |
| Total Gross Expenditures | 68,532,506 |



Table C-2A
City of Guelph – Clair-Maltby Secondary Plan
Operating Expenditures Forecast Assumptions
Tax Supported Services

| Service Categories | 2020 Operating Expenditures | Total Roads/Parks Related Expenditures | Exp. per Lane km | Exp. per Acre | Total Pop./Emp. Expenditures | Population/Employment Related Expenditures (2020\$) | | | | Growth-Related Adjustment to 2020 Base Expenditures | | |
|--|-----------------------------------|---|---------------------|------------------|------------------------------------|--|---------------|--------------|---------------|--|-------------------|-------------|
| | | | | | | Per Capita | | Per Employee | | % | \$ | Recast % |
| | | | | | | % | \$ | % | \$ | | | |
| Mayor & Council | | | | | | | | | | | | |
| Mayor | | | | | | | | | | | | |
| Salary, Wage & Benefits | 424,090 | | | | 424,090 | 66% | 1.98 | 34% | 1.98 | 25% | 106,023 | |
| Purchased Goods | 18,260 | | | | 18,260 | 66% | 0.09 | 34% | 0.09 | 25% | 4,565 | |
| Purchased Services | 42,620 | | | | 42,620 | 66% | 0.20 | 34% | 0.20 | 25% | 10,655 | |
| Council | | | | | | | | | | | | |
| Salary, Wage & Benefits | 579,300 | | | | 579,300 | 66% | 2.70 | 34% | 2.70 | 25% | 144,825 | |
| Purchased Goods | 25,500 | | | | 25,500 | 66% | 0.12 | 34% | 0.12 | 25% | 6,375 | |
| Purchased Services | 71,580 | | | | 71,580 | 66% | 0.33 | 34% | 0.33 | 25% | 17,895 | |
| Subtotal | 1,161,350 | - | - | - | 1,161,350 | 66% | 5.42 | 34% | 5.42 | | 290,338 | 25% |
| CAO | | | | | | | | | | | | |
| CAO Administration | | | | | | | | | | | | |
| Salary, Wage & Benefits | 441,440 | | | | 441,440 | 66% | 2.06 | 34% | 2.06 | 25% | 110,360 | |
| Purchased Goods | 9,440 | | | | 9,440 | 66% | 0.04 | 34% | 0.04 | 25% | 2,360 | |
| Purchased Services | 250,725 | | | | 250,725 | 66% | 1.17 | 34% | 1.17 | 25% | 62,681 | |
| Strategy, Innovation & Intergovernmental Services | | | | | | | | | | | | |
| Salary, Wage & Benefits | 984,790 | | | | 984,790 | 66% | 4.59 | 34% | 4.59 | 25% | 246,198 | |
| Purchased Goods | 6,018 | | | | 6,018 | 66% | 0.03 | 34% | 0.03 | 25% | 1,505 | |
| Purchased Services | 433,532 | | | | 433,532 | 66% | 2.02 | 34% | 2.02 | 25% | 108,383 | |
| Internal Audit | | | | | | | | | | | | |
| Salary, Wage & Benefits | 328,190 | | | | 328,190 | 66% | 1.53 | 34% | 1.53 | 25% | 82,048 | |
| Purchased Goods | 1,963 | | | | 1,963 | 66% | 0.01 | 34% | 0.01 | 25% | 491 | |
| Purchased Services | 53,595 | | | | 53,595 | 66% | 0.25 | 34% | 0.25 | 25% | 13,399 | |
| Corporate Communications & Customer Service | | | | | | | | | | | | |
| Salary, Wage & Benefits | 1,498,220 | | | | 1,498,220 | 66% | 6.99 | 34% | 6.99 | 25% | 374,555 | |
| Purchased Goods | 17,400 | | | | 17,400 | 66% | 0.08 | 34% | 0.08 | 25% | 4,350 | |
| Purchased Services | 265,890 | | | | 265,890 | 66% | 1.24 | 34% | 1.24 | 25% | 66,473 | |
| Smart Cities | | | | | | | | | | | | |
| Purchased Services | 400 | | | | 400 | 66% | - | 34% | - | 25% | 100 | |
| Subtotal | 4,291,603 | - | - | - | 4,291,603 | 66% | 20.01 | 34% | 20.01 | | 1,072,901 | 25% |
| Infrastructure, Development & Enterprise Services | | | | | | | | | | | | |
| IDE Administration | | | | | | | | | | | | |
| Salary, Wage & Benefits | 379,480 | - | | | 379,480 | 66% | 1.77 | 34% | 1.77 | 25% | 94,870 | |
| Purchased Goods | 5,000 | - | | | 5,000 | 66% | 0.02 | 34% | 0.02 | 25% | 1,250 | |
| Purchased Services | 48,330 | - | | | 48,330 | 66% | 0.23 | 34% | 0.23 | 25% | 12,083 | |
| Internal Charges | 500 | | | | 500 | 66% | - | 34% | - | 25% | 125 | |
| Planning & Building Services | | | | | | | | | | | | |
| Salary, Wage & Benefits | 4,266,030 | | | | 4,266,030 | 66% | 19.90 | 34% | 19.90 | 50% | 2,133,015 | |
| Purchased Goods | 70,400 | | | | 70,400 | 66% | 0.33 | 34% | 0.33 | 50% | 35,200 | |
| Purchased Services | 143,825 | | | | 143,825 | 66% | 0.67 | 34% | 0.67 | 50% | 71,913 | |
| Financial Expenses | 1,500 | | | | 1,500 | 66% | 0.01 | 34% | 0.01 | 50% | 750 | |
| Internal Charges | 42,400 | | | | 42,400 | 66% | 0.20 | 34% | 0.20 | 50% | 21,200 | |
| Facilities & Energy Management | | | | | | | | | | | | |
| Salary, Wage & Benefits | 2,919,320 | | | | 2,919,320 | 66% | 13.62 | 34% | 13.62 | 50% | 1,459,660 | |
| Purchased Goods | 2,342,800 | | | | 2,342,800 | 66% | 10.93 | 34% | 10.93 | 50% | 1,171,400 | |
| Purchased Services | 1,065,727 | | | | 1,065,727 | 66% | 4.97 | 34% | 4.97 | 50% | 532,864 | |
| Internal Charges | 103,400 | | | | 103,400 | 66% | 0.48 | 34% | 0.48 | 50% | 51,700 | |
| Transfer to Reserves | 104,500 | | | | | 66% | - | 34% | - | 0% | - | |
| Engineering and Transportation Services | | | | | | | | | | | | |
| Salary, Wage & Benefits | 5,006,042 | | | | 5,006,042 | 66% | 23.35 | 34% | 23.35 | 50% | 2,503,021 | |
| Purchased Goods | 146,185 | | | | 146,185 | 66% | 0.68 | 34% | 0.68 | 50% | 73,093 | |
| Purchased Services | 431,192 | | | | 431,192 | 66% | 2.01 | 34% | 2.01 | 50% | 215,596 | |
| Internal Charges | 111,700 | | | | 111,700 | 66% | 0.52 | 34% | 0.52 | 50% | 55,850 | |
| Environmental Services | | | | | | | | | | | | |
| Salary, Wage & Benefits | 8,865,195 | | | | 8,865,195 | 95% | 59.73 | 5% | 6.04 | 75% | 6,648,896 | |
| Purchased Goods | 2,987,070 | | | | 2,987,070 | 95% | 20.13 | 5% | 2.03 | 75% | 2,240,303 | |
| Purchased Services | 8,203,105 | | | | 8,203,105 | 95% | 55.27 | 5% | 5.59 | 75% | 6,152,329 | |
| Financial Expenses | 12,000 | | | | 12,000 | 95% | 0.08 | 5% | 0.01 | 75% | 9,000 | |
| Internal Charges | 3,601,150 | | | | 3,601,150 | 95% | 24.26 | 5% | 2.45 | 75% | 2,700,863 | |
| Business Development & Enterprise Services | | | | | | | | | | | | |
| Salary, Wage & Benefits | 1,020,850 | | | | 1,020,850 | 66% | 4.76 | 34% | 4.76 | 25% | 255,213 | |
| Purchased Goods | 128,200 | | | | 128,200 | 66% | 0.60 | 34% | 0.60 | 25% | 32,050 | |
| Purchased Services | 270,710 | | | | 270,710 | 66% | 1.26 | 34% | 1.26 | 25% | 67,678 | |
| Other Transfers | 48,500 | | | | 48,500 | 66% | 0.23 | 34% | 0.23 | 25% | 12,125 | |
| Internal Charges | 1,800 | | | | 1,800 | 66% | 0.01 | 34% | 0.01 | 25% | 450 | |
| Subtotal | 42,326,911 | - | - | - | 42,222,411 | 82% | 246.02 | 18% | 102.67 | | 26,552,493 | 63% |



Table C-2 (Cont'd)

| Service Categories | 2020 Operating Expenditures | Total Roads/Parks Related Expenditures | Exp. per Lane km | Exp. per Acre | Total Pop./Emp. Expenditures | Population/Employment Related Expenditures (2020S) | | | | Growth-Related Adjustment to 2020 Base Expenditures | | |
|--|-----------------------------------|---|---------------------|------------------|------------------------------------|---|-------|--------------|-------|--|------------|-------------|
| | | | | | | Per Capita | | Per Employee | | % | \$ | Recast % |
| | | | | | | % | \$ | % | \$ | | | |
| Public Services | | | | | | | | | | | | |
| Public Services Administration | | | | | | | | | | | | |
| Salary, Wage & Benefits | 388,680 | | | | 388,680 | 66% | 1.81 | 34% | 1.81 | 25% | 97,170 | |
| Purchased Goods | 3,750 | | | | 3,750 | 66% | 0.02 | 34% | 0.02 | 25% | 938 | |
| Purchased Services | 41,000 | | | | 41,000 | 66% | 0.19 | 34% | 0.19 | 25% | 10,250 | |
| Internal Charges | 13,500 | | | | 13,500 | 66% | 0.06 | 34% | 0.06 | 25% | 3,375 | |
| Recreation | | | | | | | | | | | | |
| Salary, Wage & Benefits | 6,727,120 | | | | 6,727,120 | 95% | 45.33 | 5% | 4.58 | 100% | 6,727,120 | |
| Administration & Office Expenses | 52,300 | | | | 52,300 | 95% | 0.35 | 5% | 0.04 | 100% | 52,300 | |
| Fleet, Equipment & Vehicle | 4,100 | | | | 4,100 | 95% | 0.03 | 5% | - | 100% | 4,100 | |
| Utilities & Taxes | 1,104,600 | | | | 1,104,600 | 95% | 7.44 | 5% | 0.75 | 100% | 1,104,600 | |
| Operating | 401,689 | | | | 401,689 | 95% | 2.71 | 5% | 0.27 | 100% | 401,689 | |
| Personnel Supplies | 8,670 | | | | 8,670 | 95% | 0.06 | 5% | 0.01 | 100% | 8,670 | |
| Land & Equipment | 14,000 | | | | 14,000 | 95% | 0.09 | 5% | 0.01 | 100% | 14,000 | |
| Repairs & Maintenance | 323,600 | | | | 323,600 | 95% | 2.18 | 5% | 0.22 | 100% | 323,600 | |
| Communications | 23,330 | | | | 23,330 | 95% | 0.16 | 5% | 0.02 | 100% | 23,330 | |
| Travel/Training/Associations | 47,560 | | | | 47,560 | 95% | 0.32 | 5% | 0.03 | 100% | 47,560 | |
| Consulting | 212,880 | | | | 212,880 | 95% | 1.43 | 5% | 0.15 | 100% | 212,880 | |
| Rental/Leases | 12,000 | | | | 12,000 | 95% | 0.08 | 5% | 0.01 | 100% | 12,000 | |
| Financial Expenses | 58,400 | | | | 58,400 | 95% | 0.39 | 5% | 0.04 | 100% | 58,400 | |
| Program Support Costs | 196,900 | | | | 196,900 | 95% | 1.33 | 5% | 0.13 | 100% | 196,900 | |
| Transfer to Reserves | 87,800 | | | | - | 95% | - | 5% | - | 0% | - | |
| Parks Services | | | | | | | | | | | | |
| Salary, Wage & Benefits | \$7,393,061 | 7,393,061 | | 2,525 | | | | | | | | |
| Administration & Office Expenses | \$19,992 | 19,992 | | 7 | | | | | | | | |
| Fleet, Equipment & Vehicle | \$4,200 | 4,200 | | 1 | | | | | | | | |
| Utilities & Taxes | \$389,400 | 389,400 | | 133 | | | | | | | | |
| Operating | \$727,610 | 727,610 | | 249 | | | | | | | | |
| Personnel Supplies | \$78,783 | 78,783 | | 27 | | | | | | | | |
| Land & Equipment | \$8,550 | 8,550 | | 3 | | | | | | | | |
| Repairs & Maintenance | \$379,600 | 379,600 | | 130 | | | | | | | | |
| Communications | \$49,550 | 49,550 | | 17 | | | | | | | | |
| Travel/Training/Associations | \$79,899 | 79,899 | | 27 | | | | | | | | |
| Consulting | \$20,000 | 20,000 | | 7 | | | | | | | | |
| Rental/Leases | \$255,800 | 255,800 | | 87 | | | | | | | | |
| Other Transfers | \$50,000 | 50,000 | | 17 | | | | | | | | |
| Program Support Costs | \$1,286,460 | 1,286,460 | | 439 | | | | | | | | |
| Transfer to Reserves | \$17,000 | | | - | | | | | | | | |
| Social Services & Community Investments | | | | | | | | | | | | |
| Salary, Wage & Benefits | \$462,050 | | | | 462,050 | 66% | 2.16 | 34% | 2.16 | 75% | 346,538 | |
| Administration & Office Expenses | \$1,683 | | | | 1,683 | 66% | 0.01 | 34% | 0.01 | 75% | 1,262 | |
| Operating | \$3,500 | | | | 3,500 | 66% | 0.02 | 34% | 0.02 | 75% | 2,625 | |
| Repairs & Maintenance | \$10,700 | | | | 10,700 | 66% | 0.05 | 34% | 0.05 | 75% | 8,025 | |
| Communications | \$1,600 | | | | 1,600 | 66% | 0.01 | 34% | 0.01 | 75% | 1,200 | |
| Travel/Training/Associations | \$2,300 | | | | 2,300 | 66% | 0.01 | 34% | 0.01 | 75% | 1,725 | |
| Consulting | \$5,500 | | | | 5,500 | 66% | 0.03 | 34% | 0.03 | 75% | 4,125 | |
| Rental/Leases | \$20,066 | | | | 20,066 | 66% | 0.09 | 34% | 0.09 | 75% | 15,050 | |
| Other Transfers | \$2,058,300 | | | | 2,058,300 | 66% | 9.60 | 34% | 9.60 | 75% | 1,543,725 | |
| Program Support Costs | \$4,500 | | | | 4,500 | 66% | 0.02 | 34% | 0.02 | 75% | 3,375 | |
| Financial Expenses | \$8,800 | | | | 8,800 | 66% | 0.04 | 34% | 0.04 | 75% | 6,600 | |
| Culture & Tourism | | | | | | | | | | | | |
| Salary, Wage & Benefits | 4,892,210 | | | | 4,892,210 | 95% | 32.96 | 5% | 3.33 | 100% | 4,892,210 | |
| Administration & Office Expenses | 105,100 | | | | 105,100 | 95% | 0.71 | 5% | 0.07 | 100% | 105,100 | |
| Utilities & Taxes | 778,400 | | | | 778,400 | 95% | 5.24 | 5% | 0.53 | 100% | 778,400 | |
| Operating | 819,810 | | | | 819,810 | 95% | 5.52 | 5% | 0.56 | 100% | 819,810 | |
| Personnel Supplies | 13,700 | | | | 13,700 | 95% | 0.09 | 5% | 0.01 | 100% | 13,700 | |
| Repairs & Maintenance | 352,450 | | | | 352,450 | 95% | 2.37 | 5% | 0.24 | 100% | 352,450 | |
| Insurance | 2,000 | | | | 2,000 | 95% | 0.01 | 5% | - | 100% | 2,000 | |
| Communications | 97,780 | | | | 97,780 | 95% | 0.66 | 5% | 0.07 | 100% | 97,780 | |
| Travel/Training/Associations | 17,240 | | | | 17,240 | 95% | 0.12 | 5% | 0.01 | 100% | 17,240 | |
| Consulting | 722,240 | | | | 722,240 | 95% | 4.87 | 5% | 0.49 | 100% | 722,240 | |
| Rental/Leases | 32,290 | | | | 32,290 | 95% | 0.22 | 5% | 0.02 | 100% | 32,290 | |
| Financial Expenses | 61,650 | | | | 61,650 | 95% | 0.42 | 5% | 0.04 | 100% | 61,650 | |
| Program Support Costs | 234,750 | | | | 234,750 | 95% | 1.58 | 5% | 0.16 | 100% | 234,750 | |
| Transfer to Reserves | 258,600 | | | | | 95% | - | 5% | - | 0% | - | |
| Guelph Transit | | | | | | | | | | | | |
| Salary, Wage & Benefits | 21,130,790 | | | | 21,130,790 | 66% | 98.56 | 34% | 98.56 | 125% | 26,413,488 | |
| Purchased Goods | 884,750 | | | | 884,750 | 66% | 4.13 | 34% | 4.13 | 125% | 1,105,938 | |
| Purchased Services | 908,670 | | | | 908,670 | 66% | 4.24 | 34% | 4.24 | 125% | 1,135,838 | |
| Financial Expenses | 66,600 | | | | 66,600 | 66% | 0.31 | 34% | 0.31 | 125% | 83,250 | |
| Internal Charges | 10,505,770 | | | | 10,505,770 | 66% | 49.00 | 34% | 49.00 | 125% | 13,132,213 | |
| Transfer to Reserves | 16,200 | | | | | 66% | - | 34% | - | 0% | - | |
| Operations (Excluding Roads) | | | | | | | | | | | | |
| Salary, Wage & Benefits | 10,302,930 | | | | 10,302,930 | 66% | 48.06 | 34% | 48.06 | 50% | 5,151,465 | |
| Administration & Office Expenses | 59,700 | | | | 59,700 | 66% | 0.28 | 34% | 0.28 | 50% | 29,850 | |
| Fleet, Equipment & Vehicle | 8,548,824 | | | | 8,548,824 | 66% | 39.87 | 34% | 39.87 | 50% | 4,274,412 | |
| Utilities & Taxes | 119,000 | | | | 119,000 | 66% | 0.56 | 34% | 0.56 | 50% | 59,500 | |
| Operating | 440,100 | | | | 440,100 | 66% | 2.05 | 34% | 2.05 | 50% | 220,050 | |
| Personnel Supplies | 112,450 | | | | 112,450 | 66% | 0.52 | 34% | 0.52 | 50% | 56,225 | |
| Construction | 15,900 | | | | 15,900 | 66% | 0.07 | 34% | 0.07 | 50% | 7,950 | |
| Land & Equipment | 51,400 | | | | 51,400 | 66% | 0.24 | 34% | 0.24 | 50% | 25,700 | |
| Repairs & Maintenance | 1,761,716 | | | | 1,761,716 | 66% | 8.22 | 34% | 8.22 | 50% | 880,858 | |



Table C-2 (Cont'd)

| Service Categories | 2020 Operating Expenditures | Total Roads/Parks Related Expenditures | Exp. per Lane km | Exp. per Acre | Total Pop./Emp. Expenditures | Population/Employment Related Expenditures (2020\$) | | | | Growth-Related Adjustment to 2020 Base Expenditures | | |
|---|-----------------------------------|---|---------------------|------------------|------------------------------------|--|---------------|--------------|---------------|--|--------------------|-------------|
| | | | | | | Per Capita | | Per Employee | | % | \$ | Recast % |
| | | | | | | % | \$ | % | \$ | | | |
| Communications | 122,433 | | | | 122,433 | 66% | 0.57 | 34% | 0.57 | 50% | 61,217 | |
| Travel/Training/Associations | 77,910 | | | | 77,910 | 66% | 0.36 | 34% | 0.36 | 50% | 38,955 | |
| Consulting | 183,100 | | | | 183,100 | 66% | 0.85 | 34% | 0.85 | 50% | 91,550 | |
| Rental/Leases | 6,600 | | | | 6,600 | 66% | 0.03 | 34% | 0.03 | 50% | 3,300 | |
| Other Transfers | 647,900 | | | | 647,900 | 66% | 3.02 | 34% | 3.02 | 50% | 323,950 | |
| Financial Expenses | 200 | | | | 200 | 66% | - | 34% | - | 50% | 100 | |
| Program Support Costs | 1,574,100 | | | | 1,574,100 | 66% | 7.34 | 34% | 7.34 | 50% | 787,050 | |
| Transfer to Reserves | 176,050 | | | | | 66% | - | 34% | - | 0% | - | |
| Roads | | | | | | | | | | | | |
| Salary, Wage & Benefits | 6,657,667 | 6,657,667 | 5,892 | | | | | | | | | |
| Administration & Office Expenses | 1,202 | 1,202 | 1 | | | | | | | | | |
| Fleet, Equipment & Vehicle | 6,015 | 6,015 | 5 | | | | | | | | | |
| Utilities & Taxes | 50,700 | 50,700 | 45 | | | | | | | | | |
| Operating | 1,655,309 | 1,655,309 | 1,465 | | | | | | | | | |
| Personnel Supplies | 17,895 | 17,895 | 16 | | | | | | | | | |
| Repairs & Maintenance | 861,798 | 861,798 | 763 | | | | | | | | | |
| Communications | 89,450 | 89,450 | 79 | | | | | | | | | |
| Travel/Training/Associations | 63,393 | 63,393 | 56 | | | | | | | | | |
| Consulting | 40,970 | 40,970 | 36 | | | | | | | | | |
| Contracted Services | 122,400 | 122,400 | 108 | | | | | | | | | |
| Rental/Leases | 1,080,863 | 1,080,863 | 957 | | | | | | | | | |
| Program Support Costs | 2,472,690 | 2,472,690 | 2,188 | | | | | | | | | |
| Fire Services | | | | | | | | | | | | |
| Salary, Wage & Benefits | 26,807,457 | | | | 26,807,457 | 66% | 125.04 | 34% | 125.04 | 25% | 6,701,864 | |
| Purchased Goods | 620,500 | | | | 620,500 | 66% | 2.89 | 34% | 2.89 | 25% | 155,125 | |
| Purchased Services | 937,729 | | | | 937,729 | 66% | 4.37 | 34% | 4.37 | 25% | 234,432 | |
| Transfer to Reserves | 50,000 | | | | | 66% | - | 34% | - | 0% | - | |
| Internal Charges | 290,900 | | | | 290,900 | 66% | 1.36 | 34% | 1.36 | 25% | 72,725 | |
| Guelph-Wellington Paramedic Services | | | | | | | | | | | | |
| Salary, Wage & Benefits | 18,213,055 | | | | 18,213,055 | 66% | 84.95 | 34% | 84.95 | 100% | 18,213,055 | |
| Purchased Goods | 1,003,375 | | | | 1,003,375 | 66% | 4.68 | 34% | 4.68 | 100% | 1,003,375 | |
| Purchased Services | 808,400 | | | | 808,400 | 66% | 3.77 | 34% | 3.77 | 100% | 808,400 | |
| Transfer to Reserves | 10,500 | | | | | 66% | - | 34% | - | 0% | - | |
| Internal Charges | 2,725,100 | | | | 2,725,100 | 66% | 12.71 | 34% | 12.71 | 100% | 2,725,100 | |
| Subtotal | 153,749,464 | 23,863,257 | 11,611 | 3,669 | 129,270,057 | 70% | 638.84 | 30% | 533.96 | | 103,159,684 | 80% |
| Corporate Services | | | | | | | | | | | | |
| Corporate Services Administration | | | | | | | | | | | | |
| Salary, Wage & Benefits | 357,680 | | | | 357,680 | 66% | 1.67 | 34% | 1.67 | 25% | 89,420 | |
| Purchased Goods | 1,200 | | | | 1,200 | 66% | 0.01 | 34% | 0.01 | 25% | 300 | |
| Purchased Services | 14,300 | | | | 14,300 | 66% | 0.07 | 34% | 0.07 | 25% | 3,575 | |
| Human Resources | | | | | | | | | | | | |
| Salary, Wage & Benefits | 3,326,060 | | | | 3,326,060 | 66% | 15.51 | 34% | 15.51 | 35% | 1,164,121 | |
| Purchased Goods | 60,750 | | | | 60,750 | 66% | 0.28 | 34% | 0.28 | 35% | 21,263 | |
| Purchased Services | 525,775 | | | | 525,775 | 66% | 2.45 | 34% | 2.45 | 35% | 184,021 | |
| Other Transfers | 3,000 | | | | 3,000 | 66% | 0.01 | 34% | 0.01 | 35% | 1,050 | |
| Information Technology | | | | | | | | | | | | |
| Salary, Wage & Benefits | 5,262,200 | | | | 5,262,200 | 66% | 24.54 | 34% | 24.54 | 35% | 1,841,770 | |
| Purchased Goods | 8,770 | | | | 8,770 | 66% | 0.04 | 34% | 0.04 | 35% | 3,070 | |
| Purchased Services | 191,700 | | | | 191,700 | 66% | 0.89 | 34% | 0.89 | 35% | 67,095 | |
| Internal Charges | 29,500 | | | | 29,500 | 66% | 0.14 | 34% | 0.14 | 0% | - | |
| City Clerk's Office | | | | | | | | | | | | |
| Salary, Wage & Benefits | 1,749,560 | | | | 1,749,560 | 66% | 8.16 | 34% | 8.16 | 25% | 437,390 | |
| Purchased Goods | 27,150 | | | | 27,150 | 66% | 0.13 | 34% | 0.13 | 25% | 6,788 | |
| Purchased Services | 500,000 | | | | 500,000 | 66% | 2.33 | 34% | 2.33 | 25% | 125,000 | |
| Financial Expenses | 31,500 | | | | 31,500 | 66% | 0.15 | 34% | 0.15 | 25% | 7,875 | |
| Transfer to Reserves | 151,000 | | | | | 66% | - | 34% | - | 0% | - | |
| Finance | | | | | | | | | | | | |
| Salary, Wage & Benefits | 4,779,425 | | | | 4,779,425 | 66% | 22.29 | 34% | 22.29 | 25% | 1,194,856 | |
| Purchased Goods | 70,564 | | | | 70,564 | 66% | 0.33 | 34% | 0.33 | 25% | 17,641 | |
| Purchased Services | 200,625 | | | | 200,625 | 66% | 0.94 | 34% | 0.94 | 25% | 50,156 | |
| Legal, Realty and Court Services | | | | | | | | | | | | |
| Salary, Wage & Benefits | 1,571,030 | | | | 1,571,030 | 66% | 7.33 | 34% | 7.33 | 25% | 392,758 | |
| Purchased Goods | 14,500 | | | | 14,500 | 66% | 0.07 | 34% | 0.07 | 25% | 3,625 | |
| Purchased Services | 614,600 | | | | 614,600 | 66% | 2.87 | 34% | 2.87 | 25% | 153,650 | |
| Subtotal | 19,490,889 | - | - | - | 19,339,889 | 66% | 90.21 | 34% | 90.21 | | 5,765,423 | 30% |
| Local Boards | | | | | | | | | | | | |
| Guelph Police Services | | | | | | | | | | | | |
| Salary, Wage & Benefits | 44,179,900 | | | | 44,179,900 | 66% | 206.07 | 34% | 206.07 | 90% | 39,761,910 | |
| Purchased Goods | 1,415,500 | | | | 1,415,500 | 66% | 6.60 | 34% | 6.60 | 90% | 1,273,950 | |
| Purchased Services | 3,592,500 | | | | 3,592,500 | 66% | 16.76 | 34% | 16.76 | 90% | 3,233,250 | |
| Financial Expenses | 16,000 | | | | 16,000 | 66% | 0.07 | 34% | 0.07 | 90% | 14,400 | |
| Internal Charges | 716,100 | | | | 716,100 | 66% | 3.34 | 34% | 3.34 | 90% | 644,490 | |
| Guelph Library Services | | | | | | | | | | | | |
| Salary, Wage & Benefits | 6,613,250 | | | | 6,613,250 | 95% | 44.56 | 5% | 4.50 | 50% | 3,306,625 | |
| Purchased Goods | 1,691,700 | | | | 1,691,700 | 95% | 11.40 | 5% | 1.15 | 50% | 845,850 | |
| Purchased Services | 1,735,300 | | | | 1,735,300 | 95% | 11.69 | 5% | 1.18 | 50% | 867,650 | |
| Financial Expenses | 7,200 | | | | 7,200 | 95% | 0.05 | 5% | - | 50% | 3,600 | |
| Transfer to Reserves | 50,000 | | | | | 95% | - | 5% | - | 0% | - | |
| Internal Charges | 84,362 | | | | 84,362 | 95% | 0.57 | 5% | 0.06 | 50% | 42,181 | |
| The Elliott Community | | | | | | | | | | | | |
| Other Transfers | 1,680,457 | | | | 1,680,457 | 100% | 11.92 | 0% | - | 50% | 840,229 | |
| Subtotal | 61,782,269 | - | - | - | 61,732,269 | 71% | 313.03 | 29% | 239.73 | | 50,834,135 | 82% |



Table C-2A (Cont'd)

| Service Categories | 2020 Operating Expenditures | Total Roads/Parks Related Expenditures | Exp. per Lane km | Exp. per Acre | Total Pop./Emp. Expenditures | Population/Employment Related Expenditures (2020\$) | | | | Growth-Related Adjustment to 2020 Base Expenditures | | |
|---|-----------------------------------|---|---------------------|------------------|------------------------------------|--|-----------------|--------------|-----------------|--|--------------------|-------------|
| | | | | | | Per Capita | | Per Employee | | % | \$ | Recast % |
| | | | | | | % | \$ | % | \$ | | | |
| Shared Services | | | | | | | | | | | | |
| Shared Services | | | | | | | | | | | | |
| Government Transfers | 20,554,317 | | | | 20,554,317 | 66% | 95.87 | 34% | 95.87 | 75% | 15,415,738 | |
| Transfer to Reserves | 2,460,000 | | | | | 66% | - | 34% | - | 75% | - | |
| Subtotal | 23,014,317 | - | - | - | 20,554,317 | 66% | 95.87 | 34% | 95.87 | | 15,415,738 | 75% |
| Public Health | | | | | | | | | | | | |
| Other Transfers | 4,025,400 | | | | 4,025,400 | 66% | 18.78 | 34% | 18.78 | 90% | 3,622,860 | |
| Subtotal | 4,025,400 | - | - | - | 4,025,400 | 66% | 18.78 | 34% | 18.78 | | 3,622,860 | 90% |
| Guelph Junction Railway | | | | | | | | | | | | |
| Salary, Wage & Benefits | 156,210 | | | | 156,210 | 66% | 0.73 | 34% | 0.73 | 0% | - | |
| Purchased Services | 800 | | | | 800 | 66% | - | 34% | - | 0% | - | |
| Subtotal | 157,010 | - | - | - | 157,010 | 66% | 0.73 | 34% | 0.73 | | - | 0% |
| Parking Services | | | | | | | | | | | | |
| Salaries, Wages & Benefits | 484,400 | | | | 484,400 | 66% | 2.26 | 34% | 2.26 | 50% | 242,200 | |
| General Operations | 147,469 | | | | 147,469 | 66% | 0.69 | 34% | 0.69 | 50% | 73,735 | |
| Repairs & Maintenance | 94,300 | | | | 94,300 | 66% | 0.44 | 34% | 0.44 | 50% | 47,150 | |
| Program Support Costs | 705,700 | | | | 705,700 | 66% | 3.29 | 34% | 3.29 | 50% | 352,850 | |
| Consulting | 118,100 | | | | 118,100 | 66% | 0.55 | 34% | 0.55 | 50% | 59,050 | |
| Utilities & Taxes | 864,100 | | | | 864,100 | 66% | 4.03 | 34% | 4.03 | 50% | 432,050 | |
| Debt Charges | 973,793 | | | | | 66% | - | 34% | - | 0% | - | |
| Transfer to Reserves | 2,949,640 | | | | | 66% | - | 34% | - | 0% | - | |
| Subtotal | 6,337,502 | - | - | - | 2,414,069 | 66% | 11.26 | 34% | 11.26 | | 1,207,035 | 50% |
| Court Services | | | | | | | | | | | | |
| Salaries, Wages & Benefits | 1,339,380 | | | | 1,339,380 | 66% | 6.25 | 34% | 6.25 | 90% | 1,205,442 | |
| General Operations | 69,200 | | | | 69,200 | 66% | 0.32 | 34% | 0.32 | 90% | 62,280 | |
| Repairs & Maintenance | 27,100 | | | | 27,100 | 66% | 0.13 | 34% | 0.13 | 90% | 24,390 | |
| Program Support Costs | 1,537,300 | | | | 1,537,300 | 66% | 7.17 | 34% | 7.17 | 90% | 1,383,570 | |
| Consulting | 326,900 | | | | 326,900 | 66% | 1.52 | 34% | 1.52 | 90% | 294,210 | |
| Utilities & Taxes | 91,400 | | | | 91,400 | 66% | 0.43 | 34% | 0.43 | 90% | 82,260 | |
| Government Transfers - Provincial & Wellington County | 335,100 | | | | 335,100 | 66% | 1.56 | 34% | 1.56 | 90% | 301,590 | |
| Transfer to Reserves | 475,720 | | | | | 66% | - | 34% | - | 0% | - | |
| Subtotal | 4,202,100 | - | - | - | 3,726,380 | 66% | 17.38 | 34% | 17.38 | | 3,353,742 | 90% |
| Building Services | | | | | | | | | | | | |
| Salaries, Wages & Benefits | 2,775,990 | | | | 2,775,990 | 66% | 12.95 | 34% | 12.95 | 50% | 1,387,995 | |
| General Operations | 217,700 | | | | 217,700 | 66% | 1.02 | 34% | 1.02 | 50% | 108,850 | |
| Repairs & Maintenance | 4,000 | | | | 4,000 | 66% | 0.02 | 34% | 0.02 | 50% | 2,000 | |
| Program Support Costs | 497,850 | | | | 497,850 | 66% | 2.32 | 34% | 2.32 | 50% | 248,925 | |
| Consulting | 42,300 | | | | 42,300 | 66% | 0.20 | 34% | 0.20 | 50% | 21,150 | |
| Other Transfers | 53,360 | | | | 53,360 | 66% | 0.25 | 34% | 0.25 | 50% | 26,680 | |
| Subtotal | 3,591,200 | - | - | - | 3,591,200 | 66% | 16.76 | 34% | 16.76 | | 1,795,600 | 50% |
| Total Expenditures | 324,130,015 | 23,863,257 | 11,611 | 3,669 | 292,485,955 | | 1,474.31 | | 1,152.78 | | 213,069,947 | |
| Transfer to Reserves | 6,807,010 | | | | | | | | | | | |
| Total Expenditures Net of Reserve & Capital Transfers | 317,323,005 | | | | | | | | | | | |
| Debt Charges | 973,793 | | | | | | | | | | | |
| Total Expenditures Net of Reserve & Capital Transfers & Debt Charges | 316,349,212 | | | | | | | | | | | |



Table C-2B
City of Guelph – Clair-Maltby Secondary Plan
Operating Expenditures Forecast Assumptions
Rate Supported Services

| Service Categories | 2020 Operating Expenditures | Total Infrastructure Related Expenditures | Exp. per Linear km | Total Pop./Emp. Expenditures | Population/Employment Related Expenditures (2020\$) | | | | Growth-Related Adjustment to 2020 Base Expenditures | | |
|---|-----------------------------------|--|--------------------------|------------------------------------|--|--------------|--------------|--------------|--|-------------------|-------------|
| | | | | | Per Capita | | Per Employee | | % | \$ | Recast % |
| | | | | | % | \$ | % | \$ | | | |
| Water Services (Excluding Transmission/Distribution) | | | | | | | | | | | |
| Salaries, Wages & Benefits | 6,554,823 | | | 6,554,823 | 66% | 30.57 | 34% | 30.57 | 100% | 6,554,823 | |
| Administration & Office Expenses | 30,200 | | | 30,200 | 66% | 0.14 | 34% | 0.14 | 100% | 30,200 | |
| Utilities & Taxes | 2,161,200 | | | 2,161,200 | 66% | 10.08 | 34% | 10.08 | 100% | 2,161,200 | |
| Operating | 491,275 | | | 491,275 | 66% | 2.29 | 34% | 2.29 | 100% | 491,275 | |
| Personnel Supplies | 6,050 | | | 6,050 | 66% | 0.03 | 34% | 0.03 | 100% | 6,050 | |
| Land & Equipment | 4,400 | | | 4,400 | 66% | 0.02 | 34% | 0.02 | 100% | 4,400 | |
| Repairs & Maintenance | 258,050 | | | 258,050 | 66% | 1.20 | 34% | 1.20 | 100% | 258,050 | |
| Communications | 173,550 | | | 173,550 | 66% | 0.81 | 34% | 0.81 | 100% | 173,550 | |
| Travel/Training/Associations | 182,440 | | | 182,440 | 66% | 0.85 | 34% | 0.85 | 100% | 182,440 | |
| Consulting | 1,680,270 | | | 1,680,270 | 66% | 7.84 | 34% | 7.84 | 100% | 1,680,270 | |
| Rental/Leases | 7,500 | | | 7,500 | 66% | 0.03 | 34% | 0.03 | 100% | 7,500 | |
| Other Transfers | 865,902 | | | 865,902 | 66% | 4.04 | 34% | 4.04 | 100% | 865,902 | |
| Program Support Costs | 2,460,100 | | | 2,460,100 | 66% | 11.47 | 34% | 11.47 | 100% | 2,460,100 | |
| Transfers to Reserves | 15,150,000 | | | | 66% | - | 34% | - | 0% | - | |
| Subtotal | 30,025,760 | - | - | 14,875,760 | 66% | 69.37 | 34% | 69.37 | | 14,875,760 | 100% |
| Water Services - Transmission/Distribution | | | | | | | | | | | |
| Salaries, Wages & Benefits | 1,277,789 | 1,277,789 | 2,294 | - | - | - | - | - | - | - | - |
| Administration & Office Expenses | 23,000 | 23,000 | 41 | - | - | - | - | - | - | - | - |
| Utilities & Taxes | 2,900 | 2,900 | 5 | - | - | - | - | - | - | - | - |
| Operating | 100,800 | 100,800 | 181 | - | - | - | - | - | - | - | - |
| Personnel Supplies | 4,000 | 4,000 | 7 | - | - | - | - | - | - | - | - |
| Repairs & Maintenance | 176,500 | 176,500 | 317 | - | - | - | - | - | - | - | - |
| Communications | 19,800 | 19,800 | 36 | - | - | - | - | - | - | - | - |
| Travel/Training/Associations | 7,200 | 7,200 | 13 | - | - | - | - | - | - | - | - |
| Consulting | 33,900 | 33,900 | 61 | - | - | - | - | - | - | - | - |
| Rental/Leases | 48,000 | 48,000 | 86 | - | - | - | - | - | - | - | - |
| Program Support Costs | 726,200 | 726,200 | 1,304 | - | - | - | - | - | - | - | - |
| Subtotal | 2,420,089 | 2,420,089 | 4,345 | - | | - | | - | | - | |
| Wastewater Services (Excluding Collection) | | | | | | | | | | | |
| Salaries, Wages & Benefits | 4,999,080 | | | 4,999,080 | 66% | 23.32 | 34% | 23.32 | 100% | 4,999,080 | |
| Administration & Office Expenses | 25,500 | | | 25,500 | 66% | 0.12 | 34% | 0.12 | 100% | 25,500 | |
| Fleet, Equipment & Vehicle | 22,000 | | | 22,000 | 66% | 0.10 | 34% | 0.10 | 100% | 22,000 | |
| Utilities & Taxes | 2,421,500 | | | 2,421,500 | 66% | 11.29 | 34% | 11.29 | 100% | 2,421,500 | |
| Operating | 1,714,400 | | | 1,714,400 | 66% | 8.00 | 34% | 8.00 | 100% | 1,714,400 | |
| Personnel Supplies | 73,140 | | | 73,140 | 66% | 0.34 | 34% | 0.34 | 100% | 73,140 | |
| Land & Equipment | 30,000 | | | 30,000 | 66% | 0.14 | 34% | 0.14 | 100% | 30,000 | |
| Repairs & Maintenance | 441,800 | | | 441,800 | 66% | 2.06 | 34% | 2.06 | 100% | 441,800 | |
| Communications | 86,600 | | | 86,600 | 66% | 0.40 | 34% | 0.40 | 100% | 86,600 | |
| Travel/Training/Associations | 119,900 | | | 119,900 | 66% | 0.56 | 34% | 0.56 | 100% | 119,900 | |
| Consulting | 1,214,320 | | | 1,214,320 | 66% | 5.66 | 34% | 5.66 | 100% | 1,214,320 | |
| Rental/Leases | 1,542,500 | | | 1,542,500 | 66% | 7.19 | 34% | 7.19 | 100% | 1,542,500 | |
| Other Transfers | 865,902 | | | 865,902 | 66% | 4.04 | 34% | 4.04 | 100% | 865,902 | |
| Financial Expenses | - | | | - | 66% | - | 34% | - | 100% | - | |
| Program Support Costs | 3,413,850 | | | 3,413,850 | 66% | 15.92 | 34% | 15.92 | 100% | 3,413,850 | |
| Debt Charges | 700,975 | | | | 66% | - | 34% | - | 0% | - | |
| Transfers to Reserves | 14,750,000 | | | | 66% | - | 34% | - | | - | |
| Subtotal | 32,421,467 | - | - | 16,970,492 | 66% | 79.14 | 34% | 79.14 | | 16,970,492 | 100% |
| Wastewater Services - Collection Infrastructure | | | | | | | | | | | |
| Salaries, Wages & Benefits | 833,900 | 833,900 | 1,550 | | | - | | - | | - | |
| Fleet, Equipment & Vehicle | 1,000 | 1,000 | 2 | | | - | | - | | - | |
| Utilities & Taxes | 26,600 | 26,600 | 49 | | | - | | - | | - | |
| Operating | 84,400 | 84,400 | 157 | | | - | | - | | - | |
| Repairs & Maintenance | 90,000 | 90,000 | 167 | | | | | | | | |
| Communications | 8,650 | 8,650 | 16 | | | | | | | | |
| Travel/Training/Associations | 4,800 | 4,800 | 9 | | | | | | | | |
| Rental/Leases | 41,000 | 41,000 | 76 | | | | | | | | |
| Other Transfers | 437,300 | 437,300 | 813 | | | - | | - | | - | |
| Subtotal | 1,527,650 | 1,527,650 | 2,839 | | | | | | | | |



Table C-2B (Cont'd)

| Service Categories | 2020 Operating Expenditures | Total Infrastructure Related Expenditures | Exp. per Linear km | Total Pop./Emp. Expenditures | Population/Employment Related Expenditures (2020\$) | | | | Growth-Related Adjustment to 2020 Base Expenditures | | |
|---|-----------------------------------|--|--------------------------|------------------------------------|--|---------------|--------------|---------------|--|-------------------|-------------|
| | | | | | Per Capita | | Per Employee | | % | \$ | Recast % |
| | | | | | % | \$ | % | \$ | | | |
| Stormwater Services | | | | | | | | | | | |
| Advertising | 15,000 | | | 15,000 | 66% | 0.07 | 34% | 0.07 | 100% | 15,000 | |
| Consulting Services | 259,400 | | | 259,400 | 66% | 1.21 | 34% | 1.21 | 100% | 259,400 | |
| Stormwater Rebate Program | 330,000 | | | 330,000 | 66% | 1.54 | 34% | 1.54 | 0% | - | |
| Program Support Costs | 1,533,140 | | | 1,533,140 | 66% | 7.15 | 34% | 7.15 | 100% | 1,533,140 | |
| Transfer to Operating Fund | 220,000 | | | | 66% | - | 34% | - | 0% | - | |
| Transfer to Reserves | 5,546,060 | | | | 66% | - | 34% | - | 0% | - | |
| Subtotal | 7,903,600 | - | - | 2,137,540 | 66% | 9.97 | 34% | 9.97 | | 1,807,540 | 85% |
| Total Expenditures | 74,298,566 | 3,947,739 | 7,184 | 33,983,792 | | 158.48 | | 158.48 | | 33,653,792 | |
| Transfer to Operating Fund | 220,000 | | | | | | | | | | |
| Transfers to Reserves | 29,900,000 | | | | | | | | | | |
| Total Expenditures Net of Reserve & Capital Transfers | 44,398,566 | | | | | | | | | | |
| Debt Charges | 700,975 | | | | | | | | | | |
| Total Expenditures Net of Reserve & Capital Transfers & Debt Charges | 43,697,591 | | | | | | | | | | |

Table C-3A
City of Guelph – Clair-Maltby Secondary Plan
Operating Expenditures
Residential/Non-Residential Allocation and Cost per Capita/per Employee
Tax Supported Services

| Service Category | 2020 Pop./Emp. Related Exp. | Adjustment to the 2020 Base | Total Operating Expenditures 2020 | Residential Share | | Cost Per Capita | Non-Residential Share | | Cost Per Employee |
|---|-----------------------------------|-----------------------------------|---|----------------------|--------------------|-----------------------|--------------------------|-------------------|-------------------------|
| | | | | % | \$ | | % | \$ | |
| Mayor & Council | 1,161,350 | 25% | 290,338 | 66% | 191,044 | 1.36 | 34% | 99,294 | 1.35 |
| CAO | 4,291,603 | 25% | 1,072,901 | 66% | 705,310 | 5.00 | 34% | 367,591 | 5.01 |
| Infrastructure, Development & Enterprise Services | 42,222,411 | 63% | 26,552,493 | 82% | 21,813,529 | 154.72 | 18% | 4,738,964 | 64.56 |
| Public Services* | 129,270,057 | 80% | 103,159,684 | 70% | 71,878,235 | 509.81 | 30% | 31,281,449 | 426.18 |
| Corporate Services | 19,339,889 | 30% | 5,765,423 | 66% | 3,791,623 | 26.89 | 34% | 1,973,800 | 26.89 |
| Local Boards | 61,732,269 | 82% | 50,834,135 | 71% | 36,343,136 | 257.77 | 29% | 14,490,999 | 197.43 |
| Shared Services | 20,554,317 | 75% | 15,415,738 | 66% | 10,137,942 | 71.90 | 34% | 5,277,796 | 71.90 |
| Public Health | 4,025,400 | 90% | 3,622,860 | 66% | 2,382,523 | 16.90 | 34% | 1,240,337 | 16.90 |
| Guelph Junction Railway | 157,010 | 0% | - | 66% | 0 | - | 34% | - | - |
| Parking Services | 2,414,069 | 50% | 1,207,035 | 66% | 793,783 | 5.63 | 34% | 413,252 | 5.63 |
| Court Services | 3,726,380 | 90% | 3,353,742 | 66% | 2,205,391 | 15.64 | 34% | 1,148,351 | 15.65 |
| Building Services | 3,591,200 | 50% | 1,795,600 | 66% | 1,181,510 | 8.38 | 34% | 614,090 | 8.37 |
| Total | 292,485,955 | | 213,069,947 | | 151,424,026 | 1,074.00 | | 61,645,923 | 839.87 |

*Roads maintenance and Parks operating expenditures are calculated on a per lane km and per acre basis, respectively



Table C-3B
City of Guelph – Clair-Maltby Secondary Plan
Operating Expenditures
Residential/Non-Residential Allocation and Cost per Capita/per Employee
Rate Supported Services

| Service Category | 2020 Pop./Emp. Related Exp. | Adjustment to the 2020 Base | Total Operating Expenditures 2020 | Residential Share | | Cost Per Capita | Non-Residential Share | | Cost Per Employee |
|--|-----------------------------------|-----------------------------------|---|----------------------|-------------------|-----------------------|--------------------------|-------------------|-------------------------|
| | | | | % | \$ | | % | \$ | |
| Water Services (Excluding Transmission/Distribution) | 14,875,760 | 100% | 14,875,760 | 66% | 9,780,587 | 69.37 | 34% | 5,095,173 | 69.42 |
| Water Services - Distribution Infrastructure* | | | | | | | | | |
| Wastewater Services (Excluding Collection) | 16,970,492 | 100% | 16,970,492 | 66% | 11,158,075 | 79.14 | 34% | 5,812,417 | 79.19 |
| Wastewater Services - Collection Infrastructure* | | | | | | | | | |
| Stormwater Services | 2,137,540 | 85% | 1,807,540 | 66% | 1,188,672 | 8.43 | 34% | 618,868 | 8.43 |
| Total | 33,983,792 | | 33,653,792 | | 22,127,334 | 156.94 | | 11,526,458 | 157.04 |

*Water and Wastewater linear infrastructure operating expenditures are calculated on a per km basis



Table C-4A
City of Guelph – Clair-Maltby Secondary Plan
New Infrastructure Based Annual Operating Expenditure Forecast
Tax Supported Services

| Service | Operating Assumption | Annual Operating Expenditures - Infrastructure Base (2020\$) | | | | | | | | | | | | | | | | | | | | | |
|--|----------------------|--|------|------|------|------|--------|--------|--------|---------|---------|---------|---------|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Roads | | | | | | | | | | | | | | | | | | | | | | | |
| Expenditures per lane km of road - Local and Collector Roads Internal to Secondary Plan Area | 11,611 | | | | | | | | 26,143 | 52,287 | 99,513 | 146,740 | 193,966 | 239,253 | 283,950 | 328,646 | 369,126 | 404,546 | 439,966 | 475,386 | 510,806 | 546,226 | 603,151 |
| Arterial Roads cost per lane km | 11,611 | | | | | | | | | 95,674 | 95,674 | 95,674 | 254,744 | 254,744 | 254,744 | 407,544 | 407,544 | 407,544 | 407,544 | 407,544 | 407,544 | 407,544 | 407,544 |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Parks | | | | | | | | | | | | | | | | | | | | | | | |
| Expenditure per acre | 3,669 | | | | | | 13,941 | 27,883 | 60,927 | 93,971 | 127,015 | 160,060 | 193,104 | 203,904 | 214,705 | 227,243 | 239,782 | 252,320 | 264,858 | 277,396 | 289,935 | 302,473 | 302,473 |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | - | - | - | - | - | 13,941 | 27,883 | 87,070 | 241,932 | 322,203 | 402,473 | 641,814 | 697,901 | 753,399 | 963,433 | 1,016,451 | 1,064,410 | 1,112,368 | 1,160,326 | 1,208,284 | 1,256,242 | 1,313,167 |

Note: Operating costs for roads internal to the secondary plan area have been assumed four years after anticipated construction

Table C-4B
City of Guelph – Clair-Maltby Secondary Plan
New Infrastructure Based Annual Operating Expenditure Forecast
Rate Supported Services

| Service | Operating Assumption | Annual Operating Expenditures - Infrastructure Base (2020\$) | | | | | | | | | | | | | | | | | | | | | |
|---|----------------------|--|------|------|------|------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|---------|---------|---------|---------|---------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| <u>Water - Linear Infrastructure</u> | | | | | | | | | | | | | | | | | | | | | | | |
| Cost per km | 4,345 | | | | | | 14,338 | 14,338 | 16,945 | 19,552 | 24,592 | 29,632 | 34,672 | 39,712 | 44,752 | 48,119 | 51,487 | 57,073 | 62,659 | 68,245 | 73,832 | 79,418 | 96,177 |
| | | | | | | | | | | | | | | | | | | | | | | | |
| <u>Wastewater - Linear Infrastructure</u> | | | | | | | | | | | | | | | | | | | | | | | |
| Cost per km | 2,839 | | | | | | 3,407 | 3,407 | 13,469 | 23,531 | 25,909 | 32,546 | 34,924 | 42,696 | 45,074 | 47,219 | 49,365 | 51,661 | 53,958 | 56,255 | 58,552 | 60,848 | 65,442 |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | - | - | - | - | - | 17,745 | 17,745 | 30,414 | 43,083 | 50,501 | 62,178 | 69,596 | 82,408 | 89,826 | 95,339 | 100,851 | 108,734 | 116,617 | 124,500 | 132,383 | 140,266 | 161,619 |

Note: Operating costs for linear infrastructure have been assumed four years after anticipated construction



Table C-5A
City of Guelph – Clair Maltby Secondary Plan
Operating Expenditure Summary
Tax Supported Services

| CATEGORY | Expenditure Per Capita | Expenditure Per Employee | Cumulative Growth Expenditures (2020\$) | | | | | | | | | | | | | | | | | | | | | | |
|---|---------------------------|--------------------------------|---|--------|--------|--------|--------|--------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | |
| 1. <u>Expenditures</u> | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mayor & Council | 1.36 | 1.35 | - | - | - | - | - | - | 1,213 | 2,426 | 4,243 | 6,060 | 7,928 | 9,691 | 11,423 | 13,155 | 14,721 | 15,881 | 17,040 | 18,199 | 19,359 | 20,511 | 21,514 | 22,226 | 22,226 |
| CAO | 5.00 | 5.01 | - | - | - | - | - | - | 4,460 | 8,920 | 15,600 | 22,280 | 29,151 | 35,637 | 42,007 | 48,378 | 54,139 | 58,404 | 62,670 | 66,935 | 71,201 | 75,437 | 79,127 | 81,747 | 81,747 |
| Infrastructure, Development & Enterprise Services | 154.72 | 64.56 | - | - | - | - | - | - | 138,010 | 276,020 | 480,562 | 685,105 | 892,100 | 1,087,182 | 1,278,705 | 1,470,229 | 1,642,876 | 1,769,262 | 1,895,649 | 2,022,035 | 2,148,421 | 2,274,420 | 2,385,177 | 2,463,275 | 2,463,275 |
| Public Services* | 509.81 | 426.18 | - | - | - | - | - | - | 454,751 | 909,501 | 1,588,600 | 2,267,699 | 2,962,993 | 3,619,032 | 4,263,344 | 4,907,657 | 5,489,773 | 5,919,457 | 6,349,139 | 6,778,822 | 7,208,505 | 7,635,630 | 8,008,692 | 8,273,073 | 8,273,073 |
| Corporate Services | 26.89 | 26.89 | - | - | - | - | - | - | 23,986 | 47,972 | 83,896 | 119,822 | 156,769 | 191,645 | 225,903 | 260,160 | 291,138 | 314,075 | 337,012 | 359,949 | 382,886 | 405,662 | 425,507 | 439,597 | 439,597 |
| Local Boards | 257.77 | 197.43 | - | - | - | - | - | - | 229,931 | 459,862 | 802,794 | 1,145,727 | 1,496,161 | 1,826,748 | 2,151,407 | 2,476,064 | 2,769,274 | 2,985,411 | 3,201,547 | 3,417,684 | 3,633,821 | 3,848,773 | 4,036,714 | 4,169,795 | 4,169,795 |
| Shared Services | 71.90 | 71.90 | - | - | - | - | - | - | 64,135 | 128,270 | 224,328 | 320,386 | 419,177 | 512,432 | 604,032 | 695,632 | 778,461 | 839,792 | 901,123 | 962,454 | 1,023,784 | 1,084,684 | 1,137,746 | 1,175,422 | 1,175,422 |
| Public Health | 16.90 | 16.90 | - | - | - | - | - | - | 15,075 | 30,150 | 52,728 | 75,306 | 98,527 | 120,447 | 141,977 | 163,507 | 182,976 | 197,392 | 211,808 | 226,224 | 240,639 | 254,954 | 267,426 | 276,282 | 276,282 |
| Guelph Junction Railway | 0.00 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Parking Services | 5.63 | 5.63 | - | - | - | - | - | - | 5,022 | 10,044 | 17,565 | 25,087 | 32,823 | 40,125 | 47,297 | 54,470 | 60,956 | 65,759 | 70,561 | 75,363 | 80,166 | 84,934 | 89,089 | 92,039 | 92,039 |
| Court Services | 15.64 | 15.65 | - | - | - | - | - | - | 13,951 | 27,902 | 48,797 | 69,692 | 91,183 | 111,468 | 131,394 | 151,320 | 169,338 | 182,679 | 196,021 | 209,363 | 222,704 | 235,951 | 247,494 | 255,690 | 255,690 |
| Building Services | 8.38 | 8.37 | - | - | - | - | - | - | 7,475 | 14,950 | 26,145 | 37,341 | 48,855 | 59,723 | 70,398 | 81,074 | 90,726 | 97,874 | 105,021 | 112,169 | 119,317 | 126,414 | 132,598 | 136,989 | 136,989 |
| Roads* | | | - | - | - | - | - | - | - | - | 26,143 | 147,961 | 195,187 | 242,414 | 448,710 | 493,997 | 538,694 | 736,190 | 776,670 | 812,090 | 847,510 | 882,930 | 918,350 | 953,770 | 1,010,694 |
| Parks* | | | - | - | - | - | - | - | 13,941 | 27,883 | 60,927 | 93,971 | 127,015 | 160,060 | 193,104 | 203,904 | 214,705 | 227,243 | 239,782 | 252,320 | 264,858 | 277,396 | 289,935 | 302,473 | 302,473 |
| TOTAL EXPENDITURES (2020\$) | 1,074.00 | 839.87 | - | - | - | - | - | - | 971,950 | 1,943,900 | 3,432,328 | 5,016,437 | 6,557,870 | 8,016,603 | 9,609,701 | 11,019,547 | 12,297,777 | 13,409,419 | 14,364,042 | 15,313,607 | 16,263,171 | 17,207,696 | 18,039,368 | 18,642,377 | 18,699,302 |
| Change in Annual Expenditures | | | - | - | - | - | - | - | 971,950 | 971,949 | 1,488,429 | 1,584,109 | 1,541,433 | 1,458,734 | 1,593,098 | 1,409,846 | 1,278,229 | 1,111,643 | 954,623 | 949,564 | 949,564 | 944,525 | 831,672 | 603,009 | 56,925 |
| Cumulative | | | - | - | - | - | - | - | 971,950 | 1,943,900 | 3,432,328 | 5,016,437 | 6,557,870 | 8,016,603 | 9,609,701 | 11,019,547 | 12,297,777 | 13,409,419 | 14,364,042 | 15,313,607 | 16,263,171 | 17,207,696 | 18,039,368 | 18,642,377 | 18,699,302 |
| Inflation Factor (Operating - General) | | | 1.0000 | 1.0200 | 1.0404 | 1.0612 | 1.0824 | 1.1041 | 1.1262 | 1.1487 | 1.1717 | 1.1951 | 1.2190 | 1.2434 | 1.2682 | 1.2936 | 1.3195 | 1.3459 | 1.3728 | 1.4002 | 1.4282 | 1.4568 | 1.4859 | 1.5157 | 1.5157 |
| TOTAL EXPENDITURES (Inflated\$) | | | - | - | - | - | - | - | 1,073,112 | 2,189,147 | 3,942,666 | 5,877,555 | 7,837,261 | 9,772,195 | 11,948,455 | 13,975,451 | 15,908,485 | 17,693,444 | 19,332,110 | 21,022,300 | 22,772,365 | 24,576,827 | 26,279,953 | 27,701,592 | 28,341,903 |

*Roads and Parks expenditures are calculated on a per lane km and per acre basis, respectively



Table C-5B
City of Guelph – Clair Maltby Secondary Plan
Operating Expenditure Summary
Rate Supported Services

| CATEGORY | Expenditure Per Capita | Expenditure Per Employee | Cumulative Growth Expenditures (2020\$) | | | | | | | | | | | | | | | | | | | | | |
|--|---------------------------|--------------------------------|---|--------|--------|--------|--------|---------|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| 1. <u>Expenditures</u> | | | | | | | | | | | | | | | | | | | | | | | | |
| Water Services (Excluding Transmission/Distribution) | 69.37 | 69.42 | - | - | - | - | - | 61,878 | 123,756 | 216,436 | 309,115 | 404,432 | 494,408 | 582,789 | 671,169 | 751,087 | 810,262 | 869,438 | 928,614 | 987,790 | 1,046,549 | 1,097,746 | 1,134,098 | 1,134,098 |
| Water Services - Distribution Infrastructure* | 0.00 | - | - | - | - | - | - | 14,338 | 14,338 | 16,945 | 19,552 | 24,592 | 29,632 | 34,672 | 39,712 | 44,752 | 48,119 | 51,487 | 57,073 | 62,659 | 68,245 | 73,832 | 79,418 | 90,590 |
| Wastewater Services (Excluding Collection) | 79.14 | 79.19 | - | - | - | - | - | 70,593 | 141,186 | 246,918 | 352,650 | 461,392 | 564,040 | 664,866 | 765,694 | 856,867 | 924,376 | 991,886 | 1,059,395 | 1,126,905 | 1,193,939 | 1,252,346 | 1,293,817 | 1,293,817 |
| Wastewater Services - Collection Infrastructure* | 0.00 | - | - | - | - | - | - | 3,407 | 3,407 | 5,111 | 6,815 | 11,699 | 20,842 | 25,726 | 36,005 | 40,889 | 42,025 | 43,160 | 46,284 | 49,407 | 52,531 | 55,654 | 58,778 | 65,025 |
| Stormwater Services | 8.43 | 8.43 | - | - | - | - | - | 7,520 | 15,039 | 26,301 | 37,564 | 49,147 | 60,081 | 70,821 | 81,560 | 91,272 | 98,463 | 105,653 | 112,844 | 120,035 | 127,175 | 133,396 | 137,813 | 137,813 |
| TOTAL EXPENDITURES (2020\$) | 156.94 | 157.04 | - | - | - | - | - | 157,736 | 297,726 | 511,711 | 725,696 | 951,262 | 1,169,003 | 1,378,874 | 1,594,140 | 1,784,867 | 1,923,245 | 2,061,624 | 2,204,210 | 2,346,796 | 2,488,439 | 2,612,974 | 2,703,924 | 2,721,343 |
| Change in Annual Expenditures | | | - | - | - | - | - | 157,736 | 139,990 | 213,985 | 213,985 | 225,566 | 217,741 | 209,871 | 215,266 | 190,727 | 138,378 | 138,379 | 142,586 | 142,587 | 141,643 | 124,535 | 90,950 | 17,419 |
| Cumulative | | | - | - | - | - | - | 157,736 | 297,726 | 511,711 | 725,696 | 951,262 | 1,169,003 | 1,378,874 | 1,594,140 | 1,784,867 | 1,923,245 | 2,061,624 | 2,204,210 | 2,346,796 | 2,488,439 | 2,612,974 | 2,703,924 | 2,721,343 |
| Inflation Factor (Operating - General) | | | 1.0000 | 1.0200 | 1.0404 | 1.0612 | 1.0824 | 1.1041 | 1.1262 | 1.1487 | 1.1717 | 1.1951 | 1.2190 | 1.2434 | 1.2682 | 1.2936 | 1.3195 | 1.3459 | 1.3728 | 1.4002 | 1.4282 | 1.4568 | 1.4859 | 1.5157 |
| TOTAL EXPENDITURES (Inflated\$) | | | - | - | - | - | - | 174,154 | 335,288 | 587,795 | 850,268 | 1,136,846 | 1,425,008 | 1,714,456 | 2,021,755 | 2,308,916 | 2,537,681 | 2,774,674 | 3,025,908 | 3,286,082 | 3,554,104 | 3,806,609 | 4,017,888 | 4,124,648 |

*Water and Wastewater linear infrastructure expenditures are calculated on a per km basis



Table C-6A
City of Guelph – Clair-Maltby Secondary Plan
Summary of Consolidated Operating Revenues
Tax-Supported Services

| Service Categories | 2020 Operating Revenues |
|---|-------------------------|
| CAO | |
| <u>Strategy, Innovation & Intergovernmental Services</u> | |
| Transfer from Reserves | 417,800 |
| <u>Internal Audit</u> | |
| Internal Recoveries | 100,700 |
| <u>Corporate Communications & Customer Service</u> | |
| Internal Recoveries | 470,950 |
| Subtotal | 989,450 |
| <u>Infrastructure, Development & Enterprise Services</u> | |
| <u>IDE Administration</u> | |
| Internal Recoveries | 210,000 |
| <u>Planning and Building Services</u> | |
| User Fees & Service Charges | 524,960 |
| Licenses & Permits | 122,400 |
| Internal Recoveries | 230,500 |
| <u>Facilities & Energy Management</u> | |
| User Fees & Service Charges | 133,700 |
| External Recoveries | 96,000 |
| Transfer from Reserves | 92,000 |
| Internal Recoveries | 83,700 |
| <u>Engineering and Transportation Services</u> | |
| User Fees & Service Charges | 563,300 |
| External Recoveries | 11,500 |
| Internal Recoveries | 1,146,650 |
| Transfer from Operating Fund | 660,000 |
| <u>Environmental Services</u> | |
| User Fees & Service Charges | 6,104,700 |
| Product Sales | 815,400 |
| External Recoveries | 572,000 |
| Grants | 1,523,000 |
| Internal Recoveries | 1,576,320 |
| <u>Business Development & Enterprise Services</u> | |
| User Fees & Service Charges | 8,568 |
| External Recoveries | 14,300 |
| Grants | 20,000 |
| Subtotal | 14,508,998 |
| <u>Public Services</u> | |
| <u>Recreation</u> | |
| User Fees & Service Charges | 4,895,336 |
| Product Sales | 107,000 |
| External Recoveries | 103,755 |
| Grants | 96,848 |
| Internal Recoveries | 122,262 |



Table C-6A (Cont'd)

| Service Categories | 2020 Operating Revenues |
|---|-------------------------|
| Parks | |
| User Fees & Service Charges | 71,800 |
| Product Sales | 29,700 |
| External Recoveries | 212,700 |
| Internal Recoveries | 51,350 |
| Community Investment | |
| Grants | 229,599 |
| Internal Recoveries | 8,500 |
| Culture & Tourism | |
| User Fees & Service Charges | 1,717,670 |
| Product Sales | 1,686,000 |
| External Recoveries | 904,050 |
| Grants | 139,000 |
| Internal Recoveries | 2,500 |
| Transfer from Reserves | 34,400 |
| Guelph Transit | |
| User Fees & Service Charges | 13,418,470 |
| External Recoveries | 18,000 |
| Transfer from Reserves | 100,000 |
| Internal Recoveries | 9,000 |
| Operations | |
| User Fees & Service Charges | 294,300 |
| Product Sales | 4,500 |
| Licenses & Permits | 360,800 |
| External Recoveries | 135,300 |
| Internal Recoveries | 21,121,630 |
| Fire Services | |
| User Fees & Service Charges | 455,700 |
| External Recoveries | 20,000 |
| Guelph-Wellington Paramedic Services | |
| User Fees & Service Charges | 16,200 |
| External Recoveries | 4,201,317 |
| Grants | 11,378,818 |
| Subtotal | 61,946,505 |
| Corporate Services | |
| Corporate Services Administration | |
| Internal Recoveries | 43,500 |
| Human Resources | |
| Transfer from Reserves | 437,100 |
| Internal Recoveries | 515,600 |
| Information Technology | |
| Internal Recoveries | 2,053,300 |
| City Clerk's Office | |
| User Fees & Service Charges | 234,800 |
| Licenses & Permits | 74,000 |
| Transfer from Reserves | 230,000 |
| Internal Recoveries | 183,900 |
| Finance | |
| User Fees & Service Charges | 733,100 |
| Product Sales | 3,000 |
| External Recoveries | 100,500 |
| Internal Recoveries | 1,069,900 |



Table C-6A (Cont'd)

| Service Categories | 2020 Operating Revenues |
|--|-------------------------|
| <u>Legal, Realty and Court Services</u> | |
| User Fees & Service Charges | 53,300 |
| External Recoveries | 12,500 |
| Internal Recoveries | 574,500 |
| Subtotal | 6,319,000 |
| Local Boards | |
| <u>Guelph Police Services</u> | |
| User Fees & Service Charges | 629,700 |
| Product Sales | 800 |
| External Recoveries | 53,500 |
| Grants | 2,143,300 |
| Transfer from Reserves | 1,113,000 |
| Internal Recoveries | 338,200 |
| <u>Guelph Library Services</u> | |
| User Fees & Service Charges | 321,000 |
| Product Sales | 1,000 |
| Interest & Penalties | 1,000 |
| External Recoveries | 68,900 |
| Grants | 167,700 |
| <u>The Elliott Community</u> | |
| Transfer from Reserves | 100,000 |
| Subtotal | 4,938,100 |
| Shared Services | |
| Shared Services | |
| Transfer from Reserves | 130,000 |
| Subtotal | 130,000 |
| Guelph Junction Railway | |
| External Recoveries | 157,010 |
| Subtotal | 157,010 |
| Parking Services | |
| User Fees & Service Charges | 3,736,969 |
| Program Support Recoveries | 376,100 |
| Transfer from Operating Fund | 1,431,640 |
| Transfer from Reserves | 792,793 |
| Subtotal | 6,337,502 |
| Court Services | |
| User Fees & Service Charges | 3,967,000 |
| Program Support Recoveries | 235,100 |
| Subtotal | 4,202,100 |
| Building Services | |
| Licenses and Permits | 3,591,200 |
| Subtotal | 3,591,200 |
| Total Revenues | 103,119,865 |
| Reserve Transfers | 3,447,093 |
| Operating Fund Transfers | 2,091,640 |
| Total Revenues Net of Reserve Transfers | 97,581,132 |



Table C-6B
City of Guelph – Clair-Maltby Secondary Plan
Summary of Consolidated Operating Revenues
Rate-Supported Services

| Service Categories | 2020 Operating Revenues |
|--|-------------------------|
| <u>Water Services</u> | |
| User Fees & Service Charges | 855,540 |
| Product Sales | 2,013,560 |
| Licenses & Permits | 250,000 |
| Interest & Penalties | 29,238,829 |
| External Recoveries | 17,000 |
| Program Support Recoveries | 35,000 |
| Transfer from Reserves | 35,920 |
| Subtotal | 32,445,849 |
| <u>Wastewater Services</u> | |
| Base Charge Revenue | 5,550,379 |
| Volume Charge Revenue | 25,886,743 |
| Wastewater Agreements | 900,000 |
| Overstrength Surcharge | 450,000 |
| Administration Fees | 15,000 |
| Interest & Penalties | 35,920 |
| External Recoveries (Labour, Equipment & Supplies) | 35,100 |
| Transfer from Operating Fund | 670,150 |
| Transfer from Reserves | 375,000 |
| Transfer from Reserve Funds | 30,825 |
| Subtotal | 33,949,117 |
| <u>Stormwater Services</u> | |
| Rate Revenue - Existing Flat Rate | 7,899,600 |
| Interest & Penalties | 4,000 |
| Subtotal | 7,903,600 |
| Total Revenues | 74,298,566 |
| Reserve Transfers | 441,745 |
| Operating Fund Transfers | 670,150 |
| Total Revenues Net of Reserve Transfers | 73,186,671 |



Table C-7A
City of Guelph – Clair-Maltby Secondary Plan
Operating Revenues Forecast Assumptions
Tax-Supported Services

| Service Categories | 2020 Operating Revenues | Population/ Employment Revenues | Population/Employment Related Revenues (2020\$) | | | | Growth-Related Adjustment to 2020 Base Revenues | | |
|--|-------------------------|---------------------------------|---|--------------|--------------|--------------|---|------------------|------------|
| | | | Per Capita | | Per Employee | | % | \$ | Recast % |
| | | | % | \$ | % | \$ | | | |
| CAO | - | | | | | | | | |
| Strategy, Innovation & Intergovernmental Services | - | | | | | | | | |
| Transfer from Reserves | 417,800 | - | 66% | - | 34% | - | 0% | - | |
| Internal Recoveries | 100,700 | 100,700 | 66% | 0.47 | 34% | 0.47 | 25% | 25,175 | |
| Corporate Communications & Customer Service | - | | | | | | | | |
| Internal Recoveries | 470,950 | 470,950 | 66% | 2.20 | 34% | 2.20 | 25% | 117,738 | |
| Subtotal | 989,450 | 571,650 | 66% | 2.67 | 34% | 2.67 | | 142,913 | 25% |
| Infrastructure, Development & Enterprise Services | | | | | | | | | |
| IDE Administration | | | | | | | | | |
| Internal Recoveries | 210,000 | 210,000 | 66% | 0.98 | 34% | 0.98 | 25% | 52,500 | |
| Planning and Building Services | | | | | | | | | |
| User Fees & Service Charges | 524,960 | 524,960 | 66% | 2.45 | 34% | 2.45 | 50% | 262,480 | |
| Licenses & Permits | 122,400 | 122,400 | 66% | 0.57 | 34% | 0.57 | 50% | 61,200 | |
| Internal Recoveries | 230,500 | 230,500 | 66% | 1.08 | 34% | 1.08 | 50% | 115,250 | |
| Facilities & Energy Management | | | | | | | | | |
| User Fees & Service Charges | 133,700 | 133,700 | 66% | 0.62 | 34% | 0.62 | 50% | 66,850 | |
| External Recoveries | 96,000 | 96,000 | 66% | 0.45 | 34% | 0.45 | 50% | 48,000 | |
| Transfer from Reserves | 92,000 | - | 66% | - | 34% | - | 0% | - | |
| Internal Recoveries | 83,700 | 83,700 | 66% | 0.39 | 34% | 0.39 | 50% | 41,850 | |
| Engineering and Transportation Services | | | | | | | | | |
| User Fees & Service Charges | 563,300 | 563,300 | 66% | 2.63 | 34% | 2.63 | 50% | 281,650 | |
| External Recoveries | 11,500 | 11,500 | 66% | 0.05 | 34% | 0.05 | 50% | 5,750 | |
| Internal Recoveries | 1,146,650 | 1,146,650 | 66% | 5.35 | 34% | 5.35 | 50% | 573,325 | |
| Transfer from Operating Fund | 660,000 | - | 66% | - | 34% | - | 0% | - | |
| Environmental Services | | | | | | | | | |
| User Fees & Service Charges | 6,104,700 | 6,104,700 | 66% | 28.47 | 34% | 28.47 | 75% | 4,578,525 | |
| Product Sales | 815,400 | 815,400 | 66% | 3.80 | 34% | 3.80 | 75% | 611,550 | |
| External Recoveries | 572,000 | 572,000 | 66% | 2.67 | 34% | 2.67 | 75% | 429,000 | |
| Grants | 1,523,000 | 1,523,000 | 66% | 7.10 | 34% | 7.10 | 0% | - | |
| Internal Recoveries | 1,576,320 | 1,576,320 | 66% | 7.35 | 34% | 7.35 | 75% | 1,182,240 | |
| Business Development & Enterprise Services | | | | | | | | | |
| User Fees & Service Charges | 8,568 | 8,568 | 66% | 0.04 | 34% | 0.04 | 25% | 2,142 | |
| External Recoveries | 14,300 | 14,300 | 66% | 0.07 | 34% | 0.07 | 25% | 3,575 | |
| Grants | 20,000 | 20,000 | 66% | 0.09 | 34% | 0.09 | 0% | - | |
| Subtotal | 14,508,998 | 13,756,998 | 66% | 64.16 | 34% | 64.16 | | 8,315,887 | 60% |
| Public Services | | | | | | | | | |
| Recreation | | | | | | | | | |
| User Fees & Service Charges | 4,895,336 | 4,895,336 | 95% | 32.98 | 5% | 3.33 | 100% | 4,895,336 | |
| Product Sales | 107,000 | 107,000 | 95% | 0.72 | 5% | 0.07 | 100% | 107,000 | |
| External Recoveries | 103,755 | 103,755 | 95% | 0.70 | 5% | 0.07 | 100% | 103,755 | |
| Grants | 96,848 | 96,848 | 95% | 0.65 | 5% | 0.07 | 0% | - | |
| Internal Recoveries | 122,262 | 122,262 | 95% | 0.82 | 5% | 0.08 | 100% | 122,262 | |
| Parks | | | | | | | | | |
| User Fees & Service Charges | 71,800 | 71,800 | 95% | 0.48 | 5% | 0.05 | 50% | 35,900 | |
| Product Sales | 29,700 | 29,700 | 95% | 0.20 | 5% | 0.02 | 50% | 14,850 | |
| External Recoveries | 212,700 | 212,700 | 95% | 1.43 | 5% | 0.14 | 50% | 106,350 | |
| Internal Recoveries | 51,350 | 51,350 | 95% | 0.35 | 5% | 0.03 | 50% | 25,675 | |
| Community Investment | | | | | | | | | |
| Grants | 229,599 | 229,599 | 95% | 1.55 | 5% | 0.16 | 75% | 172,199 | |
| Internal Recoveries | 8,500 | 8,500 | 95% | 0.06 | 5% | 0.01 | 75% | 6,375 | |
| Culture & Tourism | | | | | | | | | |
| User Fees & Service Charges | 1,717,670 | 1,717,670 | 95% | 11.57 | 5% | 1.17 | 100% | 1,717,670 | |
| Product Sales | 1,686,000 | 1,686,000 | 95% | 11.36 | 5% | 1.15 | 100% | 1,686,000 | |
| External Recoveries | 904,050 | 904,050 | 95% | 6.09 | 5% | 0.62 | 100% | 904,050 | |
| Grants | 139,000 | 139,000 | 95% | 0.94 | 5% | 0.09 | 0% | - | |
| Internal Recoveries | 2,500 | 2,500 | 95% | 0.02 | 5% | - | 100% | 2,500 | |
| Transfer from Reserves | 34,400 | - | 95% | - | 5% | - | 0% | - | |
| Guelph Transit | | | | | | | | | |
| User Fees & Service Charges | 13,418,470 | 13,418,470 | 66% | 62.59 | 34% | 62.59 | 125% | 16,773,088 | |
| External Recoveries | 18,000 | 18,000 | 66% | 0.08 | 34% | 0.08 | 125% | 22,500 | |
| Transfer from Reserves | 100,000 | - | 66% | - | 34% | - | 0% | - | |
| Internal Recoveries | 9,000 | 9,000 | 66% | 0.04 | 34% | 0.04 | 125% | 11,250 | |
| Operations | | | | | | | | | |
| User Fees & Service Charges | 294,300 | 294,300 | 66% | 1.37 | 34% | 1.37 | 50% | 147,150 | |
| Product Sales | 4,500 | 4,500 | 66% | 0.02 | 34% | 0.02 | 50% | 2,250 | |
| Licenses & Permits | 360,800 | 360,800 | 66% | 1.68 | 34% | 1.68 | 50% | 180,400 | |
| External Recoveries | 135,300 | 135,300 | 66% | 0.63 | 34% | 0.63 | 50% | 67,650 | |
| Internal Recoveries | 21,121,630 | 21,121,630 | 66% | 98.52 | 34% | 98.52 | 50% | 10,560,815 | |



Table C-7A (Cont'd)

| Service Categories | 2020 Operating Revenues | Population/ Employment Revenues | Population/Employment Related Revenues (2020\$) | | | | Growth-Related Adjustment to 2020 Base Revenues | | |
|--|-------------------------|---------------------------------|---|---------------|--------------|---------------|---|-------------------|------------|
| | | | Per Capita | | Per Employee | | | | Recast % |
| | | | % | \$ | % | \$ | % | \$ | |
| Fire Services | | | | | | | | | |
| User Fees & Service Charges | 455,700 | 455,700 | 66% | 2.13 | 34% | 2.13 | 25% | 113,925 | |
| External Recoveries | 20,000 | 20,000 | 66% | 0.09 | 34% | 0.09 | 25% | 5,000 | |
| Guelph-Wellington Paramedic Services | | | | | | | | | |
| User Fees & Service Charges | 16,200 | 16,200 | 66% | 0.08 | 34% | 0.08 | 100% | 16,200 | |
| External Recoveries | 4,201,317 | 4,201,317 | 66% | 19.60 | 34% | 19.60 | 100% | 4,201,317 | |
| Grants | 11,378,818 | 11,378,818 | 66% | 53.07 | 34% | 53.07 | 0% | - | |
| Subtotal | 61,946,505 | 61,812,105 | 71% | 309.82 | 29% | 246.96 | | 42,001,467 | 68% |
| Corporate Services | | | | | | | | | |
| Corporate Services Administration | | | | | | | | | |
| Internal Recoveries | 43,500 | 43,500 | 66% | 0.20 | 34% | 0.20 | 25% | 10,875 | |
| Human Resources | | | | | | | | | |
| Transfer from Reserves | 437,100 | - | 66% | - | 34% | - | 0% | - | |
| Internal Recoveries | 515,600 | 515,600 | 66% | 2.40 | 34% | 2.40 | 35% | 180,460 | |
| Information Technology | - | - | 66% | - | 34% | - | 35% | - | |
| Internal Recoveries | 2,053,300 | 2,053,300 | 66% | 9.58 | 34% | 9.58 | 35% | 718,655 | |
| City Clerk's Office | | | | | | | | | |
| User Fees & Service Charges | 234,800 | 234,800 | 66% | 1.10 | 34% | 1.10 | 25% | 58,700 | |
| Licenses & Permits | 74,000 | 74,000 | 66% | 0.35 | 34% | 0.35 | 25% | 18,500 | |
| Transfer from Reserves | 230,000 | - | 66% | - | 34% | - | 0% | - | |
| Internal Recoveries | 183,900 | 183,900 | 66% | 0.86 | 34% | 0.86 | 25% | 45,975 | |
| Finance | | | | | | | | | |
| User Fees & Service Charges | 733,100 | 733,100 | 66% | 3.42 | 34% | 3.42 | 25% | 183,275 | |
| Product Sales | 3,000 | 3,000 | 66% | 0.01 | 34% | 0.01 | 25% | 750 | |
| External Recoveries | 100,500 | 100,500 | 66% | 0.47 | 34% | 0.47 | 25% | 25,125 | |
| Internal Recoveries | 1,069,900 | 1,069,900 | 66% | 4.99 | 34% | 4.99 | 25% | 267,475 | |
| Legal, Realty and Court Services | | | | | | | | | |
| User Fees & Service Charges | 53,300 | 53,300 | 66% | 0.25 | 34% | 0.25 | 25% | 13,325 | |
| External Recoveries | 12,500 | 12,500 | 66% | 0.06 | 34% | 0.06 | 25% | 3,125 | |
| Internal Recoveries | 574,500 | 574,500 | 66% | 2.68 | 34% | 2.68 | 25% | 143,625 | |
| Subtotal | 6,319,000 | 5,651,900 | 66% | 26.37 | 34% | 26.37 | | 1,669,865 | 30% |
| Local Boards | | | | | | | | | |
| Guelph Police Services | | | | | | | | - | |
| User Fees & Service Charges | 629,700 | 629,700 | 66% | 2.94 | 34% | 2.94 | 90% | 566,730 | |
| Product Sales | 800 | 800 | 66% | - | 34% | - | 90% | 720 | |
| External Recoveries | 53,500 | 53,500 | 66% | 0.25 | 34% | 0.25 | 90% | 48,150 | |
| Grants | 2,143,300 | 2,143,300 | 66% | 10.00 | 34% | 10.00 | 0% | - | |
| Transfer from Reserves | 1,113,000 | - | 66% | - | 34% | - | 0% | - | |
| Internal Recoveries | 338,200 | 338,200 | 66% | 1.58 | 34% | 1.58 | 90% | 304,380 | |
| Guelph Library Services | | | | | | | | | |
| User Fees & Service Charges | 321,000 | 321,000 | 95% | 2.16 | 5% | 0.22 | 50% | 160,500 | |
| Product Sales | 1,000 | 1,000 | 95% | 0.01 | 5% | - | 50% | 500 | |
| Interest & Penalties | 1,000 | 1,000 | 95% | 0.01 | 5% | - | 50% | 500 | |
| External Recoveries | 68,900 | 68,900 | 95% | 0.46 | 5% | 0.05 | 50% | 34,450 | |
| Grants | 167,700 | 167,700 | 95% | 1.13 | 5% | 0.11 | 0% | - | |
| The Elliott Community | | | | | | | | | |
| Transfer from Reserves | 100,000 | - | 95% | - | 5% | - | 0% | - | |
| Subtotal | 4,938,100 | 3,725,100 | 70% | 18.54 | 30% | 15.15 | | 1,115,930 | 30% |
| Shared Services | | | | | | | | | |
| Transfer from Reserves | 130,000 | - | 66% | - | 34% | - | 0% | - | |
| Subtotal | 130,000 | - | - | - | - | - | | - | - |
| Guelph Junction Railway | | | | | | | | | |
| External Recoveries | 157,010 | 157,010 | 66% | 0.73 | 34% | 0.73 | 0% | - | |
| Subtotal | 157,010 | 157,010 | 66% | 0.73 | 34% | 0.73 | | - | 0% |
| Parking Services | | | | | | | | | |
| User Fees & Service Charges | 3,736,969 | 3,736,969 | 66% | 17.43 | 34% | 17.43 | 50% | 1,868,485 | |
| Program Support Recoveries | 376,100 | 376,100 | 66% | 1.75 | 34% | 1.75 | 50% | 188,050 | |
| Transfer from Operating Fund | 1,431,640 | - | 66% | - | 34% | - | 0% | - | |
| Transfer from Reserves | 792,793 | - | 66% | - | 34% | - | 0% | - | |
| Subtotal | 6,337,502 | 4,113,069 | 66% | 19.18 | 34% | 19.18 | | 2,056,535 | 50% |
| Court Services | | | | | | | | | |
| User Fees & Service Charges | 3,967,000 | 3,967,000 | 66% | 18.50 | 34% | 18.50 | 90% | 3,570,300 | |
| Program Support Recoveries | 235,100 | 235,100 | 66% | 1.10 | 34% | 1.10 | 90% | 211,590 | |
| Subtotal | 4,202,100 | 4,202,100 | 66% | 19.60 | 34% | 19.60 | | 3,781,890 | 90% |
| Building Services | | | | | | | | | |
| Licenses and Permits | 3,591,200 | 3,591,200 | 66% | 16.75 | 34% | 16.75 | 50% | 1,795,600 | |
| Subtotal | 3,591,200 | 3,591,200 | 66% | 16.75 | 34% | 16.75 | | 1,795,600 | 50% |
| Total Revenues | 103,119,865 | 97,581,132 | 71% | 477.82 | 29% | 411.57 | | 60,880,086 | |
| Transfer from Reserves | 3,447,093 | - | | | | | | - | |
| Transfer from Operating Fund | 2,091,640 | - | | | | | | - | |
| Total Revenues Net of Reserve Transfers | 97,581,132 | | | | | | | | |



Table C-7B
City of Guelph – Clair-Maltby Secondary Plan
Operating Revenues Forecast Assumptions
Rate-Supported Services

| Service Categories | 2020 Operating Revenues | Population/ Employment Revenues | Population/Employment Related Revenues (2020\$) | | | | Growth-Related Adjustment to 2020 Base Revenues | | |
|--|-------------------------|---------------------------------|---|---------------|--------------|---------------|---|-------------------|-------------|
| | | | Per Capita | | Per Employee | | % | \$ | Recast % |
| | | | % | \$ | % | \$ | | | |
| Water Services | | | | | | | | | |
| User Fees & Service Charges | 855,540 | 855,540 | 66% | 3.99 | 34% | 3.99 | 100% | 855,540 | |
| Product Sales | 2,013,560 | 2,013,560 | 66% | 9.39 | 34% | 9.39 | 100% | 2,013,560 | |
| Licenses & Permits | 250,000 | 250,000 | 66% | 1.17 | 34% | 1.17 | 100% | 250,000 | |
| Interest & Penalties | 29,238,829 | 29,238,829 | 66% | 136.38 | 34% | 136.38 | 100% | 29,238,829 | |
| External Recoveries | 17,000 | 17,000 | 66% | 0.08 | 34% | 0.08 | 100% | 17,000 | |
| Program Support Recoveries | 35,000 | 35,000 | 66% | 0.16 | 34% | 0.16 | 100% | 35,000 | |
| Transfer from Reserves | 35,920 | | 66% | - | 34% | - | 0% | - | |
| Subtotal | 32,445,849 | 32,409,929 | 66% | 151.17 | 34% | 151.17 | | 32,409,929 | 100% |
| Wastewater Services | | | | | | | | | |
| Base Charge Revenue | 5,550,379 | 5,550,379 | 66% | 25.89 | 34% | 25.89 | 100% | 5,550,379 | |
| Volume Charge Revenue | 25,886,743 | 25,886,743 | 66% | 120.75 | 34% | 120.75 | 100% | 25,886,743 | |
| Wastewater Agreements | 900,000 | 900,000 | 66% | 4.20 | 34% | 4.20 | 100% | 900,000 | |
| Overstrength Surcharge | 450,000 | 450,000 | 66% | 2.10 | 34% | 2.10 | 100% | 450,000 | |
| Administration Fees | 15,000 | 15,000 | 66% | 0.07 | 34% | 0.07 | 100% | 15,000 | |
| Interest & Penalties | 35,920 | 35,920 | 66% | 0.17 | 34% | 0.17 | 100% | 35,920 | |
| External Recoveries (Labour, Equipment & Supplies) | 35,100 | 35,100 | 66% | 0.16 | 34% | 0.16 | 100% | 35,100 | |
| Transfer from Operating Fund | 670,150 | | 66% | - | 34% | - | 0% | - | |
| Transfer from Reserves | 375,000 | | 66% | - | 34% | - | 0% | - | |
| Transfer from Reserve Funds | 30,825 | | 66% | - | 34% | - | 0% | - | |
| Subtotal | 33,949,117 | 32,873,142 | 66% | 153.34 | 34% | 153.34 | | 32,873,142 | 100% |
| Stormwater Services | | | | | | | | | |
| Rate Revenue - Existing Flat Rate | 7,899,600 | 7,899,600 | 66% | 36.85 | 34% | 36.85 | 100% | 7,899,600 | |
| Interest & Penalties | 4,000 | 4,000 | 66% | 0.02 | 34% | 0.02 | 100% | 4,000 | |
| Subtotal | 7,903,600 | 7,903,600 | 66% | 36.87 | 34% | 36.87 | | 7,903,600 | 100% |
| Total Revenues | 74,298,566 | 73,186,671 | 71% | 341.38 | 29% | 341.38 | | 73,186,671 | |
| Transfers from Reserves | 441,745 | | | | | | | | |
| Transfers from Operating Fund | 670,150 | | | | | | | | |
| Total Revenues Net of Reserve Transfers | 73,186,671 | | | | | | | | |

Table C-8A
City of Guelph – Clair-Maltby Secondary Plan
Operating Revenues – Residential/Non-Residential Allocation and Revenue per Capita
and per Employee
Tax-Supported Services

| Service Category | 2020 Pop./Emp. Related Rev. | Adjustment to the 2020 Base | Total Operating Revenues 2020 | Residential Share | | Revenue Per Capita | Non-Residential Share | | Revenue Per Employee |
|---|-----------------------------|-----------------------------|-------------------------------|-------------------|-------------------|--------------------|-----------------------|-------------------|----------------------|
| | | | | % | \$ | | % | \$ | |
| CAO | 571,650 | 25% | 142,913 | 66% | 94,112 | 0.67 | 34% | 48,801 | 0.66 |
| Infrastructure, Development & Enterprise Services | 13,756,998 | 60% | 8,315,887 | 66% | 5,468,176 | 38.78 | 34% | 2,847,711 | 38.80 |
| Public Services | 61,812,105 | 68% | 42,001,467 | 71% | 29,682,031 | 210.52 | 29% | 12,319,436 | 167.84 |
| Corporate Services | 5,651,900 | 30% | 1,669,865 | 71% | 1,187,410 | 8.42 | 29% | 482,455 | 6.57 |
| Local Boards | 3,725,100 | 30% | 1,115,930 | 95% | 1,057,844 | 7.50 | 5% | 58,086 | 0.79 |
| Shared Services | - | 0% | - | 0% | - | - | 100% | - | - |
| Guelph Junction Railway | 157,010 | 0% | - | 66% | - | - | 34% | - | - |
| Parking Services | 4,113,069 | 50% | 2,056,535 | 66% | 1,352,109 | 9.59 | 34% | 704,426 | 9.60 |
| Court Services | 4,202,100 | 90% | 3,781,890 | 66% | 2,487,092 | 17.64 | 34% | 1,294,798 | 17.64 |
| Building Services | 3,591,200 | 50% | 1,795,600 | 66% | 1,180,805 | 8.38 | 34% | 614,795 | 8.38 |
| Total | 97,581,132 | | 60,880,086 | | 42,509,579 | 301.50 | | 18,370,508 | 250.28 |



Table C-8B
City of Guelph – Clair-Maltby Secondary Plan
Operating Revenues – Residential/Non-Residential Allocation and Revenue per Capita
and per Employee
Rate-Supported Services

| Service Category | 2020 Pop./Emp. Related Rev. | Adjustment to the 2020 Base | Total Operating Revenues 2020 | Residential Share | | Revenue Per Capita | Non-Residential Share | | Revenue Per Employee |
|---------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------------------|-------------------|--------------------------|--------------------------|-------------------|----------------------------|
| | | | | % | \$ | | % | \$ | |
| Water Services | 32,409,929 | 100% | 32,409,929 | 66% | 21,313,700 | 151.17 | 34% | 11,096,229 | 151.17 |
| Wastewater Services | 32,873,142 | 100% | 32,873,142 | 66% | 21,619,652 | 153.34 | 34% | 11,253,490 | 153.32 |
| Stormwater Services | 7,903,600 | 100% | 7,903,600 | 66% | 5,198,360 | 36.87 | 34% | 2,705,240 | 36.86 |
| Total | 73,186,671 | | 73,186,671 | | 48,131,712 | 341.38 | | 25,054,959 | 341.35 |



Table C-9A
City of Guelph – Clair-Maltby Secondary Plan
Non-Tax Operating Revenue Summary
Tax-Supported Services

| CATEGORY | Revenue Per Capita | Revenue Per Employee | Cumulative Growth Revenue (2020\$) | | | | | | | | | | | | | | | | | | | | | |
|---|-----------------------|----------------------------|------------------------------------|--------|--------|--------|--------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| 2. Revenues | | | | | | | | | | | | | | | | | | | | | | | | |
| CAO | 0.67 | 0.66 | - | - | - | - | - | 598 | 1,195 | 2,090 | 2,985 | 3,905 | 4,774 | 5,626 | 6,479 | 7,250 | 7,821 | 8,392 | 8,963 | 9,534 | 10,101 | 10,595 | 10,946 | 10,946 |
| Infrastructure, Development & Enterprise Services | 38.78 | 38.80 | - | - | - | - | - | 34,592 | 69,184 | 120,994 | 172,804 | 226,090 | 276,389 | 325,795 | 375,203 | 419,878 | 452,959 | 486,040 | 519,120 | 552,201 | 585,049 | 613,669 | 633,990 | 633,990 |
| Public Services | 210.52 | 167.84 | - | - | - | - | - | 187,784 | 375,568 | 655,798 | 936,028 | 1,222,636 | 1,493,035 | 1,758,592 | 2,024,148 | 2,264,021 | 2,440,948 | 2,617,876 | 2,794,803 | 2,971,730 | 3,147,650 | 3,301,392 | 3,410,297 | 3,410,297 |
| Corporate Services | 8.42 | 6.57 | - | - | - | - | - | 7,511 | 15,021 | 26,226 | 37,430 | 48,885 | 59,691 | 70,303 | 80,916 | 90,501 | 97,568 | 104,636 | 111,704 | 118,771 | 125,799 | 131,943 | 136,294 | 136,294 |
| Local Boards | 7.50 | 0.79 | - | - | - | - | - | 6,690 | 13,380 | 23,239 | 33,098 | 42,987 | 52,299 | 61,438 | 70,577 | 78,801 | 84,782 | 90,764 | 96,745 | 102,727 | 108,703 | 113,983 | 117,692 | 117,692 |
| Shared Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Guelph Junction Railway | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Parking Services | 9.59 | 9.60 | - | - | - | - | - | 8,554 | 17,109 | 29,921 | 42,734 | 55,911 | 68,349 | 80,568 | 92,787 | 103,835 | 112,015 | 120,196 | 128,377 | 136,558 | 144,681 | 151,759 | 156,785 | 156,785 |
| Court Services | 17.64 | 17.64 | - | - | - | - | - | 15,735 | 31,470 | 55,036 | 78,604 | 102,841 | 125,720 | 148,194 | 170,667 | 190,988 | 206,035 | 221,082 | 236,129 | 251,176 | 266,117 | 279,135 | 288,379 | 288,379 |
| Building Services | 8.38 | 8.38 | - | - | - | - | - | 7,475 | 14,950 | 26,145 | 37,341 | 48,856 | 59,724 | 70,400 | 81,076 | 90,730 | 97,879 | 105,026 | 112,175 | 119,323 | 126,421 | 132,605 | 136,997 | 136,997 |
| TOTAL REVENUES (2020\$) | 301.50 | 250.28 | - | - | - | - | - | 268,939 | 537,877 | 939,449 | 1,341,024 | 1,752,111 | 2,139,981 | 2,520,916 | 2,901,853 | 3,246,004 | 3,500,007 | 3,754,012 | 4,008,016 | 4,262,020 | 4,514,521 | 4,735,081 | 4,891,380 | 4,891,380 |
| Change in Annual Revenues | | | - | - | - | - | - | 268,939 | 268,938 | 401,572 | 401,575 | 411,087 | 387,870 | 380,935 | 380,937 | 344,151 | 254,003 | 254,005 | 254,004 | 254,004 | 252,501 | 220,560 | 156,299 | - |
| Cumulative | | | - | - | - | - | - | 268,939 | 537,877 | 939,449 | 1,341,024 | 1,752,111 | 2,139,981 | 2,520,916 | 2,901,853 | 3,246,004 | 3,500,007 | 3,754,012 | 4,008,016 | 4,262,020 | 4,514,521 | 4,735,081 | 4,891,380 | 4,891,380 |
| Inflation Factor (Operating - General) | | | 1.0000 | 1.0000 | 1.0200 | 1.0404 | 1.0612 | 1.0824 | 1.1041 | 1.1262 | 1.1487 | 1.1717 | 1.1951 | 1.2190 | 1.2434 | 1.2682 | 1.2936 | 1.3195 | 1.3459 | 1.3728 | 1.4002 | 1.4282 | 1.4568 | 1.4859 |
| TOTAL REVENUES (Inflated\$) | | | - | - | - | - | - | 291,108 | 593,860 | 1,057,972 | 1,540,415 | 2,052,877 | 2,557,475 | 3,072,983 | 3,608,089 | 4,116,718 | 4,527,632 | 4,953,339 | 5,394,262 | 5,850,840 | 6,321,419 | 6,762,862 | 7,125,817 | 7,268,333 |

Table C-9B
City of Guelph – Clair-Maltby Secondary Plan
Non-Tax Operating Revenue Summary
Rate-Supported Services

| CATEGORY | Revenue Per Capita | Revenue Per Employee | Cumulative Growth Revenue (2020\$) | | | | | | | | | | | | | | | | | | | | | | | |
|--|-----------------------|----------------------------|------------------------------------|--------|--------|--------|--------|--------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|
| | | | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | | |
| 2. Revenues | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Water Services | 151.17 | 151.17 | - | - | - | - | - | - | 134,844 | 269,687 | 471,650 | 673,613 | 881,321 | 1,077,388 | 1,269,979 | 1,462,569 | 1,636,718 | 1,765,665 | 1,894,614 | 2,023,561 | 2,152,510 | 2,280,551 | 2,392,114 | 2,471,328 | 2,471,328 | |
| Wastewater Services | 153.34 | 153.32 | - | - | - | - | - | - | 136,779 | 273,559 | 478,421 | 683,282 | 893,970 | 1,092,851 | 1,288,205 | 1,483,559 | 1,660,205 | 1,791,002 | 1,921,800 | 2,052,598 | 2,183,396 | 2,313,274 | 2,426,438 | 2,506,788 | 2,506,788 | |
| Stormwater Services | 36.87 | 36.86 | - | - | - | - | - | - | 32,888 | 65,776 | 115,035 | 164,292 | 214,951 | 262,771 | 309,742 | 356,715 | 399,188 | 430,637 | 462,087 | 493,537 | 524,986 | 556,214 | 583,424 | 602,743 | 602,743 | |
| TOTAL REVENUES (2020\$) | 341.38 | 341.35 | - | - | - | - | - | - | 304,511 | 609,022 | 1,065,106 | 1,521,187 | 1,990,242 | 2,433,010 | 2,867,926 | 3,302,843 | 3,696,111 | 3,987,304 | 4,278,501 | 4,569,696 | 4,860,892 | 5,150,039 | 5,401,976 | 5,580,859 | 5,580,859 | |
| Change in Annual Revenues | | | - | - | - | - | - | - | 304,511 | 304,511 | 456,084 | 456,081 | 469,055 | 442,768 | 434,916 | 434,917 | 393,268 | 291,193 | 291,197 | 291,195 | 291,196 | 289,147 | 251,937 | 178,883 | - | |
| Cumulative | | | - | - | - | - | - | - | 304,511 | 609,022 | 1,065,106 | 1,521,187 | 1,990,242 | 2,433,010 | 2,867,926 | 3,302,843 | 3,696,111 | 3,987,304 | 4,278,501 | 4,569,696 | 4,860,892 | 5,150,039 | 5,401,976 | 5,580,859 | 5,580,859 | |
| Inflation Factor (Operating - General) | | | 1.0000 | 1.0000 | 1.0200 | 1.0404 | 1.0612 | 1.0824 | 1.1041 | 1.1262 | 1.1487 | 1.1717 | 1.1951 | 1.2190 | 1.2434 | 1.2682 | 1.2936 | 1.3195 | 1.3459 | 1.3728 | 1.4002 | 1.4282 | 1.4568 | 1.4859 | 1.4859 | |
| TOTAL REVENUES (Inflated\$) | | | - | - | - | - | - | - | 329,612 | 672,409 | 1,199,482 | 1,747,366 | 2,331,886 | 2,907,672 | 3,495,986 | 4,106,670 | 4,687,562 | 5,158,003 | 5,645,391 | 6,150,209 | 6,672,963 | 7,211,298 | 7,715,352 | 8,130,258 | 8,292,863 | |



Table C-10
City of Guelph – Clair-Maltby Secondary Plan
Property Tax Revenue

| | (2020\$) | | | | | | | | | | | | | | | | | | | | | |
|--|-----------|------|------|------|------|-------------|-------------|-------------|-------------|-------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Tax Rate | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| 1. Property Tax | | | | | | | | | | | | | | | | | | | | | | |
| 2021-2041 Residential Growth | | | | | | | | | | | | | | | | | | | | | | |
| Residential Assessment | - | - | - | - | - | 134,100,000 | 268,200,000 | 462,900,000 | 657,600,000 | 852,300,000 | 1,035,270,000 | 1,214,670,000 | 1,394,070,000 | 1,555,470,000 | 1,670,214,000 | 1,784,958,000 | 1,899,702,000 | 2,014,446,000 | 2,129,190,000 | 2,230,614,000 | 2,301,394,800 | 2,301,394,800 |
| Property Tax Revenue¹ | 0.967011% | - | - | - | - | 1,296,762 | 2,593,524 | 4,476,294 | 6,359,064 | 8,241,835 | 10,011,175 | 11,745,993 | 13,480,810 | 15,041,566 | 16,151,153 | 17,260,740 | 18,370,327 | 19,479,914 | 20,589,502 | 21,570,283 | 22,254,741 | 22,254,741 |
| Total Residential Property Tax Revenue | | - | - | - | - | 1,296,762 | 2,593,524 | 4,476,294 | 6,359,064 | 8,241,835 | 10,011,175 | 11,745,993 | 13,480,810 | 15,041,566 | 16,151,153 | 17,260,740 | 18,370,327 | 19,479,914 | 20,589,502 | 21,570,283 | 22,254,741 | 22,254,741 |
| 2021-2041 Multi-Residential Growth | | | | | | | | | | | | | | | | | | | | | | |
| Multi-Residential Assessment | - | - | - | - | - | - | - | 6,700,000 | 13,400,000 | 20,100,000 | 26,800,000 | 33,500,000 | 40,200,000 | 46,900,000 | 55,208,000 | 63,516,000 | 71,824,000 | 80,132,000 | 88,440,000 | 96,748,000 | 104,573,600 | 104,573,600 |
| Property Tax Revenue¹ | 1.727379% | - | - | - | - | - | - | 115,734 | 231,469 | 347,203 | 462,938 | 578,672 | 694,406 | 810,141 | 953,651 | 1,097,162 | 1,240,673 | 1,384,183 | 1,527,694 | 1,671,205 | 1,806,382 | 1,806,382 |
| Total Multi-Residential Property Tax Revenue | | - | - | - | - | - | - | 115,734 | 231,469 | 347,203 | 462,938 | 578,672 | 694,406 | 810,141 | 953,651 | 1,097,162 | 1,240,673 | 1,384,183 | 1,527,694 | 1,671,205 | 1,806,382 | 1,806,382 |
| 2021-2041 Commercial Growth | | | | | | | | | | | | | | | | | | | | | | |
| Commercial Assessment | - | - | - | - | - | - | - | - | - | 1,136,589 | 2,273,179 | 3,409,768 | 4,546,357 | 5,682,946 | 6,819,536 | 7,956,125 | 9,092,714 | 10,229,303 | 11,365,893 | 12,502,482 | 13,323,352 | 13,323,352 |
| Property Tax Revenue¹ | 1.779300% | - | - | - | - | - | - | - | - | 20,223 | 40,447 | 60,670 | 80,893 | 101,117 | 121,340 | 141,563 | 161,787 | 182,010 | 202,233 | 222,457 | 237,062 | 237,062 |
| Commercial Vacant Assessment | - | - | - | - | - | - | - | - | - | 85,550 | 171,099 | 256,649 | 342,199 | 427,749 | 513,298 | 598,848 | 684,398 | 769,948 | 855,497 | 941,047 | 1,002,833 | 1,002,833 |
| Property Tax Revenue¹ | 1.512405% | - | - | - | - | - | - | - | - | 1,294 | 2,588 | 3,882 | 5,175 | 6,469 | 7,763 | 9,057 | 10,351 | 11,645 | 12,939 | 14,232 | 15,167 | 15,167 |
| Total Commercial Property Tax Revenue | | - | - | - | - | - | - | - | - | 21,517 | 43,035 | 64,552 | 86,068 | 107,586 | 129,103 | 150,620 | 172,138 | 193,655 | 215,172 | 236,689 | 252,229 | 252,229 |
| 2021-2041 Institutional Growth | | | | | | | | | | | | | | | | | | | | | | |
| Institutional Assessment | - | - | - | - | - | - | - | - | - | 1,194,613 | 2,389,227 | 3,583,840 | 4,778,453 | 5,973,067 | 7,167,680 | 8,362,293 | 9,556,907 | 10,751,520 | 11,946,134 | 13,140,747 | 14,335,360 | 14,335,360 |
| Property Tax Revenue¹ | 1.779300% | - | - | - | - | - | - | - | - | 21,256 | 42,512 | 63,767 | 85,023 | 106,279 | 127,535 | 148,790 | 170,046 | 191,302 | 212,558 | 233,813 | 255,069 | 255,069 |
| Institutional Vacant Assessment | - | - | - | - | - | - | - | - | - | 89,917 | 179,834 | 269,751 | 359,669 | 449,586 | 539,503 | 629,420 | 719,337 | 809,254 | 899,171 | 989,088 | 1,079,006 | 1,079,006 |
| Property Tax Revenue¹ | 1.512405% | - | - | - | - | - | - | - | - | 1,360 | 2,720 | 4,080 | 5,440 | 6,800 | 8,159 | 9,519 | 10,879 | 12,239 | 13,599 | 14,959 | 16,319 | 16,319 |
| Total Institutional Property Tax Revenue | | - | - | - | - | - | - | - | - | 22,616 | 45,232 | 67,847 | 90,463 | 113,079 | 135,694 | 158,309 | 180,925 | 203,541 | 226,157 | 248,772 | 271,388 | 271,388 |
| Less Existing Property Tax Revenue | | - | - | - | - | 19,849 | 39,698 | 71,102 | 102,507 | 134,933 | 165,623 | 195,785 | 225,946 | 253,444 | 274,460 | 295,477 | 316,494 | 337,510 | 358,323 | 376,554 | 390,030 | 390,030 |
| CUMULATIVE PROPERTY TAX REVENUE | | - | - | - | - | 1,276,913 | 2,553,826 | 4,520,926 | 6,488,026 | 8,498,238 | 10,396,757 | 12,261,279 | 14,125,801 | 15,818,928 | 17,095,141 | 18,371,354 | 19,647,569 | 20,923,783 | 22,200,202 | 23,350,395 | 24,194,710 | 24,194,710 |
| Annual % Increase | | | | | | | 100.0% | 77.0% | 43.5% | 31.0% | 22.3% | 17.9% | 15.2% | 12.0% | 8.1% | 7.5% | 6.9% | 6.5% | 6.1% | 5.2% | 3.6% | 0.0% |

