1200 King Road, City of Burlington

Fiscal Impact Analysis

February 26, 2026

KPEC
Planning + Economics

1200 King Road,
City of Burlington

Fiscal Impact Analysis

Prepared for:

Alinea Land Corporation

Keleher Planning & Economic Consulting Inc.

75 Main Street East, Milton ON, L9T 1N4

February 26, 2026

EXECUTIVE SUMMARY

Keleher Planning & Economic Consulting Inc. (KPEC) was retained by Alinea Development Corporation to review the fiscal impacts from the redevelopment of lands within the City of Burlington ("City") on the City's finances.

The proposed development would include a mix of residential dwellings (8,823 units) and non-residential uses (Retail, Campus, Arena, Hotel), with 97,563 m2 of non-residential development proposed through build-out. This includes certain land uses that are typically property-tax exempt, but would be expected to generate proportionate annual operating and lifecycle costs from the servicing needs from the economic activity generated in the exempt institutions and uses.

Therefore, in this case, the estimated annual positive fiscal impact is driven by the residential sector, while non-residential component of the development was found to generate a moderate annual deficit to the City. Even with the numerous non-revenue generating uses, a comparison of the incremental annual revenues with incremental annual expenditures resulting from development at build-out, shows an estimated annual fiscal surplus of $468,000, or $30 per capita.

This estimate is based on the following estimated incremental annual revenues and expenditures related to the development at build-out, from the residential and non-residential elements of the proposed development, combined:

- Annual property tax revenues to the City of $10.8 million;
- Annual non-tax revenues of $542,000;
- Annual operating costs for community services of $6.5 million;
- Annual operating costs for development-related installed infrastructure of $183,000;
- Annual lifecycle costs for development-related installed infrastructure of $23,000;
- Annual lifecycle costs for City-wide external growth-related infrastructure of $4.2 million.

In the case of this development, given the number of potentially non-revenue generating uses for the City, the City should consider the spin-off effects and broader economic impacts of certain City-building uses such as the arena, and campus uses on job opportunities, economic activity, etc.

However, in this specific case, given that some of the non-residential elements of the proposed development are property-tax exempt (Campus and Community uses) and do not generate property tax revenue for the City, while at the same time by generating jobs, or accommodating students, they have cost implications for community services (roads, transit, etc.) provide by the City, the fiscal impact of the proposal is more constrained than many other development proposals in the City.

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

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

Should the proposed development generate an annual surplus as estimated in this report, it could be used to mitigate future property tax increases, increase contributions to a tax rate stabilization reserve fund, expand municipal services, fund backlogged state of good repair works, or some combination thereof.

The following summarizes the economic impacts that the proposed development would generate:

- 2,247 permanent jobs, which will generate income tax and health tax funds to ensure public services, programs and grant funded by the Province and federal governments can continue;
- $295 million in retail spending annually by the households living the community, a significant proportion of which would be spent at businesses and service providers within the City and Region, which can help support the non-residential tax base in

other areas of the City, generate sales tax revenues for the Province and Federal governments;

- Construction of the various components of the development would generate 15,700 person-years of employment, and would generate $3.4 billion in output, $1.8 billion in GDP, $1.1 billion in labour income for workers involved in the project. These figures include direct benefits for firms involved in construction of the development as well as businesses providing supplies and services to the construction industry, and the induced round of impacts from the spending of earnings in the broader economy.

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1. INTRODUCTION

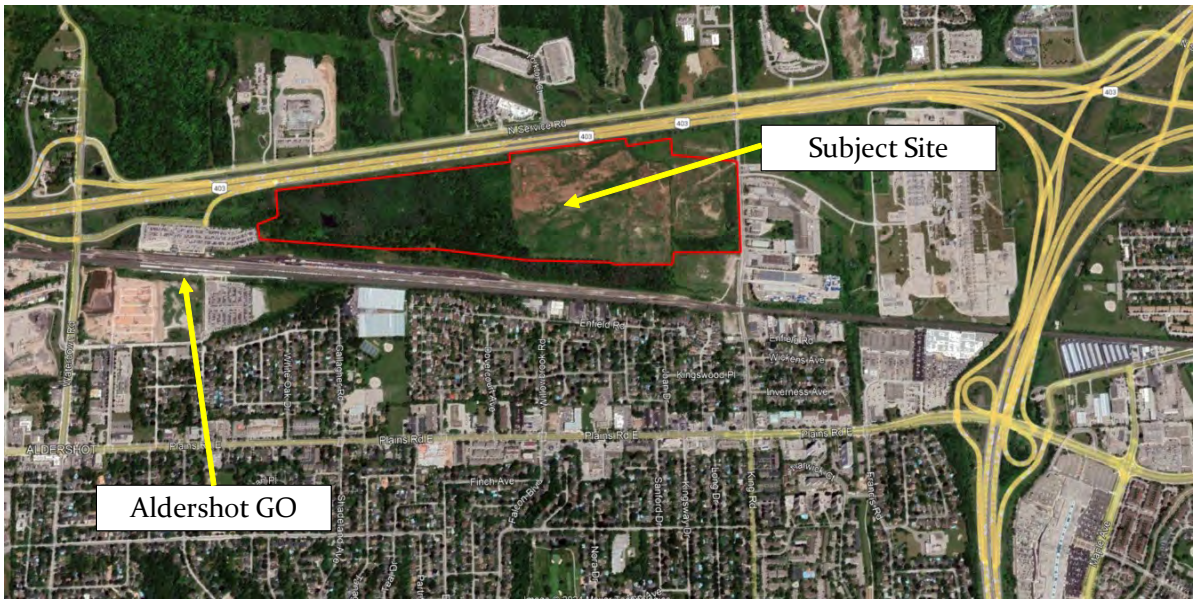
Keleher Planning & Economic Consulting Inc. was retained by Alinea Development Corporation ("Landowners") to estimate the fiscal impacts of the proposed development

1.1. Overview of Proposed Development

The subject site is approximately 49-hectares and is located at 1200 King Road in the City of Burlington, in the vicinity of the Aldershot GO station which is located to the west of the subject site. The lands are north of the rail corridor, south of Highway 403, west of King Road.

Figure 1

Location of Subject Site

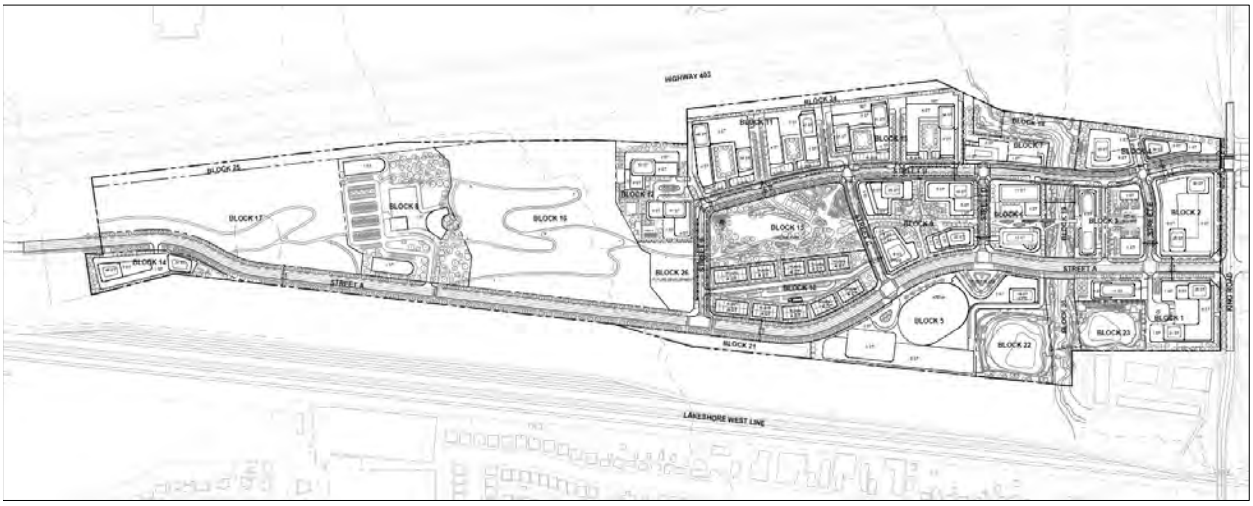


Source: Google Earth

The proposed plan would include a mix of uses ranging from residential, institutional campus, entertainment uses, commercial retail uses, and parkland.

Figure 2

Site Plan, 1200 King Road



Source: GPA

The subject site is proposed to be developed with a total of 8,823 residential units, which based on average household sizes estimated in the City's 2024 DC Study, would generate a population of 13,358 persons.

In addition, the non-residential gross floor area, using rough assumptions regarding job generation per square metre would generate approximately 2,247 jobs.

Figure 3

Summary of Development Proposal and Estimated Population and Job Generation at Build-Out, 1200 King Road, City of Burlington

Residential Units by Type	Share of Units by Type	Units	Persons Per Unit	Persons
Studio	5%	441	1.36	600
1-Bedroom	30%	2,647	1.36	3,600
1-Bedroom + Den	30%	2,647	1.36	3,600
2-Bedroom	25%	2,206	1.80	3,970
2-Bedroom + Den	5%	441	1.80	794
3-Bedroom	5%	441	1.80	794
Total		8,823		13,358

Non-Residential		Gross Floor Area (m2)	Floor Space per Worker (m2/job)	Estimated Jobs (High)
Retail		11,738	50	235
Office		13,120	21	625
Campus		26,526	56	470
Arena		16,275	51	322
Hotel		16,297	50	326
Community GFA		13,607	51	269
Total Non-Residential	-	97,563		2,247

Source: Plans provided by client, City of Burlington 2024 DC Study

2. CAPITAL REVENUES AND EXTERNAL WORKS

2.1. Development Charge Revenues

Based on the proposed redevelopment, and the DC/EDC rates in effect as of the writing of this report, the development would generate a total of $484.9 million, including $94.2 million for the City of Burlington, $288.4 million for Halton Region (at greenfield DC rates), and $102.3 million for local school boards through the EDC. For purposes of the DC calculations, it was assumed that among non-retail uses, the Hotel, Office and Arena were considered 'non-retail' use. The campus and community uses are assumed to be exempt from DCs.

Figure 4

Estimated City/Region/Education DC Revenues, 1200 King Road

	DC Rates ($ / Unit)			
Residential Unit Type	City	Region (GF)	Education	Total
Studio	$ 8,732	$ 27,696	$ 11,385	$ 47,813
1-Bedroom	$ 8,732	$ 27,696	$ 11,385	$ 47,813
2-Bedroom	$ 11,547	$ 37,406	$ 11,385	$ 60,338
3-Bedroom	$ 11,547	$ 37,406	$ 11,385	$ 60,338
Non-Residential by Type				
Retail	$ 147.99	$ 750.12	$ 31.76	$ 929.87
Non-Retail	$ 147.99	$ 243.86	$ 31.76	$ 423.61

		DC Revenues			
Residential Unit Type	Units	City	Region	Education	Total
Studio	441	$ 3,852,122	$ 12,217,896	$ 5,022,493	$ 21,092,511
1-Bedroom	5,294	$ 46,225,462	$ 146,614,756	$ 60,269,913	$ 253,110,130
2-Bedroom	2,647	$ 30,563,754	$ 99,011,212	$ 30,134,957	$ 159,709,923
3-Bedroom	441	$ 5,093,959	$ 16,501,869	$ 5,022,493	$ 26,618,320
Non-Residential by Type					
Retail	11,738	$ 1,737,047	$ 2,862,319	$ 372,786	$ 4,972,153
Non-Retail	45,692	$ 6,762,003	$ 11,142,479	$ 1,451,187	$ 19,355,670
TOTAL		$ 94,234,348	$ 288,350,530	$ 102,273,829	$ 484,858,707

Source: Keleher Planning & Economic Consulting Inc. based on DC rates effective January 1, 2026

2.2. Capital Works

The City's 2024 DC Study and prior iterations of the study have included numerous capital works in the vicinity of the subject site:

- South Service Road Extension from Waterdown Road to King Road (2034-2051) – capital cost of $30,600,000 (project 196, known as RD-RA-964);

- Fire Station #3 Reconstruction/Expansion;
- RD-RA-776 – King Road Bridge (Future South Service Road to North Service Road)

Based on the servicing plan for the subject site, there are also other potential external works required:

- Two potential new Pressure Zone 2 water connection to existing or new Regional infrastructure – 200 metres in length, partially tunneled;
- Extension of Collector Road and associated servicing from eastern terminus of Alayne Bryk Way 200 metres beyond western edge of subject site, and associated intersection improvements;
- Two stormwater ponds;
- Road improvements to King Road north of rail corridor. The improvements to King Road would be DC eligible, consistent with the inclusion of similar works in other segments of King Road already included in the City's 2024 DC Study.

2.3. Local Service Policies

2.3.1. Roads

The City's local service policies for roads as contained in the City's 2024 Development Charges Background Study are as follows:

Local and Collector Roads (including land)

a) All City Local and Collector Roads, internal to development, are a direct developer responsibility under s.59 of the DCA (local service component) and shall conform to the City of Burlington Standard Specifications, 2022 and Chapter 6 – Infrastructure, Transportation and Utilities of the City of Burlington Official Plan, 2020, or as may be amended from time to time.

b) City Local and Collector Roads, external to development, inclusive of all land and associated infrastructure, including temporary works, needed to support a specific development or required to link with the area to which the plan relates, are a direct developer responsibility under s.59 of the DCA (local service component) net of applicable oversizing and shall conform to the City of Burlington Standard Specifications, 2022 and Chapter 6 – Infrastructure, Transportation and Utilities of the City of Burlington Official Plan, 2020, or as may be amended from time to time).

Arterial Roads (including land)

a) New, widened, extended or upgraded City arterial roads, inclusive of all associated infrastructure, including temporary works, is included as part of highway costing funded through DC net of direct developer responsibility (local service component) and shall conform to the City of Burlington Standard Specifications, 2022 and Chapter 6 – Infrastructure, Transportation and Utilities of the City of Burlington Official Plan, 2020, or as may be amended from time to time.

b) *Land Acquisition for City arterial roads on existing rights-of-way to achieve a complete street: dedication under the Planning Act provisions (s. 41, 51 and 53) through development lands and shall conform to the City of Burlington Standard Specifications, 2022 and Chapter 6 – Infrastructure, Transportation and Utilities of the City of Burlington Official Plan, 2020, or as may be amended from time to time. In areas with limited development, this is included as part of highway costing funded through DC.*

c) *Land Acquisition for City arterial roads on new rights-of-way to achieve a complete street: dedication, where possible, under the Planning Act provisions (s.51 and 53) through development for lands up to the collector standard and shall conform to the City of Burlington Standard Specifications, 2022 and Chapter 6 – Infrastructure, Transportation and Utilities of the City of Burlington Official Plan, 2020, or as may be amended from time to time. Land acquisitions for road widenings and/or oversizing beyond the collector standard, or where located in an area with limited development, are included as part of highway costing funded through DC.*

d) *City Land acquisition beyond normal dedication requirements to achieve transportation corridors as services related to highways including grade separations and infrastructure for the movement of pedestrians, cyclists, public transit and/or railway vehicles are included as part of highway costing funded through DC.*

2.3.2. Stormwater Drainage

The City's local service policies for stormwater works as contained in the City's 2024 Development Charges Background Study are as follows:

The following guidelines set out, in general terms, the type of storm water management works that constitutes a local service project and, therefore, are the responsibility of the developer:

1. *The conveyance system within creeks internal to a development whereby local benefit is apparent or re-alignment is necessary for the development of adjacent lands (for example: creek erosion and bank stabilization).*
2. *A share of the cost of culverts based on the local benefits derived.*
3. *All storm water management facilities, outfalls and localized creek or channel improvements related to a secondary plan will be cost shared among all landowners within the secondary planning area through Developer Cost Sharing Agreements unless over-control is required due to downstream constraints.*
4. *Any storm water quality control measures required to mitigate impacts of development.*

3. FISCAL IMPACTS

3.1. Property Tax Revenues

The figure below shows the estimated amount of assessment value that the proposed residential and non-residential elements of the development would generate, which will generate property tax revenue for the City, Region and education. Assessment values are based on roughly estimated hard construction costs for each type, as reported by the Altus Group Cost Guide 2023, and assumed unit sizes for each unit type.

Figure 5

Estimated Assessment Value Generated, 1200 King Road

Residential	Units	Assumed Unit Size (SF)	Assumed Assessment (per Unit)	Assessment
Studio	441	370	$ 203,500	$ 89,774,025
1-Bedroom Apartment	5,294	550	$ 302,500	$ 1,601,374,500
2-Bedroom Apartment	2,647	750	$ 412,500	$ 1,091,846,250
3-Bedroom Apartment	441	900	$ 495,000	$ 218,369,250
Total Residential	8,823			$ 2,911,590,000

Non-Residential	Square Metres	Square Footage	Assumed Assessment (per SF)	Assessment
Retail	11,738	126,342	$ 200	$ 25,268,496
Non-Retail	45,692	491,828	$ 200	$ 98,365,570
Total Non-Residential	57,430	618,170		$ 123,634,066

Source: Keleher Planning & Economic Consulting Inc.

The proposed development would generate $10.3 million per year in property taxes for the City, as well as $8.8 million per year for the Region and $5.5 million for education.

Figure 6

Estimated Annual Property Tax Revenue Generated, 1200 King Road

		Tax Rates (2022)			
Residential	Assessment	City	Region	Education	Total
Studio	$ 89,774,025	0.322469%	0.275951%	0.153000%	0.751420%
1-Bedroom Apartment	$ 1,601,374,500	0.322469%	0.275951%	0.153000%	0.751420%
2-Bedroom Apartment	$ 1,091,846,250	0.322469%	0.275951%	0.153000%	0.751420%
3-Bedroom Apartment	$ 218,369,250	0.322469%	0.275951%	0.153000%	0.751420%
Total Residential	$ 2,911,590,000				
Non-Residential	Assessment				
Retail	$ 25,268,496	0.469676%	0.401924%	0.770552%	1.642152%
Non-Retail	$ 98,365,570	0.469676%	0.401924%	0.770552%	1.642152%
Total Non-Residential	$ 123,634,066				

	Tax Revenues (2023)			
Sector	City	Region	Education	Total
Residential	$ 9,678,469	$ 8,282,294	$ 4,592,087	$ 22,552,850
Non-Residential	$ 580,680	$ 496,915	$ 952,665	$ 2,030,259
Total	$ 10,259,148	$ 8,779,209	$ 5,544,752	$ 24,583,109

Source: Keleher Planning & Economic Consulting Inc.

3.2. Additional Annual Revenues

- **Non-Tax Revenues** – Based on data on current annual non-tax revenues from City residents and businesses, such as fines, penalties, permits. The model utilizes assumed growth factors that attempt to proxy the extent to which existing per capita revenues can be expected to increase proportionately or increase slower or faster due to growth and the revenues anticipated to be generated from the residents of the proposed community.
- **Water / Sewer Rate Revenues** – imposed by Halton Region and not collected by the City and therefore excluded from this analysis.

3.3. Additional Operating and Maintenance Costs

There are numerous types of potential incremental operating and maintenance costs generated by development:

3.3.1. Net Operating Expenditures

In estimating the impact of the development on the finances of the City, the key variable in estimating costs is analyzing the extent to which the additional population will generate needs for additional services and cause the City to incur incremental operating costs.

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

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

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

Detailed tables showing the calculations are presented in Appendix A.

3.3.2. Direct Operating and Maintenance Costs for Installed Infrastructure

Based on an analysis by UrbanTech, there is the need for 3.4km of roads within the plan, as well as the potential need for connections to Regional sanitary infrastructure, and the extension of a collector road from its current terminus on the western edge of the subject site.

The analysis includes the estimated annual operating costs of the net new infrastructure and based on benchmarks for annual lifecycle replacement contributions necessary to fund full replacement at the end of asset useful life.

Based on calculated, City-specific benchmarks created using 2022 Financial Information Return data submitted by the City to the Ministry of Municipal Affairs and Housing, the installed roads would generate $21,275 in operating costs per km and $2,669 in annual lifecycle costs per lane km, equating to a total of $182,970 in annual operating expenditures for the City, and $22,960 in annual lifecycle expenditures.

3.3.3. Indirect Operating and Maintenance Costs for Planned City-Wide Infrastructure

Based on estimated lifecycle costs associated with broader growth-related infrastructure needs in the City as set out in the City's 2021 DC Study, the fiscal impact model incorporates the subject development's share of these future annual lifecycle and operating costs.

The annual lifecycle costs to the City for all capital works in the 2024 DC Study necessary to fund all on-going costs associated with growth-related infrastructure amounts to $15.8 million per year, of which $12.6 million is attributed to the residential sector, which based on the amount of growth forecast in the 2024 DC Study (within various horizons) amounts to $278 per capita. Applying this per capita factor to the estimated residential population results in estimated annual lifecycle costs attributable to the proposed development of approximately $4.0 million per year. The annual operating costs for City-wide growth-related infrastructure is $2.2 million per year.

4. CONCLUSIONS

4.1. Estimated Net Fiscal Impact

Based on estimated incremental annual revenues and expenditures that are anticipated to accrue to the City, it is estimated that the development of the subject development would generate an annual net surplus to the City of $467,900 per year or approximately $30 per capita.

Figure 7

Estimated Net Annual Fiscal Impact of 1200 King Road, City of Burlington

Population	13,358
Jobs	2,247
Total Population & Jobs	15,605

	City of Burlington		
	Residential	Non-Residential	Total
Property Taxes	$ 10,259,148	$ 580,680	$ 10,839,828
Water/WW Revenues	n.a.	n.a.	n.a.
Non-Tax Revenues	$ 512,957	$ 29,034	$ 541,991
Total Revenues	$ 10,772,106	$ 609,714	$ 11,381,819
Net Operating Costs	$ 3,669,072	$ 514,021	$ 4,183,094
Direct Operating Costs	$ 156,630	$ 26,343	$ 182,973
Direct Lifecycle Costs	$ 19,654	$ 3,306	$ 22,959
Indirect Operating Costs	$ 1,957,997	$ 325,651	$ 2,283,648
Indirect Lifecycle Costs	$ 3,707,462	$ 533,753	$ 4,241,215
Total Expenditures	$ 9,510,816	$ 1,403,073	$ 10,913,889
Net Fiscal Impact	$ 1,261,290	-$ 793,360	$ 467,930
Net Fiscal Impact/Capita	$ 80.83	-$ 50.84	$ 29.99

Source: KPEC

The estimated annual positive fiscal impact is driven by the residential sector, while non-residential component of the development was found to generate a moderate annual deficit to the City. However, in this specific development some of the non-residential elements of the proposed development may be property-tax exempt (Campus and Community uses) and may not generate property tax revenue for the City. However, at the same time these types of uses, and the residents within the development would generate additional fiscal and economic benefits from activity occurring off-site, including generating jobs, businesses, spending income in the community, among many other things. The broader economic impacts are reviewed at a high-level later on in this report.

While certain land uses may generate a moderate annual deficit from a straight-forward analysis of ongoing City revenues and costs generated by a particular development, the required terms for a municipal fiscal impact study does not include consideration of the broader economic benefits that certain land uses (campus, community uses, among others) generate through increased economic activity in the City, and the spin-off effects of certain key elements of complete communities on the broader economy, generating activity that raises government revenue in other ways (income taxes, sales taxes).

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

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

To give an indication of the scale of impact, in 2022, the City generated $328 million in revenues and incurred $275 million in expenditures. The incremental revenues represents 3.5% of annual revenues, while the incremental expenditures represents 4.0% in current annual expenditures.

Should the proposed development generate an annual surplus, it could be used to mitigate future property tax increases, increase contributions to a tax rate stabilization reserve fund, expand municipal services, fund backlogged state of good repair works, or some combination thereof.

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

4.2. Broader Economic Impacts

Beyond the estimated direct impact to the City's finances, the proposed development, particularly though its non-revenue generating uses such as the arena and campus uses, would have a broader economic impact on the community, by creating job opportunities for City residents, generating wages and income.

The arena and campus uses can also generate economic activity and bring visitors to the City, increasing spending at local businesses.

The following summarizes the economic impacts that the proposed development would generate:

- 2,247 permanent jobs, which will generate income tax and health tax funds to ensure public services and other programs, and grant funded provided by the Provincial and federal governments can continue or be expanded;
- $295 million in retail spending annually by the households living the community, a significant proportion of which would be spent at businesses and service providers within the City and Region, which in turn can help support the non-residential tax base in other areas of the City, generate sales tax revenues for the Province and Federal governments;
- Construction of the various components of the development would through direct, indirect and induced rounds of economic impact, generate 15,700 person-years of employment, and the economic activity associated with construction would also generate
  - $3.4 billion in output,
  - $1.8 billion in GDP,
  - $1.1 billion in labour income for workers involved in the project.

In addition, in a scenario where the arena is ultimately owned by the City, the ongoing operation of the arena could generate rental fee revenues from events such as concerts, trade shows, sporting events, etc., and spinoff effects such as increased tourism and associated spending by visitors to the City.

APPENDIX A – DETAILED TABLES

Figure 8

Estimate of Net Incremental Annual Operating Costs (Excluding Hard Services)

LINE		Total Expenditures	Less: Amortization	Less: User Rates and Service Charges	Less: External Transfers	Less: Interest on Long Term Debt	Net Expenditures	Proportionate Increase Related to Growth: Growth Factor	Net Growth-Related Expenditures	Residential / Non-Residential Allocation: Res Share	Residnetial NGRE	Non-Res Share	Non-Res NGRE
	General government												
0240	Governance	$ 8,796,082	$ -	$ 1,170,496	$ -	$ 881,228	$ 6,744,358	25%	$ 1,686,090	67%	$ 1,137,370	33%	$ 548,719
0250	Corporate Management	$ 16,283,643	$ 1,907,485	$ -	$ 96,229	$ -	$ 14,279,929	25%	$ 3,569,982	67%	$ 2,408,170	33%	$ 1,161,812
0260	Program Support	$ -	$ -	$ -	$ -	$ -	$ -	25%	$ -	67%	$ -	33%	$ -
0299	Subtotal	$ 25,079,725	$ 1,907,485	$ 1,170,496	$ 96,229	$ 881,228	$ 21,024,287		$ 5,256,072		$ 3,545,540		$ 1,710,531
	Protection services												
0410	Fire	$ 40,813,226	$ 1,640,695	$ 383,675	$ -	$ 40,574	$ 38,748,282	95%	$ 36,810,868	67%	$ 24,831,171	33%	$ 11,979,697
0420	Police	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
0421	Court Security	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
0422	Prisoner Transportation	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
0430	Conservation authority	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
0440	Protective inspection and control	$ 3,366,408	$ 84,545	$ 53,526	$ -	$ -	$ 3,228,337	95%	$ 3,066,920	67%	$ 2,068,824	33%	$ 998,096
0445	Building permit and inspection services	$ 4,154,106	$ -	$ 32,820	$ -	$ -	$ 4,121,286	95%	$ 3,915,222	67%	$ 2,641,055	33%	$ 1,274,166
0450	Emergency measures	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
0460	Provincial Offences Act (POA)	$ 7,514,360	$ -	$ -	$ 1,653,337	$ -	$ 5,861,023	95%	$ 5,567,972	67%	$ 3,755,936	33%	$ 1,812,036
0498	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
0499	Subtotal	$ 55,848,100	$ 1,725,240	$ 470,021	$ 1,653,337	$ 40,574	$ 51,958,928		$ 49,360,982		$ 33,296,987		$ 16,063,995
	Transportation services												
0611	Roads - Paved	$ 48,212,141	$ 13,612,224	$ 2,914,305	$ 8,223	$ 579,653	$ 31,097,736	95%	$ 29,542,849	67%	$ 19,928,450	33%	$ 9,614,399
0612	Roads - Unpaved	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -	67%	$ -	33%	$ -
0613	Roads - Bridges and Culverts	$ 1,208,495	$ 932,585	$ -	$ -	$ -	$ 275,910	25%	$ 68,978	67%	$ 46,530	33%	$ 22,448
0614	Roads - Traffic Operations & Roadside	$ 8,396,462	$ 465,417	$ 172,468	$ -	$ -	$ 7,758,577	95%	$ 7,370,648	67%	$ 4,971,951	33%	$ 2,398,697
0621	Winter Control - Except sidewalks, Parking Lots	$ 3,301,716	$ 1,857	$ 11,910	$ -	$ -	$ 3,287,949	95%	$ 3,123,552	67%	$ 2,107,026	33%	$ 1,016,526
0622	Winter Control - Sidewalks, Parking Lots Only	$ 972,933	$ -	$ -	$ -	$ -	$ 972,933	95%	$ 924,286	67%	$ 623,487	33%	$ 300,799
0631	Transit - Conventional	$ 28,717,366	$ 3,374,203	$ 4,803,301	$ -	$ 4,098	$ 20,535,764	95%	$ 19,508,976	67%	$ 13,159,992	33%	$ 6,348,984
0632	Transit - Disabled & special needs	$ 2,244,109	$ 146,864	$ 36,389	$ -	$ -	$ 2,060,856	95%	$ 1,957,813	67%	$ 1,320,664	33%	$ 637,149
0640	Parking	$ 2,985,807	$ 175,033	$ 94,125	$ -	$ 1,752	$ 2,714,897	95%	$ 2,579,152	67%	$ 1,739,795	33%	$ 839,357
0650	Street lighting	$ 1,422,575	$ 84,026	$ 8,238	$ -	$ -	$ 1,330,311	95%	$ 1,263,795	67%	$ 852,507	33%	$ 411,288
0660	Air transportation	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
0698	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
0699	Subtotal	$ 97,461,604	$ 18,792,209	$ 8,040,736	$ 8,223	$ 585,503	$ 70,034,933		$ 66,340,049		$ 44,750,402		$ 21,589,648
	Environmental services												
0821	Urban storm sewer system	$ 6,096,761	$ 3,881,947	$ 681,642	$ -	$ 11,145	$ 1,522,027	95%	$ 1,445,926	67%	$ 975,365	33%	$ 470,561
0822	Rural storm sewer system	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
0840	Solid waste collection	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
0850	Solid waste disposal	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
0860	Waste diversion	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
0898	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
0899	Subtotal	$ 6,096,761	$ 3,881,947	$ 681,642	$ -	$ 11,145	$ 1,522,027		$ 1,445,926		$ 975,365		$ 470,561
	Health services												
1010	Public health services	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
1020	Hospitals	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
1030	Ambulance services	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
1035	Ambulance dispatch	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
1040	Cemeteries	$ -	$ -	$ 75,774	$ -	$ -	-$ 75,774	95%	-$ 71,985	67%	-$ 48,558	33%	-$ 23,427
1098	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
1099	Subtotal	$ -	$ -	$ 75,774	$ -	$ -	-$ 75,774		-$ 71,985		-$ 48,558		-$ 23,427
	Social and family services												
1210	General assistance	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
1220	Assistance to aged persons	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
1230	Child care	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
1298	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
1299	Subtotal	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Social Housing												
1410	Public Housing	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
1420	Non-Profit/Cooperative Housing	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
1430	Rent Supplement Programs	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
1497	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
1498	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
1499	Subtotal	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -
	Recreation and cultural services												
1610	Parks	$ -	$ -	$ 1,000,548	$ 430,000	$ 134,549	-$ 1,565,097	95%	-$ 1,486,842	95%	-$ 1,412,500	33%	-$ 483,877
1620	Recreation programs	$ -	$ -	$ 3,340,651	$ 243,650	$ -	-$ 3,584,301	95%	-$ 3,405,086	95%	-$ 3,234,832	33%	-$ 1,108,148
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	$ 15,317,756	$ 2,880,884	$ 1,112,284	$ -	$ -	$ 11,324,588	95%	$ 10,758,359	95%	$ 10,220,441	33%	$ 3,501,191
1634	Rec. Fac. - All Other	$ 10,988,219	$ -	$ 4,046,248	$ -	$ 281,809	$ 6,660,162	95%	$ 6,327,154	95%	$ 6,010,796	33%	$ 2,059,103
1640	Libraries	$ 3,728,357	$ 465,753	$ 32,297	$ -	$ -	$ 3,230,307	95%	$ 3,068,792	95%	$ 2,915,352	33%	$ 998,705
1645	Museums	$ 32,933,070	$ 5,749,511	$ 193,356	$ -	$ -	$ 26,990,203	95%	$ 25,640,693	95%	$ 24,358,658	33%	$ 8,344,485
1650	Cultural services	$ 10,808,425	$ 1,593,671	$ 1,841,438	$ 972,269	$ -	$ 6,401,047	95%	$ 6,080,995	95%	$ 5,776,945	33%	$ 1,978,994
1698	Other	$ 1,251,021	$ 29,921	$ -	$ -	$ -	$ 1,221,100	95%	$ 1,160,045	95%	$ 1,102,043	33%	$ 377,524
1699	Subtotal	$ 75,026,848	$ 10,719,740	$ 11,566,822	$ 1,645,919	$ 416,358	$ 50,678,009		$ 48,144,109		$ 45,736,903		$ 15,667,977
	Planning and development												
1810	Planning and zoning	$ -	$ -	$ 3,958,863	-$ 1,858	$ -	-$ 3,957,005	25%	-$ 989,251	67%	-$ 667,310	33%	-$ 321,941
1820	Commercial and Industrial	$ -	$ -	$ 177,267	$ 420,900	$ -	-$ 598,167	25%	-$ 149,542	67%	-$ 100,875	33%	-$ 48,667
1830	Residential development	$ 7,690,515	$ 1,731	$ -	$ -	$ -	$ 7,688,784	25%	$ 1,922,196	100%	$ 1,922,196	33%	$ 625,558
1840	Agriculture and reforestation	$ 2,057,734	$ -	$ -	$ -	$ -	$ 2,057,734	25%	$ 514,434	67%	$ 347,017	33%	$ 167,417
1850	Tile drainage/shoreline assistance	$ -	$ -	$ -	$ -	$ -	$ -	25%	$ -	67%	$ -	33%	$ -
1898	Other	$ -	$ -	$ -	$ -	$ -	$ -	25%	$ -	67%	$ -	33%	$ -
1899	Subtotal	$ 9,748,249	$ 1,731	$ 4,136,130	$ 419,042	$ -	$ 5,191,346		$ 1,297,837		$ 1,501,028		$ 422,367
1910	Other	$ -	$ -	$ -	$ -	$ -	$ -	25%	$ -	67%	$ -	33%	$ -
9910	TOTAL	$ 269,261,287	$ 37,028,352	$ 26,141,621	$ 3,822,750	$ 1,934,808	$ 200,333,756		$ 171,772,988		$ 129,757,666		$ 55,901,651
											$ 697.96		$ 623.26

Figure 9

Estimated Indirect Lifecycle Costs, City of Burlington

	2024-2033 Proposed Development	2024-2033 DC Study (HORIZON)	2024-2051 Proposed Development	2024-2051 DC Study (HORIZON)
Gross Population	20,587	79%	71,160	79%
Employment (excl. WFH/NFPOW)	5,494	21%	19,408	21%
Total	26,081	100%	90,568	100%

	Annual Lifecycle Contribution (DC Study)	Forecast Period	Annual Lifecycle Contributions (Residential) Res. Share	ALC Res	ALCs per Capita	Annual Lifecycle Contributions (Non-Residential) ALC Non-Res	ALC per Job
Transportation	$ 12,185,572	2024-2051	79%	$ 9,574,301	$ 134.55	$ 2,611,271	$ 134.55
Storm Drainage	$ 186,365	2024-2051	79%	$ 146,428	$ 2.06	$ 39,937	$ 2.06
Fire	$ 859,472	2024-2033	79%	$ 678,423	$ 32.95	$ 181,049	$ 32.95
Transit	$ 1,517,929	2024-2033	79%	$ 1,198,175	$ 58.20	$ 319,754	$ 58.20
Parks & Recreation	$ 980,370	2024-2033	95%	$ 931,352	$ 45.24	$ 49,019	$ 8.92
Library	$ 98,549	2024-2033	95%	$ 93,622	$ 4.55	$ 4,927	$ 0.90
Total	$ 15,828,257			$ 12,622,301	$ 277.55		$ 237.58

ALCs per Capita - Indirect Lifecycle Costs	$ 277.55	$ 237.58
Estimated Residential Population	14,038	1,621
ALCs, Proposed Development	$ 3,896,232	$ 385,081

Source: KPEC based on City of Burlington 2024 DC Study

Figure 10

Estimated Indirect Operating Costs, City of Burlington

	2024-2033 Proposed Development	2024-2033 DC Study (HORIZON)	2024-2051 Proposed Development	2024-2051 DC Study (HORIZON)
Gross Population	20,587	79%	71,160	79%
Employment (excl. WFH/NFPOW)	5,494	21%	19,408	21%
Total	26,081	100%	90,568	100%

	Annual Lifecycle Contribution (DC Study)	Forecast Period	Annual Lifecycle Contributions (Residential) Res. Share	ALC Res	ALCs per Capita	Annual Lifecycle Contributions (Non-Residential) ALC Non-Res	ALC per Job
Transportation	$ 2,212,326	2024-2051	79%	$ 1,738,242	$ 24.43	$ 474,084	$ 24.43
Storm Drainage	$ 11,964	2024-2051	79%	$ 9,400	$ 0.13	$ 2,564	$ 0.13
Fire	$ 435,216	2024-2033	79%	$ 343,537	$ 16.69	$ 91,679	$ 16.69
Transit	$ 2,694,244	2024-2033	79%	$ 2,126,698	$ 103.30	$ 567,546	$ 103.30
Parks & Recreation	$ 28,283	2024-2033	95%	$ 26,869	$ 1.31	$ 1,414	$ 0.26
Library	$ 15,687	2024-2033	95%	$ 14,903	$ 0.72	$ 784	$ 0.14
Total	$ 5,397,720			$ 4,259,649	$ 146.58	$ 1,138,071	$ 144.95

AOE per Capita - Indirect Operating Costs	$ 146.58	$ 144.95
Estimated Residential Population	14,038	1,621
AOEs, Proposed Development	$ 2,057,691	$ 234,943

Source: KPEC based on City of Burlington 2024 DC Study