



# Growth Management Strategy – Fiscal Impact Analysis

## Township of Springwater

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## List of Acronyms and Abbreviations

<b>Acronym</b>	<b>Full Description of Acronym</b>
D.C.	Development charge
G.F.A.	Gross floor area
G.M.S.	Growth Management Strategy
F.I.R.	Financial Information Return
Sq.ft.	Square feet



# Executive Summary



## Executive Summary

The Township of Springwater (“Township”) is currently undergoing a process to extend the population, housing, and employment forecasts to 2056, based on the previously completed background work through Simcoe County Official Plan Amendment 7. As part of this study process, Watson & Associates Economists Ltd. (“Watson”) has been retained to undertake a fiscal impact analysis to assess the impact of growth on services provided by the Township and to determine the capital and operating expenditure implications, along with the anticipated revenues to be generated from development in the Township.

As part of the Growth Management Strategy, a population and employment forecast to accommodate growth within the current settlement area boundary to 2056 has been identified. Further to the growth identified within the existing settlement area boundary, an additional 280 hectares of employment lands are proposed to be added as part of the Growth Management Strategy. The fiscal analysis presented herein provides the impacts of development on the Township’s budgets in two separate components:

1. The impacts of growth to 2056 within the Township’s current settlement areas;  
and
2. The impacts associated with the potential expansion of the settlement boundary for 280 hectares of employment lands.

The maps presented in Figures ES-1 and ES-2 outline these two areas. The following subsections provide a summary of the methodology and approach to the analysis used to identify the impacts of growth for both components noted above. The results of both analyses are summarized herein.



Figure ES-1  
 Township of Springwater  
 Map of Existing Settlement Area and Proposed Employment Expansion Areas

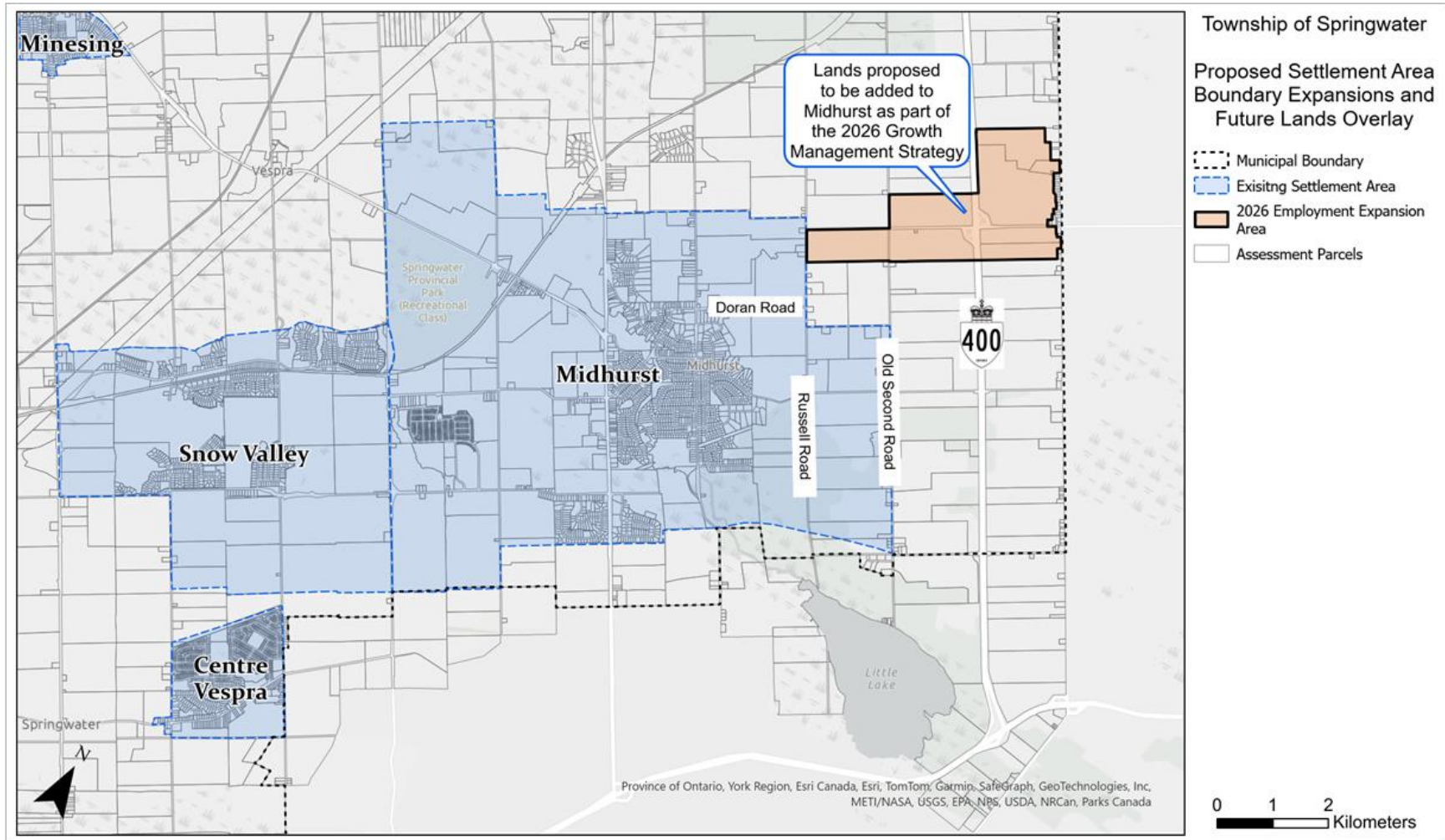
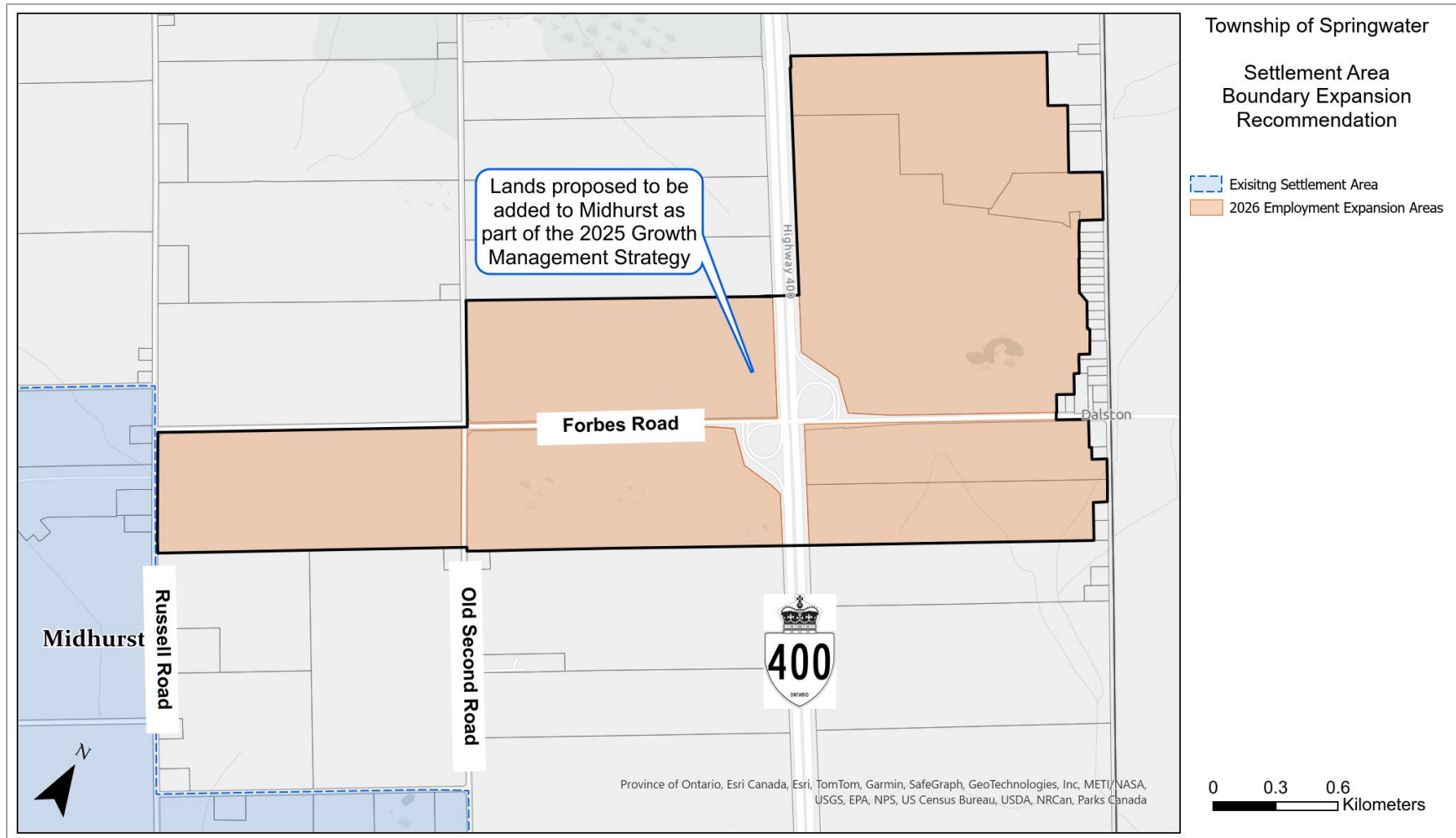




Figure ES-2  
Township of Springwater  
Map of Settlement Area Boundary Expansion Recommendation





## **Methodology**

### Growth Forecast

Based on the population forecast from SCOPA 7 and Watson's recently completed Land Needs Analysis, the Township is to plan for new growth of 9,200 new residents and 5,108 additional residential units by 2056<sup>1</sup>, which can be accommodated within existing settlement areas. In addition to the population forecast, the employment forecast requires the Township to plan for 1,119 new jobs within the existing settlement areas<sup>2</sup>.

For the fiscal impact analysis related to the employment lands expansion area, to determine the potential employment and growth in non-residential building space, it was assumed that the lands would be built out with industrial uses at a density of 15 jobs per net hectare. In addition, floor space per worker assumptions based on the 2023 D.C. Background Study were used to determine potential building area. Based on these assumptions, the development of these employment lands could generate 4,200 additional employees.

### Capital Expenditures and Financing

High-level capital cost estimates to service the new growth have been developed for the purposes of this fiscal impact analysis. Based on this analysis, the total estimated growth-related capital costs for growth within the current settlement area boundary are \$220 million (2025 dollars) for tax-supported services and \$183 million for rate-supported services.

With respect to potential growth within the proposed employment area expansion lands, the total growth-related capital costs are \$41 million for tax-supported services and \$82 million for rate supported services. The initial capital investment would be funded either through D.C. revenues or would be constructed and funded by the developer as part of the local service policy requirements.

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<sup>1</sup> Based on a 2025 to 2056 forecast period.

<sup>2</sup> Excludes work at home, no fixed place of work, and primary employment. Based on a 2025 to 2056 forecast period.



### Operating Budget Impacts

Based on the new population and employment growth, an operating expenditure and revenue analysis was undertaken. The existing operating costs and revenues were examined to determine how they are likely to be impacted by development to estimate the growth-related impacts. These forecasted operating impacts were subsequently examined in conjunction with the other components of the fiscal impact analysis to determine net impacts to the Township.

As a result of the additional population and employment growth, the Township would receive additional assessment arising from the development of residential and non-residential buildings. The total assessment is anticipated to increase by \$2.82 billion at buildout of the lands within the existing settlement area boundary. This would result in an additional \$13.05 million in property tax revenues, based on 2025 tax rates. Further, the growth identified would generate an additional \$7.69 million in additional water and wastewater rate revenues.

With respect to the additional proposed employment area expansion lands, the property assessment is estimated to be \$454 million, which would generate an additional \$2.48 million in property tax revenue, at 2025 tax rates. Incremental water and wastewater revenues are estimated at \$875,000, based on current rates.

### Lifecycle Replacement Costs for New Infrastructure

As new development gives rise to new capital assets, whether a direct developer responsibility or paid through D.C.s, the Township will eventually assume these capital assets as well as the future costs to repair and replace the infrastructure. Although there is an immediate benefit to the Township in terms of incremental revenue through property tax as well as rate revenue, there will be an eventual cost when aging infrastructure must be replaced. This replacement of capital is often referred to as asset management or lifecycle cost. For the purposes of this analysis, these costs are provided on an annualized basis to incorporate into the net impact calculations provided below. With respect to the growth within the current settlement area boundary to 2056, the annual lifecycle replacement costs is \$8.74 million for tax-supported services and \$5.12 million for rate-supported services.

Annual lifecycle replacement costs for the additional employment lands is \$1.38 million for tax-supported services and \$2.25 million for rate-supported services.



## 1. Net Impact of Development Within the Current Settlement Area Boundary

Based on the results in Table ES-1 for tax-supported services, development in the Township's existing settlement area to 2056 would result in a net deficit on the tax-supported budget of \$530,000 (rounded) per year at buildout. The Township's taxation revenue in 2025 was approximately \$20.4 million. This implies that the deficit would require an increase in taxes of about 2% (based on the 2025 tax rate), however any future tax changes from now until build-out (2056 and beyond) could impact this percentage. Note, this calculation is a snapshot in time and is based on 2025 tax rates. As the Township considers future tax rate increases, these numbers may be revisited to provide an updated anticipated impact.

When reviewing the Township's current tax rates, they appear to be far lower than those of most municipalities across Ontario. In the 2024 BMA Municipal Study, a review of residential, industrial, and commercial tax rates across the Province was undertaken. Based on this review, Springwater's residential tax rate is among the lowest in the Province, and is 65% lower than the average residential rate in Ontario. Further, commercial tax rates are 69% below the average rate, and industrial tax rates are 171% below the average rate. Based on this comparison, it appears that tax rates in the Township may be too low to support full cost recovery at current rates, hence the deficit in the fiscal impact noted above. Note, the analysis undertaken is based on 2025 tax rates.

The summary of the fiscal impact for rate-supported services is provided in Table ES-2. Development in the Township area would provide a net positive contribution of \$1.09 million annually by buildout. The Township recently implemented higher water and wastewater rates to achieve full cost recovery. The positive impact on the budget results from the current rates being representative of full cost recovery. Generally, it has been observed that residential growth tends to provide a net deficit on tax-supported budgets. Therefore, it is important for municipalities to plan for a mix of residential and non-residential uses. Typically, industrial uses provide a net positive impact on the tax-supported budgets, however, given the Township's lower industrial tax ratio, these benefits are somewhat tempered in the results.



Table ES-1  
Township of Springwater  
Summary and Tax Supported Impact – Current Settlement Area Boundary

Summary of Fiscal Impact	2025\$
1. <u>Revenues</u>	
<b>1.1 Property Tax</b>	
Residential Growth	12,513,340
Non-residential Growth	540,690
<b>Total Property Tax Revenue</b>	<b>13,054,030</b>
<b>1.2 Non-Tax</b>	
Residential Growth	1,820,191
Non-residential Growth	192,129
<b>Total Non-Tax Revenue</b>	<b>2,012,320</b>
<b>1.3 Total Revenue</b>	
Residential Growth	14,333,531
Non-residential Growth	732,819
Less Existing Property Tax	0
<b>Total Revenue</b>	<b>15,066,350</b>
2. <u>Expenditures</u>	
<b>2.1 Operating</b>	
Residential Growth	6,199,495
Non-residential Growth	649,438
<b>Total Operating Expenditures</b>	<b>6,848,933</b>
<b>2.2 Lifecycle</b>	
Total Lifecycle Expenditures	8,744,700
<b>Total Expenditures</b>	<b>15,593,633</b>
<b>3. Surplus (Deficit)</b>	<b>(527,283)</b>



Table ES-2  
Township of Springwater  
Summary and Rate Supported Impact – Current Settlement Area Boundary

Summary of Fiscal Impact	2025\$
1. <u>Revenues</u>	
<b>1.1 Operating Revenue</b>	
Residential Growth	7,457,475
Non-Residential Growth	233,137
<b>Total Revenue</b>	<b>7,690,612</b>
2. <u>Expenditures</u>	
<b>2.1 Operating</b>	
Residential Growth	1,320,353
Non-Residential Growth	160,595
Total Operating Expenditures	1,480,948
<b>2.2 Lifecycle</b>	
Total Lifecycle Expenditures	5,118,700
<b>Total Expenditures</b>	<b>6,599,648</b>
<b>3. Surplus (Deficit)</b>	<b>1,090,964</b>

## 2. Fiscal Impacts of Employment Lands Expansion Area

For the fiscal impact analysis related to the employment lands expansion area, the summary of the analysis is provided in Tables ES-3 and ES-4 below.



Table ES-3  
Township of Springwater  
Summary and Tax Supported Impact – Employment Lands Expansion Area

Summary of Fiscal Impact	2025\$
1. <u>Revenues</u>	
<b>1.1 Property Tax</b>	
Residential Growth	0
Non-residential Growth	2,483,351
<b>Total Property Tax Revenue</b>	<b>2,483,351</b>
<b>1.2 Non-Tax</b>	
Residential Growth	0
Non-residential Growth	721,126
<b>Total Non-Tax Revenue</b>	<b>721,126</b>
<b>1.3 Total Revenue</b>	
Residential Growth	0
Non-residential Growth	3,204,477
<b>Total Revenue</b>	<b>3,204,477</b>
2. <u>Expenditures</u>	
<b>2.1 Operating</b>	
Residential Growth	0
Non-residential Growth	2,437,568
<b>Total Operating Expenditures</b>	<b>2,437,568</b>
<b>2.2 Lifecycle</b>	
Total Lifecycle Expenditures	1,379,200
<b>Total Expenditures</b>	<b>3,816,768</b>
<b>3. Surplus (Deficit)</b>	<b>(612,290)</b>



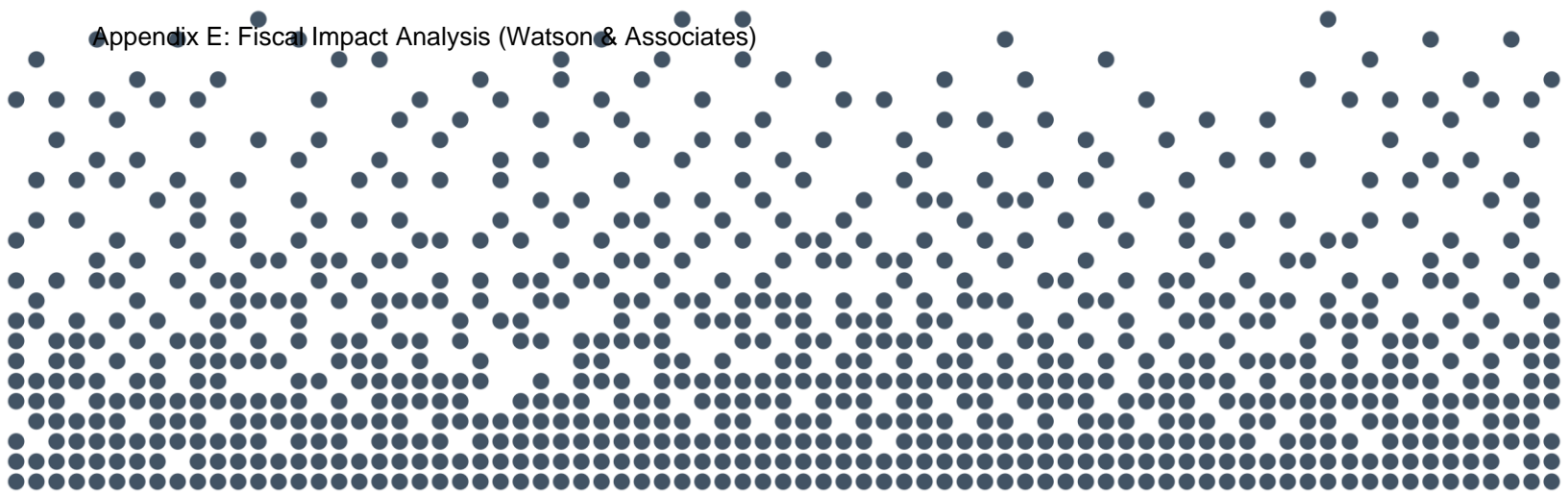
Table ES-4  
Township of Springwater  
Summary and Rate Supported Impact – Employment Lands Expansion Area

Summary of Fiscal Impact	2025\$
1. <u>Revenues</u>	
<b>1.1 Operating Revenue</b>	
Residential Growth	0
Non-Residential Growth	875,044
<b>Total Revenue</b>	<b>875,044</b>
2. <u>Expenditures</u>	
<b>2.1 Operating</b>	
Residential Growth	0
Non-Residential Growth	602,770
Total Operating Expenditures	602,770
<b>2.2 Lifecycle</b>	
Total Lifecycle Expenditures	2,248,700
<b>Total Expenditures</b>	<b>2,851,470</b>
<b>3. Surplus (Deficit)</b>	<b>(1,976,426)</b>

Based on the analysis, the development of the 280 hectares of employment lands results in an overall annual deficit of \$612,000, requiring a 3% tax increase over current rates. Given the discussion above on tax rates likely not being reflective of full cost recovery, any further development would require further increases in taxes, as revenues are not sufficient to recover the required expenditures. Note, the analysis undertaken is based on 2025 tax rates Any future tax changes from now until build-out (2056 and beyond) could impact this percentage.

With respect to the rate-supported budget, the annual impact at buildout would be a deficit of approximately \$1.98 million per year based on current rates. Note that the net financial impact is based on utilizing the per employee approach described in section 4.3 of the report. Should employment uses that require more than average water consumption develop, water and wastewater revenues would be higher, which would reduce the anticipated deficit and/or remove it completely.

Note that this development area is identified to accommodate growth over a long-term forecast period. It would be anticipated that water/wastewater rates would be updated on an annual basis to closer reflect full cost recovery. This could reduce the deficit for both the rate-supported services.



# Report



# Chapter 1

## Introduction



# 1. Introduction

## 1.1 Purpose of Study

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The Township of Springwater (“Township”) is currently undergoing a process to extend the population, housing, and employment forecasts to 2056, based on the previously completed background work through Simcoe County Official Plan Amendment 7 (“SCOPA 7”). As part of this study process, Watson & Associates Economists Ltd. (“Watson”) has been retained to undertake a fiscal impact analysis to assess the impact of development on services provided by the Township and to determine the capital and operating expenditure implications, along with the anticipated revenues to be generated from development in the Township.

## 1.2 Approach

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The approach utilized in this analysis is consistent with the methodology devised by the firm and used for over 42 years to evaluate the fiscal impacts for more than three dozen landowners, the Ministry of Municipal Affairs and Housing, the Ontario Land Corporation, Canada Mortgage and Housing Corporation, and municipalities such as Hamilton, York Region, Barrie, Oakville, Burlington, Milton, Caledon, Durham Region, and Halton Region.

Essentially, the methodology involves an operating and capital cost analysis. The operating cost analysis involves calculating the Township’s tax and non-tax figures with the addition of the proposed growth. Note that for the purposes of this analysis, the 2022 Financial Information Return (F.I.R.) was used, as it provides the most up-to-date information on actual spending and revenues received by the Township. For the evaluation, revenues and expenditures attributable to new growth are estimated on an incremental basis. That is, revenue and expenditure dollars are assigned to the project, only in accordance with anticipated variations it would create from the 2022 base year, if it had been built out, as of that time. Sunk costs are ignored, and service levels are planned as remaining generally constant.

The capital cost analysis identified potential capital costs related to new growth and the funding sources available to the Township. Figure 1-1 provides a schematic of the fiscal



impact calculation process. The following provides a further description of the steps undertaken:

- **Dark Blue Boxes** denote the anticipated growth within the Township. The lower box shows the growth forecast, detailed in Chapter 2.
- **Purple Boxes** denote the capital infrastructure needs and associated financing to service the anticipated growth. High-level calculations were undertaken to estimate potential capital costs for this analysis. The resultant capital needs and financing methods for funding the infrastructure are detailed in Chapter 3.
- **Green Boxes** denote the additional operating expenditures anticipated over time. These costs have been assessed based on population/employment growth and 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.
- **Yellow 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.

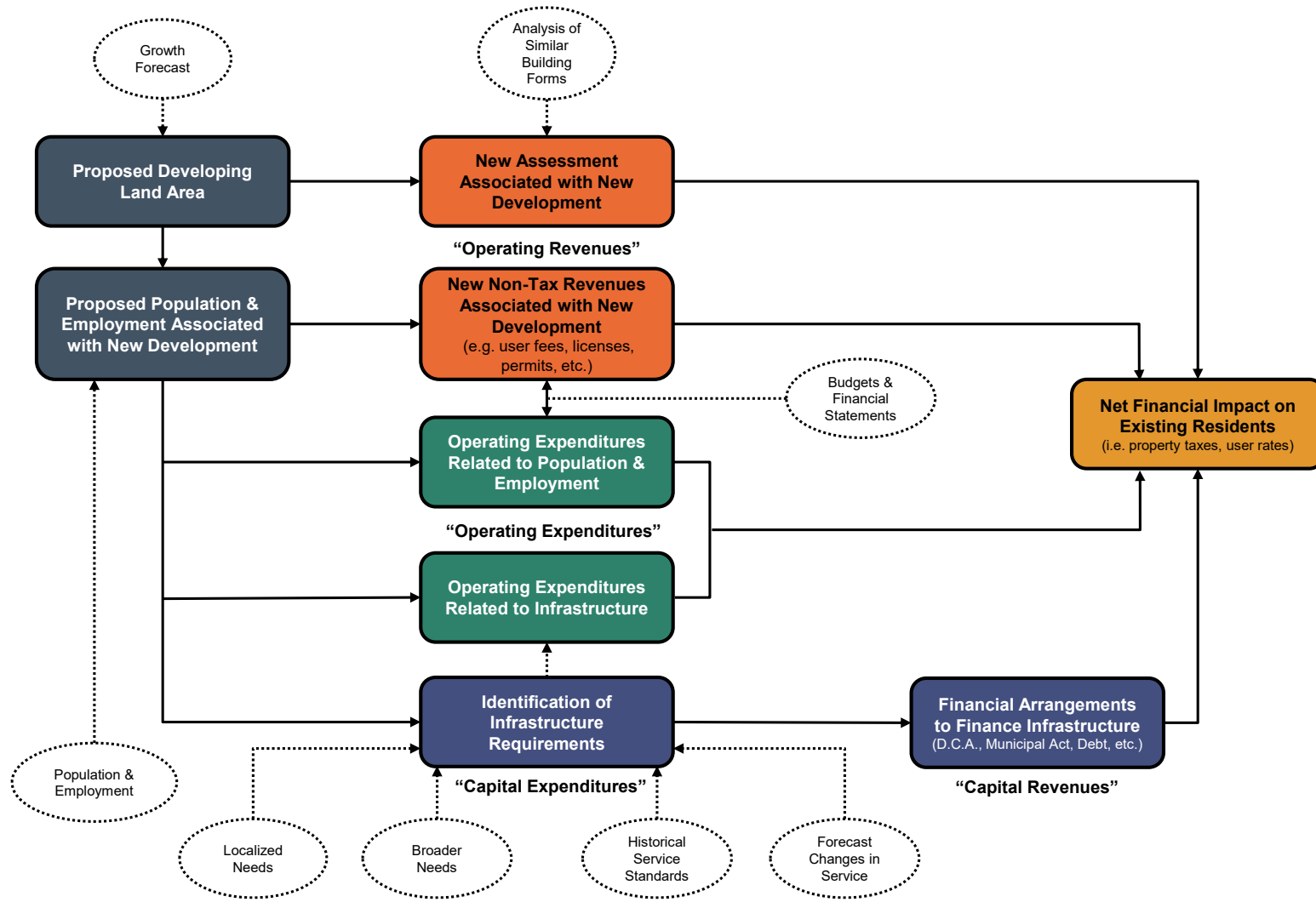
### 1.3 Outline of Report

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The following chapters present the fiscal analysis and results related to the impacts of growth to 2056 within the Township's current settlement areas. The analysis summarized in Chapter 7 and Appendix A relates to the fiscal impacts associated with the potential expansion of the settlement boundary for 280 hectares of employment lands.



Figure 1-1  
Township of Springwater Growth Management Strategy  
Fiscal Impact Calculation Process





# Chapter 2

## Summary of Growth Forecast



## 2. Summary of Growth Forecast

### 2.1 Introduction

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This chapter of the report examines the forecasted growth to 2056 within the current settlement area boundaries, with respect to matters most relevant to a fiscal impact analysis: new residential units, non-residential building area, population and employment growth, and future property assessment.

### 2.2 Growth Forecast

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Based on the initial findings of the Growth Management Strategy, the Township's development will accommodate 9,200 new residents and 5,108 additional residential units over the 2025 to 2056 forecast period. The growth in units by type is outlined in Table 2-1 below.

Table 2-1  
Township of Springwater  
Summary of Residential Unit Mix

Residential	Incremental Units
Single/Semi Detached	3,849
Townhomes	720
Apartments	539
<b>Total</b>	<b>5,108</b>

In addition to the residential growth, the non-residential growth forecast within the current settlement areas provides for 1,119 additional employees<sup>1</sup> and incremental gross floor area (G.F.A.) of 1.15 million square feet. The incremental G.F.A. by sector is summarized in Table 2-2.

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<sup>1</sup> Excluding work at home, no fixed place of work, and primary employment. Based on a 2025 to 2056 forecast period.



Table 2-2  
Township of Springwater  
Summary of Non-Residential G.F.A.

Non-Residential	Gross Floor Area (sq.ft.)
Industrial	601,500
Commercial	202,500
Institutional	342,300
<b>Total</b>	<b>1,146,300</b>

Note: in addition to the non-residential growth identified within the settlement areas to 2056, a separate analysis was also undertaken to determine the fiscal impacts of expanding the settlement areas by 280 hectares to accommodate additional employments lands and growth, as identified in the Growth Management Strategy. Further discussion of this analysis is provided in Chapter 7 of this report.

## 2.3 Property Assessment Assumptions

Property assessment (i.e. Current Value Assessment) is the basis on which property taxes are paid to municipal government. As the Township is further developed, the Township will receive additional assessment arising from the completion of the residential and non-residential building construction which will in turn increase the Township's ability to raise tax revenue. Table 2-3 provides for the estimated new assessment to be generated from the development.

The assessment for single/semi-detached development was based on a survey of recently constructed homes across the Township. Based on an analysis of these buildings, the average assessment utilized is \$610,000 per unit. Given the limited data of newly constructed townhouses and condo developments within the Township, assessment data from the City of Barrie was utilized for these development types. The average assessment per unit for townhouses and condos is \$330,000 and \$260,000, respectively. Similarly, given the limited sample size for newly constructed non-residential development in the Township of Springwater, the assessment values for industrial and commercial development are based on a survey of recently constructed buildings in the City of Barrie. Based on an analysis of these buildings, the average assessment utilized is \$90 per sq.ft. for industrial development and \$215 per sq.ft. for



commercial development. These average assessment values have been incorporated into the fiscal impact analysis. Note, the approach to estimating assessment is consistent with the approach utilized in the Township's 2020 Long Range Financial Plan.

The total property assessment value for the Township, which provides the basis for property tax revenues, is calculated utilizing the average assessment per unit/square foot multiplied by the estimated new units and non-residential G.F.A. This calculation is provided in Table 2-3. Note: this analysis assumes that institutional development is related to public administration; therefore, no tax revenues have been estimated for this type of development.

**Table 2-3**  
**Township of Springwater**  
**Estimate of New Assessment**

***Residential***

Type Description	Average Assessment per Unit	Number of Units	Assessed Value
Single/Semi Detached	610,000	3,849	\$2,347,890,000
Townhomes	330,000	720	\$237,600,000
Apartments	260,000	539	\$140,140,000
<b>Total</b>		<b>5,108</b>	<b>\$2,725,630,000</b>

***Non-residential***

Type Description	Average Assessment per Sq.ft.	Est. GFA	Assessed Value
Industrial	90.00	601,500	\$54,135,000
Commercial	215.00	202,500	\$43,537,500
<b>Total</b>		<b>804,000</b>	<b>\$97,672,500</b>

In calculating property taxes, properties are grouped into four main categories: residential, commercial, industrial, and farmland. Tax ratios are then established for each property class. The *Municipal Act* states that:

*“The tax ratios are the ratios that the tax rate for each property class must be to the tax rate for the residential property class where the residential property class tax ratio is 1”.*

Municipalities in Ontario commonly utilize an enhanced tax ratio for commercial and industrial properties such that these categories pay a proportionately higher amount of property tax for the same property assessment value of a residential property. For the



Township of Springwater, the tax ratio is 1.22 for commercial and 1.19 for industrial (i.e. 122% and 119% of residential, respectively).

As tax ratios are established to weight the property categories relative to the residential class, these tax ratios can be utilized to calculate the weighted assessment. The total weighted assessment in a municipality is divided into the amount of tax dollars that are required in order to calculate the residential tax rate. The tax ratio for each property class is then multiplied by the calculated residential tax rate to determine the tax rate for each property class. Table 2-4 below provides the calculation for the weighted assessment associated with development in the Township. This weighted assessment is utilized to calculate the taxation revenues in Section 4.4 of this report.

Table 2-4  
Township of Springwater  
Weighted Assessment Increment

Type of Development		Assessment
Residential	Annual Assessment	2,697,602,000
	<i>Weighted</i> <span style="float: right;">1.00</span>	<i>2,697,602,000</i>
Multi-residential	Annual Assessment	28,028,000
	<i>Weighted</i> <span style="float: right;">1.00</span>	<i>28,028,000</i>
Commercial	Annual Assessment	43,537,500
	<i>Weighted</i> <span style="float: right;">1.22</span>	<i>53,215,886</i>
Industrial	Annual Assessment	54,135,000
	<i>Weighted</i> <span style="float: right;">1.19</span>	<i>64,555,988</i>
<b>Total Weighted Assessment</b>		<b>2,843,401,874</b>



# Chapter 3

## Impact on the Township of Springwater's Capital Program



## 3. Impact on the Township of Springwater's Capital Program

### 3.1 Introduction

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This section provides an overview of the anticipated capital costs related to servicing the new growth, along with the associated funding sources for the works. Note: given that master plans to identify servicing needs are currently underway, high-level capital cost estimates have been utilized for the purposes of this assessment. Further analysis of the financial impacts will be required once detailed cost estimates are available from future master plans and detailed servicing assessments.

### 3.2 D.C.-Eligible Services Other than Water, Wastewater, and Roads

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To estimate high-level capital costs for D.C.-eligible services other than water, wastewater, and roads, the capital needs have been assessed on a per capita approach as follows:

- The existing per capita service levels as set out in the Township's 2023 Development Charge (D.C.) Background Study were utilized for new growth. It is assumed that the same level of service would be provided for the new growth as has been provided in the past (average of the previous 15-year period).
- The 2023 investment per capita was inflated to current dollars as follows:
  - Facilities were inflated based on the increase in the cost per square foot identified in the Altus Construction Cost Guide for the various facilities over the 2023 to 2025 period. For example, the cost for libraries in the Guide has increased from \$625 per sq.ft. to \$825 per sq.ft., an increase of 26%. This was the inflationary factor used to index the library facility investment per capita to reflect actual construction costs.
  - For vehicles and equipment, the consumer price index (C.P.I.) increase from 2023 to 2025 was utilized to index the investment per capita<sup>1</sup>.

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<sup>1</sup> A review of sales prices of vehicles was undertaken from the period 2017 to 2025. Over that time period, price escalations have averaged similar increases to C.P.I.

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- The cost per capita for each of the services was calculated based on this approach and then applied to the estimated new growth in order to determine the growth-related capital costs. These calculations are summarized in the table below:

**Table 3-1**  
**Township of Springwater**  
**Estimate of Capital Costs for all D.C.-Eligible Services Other than Water, Wastewater, and Roads**

Service	Cost per Capita (2023\$)	Inflation Factor	Source	Cost per Capita (2025\$)	Total Capital Cost
Fire Facilities	\$511	19%	Altus Guide - Fire/EMS Station Cost Increase	\$607	\$5,588,684
Fire Vehicles & Equipment	\$639	4%	CPI	\$668	\$6,141,634
Fire Small Equipment and Gear	\$104	4%	CPI	\$108	\$994,661
<b>Total Fire Services</b>				<b>\$1,383</b>	<b>\$12,724,979</b>
Public Works - Facilities	\$294	23%	Altus Guide - Operations Centre Cost Increase	\$363	\$3,343,023
Public Works - Vehicles	\$477	4%	CPI	\$498	\$4,583,028
<b>Total Public Works</b>				<b>\$862</b>	<b>\$7,926,051</b>
Library Collections	\$188	4%	CPI	\$196	\$1,801,724
Library Facilities	\$352	26%	Altus Guide - Library Cost Increase	\$443	\$4,078,553
<b>Total Library Services</b>				<b>\$639</b>	<b>\$5,880,277</b>
Parkland Development	\$282	7%	NRBCPI	\$302	\$2,782,038
Parkland Amenities	\$710	4%	CPI	\$741	\$6,816,726
Parkland Trails	\$187	7%	NRBCPI	\$201	\$1,846,227
Recreation Facilities	\$2,389	113%	Altus Guide - Multi-Use Rec Centre Cost Increase	\$5,083	\$46,767,471
Parks & Recreation Vehicles & Equipment	\$80	4%	CPI	\$84	\$769,890
<b>Total Parks &amp; Recreation Services</b>				<b>\$6,411</b>	<b>\$58,982,352</b>
<b>Total - All Soft Services</b>				<b>\$9,295</b>	<b>\$85,513,660</b>

\*A review of MSRPs for pickup trucks and municipal vehicles was undertaken from the period 2015 to 2025.

The approximate inflation rate is equal to or slightly less than CPI.

### 3.3 Roads

Based on Watson's experience and a review of recent development areas, an assumption for kilometres of roads per unit was applied to the anticipated residential development. Similarly, an assumption of kilometres of roads per square metre of industrial building space was utilized. These assumptions account for the total kilometres of new roads required to accommodate population and employment growth



in the Township. This includes local roads as well as collector and arterial roads that may be required to accommodate the development. Costs per kilometre are based on costs identified in the Midhurst Environmental Study Report (date) and inflated to current dollars. The following table summarizes the total capital cost estimate for roads:

Table 3-2  
Township of Springwater  
Summary of Road Capital Cost Calculations

Residential	Number of Units	Km of Roads/Unit	Total Km
Low	3,849	0.00900	34.6
Medium	720	0.00650	4.7
High	539	0.00045	0.2
<b>Total Km of Roads Required - Residential/Commercial/Institutional</b>	<b>5,108</b>		<b>39.6</b>

Non-Residential	sq.m of Building Space	km of road/1,000 sq.m of building space	Length of Roads (km)
Industrial or Non-Residential Business Park	55,881	0.0265637	1.484
<b>Total Km of Roads Required - Industrial or Non-Residential Business Park</b>			<b>1.484</b>

Total km of Roads Required	41.05
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Roads Unit Cost (2025\$) - per km	\$3,270,000
Total Roads Cost	\$134,226,839

### 3.4 Water and Wastewater Linear Infrastructure

The total kilometres of localized infrastructure for water and wastewater are assumed to be equal to the length of roads, based on the assumptions identified above. Similarly, the cost per kilometre is based on the Midhurst Environmental Study Report and inflated to current dollars. Although the size of the watermains and sanitary sewer mains will depend on a number of factors, the unit costs reflect an average cost per kilometre for all types. The table below provides the calculations of the capital costs related to this infrastructure:



Table 3-3  
Township of Springwater  
Calculation of Local Watermain and Sanitary Sewer Infrastructure Costs

Description	Watermains	Sanitary Sewers
Cost per kilometre (2020\$)	\$500,000	\$550,000
Cost per kilometre (2025\$)	\$743,855	\$818,240
Total kilometres	41.05	41.05
<b>Total Cost</b>	<b>\$30,533,725</b>	<b>\$33,587,097</b>

### 3.5 Water and Wastewater Treatment and Trunk Infrastructure

To estimate potential infrastructure costs for water and wastewater treatment and associated trunk infrastructure, a cost per capita/per employee was developed based on the Midhurst Secondary Plan Environmental Study undertaken by Ainley Group. The total cost was indexed to 2025 dollars and applied to the incremental population and employment to 2056. The following table provides a summary of these calculations:

Table 3-4  
Township of Springwater  
Calculation of Water and Wastewater Treatment Capital Costs

Infrastructure Costs	Cost per Capita/per Employee	Incremental Population	Incremental Employment	Total Cost (2020\$)	Total Cost (2025\$)
Wastewater Treatment	\$3,919	9,200	1,119	\$40,435,691	\$60,156,567
Trunk Sewers	\$1,394	9,200	1,119	\$17,210,515	\$25,604,248
<b>Total Wastewater</b>	<b>\$5,313</b>			<b>\$57,646,206</b>	<b>\$85,760,816</b>
Water Treatment	\$2,149	9,200	1,119	\$22,176,515	\$32,992,215
Trunk Watermains	\$33	9,200	1,119	\$340,614	\$506,735
<b>Total Water</b>	<b>\$2,182</b>			<b>\$22,517,130</b>	<b>\$33,498,950</b>

### 3.6 Summary of Capital Costs

Table 3-5 summarizes the total growth-related capital costs for each D.C.-eligible service. As noted at the beginning of this section, this analysis represents a very high-level estimation of the potential capital needs. The initial capital investment would be funded either through D.C. revenues or would be constructed and funded by the developer as part of the local service policy requirements.



Although these infrastructure costs will be fully funded by developing landowners or through D.C.s, the costs of maintaining and replacing the infrastructure at the end of its useful life will be the Township's responsibility. These "lifecycle" replacement costs (discussed further in Section 5) are an important consideration in determining the fiscal impact of development.

Table 3-5  
Township of Springwater  
Summary of Capital Costs

Service	Capital Cost
<b><u>Tax-Supported Services</u></b>	
Fire Facilities	\$5,588,684
Fire Vehicles & Equipment	\$6,141,634
Fire Small Equipment and Gear	\$994,661
Public Works - Facilities	\$3,343,023
Public Works - Vehicles	\$4,583,028
Library Collections	\$1,801,724
Library Facilities	\$4,078,553
Parkland Development	\$2,782,038
Parkland Amenities	\$6,816,726
Parkland Trails	\$1,846,227
Recreation Facilities	\$46,767,471
Parks & Recreation Vehicles & Equipment	\$769,890
Roads	\$134,226,839
<b>Total - Tax-Supported Services</b>	<b>\$219,740,499</b>
<b><u>Rate-Supported Services</u></b>	
Water Linear Infrastructure - Local	\$30,533,725
Water Linear Infrastructure - Non-Local	\$506,735
Water Treatment	\$32,992,215
Wastewater Linear Infrastructure - Local	\$33,587,097
Wastewater Linear Infrastructure - Non-Local	\$25,604,248
Wastewater Treatment	\$60,156,567
<b>Total - Rate Supported Services</b>	<b>\$183,380,588</b>
<b>Total - All Services</b>	<b>\$403,121,087</b>



# Chapter 4

## Impact on the Township of Springwater's Operating Budget



## 4. Impact on the Township of Springwater's Operating Budget

### 4.1 Introduction

---

This chapter examines the potential impact of the anticipated growth within existing settlement areas (at buildout) on the Township's operating budget. This is done by examining the revenue and expenditure implications separately, and then together with reference to net operating position. In the analysis below, the resultant impact on water and wastewater services in the Township is calculated separately, given that these services are not included in the tax-supported budgets. The detailed calculations are provided in Appendix B.

### 4.2 Operating Expenditure Implications

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Figure B-1 summarizes the Township's "Revenue Fund" or "Operating Fund" transactions for 2022 (based on the Township's Financial Information Return (F.I.R.)). This represents a simple "model" of the Township's financial position for the operating fund and provides the structure of the financial impact analysis contained in this chapter.

Figure B-2 modifies the operating expenditures shown in Figure B-1 by netting "Interest on Long Term Debt", "External Transfers", and "Amortization" from the total. The debt charges are for "sunk" investments, unaffected by growth. The external transfers can vary significantly from year to year and relate largely to capital expenditures and general reserves, which are addressed separately in this analysis. Further, amortization is an accounting allocation which seeks to capture annual replacement costs. As this is based on historical costs, a separate analysis on lifecycle expenditures (based on future replacement cost) is conducted later in this report. It is therefore appropriate to remove these three classes of expenditures from the spending base, before determining incremental loss and/or average operating fund spending levels per capita and employee.

Figure B-3 allocates the Township's existing operating expenditure components between the needs of residential and non-residential growth (i.e. industrial, commercial, and institutional), based on differences in the amount of such development and the



need for particular types of services in each case. The expenditure allocation is then presented on a per capita/per employee basis. The expenditures are divided between residential and non-residential growth based on varying proportions for each service. Most expenditures have been shared on a population-to-employment basis. As the 2022 total population was 22,275 and the 2022 employment was 5,169, these costs are split 81% residential/19% non-residential. To acknowledge some usage by the non-residential sector, a minor allocation has been provided to non-residential growth for parks and recreation, libraries, museums and cultural services.

Water and wastewater services expenditures have been calculated on a per capita/per employee basis, similar to the analysis mentioned above.

Figure B-4 assesses each of the Township's key service components in relation to the forecasted growth within the existing settlement areas, to determine how the operating costs are likely to be impacted, based on the forecasted growth.

The "Growth Share %" column denotes a particular percentage factor in each case. This factor reflects any variation from the current overall average per capita/per employee expenditure level, which is called for in dealing with a development increment. For instance, if the average existing expenditure for a service is \$100 per capita, economies of scale or other efficiencies may indicate that service costs for the growth increment alone are likely to be lower than average, say 90% (or \$90 per capita), while being unaltered for the base population/employment. This determination has been based on analysis of the Township's budget, measurement of current levels of service, practice elsewhere, and the consultant's experience. The provisions made are considered to be adequate with respect to the proposed development and maintain the existing level of service capacity in the Township.

These percentage attributions are used to compute average incremental operating costs on a per capita and per employee basis, which is reflected in the "Net Expenditure" column. The per capita and per employee expenditure averages are subsequently used to estimate the incremental expenditure requirement generated by growth.

Based on the analysis provided in Table B-4, the forecast of annual expenditures has been undertaken. Table B-5 provides for the per capita amount multiplied by the assumed growth as provided in Table B-1. The total line provides for the product of this calculation. For the purposes of the calculation of the net impact, expenditures have



been indexed to 2025 dollars to align with 2025 tax rates. The following table provides a summary of the forecast of annual expenditures related to new growth:

Table 4-1  
Township of Springwater  
Operating Expenditure Summary

Budget	Incremental Annual Expenditures (2025\$)
Tax-Supported Services	\$6,850,000
Rate-Supported Services	\$1,480,000

### 4.3 Operating Revenue Implications

---

Table B-6 presents the 2022 non-tax revenues for the Township, as outlined in Table B-1. The figure distinguishes service-specific revenues from general revenues. The user fees, service charges, and conditional grant revenue from this table (summarized in the second-last column) are carried forward to Table B-7 to further assess non-tax revenues that future growth may affect.

Table B-7 assesses the 2022 non-tax revenues that may be directly affected by growth. Generally, any grants and subsidies have been eliminated, and the residual amounts are assessed as to their applicability to growth. The costs are then allocated between the residential population and employees to provide per capita/per employee revenue amounts.

Table B-8 assesses the estimated proportionate share of growth in a similar manner as provided in Table B-5. Table B-9 then determines the forecast non-tax revenue to be generated annually based on the growth to buildout provided in Table 2-1. Note water and wastewater services revenues have been calculated on a per customer basis for single detached houses and townhouses. Each new unit represents a new customer. Given the uncertainty in the number of customers and associated water/wastewater volumes for high-density residential and non-residential development, a per capita/per employee approach was used for these development types, similar to the analysis



mentioned above. The following table provides a summary of the forecast of incremental revenues:

Table 4-2  
Township of Springwater  
Non-Tax Operating Revenue Summary

<b>Budget</b>	<b>Incremental Revenues (2025\$)</b>
Tax-Supported Services	\$2,000,000
Rate-Supported Services	\$7,690,000





# Chapter 5

## Lifecycle Analysis



## 5. Lifecycle Analysis

### 5.1 Summary of Analysis

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Table 5-1 provides an analysis of the anticipated annual lifecycle costs associated with the capital works identified for the new growth (discussed in Chapter 3) for all D.C.-eligible services. Some of the works are a direct developer responsibility as per the Township's Local Service Policy; however, once these works are assumed, the Township will incur lifecycle costs associated with the future replacement of the works at the end of their useful life. As new growth gives rise to new capital assets, whether a direct developer responsibility or paid through D.C.s, the Township will eventually assume these capital assets as well as the future costs to repair and replace the infrastructure. Although there is an immediate benefit to the Township in terms of incremental revenue through property tax as well as rate revenue, there will be an eventual cost when aging infrastructure must be replaced. This replacement of capital is often referred to as asset management or lifecycle cost. The method selected in this analysis to assess future asset replacement costing is the sinking fund method, which provides that funds will be contributed annually and invested so that they grow over time to equal the amount required for future replacement. The following factors were utilized to calculate the annual replacement cost of the capital projects (annual contribution = factor X capital asset cost) and are based on an annual growth rate of 2% (net of inflation) over the average useful life of the asset. These costs are included in the net impact calculations in Chapter 6.



**Table 5-1**  
**Township of Springwater**  
**Annual Asset Replacement Costing Forecast – New Infrastructure**

Service	Capital Cost	Asset Useful	Lifecycle	Annual Contribution
		Life (years)	Factor	Total
<b>Tax-Supported Services</b>				
Fire Facilities	\$5,588,684	50	0.0118	\$177,800
Fire Vehicles & Equipment	\$6,141,634	10	0.0913	\$683,700
Fire Small Equipment and Gear	\$994,661	10	0.0913	\$110,700
Public Works - Facilities	\$3,343,023	50	0.0118	\$106,400
Public Works - Vehicles	\$4,583,028	10	0.0913	\$510,200
Library Collections	\$1,801,724	10	0.0913	\$200,600
Library Facilities	\$4,078,553	50	0.0118	\$129,800
Parkland Development	\$2,782,038	20	0.0412	\$170,100
Parkland Amenities	\$6,816,726	20	0.0412	\$416,900
Parkland Trails	\$1,846,227	20	0.0412	\$112,900
Recreation Facilities	\$46,767,471	50	0.0118	\$1,488,300
Parks & Recreation Vehicles & Equipment	\$769,890	10	0.0913	\$85,700
Roads*	\$134,226,839	45	0.0139	\$4,551,600
<b>Total - Tax-Supported Services</b>	<b>\$219,740,499</b>			<b>\$8,744,700</b>
<b>Rate-Supported Services</b>				
Water Linear Infrastructure - Local	\$30,533,725	80	0.0052	\$768,300
Water Linear Infrastructure - Non-Local	\$506,735	80	0.0052	\$12,700
Water Treatment	\$32,992,215	50	0.0118	\$1,049,900
Wastewater Linear Infrastructure - Local	\$33,587,097	100	0.0032	\$779,300
Wastewater Linear Infrastructure - Non-Local	\$25,604,248	100	0.0032	\$594,100
Wastewater Treatment	\$60,156,567	50	0.0118	\$1,914,400
<b>Total - Rate Supported Services</b>	<b>\$183,380,588</b>			<b>\$5,118,700</b>
<b>Total - All Services</b>	<b>\$403,121,087</b>			<b>\$13,863,400</b>

\*Useful life assumption for road is weighted 25 years for the surface and 50 years for the base



# Chapter 6

## Net Impact of the Forecasted Growth in Current Settlement Areas on the Township of Springwater



## 6. Net Impact of the Forecasted Growth in Current Settlement Areas on the Township of Springwater

### 6.1 Summary of Net Impact

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Table 6-1 summarizes the foregoing analysis provided in Chapter 4 over the buildout period for tax-supported services. This table calculates the operating expenditures, non-tax revenues, taxation revenues, and capital spending to be funded by the Township to provide the net annual financial position.

Based on the results in Table 6-1 for tax-supported services, growth in the Township's existing settlement area would result in a net deficit on the tax-supported budget of approximately \$530,000 per year at buildout. The Township's taxation revenue in 2025 was approximately \$20.4 million. This implies that the deficit would require an increase in taxes of about 2% (based on the 2025 tax rate). Note, the analysis undertaken is based on 2025 tax rates. Any future tax changes from now until build-out (2056 and beyond) could impact this percentage.

When reviewing the Township's tax rates, they appear to be far lower than those of most municipalities across Ontario. In the 2024 BMA Municipal Study, a review of residential, industrial, and commercial tax rates across the Province was undertaken. Based on this review, Springwater's residential tax rate is among the lowest in the Province, and is 65% lower than the average residential rate in Ontario. Further, commercial tax rates are 69% below the average rate, and industrial tax rates are 171% below the average rate. Based on this comparison, it appears that tax rates in the Township may be too low to support full cost recovery at current rates, hence the deficit in the fiscal impact noted above. Although the tax rates are set by the Township, the tax ratios, which define the overall relationship between the residential and non-residential rates, are set by the County. For example, the industrial tax rate is far lower than the average industrial rate, however, this is in part due to the lower relative tax ratio related to industrial development compared to other municipalities. Note, the BMA study was undertaken in 2024 and is reflective of 2024 tax rates, so numbers may differ slightly.

The summary of the fiscal impact for rate-supported services is provided in Table 6-2. Development in the Township area would provide a net positive contribution of \$1.09



million annually by buildout. The Township recently implemented higher water and wastewater rates to achieve full cost recovery. This includes recovery of lifecycle (replacement) costs related to the Township's existing infrastructure. The positive impact on the budget results from the current rates being representative of full cost recovery.

## **6.2 Additional Policy Considerations**

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In addition to the fiscal impacts by 2056 identified above, there may be cashflow constraints as the existing settlement areas are built out. Given that capital expenditures related to water and wastewater are required in advance of new growth, the Township should monitor balances in the D.C. reserve funds to manage cash flows. Debt financing for certain D.C.-related projects may be required given that expenditures are required in advance of growth and the associated D.C. revenues.

The Township's current D.C. study does not fully identify the capital expenditures and the associated growth to 2056. Once the Township has updated its master plans to reflect this growth, the D.C. study should be updated to incorporate these capital needs to ensure that capital costs are being recovered from development.



Table 6-1  
Township of Springwater  
Summary and Tax Supported Impact

Summary of Fiscal Impact	2025\$
1. <u>Revenues</u>	
<b>1.1 Property Tax</b>	
Residential Growth	12,513,340
Non-residential Growth	540,690
<b>Total Property Tax Revenue</b>	<b>13,054,030</b>
<b>1.2 Non-Tax</b>	
Residential Growth	1,820,191
Non-residential Growth	192,129
<b>Total Non-Tax Revenue</b>	<b>2,012,320</b>
<b>1.3 Total Revenue</b>	
Residential Growth	14,333,531
Non-residential Growth	732,819
Less Existing Property Tax	0
<b>Total Revenue</b>	<b>15,066,350</b>
2. <u>Expenditures</u>	
<b>2.1 Operating</b>	
Residential Growth	6,199,495
Non-residential Growth	649,438
<b>Total Operating Expenditures</b>	<b>6,848,933</b>
<b>2.2 Lifecycle</b>	
Total Lifecycle Expenditures	8,744,700
<b>Total Expenditures</b>	<b>15,593,633</b>
<b>3. Surplus (Deficit)</b>	<b>(527,283)</b>



Table 6-2  
Township of Springwater  
Summary and Rate Supported Impact

Summary of Fiscal Impact	2025\$
1. <u>Revenues</u>	
<b>1.1 Operating Revenue</b>	
Residential Growth	7,457,475
Non-Residential Growth	233,137
<b>Total Revenue</b>	<b>7,690,612</b>
2. <u>Expenditures</u>	
<b>2.1 Operating</b>	
Residential Growth	1,320,353
Non-Residential Growth	160,595
Total Operating Expenditures	1,480,948
<b>2.2 Lifecycle</b>	
Total Lifecycle Expenditures	5,118,700
<b>Total Expenditures</b>	<b>6,599,648</b>
<b>3. Surplus (Deficit)</b>	<b>1,090,964</b>



# Chapter 7

## Fiscal Impacts of Employment Lands Settlement Area Boundary Expansion



## 7. Fiscal Impacts of Employment Lands Settlement Area Boundary Expansion

The Provincial Planning Statement allows municipalities to plan beyond a 30-year horizon for infrastructure and employment areas. Given this, and as part of the Growth Management Strategy, 280 hectares of additional Employment Area Lands have been identified for potential expansion to accommodate additional employment growth.

To understand the potential fiscal impacts of developing these employment lands, an additional analysis was undertaken to assess the impact of the development on the Township's budgets.

To determine the potential employment and growth in non-residential building space, it was assumed that the lands would be built out with industrial uses at a density of 15 jobs per net hectare. In addition, floor space per worker assumptions based on the 2023 D.C. Background Study were used to determine potential building area to estimate property tax revenue. Capital costs and incremental operating expenditures/revenues were analyzed in a similar manner as noted in Section 3 of this report. The summary of the fiscal impact analysis, with the addition of these development lands is provided in Tables 7-1 and 7-2 below. Additional background tables are provided in Appendix A, which follows the same methodology and approach noted above.



Table 7-1  
Township of Springwater  
Summary and Tax Supported Impact – Employment Lands Expansion Area

Summary of Fiscal Impact	2025\$
1. <u>Revenues</u>	
<b>1.1 Property Tax</b>	
Residential Growth	0
Non-residential Growth	2,483,351
<b>Total Property Tax Revenue</b>	<b>2,483,351</b>
<b>1.2 Non-Tax</b>	
Residential Growth	0
Non-residential Growth	721,126
<b>Total Non-Tax Revenue</b>	<b>721,126</b>
<b>1.3 Total Revenue</b>	
Residential Growth	0
Non-residential Growth	3,204,477
<b>Total Revenue</b>	<b>3,204,477</b>
2. <u>Expenditures</u>	
<b>2.1 Operating</b>	
Residential Growth	0
Non-residential Growth	2,437,568
<b>Total Operating Expenditures</b>	<b>2,437,568</b>
<b>2.2 Lifecycle</b>	
Total Lifecycle Expenditures	1,379,200
<b>Total Expenditures</b>	<b>3,816,768</b>
<b>3. Surplus (Deficit)</b>	<b>(612,290)</b>



Table 7-2  
Township of Springwater  
Summary and Rate Supported Impact – Employment Lands Expansion Area

Summary of Fiscal Impact	2025\$
1. <u>Revenues</u>	
<b>1.1 Operating Revenue</b>	
Residential Growth	0
Non-Residential Growth	875,044
<b>Total Revenue</b>	<b>875,044</b>
2. <u>Expenditures</u>	
<b>2.1 Operating</b>	
Residential Growth	0
Non-Residential Growth	602,770
Total Operating Expenditures	602,770
<b>2.2 Lifecycle</b>	
Total Lifecycle Expenditures	2,248,700
<b>Total Expenditures</b>	<b>2,851,470</b>
<b>3. Surplus (Deficit)</b>	<b>(1,976,426)</b>

Based on the analysis, the development of the 280 hectares of employment lands results in an overall annual deficit of \$612,000, requiring a 3% tax increase over current rates. Given the discussion above on tax rates likely not being reflective of full cost recovery, any further growth would require further increases in taxes, as revenues are not sufficient to recover the required expenditures. Note, the analysis undertaken is based on 2025 tax rates. Any future tax changes from now until build-out (2056 and beyond) could impact this percentage.

With respect to the rate-supported budget, the annual impact at buildout would be a deficit of approximately \$1.98 million per year based on current rates. Note that the net financial impact is based on utilizing the per employee approach described in section 4.3 of the report. Should employment uses that require more than average water consumption develop, water and wastewater revenues would be higher, which would reduce the anticipated deficit and/or remove it completely.

Note that this development area is identified to accommodate growth over a long-term forecast period. It would be anticipated that water/wastewater rates would be updated on an annual basis to closer reflect full cost recovery. This could reduce the deficit for both the rate-supported services.



# Appendix A

## Details of Analysis for Employment Lands Expansion Area



## Appendix A: Details of Analysis for Employment Lands Expansion Area

Note: the following tables provide a summary of the analysis presented above for the proposed employment lands expansion area. These additional lands have been categorized as industrial for the purposes of this assessment.

Table A-1  
Township of Springwater  
Summary of Growth Forecast

Employment Lands Forecast	
Additional Lands (hectares)	280
Jobs/net hectare	15
Total Additional employment	4,200
Square Foot Per Employee Assumption	1,200
Incremental G.F.A. (sq.ft.)	5,040,000

Table A-2  
Township of Springwater  
Summary of Incremental Assessment

<i>Non-residential</i>			
Type Description	Average Assessment per Sq.ft.	Est. GFA	Assessed Value
Industrial	90.00	5,040,000	\$453,600,000



Table A-3  
Township of Springwater  
Capital Forecast Summary

Service	Capital Cost
<b>Tax-Supported Services</b>	
Roads	\$40,672,178
<b>Total - Tax-Supported Services</b>	<b>\$40,672,178</b>
<b>Rate-Supported Services</b>	
Water Linear Infrastructure - Local	\$9,252,047
Water Linear Infrastructure - Non-Local	\$206,249
Water Treatment	\$13,428,366
Wastewater Linear Infrastructure - Local	\$10,177,252
Wastewater Linear Infrastructure - Non-Local	\$24,484,696
Wastewater Treatment	\$24,484,696
<b>Total - Rate Supported Services</b>	<b>\$82,033,307</b>
<b>Total - All Services</b>	<b>\$122,705,485</b>

\*Note: initial capital costs are to be funded through D.C.s or by the developing landowners



Table A-4  
Township of Springwater  
Summary of Incremental Operating Expenditures

*Tax-Supported Services*

CATEGORY	Cost Per Employee	Incremental Expenditures (2022\$)
<b>1. Expenditures</b>		
1.1 General Government	106.28	446,376
1.2 Fire	62.03	260,526
1.3 Police	93.11	391,062
1.4 Conservation Authority	-	-
1.5 Protective Inspection and Control	11.18	46,956
1.6 Building Permit and Inspection Services	22.42	94,164
1.70 Roadways & Winter Control	168.24	706,608
1.80 Street Lighting	7.20	30,240
1.13 Cemeteries	0.44	1,848
1.14 Parks	8.01	33,642
1.15 Recreation Programs	3.12	13,104
1.16 Recreation Facilities	6.36	26,712
1.17 Libraries	8.51	35,742
1.18 Museums and Cultural Services	0.05	210
1.19 Planning and Zoning	20.56	86,352
1.20 Commercial and Industrial	6.52	27,384
1.21 Residential Development	-	-
1.22 Agricultural and Reforestation	10.62	44,604
<b>TOTAL (2022\$)</b>	<b>534.65</b>	<b>2,245,530</b>
<b>TOTAL (2026\$)</b>	<b>580.37</b>	<b>2,437,568</b>

*Rate-Supported Services*

CATEGORY	Cost per Employee	Incremental Expenditures (2022\$)
<b>1. Expenditures</b>		
1.9 Wastewater Collection/Conveyance	4.59	19,278
1.10 Wastewater Treatment & Disposal	56.12	235,704
1.11 Water Treatment	56.83	238,686
1.12 Water Distribution/Transmission	14.67	61,614
<b>TOTAL (2022\$)</b>	<b>132.21</b>	<b>555,282</b>
<b>TOTAL (2026\$)</b>	<b>143.52</b>	<b>602,770</b>



Table A-5  
Township of Springwater  
Summary of Incremental Operating Revenues

*Tax-Supported Services*

CATEGORY	Revenue Per Employee	Incremental Revenues (2022\$)
<b>2. Revenues</b>		
2.1 <u>Service Specific Non-Tax Revenues</u>		
General Government	2.84	11,928
Fire	4.31	18,102
Police	-	-
Conservation Authority	-	-
Protective Inspection and Control	0.13	546
Building Permit and Inspection Services	1.43	6,006
Roadways & Winter Control	7.03	29,526
Street Lighting	-	-
Cemeteries	0.59	2,478
Parks	1.85	7,770
Recreation Programs	1.25	5,250
Recreation Facilities	2.86	12,012
Libraries	0.52	2,184
Museums and Cultural Services	-	-
Planning and Zoning	6.77	28,434
Commercial and Industrial	-	-
Residential Development	-	-
Agricultural and Reforestation	0.69	2,898
2.2 <u>Other Non-Tax Revenues</u>		-
Payment in Lieu of Taxes	-	-
Unconditional Grants	-	-
Specific Grants <sup>1</sup>	-	-
Revenue from Other Municipalities	-	-
Total User Fees and Service Charges <sup>1</sup>	-	-
Licenses, Permits, Rents etc.	90.20	378,840
Fines and Penalties	13.94	58,548
Investment Income	28.48	119,616
Gain/Loss on sale of land & Capital Assets	-	-
Deferred Revenue Earned	-	-
Donations & Donated Tangible Capital Assets	-	-
Other: Developer Contributions	(10.63)	(44,646)
Other: Midhurst Dev-Salary Re-imb	-	-
Other: Land Lease	0.04	168
Other: Sundry	1.32	5,544
Other: BIA	0.41	1,722
Other: Land Sales	4.14	17,388
Total of all supplementary taxes (Supps, Omits, Section 359)	-	-
(Surplus) / Deficit	-	-
<b>TOTAL (2022\$)</b>	<b>158.17</b>	<b>664,314</b>
<b>TOTAL (2025\$)</b>	<b>171.70</b>	<b>721,126</b>



*Rate-Supported Revenues*

CATEGORY	Revenue Per Employee	Incremental Revenues
<b>2. Revenues</b>		
2.1 <u>Service Specific Non-Tax Revenues</u>		
Wastewater Collection/Conveyance	77.84	326,928
Wastewater Treatment & Disposal	-	-
Water Treatment	114.09	479,178
Water Distribution/Transmission	-	-
<b>TOTAL (2022\$)</b>	<b>191.93</b>	
<b>TOTAL (2025\$)</b>	<b>208.34</b>	<b>875,044</b>

Table A-6  
Township of Springwater  
Summary of Tax Revenues

Property Tax Classes	2025\$
<b>1. Property Tax</b>	
Non-residential Growth	
Industrial Assessment (IT)	453,600,000
Property Tax Revenue <b>0.5475%</b>	2,483,351
Total Industrial Property Tax Revenue	2,483,351
<b>TOTAL PROPERTY TAX REVENUE</b>	<b>2,483,351</b>



Table A-7  
Township of Springwater  
Summary of Annual Lifecycle Costs

Service	Capital Cost	Asset Useful	Lifecycle	Annual
		Life (years)	Factor	Contribution
				Total
<b>Tax-Supported Services</b>				
Roads*	\$40,672,178	45	0.0139	\$1,379,200
<b>Total - Tax-Supported Services</b>	<b>\$40,672,178</b>			<b>\$1,379,200</b>
<b>Rate-Supported Services</b>				
Water Linear Infrastructure - Local	\$9,252,047	80	0.0052	\$232,800
Water Linear Infrastructure - Non-Local	\$206,249	80	0.0052	\$5,200
Water Treatment	\$13,428,366	50	0.0118	\$427,300
Wastewater Linear Infrastructure - Local	\$10,177,252	100	0.0032	\$236,100
Wastewater Linear Infrastructure - Non-Local	\$24,484,696	100	0.0032	\$568,100
Wastewater Treatment	\$24,484,696	50	0.0118	\$779,200
<b>Total - Rate Supported Services</b>	<b>\$82,033,307</b>			<b>\$2,248,700</b>
<b>Total - All Services</b>	<b>\$122,705,485</b>			<b>\$3,627,900</b>

\*Useful life assumption for road is weighted 25 years for the surface and 50 years for the base



# Appendix B

## Operating Budget Impacts for Existing Settlement Boundary



# Appendix B: Operating Budget Impacts for Existing Settlement Boundary

Table B-1  
Township of Springwater  
Summary of Consolidated Expenditures  
2022 F.I.R. Data ('000's \$)

Summary of Consolidated Expenditures and Revenues	General Levy
<b>1. GROSS EXPENDITURES</b>	
1.1 General Government	4,290.7
1.2 Fire	2,045.2
1.3 Police	2,555.3
1.4 Conservation Authority	302.6
1.5 Protective Inspection and Control	414.3
1.6 Building Permit and Inspection Services	1,271.9
1.7 Roadways & Winter Control	8,352.8
1.8 Street Lighting	197.6
1.9 Wastewater Collection/Conveyance	125.9
1.10 Wastewater Treatment & Disposal	1,783.6
1.11 Water Treatment	1,559.6
1.12 Water Distribution/Transmission	872.7
1.13 Cemeteries	60.3
1.14 Parks	1,262.4
1.15 Recreation Programs	322.2
1.16 Recreation Facilities	742.5
1.17 Libraries	922.6
1.18 Museums and Cultural Services	19.7
1.19 Planning and Zoning	564.3
1.20 Commercial and Industrial	33.7
1.21 Residential Development	53.2
1.22 Agricultural and Reforestation	291.3
<b>Total Gross Expenditures</b>	<b>28,044.6</b>
<b>2. REVENUES</b>	
2.1 Payment in Lieu of Taxes	218.2
2.2 Unconditional Grants	1,015.9
2.3 Specific Grants	1,974.6
2.4 Revenue from Other Municipalities	109.9
2.5 Total User Fees and Service Charges	6,353.7
2.6 Licenses, Permits, Rents etc.	2,475.5
2.7 Fines and Penalties	382.6
2.8 Investment Income	781.6
2.9 Gain/Loss on sale of land & Capital Assets	19.5
2.10 Deferred Revenue Earned	4,513.4
2.11 Donations & Donated Tangible Capital Assets	126.2
2.12 Other: Developer Contributions	(291.6)
2.13 Other: Midhurst Dev-Salary Re-imb	162.4
2.14 Other: Land Lease	1.9



Table B-1 (Cont'd)

Summary of Consolidated Expenditures and Revenues	General Levy
2.15 Other: Sundry	72.2
2.16 Other: BIA	22.2
2.17 Other: Land Sales	227.0
2.18 Total of all supplementary taxes (Supps, Omits, Section 359)	280.7
2.19 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	93.9
2.20 Tax Adjustments Applied to Taxation	(34.5)
2.21 (Surplus) / Deficit	(7,064.8)
<b>Total Revenues</b>	<b>11,440.3</b>
<b>NET EXPENDITURES</b>	<b>16,604.3</b>
<b>3. PROPERTY TAXATION</b>	<b>16,604.3</b>

Table B-2  
Township of Springwater  
Summary of Net Operating Expenditures for 2022

Category	Total Gross Expenditures	Interest on Long Term Debt	External Transfers	Amortization	Net Operating Expenditures
1.1 General Government	4,290,691	66,265	-	335,553	3,888,873
1.2 Fire	2,045,208	-	-	342,854	1,702,354
1.3 Police	2,555,271	-	-	-	2,555,271
1.4 Conservation Authority	302,573	-	302,573	-	-
1.5 Protective Inspection and Control	414,344	-	-	5,390	408,954
1.6 Building Permit and Inspection Services	1,271,934	-	-	41,734	1,230,200
1.7 Roadways & Winter Control	8,352,836	17,801	-	3,717,884	4,617,151
1.8 Street Lighting	197,624	-	-	-	197,624
1.9 Wastewater Collection/Conveyance	125,881	-	-	-	125,881
1.10 Wastewater Treatment & Disposal	1,783,642	-	-	243,470	1,540,172
1.11 Water Treatment	1,559,641	-	-	-	1,559,641
1.12 Water Distribution/Transmission	872,724	-	-	470,166	402,558
1.13 Cemeteries	60,313	-	-	-	60,313
1.14 Parks	1,262,385	-	-	434,306	828,079
1.15 Recreation Programs	322,216	-	-	-	322,216
1.16 Recreation Facilities	742,492	-	-	85,245	657,247
1.17 Libraries	922,631	-	-	43,234	879,397
1.18 Museums and Cultural Services	19,672	-	-	-	19,672
1.19 Planning and Zoning	564,327	-	-	-	564,327
1.20 Commercial and Industrial	33,694	-	-	-	33,694
1.21 Residential Development	53,179	-	-	-	53,179
1.22 Agricultural and Reforestation	291,345	-	-	-	291,345
<b>TOTAL</b>	<b>28,044,623</b>	<b>84,066</b>	<b>302,573</b>	<b>5,719,836</b>	<b>21,938,148</b>



**Table B-3a**  
**Township of Springwater**  
**Operating Expenditure Summary – Average Cost per Capita and Employee**

*Tax-Supported Services*

Category	Total Net Operating Expenditure	Residential Share		Cost Per Capita	Non-Residential Share		Cost Per Employee
		%	\$		%	\$	
<b>1. Expenditures</b>							
1.1 General Government	3,888,873	81%	3,156,365	141.70	19%	732,508	141.70
1.2 Fire	1,702,354	81%	1,381,699	62.03	19%	320,655	62.03
1.3 Police	2,555,271	81%	2,073,961	93.11	19%	481,311	93.11
1.4 Conservation Authority	0	81%	0	0.00	19%	0	0.00
1.5 Protective Inspection and Control	408,954	81%	331,924	14.90	19%	77,031	14.90
1.6 Building Permit and Inspection Services	1,230,200	81%	998,480	44.83	19%	231,720	44.83
1.7 Roadways & Winter Control	4,617,151	81%	3,747,465	168.24	19%	869,686	168.24
1.8 Street Lighting	197,624	81%	160,400	7.20	19%	37,224	7.20
1.13 Cemeteries	60,313	95%	57,297	2.57	5%	3,016	0.58
1.14 Parks	828,079	95%	786,675	35.32	5%	41,404	8.01
1.15 Recreation Programs	322,216	95%	306,105	13.74	5%	16,111	3.12
1.16 Recreation Facilities	657,247	95%	624,385	28.03	5%	32,862	6.36
1.17 Libraries	879,397	95%	835,427	37.51	5%	43,970	8.51
1.18 Museums and Cultural Services	19,672	95%	18,688	0.84	5%	984	0.19
1.19 Planning and Zoning	564,327	81%	458,030	20.56	19%	106,297	20.56
1.20 Commercial and Industrial	33,694	0%	0	0.00	100%	33,694	6.52
1.21 Residential Development	53,179	100%	53,179	2.39	0%	0	0.00
1.22 Agricultural and Reforestation	291,345	81%	236,467	10.62	19%	54,878	10.62
<b>TOTAL</b>	<b>18,309,896</b>		<b>15,226,547</b>	<b>683.59</b>		<b>3,083,349</b>	<b>596.48</b>

**Table B-3b**  
**Township of Springwater**  
**Operating Expenditure Summary – Average Cost per Capita and Employee**

*Rate-Supported Services*

Category	Total Net Operating Expenditure	Residential Share		Cost Per Capita	Non-Residential Share		Cost Per Employee
		%	\$		%	\$	
<b>1. Expenditures</b>							
1.9 Wastewater Collection/Conveyance	125,881	81%	102,170	4.59	19%	23,711	4.59
1.10 Wastewater Treatment & Disposal	1,540,172	81%	1,250,065	56.12	19%	290,107	56.12
1.11 Water Treatment	1,559,641	81%	1,265,867	56.83	19%	293,774	56.83
1.12 Water Distribution/Transmission	402,558	81%	326,732	14.67	19%	75,826	14.67
<b>TOTAL</b>	<b>3,628,252</b>			<b>132.21</b>			<b>132.21</b>



**Table B-4a**  
**Township of Springwater**  
**Operating Expenditures – Growth Sensitivity Analysis (2022\$)**

*Tax-Supported Services*

Expenditure Category	RESIDENTIAL			NON-RESIDENTIAL		
	Net Expenditure per Capita	Growth Share %	Net Expenditure Recast	Net Expenditure per Employee	Growth Share %	Net Expenditure Recast
1.1 General Government	141.70	75%	106.28	141.70	75%	106.28
1.2 Protection to Person and Property						
1.2.1 Fire	62.03	100%	62.03	62.03	100%	62.03
1.2.2 Police	93.11	100%	93.11	93.11	100%	93.11
1.2.5 Conservation Authority	-	25%	-	-	25%	-
1.2.6 Protective Inspection and Control	14.90	75%	11.18	14.90	75%	11.18
1.2.7 Building Permit and Inspection Services	44.83	50%	22.42	44.83	50%	22.42
1.3 Transportation Services						
1.3.1 Roadways & Winter Control	168.24	100%	168.24	168.24	100%	168.24
1.3.4 Street Lighting	7.20	100%	7.20	7.20	100%	7.20
1.4 Environmental Services						
1.5 Health Services						
1.5.5 Cemeteries	2.57	75%	1.93	0.58	75%	0.44
1.6 Social and Family Services						
1.7 Recreation and Cultural Services						
1.7.1 Parks	35.32	100%	35.32	8.01	100%	8.01
1.7.2 Recreation Programs	13.74	100%	13.74	3.12	100%	3.12
1.7.3 Recreation Facilities	28.03	100%	28.03	6.36	100%	6.36
1.7.4 Libraries	37.51	100%	37.51	8.51	100%	8.51
1.7.5 Museums and Cultural Services	0.84	25%	0.21	0.19	25%	0.05
1.8 Planning and Development						
1.8.1 Planning and Zoning	20.56	100%	20.56	20.56	100%	20.56
1.8.2 Commercial and Industrial	-	0%	-	6.52	100%	6.52
1.8.3 Residential Development	2.39	100%	2.39	-	0%	-
1.8.4 Agricultural and Reforestation	10.62	100%	10.62	10.62	100%	10.62
<b>TOTAL</b>	<b>683.59</b>		<b>620.77</b>	<b>596.48</b>		<b>534.65</b>

**Figure B-4b**  
**Township of Springwater**  
**Operating Expenditures – Growth Sensitivity Analysis (2022\$)**

*Rate-Supported Services*

Expenditure Category	RESIDENTIAL			NON-RESIDENTIAL		
	Net Expenditure per Capita	Growth Share %	Net Expenditure Recast	Net Expenditure per Employee	Growth Share %	Net Expenditure Recast
1.9 Water and Wastewater Services						
1.9.1 Wastewater Collection/Conveyance	4.59	100%	4.59	4.59	100%	4.59
1.9.2 Wastewater Treatment & Disposal	56.12	100%	56.12	56.12	100%	56.12
1.9.3 Water Treatment	56.83	100%	56.83	56.83	100%	56.83
1.9.4 Water Distribution/Transmission	14.67	100%	14.67	14.67	100%	14.67
<b>TOTAL</b>	<b>132.21</b>		<b>132.21</b>	<b>132.21</b>		<b>132.21</b>



Table B-5a  
Township of Springwater  
Operating Expenditure Summary

*Tax-Supported Services*

CATEGORY	Cost Per Capita	Cost Per Employee	Incremental Expenditures (2022\$)
<b>1. <u>Expenditures</u></b>			
1.1 General Government	106.28	106.28	1,096,703
1.2 Fire	62.03	62.03	640,088
1.3 Police	93.11	93.11	960,802
1.4 Conservation Authority	-	-	-
1.5 Protective Inspection and Control	11.18	11.18	115,366
1.6 Building Permit and Inspection Services	22.42	22.42	231,352
1.70 Roadways & Winter Control	168.24	168.24	1,736,069
1.80 Street Lighting	7.20	7.20	74,297
1.13 Cemeteries	1.93	0.44	18,248
1.14 Parks	35.32	8.01	333,907
1.15 Recreation Programs	13.74	3.12	129,899
1.16 Recreation Facilities	28.03	6.36	264,993
1.17 Libraries	37.51	8.51	354,615
1.18 Museums and Cultural Services	0.21	0.05	1,988
1.19 Planning and Zoning	20.56	20.56	212,159
1.20 Commercial and Industrial	-	6.52	7,296
1.21 Residential Development	2.39	-	21,988
1.22 Agricultural and Reforestation	10.62	10.62	109,588
<b>TOTAL (2022\$)</b>	<b>620.77</b>	<b>534.65</b>	<b>6,309,357</b>
<b>TOTAL (2025\$)</b>	<b>673.86</b>	<b>580.37</b>	<b>6,848,933</b>



Table B-5b  
Township of Springwater  
Operating Expenditure Summary

*Rate-Supported Services*

CATEGORY	Cost per Capita	Cost per Employee	Incremental Expenditures (2022\$)
<b>1. <u>Expenditures</u></b>			
1.9 Wastewater Collection/Conveyance	4.59	4.59	47,364
1.10 Wastewater Treatment & Disposal	56.12	56.12	579,102
1.11 Water Treatment	56.83	56.83	586,429
1.12 Water Distribution/Transmission	14.67	14.67	151,380
<b>TOTAL (2022\$)</b>	<b>132.21</b>	<b>132.21</b>	<b>1,364,275</b>
<b>TOTAL (2025\$)</b>	<b>143.52</b>	<b>143.52</b>	<b>1,480,948</b>



Table B-6  
Township of Springwater  
Operating Revenue Summary  
(2022\$)

CATEGORY	NON-TAX OPERATING REVENUES (2022\$)							
	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	User Fees, Service Charges, and Grants	Total Revenue - FIR
<b>2. Revenues</b>								
2.1 <u>Service Specific Non-Tax Revenues</u>								
General Government	1,475,128	6,000	-	4,527,175	267,131	457,452	6,008,303	6,732,886
Fire	-	-	-	659,798	-	-	659,798	659,798
Police	5,144,460	740,147	-	3,752,585	-	-	9,637,192	9,637,192
Court Security	4,895,063	-	-	-	-	-	4,895,063	4,895,063
Prisoner Transportation	16,204	-	-	-	-	-	16,204	16,204
Conservation Authority	-	-	-	-	-	-	-	-
Protective Inspection and Control	301,850	-	-	2,429,501	-	-	2,731,351	2,731,351
Building Permit and Inspection Services	-	-	-	2,343	-	-	2,343	2,343
Emergency Measures	-	-	-	-	-	-	-	-
Provincial Offences Act (POA)	-	-	-	-	-	-	-	-
Roadways & Winter Control	-	-	-	6,540,188	-	-	6,540,188	6,540,188
Transit	1,943	-	-	38,105,511	-	1,341,633	38,107,454	39,449,087
Parking	-	-	-	7,179,149	-	-	7,179,149	7,179,149
Street Lighting	-	-	-	45,510	-	-	45,510	45,510
Air Transportation	-	-	-	-	-	-	-	-
Other:	-	-	-	-	-	-	-	-
Wastewater Collection/Conveyance	-	-	-	66,831,525	-	11,759	66,831,525	66,843,284
Wastewater Treatment & Disposal	-	-	-	66,800,542	-	9,667,000	66,800,542	76,467,542
Urban Storm Sewer System	-	-	-	77,316	-	-	77,316	77,316
Rural Storm Sewer System	-	-	-	-	-	-	-	-
Water Treatment	-	-	1,842,752	60,617,194	-	-	60,617,194	62,459,946
Water Distribution/Transmission	-	-	1,842,752	60,708,782	-	-	60,708,782	62,551,534
Solid Waste Collection	-	-	-	3,556	-	-	3,556	3,556
Solid Waste Disposal	-	-	-	4,765,119	-	-	4,765,119	4,765,119
Waste Diversion	7,032,432	-	-	5,817,821	-	-	12,850,253	12,850,253



Table B-6 (Cont'd)

CATEGORY	NON-TAX OPERATING REVENUES (2022\$)							
	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	User Fees, Service Charges, and Grants	Total Revenue - FIR
<b>2. Revenues</b>								
2.1 <u>Service Specific Non-Tax Revenues</u>								
General Government	122,867	133,951	-	54,644	-	-	311,462	311,462
Fire	42,247	-	54,648	76,041	-	-	118,288	172,936
Police	-	-	-	-	-	-	-	-
Conservation Authority	-	-	-	-	-	-	-	-
Protective Inspection and Control	-	4,200	-	544	-	-	4,744	4,744
Building Permit and Inspection Services	-	2,100	-	76,405	-	-	78,505	78,505
Roadways & Winter Control	4,751	4,200	-	184,082	62,699	-	193,033	255,732
Street Lighting	-	-	-	-	-	-	-	-
Wastewater Collection/Conveyance	-	-	-	2,136,222	-	-	2,136,222	2,136,222
Wastewater Treatment & Disposal	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	3,131,017	-	-	3,131,017	3,131,017
Water Distribution/Transmission	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	81,425	-	-	81,425	81,425
Parks	180,000	8,400	-	2,500	-	750,000	190,900	940,900
Recreation Programs	29,183	-	-	100,292	-	-	129,475	129,475
Recreation Facilities	-	-	15,000	296,125	-	-	296,125	311,125
Libraries	35,568	8,451	13,043	9,268	-	-	53,287	66,330
Museums and Cultural Services	-	-	-	269	-	-	269	269
Planning and Zoning	-	-	-	185,911	-	-	185,911	185,911
Commercial and Industrial	-	-	-	-	-	-	-	-
Residential Development	-	-	-	-	-	-	-	-
Agricultural and Reforestation	-	-	-	18,944	-	-	18,944	18,944
2.2 <u>Other Non-Tax Revenues</u>								
Payment in Lieu of Taxes								218,163
Unconditional Grants								1,015,900
Specific Grants								1,974,569
Revenue from Other Municipalities								109,874
Total User Fees and Service Charges								6,353,689



Table B-6 (Cont'd)

CATEGORY	NON-TAX OPERATING REVENUES (2022\$)							Total Revenue - FIR
	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	User Fees, Service Charges, and Grants	
Licenses, Permits, Rents etc.								2,475,490
Fines and Penalties								382,603
Investment Income								781,576
Gain/Loss on sale of land & Capital Assets								19,525
Deferred Revenue Earned								4,513,365
Donations & Donated Tangible Capital Assets								126,203
Other: Developer Contributions								(291,600)
Other: Midhurst Dev-Salary Re-imb								162,377
Other: Land Lease								1,900
Other: Sundry								72,224
Other: BIA								22,165
Other: Land Sales								227,000
Total of all supplementary taxes (Supps, Omits, Section 359)								280,679
(Surplus) / Deficit								(7,064,806)
<b>TOTAL</b>	<b>414,616</b>	<b>161,302</b>	<b>82,691</b>	<b>6,353,689</b>	<b>62,699</b>	<b>750,000</b>	<b>6,929,607</b>	



**Table B-7a**  
**Township of Springwater**  
**Non-Tax Operating Revenue Summary – Average Revenue Per Capita/Employee**

*Tax-Supported Services*

CATEGORY	Total Net Operating Revenue and Grants	Residential Share		Revenue Per Capita	Non-Residential Share		Revenue Per Employee
		%	\$		%	\$	
<b>2. Revenues</b>							
2 Service Specific Non-Tax Revenues							
General Government	311,462	81%	252,795	11.35	19%	58,667	11.35
Fire	118,288	81%	96,007	4.31	19%	22,281	4.31
Police	-	81%	-	-	19%	-	-
Conservation Authority	-	81%	-	-	19%	-	-
Protective Inspection and Control	4,744	81%	3,850	0.17	19%	894	0.17
Building Permit and Inspection Services	78,505	81%	63,718	2.86	19%	14,787	2.86
Roadways & Winter Control	193,033	81%	156,673	7.03	19%	36,360	7.03
Street Lighting	-	81%	-	-	19%	-	-
Cemeteries	81,425	95%	77,354	3.47	5%	4,071	0.79
Parks	190,900	95%	181,355	8.14	5%	9,545	1.85
Recreation Programs	129,475	95%	123,001	5.52	5%	6,474	1.25
Recreation Facilities	296,125	95%	281,319	12.63	5%	14,806	2.86
Libraries	53,287	95%	50,623	2.27	5%	2,664	0.52
Museums and Cultural Services	269	95%	256	0.01	5%	13	-
Planning and Zoning	185,911	81%	150,893	6.77	19%	35,018	6.77
Commercial and Industrial	-	0%	-	-	100%	-	-
Residential Development	-	100%	-	-	0%	-	-
Agricultural and Reforestation	18,944	81%	15,376	0.69	19%	3,568	0.69
2 Other Non-Tax Revenues							
Payment in Lieu of Taxes	218,163	81%	177,070	7.95	19%	41,093	7.95
Unconditional Grants	1,015,900	81%	824,545	37.02	19%	191,355	37.02
Specific Grants <sup>1</sup>	1,974,569	n/a	-	-	n/a	-	-
Revenue from Other Municipalities	109,874	81%	89,178	4.00	19%	20,696	4.00
Total User Fees and Service Charges <sup>1</sup>	6,353,689	n/a	-	-	n/a	-	-
Licenses, Permits, Rents etc.	2,475,490	81%	2,009,207	90.20	19%	466,283	90.20
Fines and Penalties	382,603	81%	310,536	13.94	19%	72,067	13.94
Investment Income	781,576	81%	634,359	28.48	19%	147,218	28.48
Gain/Loss on sale of land & Capital Assets	19,525	81%	15,847	0.71	19%	3,678	0.71
Deferred Revenue Earned	4,513,365	81%	3,663,228	164.45	19%	850,137	164.45
Donations & Donated Tangible Capital Assets	126,203	81%	102,431	4.60	19%	23,772	4.60
Other: Developer Contributions	(291,600)	81%	(236,674)	(10.63)	19%	(54,926)	(10.63)
Other: Midhurst Dev-Salary Re-imb	162,377	81%	131,792	5.92	19%	30,585	5.92
Other: Land Lease	1,900	81%	1,542	0.07	19%	358	0.07
Other: Sundry	72,224	81%	58,620	2.63	19%	13,604	2.63
Other: BIA	22,165	81%	17,990	0.81	19%	4,175	0.81
Other: Land Sales	227,000	81%	184,242	8.27	19%	42,758	8.27
Total of all supplementary taxes (Supps, Omits, Section 359)	280,679	81%	227,810	10.23	19%	52,869	10.23
(Surplus) / Deficit	(7,064,806)	81%	(5,734,080)	(257.42)	19%	(1,330,726)	(257.42)
<b>TOTAL</b>	<b>13,043,264</b>	<b>-</b>	<b>3,930,863</b>	<b>176.45</b>	<b>-</b>	<b>784,143</b>	<b>151.68</b>



Table B-7b  
Township of Springwater  
Non-Tax Operating Revenue Summary – Average Revenue Per Capita/Employee

*Rate-Supported Services*

CATEGORY	Total Net Operating Revenue and Grants	Residential Share		Revenue Per Capita	Non-Residential Share		Revenue Per Employee
		%	\$		%	\$	
<b>2. Revenues</b>							
2 <u>Service Specific Non-Tax Revenues</u>							
Wastewater Collection/Conveyance	2,136,222	81%	1,733,844	77.84	19%	402,378	77.84
Wastewater Treatment & Disposal	-	81%	-	-	19%	-	-
Water Treatment	3,131,017	81%	2,541,259	114.09	19%	589,758	114.09
Water Distribution/Transmission	-	81%	-	-	19%	-	-
<b>TOTAL</b>	<b>5,267,239</b>			<b>191.93</b>			<b>191.93</b>



**Table B-8a**  
**Township of Springwater**  
**Non-Tax Operating Revenue – Growth Sensitivity Analysis**

*Tax-Supported Services*

REVENUE CATEGORY	RESIDENTIAL			NON-RESIDENTIAL		
	Net Revenue per Capita	Growth Share %	Net Revenue Recast	Net Revenue per	Growth Share %	Net Revenue Recast
<b>2.1 Service Specific Non-Tax Revenues</b>						
General Government	11.35	25%	2.84	11.35	25%	2.84
Fire	4.31	100%	4.31	4.31	100%	4.31
Police	-	100%	-	-	100%	-
Conservation Authority	-	25%	-	-	25%	-
Protective Inspection and Control	0.17	75%	0.13	0.17	75%	0.13
Building Permit and Inspection Services	2.86	50%	1.43	2.86	50%	1.43
Roadways & Winter Control	7.03	100%	7.03	7.03	100%	7.03
Street Lighting	-	100%	-	-	100%	-
Cemeteries	3.47	75%	2.60	0.79	75%	0.59
Parks	8.14	100%	8.14	1.85	100%	1.85
Recreation Programs	5.52	100%	5.52	1.25	100%	1.25
Recreation Facilities	12.63	100%	12.63	2.86	100%	2.86
Libraries	2.27	100%	2.27	0.52	100%	0.52
Museums and Cultural Services	0.01	25%	-	-	25%	-
Planning and Zoning	6.77	100%	6.77	6.77	100%	6.77
Commercial and Industrial	-	0%	-	-	100%	-
Residential Development	-	100%	-	-	0%	-
Agricultural and Reforestation	0.69	100%	0.69	0.69	100%	0.69
<b>Sub-total</b>	<b>65.22</b>		<b>54.36</b>	<b>40.45</b>		<b>30.27</b>
<b>2.2 Other Non-Tax Revenues</b>						
Payment in Lieu of Taxes	7.95	n/a	-	7.95	n/a	-
Unconditional Grants	37.02	n/a	-	37.02	n/a	-
Specific Grants <sup>1</sup>	-	n/a	-	-	n/a	-
Revenue from Other Municipalities	4.00	0%	-	4.00	0%	-
Total User Fees and Service Charges <sup>1</sup>	-	n/a	-	-	n/a	-
Licenses, Permits, Rents etc.	90.20	100%	90.20	90.20	100%	90.20
Fines and Penalties	13.94	100%	13.94	13.94	100%	13.94
Investment Income	28.48	100%	28.48	28.48	100%	28.48
Gain/Loss on sale of land & Capital Assets	0.71	0%	-	0.71	0%	-
Deferred Revenue Earned	164.45	0%	-	164.45	0%	-
Donations & Donated Tangible Capital Assets	4.60	0%	-	4.60	0%	-
Other: Developer Contributions	(10.63)	100%	(10.63)	(10.63)	100%	(10.63)
Other: Midhurst Dev-Salary Re-imb	5.92	0%	-	5.92	0%	-
Other: Land Lease	0.07	50%	0.04	0.07	50%	0.04
Other: Sundry	2.63	50%	1.32	2.63	50%	1.32
Other: BIA	0.81	50%	0.41	0.81	50%	0.41
Other: Land Sales	8.27	50%	4.14	8.27	50%	4.14
Total of all supplementary taxes (Supps, Omits, Section 359)	10.23	n/a	-	10.23	n/a	-
(Surplus) / Deficit	(257.42)	n/a	-	(257.42)	n/a	-
<b>Sub-total</b>	<b>111.23</b>		<b>127.90</b>	<b>111.23</b>		<b>127.90</b>
<b>TOTAL</b>	<b>176.45</b>		<b>182.26</b>	<b>151.68</b>		<b>158.17</b>



Table B-8b  
Township of Springwater  
Non-Tax Operating Revenue – Growth Sensitivity Analysis

*Rate-Supported Services*

REVENUE CATEGORY	RESIDENTIAL			NON-RESIDENTIAL		
	Net Revenue per Capita	Growth Share %	Net Revenue Recast	Net Revenue per Employee	Growth Share %	Net Revenue Recast
2.1 <u>Service Specific Non-Tax Revenues</u>						
Wastewater Collection/Conveyance	77.84	100%	77.84	77.84	100%	77.84
Wastewater Treatment & Disposal	-	100%	-	-	100%	-
Water Treatment	114.09	100%	114.09	114.09	100%	114.09
Water Distribution/Transmission	-	100%	-	-	100%	-
<b>TOTAL</b>	<b>191.93</b>		<b>191.93</b>	<b>191.93</b>		<b>191.93</b>



Table B-9a  
Township of Springwater  
Non-Tax Operating Revenue Summary

*Tax-Supported Services*

CATEGORY	Revenue Per Capita	Revenue Per Employee	Incremental Revenues (2022\$)
<b>2. Revenues</b>			
2.1 <u>Service Specific Non-Tax Revenues</u>			
General Government	2.84	2.84	29,306
Fire	4.31	4.31	44,475
Police	-	-	-
Conservation Authority	-	-	-
Protective Inspection and Control	0.13	0.13	1,341
Building Permit and Inspection Services	1.43	1.43	14,756
Roadways & Winter Control	7.03	7.03	72,543
Street Lighting	-	-	-
Cemeteries	2.60	0.59	24,580
Parks	8.14	1.85	76,958
Recreation Programs	5.52	1.25	52,183
Recreation Facilities	12.63	2.86	119,396
Libraries	2.27	0.52	21,466
Museums and Cultural Services	-	-	-
Planning and Zoning	6.77	6.77	69,860
Commercial and Industrial	-	-	-
Residential Development	-	-	-
Agricultural and Reforestation	0.69	0.69	7,120
2.2 <u>Other Non-Tax Revenues</u>			
Payment in Lieu of Taxes	-	-	-
Unconditional Grants	-	-	-
Specific Grants <sup>1</sup>	-	-	-
Revenue from Other Municipalities	-	-	-
Total User Fees and Service Charges <sup>1</sup>	-	-	-
Licenses, Permits, Rents etc.	90.20	90.20	930,774
Fines and Penalties	13.94	13.94	143,847
Investment Income	28.48	28.48	293,885
Gain/Loss on sale of land & Capital Assets	-	-	-
Deferred Revenue Earned	-	-	-
Donations & Donated Tangible Capital Assets	-	-	-
Other: Developer Contributions	(10.63)	(10.63)	(109,691)
Other: Midhurst Dev-Salary Re-imb	-	-	-
Other: Land Lease	0.04	0.04	413
Other: Sundry	1.32	1.32	13,621
Other: BIA	0.41	0.41	4,231
Other: Land Sales	4.14	4.14	42,721
Total of all supplementary taxes (Supps, Omits, Section 359)	-	-	-
(Surplus) / Deficit	-	-	-
<b>TOTAL (2022\$)</b>	<b>182.26</b>	<b>158.17</b>	<b>1,853,784</b>
<b>TOTAL (2025\$)</b>	<b>197.85</b>	<b>171.70</b>	<b>2,012,320</b>



Table B-9b  
Township of Springwater  
Non-Tax Operating Revenue Summary

*Rate-Supported Services*

CATEGORY	Revenue per Capita	Revenue Per Residential Customer*	Revenue Per Employee	Incremental Revenues
<b>2. Revenues</b>				
2.1 Service Specific Non-Tax Revenues				
Wastewater Collection/Conveyance	77.84	1,046.46	77.84	4,937,018
Wastewater Treatment & Disposal	-	-	-	-
Water Treatment	114.09	545.52	114.09	2,720,753
Water Distribution/Transmission	-	-	-	-
<b>TOTAL (2022\$)</b>	<b>191.93</b>		<b>191.93</b>	
<b>TOTAL (2025\$)</b>	<b>208.34</b>	<b>1,591.98</b>	<b>208.34</b>	<b>7,690,612</b>

\*Revenues for single-family homes and townhouses have been estimated on a per customer basis. Revenues for growth in apartments and non-residential are estimated based on a per capita/per employee approach. Revenue on per customer basis utilizing current water/wastewater rates and an assumption of 150 cubic metres of annual water volumes.