Bronte Creek Meadows, Phase 1

Fiscal Impact Study

March 6, 2026

KPEC
Planning + Economics

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Fiscal Impact Study

Prepared for:

Alinea Development Corporation

Keleher Planning & Economic Consulting Inc.

75 Main Street East, Milton ON, L9T 1N4

March 6, 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 known as Bronte Creek Meadows, located within the City of Burlington ("City") on the City and Region of Halton's ("Region") finances.

The proposed plan would include a mix of residential and non-residential uses including an estimated 700 residential units and 71,900 square metres of non-residential space including a mix of commercial retail, office and institutional uses. The development would also include lands for parks, open space, woodlots and others.

It is estimated that the development would generate $22 million in development charges (DCs) for the City of Burlington, $58 million in DCs for Halton Region and $10 million in education development charges (EDCs) for local school boards.

A comparison of the incremental annual revenues with incremental annual expenditures resulting from development at build-out, shows an estimated annual fiscal surplus of $434 per capita/job for the City and $484 per capita/job for the Region.

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, as broken down into City and Region amounts:

Figure 1

Revenue/Cost	City	Region
Annual Property Tax Revenue	$2.98 million	$2.31 million
Annual Rate Revenues	n.a.	$1.94 million
Other Annual Revenues	$0.26 million	$0.04 million
Annual Operating Costs	$1.75 million	$3.02 million
Annual Lifecycle Costs	$0.44 million	$0.11 million
Incremental Net Annual Revenues	+$1.05 million	+$1.17 million

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 and Region 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.

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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 of Phase 1 of the Bronte Creek Meadows development on the finances of the City of Burlington.

1.1. Overview of Proposed Development

The subject site is located in the City of Burlington southwest of Upper Middle Road and Burloak Drive, and are located immediately west of Bronte Creek Provincial Park. The lands are also adjacent to Corpus Christi Catholic Secondary School. To the north, across Upper Middle Road and to the immediate west are existing residential areas, and to the south opposite of Mainway is an existing employment area.

Figure 2

Location of Subject Site, Bronte Creek Meadows

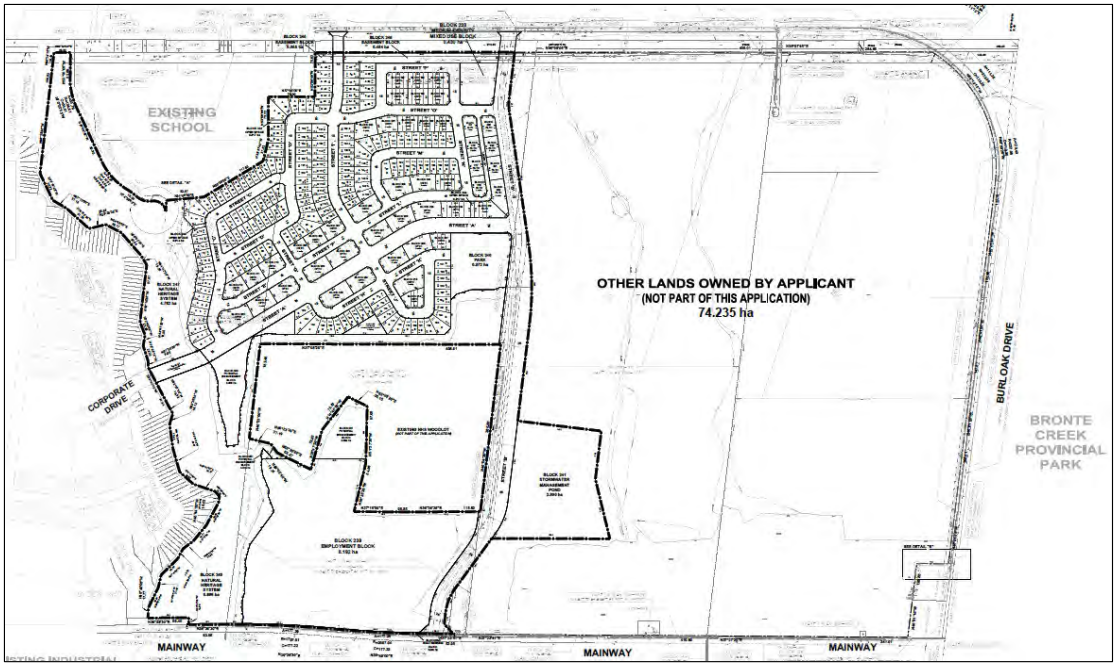


Source: Google Maps

The Phase 1 lands are located on the western portion of the subject site and would include a mix of uses ranging from residential uses in various typologies from singles, townhome, and within both mid-rise and high-rise mixed-use blocks, as well as a range of non-residential lands for employment uses. The development would also include lands for parks and open space.

Figure 3

Draft Plan of Proposed Subdivision (Phase 1), Bronte Creek Meadows



Source: Alinea Development Corporation & Bousfields

The subject site is proposed to be developed with a total of 700 residential units, including a mix of single-detached, townhouse, stacked townhouse, back-to-back townhouse and apartment units, which based on average household sizes estimated in the City's 2024 DC Study, would generate a population of 1,667 persons.

In addition, the non-residential gross floor area, using rough assumptions regarding job generation per square metre would generate approximately 747 jobs.

Figure 4

Summary of Development Proposal and Estimated Population and Job Generation at Build-Out, Bronte Creek Meadows (Phase 1), City of Burlington

Residential Units by Type	Share of Units by Type	Units	Persons Per Unit	Persons
Single-Detached/Semi-Detached		191	3.378	645
Townhouse		249	2.431	605
Apartments		260		417
Studio	0%	-	1.36	-
1BR	45%	117	1.36	159
2BR	35%	91	1.80	164
3BR	20%	52	1.80	94
Total		700		1,667

Non-Residential	Gross Floor Area (m2)	Floor Space per Worker (m2/job)	Estimated Jobs
Commercial (Retail/Office)	2,137	34	62
Employment	69,677	102	682
Institutional	93	35	3
Total Non-Residential	71,907		747

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 $90 million, including $22 million for the City of Burlington, $58 million for Halton Region (at greenfield DC rates), and $10 million for local school boards through the EDC.

Figure 5

Estimated DC and EDC Revenues, Bronte Creek Meadows (Phase 1)

	DC Rates ($ / Unit)		
Residential Unit Type	City	Region GF	Education
Single-Detached	$ 21,672	$ 78,572	$ 11,385
Townhouse	$ 17,193	$ 63,661	$ 11,385
Stacked/B2B Townhouse	$ 11,547	$ 38,293	$ 11,385
Apartment			
1-Bedroom	$ 8,732	$ 28,299	$ 11,385
2-Bedroom	$ 11,547	$ 38,293	$ 11,385
3-Bedroom	$ 11,547	$ 38,293	$ 11,385
Apartment - Attainable			
Non-Residential ($/m2)			
Retail	$ 147.99	$ 750.12	$ 31.76
Non-Retail	$ 147.99	$ 243.86	$ 31.76

	Units	DC Revenues			
Revenues by Unit Type	GF	City	Region GF	Education	Total
Single-Detached/Semi-Detached	191	$ 4,139,352	$ 15,007,248	$ 2,174,617	$ 21,321,217
Townhouse	249	$ 4,281,057	$ 15,851,646	$ 2,834,972	$ 22,967,675
Stacked/B2B Townhouse	-	$ -	$ -	$ -	$ -
Apartment	260				
1-Bedroom	117	$ 1,021,644	$ 3,311,016	$ 1,332,095	$ 5,664,755
2-Bedroom	91	$ 1,050,777	$ 3,484,643	$ 1,036,074	$ 5,571,494
3-Bedroom	52	$ 600,444	$ 1,991,225	$ 592,042	$ 3,183,711
Subtotal Residential	700	$ 11,093,274	$ 39,645,778	$ 7,969,801	$ 58,708,853
Commercial / Retail GFA (m2)					
Retail	2,137	$ 316,221	$ 1,602,828	$ 67,864	$ 1,986,912
Non-Retail	69,677	$ 10,311,541	$ 16,991,432	$ 2,212,950	$ 29,515,924
Subtotal Non-Residential		$ 10,627,762	$ 18,594,260	$ 2,280,814	$ 31,502,836
TOTAL		$ 21,721,036	$ 58,240,038	$ 10,250,615	$ 90,211,689

Source: Keleher Planning & Economic Consulting Inc. based on City/Region/Education DC rates effective June 1, 2025

2.2. Capital Works and Local Service Policies

2.2.1. City of Burlington 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.*

The City of Burlington 2024 DC Study included provisions for specific capital works in the vicinity of the subject site:

- Active Transportation works: Mainway from Appleby to Burloak (project 104) - $4,420,000, BTE 10%
- Overpass/Underpass of Highway 403/QEW east of Appleby Line connecting Century Drive to Sutton Drive;

The City's 2024 DC Study also included more general provision for new Traffic Signals and Pedestrian Signals

2.2.2. Region of Halton Roads

The Region of Halton 2022 DC Study included numerous capital works in the vicinity of the subject site:

- **Project 7485 - Burloak Drive –** 4 lane urbanization from north of QEW to Upper Middle Road – gross cost of $3.442 million, timing of 2024. Of the capital cost 87% is funded by DCs;
- **Project 6825 - Upper Middle Road** – widening from 4 to 6 lanes from Appleby Line to Burloak Drive, gross capital cost of $20.423 million, of which $5.9 million is allocated to post-2031, $1.74 million is allocated as benefit to existing development, and $12.76 million is funded by growth 2023-2031.

The local service guidelines for roads are as follows

Collector Roads

- *Collector Roads Internal to Development – Direct developer responsibility under s.59 of the DCA (as a local service)*
- *Collector Roads External to Development – If local service within the area to which the plan relates, direct developer responsibility under s.59 of the DCA; otherwise, include in DC calculation to the extent permitted under s.5(1) of the DCA (dependent on local circumstances)*

Arterial Roads

- *New Arterial Roads and Arterial Road Improvements – Include as part of road costing funded through DCs*

1.2.3. Traffic Signals and Intersection Improvements

- New Arterial Roads and Arterial Road Improvements – Include as part of road costing funded through DCs

- Local Streets/Private Entrances/Entrances to Specific Developments – Direct developer responsibility under s.59 of the DCA (as a local service)

- *New Minor Arterial/Collector Road Intersections with Regional Roads – Include as part of Regional DC calculation as per Procedures for Development Related Construction on Regional Roads, Major and Minor Intersection Works*

- *Existing Minor Arterial/Collector Road Intersections with Regional Roads – Include as part of Regional DC calculation as per Procedures for Development Related Construction on Regional Roads, Major and Minor Intersection Works*

- *Intersection Improvements/Signalization on Other Roads Due to Development Growth Increasing Traffic – Include in DC calculation, based on 10 year standards (excluding private entrance signals), as required under s.5(1) of the DCA*

2.2.3. 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.*

2.2.4. Water / Wastewater

Based on the Region of Halton 2022 DC Study, watermains, wastewater mains and associated water/sewer infrastructure are DC eligible based on the criteria presented in the Region's local service guidelines.

Generally, the minimum size for watermains in the Region to be DC eligible is 400mm or greater when external to a development or greater than 400mm when internal to a development. For wastewater mains, they must be greater than 450mm to be DC eligible.

The Region of Halton 2022 DC Study includes the following projects.

Figure 6

Proj. #	Description	Cost	Timing
5850	1050mm watermain on Upper Middle Road from Burloak to Appleby	$14.546 million	2024
6368	1050mm watermain on Burloak Drive from QEW to Upper Middle Drive	$13.975 million	2024
6367	Burloak Booster Pumping Station Phase 1 – 60ML/d	$16.848 million	2024
7505	1050mm watermain on Burloak from Burloak BPS to QUW	$8.231 million	2024

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, and other fiscal impact studies done for the City of Burlington. As specific unit sizes/types are to be refined through the development process, the assessment values provided are blended averages by unit type.

Figure 7

Estimated Annual Property Tax Revenue Generated, Bronte Creek Meadows (Phase 1)

				Tax Rates (2023)			
Residential	Units	Assessment / Unit	Assessment Value	City	Region	Education	Total
Single-Detached	191	$ 900,000	$ 171,900,000	0.367001%	0.284818%	0.153000%	0.804819%
Townhouse	249	$ 720,000	$ 179,280,000	0.367001%	0.284818%	0.153000%	0.804819%
Stacked/B2B Townhouse	-	$ 630,000	$ -	0.367001%	0.284818%	0.153000%	0.804819%
Apartments	260	$ 540,000	$ 140,400,000	0.367001%	0.284818%	0.153000%	0.804819%
Total Residential	700		$ 491,580,000				
Non-Residential	GFA (ft2)	Assessment / SF	Assessment Value				
Commercial (Retail/Office)	23,000	$ 200	$ 4,600,000	0.534537%	0.414837%	0.770552%	1.719926%
Employment	750,000	$ 200	$ 150,000,014	0.767289%	0.595468%	0.880000%	2.242757%
Total Non-Residential	773,000		$ 154,600,014				

	Tax Revenues (2023)			
Sector	City	Region	Education	Total
Residential	$ 1,804,104	$ 1,400,108	$ 752,117	$ 3,956,329
Non-Residential	$ 1,175,522	$ 912,285	$ 1,355,446	$ 3,443,252
Total	$ 2,979,626	$ 2,312,393	$ 2,107,563	$ 7,399,582

Source: Keleher Planning & Economic Consulting Inc.

The proposed development would generate $2.98 million per year in property taxes for the City, as well as $2.31 million per year for the Region and $2.11 million for education.

3.2. Non-Tax Revenues

Based on data on current annual non-tax revenues from City and Region 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.

The detailed calculations can be found in Appendix A to this report.

3.3. Water / Sewer Rate Revenues

Water and sewer rates are imposed by Halton Region. Based on an assumed usage rate of 372 litres per capita per day and 151 litres per square foot per year for employment space, and the Region's 2023 water/sewer rates, it is estimated that the subject development would generate $2.4 million in annual water/sewer rate revenues, including $1.8 million from the residential sector and approximately $600,000 from the non-residential sector.

The detailed calculations can be found in Appendix A to this report.

3.4. Additional Operating and Maintenance Costs

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

3.4.1. Net Operating Expenditures

In estimating the impact of the development on the finances of the City and Region, 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 and Region to each incur incremental operating costs.

This modelling is based on the City and Region's 2023 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 and Region'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.

3.4.2. Direct Operating and Maintenance Costs for Installed Infrastructure

It is estimated that there is the need for 8.4 lane km of roads within the plan, all of which are anticipated to the City roads, as well as 2.9 km of watermains and sanitary sewers, each of which will be assumed by the Region for future operating and maintenance costs. In addition, the water demand and wastewater treatment needs will result in incremental operating and lifecycle costs for the Region.

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- and Region-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 $2,670 in operating costs per lane km and $21,300 per lane in annual lifecycle costs for the City. Ther are similar benchmarks for watermains, sewage collection works, as well as water and sewage treatment, all of which would result in incremental costs for the Region.

Estimated Operating and Lifecycle Cost Benchmarks, City of Burlington and Halton Region, 2022

	City Roads (Lane KM)	Region Roads (Lane Km)	Water Distribution (KM)	Sewage Collection (KM)	Water Treatment (ML)	Sewage Treatment (ML)
Lifecycle Costs						
Cost Value	$ 361,767,285	$ 1,040,019,998	$ 2,049,495,701	$ 1,473,736,594	$ 344,602,063	$ 885,033,564
Infrastructure Quantity	1,599	1,159	2,369	1,984	67,071	85,790
Cost per Unit	$ 226,246	$ 897,343	$ 865,131	$ 742,811	$ 5,138	$ 10,316
Useful Life	50	50	50	50	50	50
Sinking Fund Factor	0.0118	0.0118	0.0118	0.0118	0.0118	0.0118
Annual Lifecycle Cost	$ 2,669.70	$ 10,588.64	$ 10,208.55	$ 8,765.17	$ 60.63	$ 121.73
Operating Costs						
Annual Operating Cost	$ 48,212,141	$ 41,653,571	$ 64,454,846	$ 44,481,836	$ 35,883,388	$ 74,818,715
Less: Interest on Long-Term Debt	$ 579,653	$ -	$ 2,029,040	$ 1,997,155	$ 42,998	$ 498,170
Less: Amortization	$ 13,612,224	$ 16,577,712	$ 28,761,714	$ 19,412,902	$ 10,096,012	$ 27,576,989
Net Operating Expenditures	$ 34,020,264	$ 25,075,859	$ 33,664,092	$ 23,071,779	$ 25,744,378	$ 46,743,556
Infrastructure Quantity	1,599	1,159	2,369	1,984	67,071	85,790
Net Operating Costs per Unit	$ 21,275.96	$ 21,635.77	$ 14,210.25	$ 11,628.92	$ 383.84	$ 544.86

Source: KPEC based on City of Burlington and Region of Halton 2022 Financial Information Returns

Based on the amount of internal and external infrastructure being installed (beyond those external works not already accounted for in estimates of operating and lifecycle

costs for DC-eligible infrastructure), it is estimated that the development's infrastructure requirements would generate:

- $595,200 in annual operating costs, including $178,700 annually for the City and $416,500 annually for the Region; and
- $144,100 in annual lifecycle costs, including $22,400 for the City each year, and $121,700 for the Region annually.

Figure 8

Estimated Annual Operating and Lifecycle Costs of Installed Infrastructure Required by Development

	Estimated Annual Operating Costs - Installed			Estimated Annual Lifecycle Costs		
	Operating Cost Benchmark	Units in Plan	Annual Operating Costs	Lifecycle Cost Benchmark	Units in Plan	Annual Operating Costs
City						
Roads - Internal	$ 21,275.96	8.4 *lane km*	$ 178,739	$ 2,669.70	8.4 *lane km*	$ 22,428
Roads - External	$ 21,275.96	-	$ -	$ 2,669.70	-	$ -
Total Roads						
Res	1,667	*69%*	$ 123,448	1,667	*69%*	$ 15,490
Non-Res	747	*31%*	$ 55,291	747	*31%*	$ 6,938
City total			$ 178,739			$ 22,428
Res			$ 123,448			$ 15,490
Non-Res			$ 55,291			$ 6,938
Region						
Roads - External	$ 21,635.77	-	$ -	$ 10,588.64	-	$ -
Water Distribution	$ 14,210.25	2.87	$ 40,769	$ 10,208.55	2.87	$ 29,288
Res	*68%*		$ 27,843	*68%*		$ 20,002
Non-Res	*32%*		$ 12,926	*32%*		$ 9,286
Water Treatment	$ 383.84	369	$ 141,499	$ 60.63	369	$ 22,350
Res	*68%*	252	$ 96,637	*68%*	252	$ 15,264
Non-Res	*32%*	117	$ 44,862	*32%*	117	$ 7,086
Sewage Collection	$ 11,628.92	2.87	$ 33,363	$ 8,765.17	2.87	$ 25,147
Res	*68%*		$ 22,786	*68%*		$ 17,174
Non-Res	*32%*		$ 10,578	*32%*		$ 7,973
Sewage Treatment	$ 544.86	369	$ 200,859	$ 121.73	369	$ 44,876
Res	*68%*	252	$ 137,177	*68%*	252	$ 30,648
Non-Res	*32%*	117	$ 63,682	*32%*	117	$ 14,228
Region total			$ 416,491			$ 121,661
Res			$ 284,443			$ 83,088
Non-Res			$ 132,048			$ 38,573

Source: KPEC based on Financial Information Return data

3.4.3. 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 2024 DC Study, the fiscal impact model

incorporates the subject development's share of these future annual lifecycle and operating costs.

The detailed calculations can be found in Appendix A to this report.

4. CONCLUSIONS - ESTIMATED NET FISCAL IMPACT

Based on estimated incremental annual revenues and expenditures that are anticipated to accrue to the City and Region, it is estimated that the development of the subject development would generate an annual net surplus to the City of $1,048,100 per year or approximately $434 per capita/job, and $1,550,300 per year for the Region, or approximately $642 per capita/job.

Figure 9

Estimated Net Annual Fiscal Impact of Bronte Creek Meadows, City of Burlington and Region of Halton

Population	1,667
Jobs	747
Total Population & Jobs	2,414

	City of Burlington			Region of Halton		
	Residential	Non-Residential	Total	Residential	Non-Residential	Total
Property Taxes	$ 1,804,104	$ 1,175,522	$ 2,979,626	$ 1,400,108	$ 912,285	$ 2,312,393
Water/WW Revenues	n.a.	n.a.	n.a.	$ 1,734,678	$ 669,475	$ 2,404,153
Non-Tax Revenues	$ 177,889	$ 79,675	$ 257,564	$ 28,427	$ 12,732	$ 41,159
Total Revenues	$ 1,981,993	$ 1,255,197	$ 3,237,190	$ 3,163,213	$ 1,594,492	$ 4,757,705
Net Operating Costs	$ 1,020,652	$ 289,096	$ 1,309,748	$ 1,465,883	$ 659,834	$ 2,125,717
Direct Operating Costs	$ 123,448	$ 55,291	$ 178,739	$ 284,443	$ 132,048	$ 416,491
Direct Lifecycle Costs	$ 15,490	$ 6,938	$ 22,428	$ 83,088	$ 38,573	$ 121,661
Indirect Operating Costs	$ 197,159	$ 61,476	$ 258,635	$ 375,386	$ 168,131	$ 543,517
Indirect Lifecycle Costs	$ 308,306	$ 111,257	$ 419,563	n.a.	n.a.	n.a.
Total Expenditures	$ 1,665,055	$ 524,058	$ 2,189,113	$ 2,208,800	$ 998,586	$ 3,207,386
Net Fiscal Impact	$ 316,937	$ 731,139	$ 1,048,076	$ 954,413	$ 595,906	$ 1,550,319
Net Fiscal Impact/Capita	$ 190.12	$ 979.23	$ 434.22	$ 572.52	$ 798.11	$ 642.30

Source: KPEC

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 consider the broader economic benefits that certain land uses generate through increased economic activity in the City and Region, 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 and Region would accrue or incur each year from build-out onward, during the development process, the interim fiscal impacts will depend on the pace of development, and the ability of the capital works (both internal and external) to be constructed and put into operation in a timely manner. However, the operating and maintenance costs associated with community services and needed infrastructure will include a variety of 'fixed' costs that will be incurred whether development happens or not, and 'variable' costs that will depend on need generated by persons living in the community.

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

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

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APPENDIX A – DETAILED TABLES

Figure A- 1

Estimated Annual Water & Sewer Rate Revenues from Development

Residential	Water/Sewer	
Water	372 l/c/d	
Sewer	372 l/c/d	
Non-Residential	Water	Sewer
Industrial	151.2000	151.2000 litres/SF/year
Non-Industrial	151.2000	151.2000 litres/SF/year

WATER	Units	PPU	Population	Litres/Day	Litres/Year	m3/Year	ML/Year
Residential							
Singles	191	3.75	716	266,445	97,252,425	97,252	97.25
Semis	-	3.75	-	-	-	-	-
Rows	249	2.84	708	263,249	96,085,803	96,086	96.09
Apartments	260	1.66	430	160,072	58,426,134	58,426	58.43
Subtotal Residential	700		1,854	689,765	251,764,362	251,764	251.76
Non-Residential	GFA	Jobs					
Industrial	750,000	682			113,400,011	113,400	113.40
Non-Industrial	23,000	62			3,477,600	3,478	3.48
Subtotal Non-Residential	773,000	744			116,877,611	116,878	116.88
Total							368.64

SEWER	Units	PPU	Population	Litres/Day	Litres/Year	m3/Year	ML/Year
Residential							
Singles	191	3.75	716	266,445	97,252,425	97,252	97.25
Semis	-	3.75	-	-	-	-	-
Rows	249	2.84	708	263,249	96,085,803	96,086	96.09
Apartments	260	1.66	430	160,072	58,426,134	58,426	58.43
Subtotal Residential	700		1,854	689,765	251,764,362	251,764	251.76
Non-Residential	GFA	Jobs					
Industrial	750,000	682			113,400,011	113,400	113.40
Non-Industrial	23,000	62			3,477,600	3,478	3.48
Subtotal Non-Residential	773,000	744			116,877,611	116,878	116.88
Total							368.64

Water Rates & Revenues	Rates		Units	Monthly Revenues	Annual Revenues
Residential					
Fixed Monthly Fee	$ 34.83	per month	700	$ 24,381	$ 292,572
Variable Usage Fee	$ 2.86	per m3			$ 721,053
Subtotal Water - Residential					$ 1,013,625
Non-Residential					
Fixed Monthly Fee					$ -
Variable Usage Fee	$ 2.86	per m3			$ 334,737
Subtotal Water - Non-Residential					$ 334,737
Total Water					$ 1,348,363

Sewer Rates & Revenues	Rates		Units	Monthly Revenues	Annual Revenues
Residential					
Fixed Monthly Fee	n.a.	per month	700	n.a.	n.a.
Variable Usage Fee	$ 2.86	per m3			$ 721,053
Subtotal Sewer - Residential					$ 721,053
Non-Residential					
Fixed Monthly Fee					$ -
Variable Usage Fee	$ 2.86	per m3			$ 334,737
Subtotal Water - Non-Residential					$ 334,737
Total					$ 1,055,791
Total Water & Wastewater Revenues					$ 2,404,153

Source: KPEC based on Region of Halton 2023 Water & Sewer Rates

Figure A- 2

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

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	Proportionate Increase Related to Growth: Net Growth-Related Expenditures	Residential / Non-Residential Allocation: Res Share	Residential NGRE	Non-Res Share	Non-Res NGRE
	General government												
0240	Governance	$ 8,568,417	$ -	$ 2,198,797	$ 7,608	$ 956,690	$ 5,405,322	25%	$ 1,351,331	67%	$ 911,555	33%	$ 439,776
0250	Corporate Management	$ 21,691,165	$ 1,818,319	$ -	$ 117,749	$ -	$ 19,755,097	25%	$ 4,938,774	67%	$ 3,331,504	33%	$ 1,607,270
0260	Program Support	$ -	$ -	$ -	$ -	$ -	$ -	25%	$ -	67%	$ -	33%	$ -
0299	Subtotal	$ 30,259,582	$ 1,818,319	$ 2,198,797	$ 125,357	$ 956,690	$ 25,160,419		$ 6,290,105		$ 4,243,059		$ 2,047,046
	Protection services												
0410	Fire	$ 44,572,957	$ 2,026,126	$ 245,940	$ -	$ 31,321	$ 42,269,570	95%	$ 40,156,092	67%	$ 27,087,728	33%	$ 13,068,363
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	$ 3,794,018	$ 35,995	$ 88,847	$ -	$ -	$ 3,669,176	95%	$ 3,485,717	67%	$ 2,351,328	33%	$ 1,134,389
0445	Building permit and inspection services	$ 5,417,444	$ -	$ 37,825	$ -	$ -	$ 5,379,619	95%	$ 5,110,638	67%	$ 3,447,436	33%	$ 1,663,202
0450	Emergency measures	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
0460	Provincial Offences Act (POA)	$ 9,789,139	$ -	$ -	$ 2,132,353	$ -	$ 7,656,786	95%	$ 7,273,947	67%	$ 4,906,720	33%	$ 2,367,227
0498	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
0499	Subtotal	$ 63,573,558	$ 2,062,121	$ 372,612	$ 2,132,353	$ 31,321	$ 58,975,151		$ 56,026,393		$ 37,793,213		$ 18,233,181
	Transportation services												
0611	Roads - Paved	$ 47,935,528	$ 14,164,867	$ 727,607	$ 205,788	$ 633,015	$ 32,204,251	0%	$ -	67%	$ -	33%	$ -
0612	Roads - Unpaved	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -	67%	$ -	33%	$ -
0613	Roads - Bridges and Culverts	$ 2,252,048	$ 1,038,766	$ -	$ -	$ -	$ 1,213,282	0%	$ -	67%	$ -	33%	$ -
0614	Roads - Traffic Operations & Roadside	$ 10,522,465	$ 502,734	$ 187,077	$ -	$ -	$ 9,832,654	25%	$ 2,458,164	67%	$ 1,658,181	33%	$ 799,983
0621	Winter Control - Except sidewalks, Parking Lots	$ 4,817,084	$ 1,858	$ 54,205	$ -	$ -	$ 4,761,021	50%	$ 2,380,511	67%	$ 1,605,799	33%	$ 774,711
0622	Winter Control - Sidewalks, Parking Lots Only	$ 1,078,740	$ -	$ -	$ -	$ -	$ 1,078,740	50%	$ 539,370	67%	$ 363,838	33%	$ 175,532
0631	Transit - Conventional	$ 30,499,981	$ 3,876,838	$ 6,675,524	-$ 4,803	$ 3,598	$ 19,948,824	95%	$ 18,951,383	67%	$ 12,783,861	33%	$ 6,167,521
0632	Transit - Disabled & special needs	$ 2,753,632	$ 172,943	$ 3,091	$ -	$ -	$ 2,577,598	95%	$ 2,448,718	67%	$ 1,651,809	33%	$ 796,909
0640	Parking	$ 2,366,506	$ 88,667	$ 109,840	$ -	$ -	$ 2,167,999	95%	$ 2,059,599	67%	$ 1,389,325	33%	$ 670,274
0650	Street lighting	$ 744,869	$ 99,510	$ 15,509	$ -	$ -	$ 629,850	50%	$ 314,925	67%	$ 212,436	33%	$ 102,489
0660	Air transportation	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
0698	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
0699	Subtotal	$ 102,970,853	$ 19,946,183	$ 7,772,853	$ 200,985	$ 636,613	$ 74,414,219		$ 29,152,669		$ 19,665,250		$ 9,487,419
	Environmental services												
0821	Urban storm sewer system	$ 7,874,382	$ 3,572,885	$ -	$ -	$ 5,972	$ 4,295,525	95%	$ 4,080,749	67%	$ 2,752,713	33%	$ 1,328,035
0822	Rural storm sewer system	$ 386,507	$ 386,507	$ -	$ -	$ -	$ -	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	$ 8,260,889	$ 3,959,392	$ -	$ -	$ 5,972	$ 4,295,525		$ 4,080,749		$ 2,752,713		$ 1,328,035
	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	$ 607,557	$ 15,402	$ 94,136	$ -	$ -	$ 498,019	95%	$ 473,118	67%	$ 319,147	33%	$ 153,971
1098	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	67%	$ -	33%	$ -
1099	Subtotal	$ 607,557	$ 15,402	$ 94,136	$ -	$ -	$ 498,019		$ 473,118		$ 319,147		$ 153,971
	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	$ 15,550,905	$ 2,976,742	$ 1,210,122	$ -	$ 210,128	$ 11,153,913	95%	$ 10,596,217	95%	$ 10,066,406	5%	$ 529,811
1620	Recreation programs	$ 14,099,950	$ -	$ 5,136,323	$ 618,682	$ -	$ 8,344,945	95%	$ 7,927,698	95%	$ 7,531,313	5%	$ 396,385
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	$ 4,241,728	$ 464,253	$ 1,132,799	$ 29,651	$ -	$ 2,615,025	50%	$ 1,307,513	95%	$ 1,242,137	5%	$ 65,376
1634	Rec. Fac. - All Other	$ 32,411,372	$ 6,149,229	$ 6,584,685	$ 72,498	$ 887,460	$ 18,717,500	95%	$ 17,781,625	95%	$ 16,892,544	5%	$ 889,081
1640	Libraries	$ 13,519,450	$ 1,482,840	$ -	$ -	$ -	$ 12,036,610	95%	$ 11,434,780	95%	$ 10,863,041	5%	$ 571,739
1645	Museums	$ 1,404,684	$ 56,958	$ -	$ -	$ -	$ 1,347,726	0%	$ -	95%	$ -	5%	$ -
1650	Cultural services	$ 5,697,244	$ 1,793,614	$ 1,898,368	$ 645,945	$ -	$ 1,359,317	95%	$ 1,291,351	95%	$ 1,226,784	5%	$ 64,568
1698	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	95%	$ -	5%	$ -
1699	Subtotal	$ 86,925,333	$ 12,923,636	$ 15,962,297	$ 1,366,776	$ 1,097,588	$ 55,575,036		$ 50,339,183		$ 47,822,224		$ 2,516,959
	Planning and development												
1810	Planning and zoning	$ 9,420,277	$ -	$ 2,121,949	$ 8,212	$ -	$ 7,290,116	25%	$ 1,822,529	67%	$ 1,229,407	33%	$ 593,122
1820	Commercial and Industrial	$ 2,149,537	$ -	$ 245,258	$ 431,164	$ -	$ 1,473,115	25%	$ 368,279	0%	$ -	100%	$ 368,279
1830	Residential development	$ -	$ -	$ -	$ -	$ -	$ -	25%	$ -	100%	$ -	0%	$ -
1840	Agriculture and reforestation	$ -	$ -	$ -	$ -	$ -	$ -	25%	$ -	67%	$ -	33%	$ -
1850	Tile drainage/shoreline assistance	$ -	$ -	$ -	$ -	$ -	$ -	25%	$ -	67%	$ -	33%	$ -
1898	Other	$ -	$ -	$ -	$ -	$ -	$ -	25%	$ -	67%	$ -	33%	$ -
1899	Subtotal	$ 11,569,814	$ -	$ 2,367,207	$ 439,376	$ -	$ 8,763,231		$ 2,190,808		$ 1,229,407		$ 961,401
1910	Other	$ -	$ -	$ -	$ -	$ -	$ -	25%	$ -	67%	$ -	33%	$ -
9910	TOTAL	$ 304,167,586	$ 40,725,053	$ 28,767,902	$ 4,264,847	$ 2,728,184	$ 227,681,600		$ 148,553,025		$ 113,825,012		$ 34,728,013
											$ 612.26		$ 387.19

Figure A- 3

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

LINE		Total Expenditures	Less: Amortization	User Rates and Service Charges	External Transfers	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	$ 2,331,084	$ -	$ -	$ -	$ -	$ 2,331,084	25%	$ 582,771	76%	$ 444,302	24%	$ 138,469
0250	Corporate Management	$ 42,365,957	$ 5,750,588	$ -	$ 3,551,943	$ -	$ 33,063,426	25%	$ 8,265,857	76%	$ 6,301,859	24%	$ 1,963,998
0260	Program Support	$ 1,195,221	$ -	$ -	$ 1,195,221	$ -	$ -	25%	$ -	76%	$ -	24%	$ -
0299	Subtotal	$ 45,892,262	$ 5,750,588	$ -	$ 4,747,164	$ -	$ 35,394,510		$ 8,848,628		$ 6,746,161		$ 2,102,466
	Protection services												
0410	Fire	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	76%	$ -	24%	$ -
0420	Police	$ 177,868,657	$ 11,589,466	$ 4,655,704	$ -	$ 1,648,258	$ 159,975,229	95%	$ 151,976,468	76%	$ 115,866,303	24%	$ 36,110,164
0421	Court Security	$ 2,252,289	$ -	$ -	$ -	$ -	$ 2,252,289	95%	$ 2,139,675	76%	$ 1,631,280	24%	$ 508,394
0422	Prisoner Transportation	$ 2,277,873	$ -	$ 6,741	$ -	$ -	$ 2,271,132	95%	$ 2,157,575	76%	$ 1,644,928	24%	$ 512,648
0430	Conservation authority	$ 10,452,410	$ -	$ -	$ 10,452,410	$ -	$ -	95%	$ -	76%	$ -	24%	$ -
0440	Protective inspection and control	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	76%	$ -	24%	$ -
0445	Building permit and inspection services	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	76%	$ -	24%	$ -
0450	Emergency measures	$ 7,794,414	$ -	$ -	$ -	$ -	$ 7,794,414	95%	$ 7,404,693	76%	$ 5,645,311	24%	$ 1,759,382
0460	Provincial Offences Act (POA)	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	76%	$ -	24%	$ -
0498	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	76%	$ -	24%	$ -
0499	Subtotal	$ 200,645,643	$ 11,589,466	$ 4,662,445	$ 10,452,410	$ 1,648,258	$ 172,293,064		$ 163,678,411		$ 124,787,822		$ 38,890,589
	Transportation services												
0611	Roads - Paved	$ 41,653,571	$ 16,577,712	$ 89,837	$ 21,000	$ -	$ 24,965,022	0%	$ -	76%	$ -	24%	$ -
0612	Roads - Unpaved	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -	76%	$ -	24%	$ -
0613	Roads - Bridges and Culverts	$ 5,712,176	$ 4,710,260	$ -	$ -	$ -	$ 1,001,916	0%	$ -	76%	$ -	24%	$ -
0614	Roads - Traffic Operations & Roadside	$ 13,822,699	$ 4,141,716	$ 696,690	$ -	$ -	$ 8,984,293	0%	$ -	76%	$ -	24%	$ -
0621	Winter Control - Except sidewalks, Parking Lots	$ 7,159,206	$ -	$ -	$ -	$ -	$ 7,159,206	0%	$ -	76%	$ -	24%	$ -
0622	Winter Control - Sidewalks, Parking Lots Only	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	76%	$ -	24%	$ -
0631	Transit - Conventional	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	76%	$ -	24%	$ -
0632	Transit - Disabled & special needs	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	76%	$ -	24%	$ -
0640	Parking	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	76%	$ -	24%	$ -
0650	Street lighting	$ 2,241,641	$ 1,057,262	$ -	$ -	$ -	$ 1,184,379	0%	$ -	76%	$ -	24%	$ -
0660	Air transportation	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	76%	$ -	24%	$ -
0698	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	76%	$ -	24%	$ -
0699	Subtotal	$ 70,589,293	$ 26,486,950	$ 786,527	$ 21,000	$ -	$ 43,294,816		$ -		$ -		$ -
	Environmental services												
0821	Urban storm sewer system	$ 3,204,966	$ 2,733,823	$ 636	$ -	$ -	$ 470,507	95%	$ 446,982	76%	$ 340,777	24%	$ 106,204
0822	Rural storm sewer system	$ 482,770	$ 301,174	$ -	$ -	$ -	$ 181,596	95%	$ 172,516	76%	$ 131,526	24%	$ 40,990
0840	Solid waste collection	$ 17,324,824	$ -	$ 579,651	$ -	$ -	$ 16,745,173	95%	$ 15,907,914	76%	$ 12,128,136	24%	$ 3,779,779
0850	Solid waste disposal	$ 6,666,171	$ 2,005,575	$ 39,306	$ -	$ -	$ 4,621,290	95%	$ 4,390,226	76%	$ 3,347,092	24%	$ 1,043,134
0860	Waste diversion	$ 26,443,994	$ 25,651	$ 8,177,118	$ 211,872	$ -	$ 18,029,353	95%	$ 17,127,885	76%	$ 13,058,237	24%	$ 4,069,648
0898	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	76%	$ -	24%	$ -
0899	Subtotal	$ 54,122,725	$ 5,066,223	$ 8,796,711	$ 211,872	$ -	$ 40,047,919		$ 38,045,523		$ 29,005,768		$ 9,039,755
	Health services												
1010	Public health services	$ 78,196,015	$ 76,206	$ 27,731	$ 1,050,257	$ -	$ 77,041,821	95%	$ 73,189,730	76%	$ 55,799,583	24%	$ 17,390,147
1020	Hospitals	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	76%	$ -	24%	$ -
1030	Ambulance services	$ 43,521,886	$ 1,923,680	$ 82,499	$ 68	$ 8,294	$ 41,507,345	95%	$ 39,431,978	76%	$ 30,062,796	24%	$ 9,369,182
1035	Ambulance dispatch	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	76%	$ -	24%	$ -
1040	Cemeteries	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	76%	$ -	24%	$ -
1098	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	76%	$ -	24%	$ -
1099	Subtotal	$ 121,717,901	$ 1,999,886	$ 110,230	$ 1,050,325	$ 8,294	$ 118,549,166		$ 112,621,708		$ 85,862,378		$ 26,759,329
	Social and family services												
1210	General assistance	$ 41,763,460	$ 55,797	$ 787,872	$ 26,698,016	$ -	$ 14,221,775	95%	$ 13,510,686	76%	$ 10,300,498	24%	$ 3,210,188
1220	Assistance to aged persons	$ 88,760,638	$ 2,149,639	$ 15,085,987	$ -	$ -	$ 71,525,012	0%	$ -	76%	$ -	24%	$ -
1230	Child care	$ 112,636,568	$ 52,664	$ 1,048,029	$ 80,949,192	$ -	$ 30,586,683	95%	$ 29,057,349	76%	$ 22,153,217	24%	$ 6,904,132
1298	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	76%	$ -	24%	$ -
1299	Subtotal	$ 243,160,666	$ 2,258,100	$ 16,921,888	$ 107,647,208	$ -	$ 116,333,470		$ 42,568,035		$ 32,453,714		$ 10,114,321
	Social Housing												
1410	Public Housing	$ 10,869,500	$ 2,071,833	$ 63,267	$ 814,898	$ -	$ 7,919,502	25%	$ 1,979,876	76%	$ 1,509,450	24%	$ 470,426
1420	Non-Profit/Cooperative Housing	$ 18,445,936	$ 1,267,272	$ 477,941	$ 9,453,271	$ 869,608	$ 6,377,844	95%	$ 6,058,952	76%	$ 4,619,323	24%	$ 1,439,629
1430	Rent Supplement Programs	$ 6,966,875	$ -	$ -	$ 5,778,045	$ -	$ 1,188,830	95%	$ 1,129,389	76%	$ 861,042	24%	$ 268,347
1497	Other	$ 33,893,319	$ -	$ 13,205	$ 24,598,657	$ -	$ 9,281,457	95%	$ 8,817,384	76%	$ 6,722,341	24%	$ 2,095,043
1498	Other	$ 3,409,680	$ 1,318,756	$ 60,103	$ 38,371	$ -	$ 1,992,450	95%	$ 1,892,828	76%	$ 1,443,085	24%	$ 449,743
1499	Subtotal	$ 73,585,310	$ 4,657,861	$ 614,516	$ 40,683,242	$ 869,608	$ 26,760,083		$ 19,878,427		$ 15,155,240		$ 4,723,187
	Recreation and cultural services												
1610	Parks	$ 925,852	$ 25,683	$ -	$ 855,724	$ -	$ 44,445	95%	$ 42,223	95%	$ 40,112	5%	$ 2,111
1620	Recreation programs	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	95%	$ -	5%	$ -
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	95%	$ -	5%	$ -
1634	Rec. Fac. - All Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	95%	$ -	5%	$ -
1640	Libraries	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	95%	$ -	5%	$ -
1645	Museums	$ 653,609	$ 106,704	$ -	$ -	$ -	$ 546,905	95%	$ 519,560	95%	$ 493,582	5%	$ 25,978
1650	Cultural services	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	95%	$ -	5%	$ -
1698	Other	$ -	$ -	$ -	$ -	$ -	$ -	95%	$ -	95%	$ -	5%	$ -
1699	Subtotal	$ 1,579,461	$ 132,387	$ -	$ 855,724	$ -	$ 591,350		$ 561,783		$ 533,693		$ 28,089
	Planning and development												
1810	Planning and zoning	$ 18,301,365	$ -	$ 1,732,790	$ 65,000	$ -	$ 16,503,575	25%	$ 4,125,894	76%	$ 3,145,566	24%	$ 980,327
1820	Commercial and Industrial	$ 2,578,946	$ -	$ 4,392	$ 166,263	$ -	$ 2,408,291	25%	$ 602,073	0%	$ -	100%	$ 602,073
1830	Residential development	$ -	$ -	$ -	$ -	$ -	$ -	25%	$ -	100%	$ -	0%	$ -
1840	Agriculture and reforestation	$ 363,754	$ -	$ 3,849	$ 25,625	$ -	$ 334,280	25%	$ 83,570	76%	$ 63,713	24%	$ 19,857
1850	Tile drainage/shoreline assistance	$ -	$ -	$ -	$ -	$ -	$ -	25%	$ -	76%	$ -	24%	$ -
1898	Other	$ -	$ -	$ -	$ -	$ -	$ -	25%	$ -	76%	$ -	24%	$ -
1899	Subtotal	$ 21,244,065	$ -	$ 1,741,031	$ 256,888	$ -	$ 19,246,146		$ 4,811,537		$ 3,209,280		$ 1,602,257
1910	Other	$ -	$ -	$ -	$ -	$ -	$ -	25%	$ -	76%	$ -	24%	$ -
9910	TOTAL	$ 832,537,326	$ 57,941,461	$ 33,633,348	$ 165,925,833	$ 2,526,160	$ 572,510,524		$ 391,014,051		$ 297,754,058		$ 93,259,993
											$ 879.33		$ 883.73

Figure A- 4

Estimated Indirect Lifecycle Costs, City of Burlington

	2024-2033		2024-2051	
	Proposed Development	DC Study (HORIZON)	Proposed Development	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 Contributions (Residential)			Annual Lifecycle Contributions (Non-Residential)	
	Annual Lifecycle Contribution (DC Study)	Forecast Period	Res. Share	ALC Res	ALCs per Capita	ALC Non-Res	ALC per Job
Transportation	$ 7,377,964	2024-2051	79%	$ 5,796,925	$ 81.46	$ 1,581,039	$ 81.46
Storm Drainage	$ 122,537	2024-2051	79%	$ 96,278	$ 1.35	$ 26,259	$ 1.35
Fire	$ 700,635	2024-2033	79%	$ 553,046	$ 26.86	$ 147,590	$ 26.86
Transit	$ 795,512	2024-2033	79%	$ 627,936	$ 30.50	$ 167,576	$ 30.50
Parks & Recreation	$ 895,366	2024-2033	95%	$ 850,597	$ 41.32	$ 44,768	$ 8.15
Library	$ 74,621	2024-2033	95%	$ 70,890	$ 3.44	$ 3,731	$ 0.68
Total	$ 9,966,635			$ 7,995,672	$ 184.94		$ 149.01

	Residential	Non-Residential	
ALCs per Capita - Indirect Lifecycle Costs	$ 184.94	$ 149.01	
Estimated Residential Population	1,667	747	
ALCs, Proposed Development	$ 308,306	$ 111,257	$ 419,563

Note: Data from March 2024 Study are pro-rated to reflect changes made for October 2024 Study
Source: KPEC based on City of Burlington 2024 DC Study

Figure A- 5

Estimated Indirect Operating Costs, City of Burlington

	2024-2033		2024-2051	
	Proposed Development	DC Study (HORIZON)	Proposed Development	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 Operating Contributions (Residential)			Annual Operating Contributions (Non-Residential)	
	Annual Operating (DC Study)	Forecast Period	Res. Share	ALC Res	ALCs per Capita	ALC Non-Res	ALC per Job
Transportation	$ 1,339,491	2024-2051	79%	$ 1,052,449	$ 14.79	$ 287,042	$ 14.79
Storm Drainage	$ 122,537	2024-2051	79%	$ 96,278	$ 1.35	$ 26,259	$ 1.35
Fire	$ 700,635	2024-2033	79%	$ 553,046	$ 26.86	$ 147,590	$ 26.86
Transit	$ 795,512	2024-2033	79%	$ 627,936	$ 30.50	$ 167,576	$ 30.50
Parks & Recreation	$ 895,366	2024-2033	95%	$ 850,597	$ 41.32	$ 44,768	$ 8.15
Library	$ 74,621	2024-2033	95%	$ 70,890	$ 3.44	$ 3,731	$ 0.68
Total	$ 3,928,162			$ 3,251,196	$ 118.27		$ 82.34

	Residential	Non-Residential	
ALCs per Capita - Indirect Lifecycle Costs	$ 118.27	$ 82.34	
Estimated Residential Population	1,667	747	
ALCs, Proposed Development	$ 197,159	$ 61,476	$ 258,635

Note: Data from March 2024 Study are pro-rated to reflect changes made for October 2024 Study
Source: KPEC based on City of Burlington 2024 DC Study

Figure A- 6

Estimated Indirect Lifecycle and Operating Costs, Region of Halton

Category	Capital Forecast ($m)
Development - Water	$ 590,084
Development - WW	$ 653,807
SOGR	$ 1,367,256
Total	$ 2,611,147

Rate Operating Increase (annual)	Operating Budget Forecast ($m)
2031	$ 311,723
2022	$ 228,503
Change 2022-2031	$ 83,220

Total Incremental Costs	Capital Forecast ($m)		Incremental Operating Costs
Development	$ 1,243,891	47.6%	$ 39,644,114
SOGR	$ 1,367,256	52.4%	$ 43,575,886
Total	$ 2,611,147		$ 83,220,000

City-wide Growth - 2022-2031	Population / Job Growth		Incremental Operating Costs (IOC)
Residential	126,625	72%	$ 28,513,615
Non-Residential	49,429	28%	$ 11,130,499
Total	176,054	100%	$ 39,644,114

Development-Specific Growth	Development Growth	Share of Region-wide Growth	Subject Development Share of IOC
Residential	1,667	1.3%	$ 375,386
Non-Residential	747	1.5%	$ 168,131
Total	2,414		$ 543,517

Source: KPEC based on Halton Region 2022 DC Study