

Elfrida Community Area

Financial Impact Analysis & Financial Strategy

May 7, 2026

Parcel

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May 7, 2026

2024-0043

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Executive Summary

Context

- Parcel Economics Inc. (“Parcel”) has been retained by Elfrida Community Builders Inc., who collectively own the lands known as the Elfrida Community Area located in southeast Hamilton. The purpose of our retainer has been to prepare a Financial Impact Analysis and Financial Strategy for the Elfrida Community Area. The Elfrida Community is planned to include a mix of low, medium and high density housing, in addition to commercial space, elementary and secondary schools, recreation space and parkland across approximately 1,200 hectares.
- As part of the Secondary Plan application for the Elfrida Community, this Financial Impact Analysis and Financial Strategy has been requested to estimate the cost and timing of infrastructure required to support the development of the Elfrida Community, thereby addressing the financial impact of this community on the City’s infrastructure system, operating costs and tax base.
- Through this Financial Impact Analysis and Financial Strategy, it has been determined that the Elfrida Community Area will, on aggregate, have a positive fiscal impact on the City of Hamilton. The following summarizes the key findings of this Financial Impact Analysis and Financial Strategy.

Key Findings

- Based on the current concept plan, the Elfrida Community area is planned to be developed with nearly 25,300 housing units and approximately 84,550 square metres of retail/service commercial space. It has the potential to accommodate nearly 64,400 persons and 4,107 jobs at full build-out, for a density of 70 persons and jobs per hectare.

One-Time Fiscal Impacts

- The build-out of the Elfrida Community is estimated to generate **\$1.97 billion** in development charge revenue at full build-out, based on current in-force development charge rates. This revenue could go

towards funding existing and new growth-related capital projects in Hamilton and is also likely to support the funding of growth-related infrastructure in other parts of the City.

- The current development charges by-law in Hamilton identifies all linear water and wastewater infrastructure as a local developer responsibility. Therefore, development within the Elfrida Community will have less of an impact on municipal finances than development elsewhere in the municipality, as it will not require the City to use development charge reserve funds or incur debt for the initial construction of this infrastructure.

Recurring Fiscal Impacts

- To calculate the ongoing net municipal operating impact associated with the Elfrida Community, this assessment considers the revenues (property taxes, user fees, fines, charges, etc.) and municipal operating costs that would likely be incurred through the build-out and development of the Elfrida Community.
- At full build-out, the Elfrida Community is estimated to generate ongoing revenue of \$315.4 million per year, 65% of which is tied to property tax revenues. This also includes some \$66.9 million in water and wastewater revenue in 2051.
- At full build-out the Elfrida Community is estimated to result in ongoing operating costs of \$181.5 million annually. In addition to these operating costs, we have also estimated \$17.4 in annual lifecycle replacement costs to replace municipal infrastructure within the Elfrida Community at the end of its useful life.
- Based on the methodology summarized above, and the range of estimates included herein, the Elfrida Community is expected to result in a **positive net operating impact** for the City of Hamilton in 2031 and maintain a surplus in each year thereafter. In the fullness of time, this operating surplus accrued to the City of Hamilton would be a benefit to the City by ensuring there are sufficient reserve funds to support the lifecycle replacement costs and capital assets both on-site, in addition to city-wide.

Ultimately, the operating surplus provides the City with an opportunity to upgrade or replace existing facilities or infrastructure in other parts of the City without being a drain on municipal finances.

1.0

Introduction

1.1 Background

Parcel Economics Inc. ("Parcel") has been retained by Elfrida Community Builders Inc., who collectively own the lands located in the Elfrida Community Area, as shown within the red boundary in Figure 1.1. The purpose of our retainer has been to prepare a Financial Impact Analysis and Financial Strategy to accompany the Secondary Plan application for the Elfrida Community Area.

The Elfrida Community Area ("Elfrida") is located in southeast Hamilton and was previously identified as a preferred area to accommodate population and employment growth in Hamilton to 2031. In turn, an Elfrida Growth Area Study ("EGAS") was initiated in 2016 to fulfil the requirements for a settlement area boundary expansion to occur and inform the completion of a Secondary Plan for the Elfrida area.

Figure 1.1
Elfrida Community Area Location



Source: Parcel based on Elfrida Growth Area Study - Interim Summary Report.

The Elfrida Community Builders Inc. previously submitted an Official Plan Amendment application for a Settlement Area Boundary Expansion to include the Elfrida Community Area (as shown in Figure 1.1).

As part of this application, Parcel was retained by Elfrida Community Builders Inc. to prepare a Financial Impact Analysis and Financial Strategy based on the Concept Plan prepared for the Elfrida Community Area at that time. The need for a Financial Impact Analysis and Financial Strategy was identified by the City of Hamilton in the *Draft Framework for Processing and Evaluating Urban Boundary Expansion Applications*,¹ where the Financial Impact Analysis and Financial Strategy is intended to address key questions related to:

*the costs of providing and maintaining infrastructure over time in any proposed expansion area, including long-term capital and operating costs to the municipal corporation.*²

The previous Financial Impact Analysis and Financial Strategy was prepared, with the acknowledgment that certain assumptions related to the number of units, unit mix and local infrastructure (parks, roads, stormwater, water and wastewater) and phasing would be refined through the secondary planning process for the Elfrida Community.

Since this time, an updated and more detailed concept plan has been prepared for the Elfrida Community. This includes revised population and employment estimates, in addition to further detail surrounding the amount and type of housing and non-residential space on-site, the potential population and employment of the community and infrastructure necessary to support the build-out of the Elfrida Community. Parcel has therefore prepared this updated Financial Impact Analysis and Financial Strategy to reflect these changes and incorporate more specific revenues and costs affiliated with the community as currently envisioned.

Consistent with the previous Financial Impact Analysis and Financial Strategy prepared for the Elfrida Community, this Financial Impact Analysis and Financial Strategy similarly addressed four key topic areas, including:

1. An assessment of the initial round of growth-related infrastructure
2. Provisions for operating and replacement costs
3. Consideration of broader municipal fiscal implications
4. Conclusions on the net fiscal impact

¹ Appendix "A" to Report PED24109.

² Appendix "A1" to Report PED24109.

1.2 Purpose

As part of the Secondary Plan application for the Elfrida Community, this study has been requested to estimate the cost and timing of infrastructure required to support the development of the Elfrida Community, thereby addressing the financial impact of this community on the City's infrastructure system, operating costs and tax base.

More generally, this Financial Impact Analysis & Financial Strategy is intended to demonstrate that the Elfrida Community as currently proposed will not have an adverse impact on the City.

1.3 Approach

To determine the net fiscal impact on the City of Hamilton, the following one-time and ongoing revenues and costs have been calculated:

Revenue

- **Development Charges** (one-time)
- **Building Permit Fees** (one-time)
- **Annual Property Taxes** (ongoing)
- **Other Non-Tax Revenues** (i.e., user fees, fines and other revenues) (ongoing)

Costs

- **Required Municipal Capital Projects** (one-time)

- **Operational Costs to Service New Development** (i.e. road maintenance, provision of emergency services, community recreation programming, etc.) (ongoing)
- **Incremental Operating Costs** (i.e. operating costs associated with new roads / stormwater and park infrastructure located within the Elfrida Community) (ongoing)
- **Lifecycle Capital Costs** - lifecycle costs to replace the incremental capital assets that are directly related to the proposed development.

It should be noted that all estimated revenues and expenses are stated in 2025 dollars and have been inflated by a rate of 2% annually.

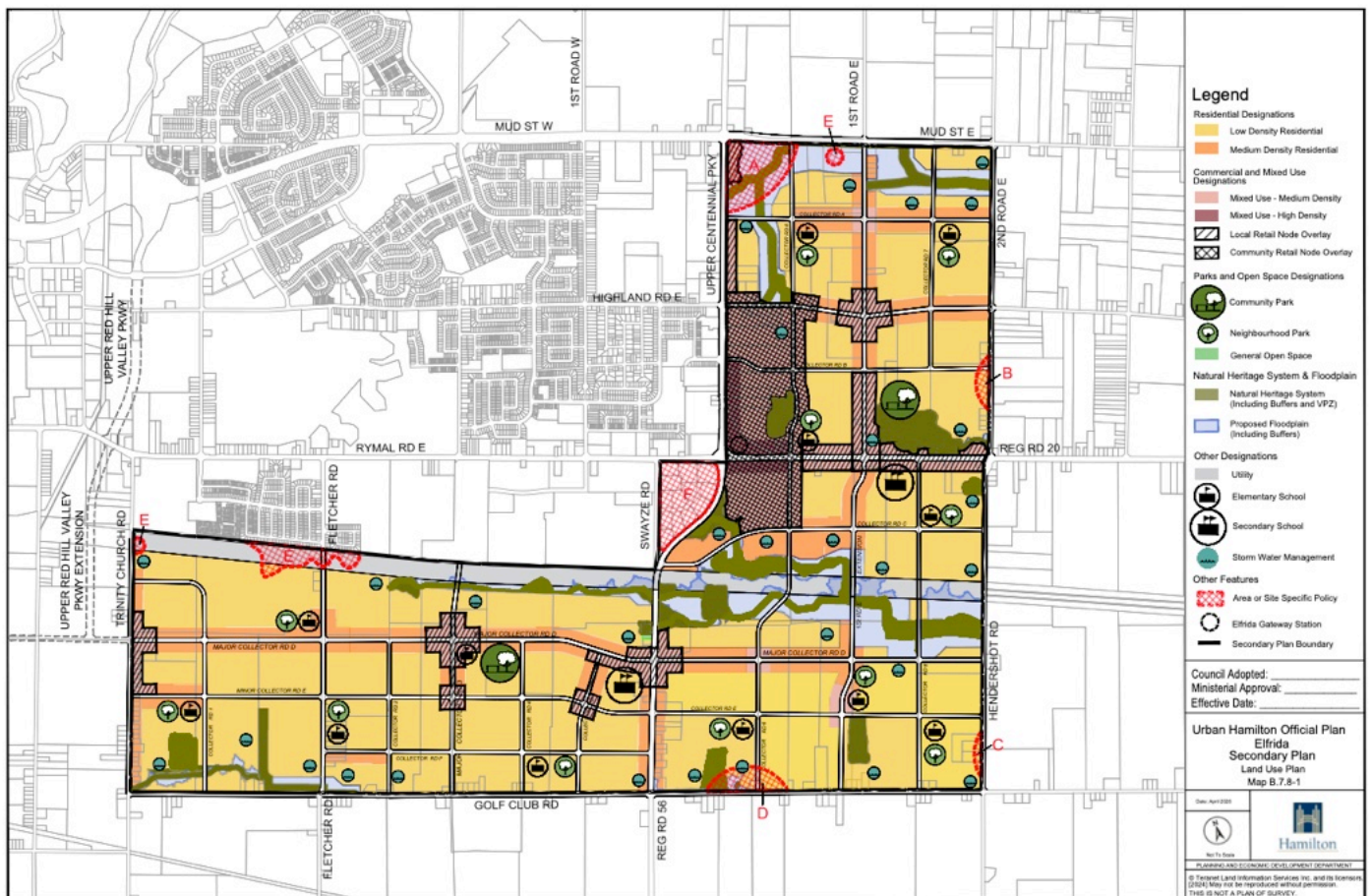
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Proposed Development

The Elfrida Community is planned to include a mix of low, medium and high density housing, in addition to commercial space, elementary and secondary schools, recreation space and parkland across approximately 1,226 hectares of land.

The most recent land use plan prepared for the Elfrida Community Area, is shown in Figure 2.1. Based on this land use plan, the Elfrida Community is planned to accommodate nearly 64,400 persons and approximately 5,975 jobs at build-out, for a density of 70 persons and jobs per hectare.

Figure 2.1
Elfrida Community Area - Land Use Plan



Source: Land Use Plan prepared by Bousfields Inc., April 2026.

Residential Development

Based on information provided by Bousfields Inc., (“Bousfields”), the Elfrida Community currently contemplates the inclusion of nearly 25,300 housing units at full build-out, including a range of low, medium and high-density residential units as detailed in Figure 2.2.

Figure 2.2
Proposed Residential Composition

	Units	Share
Single & Semi	3,838	15%
Street & Block & B2B Towns	13,516	53%
Street Town	8,237	33%
Block Town	2,581	10%
B2B Towns	2,698	11%
Stacked Towns	2,907	12%
Apartments	5,005	20%
Total	25,266	100%

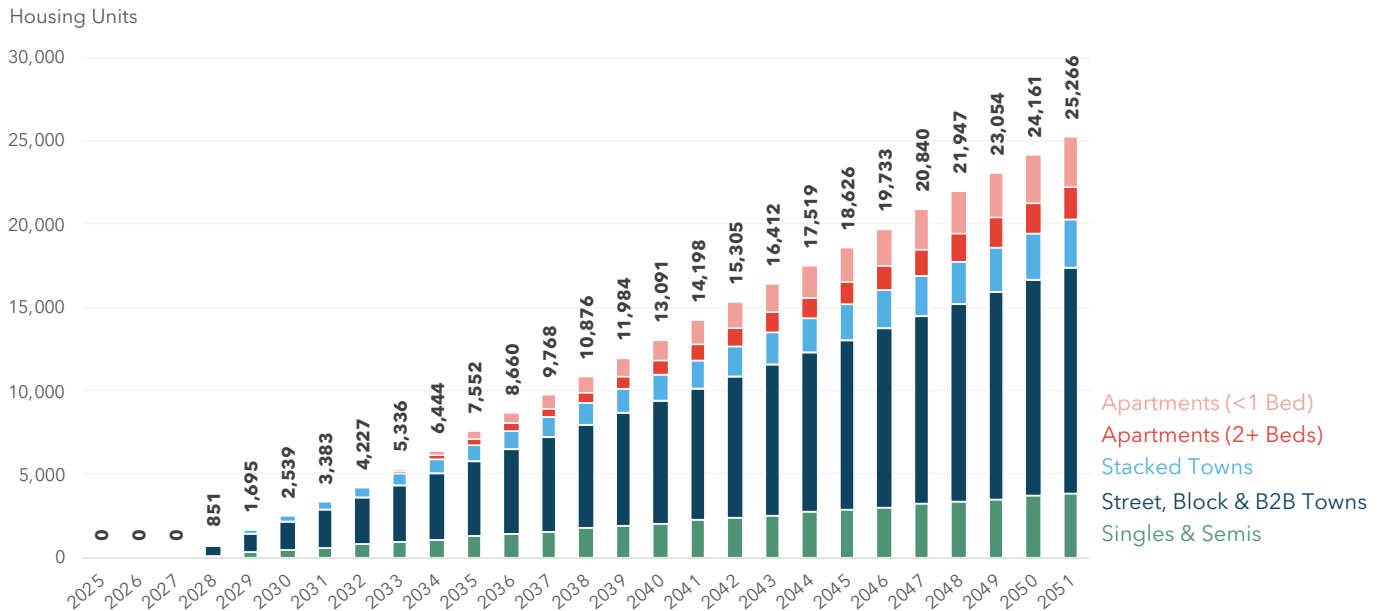
Source: Parcel based on residential composition and land use plan prepared by Bousfields in April, 2026.

Figure 2.3 summarizes the development phasing for the Elfrida Community that has been used for this analysis. This year-by-year phasing plan has been used to identify when and how costs and revenues affiliated with the community will be incurred.

Phasing patterns associated with the residential component of the Elfrida community are based on the development of the Elfrida community completing in 2051 and beginning in 2028. Based on this forecast period, it has been assumed that housing development will be evenly distributed across this period, excluding apartment units which are anticipated to commence development in 2033.

The range of housing units proposed as part of the Elfrida Community are key to **supporting population growth** in Hamilton to 2051. The diversity of housing being proposed will also **increase the range of housing** available to current and future residents of the City, increasing opportunities for households with different incomes, preferences and needs.

Figure 2.3
Assumed Residential Development Phasing

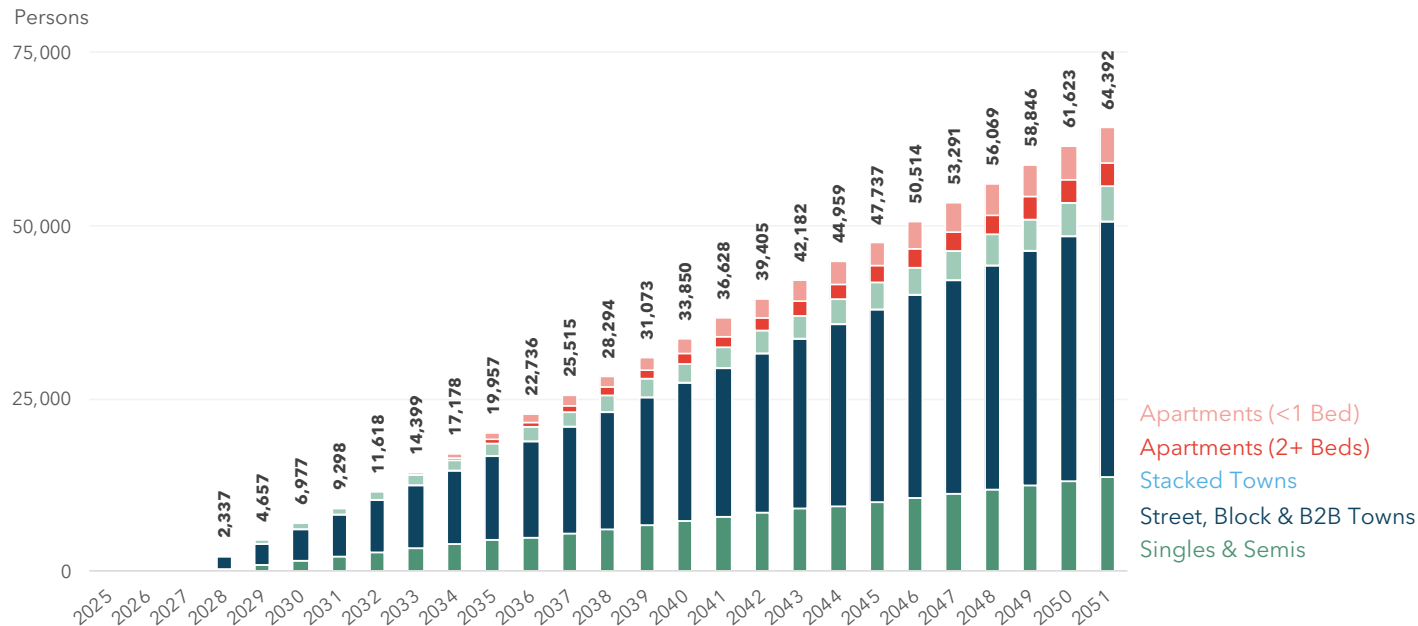


Source: Parcel based on the residential composition and the land use plan prepared by Bousfields in April, 2026. For purposes of this analysis, Parcel has assumed that Parcel has assumed that 40% of the apartment units proposed will be large units, the remaining 60% of the proposed apartment units will be small units.

To estimate the population that could be accommodated within the Elfrida Community, we have relied on person per unit (“PPU”) factors by dwelling type, included in the City of Hamilton’s 2024 Development Charge Background Study (“2024 DC Study”), prepared by Watson and Associates Economists Ltd. (“Watson”). Figure 2.4 shows that at full build-out, the 25,266 residential units proposed as part of the Elfrida Community are anticipated to **accommodate approximately 64,390 persons.**

Figure 2.4

Potential Population Accommodated at the Elfrida Community



Source: Parcel based on PPU factors included in the City’s 2024 DC Study, by unit type.

Commercial Development

This Financial Impact Analysis and Financial Strategy also estimates the amount of non-residential gross floor area (“GFA”) that could be accommodated in the Elfrida Community.

Based on the current concept plan, there is approximately 98.0 hectares of mixed use land that could accommodate commercial space. This includes 87.8 hectares of land designated *Mixed Use - Medium Density* and 10.3 hectares designated *Mixed Use - High Density*.

Based on the likely and permitted format of commercial space on these lands, the amount of commercial GFA that could be integrated to support population and employment in the Elfrida Community has been estimated. This includes consideration for the amount, type and location for commercial space that can realistically be accommodated on these lands. Based on this approach, it is estimated that the Elfrida Community will include at least 84,550 square metres (910,130 million square feet) of new commercial space by 2051.

The ultimate build out of space could change in light of market trends, demand and store types accommodated on these lands. That said, these estimates have been used for the purposes of this Financial Impact Analysis and

Financial Strategy to approximate when costs and revenues associated with development in Elfrida Community could be incurred.

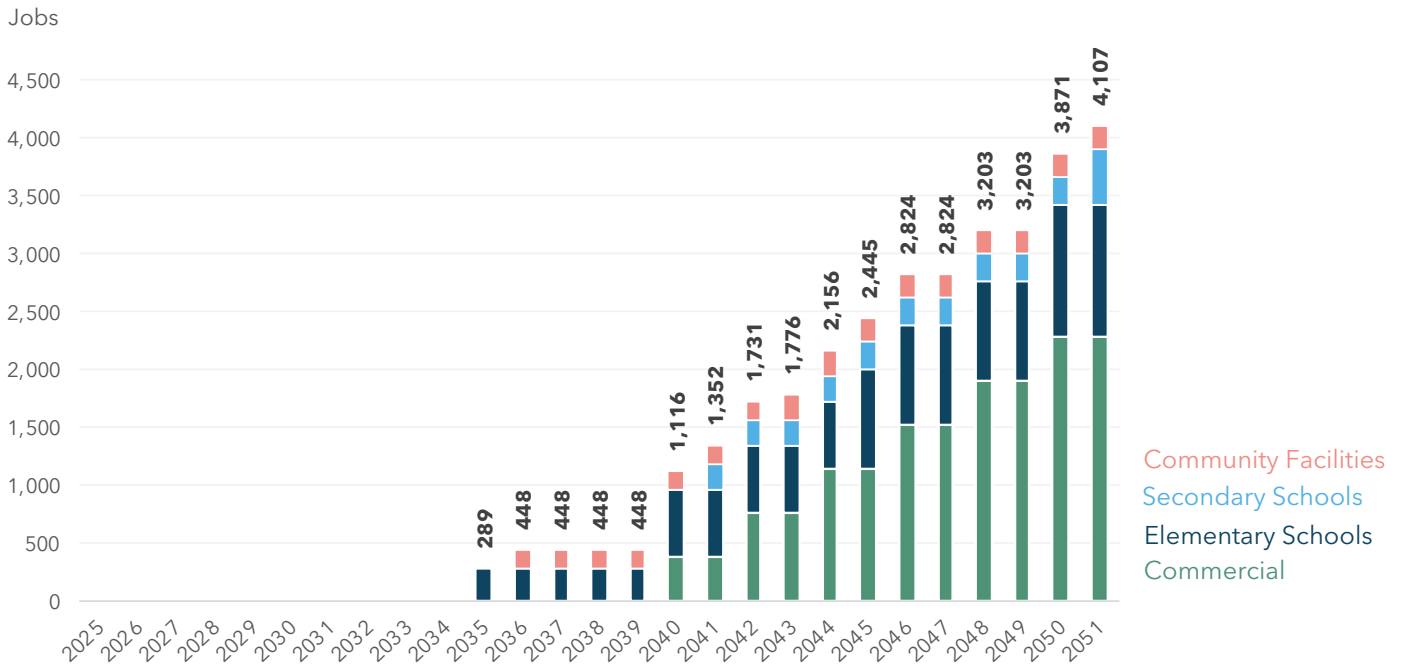
To estimate the number of jobs that could be accommodated within the Elfrida Community, Parcel has utilized floor space per worker ratios included in the 2024 DC Study, or an employment density of 37 square metres (400 square feet) per employee for commercial/population-related development. Based on this employment density, and the estimated amount of commercial GFA required to support the Elfrida Community at full build-out, a total of approximately 2,275 commercial-related jobs are anticipated to be accommodated as part of future commercial development.

In addition to employment associated with commercial development, the concept plan for the Elfrida Community identifies 12 elementary schools and two secondary schools, each of which will provide additional employment opportunities in the City. Parcel has relied on information provided by Hamilton Wentworth District School Board to estimate the average elementary and secondary school size.

Based on the most recent data available, average employment densities for institutional uses from the 2024 DC Study were used to estimate the typical number of employees per school. Based on this approach, it is estimated that an elementary school in the Elfrida Community would employ an average of 96 employees, while a secondary school is estimated to employ an average of 236 employees. As a result, future schools included as part of the development of the Elfrida Community are anticipated to accommodate approximately 1,628 jobs. In addition to jobs in schools, based on the Community Services and Infrastructure Assessment prepared by Bousfields, there is also a need for community infrastructure, such as recreation centres, libraries, fire stations, etc. in the Elfrida Community. These facilities estimated a 12,895 square metres, and included in this Financial Impact Analysis and Financial Strategy, will also provide as many as 204 jobs in the local community.

Figure 2.5 shows that forecast commercial space, proposed new school spaces and community facilities are anticipated to accommodate **some 4,107 jobs at full build-out** within the community.

Figure 2.5
Potential Jobs Accommodated in the Elfrida Community



Source: Parcel based on space per worker factors included in the City’s 2024 DC Study, by unit type.

Infrastructure

A high-level summary of the internal infrastructure associated with the proposed development is provided in Figure 2.6 below, including the quantum of roadways, water mains, sewers, stormwater mains and parks-related infrastructure necessary to service the Elfrida Community as proposed. If subsequent changes are made to the existing land use or concept plans, there estimated will need to be refined accordingly.

Figure 2.6 also provides an assessment of recreation centres, libraries and fire / emergency services stations that could be required in the Elfrida Community based on an assessment completed by Bousfields. This community infrastructure has also been built into this Financial Impact Analysis and Financial Strategy.

Figure 2.6

Elfrida Community High-Level Infrastructure Summary

	Quantity	Unit
Roads	184,395	Lineal Metres
Water Mains	184,395	Lineal Metres
Stormmains	184,395	Lineal Metres
Gravity Mains	184,395	Lineal Metres
Stormwater Management Ponds	30	Units
Parks	39.5	Ha
Recreation Centre / Library	12,895	Square Metres
Fire Hall	3,995	Square Metres

Source: Parcel based on information provided by the consulting team for the Elfrida Community. This provides a high-level summary of infrastructure on the subject lands only. The detailed Financial Impact Analysis includes all infrastructure associated, such as: sidewalks, lighting, park furniture and playgrounds, and rehabilitation.

3.0

Capital Infrastructure Costs

The purpose of this analysis is to determine how the municipal finances of the City of Hamilton will be affected by the capital infrastructure required to support the proposed development of the Elfrida Community. To quantify this impact, we have calculated the development fees that would accrue to the City, which includes the value of:

- Development charges
- Other one-time fees (e.g., building permits)

3.1 One-Time Revenues

Not all municipal infrastructure costs necessary for the Elfrida Community Area will be funded through development charges. Appendix E of the 2024 DC Study includes a Local Service Policy, which outlines the types of infrastructure that would be a direct developer responsibility.

Within the Local Service Policy, the Elfrida Community Area is identified as being within Urban Area B. As it relates to local services in Urban Area B, the Local Service Policy states:

For development within Urban Area B, the following would be a direct developer responsibility:

- *All costs required to service the development and/or to connect the development area with existing infrastructure, including without limitation all water, wastewater, stormwater, transit, transportation works (in accordance with the Complete Street definition), any utility relocation/conversion costs, and land acquisition costs to meet City standards will be a developer responsibility, unless otherwise provided herein.*
- *In conjunction with the above bullet, the scope to service the development and/or connect the development area would be identified within approval authority accepted studies to support development areas.*
- *For projects occurring within Urban Area A, with an oversizing component, that are required to service development within Urban Area B, the oversizing component is a direct developer responsibility.*
- *Downstream and/or upstream water and wastewater infrastructure located within Urban Area A required to support development within Urban Area B would be a direct developer responsibility.*

- Section E.3 of the local service policy applies to development within Urban Area B.

Based on the above, and to be clear, developments occurring within Urban Area B will be required to pay the City-wide development charges (D.C.s) for all services except for stormwater, water linear, and wastewater linear.

If the development within Urban Area B will be serviced with municipal water and/or wastewater, the water and/or wastewater treatment D.C. will apply. If the development within Urban Area B will not be serviced with municipal water or wastewater, the water or wastewater treatment D.C. will not apply, as set out in Table E-1. (emphasis added)

As a result, development charges accrued from the Elfrida Community will be used to fund capital infrastructure in the following areas:

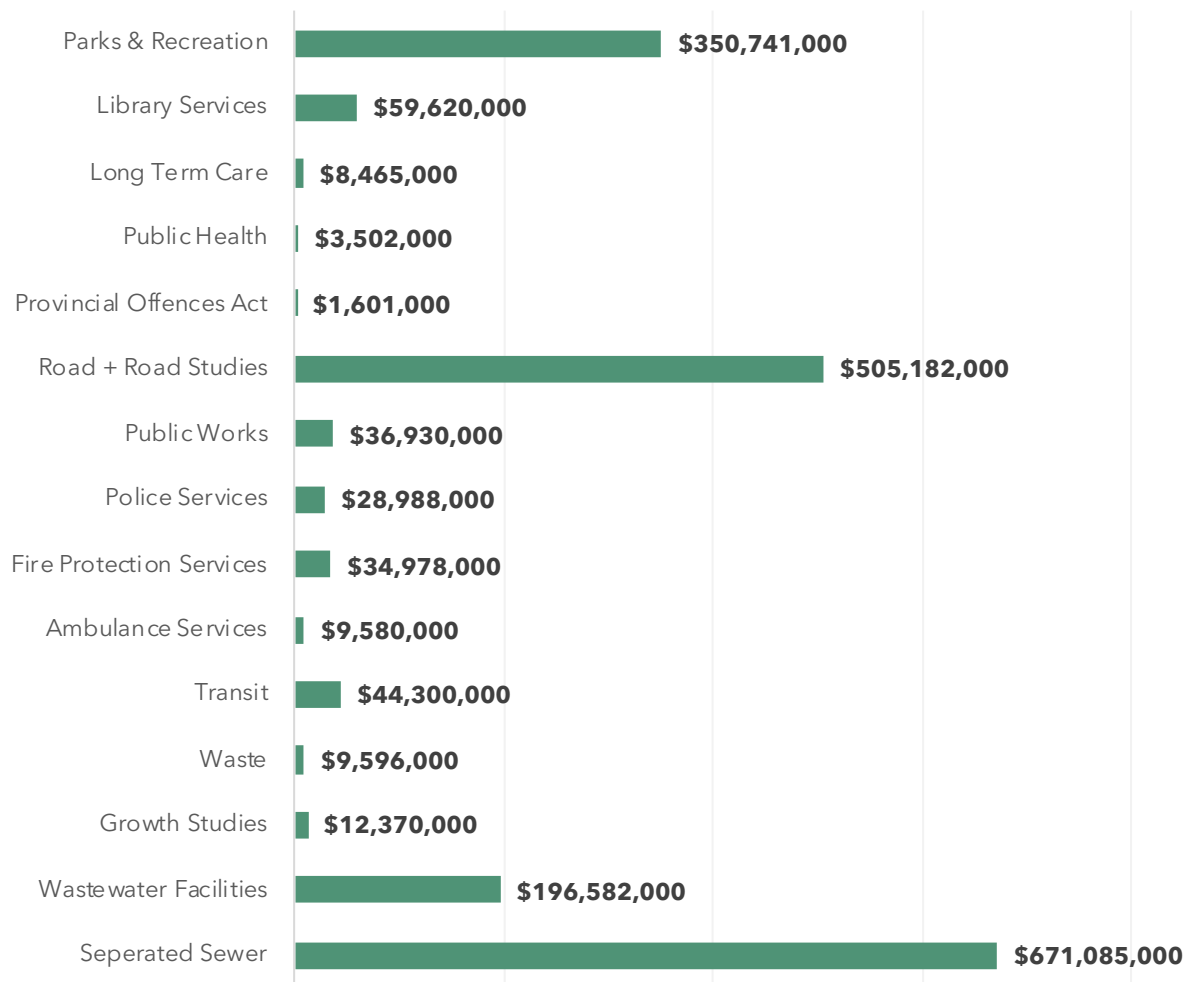
- Services Related to a Highway
- Public Works
- Transit Services
- Fire Protection Services
- Policing Services
- Parks & Recreation
- Library Services
- Long-Term Care Services
- Growth Studies
- Provincial Offences Act
- Public Health Services
- Ambulance
- Waste Diversion
- Wastewater Facilities
- Separated Sewer System

For the purposes of this analysis, we have utilized development charge rates from the City, effective as of June, 2025 to estimate potential development charge revenues.

Based on these rates, the Elfrida Community is anticipated to generate **approximately \$1.97 billion in development charge revenue** at full build-out. Figure 3.1 summarizes the distribution of development charges by service area. As shown, Roads and Related services and Parks and Recreation Services are anticipated to account for approximately 43% of development charge revenue that will be collected by the City. Appendix A includes details related to when these development charges are expected to accrue, based on estimated development phasing.

Figure 3.1

Elfrida Community Development Charges Revenue



Source: Parcel, rounded to the nearest \$1,000.

When reviewing Figure 3.1, it is important to note that these estimates are based on development charge rates effective June 1, 2025 until May 31, 2026, inflated by 2% per year. If new capital infrastructure projects are added to the capital program in future development charge by-laws, it could result in development charges increasing faster than our assumed rate of inflation, which would result in additional development charge revenue for the City to fund growth-related infrastructure costs.

3.2 Development Charge Eligible Costs

The 2024 DC Study and supporting studies include some growth-related capital infrastructure costs required to service growth in the Elfrida Community Area. This includes infrastructure costs in the service areas of Fire, Parks and Recreation and Library services. Development charge eligible infrastructure costs related to roads are summarized in the *Strategic Transportation Network Review*, December 15, 2023 prepared by Arcadis. The additional community infrastructure that could ultimately be accommodated in the Elfrida Community, including recreation centres, libraries and fire / emergency medical stations have been noted below, but do not form part of the current development charge capital program. In the future, if Council identifies an intent to fund these facilities, they can be included in future development charge by-laws.

Fire Protection Services

The 2024 DC Study identifies two new fire stations as part of the City's 10-year capital program. One of these stations is proposed to be located in the *Elfrida / Upper Stoney Creek Growth Area*, with costs anticipated to be incurred between 2025-2028. This new fire station is estimated to cost approximately \$25 million, with \$16.5 million included as Post Period Benefit ("PPB") and no costs allocated to benefit to existing ("BTE"). In addition to the construction of the new fire station, the capital program for Fire Services also includes vehicles and equipment required to operate the new station, at a cost of nearly \$3.8 million. These costs, as well as the allocation of costs to BTE, PPB and In-Period Growth are summarized in Figure 3.2.

As summarized in Figure 3.2, the entirety of the costs to build this new fire station will be funded by growth.

Figure 3.2

Development Charge Eligible Costs for the Elfrida Growth Area

Category	Capital Project	Timing	Gross Capital Costs	Allocation of Capital Costs			Percentage Allocation of Capital Costs		
				Benefit to Existing	In-Period Growth (2023-2034)	Post Period Benefit (Post 2033)	Benefit to Existing	In-Period Growth (2023-2034)	Post Period Benefit (Post 2033)
New Station	New Station Elfrida/Upper Stoney Creek Growth Area	2025 - 2028	\$25,000,000	\$0	\$8,500,000	\$16,500,000	0%	34%	66%
Vehicles	Rural Pumper for Upper Stoney Creek Growth Area (New Station)	2025 - 2028	\$1,450,000	\$0	\$1,450,000	\$0	0%	100%	0%
Vehicles	Engine for Upper Stoney Creek Growth Area (New Station)	2025 - 2028	\$1,450,000	\$0	\$493,000	\$957,000	0%	34%	66%
Equipment	Air Compressor	2025 - 2028	\$3,900	\$0	\$1,300	\$2,600	0%	33%	67%
Equipment	Washer Extractor	2025 - 2028	\$15,000	\$0	\$5,100	\$9,900	0%	34%	66%
Equipment	Portable Radios, Chargers & Batteries	2025 - 2028	\$89,000	\$0	\$30,300	\$58,700	0%	34%	66%
Equipment	S.C.B.A.'s	2025 - 2028	\$49,000	\$0	\$16,700	\$32,300	0%	34%	66%
Equipment	Portable Pumps	2025 - 2028	\$19,500	\$0	\$6,600	\$12,900	0%	34%	66%
Equipment	Multi Gas Detectors	2025 - 2028	\$8,800	\$0	\$3,000	\$5,800	0%	34%	66%
Equipment	Defibrillators	2025 - 2028	\$7,000	\$0	\$2,400	\$4,600	0%	34%	66%
Equipment	Thermal Imaging Camera	2025 - 2028	\$16,300	\$0	\$5,500	\$10,800	0%	34%	66%
Equipment	Auto Extrication Equipment	2025 - 2028	\$31,000	\$0	\$10,500	\$20,500	0%	34%	66%
Equipment	Air Bags	2025 - 2028	\$14,700	\$0	\$5,000	\$9,700	0%	34%	66%
Equipment	Fire Hose	2025 - 2028	\$16,700	\$0	\$5,700	\$11,000	0%	34%	66%
Equipment	Bunker Gear	2025 - 2028	\$150,000	\$0	\$51,000	\$99,000	0%	34%	66%
Equipment	Station Exhaust System	2025 - 2028	\$65,700	\$0	\$22,300	\$43,400	0%	34%	66%
Equipment	Protective Gear and Uniform Clothing	2025 - 2028	\$168,000	\$0	\$57,100	\$110,900	0%	34%	66%
Equipment	Washer/Dryer & R42 Kit	2025 - 2028	\$45,000	\$0	\$45,000	\$0	0%	100%	0%
Equipment	Cascade System	2025 - 2028	\$160,300	\$0	\$160,300	\$0	0%	100%	0%
TOTAL			\$28,759,900	\$0	\$10,870,800	\$17,889,100	0%	38%	62%

Source: Parcel based on 2024 DC Study.

Parks and Recreation

Within the Parks and Recreation service area, the 2024 DC Study identifies the Elfrida Community Centre in the capital program, with costs to be incurred in 2041 after the 10-year period. This new community centre is estimated to cost approximately \$38.3 million, all of which is included as PPB.

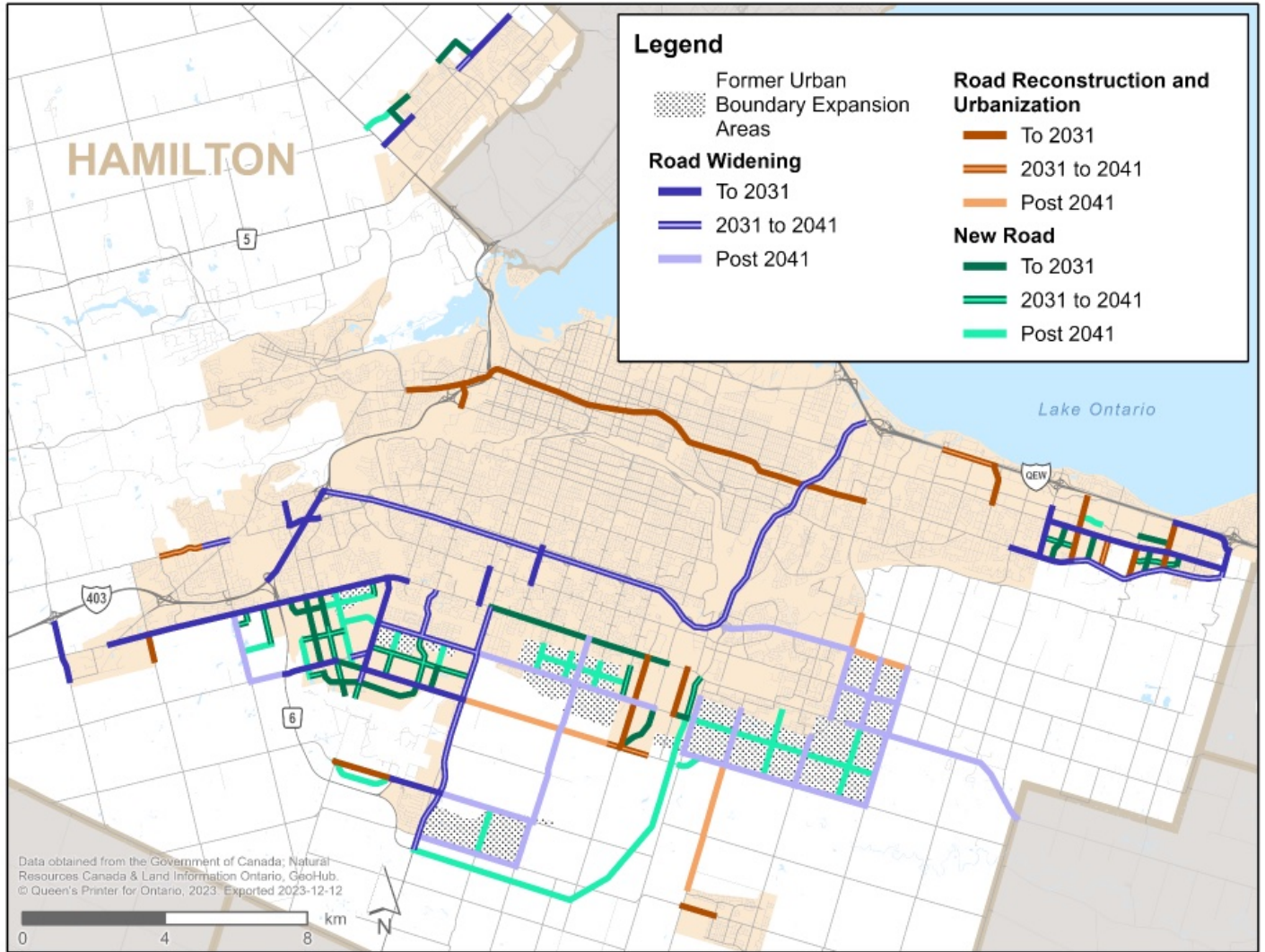
Library Services

The 2024 DC Study identifies a new 12,000 square foot library branch to be located in Elfrida. This project is included at the end of the City's 10-year capital program in 2032 and is estimated to cost \$11.94 million, the entirety of which is included as PPB.

Roads and Related

The *Strategic Transportation Network Review* completed by Arcadis identifies road widenings and new roads within the Elfrida Growth Area. The location of these road widenings and new roads are shown in Figure 3.3, with all projects assumed to be post 2041. As these projects are assumed to occur post 2041, they are not included in the capital program within the 2024 DC Study and are therefore not included in the calculation of the development charge.

Figure 3.3
2024 DC Study Road Project Evaluation



Source: Strategic Transportation Network Review, December 15, 2023, Arcadis, Exhibit 2.2

Appendix E of the *Strategic Transportation Network Review* estimates the gross capital costs associated with the transportation projects within the Elfrida Community Area. As summarized in Figure 3.4, the costs amount to approximately \$303.4 million. This represents a cost of approximately \$4,780 per capita and per employee based on the build-out number of persons and usual place of work jobs anticipated within the Elfrida Community Area.

Figure 3.4

Summary of Roads and Related Capital Projects in the Elfrida Community Area

Roads and Related Capital Projects	Road Length (km)	Timing	Gross Capital Costs
Upper Centennial Parkway - Mud Street to Highway 20	2.00	Post 2041	\$22,580,042
Upper Centennial Parkway - Mud Street to Green Mountain Road	1.00	Post 2041	\$10,579,044
Regional Road 56 - Dalgiesh Trail to Golf Club Road	1.44	Post 2041	\$15,741,403
First Road East - Highway 20 to Mud Street	1.97	Post 2041	\$15,089,596
First Road East - Highway 20 to Golf Club Road	2.08	Post 2041	\$20,239,244
Arterial N-S - Bellagio Avenue to Golf Club Road	1.88	Post 2041	\$20,100,545
Dickenson Extension - Trinity Church to Golf Club Road	0.65	Post 2041	\$4,177,733
Twenty Road - Upper Red Hill Valley Parkway to Hendershot Road	5.60	Post 2041	\$59,897,756
Highway 20 - 500m east of Upper Centennial to Hendershot Road	1.17	Post 2041	\$11,653,263
Fletcher Road - 500m south of Rymal Road to Golf Club Road	1.60	Post 2041	\$12,245,236
Golf Club Road - Trinity Church Road to Hendershot Road	5.33	Post 2041	\$40,967,481
Hendershot Road - Highway 20 to Golf Club Road	2.09	Post 2041	\$16,011,393
Highland Road - Upper Centennial Parkway to Second Road East	1.67	Post 2041	\$12,799,081
Mud Street - Upper Centennial Parkway to Second Road East	1.67	Post 2041	\$13,833,585
Second Road East - Highway 20 to Mud Street	1.94	Post 2041	\$14,841,511
Trinity Church Road - Hydro Corridor (470m south of Rymal Road) to Golf Club Road	1.60	Post 2041	\$12,642,066
TOTAL			\$303,398,979

Source: Strategic Transportation Network Review, December 15, 2023, Arcadis, Appendix E.

Water & Wastewater

As noted in Section 3.1, the Local Service Policy identifies that linear water and wastewater services in Urban Area B, including the Elfrida Community Area, are a direct developer responsibility.

The capital program in the 2024 DC Study is informed by the *City of Hamilton 2023 Development Charges By-Law Study* prepared by GM BluePlan. This study does not identify development charge eligible water and wastewater infrastructure costs within the Elfrida Community Area. However, as noted in the Local Service Policy, development within the Elfrida Community Area will pay development charges for wastewater treatment facilities and water supply and treatment facilities.

Stormwater

Stormwater capital costs in the 2024 DC Study were informed by the *Stormwater Background Study*. Appendix G-1 identifies stormwater management facilities within the Elfrida Community Area. Similar to linear water and wastewater services, all stormwater infrastructure is a direct developer responsibility and will not be funded through development charges.

The Stormwater Background Study identifies stormwater infrastructure required within the Elfrida Community Area. As shown, these capital costs are estimated at approximately \$142.5 million.

Figure 3.5

Summary of Elfrida Development Charge Eligible Costs - Stormwater

Roads and Related Capital Projects	Gross Capital Costs
Elfrida Secondary Plan major roads crossings	\$6,604,000
Elfrida (Res)	\$13,674,298
Elfrida (Res)	\$2,306,181
Elfrida (Res)	\$6,511,570
Elfrida (Res)	\$7,732,490
Elfrida (Res)	\$2,387,576
Elfrida (Res)	\$15,953,348
Elfrida (Res)	\$18,313,792
Elfrida (Res)	\$15,193,664
Elfrida (Res)	\$7,162,727
Elfrida (Res)	\$14,189,797
Elfrida (Res)	\$4,178,258
Elfrida (Res)	\$11,096,801
Elfrida (Res)	\$2,730,519
Elfrida (Res)	\$3,174,391
Elfrida (Res)	\$5,290,651
Elfrida (Res)	\$3,174,391
Elfrida (Res)	\$2,821,681
TOTAL	\$142,496,135

Source: Parcel based on *Stormwater Background Study*, November 2023, WSP (E&I) Canada Inc. and Scheckenberger & Associates Ltd., Appendix G-1.

Summary of Development Charge Eligible Costs

As summarized above, the 2024 DC Study and some of the supporting studies include development charge eligible capital costs related to the development of the Elfrida Community Area. All of these capital costs are allocated to growth (either in-period growth or post period benefit). As none of the costs have been allocated to BTE, existing residents in Hamilton will not be required to fund the construction of these infrastructure projects.

As noted in *Review of Financing Options for Growth: GRIDS 2*, prepared by Watson, there are various funding options available to the City of Hamilton to fund infrastructure growth. These financing options include:

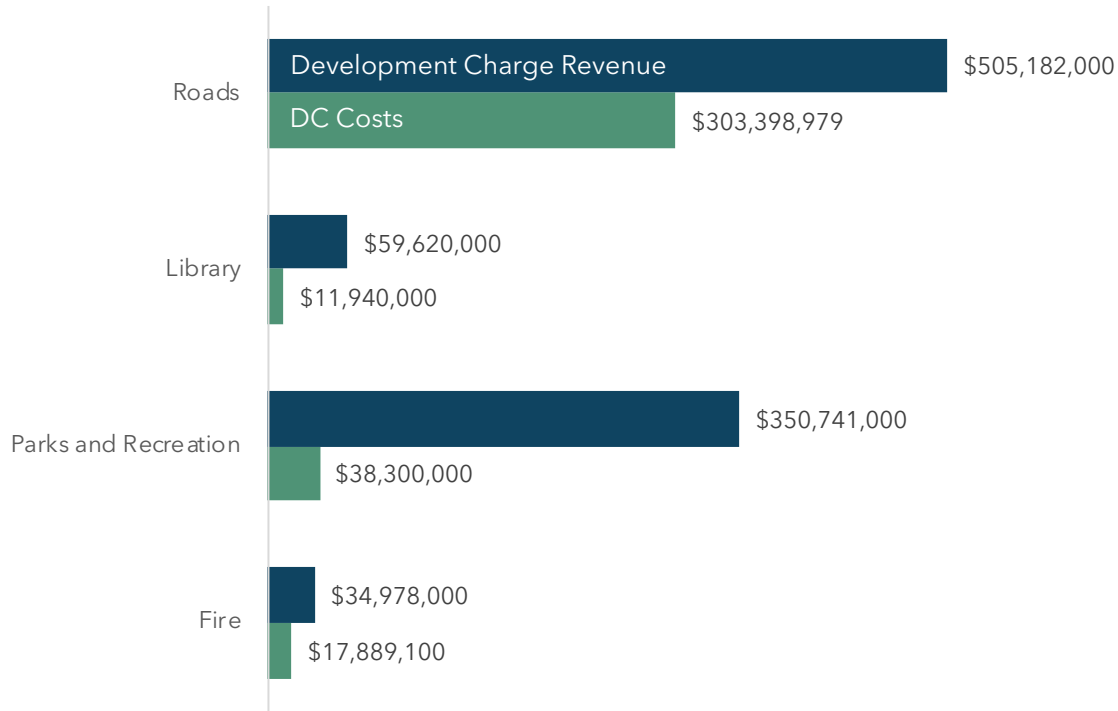
- Prepayment / Front-Ending Agreements
- Service Emplacement Agreements
- Accelerated Payment of Hard Service Development Charges at Subdivision / Consent Agreement Stage
- Local Service Policy Requirements
- Area-Specific Development Charges

Some of these financing options can assist in reducing the potential debt burden on the municipality. For example, the City is already using the Local Service Policy Requirements in Urban Area B, by requiring landowners to fund local infrastructure for wastewater linear services, water linear services, stormwater services.

In service areas where development charge eligible capital costs are included in the capital program, development charge revenue exceeds estimated capital costs, as shown in Figure 3.6. However, it is important to note that the capital projects related to Elfrida are not included in the in-period growth allocation. When the development charges background study is updated in the future, additional capital costs will be included to service growth in the Elfrida Community Area.

Figure 3.6

Comparison of Development Charge Revenues and Costs, Elfrida Community Area



Source: Parcel.

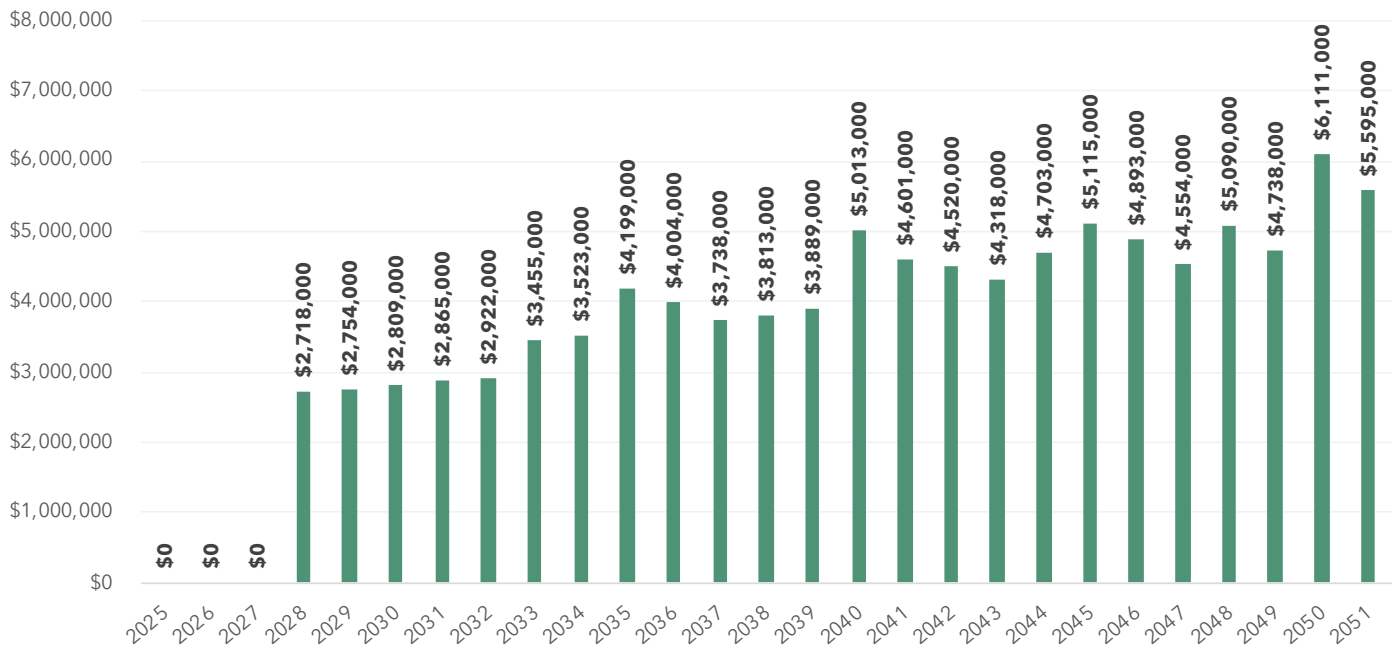
3.3 Building Permit Revenue

In addition to development charges, the build-out of the Elfrida Community will generate significant one-time revenues to the City of Hamilton by way of building permit fees. In particular, Parcel has identified and evaluated the development permit fees that are collected by the City to recover staff costs related to development permits, building permits, and other related permits.

Building permits are a source of revenue for municipalities. Based on the rates currently posted on the City’s website and applying a 2% average annual inflation for future years, we have estimated building permit fees payable for the proposed residential and non-residential uses.

Figure 3.3 shows that the build-out of the Elfrida Community is anticipated to generate approximately **\$99.9 million** in building permit revenue for the City of Hamilton at full build-out.

Figure 3.7
Elfrida Community Annual Building Permit Revenue



Source: Parcel based on City of Hamilton 2025 building permit rates.

4.0

Ongoing Operational Impacts

The Elfrida Community will generate ongoing operating revenue for the City of Hamilton, namely property taxes and other non-tax revenue sources such as user fees, fines, etc. The following section calculates revenues from each of these sources based on the anticipated residential and commercial development.

Further, this section provides a high-level estimate of the additional operating costs associated with the build-out of the Elfrida Community as currently contemplated. These ongoing revenues and costs are key in understanding the net operating impact of the Elfrida Community on the finances of the municipality.

4.1 Assessed Value & Property Taxes

Estimated assessed values were obtained directly from various resources, including the Municipal Property Assessment Corporation ("MPAC"), and were based on recent comparable developments within the City of Hamilton.

The estimated 2025 assessment values for the various residential and commercial uses that could be accommodated within the Elfrida Community are summarized in Figure 4.1, with additional detailed provided in Appendix B. It is important to note that we have used comparable assessed values per unit for recently completed residential developments in Hamilton in the vicinity of Elfrida. However, the actual assessed value for buildings within the community area will be determined by MPAC upon completion of the various buildings. Our analysis also assumes that assessed values will increase at a rate of 2% per year.

Figure 4.1

Average Assessed Values (2025)

	Assessed Value	Unit
Single & Semi	\$547,000	per unit
Street & Block & B2B Towns	\$380,000	per unit
Stacked Towns	\$260,000	per unit
Apartments (2+Beds)	\$288,000	per unit
Apartments (<1 Bed)	\$264,000	per unit
Retail / Service Commercial	\$2,845	per sq.m

Source: Parcel, based on information from MLS and MPAC. Assessed values rounded to the nearest \$1,000.

Parcel has then estimated the annual property tax revenue that would be payable to the City of Hamilton in each year of development. In 2051, the anticipated build-out of the Elfrida Community, it is estimated that the Elfrida Community could generate some **\$204.5 million per year in property tax revenue for the City of Hamilton**.

This includes the annual property tax revenue that would be payable to the City of Hamilton in each year for non-residential development in the Elfrida Community Area, specifically that related to commercial development anticipated on-site. New schools and community facilities do not pay property taxes, therefore property taxes associated with this space have not been included in the estimate.

4.2 Non-Property Tax Revenues

In addition to property taxes, municipalities can generate revenue from several other sources. These non-tax revenues include user fees, fines, charges, penalties, etc. To estimate potential non-tax revenues accruing to the City, Parcel has relied on the most recent 2022 Financial Information Return ("FIR") filed by the City with the Ministry of Municipal Affairs and Housing ("MMAH").

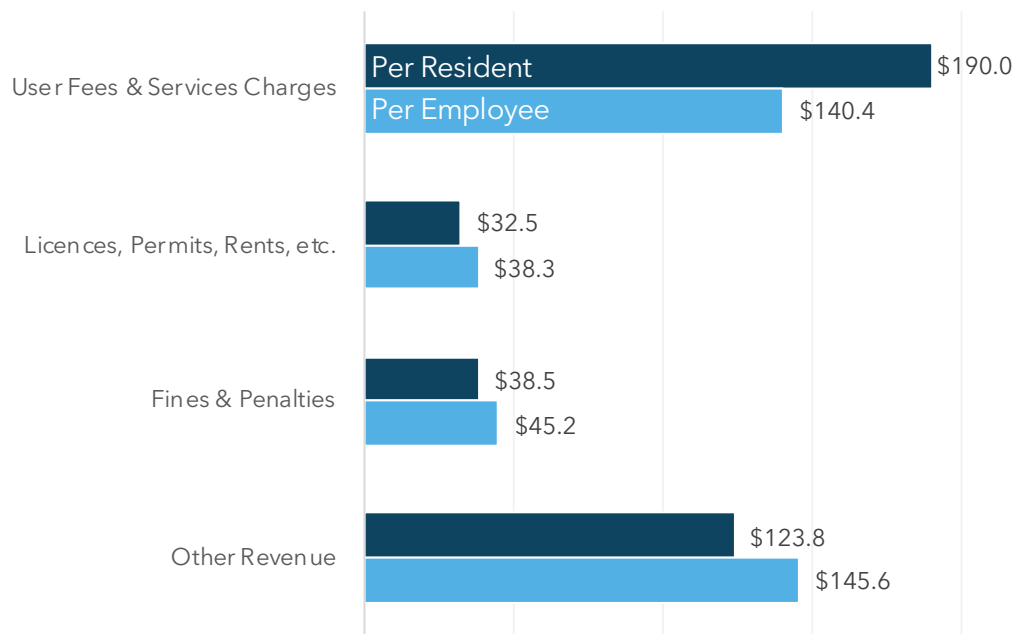
These non-tax revenues are summarized by category (i.e., payments in lieu of taxes, grants, fines, penalties, etc.). To calculate growth-related non-tax revenue, Parcel has then made assumptions for the portion of non-tax revenue that could increase in proportion to proposed residential and commercial growth.

For user fees and service charges, charges have been examined by service area. For general government, protection, transportation, and recreation/culture, we have assumed that new residents and jobs in the proposed development will generate the same user fees per capita and per employee as existing residents and jobs in the City of Hamilton. For environmental services, we have only included user fees related to solid waste disposal and waste diversion. Water, wastewater and stormwater user fees have been calculated separately.

Figure 4.2 shows that the annual non-tax revenue has been estimated at approximately \$385 per resident in 2025 dollars. We have also assumed that non-tax revenue per employee at approximately \$369 per employee in 2025 dollars. **Based on the number of persons and jobs accommodated within the Elfrida Community Area, these non-tax revenues are estimated to amount to \$44.0 million per year** in 2051 or the anticipated build-out of the Elfrida Community. Additional detail is provided in Appendix C.

Figure 4.2

Estimated Annual Non-Tax Revenue per Resident & Employee (2025)



Source: Parcel based on the City of Hamilton 2022 Financial Information Return. Inflated to 2025.

Water & Wastewater User Fees

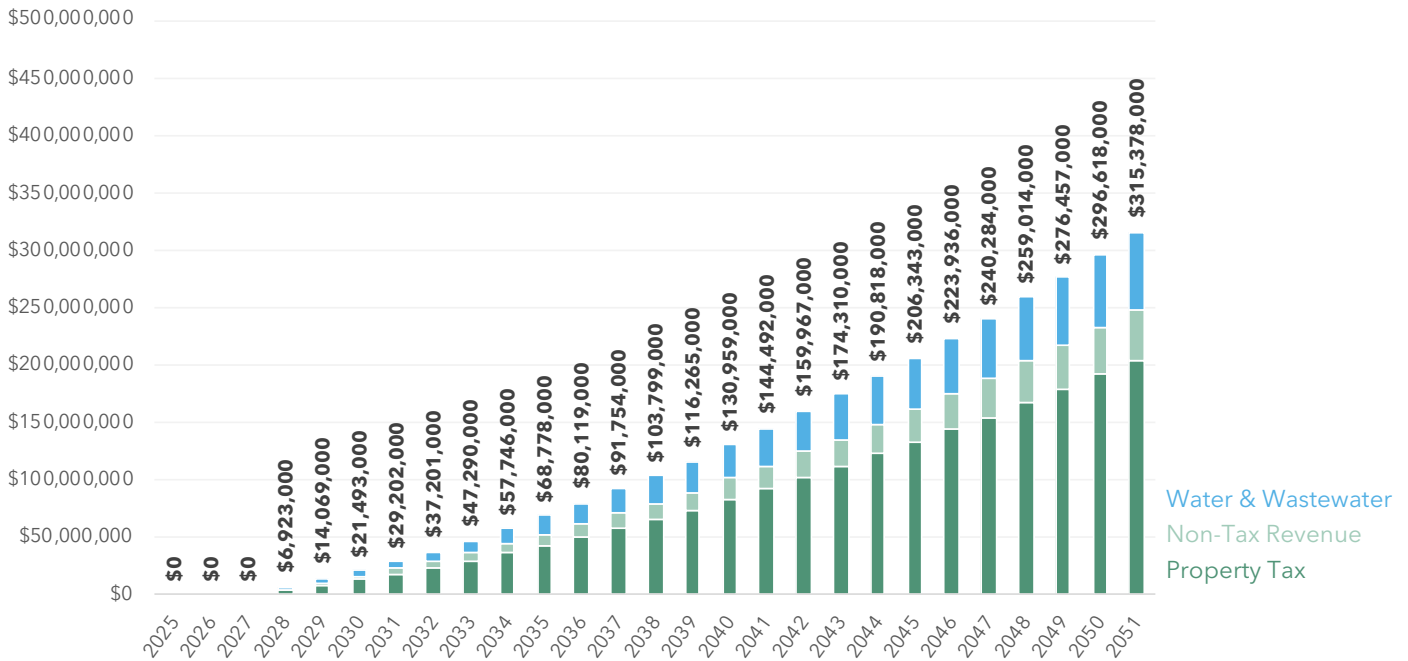
Our analysis of the water and wastewater user fees associated with development of the Elfrida Community assumes a flat rate of \$854.10 per household per year and the flat wastewater and stormwater rate of 865.05 per household per year. For average daily water demand we have assumed demand of 210 litres per resident and 260 litres per employee, which is based on City of Hamilton’s current estimate of daily water usage. We have also applied 2% inflation annually to user fees.

Overall, we estimate that by full build-out in 2051, the City of Hamilton will collect approximately \$66.9 million per year in water, wastewater and stormwater user fees. Additional details are provided in Appendix D.

Figure 4.3 summarizes the property tax and non-property tax revenues generated by the Elfrida Community. As detailed, when the community is fully built-out in 2051, it is estimated that the Elfrida Community will generate **nearly \$315.4 million per annum** for the City of Hamilton, increasing by 2% per year thereafter. The vast majority, nearly 65%, is expected to come from property taxes.

Figure 4.3

Anticipated Revenue Generated by the Elfrida Community



Source: Parcel. Rounded to the nearest \$1,000.

4.3 Municipal Operating Costs

To estimate ongoing operational costs that could be incurred by the City due to the development of the Elfrida Community, we have estimated total costs affiliated with municipal-wide operation, which have been estimated on a per resident and per employee basis.

The approach we have utilized to estimate municipal-wide operating costs has relied upon the operating expenditures taken from Schedule 40 in the FIR. Operating expenses listed in Schedule 40 are grouped by expenses identified below:

- **Salaries, Wages and Employee Benefits** - includes expenses incurred for full-time, part-time and temporary salaries and wages including regular, overtime, shift premiums and other remuneration to employees.
- **Interest on Long-Term Debt** - interest incurred on long-term liabilities and for leased tangible capital assets.

- **Materials** - includes materials purchased by a municipality for its own uses and/or disposal or resale. This also includes expenses for insurance, travel, reimbursement of mileage, photocopying and materials purchased by the municipality which are subsequently provide to a third party.
- **Contracted Services** - includes expenses incurred when a municipality is responsible for providing a service(s) and contracts out service delivery. This could include services contracted out to a private contractor, another municipality or another level of government.
- **Rents and Financial Expenses** - includes rents and financial expenses paid to external parties, including expenses for rental of buildings, land, machinery, equipment and engineering structures.
- **External Transfers** - this category includes transfers to charitable organizations, conservation authorities, individuals (i.e., social assistance) and unconsolidated local boards. Amounts billed by the Province for social housing are also reported under this category.
- **Amortization** - includes the annual amortization expenses for tangible capital assets.

For this analysis, we have deducted interest on long-term debt, external transfers and amortization from total expenditures to arrive at net operating expenditures. Debt charges have been removed because these charges are for “sunk” investments and are unaffected by growth. Similarly, external transfers are not directly linked to the services that will be provided in the Elfrida Community. For amortization, this reflects the depreciation of historical costs and have been calculated separately as life-cycle replacement costs elsewhere in this Financial Impact Analysis and Financial Strategy.

These adjusted operating expenditures have than been allocated between residential and non-residential sectors based on existing population and employment and our understanding of the services areas.

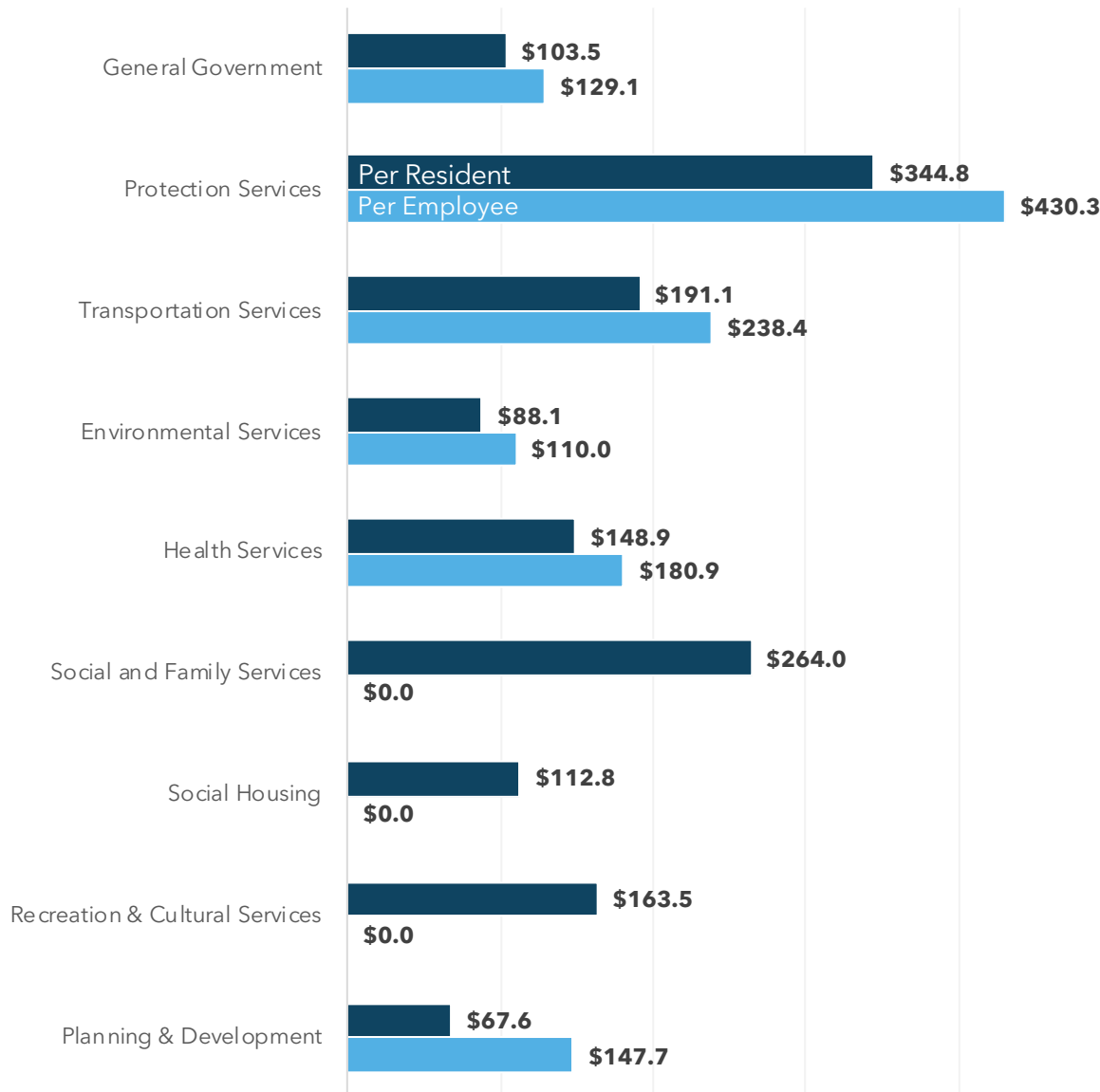
After allocating adjusted operating expenditures between the residential and non-residential sectors, we have estimated the degree to which adjusted operating expenditures will change with additional growth, by applying a “**growth-related**” factor. In some cases, this growth-related factor recognizes that there would be nearly proportionate increases in operating costs relative to the operating expenditures being incurred by the City to provide services to existing residents and employees (i.e. a 100% growth factor), while in other cases a small allowance made for efficiencies and economies of scale. There are some services, such as general government, planning and development and solid waste collection where costs will likely grow at a slower pace than population or employment growth, as there are greater opportunities for economies of scale. The table below summarizes the various growth-related factors assigned in our analysis

Growth-Related Factor	Rationale
10%	In instances where site-specific operating costs are estimated separately in the fiscal impact model (e.g. roads and parks within Elfrida), a modest growth-related factor is assumed for per capita operating costs. The small growth-related factor allows for increases in off-site operating costs outside of Elfrida, which could be associated with population and employment growth in the community.
50%	Service areas where there are assumed to be significant economies of scale, as additional community infrastructure is not anticipated to accommodate new growth.
75%	There are assumed to be some economies of scale through more efficient use of existing infrastructure.
100%	Where new community infrastructure is proposed within Elfrida and not estimated separately through site-specific operating costs, there are anticipated to be a proportionate increase in per capita operating costs.

Figure 4.4 below summarizes operational costs per capita and employee based on the City's FIR and growth-related factors summarized above. **These operational costs are estimated at \$159.9 million for residents and employees in the Elfrida Community Area at full build-out,** with additional detail provided in Appendix C.

Figure 4.4

Estimated Annual Net Operating Expenditures per Resident & Employee (2025)



Source: Parcel based on the City of Hamilton 2022 Financial Information Return. Inflated to 2025.

We have also estimated additional water and wastewater operating costs based on the Municipality’s 2022 Financial Information Return. This reporting identifies an average expense to revenue ratio of 56%, excluding amortization.

We have utilized this combined average expense to revenue ratio in determining potential costs associated with the proposed development of the Elfrida Community. Although this results in an annual surplus, an annual surplus is beneficial to ensuring funding is available to non-expense costs such as tangible capital asset acquisitions, reserve/reserve fund transfers and debt principal payments.

4.4 Infrastructure Cost Assessment & Long-Term Maintenance Cost

Based on community infrastructure proposed within the Elfrida Community, this analysis provides a more detailed assessment of:

- **Incremental Operating Costs** - The annual operating costs associated with new roads and parks infrastructure that are required on-site to service development.
- **Lifecycle Capital Replacement Costs** - Lifecycle replacement costs for the on-site incremental capital assets that are directly related to the proposed development.

Annual Operating Costs for New Site-Specific Infrastructure

This analysis also includes the costs of operating and maintaining infrastructure that is internal to the Elfrida Community, including infrastructure such as roads, water distribution, and parklands.

For purposes of this analysis, operating and maintenance costs from the 2022 FIR for Paved Roads, Winter Control Costs, Wastewater Collection, Urban Storm Sewer System, Water Distribution/Transmissions and Parks have been used. The operating costs were then divided by the quantity of infrastructure maintained by the municipality currently, to determine the operating costs per unit.

These annual per rate units have then been applied to the infrastructure anticipated as part of the Elfrida Community, with estimates summarized in Figure 4.5.

Figure 4.5

On-Site Operating & Maintenance Costs per Unit

	Operating Costs (Excludes Amortization and Long-Term Debt)	Units	Cost Per Unit (2022 dollars)	Cost Per Unit (2025 dollars)
Paved Roads	\$36,549,004	6,482 Paved Lane KM	\$5,639	\$5,977
Winter Control - Roads	\$32,395,694	6,423 Lane KM Maintained in Winter	\$5,044	\$5,346
Wastewater Collection/Conveyance	\$24,555,449	1,842 KM of Wastewater Main	\$13,331	\$14,131
Urban Storm Sewer System	\$14,511,737	1,525 KM of Urban Drainage System	\$9,516	\$10,087
Water Distribution/ Transmissions	\$50,920,224	2,130 KM of Water Distribution / Transmission Pipe	\$23,906	\$25,341
Parks	\$37,549,551	470.5 Hectares	\$79,804	\$84,593

Source: Parcel based on Hamilton's 2022 Financial Information Return. Operating costs include: Salaries, Wages and Employee Benefits, Materials, Contracted Services, Rents and Financial Expenses and Transfers.

This analysis herein estimates that all site-specific infrastructure will be developed and conveyed to the city across three periods, with all infrastructure conveyed by 2043. This distribution is based on, and in alignment with, the anticipated development of residential and non-residential space on within the Elfrida Community. The ultimate build-out of this infrastructure could change in light of related changes to the development of the entire area. That said, these estimates have been used for the purposes of this Financial Impact Analysis and Financial Strategy to approximate when costs and associated with development could be incurred.

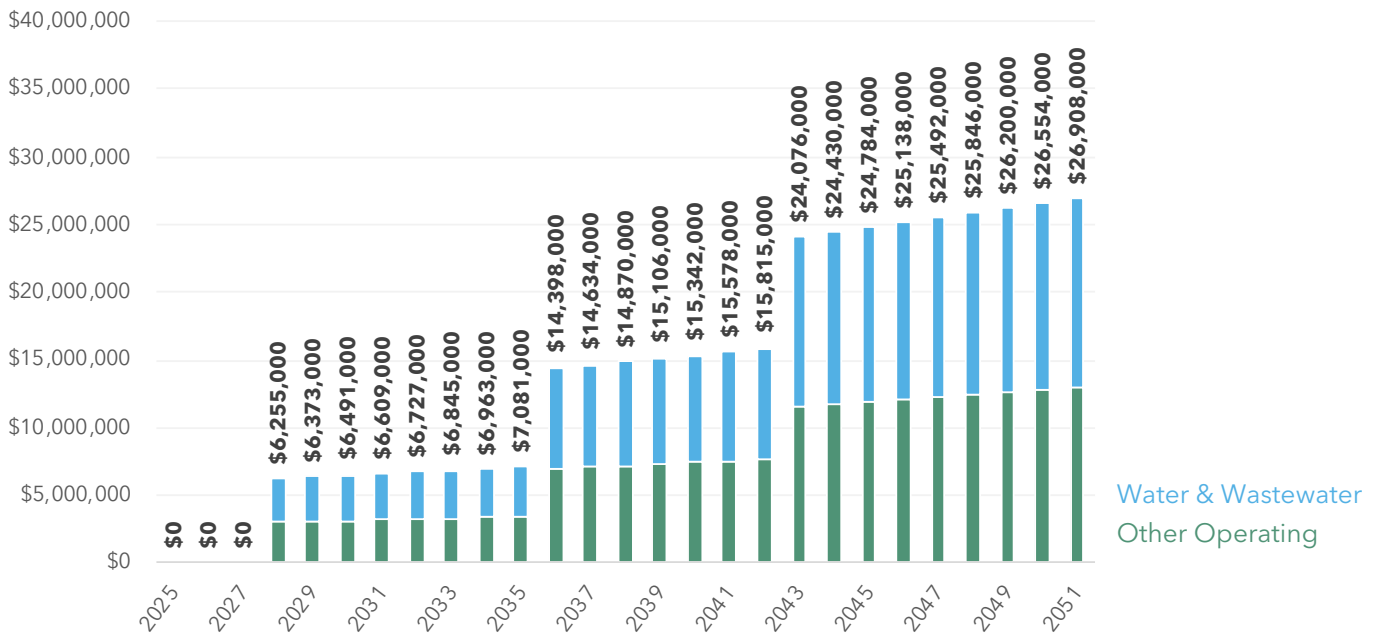
The results of this analysis are summarized in Figure 4.6, with detailed tables included in Appendix E. As shown, operating costs are estimated at approximately \$26.9 million per year once the Elfrida Community is fully built-out, increasing at 2% per year thereafter.

We have separated operating costs into two categories:

- 1) Water, wastewater and stormwater operating costs
- 2) All Other Operating Costs, which includes the operating costs affiliated with roads, winter control and parks.

Figure 4.6

Site Specific Operating Costs Associated with the Elfrida Community



Source: Parcel based on Hamilton’s 2022 Financial Information Return. Inflated to 2025.

Capital Lifecycle Replacement Costs for Site-Specific Infrastructure

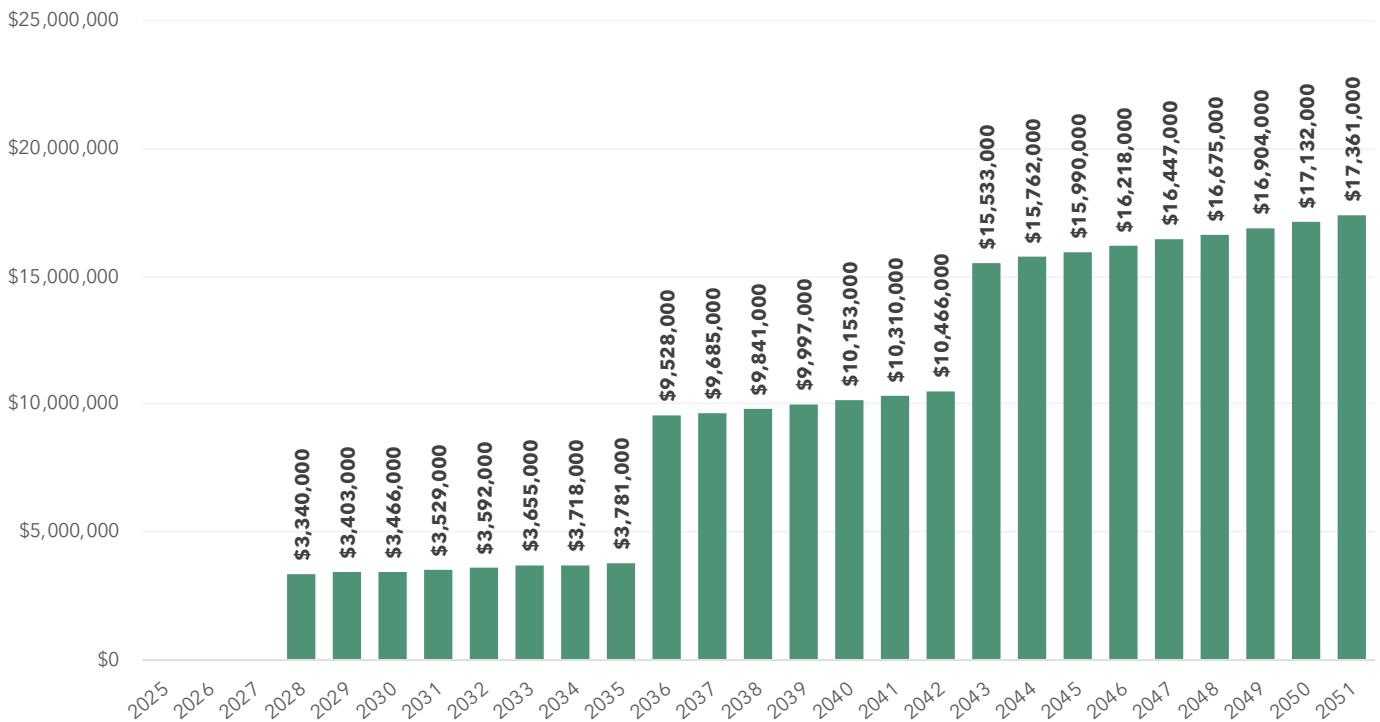
In addition to annual operating costs associated with new site-specific infrastructure, our analysis also includes lifecycle capital costs to replace infrastructure at the end of its estimated useful life.

Replacement costs per units and the estimated useful life of various infrastructure are based on information included in the City’s Levels of Service Asset Management Plan and the Hamilton Parks and Recreation Trails 2024 Asset Management Plan.

Based on the estimated phasing of infrastructure, we have calculated annual lifecycle replacement costs. To be conservative, it is estimated that all infrastructure will be developed and conveyed to the City across three periods, to align with the anticipated residential and non-residential build-out of the Elfrida Community.

Figure 4.7 summarizes average annual costs to 2051. However, we note that rather than actual costs, estimates detailed below reflect annualized replacement costs that should be deposited into reserves, recognizing that some of the infrastructure has an estimated useful life of 100-years.

Figure 4.7
 Lifecycle Replacement Costs for the Elfrida Community



Source: Parcel based on information in the City's Proposed Levels of Service Asset Management Plan and the City's Parks and Recreational Trails 2024 Asset Management Plan.

4.5 Net Municipal Operating Impact

To estimate the net operating impact associated with the build-out of the Elfrida Community, Parcel has compared forecast municipal revenues that could be generated by the development against estimated operating costs that could be incurred by the City of Hamilton.

Based on anticipated new operating costs and revenues, the Elfrida Community is anticipated to have a **net positive financial benefit** to the City of Hamilton by 2031 as shown in Figure 4.8. This is largely related to

significant development planned, including a range of residential units and associated property taxes that the City can expect to accrue, in addition to other operating revenues. The deficits shown below are associated with annual contributions to lifecycle replacement costs for the range of infrastructure internal to the development. Therefore, rather than being a drain on municipal finances in the early years of development, the City will be able to use surpluses in later years to address these early-year shortfalls.

In reviewing costs and revenues associated with water, wastewater and stormwater, it is also clear that the Elfrida Community is anticipated to have a **net positive financial benefit as of 2032** as shown in Figure 4.9. Like above, this is largely related to the significant residential development planned, and the anticipated revenues that the City can expect to accrue as a result.

Figure 4.8

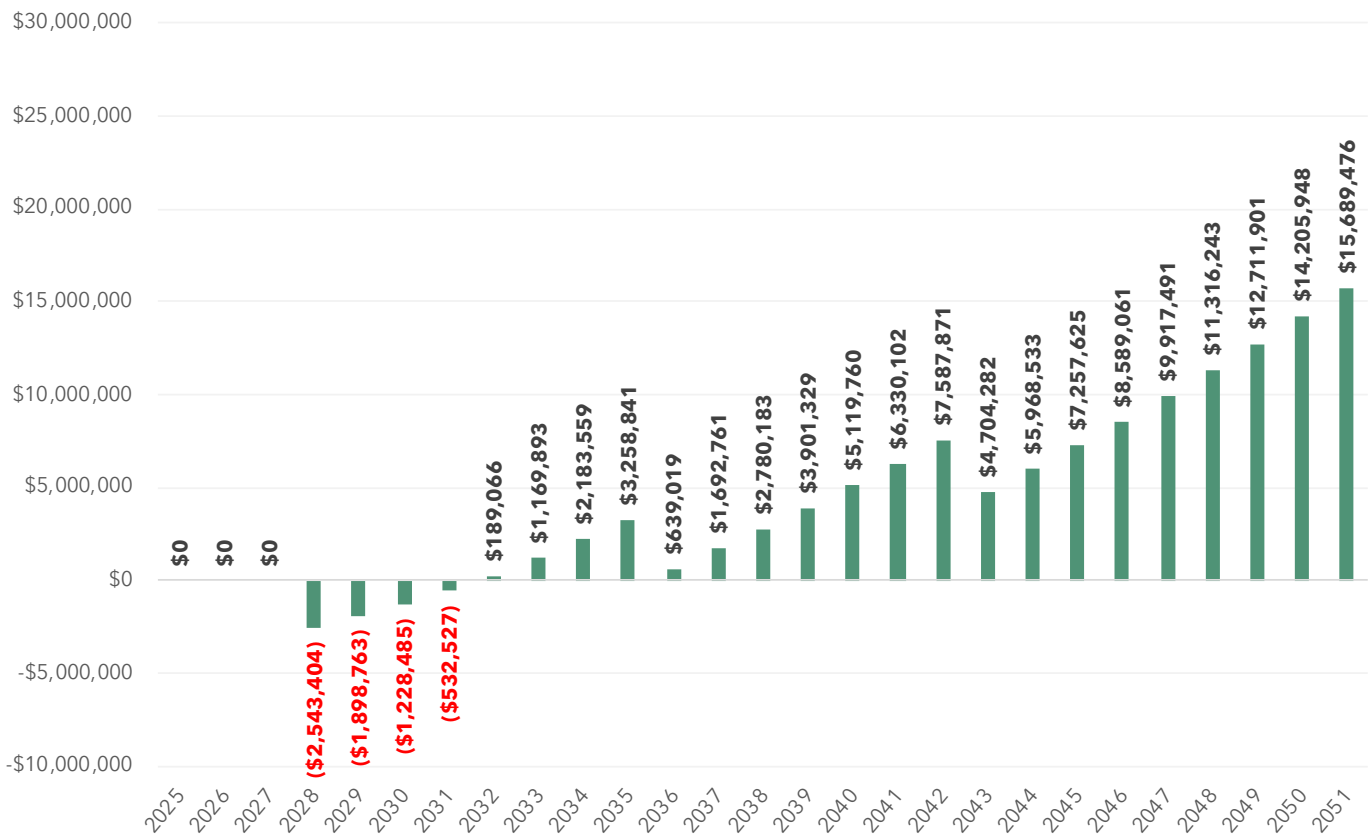
Tax Rate Net Operating Impact of the Elfrida Community



Source: Parcel.

Figure 4.9

Water, Wastewater & Stormwater Net Operating Impact of the Elfrida Community



Source: Parcel.



Appendix A:
One Time Revenues

Figure A.1

Development Charge Revenue

Development Charge Revenue	2025	2026	2027	2028	2029	2030	2031	2032	2033
Single & Semi	\$0	\$0	\$0	\$13,273,759	\$13,539,235	\$13,810,019	\$14,086,220	\$14,367,944	\$14,655,303
Street & Block & B2B Towns	\$0	\$0	\$0	\$35,108,881	\$35,558,424	\$36,269,592	\$36,994,984	\$37,734,884	\$38,489,581
Stacked Towns	\$0	\$0	\$0	\$6,306,441	\$6,276,943	\$6,402,482	\$6,530,531	\$6,661,142	\$6,794,365
Apartments (2+ Beds)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,952,088
Apartments (<1 Bed)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,532,555
Retail / Service Commercial	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Development Charge Revenue	\$0	\$0	\$0	\$54,689,082	\$55,374,601	\$56,482,093	\$57,611,735	\$58,763,970	\$71,423,892

Development Charge Revenue	2034	2035	2036	2037	2038	2039	2040	2041	2042
Single & Semi	\$14,948,409	\$15,247,377	\$15,552,325	\$15,863,371	\$16,180,639	\$16,504,251	\$16,834,337	\$17,171,023	\$17,514,444
Street & Block & B2B Towns	\$39,259,373	\$40,044,560	\$40,845,452	\$41,662,361	\$42,495,608	\$43,345,520	\$44,212,430	\$45,096,679	\$45,998,613
Stacked Towns	\$6,930,252	\$7,068,857	\$7,210,234	\$7,354,439	\$7,501,528	\$7,651,558	\$7,804,590	\$7,960,681	\$8,119,895
Apartments (2+ Beds)	\$6,071,130	\$6,192,553	\$6,316,404	\$6,442,732	\$6,571,586	\$6,703,018	\$6,772,578	\$6,908,029	\$7,046,190
Apartments (<1 Bed)	\$5,607,714	\$5,719,868	\$5,834,265	\$5,950,951	\$6,069,970	\$6,191,369	\$6,315,196	\$6,441,500	\$6,570,330
Retail / Service Commercial	\$0	\$0	\$0	\$0	\$0	\$0	\$9,205,593	\$0	\$9,577,499
Total Development Charge Revenue	\$72,816,878	\$74,273,215	\$75,758,680	\$77,273,853	\$78,819,330	\$80,395,717	\$91,144,724	\$83,577,913	\$94,826,970

Development Charge Revenue	2043	2044	2045	2046	2047	2048	2049	2050	2051
Single & Semi	\$17,864,733	\$18,222,027	\$18,586,468	\$18,958,197	\$19,337,361	\$19,724,108	\$20,118,590	\$20,520,962	\$20,669,739
Street & Block & B2B Towns	\$46,918,585	\$47,856,956	\$48,814,096	\$49,790,378	\$50,786,185	\$51,801,909	\$52,837,947	\$53,894,706	\$54,972,600
Stacked Towns	\$8,282,293	\$8,447,939	\$8,616,898	\$8,789,235	\$8,965,020	\$9,144,321	\$9,327,207	\$9,513,751	\$9,704,026
Apartments (2+ Beds)	\$7,187,114	\$7,330,856	\$7,477,473	\$7,627,023	\$7,779,563	\$7,935,154	\$8,093,857	\$8,255,734	\$8,420,849
Apartments (<1 Bed)	\$6,701,737	\$6,835,772	\$6,972,487	\$7,111,937	\$7,254,176	\$7,399,259	\$7,547,244	\$7,698,189	\$7,852,153
Retail / Service Commercial	\$0	\$9,964,430	\$0	\$10,366,993	\$0	\$10,785,819	\$0	\$11,221,566	\$0
Total Development Charge Revenue	\$86,954,461	\$98,657,980	\$90,467,421	\$102,643,762	\$94,122,305	\$106,790,570	\$97,924,846	\$111,104,909	\$101,619,368

Figure A.2

Building Permit Revenue (per sq.m)

	2025	2026	2027	2028	2029	2030	2031	2032	2033
Single & Semi	\$0	\$0	\$0	\$703,691	\$717,765	\$732,120	\$746,762	\$761,697	\$776,931
Street & Block & B2B Towns	\$0	\$0	\$0	\$1,763,992	\$1,786,578	\$1,822,310	\$1,858,756	\$1,895,931	\$1,933,850
Stacked Towns	\$0	\$0	\$0	\$250,596	\$249,424	\$254,412	\$259,501	\$264,691	\$269,985
Apartments (2+ Beds)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$242,864
Apartments (<1 Bed)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$231,261
Retail / Service Commercial	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Elementary Schools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Schools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - Fee Per sq. m.	\$0	\$0	\$0	\$2,718,279	\$2,753,767	\$2,808,842	\$2,865,019	\$2,922,320	\$3,454,892

	2034	2035	2036	2037	2038	2039	2040	2041	2042
Single & Semi	\$792,470	\$808,319	\$824,486	\$840,976	\$857,795	\$874,951	\$892,450	\$910,299	\$928,505
Street & Block & B2B Towns	\$1,972,527	\$2,011,977	\$2,052,217	\$2,093,261	\$2,135,127	\$2,177,829	\$2,221,386	\$2,265,813	\$2,311,130
Stacked Towns	\$275,384	\$280,892	\$286,510	\$292,240	\$298,085	\$304,046	\$310,127	\$316,330	\$322,657
Apartments (2+ Beds)	\$247,722	\$252,676	\$257,730	\$262,884	\$268,142	\$273,505	\$276,343	\$281,870	\$287,507
Apartments (<1 Bed)	\$234,403	\$239,091	\$243,873	\$248,750	\$253,725	\$258,800	\$263,976	\$269,255	\$274,640
Retail / Service Commercial	\$0	\$0	\$0	\$0	\$0	\$0	\$380,279	\$0	\$395,642
Elementary Schools	\$0	\$605,597	\$0	\$0	\$0	\$0	\$668,628	\$0	\$0
Secondary Schools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$557,389	\$0
TOTAL - Fee Per sq. m.	\$3,522,506	\$4,198,553	\$4,004,288	\$3,738,111	\$3,812,874	\$3,889,131	\$5,013,188	\$4,600,956	\$4,520,081

	2043	2044	2045	2046	2047	2048	2049	2050	2051
Single & Semi	\$947,075	\$966,017	\$985,337	\$1,005,044	\$1,025,144	\$1,045,647	\$1,066,560	\$1,087,892	\$1,095,779
Street & Block & B2B Towns	\$2,357,352	\$2,404,499	\$2,452,589	\$2,501,641	\$2,551,674	\$2,602,707	\$2,654,762	\$2,707,857	\$2,762,014
Stacked Towns	\$329,110	\$335,692	\$342,406	\$349,254	\$356,239	\$363,364	\$370,631	\$378,044	\$385,604
Apartments (2+ Beds)	\$293,257	\$299,123	\$305,105	\$311,207	\$317,431	\$323,780	\$330,255	\$336,861	\$343,598
Apartments (<1 Bed)	\$280,133	\$285,736	\$291,451	\$297,280	\$303,225	\$309,290	\$315,475	\$321,785	\$328,221
Retail / Service Commercial	\$0	\$411,626	\$0	\$428,256	\$0	\$445,557	\$0	\$463,558	\$0
Elementary Schools	\$0	\$0	\$738,219	\$0	\$0	\$0	\$0	\$815,053	\$0
Secondary Schools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$679,454
TOTAL - Fee Per sq. m.	\$4,318,113	\$4,702,692	\$5,115,106	\$4,892,681	\$4,553,714	\$5,090,345	\$4,737,684	\$6,111,049	\$5,594,670



Appendix B:
Assessed Values Research

Figure B. 1

Assessed Values of Comparable Residential Properties

Single & Semi- Detached

Address	Est. Assessed Value per unit
51 Showcase Dr	\$518,566
92 Bethune Ave	\$495,986
56 Rockledge Dr	\$497,849
107 Dolomiti Crt	\$544,014
16 Edgecroft Cres	\$540,430
91 Dolomiti Crt	\$710,000
69 Cittadella Blvd	\$524,000
Single & Semi - Average	\$547,000

Townhomes

Address	Est. Assessed Value per unit
2 Laguna Village Cres	\$371,470
161 Cittadella Blvd	\$395,125
56 Bloom Cres	\$375,054
1890 Rymal Rd E	\$378,566
19 Bethune Ave	\$361,000
1 Bethune Ave	\$410,000
204 Dalgleish Trail	\$387,000
59 Rockledge Dr	\$368,674
14 Laguna Village Cres	\$380,000
16 Bonhill Blvd	\$377,133
Street & Block & B2B Towns - Average	\$380,000

Stacked Townhomes

Address	Est. Assessed Value per unit
590 North Service Road	\$235,997
590 North Service Road	\$232,688
590 North Service Road	\$304,946
590 North Service Road	\$251,000
590 North Service Road	\$251,000
590 North Service Road	\$259,000
Stacked Towns - Average	\$260,000

Apartments (2+ Beds)

Address	Est. Assessed Value per unit
1936 Rymal Rd E	\$269,000
1936 Rymal Rd E	\$263,000
908 Mohawk Rd E	\$327,527
59 Critzia Drive	\$292,975
Apartments (2+Beds) - Average	\$288,000

Apartments (<2 Beds)

Address	Est. Assessed Value per unit
1936 Rymal Rd E	\$269,000
1936 Rymal Rd E	\$263,000
1936 Rymal Rd E	\$260,000
Apartments (<1 Bed) - Average	\$264,000



Appendix C:
Non-Tax Revenues & Cost
Assumptions

Figure C.1

Non-Tax Revenue Assumptions Per Resident & Employee

	2022 Non-Tax Revenue	Residential Share	Non-Residential Share	Growth Share	Per Capita		Per Employee	
					2022 Non-Tax Revenue	2025 Non-Tax Revenue	2022 Non-Tax Revenue	2025 Non-Tax Revenue
User Fees and Service Charges								
General government	\$4,527,175	75%	29%	100%	\$5.66	\$6.00	\$6.65	\$7.05
Protection services								
Fire	\$659,798	75%	29%	100%	\$0.82	\$0.87	\$0.97	\$1.03
Police	\$3,752,585	75%	29%	100%	\$4.69	\$4.97	\$5.52	\$5.85
Court Security	\$0	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Prisoner Transportation	\$0	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Conservation authority	\$0	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Protective inspection and control	\$2,429,501	75%	29%	100%	\$3.04	\$3.22	\$3.57	\$3.79
Building permit and inspection services	\$2,343	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Emergency measures	\$0	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Provincial Offences Act (POA)	\$0	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total - Protection services	\$6,844,227					\$9.07		\$10.66
Transportation services								
Roads - Paved	\$5,468,351	75%	29%	100%	\$6.84	\$7.25	\$8.04	\$8.52
Roads - Unpaved	\$0	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Bridges and Culverts	\$7,018	75%	29%	100%	\$0.01	\$0.01	\$0.01	\$0.01
Roads - Traffic Operations & Roadside	\$845,016	75%	29%	100%	\$1.06	\$1.12	\$1.24	\$1.32
Winter Control - Except sidewalks, Parking Lots	\$0	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Winter Control - Sidewalks, Parking Lots Only	\$219,803	75%	29%	100%	\$0.27	\$0.29	\$0.32	\$0.34
Transit - Conventional	\$37,143,079	75%	29%	100%	\$46.43	\$49.21	\$54.60	\$57.88
Transit - Disabled & special needs	\$962,432	75%	29%	100%	\$1.20	\$1.28	\$1.41	\$1.50
Parking	\$7,179,149	75%	29%	100%	\$8.97	\$9.51	\$10.55	\$11.19
Street lighting	\$45,510	75%	29%	100%	\$0.06	\$0.06	\$0.07	\$0.07
Air transportation	\$0	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total - Transportation services	\$51,870,358					\$68.72		\$80.82
Environmental services - Excluding Water and Wastewater								
Urban storm sewer system	\$77,316	75%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rural storm sewer system	\$0	75%	27%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Solid waste collection	\$3,556	75%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.01
Solid waste disposal	\$4,765,119	75%	27%	100%	\$5.96	\$6.31	\$6.52	\$6.91
Waste diversion	\$5,817,821	75%	27%	100%	\$7.27	\$7.71	\$7.96	\$8.44
Other	\$5,945	75%	27%	100%	\$0.01	\$0.01	\$0.01	\$0.01
Sub-Total - Environmental services - Excluding Water a	\$265,627,800					\$14.03		\$15.37
Health services								
Public health services	\$1,602,871	75%	27%	100%	\$2.00	\$2.12	\$2.19	\$2.33
Hospitals	\$0	75%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance services	\$301,748	75%	27%	100%	\$0.38	\$0.40	\$0.41	\$0.44
Ambulance dispatch	\$0	75%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Cemeteries	\$2,739,651	100%	0%	100%	\$4.55	\$4.82	\$0.00	\$0.00
Other	\$0	75%	27%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total - Health services	\$4,644,270					\$7.34		\$2.76
Social and family services								
General assistance	\$1,367,388	100%	0%	100%	\$2.27	\$2.40	\$0.00	\$0.00
Assistance to aged persons	\$10,880,840	100%	0%	100%	\$18.05	\$19.13	\$0.00	\$0.00
Child care	\$3,439,473	100%	0%	100%	\$5.71	\$6.05	\$0.00	\$0.00
Other	\$0	100%	0%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total - Social and family services	\$15,687,701					\$27.59		\$0.00
Social Housing								
Public Housing	\$0	100%	0%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Non - Profit/Cooperative Housing	\$0	100%	0%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Rent Supplement Programs	\$0	100%	0%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$459,403	100%	0%	100%	\$0.76	\$0.81	\$0.00	\$0.00
Other	\$0	100%	0%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total - Social Housing	\$459,403					\$0.81		\$0.00

	2022 Non-Tax Revenue	Residential Share	Non-Residential Share	Growth Share	Per Capita		Per Employee	
					2022 Non-Tax Revenue	2025 Non-Tax Revenue	2022 Non-Tax Revenue	2025 Non-Tax Revenue
Recreation and cultural services								
Parks	\$3,352,504	100%	0%	100%	\$5.56	\$5.90	\$0.00	\$0.00
Recreation programs	\$3,104,172	100%	0%	100%	\$5.15	\$5.46	\$0.00	\$0.00
Recreation facilities - Golf Course, Marina, Ski Hill	\$3,814,092	100%	0%	100%	\$6.33	\$6.71	\$0.00	\$0.00
Recreation facilities - All Other	\$10,191,460	100%	0%	100%	\$16.91	\$17.92	\$0.00	\$0.00
Libraries	\$611,128	100%	0%	100%	\$1.01	\$1.07	\$0.00	\$0.00
Museums	\$313,888	100%	0%	100%	\$0.52	\$0.55	\$0.00	\$0.00
Cultural services	\$663,175	100%	0%	100%	\$1.10	\$1.17	\$0.00	\$0.00
Other	\$2,214,324	100%	0%	100%	\$3.67	\$3.89	\$0.00	\$0.00
Sub-Total - Recreation and cultural services	\$24,264,743					\$42.67		\$0.00
Planning and development								
Planning and zoning	\$9,557,320	75%	29%	100%	\$11.95	\$12.66	\$14.05	\$14.89
Commercial and industrial	\$1,392,513	0%	100%	100%	\$0.00	\$0.00	\$7.06	\$7.48
Residential development	\$72	100%	0%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Agriculture and reforestation	\$856,160	75%	29%	100%	\$1.07	\$1.13	\$1.26	\$1.33
Tile drainage/shoreline assistance	\$0	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total - Planning and development	\$11,806,065					\$13.80		\$23.71
Other	\$0	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total - User Fees and Service Charges	\$385,731,742					\$190.03		\$140.38
Licences, permits, rents, etc								
Trailer revenue and permits	\$0	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Licences and permits	\$24,555,584	75%	29%	100%	\$30.69	\$32.53	\$36.10	\$38.26
Rents, concessions and franchises	\$51,087,697	75%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Royalties	\$0	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Green Energy	\$0	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total - Licences, permits, rents, etc	\$75,643,281					\$32.53		\$38.26
Fines and penalties								
Provincial Offences Act (POA) Municipality which admir	\$5,642,561	75%	29%	100%	\$7.05	\$7.48	\$8.29	\$8.79
Other fines	\$11,384,876	75%	29%	100%	\$14.23	\$15.08	\$16.74	\$17.74
Penalties and interest on taxes	\$12,000,129	75%	29%	100%	\$15.00	\$15.90	\$17.64	\$18.70
Other	\$0	75%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total - Fines and penalties	\$29,027,566					\$38.46		\$45.23
Other revenue								
Investment income	\$12,011,936	75%	29%	100%	\$15.01	\$15.91	\$17.66	\$18.72
Interest earned on reserves and reserve funds	\$32,722,997	75%	29%	100%	\$40.90	\$43.36	\$48.10	\$50.99
Gain/Loss on sale of land & capital assets	\$36,165,658	75%	29%	100%	\$45.20	\$47.92	\$53.16	\$56.35
Deferred revenue earned (Development Charges) (SLC t	\$32,236,936	75%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Recreational land (The Planni	\$5,136,417	75%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other Deferred revenue earned	\$0	75%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Donations	\$3,087,515	75%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Donated Tangible Capital Assets (SLC 53 0610 01)	\$18,988,684	75%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sale of publications, equipment, etc	\$74,042	75%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Contributions from non-consolidated entities	\$0	75%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other Revenues from Government Business Enterprise (i	\$0	75%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Gaming and Casino Revenues	\$5,680,383	75%	29%	50%	\$3.55	\$3.76	\$4.17	\$4.43
Other	\$19,417,137	75%	29%	50%	\$12.13	\$12.86	\$14.27	\$15.13
Other	\$0	75%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	75%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	75%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	75%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	75%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	75%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	75%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	75%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total - Other revenue	\$165,521,705					\$123.81		\$145.61

Figure C.2

Operating Cost Assumptions Per Resident & Employee

	Total Expenses (Excluding Long-Term Debt & Amortization)	Residential Share	Non-Residential Share	Estimated Growth Impact	Per Capita		Per Employee	
					2022 Expenses	2025 Expenses	2022 Expenses	2025 Expenses
General government								
Governance	\$8,725,946	71%	29%	50%	\$5.14	\$5.45	\$6.41	\$6.80
Corporate Management	\$67,181,811	71%	29%	50%	\$39.57	\$41.94	\$49.38	\$52.34
Program Support	\$89,818,150	71%	29%	50%	\$52.90	\$56.07	\$66.01	\$69.98
Sub-Total - General government	\$165,725,907					\$103.46		\$129.11
Protection services								
Fire	\$102,011,640	71%	29%	100%	\$120.16	\$127.37	\$149.95	\$158.95
Police	\$186,857,584	71%	29%	75%	\$165.07	\$174.98	\$206.01	\$218.37
Court Security	\$6,866,177	71%	29%	75%	\$6.07	\$6.43	\$7.57	\$8.02
Prisoner Transportation	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Conservation authority	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Protective inspection and control	\$17,558,496	71%	29%	75%	\$15.51	\$16.44	\$19.36	\$20.52
Building permit and inspection services	\$13,716,129	71%	29%	75%	\$12.12	\$12.84	\$15.12	\$16.03
Emergency measures	\$1,589,429	71%	29%	75%	\$1.40	\$1.49	\$1.75	\$1.86
Provincial Offences Act (POA)	\$5,648,892	71%	29%	75%	\$4.99	\$5.29	\$6.23	\$6.60
Other	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total - Protection services	\$334,248,347					\$344.84		\$430.35
Transportation services								
Roads - Paved	\$36,549,004	71%	29%	10%	\$4.31	\$4.56	\$5.37	\$5.69
Roads - Unpaved	\$595,566	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Bridges and Culverts	\$2,014,009	71%	29%	10%	\$0.24	\$0.25	\$0.30	\$0.31
Roads - Traffic Operations & Roadside	\$22,901,834	71%	29%	10%	\$2.70	\$2.86	\$3.37	\$3.57
Winter Control - Except sidewalks, Parking Lots	\$32,395,694	71%	29%	10%	\$3.82	\$4.04	\$4.76	\$5.05
Winter Control - Sidewalks, Parking Lots Only	\$3,271,780	71%	29%	10%	\$0.39	\$0.41	\$0.48	\$0.51
Transit - Conventional	\$110,539,905	71%	29%	100%	\$130.21	\$138.02	\$162.49	\$172.24
Transit - Disabled & special needs	\$20,118,497	71%	29%	100%	\$23.70	\$25.12	\$29.57	\$31.35
Parking	\$10,226,848	71%	29%	75%	\$9.03	\$9.58	\$11.27	\$11.95
Street lighting	\$4,982,365	71%	29%	100%	\$5.87	\$6.22	\$7.32	\$7.76
Air transportation	\$151,441	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total - Transportation services	\$243,746,943					\$191.06		\$238.44
Environmental services - Excluding Water and Wastewater								
Urban storm sewer system	\$13,781,254	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rural storm sewer system	\$4,211,780	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Solid waste collection	\$15,278,096	71%	29%	100%	\$18.00	\$19.08	\$22.46	\$23.81
Solid waste disposal	\$15,547,004	71%	29%	100%	\$18.31	\$19.41	\$22.85	\$24.22
Waste diversion	\$36,101,292	71%	29%	100%	\$42.52	\$45.08	\$53.07	\$56.25
Other	\$4,860,031	71%	29%	75%	\$4.29	\$4.55	\$5.36	\$5.68
Sub-Total - Environmental services - Excluding Water and Wastewater	\$89,779,457					\$88.11		\$109.96
Health services								
Public health services	\$68,870,369	71%	29%	75%	\$60.84	\$64.49	\$75.93	\$80.48
Hospitals	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance services	\$64,467,615	71%	29%	100%	\$75.94	\$80.49	\$94.77	\$100.45
Ambulance dispatch	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Cemeteries	\$4,440,339	100%	0%	50%	\$3.68	\$3.90	\$0.00	\$0.00
Other	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total - Health services	\$137,778,323					\$148.89		\$180.93

	Total Expenses (Excluding Long-Term Debt & Amortization)	Residential Share	Non-Residential Share	Estimated Growth Impact	Per Capita		Per Employee	
					2022 Expenses	2025 Expenses	2022 Expenses	2025 Expenses
Social and family services								
General assistance	\$54,968,268	100%	0%	75%	\$68.39	\$72.50	\$0.00	\$0.00
Assistance to aged persons	\$61,464,110	100%	0%	75%	\$76.48	\$81.07	\$0.00	\$0.00
Child care	\$83,755,166	100%	0%	75%	\$104.21	\$110.47	\$0.00	\$0.00
Other	\$9,861	100%	0%	75%	\$0.01	\$0.01	\$0.00	\$0.00
Sub-Total - Social and family services	\$200,197,405					\$264.04		\$0.00
Social Housing								
Public Housing	\$26,794,654	100%	0%	75%	\$33.34	\$35.34	\$0.00	\$0.00
Non-Profit/Cooperative Housing	\$45,536,800	100%	0%	75%	\$56.66	\$60.06	\$0.00	\$0.00
Rent Supplement Programs	\$1,254,732	100%	0%	75%	\$1.56	\$1.65	\$0.00	\$0.00
Other	\$11,968,397	100%	0%	75%	\$14.89	\$15.79	\$0.00	\$0.00
Other	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total - Social Housing	\$85,554,583					\$112.84		\$0.00
Recreation and cultural services								
Parks	\$37,549,020	100%	0%	10%	\$6.23	\$6.60	\$0.00	\$0.00
Recreation programs	\$29,050,659	100%	0%	100%	\$48.20	\$51.09	\$0.00	\$0.00
Rec Fac - Golf Crs, Marina, Ski Hill	\$3,207,128	100%	0%	50%	\$2.66	\$2.82	\$0.00	\$0.00
Rec Fac - All Other	\$22,626,257	100%	0%	100%	\$37.54	\$39.79	\$0.00	\$0.00
Libraries	\$28,149,645	100%	0%	100%	\$46.70	\$49.50	\$0.00	\$0.00
Museums	\$3,905,949	100%	0%	50%	\$3.24	\$3.43	\$0.00	\$0.00
Cultural services	\$7,339,661	100%	0%	50%	\$6.09	\$6.45	\$0.00	\$0.00
Other	\$4,351,809	100%	0%	50%	\$3.61	\$3.83	\$0.00	\$0.00
Sub-Total - Recreation and cultural services	\$136,180,128					\$163.52		\$0.00
Planning and development								
Planning and zoning	\$32,910,955	71%	29%	100%	\$38.77	\$41.09	\$48.38	\$51.28
Commercial and Industrial	\$12,880,252	0%	100%	100%	\$0.00	\$0.00	\$65.29	\$69.21
Residential development	\$2,696,201	100%	0%	100%	\$4.47	\$4.74	\$0.00	\$0.00
Agriculture and reforestation	\$17,451,097	71%	29%	100%	\$20.56	\$21.79	\$25.65	\$27.19
Tile drainage/shoreline assistance	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total - Planning and development	\$65,938,505					\$67.62		\$147.68
Other	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00



Appendix D:
Ongoing Revenue

Figure D.1

Property Tax Revenues

Property Tax Revenue	2025	2026	2027	2028	2029	2030	2031	2032	2033
Single & Semi	\$0	\$0	\$0	\$1,153,531	\$2,353,204	\$3,600,402	\$4,896,547	\$6,243,097	\$7,641,551
Street & Block & B2B Towns	\$0	\$0	\$0	\$2,839,807	\$5,772,771	\$8,821,918	\$11,990,722	\$15,282,749	\$18,701,661
Stacked Towns	\$0	\$0	\$0	\$424,930	\$856,371	\$1,304,899	\$1,771,026	\$2,255,276	\$2,758,188
Apartments (2+ Beds)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$444,244
Apartments (<1 Bed)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$610,835
Retail / Service Commercial	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Elementary Schools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Schools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - Property Tax Revenue	\$0	\$0	\$0	\$4,418,268	\$8,982,345	\$13,727,219	\$18,658,295	\$23,781,122	\$30,156,479

Property Tax Revenue	2034	2035	2036	2037	2038	2039	2040	2041	2042
Single & Semi	\$9,093,446	\$10,600,360	\$12,163,913	\$13,785,768	\$15,467,632	\$17,211,256	\$19,018,437	\$20,891,022	\$22,830,903
Street & Block & B2B Towns	\$22,251,216	\$25,935,273	\$29,757,791	\$33,722,836	\$37,834,580	\$42,097,305	\$46,515,405	\$51,093,389	\$55,835,887
Stacked Towns	\$3,280,314	\$3,822,222	\$4,384,494	\$4,967,728	\$5,572,538	\$6,199,552	\$6,849,419	\$7,522,800	\$8,220,377
Apartments (2+ Beds)	\$906,257	\$1,386,574	\$1,885,740	\$2,404,319	\$2,942,886	\$3,502,034	\$4,077,557	\$4,674,700	\$5,294,098
Apartments (<1 Bed)	\$1,242,185	\$1,898,545	\$2,580,662	\$3,289,304	\$4,025,260	\$4,789,339	\$5,582,370	\$6,405,207	\$7,258,724
Retail / Service Commercial	\$0	\$0	\$0	\$0	\$0	\$0	\$1,326,757	\$1,353,292	\$2,760,717
Elementary Schools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Schools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - Property Tax Revenue	\$36,773,418	\$43,642,973	\$50,772,600	\$58,169,955	\$65,842,896	\$73,799,486	\$83,369,946	\$91,940,412	\$102,200,707

Property Tax Revenue	2043	2044	2045	2046	2047	2048	2049	2050	2051
Single & Semi	\$24,840,022	\$26,920,374	\$29,074,004	\$31,303,011	\$33,609,549	\$35,995,827	\$38,464,112	\$41,016,730	\$43,633,330
Street & Block & B2B Towns	\$60,747,648	\$65,833,545	\$71,098,578	\$76,547,879	\$82,186,713	\$88,020,481	\$94,054,726	\$100,295,131	\$106,747,532
Stacked Towns	\$8,942,848	\$9,690,929	\$10,465,357	\$11,266,885	\$12,096,289	\$12,954,361	\$13,841,918	\$14,759,796	\$15,708,852
Apartments (2+ Beds)	\$5,936,402	\$6,602,280	\$7,292,419	\$8,007,523	\$8,748,314	\$9,515,533	\$10,309,942	\$11,132,321	\$11,983,471
Apartments (<1 Bed)	\$8,143,821	\$9,061,417	\$10,012,460	\$10,997,920	\$12,018,793	\$13,076,102	\$14,170,896	\$15,304,251	\$16,477,272
Retail / Service Commercial	\$2,815,931	\$4,308,374	\$4,394,542	\$5,976,577	\$6,096,108	\$7,772,538	\$7,927,989	\$9,703,859	\$9,897,936
Elementary Schools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary Schools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - Property Tax Revenue	\$111,426,672	\$122,416,920	\$132,337,360	\$144,099,795	\$154,755,765	\$167,334,842	\$178,769,582	\$192,212,088	\$204,448,392

Figure D.2

Non-Property Tax Revenues per Capita & Employee

Per Capita

	2025	2026	2027	2028	2029	2030	2031	2032	2033
Residential Non-Tax Revenue									
Payments-In-Lieu of Taxation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Government Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Conditional Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from other municipalities for Tangible Capital Assets (SLC 12.9910.03)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from other municipalities (SLC 12.9910.03)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
User Fees and Service Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General government	\$0	\$0	\$0	\$14,873	\$30,235	\$46,207	\$62,805	\$80,048	\$101,191
Protection services	\$0	\$0	\$0	\$22,485	\$45,710	\$69,856	\$94,949	\$121,017	\$152,982
Transportation services	\$0	\$0	\$0	\$170,405	\$346,424	\$529,415	\$719,587	\$917,154	\$1,159,407
Environmental services - Excluding Water and Wastewater	\$0	\$0	\$0	\$34,798	\$70,743	\$108,112	\$146,947	\$187,292	\$236,762
Health services	\$0	\$0	\$0	\$18,203	\$37,006	\$56,554	\$76,868	\$97,973	\$123,851
Social and family services	\$0	\$0	\$0	\$68,405	\$139,064	\$212,522	\$288,862	\$368,172	\$465,419
Social Housing	\$0	\$0	\$0	\$2,003	\$4,072	\$6,224	\$8,459	\$10,782	\$13,629
Recreation and cultural services	\$0	\$0	\$0	\$105,805	\$215,096	\$328,716	\$446,794	\$569,464	\$719,880
Planning and development	\$0	\$0	\$0	\$34,211	\$69,549	\$106,286	\$144,465	\$184,129	\$232,764
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Licences, permits, rents, etc	\$0	\$0	\$0	\$80,670	\$163,998	\$250,626	\$340,655	\$434,184	\$548,867
Fines and penalties	\$0	\$0	\$0	\$95,362	\$193,865	\$296,270	\$402,693	\$513,256	\$648,824
Other revenue	\$0	\$0	\$0	\$307,001	\$624,115	\$953,790	\$1,296,404	\$1,652,340	\$2,088,781
Hamilton - Residential Non-Tax Revenue	\$0	\$0	\$0	\$954,221	\$1,939,876	\$2,964,576	\$4,029,488	\$5,135,810	\$6,492,358

Residential Non-Tax Revenue	2034	2035	2036	2037	2038	2039	2040	2041	2042
Payments-In-Lieu of Taxation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Government Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Conditional Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 03)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from other municipalities (SLC 12 9910 03)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
User Fees and Service Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General government	\$123,136	\$145,918	\$169,562	\$194,094	\$219,539	\$245,924	\$273,262	\$301,596	\$330,954
Protection services	\$186,159	\$220,601	\$256,346	\$293,433	\$331,901	\$371,790	\$413,121	\$455,956	\$500,340
Transportation services	\$1,410,840	\$1,671,867	\$1,942,770	\$2,223,841	\$2,515,378	\$2,817,686	\$3,130,920	\$3,455,556	\$3,791,926
Environmental services - Excluding Water and Wastewater	\$288,107	\$341,412	\$396,733	\$454,130	\$513,665	\$575,399	\$639,365	\$705,659	\$774,349
Health services	\$150,710	\$178,594	\$207,533	\$237,557	\$268,700	\$300,994	\$334,454	\$369,133	\$405,065
Social and family services	\$566,351	\$671,135	\$779,883	\$892,713	\$1,009,744	\$1,131,099	\$1,256,840	\$1,387,158	\$1,522,186
Social Housing	\$16,585	\$19,654	\$22,838	\$26,142	\$29,570	\$33,123	\$36,806	\$40,622	\$44,576
Recreation and cultural services	\$875,996	\$1,038,068	\$1,206,273	\$1,380,791	\$1,561,808	\$1,749,512	\$1,944,000	\$2,145,568	\$2,354,421
Planning and development	\$283,242	\$335,647	\$390,034	\$446,462	\$504,991	\$565,683	\$628,569	\$693,743	\$761,273
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Licences, permits, rents, etc	\$667,896	\$791,467	\$919,713	\$1,052,773	\$1,190,787	\$1,333,901	\$1,482,187	\$1,635,871	\$1,795,109
Fines and penalties	\$789,531	\$935,606	\$1,087,208	\$1,244,501	\$1,407,650	\$1,576,827	\$1,752,118	\$1,933,790	\$2,122,029
Other revenue	\$2,541,761	\$3,012,026	\$3,500,084	\$4,006,460	\$4,531,690	\$5,076,328	\$5,640,648	\$6,225,511	\$6,831,513
Hamilton - Residential Non-Tax Revenue	\$7,900,315	\$9,361,993	\$10,878,978	\$12,452,897	\$14,085,422	\$15,778,266	\$17,532,291	\$19,350,165	\$21,233,741

Residential Non-Tax Revenue	2043	2044	2045	2046	2047	2048	2049	2050	2051
Payments-In-Lieu of Taxation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Government Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Conditional Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 03)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from other municipalities (SLC 12 9910 03)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
User Fees and Service Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General government	\$361,366	\$392,861	\$425,472	\$459,230	\$494,169	\$530,321	\$567,722	\$606,406	\$646,322
Protection services	\$546,316	\$593,932	\$643,233	\$694,269	\$747,089	\$801,744	\$858,287	\$916,771	\$977,116
Transportation services	\$4,140,368	\$4,501,231	\$4,874,872	\$5,261,658	\$5,661,966	\$6,076,182	\$6,504,701	\$6,947,931	\$7,405,271
Environmental services - Excluding Water and Wastewater	\$845,504	\$919,196	\$995,497	\$1,074,483	\$1,156,230	\$1,240,817	\$1,328,324	\$1,418,836	\$1,512,230
Health services	\$442,287	\$480,835	\$520,748	\$562,066	\$604,828	\$649,076	\$694,852	\$742,199	\$791,053
Social and family services	\$1,662,061	\$1,806,921	\$1,956,911	\$2,112,178	\$2,272,873	\$2,439,151	\$2,611,171	\$2,789,096	\$2,972,685
Social Housing	\$48,672	\$52,914	\$57,307	\$61,854	\$66,559	\$71,429	\$76,466	\$81,677	\$87,053
Recreation and cultural services	\$2,570,770	\$2,794,831	\$3,026,827	\$3,266,984	\$3,515,537	\$3,772,725	\$4,038,794	\$4,313,997	\$4,597,961
Planning and development	\$831,227	\$903,674	\$978,687	\$1,056,339	\$1,136,705	\$1,219,864	\$1,305,894	\$1,394,878	\$1,486,694
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Licences, permits, rents, etc	\$1,960,063	\$2,130,896	\$2,307,779	\$2,490,885	\$2,680,392	\$2,876,483	\$3,079,345	\$3,289,171	\$3,505,678
Fines and penalties	\$2,317,023	\$2,518,968	\$2,728,064	\$2,944,517	\$3,168,536	\$3,400,338	\$3,640,145	\$3,888,184	\$4,144,120
Other revenue	\$7,459,264	\$8,109,392	\$8,782,542	\$9,479,375	\$10,200,567	\$10,946,815	\$11,718,834	\$12,517,354	\$13,341,296
Hamilton - Residential Non-Tax Revenue	\$23,184,920	\$25,205,652	\$27,297,940	\$29,463,838	\$31,705,451	\$34,024,944	\$36,424,535	\$38,906,499	\$41,467,480

Per Employee

Non-Residential Non-Tax Revenue	2025	2026	2027	2028	2029	2030	2031	2032	2033
Payments-In-Lieu of Taxation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Government Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Conditional Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities for Tangible Capital Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities (SLC 12.9910.03)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
User Fees and Service Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Protection services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transportation services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Environmental services - Excluding Water and Wastewater	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Health services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Social and family services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Social Housing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Recreation and cultural services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Planning and development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Licences, permits, rents, etc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fines and penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Hamilton - Non-Residential Non-Tax Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Non-Residential Non-Tax Revenue	2034	2035	2036	2037	2038	2039	2040	2041	2042
Payments-In-Lieu of Taxation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Government Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Conditional Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities for Tangible Capital Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities (SLC 12.9910.03)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
User Fees and Service Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General government	\$0.00	\$2,485.17	\$3,929.44	\$4,008.03	\$4,088.19	\$4,169.96	\$10,595.36	\$13,094.61	\$17,100.04
Protection services	\$0.00	\$3,757.11	\$5,940.57	\$6,059.38	\$6,180.57	\$6,304.18	\$16,018.17	\$19,796.56	\$25,852.01
Transportation services	\$0.00	\$28,473.99	\$45,021.81	\$45,922.24	\$46,840.69	\$47,777.50	\$121,396.93	\$150,032.23	\$195,924.71
Environmental services - Excluding Water and Wastewater	\$0.00	\$5,413.66	\$8,559.84	\$8,731.03	\$8,905.65	\$9,083.77	\$23,080.77	\$28,525.10	\$37,250.47
Health services	\$0.00	\$973.43	\$1,539.14	\$1,569.92	\$1,601.32	\$1,633.35	\$4,150.14	\$5,129.08	\$6,697.98
Social and family services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Social Housing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Recreation and cultural services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Planning and development	\$0.00	\$8,352.34	\$13,206.35	\$13,470.47	\$13,739.88	\$14,014.68	\$35,609.64	\$44,009.29	\$57,471.04
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Licences, permits, rents, etc	\$0.00	\$13,479.67	\$21,313.46	\$21,739.73	\$22,174.52	\$22,618.01	\$57,469.67	\$71,025.71	\$92,751.35
Fines and penalties	\$0.00	\$15,934.55	\$25,195.00	\$25,698.90	\$26,212.87	\$26,737.13	\$67,935.86	\$83,960.68	\$109,642.92
Other revenue	\$0.00	\$51,298.59	\$81,111.04	\$82,733.26	\$84,387.92	\$86,075.68	\$218,708.04	\$270,297.23	\$352,976.87
Hamilton - Non-Residential Non-Tax Revenue	\$0	\$130,169	\$205,817	\$209,933	\$214,132	\$218,414	\$554,965	\$685,870	\$895,667

Non-Residential Non-Tax Revenue	2043	2044	2045	2046	2047	2048	2049	2050	2051
Payments-In-Lieu of Taxation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Government Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Conditional Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities for Tangible Capital Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities (SLC 12 9910 03)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
User Fees and Service Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General government	\$17,895.42	\$22,158.38	\$25,630.96	\$30,195.71	\$30,799.63	\$35,631.45	\$36,344.08	\$44,801.83	\$48,486.13
Protection services	\$27,054.47	\$33,499.26	\$38,749.14	\$45,650.17	\$46,563.17	\$53,867.98	\$54,945.34	\$67,731.85	\$73,301.80
Transportation services	\$205,037.75	\$253,880.92	\$293,668.17	\$345,969.04	\$352,888.42	\$408,249.36	\$416,414.35	\$513,319.50	\$555,532.51
Environmental services - Excluding Water and Wastewater	\$38,983.10	\$48,269.48	\$55,834.09	\$65,777.87	\$67,093.43	\$77,619.01	\$79,171.39	\$97,595.62	\$105,621.43
Health services	\$7,009.52	\$8,679.30	\$10,039.49	\$11,827.47	\$12,064.02	\$13,956.62	\$14,235.75	\$17,548.60	\$18,991.71
Social and family services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Social Housing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Recreation and cultural services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Planning and development	\$60,144.19	\$74,471.46	\$86,142.35	\$101,483.88	\$103,513.56	\$119,752.71	\$122,147.76	\$150,573.17	\$162,955.60
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Licences, permits, rents, etc	\$97,065.49	\$120,187.99	\$139,023.40	\$163,782.79	\$167,058.44	\$193,266.48	\$197,131.81	\$243,007.00	\$262,990.77
Fines and penalties	\$114,742.74	\$142,076.23	\$164,341.88	\$193,610.37	\$197,482.58	\$228,463.53	\$233,032.80	\$287,262.64	\$310,885.78
Other revenue	\$369,394.89	\$457,390.46	\$529,070.96	\$623,295.91	\$635,761.83	\$735,499.80	\$750,209.80	\$924,793.58	\$1,000,844.31
Hamilton - Non-Residential Non-Tax Revenue	\$937,328	\$1,160,613	\$1,342,500	\$1,581,593	\$1,613,225	\$1,866,307	\$1,903,633	\$2,346,634	\$2,539,610

Figure D.3

Water & Wastewater Fees

Annual Consumption	2025	2026	2027	2028	2029	2030	2031	2032	2033
Average Daily Water Demand (L/day)	0	0	0	490,674	977,954	1,465,233	1,952,512	2,439,791	3,023,751
Average Monthly Water Demand (m3/month)	1	1	1	1	1	1	1	1	1
				0					
Annual Revenue	2025	2026	2027	2028	2029	2030	2031	2032	2033
Flat Annual Fee	\$1,719	\$1,754	\$1,788	\$1,822	\$1,857	\$1,891	\$1,925	\$1,960	\$1,994
# of Housing Units	0	0	0	851	1,695	2,539	3,383	4,227	5,336
Residential - Water and Wastewater Revenue	\$0	\$0	\$0	\$1,550,776	\$3,147,076	\$4,801,414	\$6,513,791	\$8,284,206	\$10,641,126
Non-Residential Water and Wastewater Revenue	2025	2026	2027	2028	2029	2030	2031	2032	2033
Annual Consumption									
Average Daily Water Demand (L/day)	0	0	0	0	0	0	0	0	0
Average Monthly Water Demand (m3/month)	0	0	0	0	0	0	0	0	0
Annual Revenue	2025	2026	2027	2028	2029	2030	2031	2032	2033
Annual Water Consumption Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Residential - Water and Wastewater Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL - Water and Wastewater Revenue	\$0	\$0	\$0	\$1,550,800	\$3,147,100	\$4,801,400	\$6,513,800	\$8,284,200	\$10,641,100

Annual Consumption

	2034	2035	2036	2037	2038	2039	2040	2041	2042
Average Daily Water Demand (L/day)	3,607,345	4,190,940	4,774,535	5,358,130	5,941,724	6,525,319	7,108,549	7,691,779	8,275,009
Average Monthly Water Demand (m3/month)	1	1	1	1	1	1	1	1	1

Annual Revenue

	2034	2035	2036	2037	2038	2039	2040	2041	2042
Flat Annual Fee	\$2,029	\$2,063	\$2,097	\$2,132	\$2,166	\$2,201	\$2,235	\$2,269	\$2,304
# of Housing Units	6,444	7,552	8,660	9,768	10,876	11,984	13,091	14,198	15,305
Residential - Water and Wastewater Revenue	\$13,072,279	\$15,579,625	\$18,163,164	\$20,822,895	\$23,558,819	\$26,370,936	\$29,257,010	\$32,219,209	\$35,257,532

Non-Residential Water and Wastewater Revenue

Annual Consumption

	2034	2035	2036	2037	2038	2039	2040	2041	2042
Average Daily Water Demand (L/day)	0	75,143	116,483	116,483	116,483	116,483	290,166	351,579	450,119
Average Monthly Water Demand (m3/month)	0	2,254	3,494	3,494	3,494	3,494	8,705	10,547	13,504

Annual Revenue

	2034	2035	2036	2037	2038	2039	2040	2041	2042
Annual Water Consumption Charge	\$0	\$63,300	\$98,125	\$98,125	\$98,125	\$98,125	\$244,436	\$296,170	\$379,180
Non-Residential - Water and Wastewater Revenue	\$0	\$63,300	\$98,125	\$98,125	\$98,125	\$98,125	\$244,436	\$296,170	\$379,180

	2034	2035	2036	2037	2038	2039	2040	2041	2042
TOTAL - Water and Wastewater Revenue	\$13,072,300	\$15,642,900	\$18,261,300	\$20,921,000	\$23,656,900	\$26,469,100	\$29,501,400	\$32,515,400	\$35,636,700

Annual Consumption

	2043	2044	2045	2046	2047	2048	2049	2050	2051
Average Daily Water Demand (L/day)	8,858,239	9,441,469	10,024,698	10,607,928	11,191,158	11,774,388	12,357,618	12,940,848	13,522,222
Average Monthly Water Demand (m3/month)	1	1	1	1	1	1	1	1	1

Annual Revenue

	2043	2044	2045	2046	2047	2048	2049	2050	2051
Flat Annual Fee	\$2,338	\$2,372	\$2,407	\$2,441	\$2,476	\$2,510	\$2,544	\$2,579	\$2,613
# of Housing Units	16,412	17,519	18,626	19,733	20,840	21,947	23,054	24,161	25,266
Residential - Water and Wastewater Revenue	\$38,371,978	\$41,562,549	\$44,829,243	\$48,172,061	\$51,591,004	\$55,086,070	\$58,657,260	\$62,304,575	\$66,022,787

Non-Residential Water and Wastewater Revenue

Annual Consumption

	2043	2044	2045	2046	2047	2048	2049	2050	2051
Average Daily Water Demand (L/day)	461,819	560,619	635,762	734,302	734,302	832,842	832,842	1,006,524	1,067,938
Average Monthly Water Demand (m3/month)	13,855	16,819	19,073	22,029	22,029	24,985	24,985	30,196	32,038

Annual Revenue

	2043	2044	2045	2046	2047	2048	2049	2050	2051
Annual Water Consumption Charge	\$389,036	\$472,265	\$535,566	\$618,576	\$618,576	\$701,586	\$701,586	\$847,896	\$899,631
Non-Residential - Water and Wastewater Revenue	\$389,036	\$472,265	\$535,566	\$618,576	\$618,576	\$701,586	\$701,586	\$847,896	\$899,631

	2043	2044	2045	2046	2047	2048	2049	2050	2051
TOTAL - Water and Wastewater Revenue	\$38,761,000	\$42,034,800	\$45,364,800	\$48,790,600	\$52,209,600	\$55,787,700	\$59,358,800	\$63,152,500	\$66,922,400



Appendix E: **Ongoing Costs**

Figure E. 1
Municipal Wide Operating Costs, per Capita & Employee

Per Capita

Per Capita	2025	2026	2027	2028	2029	2030	2031	2032	2033
General government	\$0	\$0	\$0	\$256,537	\$521,525	\$797,009	\$1,083,305	\$1,380,733	\$1,745,433
Protection services	\$0	\$0	\$0	\$855,059	\$1,738,285	\$2,656,499	\$3,610,745	\$4,602,099	\$5,817,675
Transportation services	\$0	\$0	\$0	\$473,750	\$963,107	\$1,471,848	\$2,000,553	\$2,549,818	\$3,223,315
Environmental services - Excluding Water and Wastewater	\$0	\$0	\$0	\$218,483	\$444,164	\$678,784	\$922,612	\$1,175,921	\$1,486,523
Health services	\$0	\$0	\$0	\$369,180	\$750,522	\$1,146,969	\$1,558,975	\$1,987,001	\$2,511,838
Social and family services	\$0	\$0	\$0	\$654,713	\$1,330,993	\$2,034,063	\$2,764,722	\$3,523,795	\$4,454,553
Social Housing	\$0	\$0	\$0	\$279,792	\$568,801	\$869,259	\$1,181,507	\$1,505,898	\$1,903,658
Recreation and cultural services	\$0	\$0	\$0	\$405,451	\$824,258	\$1,259,655	\$1,712,138	\$2,182,217	\$2,758,617
Planning and development	\$0	\$0	\$0	\$167,673	\$340,870	\$520,928	\$708,052	\$902,452	\$1,140,821
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hamilton Residential Municipal-Wide	\$0	\$0	\$0	\$3,680,638	\$7,482,524	\$11,435,013	\$15,542,609	\$19,809,935	\$25,042,435

Per Capita	2034	2035	2036	2037	2038	2039	2040	2041	2042
General government	\$2,123,954	\$2,516,918	\$2,924,750	\$3,347,890	\$3,786,785	\$4,241,896	\$4,713,455	\$5,202,180	\$5,708,569
Protection services	\$7,079,317	\$8,389,098	\$9,748,439	\$11,158,797	\$12,621,670	\$14,138,595	\$15,710,342	\$17,339,303	\$19,027,139
Transportation services	\$3,922,335	\$4,648,026	\$5,401,176	\$6,182,593	\$6,993,106	\$7,833,567	\$8,704,402	\$9,606,937	\$10,542,091
Environmental services - Excluding Water and Wastewater	\$1,808,896	\$2,143,569	\$2,490,905	\$2,851,278	\$3,225,069	\$3,612,671	\$4,014,281	\$4,430,511	\$4,861,784
Health services	\$3,056,565	\$3,622,076	\$4,208,984	\$4,817,920	\$5,449,530	\$6,104,477	\$6,783,095	\$7,486,415	\$8,215,154
Social and family services	\$5,420,584	\$6,423,474	\$7,464,312	\$8,544,213	\$9,664,325	\$10,825,824	\$12,029,300	\$13,276,584	\$14,568,948
Social Housing	\$2,316,493	\$2,745,079	\$3,189,882	\$3,651,379	\$4,130,060	\$4,626,428	\$5,140,735	\$5,673,763	\$6,226,056
Recreation and cultural services	\$3,356,861	\$3,977,931	\$4,622,501	\$5,291,263	\$5,984,927	\$6,704,220	\$7,449,509	\$8,221,927	\$9,022,263
Planning and development	\$1,388,224	\$1,645,066	\$1,911,627	\$2,188,192	\$2,475,056	\$2,772,518	\$3,080,731	\$3,400,163	\$3,731,141
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hamilton Residential Municipal-Wide	\$30,473,229	\$36,111,238	\$41,962,577	\$48,033,526	\$54,330,528	\$60,860,197	\$67,625,849	\$74,637,783	\$81,903,145

Per Capita	2043	2044	2045	2046	2047	2048	2049	2050	2051
General government	\$6,233,132	\$6,776,394	\$7,338,894	\$7,921,183	\$8,523,828	\$9,147,410	\$9,792,526	\$10,459,788	\$11,148,293
Protection services	\$20,775,552	\$22,586,291	\$24,461,149	\$26,401,967	\$28,410,633	\$30,489,085	\$32,639,311	\$34,863,351	\$37,158,195
Transportation services	\$11,510,809	\$12,514,059	\$13,552,835	\$14,628,156	\$15,741,068	\$16,892,646	\$18,083,991	\$19,316,232	\$20,587,703
Environmental services - Excluding Water and Wastewater	\$5,308,536	\$5,771,213	\$6,250,274	\$6,746,188	\$7,259,440	\$7,790,522	\$8,339,945	\$8,908,228	\$9,494,603
Health services	\$8,970,049	\$9,751,853	\$10,561,342	\$11,399,309	\$12,266,570	\$13,163,963	\$14,092,344	\$15,052,595	\$16,043,416
Social and family services	\$15,907,696	\$17,294,166	\$18,729,732	\$20,215,803	\$21,753,825	\$23,345,281	\$24,991,694	\$26,694,626	\$28,451,773
Social Housing	\$6,798,171	\$7,390,681	\$8,004,172	\$8,639,246	\$9,296,521	\$9,976,632	\$10,680,228	\$11,407,978	\$12,158,897
Recreation and cultural services	\$9,851,323	\$10,709,937	\$11,598,955	\$12,519,249	\$13,471,716	\$14,457,273	\$15,476,865	\$16,531,457	\$17,619,623
Planning and development	\$4,073,997	\$4,429,075	\$4,796,727	\$5,177,313	\$5,571,204	\$5,978,780	\$6,400,430	\$6,836,554	\$7,286,564
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hamilton Residential Municipal-Wide	\$89,429,265	\$97,223,670	\$105,294,078	\$113,648,414	\$122,294,805	\$131,241,593	\$140,497,334	\$150,070,808	\$159,949,067

Per Employee

Per Employee	2025	2026	2027	2028	2029	2030	2031	2032	2033
General government	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Protection services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environmental services - Excluding Water and Wastewater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Health services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Social and family services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Social Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreation and cultural services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Planning and development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hamilton Non-Residential Town-Wide	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Per Employee	2034	2035	2036	2037	2038	2039	2040	2041	2042
General government	\$0	\$45,487	\$71,922	\$73,361	\$74,828	\$76,325	\$193,932	\$239,677	\$312,990
Protection services	\$0	\$151,613	\$239,723	\$244,518	\$249,408	\$254,396	\$646,391	\$798,862	\$1,043,222
Transportation services	\$0	\$84,002	\$132,820	\$135,476	\$138,186	\$140,950	\$358,136	\$442,614	\$578,003
Environmental services - Excluding Water and Wastewater	\$0	\$38,740	\$61,254	\$62,479	\$63,728	\$65,003	\$165,165	\$204,124	\$266,562
Health services	\$0	\$63,744	\$100,789	\$102,805	\$104,861	\$106,958	\$271,767	\$335,872	\$438,610
Social and family services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Social Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreation and cultural services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Planning and development	\$0	\$52,027	\$82,263	\$83,908	\$85,587	\$87,298	\$221,815	\$274,137	\$357,991
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hamilton Non-Residential Town-Wide	\$0	\$435,613	\$688,771	\$702,547	\$716,598	\$730,930	\$1,857,205	\$2,295,286	\$2,997,377

Per Employee	2043	2044	2045	2046	2047	2048	2049	2050	2051
General government	\$327,548	\$405,575	\$469,135	\$552,686	\$563,740	\$652,179	\$665,222	\$820,028	\$887,464
Protection services	\$1,091,745	\$1,351,816	\$1,563,667	\$1,842,148	\$1,878,991	\$2,173,767	\$2,217,242	\$2,733,224	\$2,957,991
Transportation services	\$604,887	\$748,981	\$866,358	\$1,020,653	\$1,041,066	\$1,204,387	\$1,228,475	\$1,514,358	\$1,638,891
Environmental services - Excluding Water and Wastewater	\$278,961	\$345,414	\$399,546	\$470,703	\$480,117	\$555,437	\$566,546	\$698,389	\$755,821
Health services	\$459,011	\$568,355	\$657,425	\$774,509	\$789,999	\$913,934	\$932,213	\$1,149,151	\$1,243,652
Social and family services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Social Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreation and cultural services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Planning and development	\$374,642	\$463,887	\$536,586	\$632,149	\$644,792	\$745,947	\$760,866	\$937,929	\$1,015,060
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hamilton Non-Residential Town-Wide	\$3,136,794	\$3,884,027	\$4,492,717	\$5,292,848	\$5,398,705	\$6,245,651	\$6,370,564	\$7,853,079	\$8,498,880

Figure E.2

Water & Wastewater Costs

	2025	2026	2027	2028	2029	2030	2031	2032	2033
Water and Wastewater Operating Costs	\$0	\$0	\$0	\$865,348	\$1,756,084	\$2,679,185	\$3,634,705	\$4,622,590	\$5,937,742
Site Specific Water and Wastewater Operating Costs	\$0	\$0	\$0	\$3,228,857	\$3,289,778	\$3,350,700	\$3,411,622	\$3,472,544	\$3,533,466
Site Specific Lifecycle Replacement Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Water and Wastewater Costs	\$0	\$0	\$0	\$4,094,204	\$5,045,863	\$6,029,885	\$7,046,327	\$8,095,134	\$9,471,207

	2034	2035	2036	2037	2038	2039	2040	2041	2042
Water and Wastewater Operating Costs	\$7,294,353	\$8,728,750	\$10,189,819	\$11,673,933	\$13,200,568	\$14,769,777	\$16,461,803	\$18,143,617	\$19,885,305
Site Specific Water and Wastewater Operating Costs	\$3,594,388	\$3,655,309	\$7,432,463	\$7,554,306	\$7,676,150	\$7,797,993	\$7,919,837	\$8,041,681	\$8,163,524
Site Specific Lifecycle Replacement Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Water and Wastewater Costs	\$10,888,741	\$12,384,059	\$17,622,281	\$19,228,239	\$20,876,717	\$22,567,771	\$24,381,640	\$26,185,298	\$28,048,829

	2043	2044	2045	2046	2047	2048	2049	2050	2051
Water and Wastewater Operating Costs	\$21,628,666	\$23,455,449	\$25,313,592	\$27,225,191	\$29,132,995	\$31,129,577	\$33,122,254	\$35,239,141	\$37,342,748
Site Specific Water and Wastewater Operating Costs	\$12,428,052	\$12,610,818	\$12,793,583	\$12,976,349	\$13,159,114	\$13,341,879	\$13,524,645	\$13,707,410	\$13,890,176
Site Specific Lifecycle Replacement Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Water and Wastewater Costs	\$34,056,718	\$36,066,267	\$38,107,175	\$40,201,539	\$42,292,109	\$44,471,457	\$46,646,899	\$48,946,552	\$51,232,924

Figure E.3

Site Specific Operating Costs

	2025	2026	2027	2028	2029	2030	2031	2032	2033
Other Operating	\$0	\$0	\$0	\$3,026,141	\$3,083,238	\$3,140,335	\$3,197,432	\$3,254,529	\$3,311,626
Water & Wastewater	\$0	\$0	\$0	\$3,228,857	\$3,289,778	\$3,350,700	\$3,411,622	\$3,472,544	\$3,533,466
Total	\$0	\$0	\$0	\$6,255,000	\$6,373,000	\$6,491,000	\$6,609,000	\$6,727,000	\$6,845,000

	2034	2035	2036	2037	2038	2039	2040	2041	2042
Other Operating	\$3,368,723	\$3,425,820	\$6,965,834	\$7,080,028	\$7,194,222	\$7,308,416	\$7,422,610	\$7,536,804	\$7,650,998
Water & Wastewater	\$3,594,388	\$3,655,309	\$7,432,463	\$7,554,306	\$7,676,150	\$7,797,993	\$7,919,837	\$8,041,681	\$8,163,524
Total	\$6,963,000	\$7,081,000	\$14,398,000	\$14,634,000	\$14,870,000	\$15,106,000	\$15,342,000	\$15,578,000	\$15,815,000

	2043	2044	2045	2046	2047	2048	2049	2050	2051
Other Operating	\$11,647,787	\$11,819,078	\$11,990,369	\$12,161,660	\$12,332,951	\$12,504,242	\$12,675,533	\$12,846,824	\$13,018,115
Water & Wastewater	\$12,428,052	\$12,610,818	\$12,793,583	\$12,976,349	\$13,159,114	\$13,341,879	\$13,524,645	\$13,707,410	\$13,890,176
Total	\$24,076,000	\$24,430,000	\$24,784,000	\$25,138,000	\$25,492,000	\$25,846,000	\$26,200,000	\$26,554,000	\$26,908,000



Appendix F:
Replacement Cost Assumptions

Figure F. 1

Replacement Costs & Estimated Useful Life

Roads	Units	Cost Per Unit	Estimated Service Life (Years)	Average Annual Cost (\$/Year/Unit)	Phase 1	Phase 2	Phase 3
Arterial	metres	\$783	50	\$16	2,528	2,528	2,528
Major Collector	metres	\$856	50	\$17	8,351	8,351	8,351
Minor Collector	metres	\$856	50	\$17	8,101	8,101	8,101
Local Roads	metres	\$881	50	\$18	34,464	34,464	34,464
Public / Private Lanes	metres	\$77	50	\$2	8,022	8,022	8,022
Water	Units	Cost Per Unit	Estimated Service Life (Years)	Average Annual Cost (\$/Year)	Phase 1	Phase 2	Phase 3
Watermains (Arterial)	metres	\$822	100	\$8	2,528	2,528	2,528
Watermains (Major Collector)	metres	\$822	100	\$8	8,351	8,351	8,351
Watermains (Minor Collector)	metres	\$822	100	\$8	8,101	8,101	8,101
Watermains (Local)	metres	\$822	100	\$8	34,464	34,464	34,464
Watermains (Public / Private)	metres	\$822	100	\$8	8,022	8,022	8,022
Wastewater	Units	Cost Per Unit	Estimated Service Life (Years)	Average Annual Cost (\$/Year)	Phase 1	Phase 2	Phase 3
Gravity mains (Arterial)	metres	\$910	100	\$9	2,528	2,528	2,528
Gravity mains (Major Collector)	metres	\$910	100	\$9	8,351	8,351	8,351
Gravity mains (Minor Collector)	metres	\$910	100	\$9	8,101	8,101	8,101
Gravity mains (Local)	metres	\$910	100	\$9	34,464	34,464	34,464
Gravity mains (Public / Private)	metres	\$910	100	\$9	8,022	8,022	8,022

Stormwater	Units	Cost Per Unit	Estimated Service Life (Years)	Average Annual Cost (\$/Year)	Phase 1	Phase 2	Phase 3
Storm mains (Arterial)	metres	\$1,296	100	\$13	2,528	2,528	2,528
Storm mains (Major Collector)	metres	\$1,296	100	\$13	8,351	8,351	8,351
Storm mains (Minor Collector)	metres	\$1,296	100	\$13	8,101	8,101	8,101
Storm mains (Local)	metres	\$1,296	100	\$13	34,464	34,464	34,464
Storm mains (Public / Private)	metres	\$1,296	100	\$13	8,022	8,022	8,022
SWM Ponds	ponds	\$1,799,187	100	\$17,992	10	10	10

Community Infrastructure	Units	Cost Per Unit	Estimated Service Life (Years)	Average Annual Cost (\$/Year)	Phase 1	Phase 2	Phase 3
Rec Centre	sq.ft.	\$1,120	75	\$15	0	65,000	30,800
Fire Hall	sq.ft.	\$937	75	\$12	0	43,000	0
Parks (ha)	ha	\$321,650	25	\$12,866	13.2	13.2	13.2



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