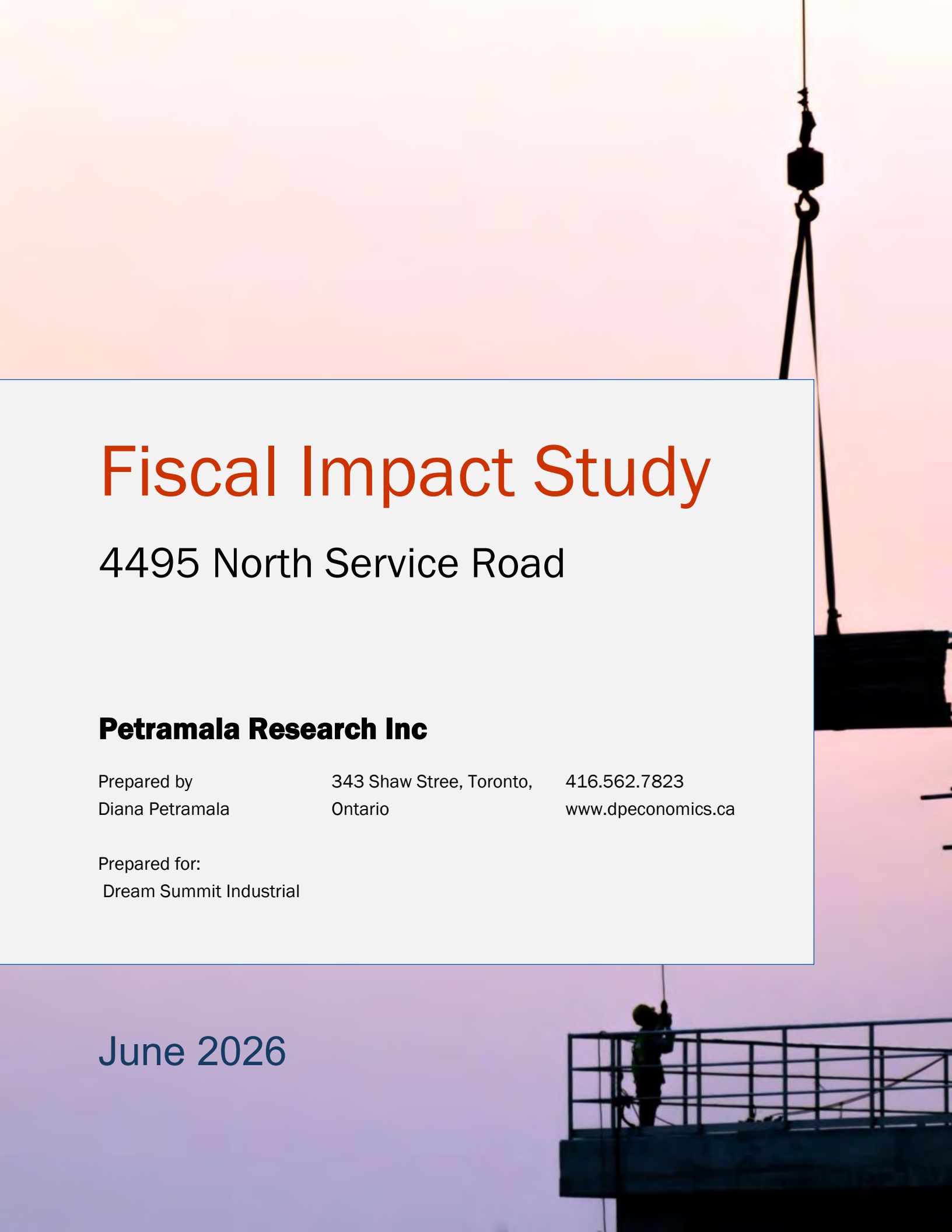


# Fiscal Impact Study

## 4495 North Service Road


**Petramala Research Inc**

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Prepared for:
Dream Summit Industrial

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# EXECUTIVE SUMMARY

Petramala Research Inc. was retained by Dream Summit Industrial to prepare a fiscal impact analysis in support of a zoning by-law amendment for a proposed industrial development at 4495 North Service Rd. in the City of Burlington.

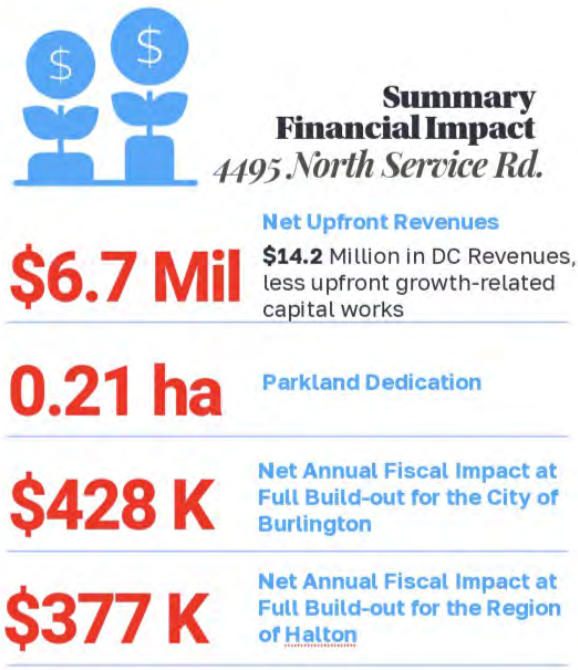
The purpose of a fiscal impact analysis is to determine whether a proposed development will generate sufficient revenues to offset the costs associated with servicing and accommodating new growth. The analysis evaluates both upfront capital-related costs and revenues, as well as the long-term annual fiscal impacts associated with municipal operations and infrastructure needed to service the development at full build-out.

The proposed development represents a significant employment investment within Burlington's employment lands and is expected to account for approximately 7% of all anticipated employment growth in the City over the next decade. The development will primarily be supported through existing municipal infrastructure systems. All new capital works built on site will remain the responsibility of the developer and or owner.

The analysis concludes that the development will generate a strong positive fiscal impact for both the City of Burlington and the Region of Halton.

Key findings include:

- $14.2 million in development charge revenues;
- Parkland dedication conveyance requirements of 0.21 hectares;
- Limited external infrastructure requirements, resulting in net one-time upfront revenues of $6.7 million;
- A positive annual net fiscal impact of approximately $428,066 for the City of Burlington at full build-out;
- A positive annual net fiscal impact of approximately $377,125 for the Region of Halton at full-build out; and
- Continued positive fiscal impacts under a more conservative scenario assuming no economies of scale in existing municipal operations.




The study demonstrates that the proposed development will provide a long-term net financial benefit to both the City and Region.

# INTRODUCTION

### Purpose of Study

Petramala Research was retained by Dream Summit Industrial to produce a fiscal impact study in support of its development application at 4495 North Service Rd. Dream Industrial is proposing a development with approximately 40,000 square meters of industrial space on 10.52 hectares of land. The property requires a zoning by-law amendment and the City of Burlington requires the completion of a fiscal impact study as part of the planning application process.

A fiscal impact study measures the revenues and costs associated with a proposed development to determine whether the project will create a net fiscal benefit or cost for the municipality and Region. These studies are commonly required for major planning applications across Ontario and are intended to support informed municipal decision-making regarding growth management and infrastructure planning.

Fiscal impact studies are intended to assess whether the proposed developed poses a financial risk to the municipality, including:

- Whether the development contributes appropriately toward required infrastructure;
- Whether the development will create long-term operating surpluses or deficits for municipalities; and
- Whether sufficient tax revenues will be generated to support municipal services.

### Information Used in Study

The analysis draws upon a range of planning, demographic, financial, and municipal infrastructure information, including:

- Functional Servicing Report produced by Husson;
- Planning Justification Report produced by MHBC;
- Statistics Canada data: employment, place of work status, annual population estimates, labour force characteristics, and commuting behaviour for the City of Burlington, Region of Halton and Toronto CMA;
- Municipal Financial Information Returns (FIR), including Schedules 10, 12, 40, and 80D;
- The 2024 DC Background Study for the City of Burlington, produced by Watson & Associates Economists Ltd;
- The 2022 DC Background Study for the Region of Halton; and
- Municipal development charge and annual property tax bylaws and posted rates.

## Methodology

### Upfront costs and Benefits

Upfront infrastructure costs and development-related revenues were calculated using assumptions and methodologies contained within the 2024 Development Charges Background Study prepared by Watson & Associates, the Region of Halton 2022 DC Background Study, together with applicable formulas identified within the City of Burlington and Region of Halton development charge by-law, development application fee by-laws and parkland dedication policies.

### Annual costs and revenues

Annual property tax revenues were estimated based on the anticipated full-build out assessment value of the proposed industrial development using current municipal tax rates. Assessment assumptions are based on replacement cost estimates consistent with MPAC industrial valuation methodologies and current land valuation for the property.

Incremental property taxes were calculated net of taxes currently paid by the property owners, based on the City of Burlington 2025 Assessment (found in Appendix 1, Table A-1).

Annual operating revenues (excluding property taxes) and costs were estimated on a per-job basis, using Financial Information Return data for both the City of Burlington and Region of Halton. Costs were grouped into the following categories:

- Growth-related infrastructure. Growth-related infrastructure costs recovered through development charges are assessed separately from ongoing operating and lifecycle expenditures to avoid double-counting;
- Impacts on existing infrastructure and municipal operations; and
- Site-specific infrastructure.

Costs per job were calculated using the following methodology:

- Calculated the 2024 total revenues and expenditures by major service category from the appropriate financial information returns;
- For each service category, a proportion of total revenues and expenditures attributable to non-residential growth was estimated using allocation factors contained in the applicable Development Charge Background Studies;
- Total costs allocated to non-residential developments are then divided by total estimated jobs in the City and Region in 2024; and
- All revenues and expenditures are reported in 2024 dollars ($).

Expenditures are broken down into operating costs and lifecycle costs. Lifecycle costs represent the long-term rehabilitation, replacement, and major maintenance requirements associated with municipal infrastructure assets.

The analysis also incorporates assumptions regarding economies of scale. Economy of scale factors were applied to reflect the extent to which existing municipal services and infrastructure have excess capacity and to recognize that certain municipal costs are fixed and do not increase proportionately with employment growth.

Municipal operating costs do not increase proportionately with employment growth because:

- Existing infrastructure and services often contain excess capacity;
- Certain fixed costs remain unchanged despite incremental growth; and
- Major operating and lifecycle expenditures related to growth are separately accounted for.

The total cost/revenues per service for the development are then calculated using the following formula:

$$Total\ Revenue\ (or\ Cost) = \frac{Revenue(or\ Cost)}{job}\ x\ Economy\ of\ Scale\ Factor\ x\ Site - Specific\ Projected\ Jobs$$

The on-going annual net fiscal benefit of the proposed development is then calculated as:

$$Net\ Annual\ Fiscal\ Impact = Incremental\ Revenues - Incremental\ Operating\ and\ Lifecycle\ Costs$$

The analysis assumes that the development is fully occupied at full build-out. Because costs are estimated on a per-job basis, this assumption produces a more conservative fiscal impact estimate than assuming ongoing vacancy.

### Scenario Analysis

In addition to the base case, a sensitivity analysis was undertaken assuming no economies of scale and no excess service capacity. Under this scenario, municipal costs increase on a one-for-one basis with employment growth. This represents a conservative upper-bound estimate of municipal servicing costs.

## Summary Results

The fiscal impact analysis demonstrates that the proposed development will generate significant financial benefits for both the City of Burlington and the Region of Halton.

Key findings include:

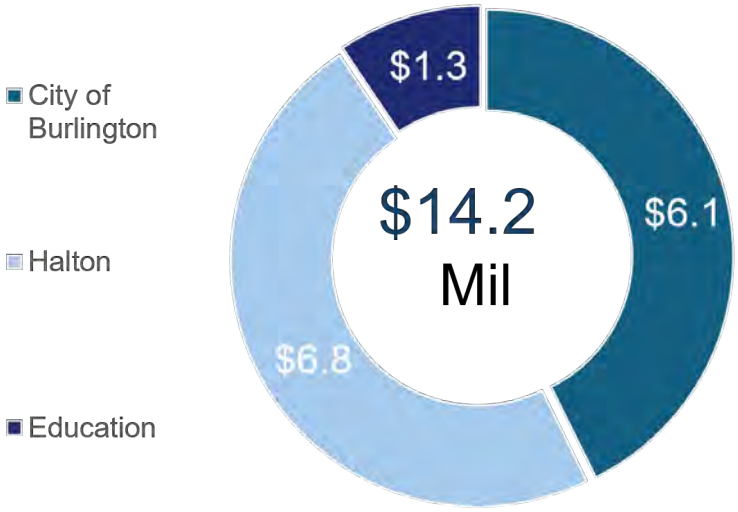
- $6.7 million in upfront revenues, including $14.2 million in development charge revenues net of required capital works investments. This includes $6.1 million for the City of Burlington and $6.8 million for the Region of Halton;
- Parkland dedication requirements of 0.21 hectares, valued at approximately $253,720;
- A net annual fiscal benefit of approximately $225,712 for the City of Burlington; and
- A net annual fiscal benefit of approximately $204,011 for the Region of Halton.

The analysis further demonstrates that even under a more conservative scenario assuming operating costs increase on a one-to-one basis with growth, the development continues to produce a positive net fiscal impact.

It should also be noted that the Province of Ontario deferred the 2021 reassessment cycle. Should a future reassessment occur prior to full project completion, annual property tax revenues associated with the development could increase materially.

**Figure 1: Non-Residential Development Charges ($)**

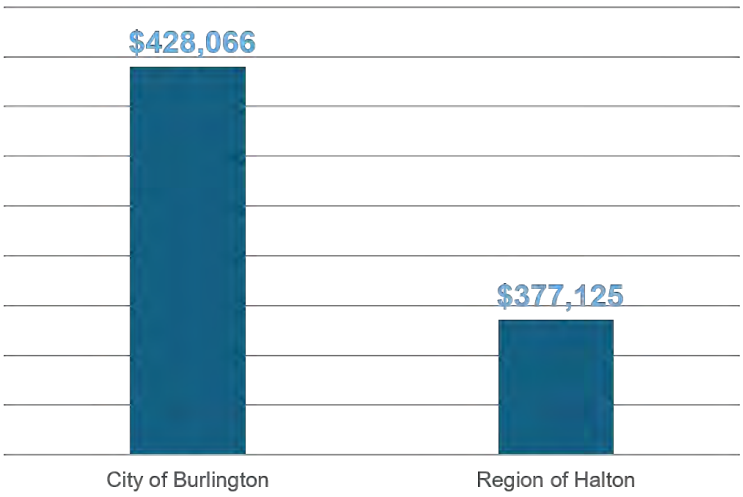
4495 North Service Rd.,City of Burlington




Source: Petramala Research, Based on By-Law 41-2024, as amended by By-Law 68-204, Effective June 1, 2026

**Figure 2: Net Fiscal Impact from Proposed Development ($)**

4495 North Service Rd.




Source: Petramala Research Inc, based on data in a number of tables from this report

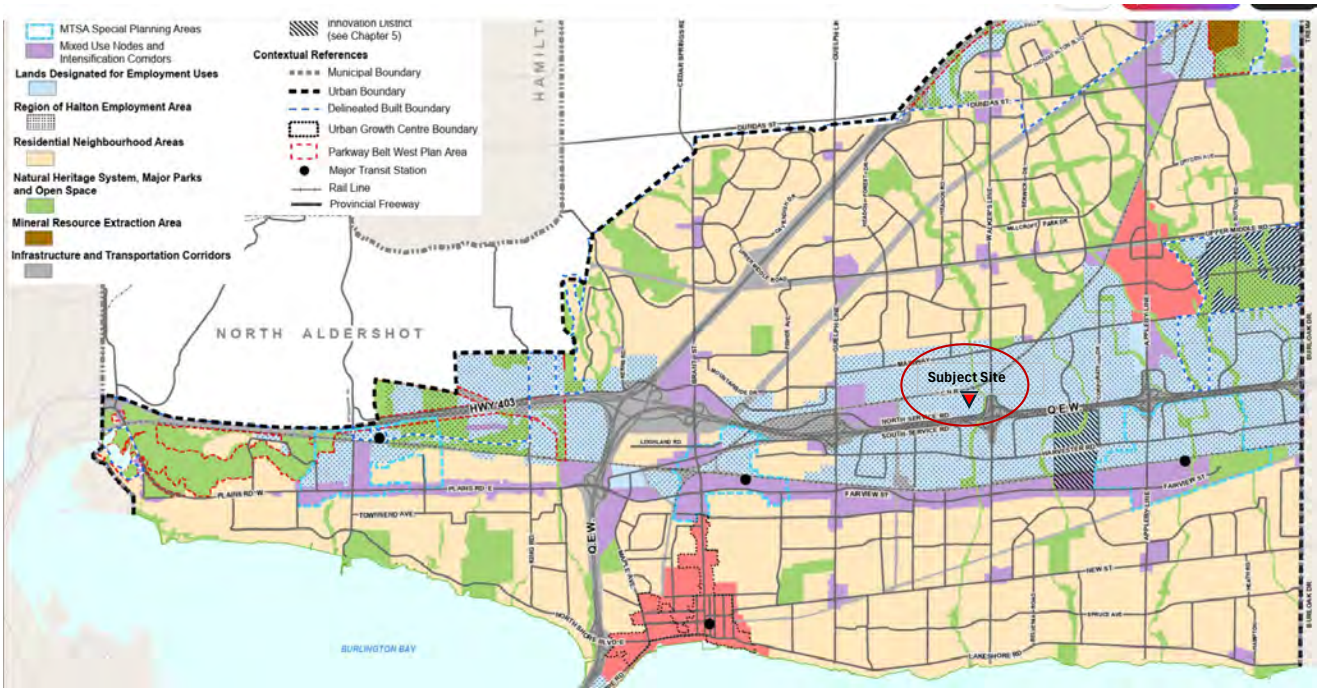
# THE PROPOSED DEVELOPMENT

## Site Context

The Subject Lands are located north of North Service Road, west of Appleby Line, south of Mainway, and within the Tansley Woods neighbourhood of Burlington. The lands comprise of 10.52 hectares (25.99 acres) with 41 meters of frontage along North Service Road.

Figure 3 depicts the location of the subject site on a map of the City of Burlington Employment Lands Corridor, according to Schedule 3 of the Official Plan.

**Figure 3: Location of Subject Site and Burlington Schedule B - Urban Structure, Employment Lands**




Source: Petramala Research, based on City of Burlington Official Plan, Scehdule B Urban structure

The subject site is within the existing urban boundary and is currently zoned General Employment (GE1) and Employment Corridor (MXE). The applicant is requesting a zoning by-law amendment to consolidate the zoning to GE1-XX, for industrial purposes.

The western portion of the property currently functions as a trailer storage yard, while the eastern portion remains vacant and contains a branch of Appleby Creek regulated by Conservation Halton. This northeast portion of the property is not proposed to form part of the rezoning application and will remain within the existing Employment Corridor designation.

The site is currently accessed via a paved driveway from North Service Road that connects to an internal dirt road system.

Surrounding land uses include a mix of employment, industrial, warehouse, office, and commercial uses. The subject site is strategically located within proximity to the QEW, Appleby GO Station, planned transit investments, and active transportation infrastructure improvements.

No phasing plan is currently anticipated for the development. As such, the primary fiscal impacts in the initial years of development will relate to infrastructure investments required to support the development.

## Projected On-Site Jobs

At full-build out, it is estimated that the development will result in up to **386** jobs (Figure 4) related to transportation, storage, manufacturing and construction.

The proposed development is expected to represent approximately 7% of all new employment land jobs anticipated within the City of Burlington over the next decade.

The project will significantly contribute toward Burlington's employment land supply and long-term economic development objectives through the creation of new industrial employment opportunities.

### Figure 4: Site Statistics

4495 North Service Rd.,City of Burlington

| Building | Building Size (Sq ft. ) | Employment Density (Sq. Ft. Per Job)* | Total On-Site Jobs** |
|---|---|---|---|
| Building A | 187,857 | 1,100 | 171 |
| Building B | 236,786 | 1,100 | 215 |
| **Total** | **424,643** | **1,100** | **386** |

*Based on the 2024 DC Background Study, employment lands house 1 employee for every 1,100 sq ft. of space.

**Calculated as 424,643/1,100

Source: Petramala Research Inc., Site Plan, 2024 DC Background Study for City of Burlington

## Projected Addition to Transit Ridership

The subject site is located within 800 meters of a transit-supportive area and major transit corridor. As a result, it is reasonable to expect that a portion of workers associated with the development will utilize transit services. It is estimated that the development will result in 22 additional transit users per year (Figure 5).

This study assumes that approximately 6% of employees will commute using transit. This assumption reflects a midpoint between:

- The 2% of industrial workers who commute to work by transit in the City of Burlington according to the 2021 Census; and
- The 10% of workers who commute by transit observed among industrial workers across Ontario.

The analysis assumes that transit utilization will gradually increase to Ontario levels over time as additional transit-related investments and improvements are implemented within the City.

### Figure 5: Incremental Transit Riders

4495 North Service Rd.,City of Burlington

| | |
|---|---|
| Number of jobs | 386 |
| Transit mode share (%)* | 6% |
| Incremental number of transit riders | **23** |

*2021 Census showed that 2% of employees in employment lands related jobs commuted by tansit in the City of Burlington; the mode share was 10% for the Province of Ontario. 6% reflects a gradual increase in persons commuting by transit

Source: Petramala Research Inc., Site Plan, 2024 DC Background Study for City of Burlington,

Statistics Canada. Table 98-10-0464-01 Main mode of commuting by industry sectors, occupation broad category and gender: Canada, provinces and territories, census divisions and census subdivisions

## Site-Specific Capital Works

The proposed development will largely be supported through a mix of growth-related infrastructure investments already identified in the City of Burlington 2024 Development Charge Background Study and existing municipal infrastructure systems. The development will rely on existing water and wastewater infrastructure.

Most required infrastructure improvements are expected to be site-specific and therefore remain the responsibility of the developer and property owner.

The primary off-site infrastructure improvement identified in this review is the widening of Appleby Line adjacent to the subject property. A 277-meter strip will be widened by 3 meters. The widening is required to accommodate industrial traffic generated by the development and is estimated to cost approximately $482,000 (covered later).

A full list of site-specific infrastructure is presented in Figure 6.

## Figure 6: Capital Works Plan

| Infrastructure Type | Size / Quantity |
|---|---|
| **Stormwater Infrastructure** | |
| Storm sewer system (minor system) | Site-wide storm sewer network serving catchments 101, 102, 103 |
| Catchbasins and CBMHs | Multiple throughout site |
| Emergency overland flow route | Southeast outlet to North Service Road |
| Underground infiltration storage system | Approx. 356 m³ storage |
| Stormwater quality filter units (Atlan Flow Filter) | 2 units total |
| Atlan Flow Filter Unit #1 | Serves 5.41 ha drainage area |
| Atlan Flow Filter Unit #2 | Serves 2.92 ha drainage area |
| Stormtrap underground detention tanks | 3 storage chamber systems |
| Quantity Storage Chamber 1 | 900 m³ |
| Quantity Storage Chamber 2 | 650 m³ |
| Quantity Storage Chamber 3 | 600 m³ |
| Pipe and structure storage – Catchment 101 | 81 m³ |
| Pipe and structure storage – Catchment 102 | 128 m³ |
| Pipe and structure storage – Catchment 103 | 62 m³ |
| Parking lot surface storage – Catchment 101 | 1,000 m³ |
| Parking lot surface storage – Catchment 102 | 850 m³ |
| Parking lot surface storage – Catchment 103 | 500 m³ |
| Orifice flow control pipe – Catchment 101 | 100 mm diameter |
| Orifice flow control pipe – Catchment 102 | 100 mm diameter |
| Orifice flow control pipe – Catchment 103 | 200 mm diameter |
| **Sanitary Sewer Infrastructure** | |
| Existing municipal sanitary sewer | 375 mm diameter sanitary sewer on Appleby Line |
| Proposed sanitary service connections | Two 200 mm diameter sanitary sewer connections |
| **Water Infrastructure** | |
| Existing municipal watermain | 300 mm diameter watermain in North Service Road |
| Internal water distribution mains | Site-wide distribution system |
| **Additional Infrastructure / Site Components to Consider** | |
| Hydrant/fire protection system | Hydrant flow testing required; fire flow demand identified |
| Erosion and sediment control measures | Included in Appendix G of report |
| Creek corridor / drainage feature | Tributary of Appleby Creek along east side of site |
| Surface landscape storage areas | Used as part of stormwater quantity controls |
| Inspection ports/manholes | Required for Stormtrap maintenance access |
| **Transportation/Transit** | |
| Widening of Appleyby Line | 3 meters wide, by 277 meters long |

Source: Functional Servicing Report for 4495 North Service Road

# ECONOMIC ASSUMPTIONS

The fiscal impact analysis relies on assumptions regarding existing population and employment levels to calculate per capita and per job revenues and expenditures within both the City of Burlington and Region of Halton as of 2024.

To estimate these values, a forecasting model was developed using:

- Employment by place of work data from the 2021 Census;
- Annual population estimates published by Statistics Canada; and
- Employment growth estimates from the Labour Force Survey for the Toronto Census Metropolitan Area between 2021 and 2024.

Based on this analysis, the study assumes:

- A population of approximately 199,086 and employment base of 95,771 jobs within the City of Burlington in 2024; and
- A population of 658,986 and employment base of 306,574 jobs within the Region of Halton.

## Figure 7: Economic Assumptions

*City of Burlington*

| Municipality | Population 2021 | Population 2024 | Population Growth 2021-2025 | Employment 2021 | Employment 2024 | Employment Growth % |
|---|---|---|---|---|---|---|
| City of Burlington | 193,848 | **199,089** | 2.7 | 92,735 | **95,771** | 3.3 |
| Halton Region | 620,420 | **658,986** | 6.2 | 277,655 | **306,574** | 10.4 |
| Toronto CMA* | 7,001,095 | 7,680,093 | 9.7 | 5,751,780 | 6,319,255 | 9.9 |

Source: Petramala Research Inc. based on:

Statistics Canada. Table 98-10-0456-01 Place of work status by industry sectors, occupation broad category and gender: Canada, provinces and territories, census divisions and census subdivisions

Statistics Canada. Table 17-10-0155-01 Population estimates, July 1, by census subdivision, 2021 boundaries

Statistics Canada. Table 14-10-0458-01 Labour force characteristics by census metropolitan area, three-month moving average, unadjusted for seasonality

Statistics Canada. Table 98-10-0491-01 Place of work status by industry sector, work activity during the reference year, age and gender: Canada, provinces and territories, census divisions and census subdivisions of work

# PLANNING, DEVELOPMENT AND BUILDING PERMIT FEES

The zoning by-law amendment application and building permit fees, if approved, will result in $659,073 in planning and development fees. The planning and development application fees are related to major rezoning and site plan approvals. The calculations and rates are found in Figure 8. They include:

- $577,204 for the City of Burlington;
- $2,527 for the Region of Halton; and
- $79,342 for Conservation Halton.

Planning and development application fees are meant to cover the cost of reviewing submitted applications and documents, as such these revenues will be offset by costs incurred by the municipalities to review the application material.

## Figure 8: Development Application and Building Permit Fees Payable ($)

*4495 North Service Rd.,City of Burlington*

Development Size ($m^2$): 39,451
Land Size 11

| | Fee ($/Unit) | Payable ($)* |
|---|---|---|
| ***City of Burlington*** | | |
| Major Rezoning Fixed Fee | $26,035 /application | 26,035 |
| Major Rezoning Variable Fee | $75 /100$m^2$ | 29,588 |
| Major Site Plan Fixed Fee | $12,200 /application | 12,200 |
| Major Site Plan Variable Fee | $250 /100$m^2$ | |
| Building Permit Fees | | |
| First 4,650 $m^2$ | $18 /$m^2$ | 83,421 |
| Rest | $12 /$m^2$ | 425,960 |
| Sub-Total | | $ 577,204 |
| ***Region of Halton*** | | |
| Major Rezoning Fixed Fee | $1,186 /application | 1,186 |
| Major Site Plan Fixed Fee | $1,341 /application | 1,341 |
| Sub-Total | | $ 2,527 |
| ***Conservation Halton*** | | |
| Major Rezoning Fixed Fee | $7,175 /application | 7,175 |
| Major Site Plan Fixed Fee | $6,860 /ha | 72,167 |
| Sub-Total | | $ 79,342 |
| **Total Planning and Building Permit Fees** | | $ 659,073 |

*Formula: Fee x number of units

Source: Petramala Research, Based on City of Burlington Development Application Fees as of January 1, 2026

# UPFRONT CAPITAL WORKS AND REVENUES

## Development Charge Revenues

The proposed development is expected to generate $14.2 million in development charge revenues, with $6.0 million payable to the City of Burlington and $6.8 million to the Region of Halton.

These revenues are intended to fund growth-related infrastructure investments required to accommodate future development and are calculated based on the applicable industrial development charge rates in force as of June 1, 2026.

### Figure 9: Non-Residential Development Charges Payable ($)

*4495 North Service Rd.,City of Burlington*

Development Size ($m^2$): 39,451

| | City of Burlington | Halton | Education | Total Payable |
|---|---|---|---|---|
| Rate, $/$m^2$, Industrial* | 153.47 | 172.08 | 33.90 | 359.45 |
| **Total Development Charges Payable ($)*** | **6,054,488** | **6,788,783** | **1,337,376** | **$ 14,180,647** |

* See Appexnidx A for Summplemental Data: DC Rates

Calculated as rate x building size= 359.45*39,451 (for total)

Source: Petramala Research, Based on By-Law 41-2024, as amendied by By-Law 68-204, Effective June 1, 2026

## Parkland Conveyance

Based on the City's applicable parkland dedication policies in its Official Plan for industrial development, the proposed development is expected to generate a parkland conveyance requirement equivalent to approximately 0.21 hectares, with an estimated value of approximately $253,720.

### Figure 10: Parkland Dedication Requirements

4495 North Service Rd.,City of Burlington

| Calculation | Value |
|---|---|
| ***Land Conveyance*** | |
| Development Size (ha) | 10.5 |
| *Parkland Dedication Rate* | 2% |
| **Total Conveyance (ha)*** | **0.21** |
| ***Value of Conveyance*** | |
| Assessment Value ($) per Ha** | 1,205,894 |
| **Total Value ($) of Conveyance***** | **$ 253,720** |

*Formula: Subject Site size in ha x parkland dedication rate= 10.52*2%

**Based on subject sites 2025 assessment value for subject site

***Formula = land value per ha ($1.2M) x Conveyance in ha (0.21)

Source: Petramala Research, Based on:

City of Burlington Official Plan, OPA55

City of Burlington Property Assessment Calculator

## Growth-Related Capital Works

The 2024 Development Charge Background Study for the City of Burlington identified approximately $35.3 million in infrastructure investments (Figure 11) needed to accommodate new non-residential developments over the ten-year period covering 2024-2033. Of these, $27.4 million would be funded through development charge revenues, while the remainder would be paid through existing DC reserve funds.

The proposed development at 4495 North Service Rd. will account for $2.5 million of these growth-related infrastructure upgrades, of which approximately $500,000 is expected to be funded through existing reserve funds.

Development charge rates were set by the 2024 DC Background Study but are indexed each year by inflation. To compare capital works investments to development charge revenues collected, this analysis grossed overall required capital works up by the rate of inflation for non-residential investment construction between 2024 and 2026. In 2026 $, total capital investment requirements to accommodate this development are estimated at roughly $2.6 million.

### Figure 11: Growth-Related Infrastructure Investment Requirements for New Non-Residential Developments ($), City of Burlington

*4495 North Service Rd.,City of Burlington*

**Proposed Developments Share of 10-Year Total Non-Residential Growth Forecast*** **7%**

| *Infrastructure Type* | Total Growth-Related Capital Costs (2024$)** | Development Share of Capital Costs (2024$)*** | Indexed Development Share (2026$)**** |
|---|---|---|---|
| Roads, Bridges and Culverts, Traffic Signals, Streetlights, Domes and Depots | 22,477,984 | 1,579,427 | 1,643,881 |
| Storm Drainage Services | 3,359,133 | 236,031 | 245,663 |
| Fire facilities, vehicles, small equipment and gear | 3,478,417 | 244,413 | 254,387 |
| Park development, recreation facilities | 1,241,877 | 87,261 | 90,822 |
| Library facilities, materials, vehicles & 5.1 | 848,640 | 59,630 | 62,064 |
| Transit Services | 3,929,390 | 276,101 | 287,368 |
| **Total** | 35,335,440 | 2,482,863 | 2,584,185 |
| **Excluding Reserve Fund** | 27,407,750 | $ 1,925,820 | **$ 2,004,409** |

*Formula based on jobs. Subject site can accommodate 386 jobs, DC Background Study imbeds an increase of 5,494 jobs

**Detailed source and calculation in Appendix A: Growth-Related Capital Works

***Growth related capital costs x 20%

****Development Charge Background Study was done in 2024. Spending is indexed by inflation to reflect current costs

*Detailed calculation in Appendix A

Reflects Share of total non-residential development

Source: Petramala Research, Based on:

City of Burlington Development Charge Background Study, 2024 Table ES-2

The 2022 Development Charge Background Study for the Region of Halton identified $902.7 million in infrastructure investments (Figure 12) needed to accommodate new non-residential developments over the ten-year period covering 2022-2031.

The proposed development at 4495 North Service Rd. will account for $4.1 million of these growth-related infrastructure upgrades, or $5 million accounting for inflation since 2022.

## Figure 12: Growth-Related Infrastructure Investment Requirements for New Non-Residential Developments ($)

*Frequent Transit Corridor,Transit support corridor*

**Proposed Developments Share of 10-Year Total Non-Residential Growth Forecast* 0.62%**

| *Infrastructure Type* | Total Growth-Related Capital Costs (2022$)** | Development Share of Capital Costs (2022$)*** | Indexed Development Share (2026$)**** |
|---|---|---|---|
| Water and Wastewater | 237,600,000 | - | - |
| Roads | 649,100,000 | 4,020,678 | 4,936,899 |
| General Services | 16,000,000 | 99,108 | 121,692 |
| | 902,700,000 | 4,119,786 | 5,058,591 |

*Detailed calculation in Appendix A: Development Share of Growth

**Detailed source and calculation in Appendix A: Growth-Related Capital Works

***Growth related capital costs x 0.62% except for water and wastewater. The Development does not require new infrastructure.

****Development Charge Background Study was done in 2022. Spending is indexed by inflation to reflect current costs

Source: Petramala Research, Based on:
Region of Halton Development Charge Background Study, 2022 Table ES-1

The principal off-site municipal infrastructure requirement identified, but not accounted for, is the widening of Appleby Line, estimated at approximately $482,106 (Figure 13), based on comparable road widening projects identified within the 2024 Development Charges Background Study, Appleby Line is a major arterial road and would therefore be the responsibility of the Region.

## Figure 13: Upfront Costs Associated with Widening Appleby Line

*4495 North Service Rd.,City of Burlington*

**Infrastructure Requirement**

| | | |
|---|---|---|
| Required Widening | 3 | Meters |
| Total Length of Road | 277 | Meters |

| | | Costs ($)** | Length (m) | Cost ($) /m* |
|---|---|---|---|---|
| **Case Study** | | | | |
| Walker's Line Widening (Highway 407 to No. 1 Sideroad) | | 1,914,500 | 1,100 | 1,740 |
| **Proposed Widening on Appleyby Line** | | | | |
| Related to Proposed Development | $ | 482,106 | 277 | 1,740 |

*Formula: cost/length of road

**The cost per meter-squared estimated based on Walker's Line case study is applied to the widening of Appleby Line. Formula = 277m2 x $1,740

Source: Petramala Research, Based on:
City of Burlington Development Charge Background Study, 2024 and Planning Justification Report

## Summary of Upfront Growth-Related Capital Works and Revenues

Figure 14 shows that the proposed development is expected to generate sufficient upfront revenues through development charges and related growth funding mechanisms to offset the majority of required growth-related infrastructure investments, with a net positive $6.6 million in revenues for other growth-related capital works.

### Figure 14: Summary of Upfront Investment Costs ($)

4495 North Service Rd.,City of Burlington

| Fiscal Variable | | City of Burlington and Region of Halton |
|---|---|---|
| ***Total Revenues*** | | |
| Development Charges | | 14,180,647 |
| | | |
| ***Total Investment Costs*** | | |
| Growth-Related Infrastructure (net of reserve funds) | | |
| City of Burlington | | 2,004,409 |
| Region of Halton | | 5,058,591 |
| Widening of Appleby Line | | 482,106 |
| **Sub-Total** | $ | 7,545,107 |
| | | |
| **Net Upfront Revenue/(Costs)** | **$** | **6,635,541** |

Source: Petramala Research, based on data in figures found in this report

# ANNUAL FISCAL IMPACT ANALYSIS – PROPERTY TAX REVENUES

This section identifies the annual incremental property tax revenues anticipated at full build-out once the development is occupied and operational, for the City of Burlington and Region of Halton.

## Assessment Value

Currently, portions of the property are assessed as vacant land and commercial uses. Upon completion, the site will be fully assessed as industrial property. The site was assessed at $12.7 million in 2025 for its land value.

Figure 15 shows that using MPAC replacement cost estimates for industrial buildings in Ontario of approximately $1,227 per square meter, in combination with the assessed land value, the proposed development will be valued at $61.1 million at full build-out. The development will generate $48.4 million in additional assessment value at full-build out, relative to its current property assessment.

### Figure 15: Property Assessment Value, 2024$

4495 North Service Rd.,City of Burlington

| Development Type | Development Size | Assesment Value Per $m^{2*}$ (ha) | Total Assessment Value ($) |
|---|---|---|---|
| Industrial ($m^2$) | 39,451 | 1,227 | 48,409,261 |
| *Plus* | | | |
| Land Value (ha)** | 10.52 | 1,205,894 | 12,686,000 |
| **Total Land Value at Completion** | | **$** | **61,095,261** |
| **Land Value Uplift, Net of current land value*** ** | | **$** | **48,409,261** |

* MPAC uses replacement cost method plus vacant land value to assess industrial buildings

**Land value as reported on City of Burlington assessment value data base (Appendix A: 2025 Assessment Value)

***Calculated as value expected after completion, less current assessment value

Source: Petramala Research, Based on:

Municipal Property Asssessment Corporation, Prelimary Cost per New Sq. ft. Methodology, 2016

City of Burlington 2026 Final Rates

## Property Tax Revenues

The property currently generates $257,077 annually in property tax revenues for the city and the region.

At full build-out, annual property taxes are projected to increase to $1.64 million, resulting in an estimated incremental annual increase of approximately $1.4 million.

### Figure 16: Incremental Increase in Annual Property Tax Revenue ($)

4495 North Service Rd.,City of Burlington

| Development Type | Property Class | Total Assessment Value ($) | Rate($)/Asessment Value | Total Annual Levy ($)** |
|---|---|---|---|---|
| Industrial ($m^2$) | I-T, I-U, I-X, L-T, L-U | 61,095,261 | 0.027 | 1,639,047 |
| *Less* | | | | |
| Vacant Land (ha) | C-T and C-U | 12,686,000 | 0.020 | 257,077 |
| **Net Increase*** | | **48,409,260.53** | | **$ 1,381,969.20** |

*Excludes education rates, reflects theexpected property taxes payable at completion, less property taxes payable in 2025

Formula = Property tax assessment x property tax rate

Source: Petramala Research, Based on:

Municipal Property Asssessment Corporation, Prelimary Cost per New Square Good Methodology, 2016

City of Burlington 2026 Final Rates

City of Burlington posted assessment of 4495 North Service Road

Annual property taxes will be shared between the City of Burlington and Region of Halton, with approximately:

- 51% allocated toward City services, approximately $700,000; and
- 49% allocated toward Regional services, or approximately $680,000.

### Figure 14: Incremental Annual Property Taxes at Full Build-Out

4495 North Service Rd.,City of Burlington




Source: Petramala Research, Based on:

# ANNUAL NET FISCAL IMPACT ANALYSIS – CITY OF BURLINGTON

The section reviews the combined incremental change in revenues and expenditures tied to the on-going operations of the industrial facility at full build-out, at 2024 dollars ($), for the City of Burlington.

## Annual Incremental Non-Tax Revenues

This section outlines annual non-tax revenues generated by the development at full occupancy.

Examples of non-tax revenues include:

- Licensing and permitting fees;
- User fees associated with municipal services;
- Water and wastewater revenues; and
- Other service-related charges.

The City of Burlington is anticipated to realize incremental annual on-going non-tax revenues associated with municipal service fees, permits, and related administrative functions associated with the business activities on-site at full build-out.

Figure 18 highlights these fees. It is estimated that the City of Burlington received $133.65 in annual non-tax revenues per every job that existed in the City in 2024.

Planning and development revenues were calculated separately and would reflect a one-time fee. There is no reason to believe that the development will produce on-going annual fees in this area.

Applying this rate to the number of jobs expected at the development generates on-going annual non-tax revenues of $51,596.

**Figure 18: City of Burlington Incremental Non-Tax Revenues by Service**

| Economic Assumptions | |
|---|---|
| Total Population | 199,089 |
| Total Employment | 95,771 |
| Employment Growth Allocated to Proposed Development | **386** |

| Revenue Source | Current Revenue ($, 2024)[1] | Non-Residential Allocation (%)[2] | Revenue Allocated to Non-Residential ($, 2024)[3] | Revenue/Job ($)[4] | Incremental Increase ($), Proposed Development[5] |
|---|---|---|---|---|---|
| Licences, Permits, Rents, etc. | 16,036,443 | 32% | 5,208,672 | 54.39 | 20,995 |
| Fines and penalties | 15,373,437 | 32% | 4,993,326 | 52.14 | 20,127 |
| Protection Services | 248,255 | 55% | 136,540 | 1.43 | 550 |
| Transportation Services | 8,551,994 | 20% | 1,710,399 | 17.86 | 6,894 |
| Health Services | 83,298 | 32% | 27,055 | 0.28 | 109 |
| Recreation and Cultural Services | 14,484,397 | 5% | 724,220 | 7.56 | 2,919 |
| Planning and Development | 2,585,169 | 0% | - | - | - |
| **Total** | **57,362,993** | **22%** | **12,800,211** | **$ 133.65** | **$ 51,596** |

1. FIR, Schedule 10
2. 2024 DC Background Study
3. (Current Revenues x Share Allocation)
4. Non-Residential Totals/95,771
5. Revenues per job x 386

Source: Petramala Research, based on City of Burlington Financial Information Return, 2024 Schedule 10 and 12 and economic assumption table. Tables are found in Appendix 2: FIR

## Annual Incremental Operating Costs – Growth-Related Capital Works

Appendix E, Table E-1 of the 2024 Development Charge Background Study for the City of Burlington highlights the anticipated annual expected lifecycle costs and operating cost that will be associated with new growth-related infrastructure spending. These costs are presented in Figure 19, broken down by lifecycle costs (replacement and maintenance costs) and operating costs.

The infrastructure needed to accommodate new non-residential development over the next ten years will result in total annual operating and lifecycle costs of almost $2.4 million per year.

The figure shows that the proposed development at 4495 North Service Rd will account for $166,821 of those costs.

**Figure 19: Growth-Related Annual Infrastructure Costs For Non-Residential Developments ($), by Service, City of Burlington**

*4495 North Service Rd., City of Burlington*

**Proposed Developments Share of 10-Year Total Non-Residential Grow** **7%**

| *Infrastructure Type* | 2024 ($) | Attributable to Non-Residential Development ($) * | Proposed Developments Share of Annual Expenditures ($) |
|---|---|---|---|
| *Municipal Services* | | | |
| Lifecycle Costs | 9,739,810 | 1,998,517 | 140,427 |
| Annual Operating Costs | 1,830,642 | 375,630 | 26,394 |
| Transit Services | | | |
| **Total (2024$)** | **11,570,452** | **2,374,147** | **166,821** |

*Reflects Share of total non-residential development of total DC Costs (21%)

Source: Petramala Research, Based on:

City of Burlington Development Charge Background Study, 2024, Table 8-1

## Incremental Operating Expenses – Existing Services and Infrastructure

This section examines the incremental impact of the development on existing municipal services and infrastructure.

Because many municipal services and infrastructure systems may contain excess capacity, costs are not expected to increase proportionately with growth. Additional costs associated with services that do not have excess capacity are already embedded in annual costs associated with new infrastructure investments. Accordingly, the analysis incorporates economies of scale assumptions to reflect operational efficiencies associated with incremental employment growth.

It is estimated that the City of Burlington will incur incremental operating expenses associated with servicing the development, including transportation infrastructure maintenance, transit services, fire protection, and administrative services.

Figure 20 shows the total operating costs for the City of Burlington in 2024, by spending category. The City had operating expenses of $309 million and lifecycle costs of $40 million. It is assumed that 24% of total costs were driven by activity in the non-residential sector, excluding planning and development.

## Figure 20: Total Municipal-Wide Operating Expenditures as of 2024

City of Burlington

| Service | Operating Expenditures ($, 2024) | Lifecycle costs ($, 2024) | % Share Allocated to Non-Residential |
|---|---|---|---|
| General government | 40,585,534 | 2,294,910 | 32% |
| Protection Services | | | |
| Fire | 50,338,130 | 1,995,659 | 55% |
| Other | 15,670,612 | 209,792 | 32% |
| *Transportation Services* | | | |
| Paved Roads | 50,913,452 | 15,324,721 | 24% |
| Winter Maintenance | 9,063,070 | 1,858 | 24% |
| Other (inlcuding transit) | 38,583,997 | 4,238,004 | 20% |
| *Environmental Services* | | | |
| Stormwater Management | 2,586,586 | 3,993,029 | 40% |
| Water Treatment and Diversion | 5,920 | 5,920 | 32% |
| Health Services | 757,223 | 13,040 | 32% |
| Recreation and Cultural Services | 85,497,245 | 12,289,998 | 5% |
| Planning and Development | 14,064,246 | 1,266 | 0% |
| Total | **308,066,016** | **40,368,197** | **24%** |

Source: Petramala Research, based on City of Burlington Financial Information Return, 2024 Schedule 10 and 12 and 20245 DC Development Charge Background Study. Tables are found in Appendix 2: FIR

Figure 21 shows that these costs added up to $810 per job in the City. Figure 22, further highlights our views on the economies of scale. We assume that the jobs generated by the proposed development will generate $170 in incremental on-going costs per year, per job created

## Figure 21: Current Operating Cost Allocated to Non-Residential Developments, City of Burlington

Total Employment 95,771

| Service | Total Operating Expenses ($, 2024)[1] | Total Lifecycle Costs ($, $, 2024)[1] | Operating Expenses/Job ($)[2] | Lifecycle Expenses/Job ($)[2] | Total Annual Operating Costs/Job ($) |
|---|---|---|---|---|---|
| General government | 13,182,270 | 745,392 | 137.6 | 3.7 | 141 |
| Protection Services | | | | | |
| Fire | 27,585,295 | 1,093,621 | 288.0 | 5.5 | 294 |
| Other | 5,089,849 | 68,141 | 53.1 | 0.3 | 53 |
| Transportation Services | | | | - | - |
| Paved Roads | 12,117,402 | 3,647,284 | 126.5 | 18.3 | 145 |
| Winter Maintenance | 2,157,011 | 442 | 22.5 | 0.0 | 23 |
| Other (inlcuding transit) | 7,716,799 | 847,601 | 80.6 | 4.3 | 85 |
| *Environmental Services* | | | | | |
| Stormwater Management | 1,024,288 | 1,581,239 | 10.7 | 7.9 | 19 |
| Water Treatment and Diversion | 1,923 | 1,923 | 0.0 | 0.0 | 0 |
| Health Services | 242,311 | 4,173 | 2.5 | 0.0 | 3 |
| Recreation and Cultural Services | 4,274,862 | 614,500 | 44.6 | 3.1 | 48 |
| Planning and Development | - | - | - | - | - |
| Total | **73,392,010** | **8,604,315** | **766** | **43** | **810** |

1. Formula= total expenditures in 2024x share allocated to non-residential

2. Formula = operating expenditure/total jobs (95,771)

Source: Petramala Research, based on City of Burlington Financial Information Return, 2024 Schedule 10 and 12 and 20245 DC Development Charge Background Study. Tables are found in Appendix 2: FIR

## Figure 22: Incremental Costs Associated with Proposed Development

*4495 North Service Rd.,City of Burlington* ***Jobs Generated:*** ***386***

| Service | Economic Scale Factor- Operating Costs | Economic Scale Factor - Lifecycle Costs | Total Applied Oeprating Costs ($)/Job[1] | Total Applied Lifecycle Costs($)/Job[1] | Total Applied Costs/Job[2] | Operating Cost ($), Proposed Development |
|---|---|---|---|---|---|---|
| General government | - | - | - | - | - | - |
| Protection Services | | | | | | |
| Fire | 0.25 | 0.25 | 72.0 | 1.4 | 73.4 | 28,328 |
| Other | 0.25 | 0.25 | 13.3 | 0.1 | 13.4 | 5,162 |
| Transportation Services | | | - | - | - | - |
| Paved Roads | - | 0.50 | - | 9.2 | 9.2 | 3,536 |
| Winter Maintenance | - | - | - | - | - | - |
| Other (inlcuding transit) | - | - | - | - | - | - |
| Environmental Services | | | - | - | - | - |
| Stormwater Management | 0.50 | 0.60 | 5.3 | 4.8 | 10.1 | 3,904 |
| Water Treatment and Diversion | 0.50 | 0.60 | 0.0 | 0.0 | 0.0 | 6 |
| Health Services | - | - | - | - | - | - |
| Recreation and Cultural Services | 0.98 | 1.00 | 43.7 | 3.1 | 46.8 | 18,078 |
| Planning and Development | - | - | - | - | - | - |
| Total | | | 134.4 | 18.5 | 152.9 | **$ 59,015** |

1. Formula = economic scale factor x operating expenses/job as of 2024

2. Formula= Total applied operating costs/job+total applied lifecycle cost/jon

Source: Petramala Research, based on City of Burlington Financial Information Return, 2024 Schedule 10 and 12 and 20245 DC Development Charge Background Study

The economic scale factor from Figure 22 is based on the following assumptions:

- General government expenses are unlikely to rise with the increase in jobs;
- Winter maintenance of roads is only likely to go up with weather conditions or increase in roads, but not employment growth; and
- The new development will put wear and tear on other assets, such as existing stormwater facilities, but the relationship will not be 1:1. Any extensive operating cost pressures from new growth are already accounted for in the operating and lifecycle costs associated with growth-related capital works.

Overall, the proposed development is estimated to result in $59,015 in total annual on-going operational and lifecycle costs associated with existing services and infrastructure for the City of Burlington.

## Annual Incremental Net Fiscal Impact - Summary

The analysis concludes that the proposed development will generate a positive on-going annual net fiscal impact for the City of Burlington of approximately $428,066 (Figure 23), or $1,109 per job created on-site at full build-out.

This reflects the difference between annual revenues generated by the development and the associated annual operating and infrastructure-related costs.

**Figure 23: Summary of Net Annual Fiscal Impact, Proposed Development, City of Burlington**

***At Full Build-Out and Occupancy, 2026$***

*4495 North Service Rd.,City of Burlington*

| Fiscal Variable | | Incremental Increase ($) |
|---|---|---|
| ***Total Revenues*** | | |
| Property Taxes | | 704,804 |
| Non-Tax Revenues | | 51,596 |
| Water and Wastewater Fees | | - |
| **Sub-Total** | $ | 756,400 |
| ***Total Operating and Lifecycle Costs*** | | |
| Growth-Related Infrastructure | | 269,319 |
| Existing Operations and Infrastructure | | 59,015 |
| **Sub-Total** | | 328,334 |
| **Net Fiscal Impact** | **$** | **428,066** |
| **Net Fiscal Impact Per Capita** | | **1,109** |

Source: Petramala Research, based on data in figures found in this report

# ANNUAL NET FISCAL IMPACT ANALYSIS – REGION OF HALTON

The section reviews the combined incremental change in all revenues and expenditures tied to the on-going operations of the industrial facility at full build-out, at 2024$ for the Region of Halton

## Water and Wastewater Fees

Figure 24 shows the expected water and wastewater revenues generated by the proposed industrial development for the Region of Halton, associated with the anticipated servicing demands.

The estimate is determined using the expected annual water usage as presented in the functional servicing report, combined with the water and wastewater fees posted by Burlington Hydro as of June 2026.

The development will generate $133,564 in revenues per year, at today's rates.

### Figure 24: Region of Halton, Total Water and Wastewater Fees

4495 North Service Rd.,City of Burlington

| Usuage | Daily (Litres) | Annual Cubic Meters (x365x0.001) |
|---|---|---|
| Water | 16,416.67 | 5,844.33 |
| Wastewater | **72,576.0** | **25,837.1** |

| | Water | Wastewater | | Total |
|---|---|---|---|---|
| Burlington Hydro Fees ($) | | | | |
| Monthly Fee | 3,123 | 3,385 | | 6,508 |
| Cosumption Fee (per Cubic Meter) | 1.55 | 1.80 | | 2.78 |
| Total Annual Revenue from Proposed Development ($)* | | | | |
| Monthly Fees* | 37,481 | 40,620 | | 78,101 |
| Usage Charges** | 9,044 | 46,419 | | 55,463 |
| Total | **46,525** | **87,038** | **$** | **133,564** |

*Formula: Monthly usage charges x 12

**Formula: Water and Wastewwater usuage rates x expected annual usage

Source: Petramala Research, based on City of Burlington Financial Information Return, 2024 Schedule 10 and 12

## Annual Incremental Non-Tax Revenues

Figure 25 highlights the non-tax revenues anticipated for the Region of Halton. It is estimated that the Region of Halton currently receives $38.9 in on-going annual non-tax revenues (excluding water and wastewater fees) per every job that exists in the Region in 2024.

Applying this rate to the number of jobs expected at the development generates an increase of non-tax revenues of $15,000 per year at full build-out. Adding in estimates for water and wastewater fees generates on-going annual non-tax revenue of $148,560

### Figure 25: Region of Halton Incremental Non-Tax Revenues by Service

| Economic Assumptions | |
|---|---|
| Total Population | 658,986 |
| Total Employment | 306,574 |
| Employment Growth Allocated to Proposed Development | **386** |

| Revenue Source | Current Revenue ($, 2024)[1] | Non-Residential Allocation (%)[2] | Revenue Allocated to Non-Residential ($, 2024) [3] | Revenue/Job ($) [4] | Incremental Increase ($), Proposed Development [5] |
|---|---|---|---|---|---|
| Licences, Permits, Rents, etc. | 19,689,875 | 32% | 6,300,760 | 20.55 | 7,934 |
| Protection Services | 4,875,076 | 55% | 2,681,292 | 8.75 | 3,376 |
| Transportation Services | 13,790,956 | 20% | 2,758,191 | 9.00 | 3,473 |
| *Environmental Services* | | | | | |
| Stormwater and Waste Disposal | 366,607 | 40% | 146,643 | 0.48 | 185 |
| Water and Wastewater* | | | | | 133,564 |
| Health Services | 71,225 | 32% | 22,615 | 0.07 | 28 |
| Social and Family Services | 524,297 | 0% | - | - | - |
| Planning and Development | 1,303,237 | 0% | - | - | - |
| Total | 40,621,273 | 29.3% | 11,909,500 | 38.85 | $ 148,560 |

1. FIR, Schedule 10
2. 2024 DC Background Study
3. (Current Revenues x Share Allocation)
4. Non-Residential Totals/306,574
5. Revenues per job x 386

*Based on Water and Wastewater Rates

Source: Petramala Research, based on City of Burlington Financial Information Return, 2024 Schedule 10 and 12. Tables are found in Appendix 2: FIR

## Annual Incremental Operating Expenses – Growth-Related Capital Works

Appendix H, Table H-1 and Table H-2 of the 2022 Development Charge Background Study for the Region of Halton highlights the anticipated annual expected lifecycle costs and operating cost that will be associated with new growth-related infrastructure spending. These costs are presented in Figure 26, broken down by lifecycle costs (replacement and maintenance costs) and operating costs.

The infrastructure needed to accommodate new non-residential development over the next ten years will result in total annual operating and lifecycle costs of roughly $344 million per year.

The figure shows that the proposed development at 4495 North Service Rd will account for $469,056 of those costs. The proposed development will connect to existing water and wastewater infrastructure and is therefore assumed to account for 0% of the costs associated with new water and wastewater infrastructure.

### Figure 26: Growth-Related Annual Infrastructure Costs For Non-Residential Developments ($), Region of Halton

*22,Right of way*

**Proposed Developments Share of 10-Year Total Non-Residential Growt** **0.6%**

| *Infrastructure Type* | Annual Avrg. (as of 2022$) | Attributable to Non-Residential Development * | Proposed Developments Share of Costs |
|---|---|---|---|
| Lifecycle Costs | 5,222,293 | 1,148,905 | 7,117 |
| Annual Operating Costs | 286,540,707 | 63,038,955 | 390,478 |
| Total (2022$) | 291,763,000 | 64,187,860 | 397,595 |
| **Total Indexed to 2024 $** | **344,202,751** | **75,724,605** | **469,056** |

*Reflects Share of total non-residential development of total DC Costs (22%)

Source: Petramala Research, Based on:

Region of Halton Development Charge Background Study, 2022, Table H-1 and H-2

The widening of Appleby Line will also generate incremental operating lifecycle costs for the Region, associated with maintaining a larger road. An estimate of these costs is found in Figure 27. These costs are estimated using the expenditures made by the Region to operate and maintain its existing 1,209 kilometers of road in 2024. In 2024, the Region spent approximately $50,000 on road maintenance, per kilometer of road maintained.

It is estimated that the widening of Appleby Line will add 0.277[1] kilometers of road and add an incremental $13,615 in road maintenance costs per year for the Region.

## Figure 27: Annual Operating Costs Associated with Widening of Appleby Line

4495 North Service Rd.,City of Burlington

| Calculation | Region of Halton-Wide* | Proposed Widening*** |
|---|---|---|
| *Total Expenditures ($, 2024)* | | |
| Total Opearing Costs ($, 2024) | 29,495,549 | 6,758 |
| Total Lifecycle Costs ($, 2024) | 29,927,841 | 6,857 |
| Sub-Total | 59,423,390 | $ 13,615 |
| *Expenditures ($)/Km, 2024*** | | |
| Opearing Costs ($, 2024) | 24,397 | 24,397 |
| Lifecycle Costs ($, 2024) | 24,754 | 24,754 |
| Sub-Total | *49,151* | *49,151* |
| *Number of Kilometers Managed* | 1,209 | 0.277 |

*Total expenditures made by Region of Halton to maintain roads in 2024

**Formula= total operating expenditures in 2024 / total km of roads maintained

***Costs for maintaining roads is estimated using the cost/km estimated for the Region overall.

Source: Petramala Research, Based on:

Region of Halton FIR, Schedule 40 and 80D

[1] Measurement reflects google earth imaging and reflects portion directly adjacent to property line.

## Incremental Operating Expenses – Existing Services and Infrastructure

Figure 28 shows the total operating costs for the Region of Halton in 2024, by spending category. The Region had operating expenses and lifecycle costs of $1.4 billion It is assumed that 18% of total costs, excluding those associated with planning and development, were driven by activity in the non-residential sector.

### Figure 28: Total Municipal-Wide Operating Expenditures as of 2024

Region of Halton

| Service | Operating Expenditures ($, 2024) | Lifecycle costs ($, 2024) | % Share Allocated to Non-Residential |
|---|---|---|---|
| General government | 52,800,278 | 8,749,282 | 32% |
| Protection Services | 224,455,428 | 11,063,465 | 55% |
| Transportation Services | | | |
| Paved Roads | 23,310,929 | 29,927,841 | 24% |
| Winter Maintenance | 6,184,620 | - | 24% |
| Other (inlcuding transit) | 1,461,206 | 1,128,443 | 20% |
| Environmental Services | | | |
| Stormwater Management | 572,801 | 3,093,029 | 40% |
| Water Treatment and Diversion | 107,569,082 | 39,350,350 | 32% |
| Wastewater Collection and Treatment | 82,982,867 | 44,773,338 | 32% |
| Solid Waste Disposal | 23,651,473 | 2,016,882 | 32% |
| Health Services | 100,696,116 | 2,026,298 | 32% |
| Social and Family Services | 353,549,627 | 2,766,873 | 0% |
| Social Housing | 353,549,627 | 2,766,873 | 0% |
| Recreation and Cultural Services | 1,878,083 | 138,946 | 5% |
| Planning and Development | 18,639,117 | - | 0% |
| Total | **1,351,301,254** | **147,801,620** | **18%** |

Source: Petramala Research, based on City of Burlington Financial Information Return, 2024 Schedule 10 and 12 and 20245 DC Development Charge Background Study

Figure 29 shows that these costs added up to $878 per job in the Region. Figure 30 further highlights our views on the incremental costs associated with employment growth, assuming economies of scale across services.

**Figure 29: Current Operating Cost Allocated to Non-Residential Developments, Region of Halton**

Total Employment 306,574

| Service | Total Operating Expenses ($, 2024)[1] | Total Lifecycle Costs ($, $, 2024)[1] | Operating Expenses/Job ($)[2] | Lifecycle Expenses/Job ($)[2] | Total Annual Operating Costs/Job ($) |
|---|---|---|---|---|---|
| General government | 16,764,560 | 2,777,975 | 54.7 | 4.2 | 59 |
| Protection Services | 123,450,485 | 6,084,906 | 402.7 | 9.2 | 412 |
| Transportation Services | | | | - | - |
| Paved Roads | 5,594,623 | 7,182,682 | 18.2 | 10.9 | 29 |
| Winter Maintenance | 1,484,309 | - | 4.8 | - | 5 |
| Other (inlcuding transit) | 292,241 | 225,689 | 1.0 | 0.3 | 1 |
| Environmental Services | - | - | - | - | - |
| Stormwater Management | 229,120 | 1,237,212 | 0.7 | 1.9 | 3 |
| Water Treatment and Diversion | 34,154,145 | 12,494,088 | 111.4 | 19.0 | 130 |
| Wastewater Collection and Treatment | 26,347,802 | 14,215,935 | 85.9 | 21.6 | 108 |
| Solid Waste Disposal | 7,509,554 | 640,378 | 24.5 | 1.0 | 25 |
| Health Services | 31,971,917 | 643,368 | 104.3 | 1.0 | 105 |
| Social and Family Services | - | - | - | - | - |
| Social Housing | - | - | - | - | - |
| Recreation and Cultural Services | 93,904 | 6,947 | 0.3 | 0.0 | 0 |
| Planning and Development | - | - | - | - | - |
| Total | **247,892,662** | **45,509,179** | **808.6** | **69.1** | **$ 878** |

1. Formula= total expenditures in 2024x share allocated to non-residential

2. Formula = operating expenditure/total jobs (95,771)

**Source: Petramala Research, based on City of Burlington Financial Information Return, 2024 Schedule 10 and 12 and 20245 DC Development Charge Background Study**

Tables are found in Appendix 2: FIR

**Figure 30: Current Operating Cost Allocated to Non-Residential Developments, Region of Halton**

Jobs on-site: 386

| Service | Economic Scale Factor- Operating Costs | Economic Scale Factor - Lifecycle Costs | Total Applied Oeprating Costs ($)/Job[1] | Total Applied Lifecycle Costs($)/Job[1] | Total Applied Costs/Job[2] | Total Incremental Operating Cost ($), Proposed Development |
|---|---|---|---|---|---|---|
| General government | - | - | - | - | - | - |
| Protection Services | 0.25 | 0.25 | 101 | 2 | 103 | 39,753 |
| Transportation Services | | | - | - | - | - |
| Paved Roads | - | 0.50 | - | 5 | 5 | 2,104 |
| Winter Maintenance | - | - | - | - | - | - |
| Other (inlcuding transit) | - | - | - | - | - | - |
| Environmental Services | | | - | - | - | - |
| Stormwater Management | 0.50 | 0.60 | 0 | 1 | 2 | 579 |
| Water Treatment and Diversion | 0.50 | 0.60 | 56 | 11 | 67 | 25,895 |
| Wastewater Collection and Treatment | 0.50 | 0.60 | 43 | 13 | 56 | 21,585 |
| Solid Waste Disposal | 1.00 | - | 24 | - | 24 | 9,456 |
| Health Services | - | - | - | - | - | - |
| Social and Family Services | 1.00 | - | - | - | - | - |
| Social Housing | 1.00 | - | - | - | - | - |
| Recreation and Cultural Services | 0.98 | 1.00 | 0 | 0 | 0 | 120 |
| Planning and Development | - | - | - | - | - | - |
| Total | | | 225 | 33 | 258 | **$ 99,493** |

1. Formula = economic scale factor x operating expenses/job as of 2024

2. Formula= Total applied operating costs/job+total applied lifecycle cost/jon

Source: Petramala Research, based on City of Burlington Financial Information Return, 2024 Schedule 10 and 12 and 20245 DC Development Charge Background Study

We assume that the jobs generated by the proposed development will generate $258 in incremental on-going lifecycle and operating costs per year for the Region, based on the following assumptions:

- General government expenses are unlikely to rise with the increase in jobs;
- Winter maintenance of roads is only likely to go up with weather conditions or increase in roads, but not employment growth; and
- The new development will put wear and tear on other infrastructure, such as existing stormwater, water and wastewater treatment facilities, but the relationship will not be 1:1.

Overall, the proposed development is estimated to result in $99,493 in total annual on-going operational and lifecycle costs associated with existing services and infrastructure for the Region of Halton.

## Net Annual Fiscal Impact - Summary

The proposed development is also expected to generate a positive annual net fiscal impact for the Region of Halton of $377,125 (Figure 31), or $977 per job created.

The Region benefits significantly from increased property tax revenues, water and wastewater revenues, and other non-tax revenues associated with industrial employment growth.

### Figure 31: Summary of Net Annual Fiscal Impact, Proposed Development, Region of Halton

***At Full Build-Out and Occupancy, 2026$***

*4495 North Service Rd.,City of Burlington*

| Fiscal Variable | Incremental Increase ($) |
|---|---|
| ***Total Revenues*** | |
| Property Taxes | 677,165 |
| Non-Tax Revenues | 148,560 |
| Water and Wastewater Fees | 133,564 |
| **Sub-Total** | $ 959,289 |
| ***Total Operating and Lifecycle Costs*** | |
| Growth-Related Infrastructure | 469,056 |
| Existing Operations and Infrastructure | 99,493 |
| Site-Specific (widening of Appleby Line) | 13,615 |
| **Sub-Total** | $ 582,164 |
| **Net Fiscal Impact** | **$ 377,125** |
| **Net Fiscal Impact Per Capita** | **977** |

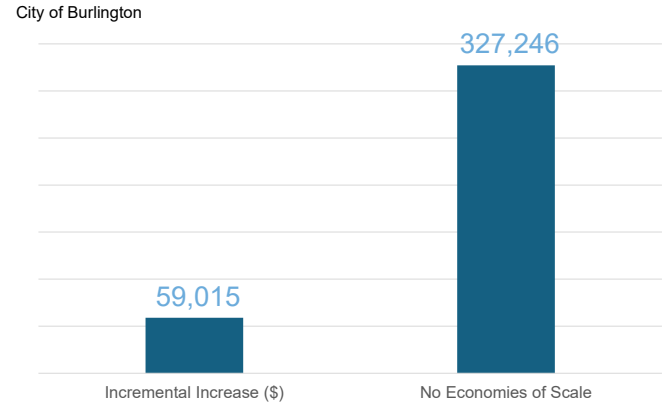
Source: Petramala Research, based on data in figures found in this report

# ANNUAL NET FISCAL IMPACT ANALYSIS – SCENARIO ANALYSIS

A scenario analysis was undertaken, removing economies of scale assumptions and instead assuming that municipal operating and lifecycle costs increase on a one-to-one basis with development growth.

This scenario represents an intentionally conservative and unrealistic assumption because the analysis already separately accounts for infrastructure investments required where excess capacity does not exist.

**Figure 32: Incremental Increase in Operating Expenditures from Proposed Development ($)**



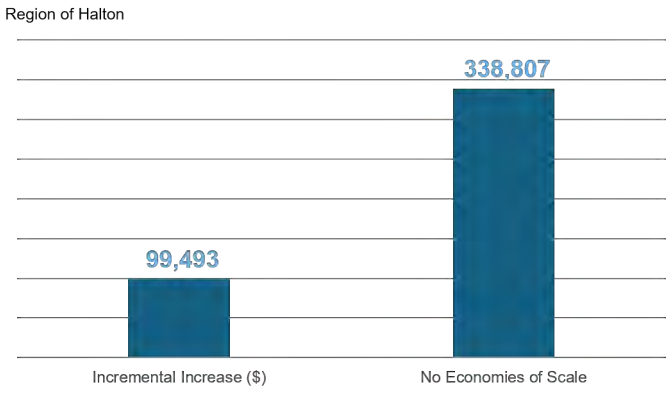

Source: Petramala Research Inc, based on City of Burlington FIR Schedule 40

Under this scenario, on-going annual operating and lifecycle costs would increase along with this new development by:

- $327,246 per year in the City of Burlington (Figure 32); and
- $338,807 in the Region of Halton (Figure 33).

Under the conservative scenario assuming no economies of scale, the development continues to generate positive annual fiscal impacts for both the City and Region (Figure 34). This reinforces the conclusion that the development represents fiscally sustainable growth.

**Figure 33: Incremental Increase in Operating Expenditures from Proposed Development ($)**




Source: Petramala Research Inc, based on City of Burlington FIR Schedule 40

**Figure 34: Summary of Net Annual Fiscal Impact, Scenario Analysis, Proposed Development**

***At Full Build-Out and Occupancy, 2026$***
*No Economies of Scale*

| Fiscal Variable | City of Burlington | Region of Halton |
|---|---|---|
| ***Total Revenues*** | | |
| Property Taxes | 704,804 | 677,165 |
| Non-Tax Revenues | 51,596 | 148,560 |
| Water and Wastewater Fees | - | 133,564 |
| **Sub-Total** | $ 756,400 | $ 959,289 |
| ***Total Operating and Lifecycle Costs*** | | |
| Growth-Related Infrastructure | 269,319 | 469,056 |
| Existing Operations and Infrastructure | 327,246 | 338,807 |
| Site-Specific (widening of Appleby Line) | - | 13,615 |
| **Sub-Total** | $ 596,565 | $ 821,478 |
| **Net Fiscal Impact** | **$ 159,835** | **$ 137,811** |

Source: Petramala Research, based on data in figures found in this report

# CONCLUSION

The proposed industrial development at 4495 North Service Rd. represents a fiscally positive form of employment growth for both the City of Burlington and Region of Halton.

The analysis demonstrates that the development will generate substantial upfront revenues through development charges. The development will also results in a positive annual fiscal impact for both the City of Region, while requiring relatively limited external infrastructure investment. Most infrastructure costs remain site-specific and the responsibility of the developer.

At full build-out, the development is expected to generate a strong uplift to annual property tax revenues and non-tax revenues that exceed estimated associated operating and infrastructure-related costs.

Even under more conservative assumptions regarding municipal operating costs, the development continues to produce a positive net fiscal impact.

Overall, the proposed development supports municipal fiscal sustainability objectives while contributing toward the City of Burlington's long-term employment and economic development goals.

# APPENDIX 1 – SUPPORTING MATERIAL

## A1 – a: Development Charge Rates, as of June 1, 2026

**City of Burlington, Region of Halton and Halton School Boards**
**Development Charges**
**Effective June 1, 2026**

| Residential Rates | Single and Semi-Detached | Multiples 3 or more Bedrooms | Multiples 1 or 2 Bedrooms | Apartments 2 or more Bedrooms | Apartments Bachelor or 1 Bedroom | Special Care Or Accessory Dwelling with Kitchen & Bathroom | Special Care or Accessory Dwelling without Kitchen or Bathroom |
|---|---|---|---|---|---|---|---|
| City of Burlington | $ 22,474.00 | $ 17,829.00 | $ 12,840.00 | $ 11,974.00 | $ 9,055.00 | $ 7,318.00 | $ 7,318.00 |
| Region of Halton | | | | | | | |
| Built Boundary | $ 54,695.43 | $ 44,293.56 | $ 29,274.76 | $ 26,570.36 | $ 19,672.56 | $ 15,961.39 | $ 15,961.39 |
| Greenfield | $ 79,880.67 | $ 64,680.21 | $ 42,748.82 | $ 38,790.51 | $ 28,720.29 | $ 23,282.69 | $ 23,282.69 |
| Rural[1] | $ 41,368.50 | $ 33,489.55 | $ 22,134.10 | $ 20,082.74 | $ 14,869.15 | $ 12,063.57 | $ 12,063.57 |
| Education | | | | | | | |
| Halton District School Board | $ 7,052.25 | $ 7,052.25 | $ 7,052.25 | $ 7,052.25 | $ 7,052.25 | $ 7,052.25 | See |
| Halton Catholic District School Board | $ 4,969.00 | $ 4,969.00 | $ 4,969.00 | $ 4,969.00 | $ 4,969.00 | $ 4,969.00 | Non-Residential |
| Total Education | $ 12,021.25 | $ 12,021.25 | $ 12,021.25 | $ 12,021.25 | $ 12,021.25 | $ 12,021.25 | |

| Non-Residential Rates (Per Square Metre) | Retail | Non-Retail |
|---|---|---|
| City of Burlington | $ 153.47 | $ 153.47 |
| Region of Halton | | |
| Built Boundary | $ 696.852 | $ 172.083 |
| Greenfield | $ 777.547 | $ 252.778 |
| Rural[1] | $ 649.228 | $ 124.459 |
| Education | | |
| Halton District School Board | $ 19.48 | $ 19.48 |
| Halton Catholic District School Board | $ 14.42 | $ 14.42 |
| Total Education | $ 33.90 | $ 33.90 |

Note - figures adjusted for rounding

City of Burlington
By- law 41-2024, as amended by By-law 68-2024 - Effective June 1, 2024 is subject to annual indexing on April 1st of each year

Region of Halton
By-law 25-22 are subject to indexing on April 1st of each year
[1]Water and/or wastewater charges are payable if a Rural property is connected to services

Education
Halton District School Board (HDSB) Education Development Charges By-Law, 2023 (Effective June 1, 2023).
Halton Catholic District School Board (HCDSB) Education Development Charges By-Law, 2023 (Effective June 1, 2023).

**Effective January 1st, 2020, changes were made to the timing and calculation of development charges in accordance with Bill 108, the More Homes, More Choice Act.*

For further information, please contact:
City of Burlington, Development Charges — developmentcharges@burlington.ca
Region of Halton, Development Officer — developmentcharges@halton.ca
Region of Halton School Boards — planning.services@hcdsb.org

Please note: a Front-ending Recovery Payment will apply to Regional residential development. Please visit Halton Region's website at www.halton.ca/regional_council_administration/finances/ for Regional Development Charge and Front-ending Recovery Payment information and direct any questions to Halton Region's Development Officer at 905-825-6000 x7290.

# A1 – b: Growth-Related Capital Works, as Reported by the 2024 DC Background Study, City of Burlington

*2024 DC Background Study, Growth-Related Captial Investment Works, Non-residential and Residential , 10-Year Period*

| | Gross Investments | Benefit to Existing | Total New | Less Other Funing | Post Period Benefit | Benefit to current growth | Reserve Fund | Residential Share net of reserve fund | Non-Residential Share net of reserve fun | Residen tial | Non-Residen tial | Residential Total New Growth Capital | Non-Residential Total New |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | $ | | | | | Share of Works Requirement | | | |
| Roads, Bridges and Culverts, Traffic Signals, : | 123,895,989 | 29,588,563 | 94,307,426 | 5,363,833 | | 94,307,426 | 26,054,244 | 51,985,174 | 16,268,008 | 76% | 24% | 71,829,442 | 22,477,984 |
| Storm Drainage Services | 32,172,662 | 23,689,500 | 8,483,162 | | | 8,483,162 | 2,784,316 | 3,442,237 | 2,256,609 | 60% | 40% | 5,124,029 | 3,359,133 |
| Fire facilities, vehicles, small equipment and g | 16,013,603 | 8,411,814 | 7,601,789 | | 1,249,704 | 6,352,085 | 232,590 | 2,768,445 | 3,351,050 | 45% | 55% | 2,873,668 | 3,478,417 |
| Park development, recreation facilities | 24,523,531 | 1,412,600 | 23,110,931 | | | 23,110,931 | 2,790,580 | 19,228,427 | 1,091,924 | 95% | 5% | 21,869,054 | 1,241,877 |
| Library facilities, materials, vehicles & 5.1 | 16,013,603 | 220,700 | 15,792,903 | | | 15,792,903 | 538,064 | 14,435,112 | 819,727 | 95% | 5% | 14,944,263 | 848,640 |
| Transit Services | 86,960,000 | 62,176,200 | 24,783,800 | 4,556,746 | 5,328,600 | 19,455,200 | 1,529,710 | 14,305,058 | 3,620,432 | 80% | 20% | 15,525,810 | 3,929,390 |
| Total | 299,579,388 | 125,499,377 | 174,080,011 | 9,920,579 | 6,578,304 | 167,501,707 | 33,929,504 | 106,164,453 | 27,407,750 | 79% | 21% | 132,166,267 | 35,335,440 |

Source: 2024 DC Background Study, City of Burlington, Table 6-7

# A1 – c: Growth-Related Capital Works, Operating and Lifecycle Costs as Reported by the 2024 DC Background Study, City of Burlington

sustainable.

**Table 8-1**
**City of Burlington**
**Asset Management – Future Expenditures and Associated Revenues**
**2024$**

| | 2051 (Total) |
|---|---|
| **Expenditures (Annualized)** | |
| Annual Debt Payment on Non-Growth Related Capital | 2,918,571 |
| Annual Debt Payment on Post Period Capital[1] | - |
| **Lifecycle:** | |
| Annual Lifecycle - Municipal-wide Services | **9,739,810** |
| **Sub-Total - Annual Lifecycle** | $9,739,810 |
| | |
| **Incremental Operating Costs (for D.C. Services)** | $1,830,642 |
| | |
| **Total Expenditures** | **14,489,023** |
| | |
| **Revenue (Annualized)** | |
| Total Existing Revenue[2] | $327,701,693 |
| Incremental Tax and Non-Tax Revenue (User Fees, Fines, Licences, etc.) | $47,898,323 |
| **Total Revenues** | **$375,600,016** |

[1] Interim Debt Financing for Post Period Benefit

[2] As per Sch. 10 of FIR

## A1-d: Growth-Related Capital Works, as Reported by the 2022 DC Background Study, Region of Halton

Summary of Capital Costs for all Eligible Programs (2022 $, millions)

| Services | Gross Cost | Less: Benefit to Existing Dev't | Less: Post Period Capacity | Less: Subsidy, Dev Contbt'n | Less: Other Deduc't | Net Growth Total | Net Growth Res | Net Growth N-res |
|---|---|---|---|---|---|---|---|---|
| W/WW (2023-2031): | | | | | | | | |
| Water | $ 562.2 | $ 12.0 | $ 46.9 | $ - | $ - | $ 503.4 | $ 373.9 | $ 129.5 |
| Wastewater | 608.6 | 175.1 | 24.5 | - | - | 408.9 | 300.8 | 108.1 |
| Sub-Total | $ 1,170.8 | $ 187.1 | $ 71.4 | $ - | $ - | $ 912.3 | $ 674.6 | $ 237.6 |
| Roads (2023-2031) | $ 2,441.1 | $ 400.0 | $ 238.0 | $ - | $ - | $ 1,803.0 | $ 1,153.9 | $ 649.1 |
| General Service (2022-2031): | | | | | | | | |
| Growth Studies | $ 16.1 | $ 6.3 | $ - | $ - | $ 0.8 | $ 9.0 | $ 6.5 | $ 2.5 |
| Police* | 83.6 | 19.5 | 27.5 | - | - | 36.6 | 26.3 | 10.3 |
| Paramedics | 32.6 | 11.4 | 8.4 | - | - | 12.8 | 11.3 | 1.5 |
| Facilities | 12.3 | 4.0 | 1.3 | - | - | 7.0 | 6.0 | 1.1 |
| Social Housing | 100.1 | 50.1 | - | - | - | 50.1 | 50.1 | - |
| Waste Diversion | 14.9 | 8.1 | 1.0 | - | 0.4 | 5.4 | 5.1 | 0.3 |
| Waterfront Parks | 37.6 | 14.9 | 14.8 | - | - | 7.9 | 7.5 | 0.4 |
| Sub-Total | $ 297.2 | $ 114.2 | $ 53.1 | $ - | $ 1.2 | $ 128.7 | $ 112.7 | $ 16.0 |
| **Total** | $ 3,909.1 | $ 701.3 | $ 362.6 | $ - | $ 1.2 | $ 2,844.0 | $ 1,941.3 | $ 902.7 |

Note: May not add due to rounding

* Includes discounted debt payments

3.4. The non-residential roads infrastructure cost was further divided among different types of non-residential development between retail and non-retail development (Appendix D and E).

3.5. Table ES-2 distributes further the water/wastewater costs between Greenfield and Built Boundary areas.

Table ES-2
Water & Wastewater Project Costs by Area (2022 $, millions)

| Service | Gross Cost | Less: Benefit to Existing Dev't | Less: Post Period Benefit | Net Growth | Residential Share: Capacity | Residential Share: Distrb'n /Collct'n - Greenfield | Residential Share: Distrb'n /Collct'n - Built bndry | Residential Share: Total | Non-residential Share: Capacity | Non-residential Share: Distrb'n /Collct'n - Greenfield | Non-residential Share: Distrb'n /Collct'n - Built bndry | Non-residential Share: Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Water | $ 562.2 | $ 12.0 | $ 46.9 | $ 503.4 | $ 139.8 | $ 226.8 | $ 7.3 | $ 373.9 | $ 44.1 | $ 83.9 | $ 1.5 | $ 129.5 |
| Wastewater | 608.6 | 175.1 | 24.5 | 408.9 | 65.2 | 213.5 | 22.1 | 300.8 | 20.6 | 83.0 | 4.5 | 108.1 |
| **Total** | **$ 1,170.8** | **$ 187.1** | **$ 71.4** | **$ 912.3** | **$ 205.0** | **$ 440.3** | **$ 29.4** | **$ 674.6** | **$ 64.7** | **$ 166.9** | **$ 6.0** | **$ 237.6** |

Note: May not add due to rounding

# A1-e: Growth-Related Capital Works, Operating and Lifecycle Costs as Reported by the 2022 DC Background Study, Region of Halton

Table H-1a

**2022 Capital Budget & Forecast**
**Summary of Tax Capital Budget & Financing ($000s)**

| | Gross Cost | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Program Expenditures** | | | | | | | | | | | |
| Transportation | **$ 2,637,646** | $ 196,567 | $ 96,722 | $ 220,459 | $ 244,553 | $ 369,711 | $ 436,221 | $ 195,099 | $ 201,374 | $ 229,171 | $ 447,769 |
| Planning | **166,235** | 12,845 | 16,790 | 37,510 | 13,220 | 12,720 | 21,470 | 13,720 | 13,220 | 12,220 | 12,520 |
| Waste Management | **47,805** | 4,809 | 6,471 | 10,524 | 15,532 | 1,169 | 1,166 | 5,041 | 2,195 | 799 | 99 |
| Energy, Fleet and Facilities | **85,013** | 10,788 | 3,709 | 5,262 | 3,707 | 34,363 | 4,193 | 6,725 | 3,676 | 7,724 | 4,866 |
| Information Technology | **65,641** | 7,747 | 7,912 | 7,624 | 7,582 | 6,400 | 6,097 | 6,839 | 5,735 | 4,621 | 5,084 |
| Paramedic Services | **35,651** | 1,894 | 3,613 | 1,723 | 6,124 | 2,463 | 3,974 | 3,851 | 2,703 | 3,387 | 5,919 |
| Economic Development | **8,000** | - | - | 8,000 | - | - | - | - | - | - | - |
| Services for Seniors | **6,929** | 959 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 770 | 650 |
| Capital & Dev't Financing | **3,557** | 350 | 350 | 350 | 380 | 350 | 350 | 377 | 350 | 350 | 350 |
| Public Health | | | | | | 34 | 17 | - | 34 | 51 | 128 |
| Children's Ser | | | | | | 50 | 50 | 50 | 50 | 50 | 50 |
| Communicatio | | | | | | - | - | - | 15 | - | - |
| Police | **74,905** | 11,752 | 9,317 | 8,496 | 9,714 | 7,352 | 7,950 | 5,650 | 4,850 | 5,125 | 4,700 |
| **Total** | **$ 3,132,346** | **$ 247,813** | **$ 145,635** | **$ 300,714** | **$ 301,529** | **$ 435,261** | **$ 482,138** | **$ 238,002** | **$ 234,852** | **$ 264,268** | **$ 482,135** |
| **Financing** | | | | | | | | | | | |
| Tax Reserves | **$ 1,544,402** | $ 144,362 | $ 93,248 | $ 173,957 | $ 167,530 | $ 216,967 | $ 210,064 | $ 102,883 | $ 117,120 | $ 134,570 | $ 183,700 |
| Rate Reserves | **14,185** | 602 | 560 | 1,068 | 758 | 8,283 | 883 | 345 | 515 | 369 | 805 |
| Dev't Charges - Resid | **1,561,694** | 99,220 | 49,105 | 124,264 | 132,445 | 209,349 | 270,380 | 134,241 | 116,695 | 128,860 | 297,134 |
| Dev't Charges - Non Res | **6,394** | 511 | 624 | 1,368 | 738 | 606 | 755 | 476 | 464 | 411 | 440 |
| External Rcvry/Other | **572** | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 | 57 |
| Debentures | **5,100** | 3,060 | 2,040 | - | - | - | - | - | - | - | - |
| **Total** | **$ 3,132,346** | **$ 247,813** | **$ 145,635** | **$ 300,714** | **$ 301,529** | **$ 435,261** | **$ 482,138** | **$ 238,002** | **$ 234,852** | **$ 264,268** | **$ 482,135** |

Includes financing cost. Schedule may not add due to rounding.

**Table H-2b**
**Ten Year Operating Budget Forecast**
**For Rate Supported Services**

| | 2022 Requested Budget | 2023 Forecast | 2024 Forecast | 2025 Forecast | 2026 Forecast | 2027 Forecast | 2028 Forecast | 2029 Forecast | 2030 Forecast | 2031 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| Net Program Impact ($000's) | $ 228,503 | $ 237,687 | $ 247,204 | $ 257,076 | $ 267,164 | $ 275,850 | $ 284,464 | $ 293,375 | $ 302,606 | $ 311,723 |
| Annual Water Consumption $m^3$ (000s) | 52,913 | 52,913 | 52,913 | 52,913 | 52,913 | 52,421 | 51,934 | 51,452 | 50,974 | 50,500 |
| Residential Bill (226 $m^3$ p.a.) | $ 1,023 | $ 1,057 | $ 1,093 | $ 1,129 | $ 1,167 | $ 1,204 | $ 1,242 | $ 1,280 | $ 1,320 | $ 1,359 |
| **Annual % Rate Increase** | **2.8%** | **3.3%** | **3.3%** | **3.3%** | **3.3%** | **3.2%** | **3.1%** | **3.1%** | **3.1%** | **2.9%** |
| **Rate Impact:** | | | | | | | | | | |
| State-of-Good-Repair | 2.0% | 2.1% | 2.2% | 2.2% | 2.0% | 1.6% | 1.5% | 1.5% | 1.5% | 1.3% |
| Operating Expenses | 0.8% | 1.3% | 1.2% | 1.1% | 1.3% | 1.2% | 1.2% | 1.2% | 1.2% | 1.2% |
| Consumption Change | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.5% | 0.5% | 0.5% | 0.5% | 0.5% |

# A1-f: Current Property Tax Assessment – Subject Site, as Reported by City of Burlington

**Property Information**
**Address:**4495 North Service Rd.
**Legal Description:**CON 2 SDS PT LOT 6 RP 20R11092 PARTS 2,3
**Roll Number:**2402090904002100000
**Ward Number:**4

**Current and Prior Year Assessment**

**Current Year Assessment**

| Year | Tax Class | Assessment Amount |
|---|---|---|
| 2026 | C-T | $6,751,500 |
| 2026 | C-U | $5,934,500 |

**2026 Total Assessment Amount:$12,686,000**

**Prior Year Assessment**

| Year | Tax Class | Assessment Amount |
|---|---|---|
| 2025 | C-T | $6,751,500 |
| 2025 | C-U | $5,934,500 |

**2025 Total Assessment Amount:$12,686,000**

**Year Over Year % Difference:**
**0.00%**

**Tax Levy History**

| Year | Amount |
|---|---|
| 2026 | $257,077 |
| 2025 | $249,004 |
| 2024 | $239,131 |

**2026 Tax Installments**

| Due Date | Description | Amount |
|---|---|---|
| 1)February 23, 2026 | Interim | $62,251 |
| 2)April 23, 2026 | Interim | $62,251 |
| 3)June 23, 2026 | Final | $66,288 |
| 4)September 23, 2026 | Final | $66,287 |

**Total Amount:$257,077.34**

# APPENDIX 2 – FINANCIAL INFORMATION RETURN SCHEDULES

Table 2-a: Burlington FIR Schedule 10

| | | | | | |
|---|---|---|---|---|---|
| FIR2024: Burlington C<br>Asmt Code: 2402<br>MAH Code: 14101 | | | | | Schedule 10<br>CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE<br>for the year ended December 31, 2024 |
| | | **STATEMENT OF OPERATIONS: REVENUE** | | | Own Purposes Revenue<br>1<br>$ |
| | | **Property Taxation** | | | |
| | 0299 | Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) | | | 246,695,150 |
| | 0499 | Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) | | | 4,131,215 |
| | **9940** | | | **Subtotal** | 250,826,365 |
| | 0510 | Estimated Tax Revenue | | | |
| | | **Government Transfers - Unconditional Grants** | | | |
| | 0620 | Ontario Municipal Partnership Fund (OMPF) | | | 0 |
| | 0625 | Ontario Cannabis Legalization Implementation Fund (OCLIF) | | | |
| | 0626 | Safe Restart Agreement: Municipal Operating Funding | | | |
| | 0627 | Safe Restart Agreement: Public Transit Funding | | | |
| | 0628 | Social Services Relief Fund (SSRF) | | | |
| | 0629 | Provincial COVID-19 Recovery Funding | | | |
| | 0695 | Other | | | |
| | 0696 | Other | | | |
| | 0697 | Other | | | |
| | 0698 | Other | | | |
| | **0699** | | | **Subtotal** | 0 |
| | | **Government Transfers - Conditional Grants** | | | |
| | 0810 | Ontario Conditional Grants (SLC 12 9910 01) | | | 2,809,229 |
| | 0815 | Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) | | | 0 |
| | 0820 | Canada Conditional Grants (SLC 12 9910 02) | | | 151,635 |
| | 0825 | Canada Grants for Tangible Capital Assets (SLC 12 9910 06) | | | 7,988,216 |
| | 0830 | Deferred Revenue Earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01) | | | 3,276,869 |
| | **0899** | | | **Subtotal** | 14,225,949 |
| | 1098 | **Revenue From Other Municipalities for Tangible Capital Assets (SLC 12 9910 07)** | | | 0 |
| | 1099 | **Revenue From Other Municipalities (SLC 12 9910 03)** | | | 25,956,943 |
| | 1299 | **Total User Fees and Service Charges (SLC 12 9910 04)** | | | 29,549,264 |
| | | **Licences, Permits, Rents, etc.** | | | |
| | 1410 | Trailer Revenue and Permits | | | |
| | 1420 | Licences and Permits | | | 4,718,285 |
| | 1421 | **Building Permits** | | | 4,237,512 |
| | 1430 | Rents, Concessions and Franchises | | | 7,080,646 |
| | 1431 | Royalties | | | |
| | 1432 | Green Energy | | | |
| | 1498 | Other | | | |
| | **1499** | | | **Subtotal** | 16,036,443 |
| | | **Fines and penalties** | | | |
| | 1605 | Provincial Offences Act (POA) Municipality which administers POA only | | | 9,929,332 |
| | 1610 | Other Fines | | | 1,888,414 |
| | 1620 | Penalties and Interest on Taxes | | | 3,555,691 |
| | 1698 | Other | | | |
| | **1699** | | | **Subtotal** | 15,373,437 |
| | | **Other revenue** | | | |
| | 1805 | Investment Income | | | 6,084,218 |
| | 1806 | Interest Earned on Reserves and Reserve Funds | | | 5,608,479 |
| | 1811 | Gain (Loss) on Sale of Land & Capital Assets | | | 48,000 |
| | 1812 | Deferred Revenue Earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) | | | 3,824,602 |
| | 1813 | Deferred Revenue Earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01) | | | 3,349,016 |
| | 1815 | Deferred Revenue Earned (Community Benefits Charges) (SLC 60 1036 01) | | | 46,404 |
| | 1830 | Donations | | | 2,259,517 |
| | 1831 | Donated Tangible Capital Assets (SLC 53 0610 01) | | | 1,096,754 |
| | 1840 | Sale of Publications, Equipment, etc. | | | |
| | 1850 | Contributions From Non-consolidated Entities | | | |
| | 1865 | Other Revenues from Government Business Enterprise (i.e.., Dividends, etc.) | | | 3,903,949 |
| | 1870 | Gaming and Casino Revenues | | | |
| | 1890 | Other | Other Revenues | | 2,310,485 |
| | 1891 | Other | | | |
| | 1892 | Other | | | |
| | 1893 | Other | | | |
| | 1894 | Other | | | |
| | 1895 | Other | | | |
| | 1896 | Other | | | |
| | 1897 | Other | | | |
| | 1898 | Other | | | |
| | **1899** | | | **Subtotal** | 28,531,424 |
| | 1880 | **Municipal Land Transfer Tax (City of Toronto Act, 2006)** | | | |
| | 1886 | **Transient Accommodation Tax (Municipal Accommodation Tax)** | | | |
| | 1888 | **Vacant Home Tax** | | | |
| | 1905 | **Increase (Decrease) in Government Business Enterprise Equity** | | | 4,256,500 |
| | **9910** | | | **TOTAL Revenues** | 384,756,325 |

| | | | |
|---|---|---|---|
| | | **Continuity of Accumulated Surplus (Deficit)** | 1<br>$ |
| | 2010 | **PLUS**: Total Revenues (SLC 10 9910 01) | 384,756,325 |
| | 2020 | **LESS**: Total Expenses (SLC 40 9910 11) | 348,428,293 |
| | 2030 | **PLUS**: | |
| | 2040 | **PLUS**: | |
| | 2045 | **PLUS**: PSAB Adjustments | |
| | 2099 | Annual Surplus (Deficit), Before Remeasurement Gains (Losses) | 36,328,032 |
| | 2060 | Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the beginning of year | 1,208,645,948 |
| | 2061 | Prior Period Adjustments | |
| | 2062 | Restated Accumulated Surplus (Deficit) at the Beginning of the Year | 1,208,645,948 |
| | 9950 | Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the end of year<br>(SLC 10 2099 01 + SLC 10 2062 01) | 1,244,973,980 |

| | | | |
|---|---|---|---|
| | | **Continuity of Government Business Enterprise Equity** | 1<br>$ |
| | 6010 | Government Business Enterprise Equity, Beginning of the Year | 145,463,740 |
| | 6020 | **PLUS**: Net Income for Government Business Enterprise for Year | 6,681,000 |
| | 6060 | **PLUS**: | |
| | 6065 | **LESS**: Dividends Paid | 2,424,500 |
| | 6090 | Government Business Enterprise Equity, End of Year | 149,720,240 |

| | | | |
|---|---|---|---|
| | | **Total of line 0899 includes:** | |
| | | **Provincial Gas Tax Funding** | 1<br>$ |
| | 4018 | Provincial Gas Tax for Transit Operating Expenses | 966,400 |
| | 4019 | Provincial Gas Tax for Transit Capital Expenses | 2,310,469 |
| | 4020 | Provincial Gas Tax Recognized in the Year | 3,276,869 |

| | | | |
|---|---|---|---|
| | | **Total of Line 0899 Includes:** | |
| | | **Canada Community - Building Fund - (Federal Gas Tax)** | 1<br>$ |
| | 4205 | Canada Community - Building Fund for Operating Expenses: Capacity Building | |
| | 4099 | Canada Community - Building Fund for Capital Expenses | 7,988,215 |
| | 4299 | Canada Community - Building Fund Recognized in the Year | 7,988,215 |

FIR2024: Halton R
Asmt Code: 2400
MAH Code: 14000

Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2024

| | STATEMENT OF OPERATIONS: REVENUE | | Own Purposes Revenue 1 $ |
|---|---|---|---|
| | **Property Taxation** | | |
| 0299 | Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) | | 533,005,145 |
| 0499 | Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) | | 5,172,726 |
| **9940** | | **Subtotal** | 538,177,871 |
| 0510 | Estimated Tax Revenue | | 0 |
| | **Government Transfers - Unconditional Grants** | | |
| 0620 | Ontario Municipal Partnership Fund (OMPF) | | 0 |
| 0625 | Ontario Cannabis Legalization Implementation Fund (OCLIF) | | 0 |
| 0626 | Safe Restart Agreement: Municipal Operating Funding | | 0 |
| 0627 | Safe Restart Agreement: Public Transit Funding | | 0 |
| 0628 | Social Services Relief Fund (SSRF) | | 0 |
| 0629 | Provincial COVID-19 Recovery Funding | | 0 |
| 0695 | Other | | 0 |
| 0696 | Other | | 0 |
| 0697 | Other | | 0 |
| 0698 | Other | | 0 |
| **0699** | | **Subtotal** | 0 |
| | **Government Transfers - Conditional Grants** | | |
| 0810 | Ontario Conditional Grants (SLC 12 9910 01) | | 368,133,840 |
| 0815 | Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) | | 28,607,878 |
| 0820 | Canada Conditional Grants (SLC 12 9910 02) | | 5,007,446 |
| 0825 | Canada Grants for Tangible Capital Assets (SLC 12 9910 06) | | 54,678,365 |
| 0830 | Deferred Revenue Earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01) | | 0 |
| **0899** | | **Subtotal** | 456,427,529 |
| 1098 | **Revenue From Other Municipalities for Tangible Capital Assets (SLC 12 9910 07)** | | 1,788,949 |
| 1099 | **Revenue From Other Municipalities (SLC 12 9910 03)** | | 2,593,065 |
| 1299 | **Total User Fees and Service Charges (SLC 12 9910 04)** | | 305,861,423 |
| | **Licences, Permits, Rents, etc.** | | |
| 1410 | Trailer Revenue and Permits | | 0 |
| 1420 | Licences and Permits | | 0 |
| 1421 | **Building Permits** | | |
| 1430 | Rents, Concessions and Franchises | | 19,689,875 |
| 1431 | Royalties | | 0 |
| 1432 | Green Energy | | 0 |
| 1498 | Other | | 0 |
| **1499** | | **Subtotal** | 19,689,875 |
| | **Fines and penalties** | | |
| 1605 | Provincial Offences Act (POA) Municipality which administers POA only | | 0 |
| 1610 | Other Fines | | 0 |
| 1620 | Penalties and Interest on Taxes | | 0 |
| 1698 | Other | | 0 |
| **1699** | | **Subtotal** | 0 |
| | **Other revenue** | | |
| 1805 | Investment Income | | 96,409,767 |
| 1806 | Interest Earned on Reserves and Reserve Funds | | 0 |
| 1811 | Gain (Loss) on Sale of Land & Capital Assets | | 0 |
| 1812 | Deferred Revenue Earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) | | 293,798,452 |
| 1813 | Deferred Revenue Earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01) | | 0 |
| 1815 | Deferred Revenue Earned (Community Benefits Charges) (SLC 60 1036 01) | | 0 |
| 1830 | Donations | | 2,754 |
| 1831 | Donated Tangible Capital Assets (SLC 53 0610 01) | | 1,765,280 |
| 1840 | Sale of Publications, Equipment, etc. | | 1,195,735 |
| 1850 | Contributions From Non-consolidated Entities | | 0 |
| 1865 | Other Revenues from Government Business Enterprise (i.e.., Dividends, etc.) | | 0 |
| 1870 | Gaming and Casino Revenues | | 0 |
| 1890 | Other Deferred Revenue Ear | | 7,161,648 |
| 1891 | Other Other Revenue | | 10,148,397 |
| 1892 | Other | | 0 |
| 1893 | Other | | 0 |
| 1894 | Other | | 0 |
| 1895 | Other | | 0 |
| 1896 | Other | | 0 |
| 1897 | Other | | 0 |
| 1898 | Other | | 0 |
| **1899** | | **Subtotal** | 410,482,033 |
| 1880 | **Municipal Land Transfer Tax (City of Toronto Act, 2006)** | | |
| 1886 | **Transient Accommodation Tax (Municipal Accommodation Tax)** | | 0 |
| 1888 | **Vacant Home Tax** | | 0 |
| 1905 | **Increase (Decrease) in Government Business Enterprise Equity** | | 0 |
| **9910** | | **TOTAL Revenues** | 1,735,020,745 |

| | Continuity of Accumulated Surplus (Deficit) | 1 $ |
|---|---|---|
| 2010 | **PLUS**: Total Revenues (SLC 10 9910 01) | 1,735,020,745 |
| 2020 | **LESS**: Total Expenses (SLC 40 9910 11) | 1,225,716,804 |
| 2030 | **PLUS**: | 0 |
| 2040 | **PLUS**: | 0 |
| 2045 | **PLUS**: PSAB Adjustments | 0 |
| 2099 | Annual Surplus (Deficit), Before Remeasurement Gains (Losses) | 509,303,941 |
| 2060 | Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the beginning of year | 8,466,752,650 |
| 2061 | Prior Period Adjustments | |
| 2062 | Restated Accumulated Surplus (Deficit) at the Beginning of the Year | 8,466,752,650 |
| 9950 | Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the end of year (SLC 10 2099 01 + SLC 10 2062 01) | 8,976,056,591 |

| | Continuity of Government Business Enterprise Equity | 1 $ |
|---|---|---|
| 6010 | Government Business Enterprise Equity, Beginning of the Year | 0 |
| 6020 | **PLUS**: Net Income for Government Business Enterprise for Year | 0 |
| 6060 | **PLUS**: | 0 |
| 6065 | **LESS**: Dividends Paid | 0 |
| 6090 | Government Business Enterprise Equity, End of Year | 0 |

**Total of line 0899 includes:**

| | Provincial Gas Tax Funding | 1 $ |
|---|---|---|
| 4018 | Provincial Gas Tax for Transit Operating Expenses | 0 |
| 4019 | Provincial Gas Tax for Transit Capital Expenses | 0 |
| 4020 | Provincial Gas Tax Recognized in the Year | 0 |

**Total of Line 0899 Includes:**

| | Canada Community - Building Fund - (Federal Gas Tax) | 1 $ |
|---|---|---|
| 4205 | Canada Community - Building Fund for Operating Expenses: Capacity Building | 0 |
| 4099 | Canada Community - Building Fund for Capital Expenses | 33,804,377 |
| 4299 | Canada Community - Building Fund Recognized in the Year | 33,804,377 |

Table 2-c: Burlington FIR Schedule 12

**FIR2024: Burlington C**
**Asmt Code: 2402**
**MAH Code: 14101**

**Schedule 12**
**GRANTS, USER FEES AND SERVICE CHARGES**
**for the year ended December 31, 2024**

| | | Ontario Conditional Grants | Canada Conditional Grants | Other Municipalities | User Fees and Service Charges | Ontario Grants - Tangible Capital Assets | Canada Grants - Tangible Capital Assets | Other Municipalities - Tangible Capital Assets |
|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | $ | $ | $ | $ | $ | $ | $ |
| **0299** | **General Government** | 352,200 | | 2,792,447 | 3,596,151 | | | |
| | **Protection Services** | | | | | | | |
| 0410 | Fire | 2,052,267 | | 1,704,553 | 122,339 | | | |
| 0420 | Police | | | | | | | |
| 0421 | Court Security | | | | | | | |
| 0422 | Prisoner Transportation | | | | | | | |
| 0430 | Conservation Authority | | | | | | | |
| 0440 | Protective Inspection and Control | | | 98,717 | 97,488 | | | |
| 0445 | Building Permit and Inspection Services | | | | 28,428 | | | |
| 0450 | Emergency Measures | | | | | | | |
| 0460 | Provincial Offences Act (POA) | | | | | | | |
| 0498 | Other | | | | | | | |
| **0499** | **Subtotal** | 2,052,267 | 0 | 1,803,270 | 248,255 | 0 | 0 | 0 |
| | **Transportation Services** | | | | | | | |
| 0611 | Roads - Paved | | 13,760 | 19,881,399 | 868,100 | | 6,362,604 | |
| 0612 | Roads - Unpaved | | | | | | | |
| 0613 | Roads - Bridges and Culverts | | | | | | | |
| 0614 | Roads - Traffic Operations & Roadside | | | 179,948 | 120,027 | | | |
| 0621 | Winter Control - Except Sidewalks, Parking Lots | | | 1,034,680 | 159,944 | | | |
| 0622 | Winter Control - Sidewalks, Parking Lots Only | | | 2,547 | | | | |
| 0631 | Transit - Conventional | | | | 7,283,811 | | 1,625,612 | |
| 0632 | Transit - Accessible | | | | 1,330 | | | |
| 0640 | Parking | | | 3,811 | 118,782 | | | |
| 0650 | Street Lighting | | | | | | | |
| 0660 | Air Transportation | | | | | | | |
| 0698 | Other | | | | | | | |
| **0699** | **Subtotal** | 0 | 13,760 | 21,102,385 | 8,551,994 | 0 | 7,988,216 | 0 |
| | **Environmental Services** | | | | | | | |
| 0811 | Wastewater Collection / Conveyance | | | | | | | |
| 0812 | Wastewater Treatment & Disposal | | | | | | | |
| 0821 | Urban Storm Sewer System | | | | | | | |
| 0822 | Rural Storm Sewer System | | | | | | | |
| 0831 | Water Treatment | | | | | | | |
| 0832 | Water Distribution / Transmission | | | | | | | |
| 0840 | Solid Waste Collection | | | | | | | |
| 0850 | Solid Waste Disposal | | | | | | | |
| 0860 | Waste Diversion | | | | | | | |
| 0898 | Other | | | | | | | |
| **0899** | **Subtotal** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **Health Services** | | | | | | | |
| 1010 | Public Health Services | | | | | | | |
| 1020 | Hospitals | | | | | | | |
| 1030 | Ambulance Services | | | | | | | |
| 1035 | Ambulance Dispatch | | | | | | | |
| 1040 | Cemeteries | | | | 83,298 | | | |
| 1098 | Other | | | | | | | |
| **1099** | **Subtotal** | 0 | 0 | 0 | 83,298 | 0 | 0 | 0 |
| | **Social and Family Services** | | | | | | | |
| 1210 | General Assistance | | | | | | | |
| 1220 | Assistance to Seniors | | | | | | | |
| 1230 | Child Care and Early Years Learning | | | | | | | |
| 1298 | Other | | | | | | | |
| **1299** | **Subtotal** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **Social Housing** | | | | | | | |
| 1410 | Public Housing | | | | | | | |
| 1420 | Non - Profit / Cooperative Housing | | | | | | | |
| 1430 | Rent Supplement Programs | | | | | | | |
| 1497 | Other | | | | | | | |
| 1498 | Other | | | | | | | |
| **1499** | **Subtotal** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **Recreation and Cultural Services** | | | | | | | |
| 1610 | Parks | 9,409 | | 138,844 | 3,401 | | | |
| 1620 | Recreation Programs | 50,997 | 79,311 | 107,221 | 5,450,042 | | | |
| 1631 | Recreation Facilities - Golf Course, Marina, Ski Hill | | | | 1,145,526 | | | |
| 1634 | Recreation Facilities - All Other | | | 12,776 | 6,349,221 | | | |
| 1640 | Libraries | 229,403 | | | 4,000 | | | |
| 1645 | Museums | 45,061 | | | 257,469 | | | |
| 1650 | Cultural Services | | | | 1,274,738 | | | |
| 1698 | Other | | | | | | | |
| **1699** | **Subtotal** | 334,870 | 79,311 | 258,841 | 14,484,397 | 0 | 0 | 0 |
| | **Planning and Development** | | | | | | | |
| 1810 | Planning and Zoning | 69,892 | 58,564 | | 2,585,169 | | | |
| 1820 | Commercial and Industrial | | | | | | | |
| 1830 | Residential Development | | | | | | | |
| 1840 | Agriculture and Reforestation | | | | | | | |
| 1850 | Tile Drainage / Shoreline Assistance | | | | | | | |
| 1898 | Other | | | | | | | |
| **1899** | **Subtotal** | 69,892 | 58,564 | 0 | 2,585,169 | 0 | 0 | 0 |
| 1910 | Other | | | | | | | |
| **9910** | **TOTAL** | 2,809,229 | 151,635 | 25,956,943 | 29,549,264 | 0 | 7,988,216 | 0 |

Table 2-d: Halton FIR Schedule 12

FIR2024: Halton R
Asmt Code: 2400
MAH Code: 14000

**Schedule 12**
**GRANTS, USER FEES AND SERVICE CHARGES**
**for the year ended December 31, 2024**

| | | | Ontario Conditional Grants | Canada Conditional Grants | Other Municipalities | User Fees and Service Charges | Ontario Grants - Tangible Capital Assets | Canada Grants - Tangible Capital Assets | Other Municipalities - Tangible Capital Assets |
|---|---|---|---|---|---|---|---|---|---|
| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | $ | $ | $ | $ | $ | $ | $ |
| 0299 | **General Government** | | 54,586 | 141,384 | 269,760 | 2,033,399 | 0 | 33,804,377 | 0 |
| | **Protection Services** | | | | | | | | |
| 0410 | Fire | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0420 | Police | | 3,891,737 | 0 | 549,360 | 4,859,245 | 1,816,398 | 0 | 0 |
| 0421 | Court Security | | 1,720,419 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0422 | Prisoner Transportation | | 1,720,420 | 0 | 0 | 15,831 | 0 | 0 | 0 |
| 0430 | Conservation Authority | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0440 | Protective Inspection and Control | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0445 | Building Permit and Inspection Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0450 | Emergency Measures | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0460 | Provincial Offences Act (POA) | | | | 1,113,190 | | | | |
| 0498 | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0499 | | **Subtotal** | 7,332,576 | 0 | 1,662,550 | 4,875,076 | 1,816,398 | 0 | 0 |
| | **Transportation Services** | | | | | | | | |
| 0611 | Roads - Paved | | 147,398 | 0 | 1,184 | 13,158,863 | 23,863,092 | 0 | 40,651 |
| 0612 | Roads - Unpaved | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0613 | Roads - Bridges and Culverts | | 0 | 0 | 381 | 0 | 0 | 0 | 0 |
| 0614 | Roads - Traffic Operations & Roadside | | 0 | 0 | 36,948 | 632,093 | 0 | 0 | 0 |
| 0621 | Winter Control - Except Sidewalks, Parking Lots | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0622 | Winter Control - Sidewalks, Parking Lots Only | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0631 | Transit - Conventional | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0632 | Transit - Accessible | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0640 | Parking | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0650 | Street Lighting | | 0 | 0 | 139 | 0 | 0 | 0 | 0 |
| 0660 | Air Transportation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0698 | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0699 | | **Subtotal** | 147,398 | 0 | 38,652 | 13,790,956 | 23,863,092 | 0 | 40,651 |
| | **Environmental Services** | | | | | | | | |
| 0811 | Wastewater Collection / Conveyance | | 0 | 535 | 37,388 | 69,865,173 | 888,226 | 0 | 969,053 |
| 0812 | Wastewater Treatment & Disposal | | 0 | 1,107 | 0 | 68,688,984 | 0 | 0 | 0 |
| 0821 | Urban Storm Sewer System | | 0 | 0 | 202 | 0 | 0 | 0 | 0 |
| 0822 | Rural Storm Sewer System | | 0 | 0 | 462 | 0 | 0 | 0 | 0 |
| 0831 | Water Treatment | | 0 | 128 | 0 | 59,539,708 | 0 | 0 | 0 |
| 0832 | Water Distribution / Transmission | | 0 | 373 | 0 | 63,467,948 | 0 | 0 | 779,245 |
| 0840 | Solid Waste Collection | | 0 | 0 | 0 | 129,990 | 0 | 0 | 0 |
| 0850 | Solid Waste Disposal | | 0 | 0 | 0 | 236,617 | 0 | 0 | 0 |
| 0860 | Waste Diversion | | 0 | 0 | 0 | 3,446,365 | 0 | 0 | 0 |
| 0898 | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0899 | | **Subtotal** | 0 | 2,143 | 38,052 | 265,374,785 | 888,226 | 0 | 1,748,298 |
| | **Health Services** | | | | | | | | |
| 1010 | Public Health Services | | 28,217,214 | 110,506 | 0 | 45,097 | 116,361 | 0 | 0 |
| 1020 | Hospitals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1030 | Ambulance Services | | 26,728,809 | 4,312 | 0 | 26,128 | 0 | 0 | 0 |
| 1035 | Ambulance Dispatch | | | | | | | | |
| 1040 | Cemeteries | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1098 | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1099 | | **Subtotal** | 54,946,023 | 114,818 | 0 | 71,225 | 116,361 | 0 | 0 |
| | **Social and Family Services** | | | | | | | | |
| 1210 | General Assistance | | 36,057,708 | 1,604,355 | 0 | 125,234 | 0 | 0 | 0 |
| 1220 | Assistance to Seniors | | 61,216,830 | 0 | 0 | 17,130,840 | 0 | 0 | 0 |
| 1230 | Child Care and Early Years Learning | | 188,260,709 | 0 | 578,220 | 632,374 | 0 | 0 | 0 |
| 1298 | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1299 | | **Subtotal** | 285,535,247 | 1,604,355 | 578,220 | 17,888,448 | 0 | 0 | 0 |
| | **Social Housing** | | | | | | | | |
| 1410 | Public Housing | | 99,850 | 0 | 0 | 61,108 | 0 | 0 | 0 |
| 1420 | Non - Profit / Cooperative Housing | | 713,104 | 0 | 0 | 159,867 | 0 | 0 | 0 |
| 1430 | Rent Supplement Programs | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1497 | Other | Other (Incl.Admin) | 18,893,828 | 3,144,746 | 0 | 152,471 | 300,000 | 20,873,985 | 0 |
| 1498 | Other | AHP/AHF | 134,278 | 0 | 0 | 150,851 | 0 | 0 | 0 |
| 1499 | | **Subtotal** | 19,841,060 | 3,144,746 | 0 | 524,297 | 300,000 | 20,873,985 | 0 |
| | **Recreation and Cultural Services** | | | | | | | | |
| 1610 | Parks | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1620 | Recreation Programs | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1631 | Recreation Facilities - Golf Course, Marina, Ski Hill | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1634 | Recreation Facilities - All Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1640 | Libraries | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1645 | Museums | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1650 | Cultural Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1698 | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1699 | | **Subtotal** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **Planning and Development** | | | | | | | | |
| 1810 | Planning and Zoning | | 0 | 0 | 5,831 | 1,292,733 | 0 | 0 | 0 |
| 1820 | Commercial and Industrial | | 276,950 | 0 | 0 | 9,504 | 1,623,801 | 3 | 0 |
| 1830 | Residential Development | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1840 | Agriculture and Reforestation | | 0 | 0 | 0 | 1,000 | 0 | 0 | 0 |
| 1850 | Tile Drainage / Shoreline Assistance | | | | | 0 | | | |
| 1898 | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1899 | | **Subtotal** | 276,950 | 0 | 5,831 | 1,303,237 | 1,623,801 | 3 | 0 |
| 1910 | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9910 | | **TOTAL** | 368,133,840 | 5,007,446 | 2,593,065 | 305,861,423 | 28,607,878 | 54,678,365 | 1,788,949 |

Table 2-e: Burlington FIR Schedule 40

**FIR2024: Burlington C**
**Asmt Code: 2402**
**MAH Code: 14101**

**Schedule 40**
**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**
**for the year ended December 31, 2024**

| | | | Salaries, Wages and Employee Benefits 1 $ | Interest on Long Term Debt 2 $ | Materials 3 $ | Contracted Services 4 $ | External Transfers 6 $ | Amortization 16 $ | Total Expenses Before Adjustments 7 $ | Inter-Functional Adjustments 12 $ | Allocation of Program Support * 13 $ | Total Expenses After Adjustments 11 $ |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **General government** | | | | | | | | | | |
| | 0240 | Governance | 3,159,112 | | -20,928 | 225,490 | | 2,294,910 | 5,665,749 | -45,183 | 380,098 | 6,000,664 |
| | 0250 | Corporate Management | 18,705,385 | | 582,531 | 9,859,282 | 33,657 | | 33,964,762 | -144,638 | 2,193,625 | 36,013,749 |
| | 0260 | Program Support | 21,029,907 | 671,315 | -28,104 | 6,828,400 | 194,716 | | 29,286,315 | -1,386,501 | -27,033,783 | 866,031 |
| | **0299** | **Subtotal** | 42,894,404 | 671,315 | 533,499 | 16,913,172 | 228,373 | 2,294,910 | 68,916,826 | -1,576,322 | -24,460,060 | 42,880,444 |
| | | **Protection Services** | | | | | | | | | | |
| | 0410 | Fire | 40,801,216 | 21,408 | 1,231,391 | 3,609,248 | | 1,995,659 | 47,686,201 | 289,993 | 4,357,595 | 52,333,789 |
| | 0420 | Police | | | | | | 0 | 0 | | | 0 |
| | 0421 | Court Security | | | | | | 0 | 0 | | | 0 |
| | 0422 | Prisoner Transportation | | | | | | 0 | 0 | | | 0 |
| | 0430 | Conservation Authority | | | | | | 0 | 0 | | | 0 |
| | 0440 | Protective Inspection and Control | 3,641,650 | | 141,724 | 629,518 | 2,824,520 | 209,792 | 7,447,204 | -72,390 | 596,919 | 7,971,733 |
| | 0445 | Building Permit and Inspection Services | 5,715,986 | | 68,426 | 137,051 | | 0 | 5,938,340 | 1,147,549 | 1,096,381 | 8,182,270 |
| | 0450 | Emergency Measures | | | | | | 0 | 0 | | | 0 |
| | 0460 | Provincial Offences Act (POA) | | | | | | 0 | 0 | -275,698 | 2,099 | -273,599 |
| | 0498 | Other | | | | | | 0 | 0 | | | 0 |
| | **0499** | **Subtotal** | 50,158,852 | 21,408 | 1,441,541 | 4,375,817 | 2,824,520 | 2,205,451 | 61,071,745 | 1,089,454 | 6,052,994 | 68,214,193 |
| | | **Transportation Services** | | | | | | | | | | |
| | 0611 | Roads - Paved | 15,610,681 | 772,827 | 2,120,282 | 17,847,358 | 7,386 | 13,773,341 | 50,262,608 | -1,881,427 | 4,366,849 | 52,748,030 |
| | 0612 | Roads - Unpaved | | | | | | 0 | 0 | | | 0 |
| | 0613 | Roads - Bridges and Culverts | | | | 29,655 | | 1,038,534 | 1,068,189 | | 1,008 | 1,069,197 |
| | 0614 | Roads - Traffic Operations & Roadside | 5,263,051 | | 570,990 | 4,395,990 | | 512,846 | 10,760,146 | 471,235 | 1,189,565 | 12,420,946 |
| | 0621 | Winter Control - Except Sidewalks, Parking Lots | 1,703,496 | | 914,987 | 4,398,677 | | 1,858 | 7,044,721 | 293,979 | 271,479 | 7,610,179 |
| | 0622 | Winter Control - Sidewalks, Parking Lots Only | 283,190 | | 58,173 | 1,061,417 | | 0 | 1,402,780 | 26,510 | 25,459 | 1,454,749 |
| | 0631 | Transit - Conventional | 18,388,500 | | 5,694,238 | 3,586,499 | | 3,888,268 | 31,576,260 | 9,269 | 3,818,062 | 35,403,591 |
| | 0632 | Transit - Accessible | 1,642,314 | | 411,833 | 325,350 | | 172,944 | 2,552,441 | | 377,510 | 2,929,951 |
| | 0640 | Parking | 771,973 | | 247,873 | 1,383,869 | | 91,951 | 2,593,220 | 37,004 | 270,121 | 2,900,345 |
| | 0650 | Street Lighting | 132,583 | | 839,406 | 477,998 | | 86,841 | 1,536,828 | 2,742 | 48,544 | 1,588,114 |
| | 0660 | Air Transportation | | | | | | 0 | 0 | | | 0 |
| | 0698 | Other | | | | | | 0 | 0 | | | 0 |
| | **0699** | **Subtotal** | 43,795,789 | 772,827 | 10,857,781 | 33,506,814 | 7,386 | 19,564,583 | 108,797,194 | -1,040,688 | 10,368,597 | 118,125,103 |
| | | **Environmental Services** | | | | | | | | | | |
| | 0811 | Wastewater Collection / Conveyance | | | | | | 0 | 0 | | | 0 |
| | 0812 | Wastewater Treatment & Disposal | | | | | | 0 | 0 | | | 0 |
| | 0821 | Urban Storm Sewer System | 269,891 | 3,040 | 91,533 | 1,370,666 | 677,000 | 3,975,193 | 6,397,066 | 97,828 | 66,885 | 6,561,779 |
| | 0822 | Rural Storm Sewer System | | | | | | 17,836 | 17,836 | | | 17,836 |
| | 0831 | Water Treatment | | | | | | 5,920 | 5,920 | | | 5,920 |
| | 0832 | Water Distribution / Transmission | | | | | | 0 | 0 | | | 0 |
| | 0840 | Solid Waste Collection | | | | | | 0 | 0 | | | 0 |
| | 0850 | Solid Waste Disposal | | | | | | 0 | 0 | | | 0 |
| | 0860 | Waste Diversion | | | | | | 0 | 0 | | | 0 |
| | 0898 | Other | | | | | | 0 | 0 | | | 0 |
| | **0899** | **Subtotal** | 269,891 | 3,040 | 91,533 | 1,370,666 | 677,000 | 3,998,949 | 6,420,822 | 97,828 | 66,885 | 6,585,535 |
| | | **Health Services** | | | | | | | | | | |
| | 1010 | Public Health Services | | | | | | 0 | 0 | | | 0 |
| | 1020 | Hospitals | | | | | | 0 | 0 | | | 0 |
| | 1030 | Ambulance Services | | | | | | 0 | 0 | | | 0 |
| | 1035 | Ambulance Dispatch | | | | | | 0 | 0 | | | 0 |
| | 1040 | Cemeteries | 427,929 | | 46,064 | 91,074 | | 13,040 | 578,106 | 85,727 | 106,430 | 770,263 |
| | 1098 | Other | | | | | | 0 | 0 | | | 0 |
| | **1099** | **Subtotal** | 427,929 | 0 | 46,064 | 91,074 | 0 | 13,040 | 578,106 | 85,727 | 106,430 | 770,263 |
| | | **Social and Family Services** | | | | | | | | | | |
| | 1210 | General Assistance | | | | | | 0 | 0 | | | 0 |
| | 1220 | Assistance to Seniors | | | | | | 0 | 0 | | | 0 |
| | 1230 | Child Care and Early Years Learning | | | | | | 0 | 0 | | | 0 |
| | 1298 | Other | | | | | | 0 | 0 | | | 0 |
| | **1299** | **Subtotal** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | **Social Housing** | | | | | | | | | | |
| | 1410 | Public Housing | | | | | | 0 | 0 | | | 0 |
| | 1420 | Non - Profit / Cooperative Housing | | | | | | 0 | 0 | | | 0 |
| | 1430 | Rent Supplement Programs | | | | | | 0 | 0 | | | 0 |
| | 1497 | Other | | | | | | 0 | 0 | | | 0 |
| | 1498 | Other | | | | | | 0 | 0 | | | 0 |
| | **1499** | **Subtotal** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | **Recreation and Cultural Services** | | | | | | | | | | |
| | 1610 | Parks | 8,337,739 | 187,358 | 1,105,077 | 6,821,934 | 1,569 | 3,487,373 | 20,018,199 | 893,839 | 1,350,032 | 22,262,070 |
| | 1620 | Recreation Programs | 12,841,684 | | 698,046 | 800,023 | 267,039 | 0 | 14,749,075 | 31,060 | 2,540,742 | 17,320,877 |
| | 1631 | Recreation Facilities - Golf Course, Marina, Ski Hill | 705,376 | | 256,897 | 125,255 | 8,576 | 78,150 | 1,288,082 | 70,671 | 185,254 | 1,544,007 |
| | 1634 | Recreation Facilities - All Other | 10,770,159 | 2,520,192 | 5,853,984 | 4,790,390 | 102,276 | 5,594,828 | 31,727,313 | 364,710 | 2,621,042 | 34,713,065 |
| | 1640 | Libraries | 9,263,977 | | 712,668 | 2,999,480 | 41,073 | 1,088,647 | 14,109,799 | | 98,747 | 14,208,546 |
| | 1645 | Museums | 713,349 | | 86,794 | 323,942 | -104,041 | 27,113 | 1,066,870 | | 7,206 | 1,074,076 |
| | 1650 | Cultural Services | 1,486,838 | | 434,083 | 1,601,796 | 1,097,042 | 2,013,687 | 6,644,268 | | 20,334 | 6,664,602 |
| | 1698 | Other | | | | | | 0 | 0 | | | 0 |
| | **1699** | **Subtotal** | 44,119,122 | 2,707,550 | 9,147,549 | 17,462,820 | 1,413,535 | 12,289,998 | 89,603,606 | 1,360,280 | 6,823,357 | 97,787,243 |
| | | **Planning and Development** | | | | | | | | | | |
| | 1810 | Planning and Zoning | 7,812,295 | | 370,179 | 1,055,725 | 9,424 | 1,266 | 9,248,889 | -16,279 | 1,025,046 | 10,257,656 |
| | 1820 | Commercial and Industrial | 2,113,503 | | | | 1,544,118 | 0 | 3,791,105 | | 16,751 | 3,807,856 |
| | 1830 | Residential Development | | | | | | 0 | 0 | | | 0 |
| | 1840 | Agriculture and Reforestation | | | | | | 0 | 0 | | | 0 |
| | 1850 | Tile Drainage / Shoreline Assistance | | | | | | | 0 | | | 0 |
| | 1898 | Other | | | | | | 0 | 0 | | | 0 |
| | **1899** | **Subtotal** | 9,925,798 | 0 | 370,179 | 1,055,725 | 1,553,542 | 1,266 | 13,039,994 | -16,279 | 1,041,797 | 14,065,512 |
| | 1910 | Other | | | | | | 0 | 0 | | | 0 |
| | **9910** | **TOTAL** | 191,591,785 | 4,176,140 | 22,488,146 | 74,776,087 | 6,704,355 | 40,368,197 | 348,428,293 | 0 | 0 | 348,428,293 |

Table 2-f: Halton FIR Schedule 40

**FIR2024: Halton R**
**Asmt Code: 2400**
**MAH Code: 14000**

**Schedule 40**
**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**
**for the year ended December 31, 2024**

| | | | Salaries, Wages and Employee Benefits | Interest on Long Term Debt | Materials | Contracted Services | Rents, Financial Expenses & Accretion Expense | External Transfers | Amortization | Total Expenses Before Adjustments | Inter-Functional Adjustments | Allocation of Program Support * |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | 1 | 2 | 3 | 4 | 5 | 6 | 16 | 7 | 12 | 13 |
| | | | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| | **General government** | | | | | | | | | | | |
| 0240 | Governance | | 2,221,424 | 0 | 25,101 | 379,816 | 0 | 0 | 0 | 2,626,341 | 11,373 | 0 |
| 0250 | Corporate Management | | 33,464,956 | 0 | 122,420 | 8,168,149 | 2,548,852 | 4,833,747 | 8,749,282 | 57,887,406 | 1,521,012 | -2,127,216 |
| 0260 | Program Support | | 45,346,183 | 0 | 5,741,611 | 23,773,051 | -84,202 | 1,630,644 | | 76,407,287 | -24,542,387 | -50,234,356 |
| **0299** | | **Subtotal** | 81,032,563 | 0 | 5,889,132 | 32,321,016 | 2,464,650 | 6,464,391 | 8,749,282 | 136,921,034 | -23,010,002 | -52,361,572 |
| | **Protection Services** | | | | | | | | | | | |
| 0410 | Fire | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0420 | Police | | 164,958,519 | 1,957,214 | 9,258,738 | 16,053,040 | 1,495,207 | 0 | 11,083,465 | 204,786,183 | 2,571,720 | 0 |
| 0421 | Court Security | | 2,701,019 | 0 | 18,817 | 54,888 | 0 | 0 | 0 | 2,774,724 | 0 | 0 |
| 0422 | Prisoner Transportation | | 3,827,979 | 0 | 29,348 | 27,079 | 0 | 0 | 0 | 3,884,406 | 0 | 0 |
| 0430 | Conservation Authority | | 0 | 0 | 0 | 0 | 0 | 11,539,112 | 0 | 11,539,112 | 0 | 0 |
| 0440 | Protective Inspection and Control | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0445 | Building Permit and Inspection Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0450 | Emergency Measures | | 9,939,120 | 0 | 10,137 | 148,491 | 0 | 0 | 0 | 10,097,748 | -135,000 | 0 |
| 0460 | Provincial Offences Act (POA) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0498 | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **0499** | | **Subtotal** | 181,426,637 | 1,957,214 | 9,317,040 | 16,283,498 | 1,495,207 | 11,539,112 | 11,083,465 | 233,082,173 | 2,436,720 | 0 |
| | **Transportation Services** | | | | | | | | | | | |
| 0611 | Roads - Paved | | 1,592,409 | 0 | -459,119 | 10,280,174 | 10 | 21,000 | 20,392,648 | 31,827,122 | 34,574 | 825,840 |
| 0612 | Roads - Unpaved | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0613 | Roads - Bridges and Culverts | | 250,183 | 0 | -8,722 | 272,956 | 50,121 | 0 | 4,874,027 | 5,438,565 | 215,174 | 143,200 |
| 0614 | Roads - Traffic Operations & Roadside | | 1,499,612 | 0 | 330,792 | 6,213,770 | 1,221 | 0 | 4,661,168 | 12,706,561 | 989,660 | 1,058,074 |
| 0621 | Winter Control - Except Sidewalks, Parking L | | 435,152 | 0 | -161,891 | 5,448,902 | 7 | 0 | 0 | 5,722,170 | -76,767 | 539,217 |
| 0622 | Winter Control - Sidewalks, Parking Lots Only | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0631 | Transit - Conventional | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0632 | Transit - Accessible | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0640 | Parking | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0650 | Street Lighting | | 162,897 | 0 | 873,318 | 201,718 | 22,207 | 0 | 1,128,443 | 2,388,583 | 47,914 | 153,152 |
| 0660 | Air Transportation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0698 | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **0699** | | **Subtotal** | 3,940,253 | 0 | 574,378 | 22,417,520 | 73,566 | 21,000 | 31,056,284 | 58,083,001 | 1,210,555 | 2,719,483 |
| | **Environmental Services** | | | | | | | | | | | |
| 0811 | Wastewater Collection / Conveyance | | 9,630,087 | 1,584,328 | 2,206,458 | 8,456,749 | 1,109,484 | 1,770,482 | 18,026,751 | 42,784,339 | 1,661,899 | 3,017,962 |
| 0812 | Wastewater Treatment & Disposal | | 15,977,121 | 313,376 | 16,899,452 | 17,343,572 | 239,813 | 0 | 26,746,587 | 77,519,921 | -1,499,436 | 4,271,520 |
| 0821 | Urban Storm Sewer System | | 0 | 0 | 3,657 | 325,476 | 24,874 | 0 | 3,049,519 | 3,403,526 | 15,135 | 0 |
| 0822 | Rural Storm Sewer System | | 0 | 0 | 0 | 203,659 | 0 | 0 | 43,510 | 247,169 | 0 | 0 |
| 0831 | Water Treatment | | 7,627,490 | -12,566 | 7,088,016 | 4,768,028 | 373,709 | 9,632 | 10,475,697 | 30,330,006 | 3,627,727 | 2,862,326 |
| 0832 | Water Distribution / Transmission | | 12,190,418 | 1,512,553 | 5,075,946 | 13,480,343 | 2,796,838 | 25,030 | 28,874,653 | 63,955,781 | 2,811,681 | 3,981,561 |
| 0840 | Solid Waste Collection | | 1,805,933 | 0 | 49,838 | 14,386,593 | 0 | 0 | 0 | 16,242,364 | -273,541 | 1,978,329 |
| 0850 | Solid Waste Disposal | | 2,757,349 | 0 | 423,781 | 2,056,690 | 531,153 | 0 | 2,016,882 | 7,785,855 | -987,629 | 922,977 |
| 0860 | Waste Diversion | | 601,756 | 0 | 855,836 | 25,788,683 | 0 | 232,607 | 21,402 | 27,500,284 | 1,567,088 | 353,703 |
| 0898 | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **0899** | | **Subtotal** | 50,590,154 | 3,397,691 | 32,602,984 | 86,809,793 | 5,075,871 | 2,037,751 | 89,255,001 | 269,769,245 | 6,922,924 | 17,388,378 |
| | **Health Services** | | | | | | | | | | | |
| 1010 | Public Health Services | | 37,005,462 | 0 | 752,854 | 2,833,067 | 534,977 | 1,097,334 | 50,736 | 42,274,430 | 216,580 | 9,990,954 |
| 1020 | Hospitals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1030 | Ambulance Services | | 36,081,126 | 4,893 | 2,910,019 | 2,501,535 | 488,050 | 0 | 1,975,562 | 43,961,185 | 2,800,324 | 3,478,941 |
| 1035 | Ambulance Dispatch | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1040 | Cemeteries | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1098 | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1099** | | **Subtotal** | 73,086,588 | 4,893 | 3,662,873 | 5,334,602 | 1,023,027 | 1,097,334 | 2,026,298 | 86,235,615 | 3,016,904 | 13,469,895 |
| | **Social and Family Services** | | | | | | | | | | | |
| 1210 | General Assistance | | 9,867,892 | 0 | 55,086 | 687,863 | 198,807 | 40,071,744 | 55,797 | 50,937,189 | 450,302 | 3,539,119 |
| 1220 | Assistance to Seniors | | 71,940,386 | 0 | 7,400,242 | 8,281,924 | 170,445 | 65,931 | 2,648,269 | 90,507,197 | 6,647,333 | 5,264,332 |
| 1230 | Child Care and Early Years Learning | | 14,156,593 | 0 | 317,468 | 11,246,409 | 231,252 | 169,029,908 | 62,807 | 195,044,437 | 1,119,118 | 2,807,473 |
| 1298 | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1299** | | **Subtotal** | 95,964,871 | 0 | 7,772,796 | 20,216,196 | 600,504 | 209,167,583 | 2,766,873 | 336,488,823 | 8,216,753 | 11,610,924 |
| | **Social Housing** | | | | | | | | | | | |
| 1410 | Public Housing | | 0 | 0 | 2,450,065 | 4,924,379 | 2,925,653 | 918,658 | 2,713,470 | 13,932,225 | 0 | 0 |
| 1420 | Non - Profit / Cooperative Housing | | 0 | 818,130 | 1,391,100 | 4,273,749 | 2,458,349 | 9,807,132 | 1,387,675 | 20,136,135 | 0 | 0 |
| 1430 | Rent Supplement Programs | | 106,651 | 0 | 3,714 | 3,047 | 0 | 7,466,762 | 0 | 7,577,174 | -2,538 | 0 |
| 1497 | Other | Other (incl.Admin) | 8,212,874 | 0 | 2,433,459 | 312,512 | 43,800 | 21,752,299 | 0 | 32,754,944 | 712,771 | 2,781,456 |
| 1498 | Other | AHP/AHF | 0 | 0 | 586,861 | 1,636,465 | 1,008,365 | 0 | 11,735,847 | 14,967,538 | 0 | 0 |
| **1499** | | **Subtotal** | 8,319,525 | 818,130 | 6,862,199 | 11,150,152 | 6,436,167 | 39,944,851 | 15,836,992 | 89,368,016 | 710,233 | 2,781,456 |
| | **Recreation and Cultural Services** | | | | | | | | | | | |
| 1610 | Parks | | 0 | 0 | 5,328 | 0 | 0 | 894,357 | 25,683 | 925,368 | 0 | 0 |
| 1620 | Recreation Programs | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1631 | Recreation Facilities - Golf Course, Marina, S | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1634 | Recreation Facilities - All Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1640 | Libraries | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1645 | Museums | | 435,925 | 0 | 73,611 | 17,469 | 90,219 | 0 | 113,263 | 730,487 | 191,547 | 169,627 |
| 1650 | Cultural Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1698 | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1699** | | **Subtotal** | 435,925 | 0 | 78,939 | 17,469 | 90,219 | 894,357 | 138,946 | 1,655,855 | 191,547 | 169,627 |
| | **Planning and Development** | | | | | | | | | | | |
| 1810 | Planning and Zoning | | 6,676,243 | 0 | 132,365 | 4,969,221 | 0 | 0 | 0 | 11,777,829 | 298,803 | 3,335,758 |
| 1820 | Commercial and Industrial | | 1,571,223 | 0 | 138,863 | 282,769 | 0 | 214,750 | 0 | 2,207,605 | 19,208 | 885,951 |
| 1830 | Residential Development | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1840 | Agriculture and Reforestation | | 0 | 0 | 3,222 | 110,741 | 0 | 13,645 | 0 | 127,608 | -13,645 | 0 |
| 1850 | Tile Drainage / Shoreline Assistance | | | 0 | | | | | | 0 | | |
| 1898 | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **1899** | | **Subtotal** | 8,247,466 | 0 | 274,450 | 5,362,731 | 0 | 228,395 | 0 | 14,113,042 | 304,366 | 4,221,709 |
| 1910 | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **9910** | | **TOTAL** | 503,043,982 | 6,177,928 | 67,034,791 | 199,912,977 | 17,259,211 | 271,394,774 | 160,893,141 | 1,225,716,804 | 0 | 0 |