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WHITE CHURCH URBAN BOUNDARY EXPANSION AREA

Fiscal Impact Assessment

City of Hamilton, Ontario

Prepared for: Whitechurch Landowners Group Inc.

February 3, 2025



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February 3, 2025

Whitechurch Landowners Group Inc
7501 Keel Street, Suite 200
Vaughan, Ontario L4K 1Y2

Dear Whitechurch Landowners:

RE: **White Church Urban Boundary Expansion Area** – Fiscal Impact Assessment
(City of Hamilton, Ontario)

urbanMetrics inc. is pleased to submit our assessment of the fiscal impacts that would be generated by your proposed development in the White Church Urban Boundary Expansion Area. Our assessment has concluded that the proposed development would have a positive financial impact on the City of Hamilton.

It has been our pleasure completing this report on your behalf.

Yours very truly,

urbanMetrics inc.

Handwritten signature of Douglas R. Annand in black ink.

Mr. Douglas R. Annand,
PLE
Partner,
urbanMetrics Inc.

Handwritten signature of Bohan Li in black ink.

Mr. Bohan Li, Ph.D.
Project Manager,
urbanMetrics Inc.

Handwritten signature of Daniel Bailey in black ink.

Mr. Daniel Bailey
Project Manager,
urbanMetrics Inc.

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1.0 Executive Summary

This fiscal impact analysis measures the financial impact on the City of Hamilton that would be generated by development of the proposed White Church Urban Boundary Expansion Area. The proposed area will be comprised of 364.37 hectares of land. This plan includes 249.44 hectares of primarily low and medium density residential development, with 16.78 hectares of commercial space. The plan also includes institutional, parks, and open space, trails, stormwater management ponds, and an internal road network.

urbanMetrics has been retained to estimate the financial impact of this proposed development. The purpose of this study has been to determine the growth-related impact of this development on the capital and operating budgets of the City of Hamilton, and to determine if the proposed development can be supported by the local municipal and regional infrastructure.

Our detailed analysis assessed the following financial inputs:

- One-Time Revenues
 - Development Charges
 - Building Permits Fees
- Ongoing Revenues and Costs
 - Property Tax Revenues
 - General Per-Capita Municipal and Regional Non-Tax Revenues
 - General Per-Capita Municipal and Regional Operating Costs
 - Infrastructure Operating Costs
 - Infrastructure Lifecycle Replacement Costs

Based on our analysis, we have concluded that this proposed residential development will have a positive fiscal impact on the City of Hamilton. Our key findings are summarized below (all values are in 2024 dollars).

One-Time Revenues

At full build-out, we have estimated that the proposed subdivision would generate \$282 million in development charge revenue for the City of Hamilton, based on current rates. The proposed subdivision would also generate an estimated \$33.8 million in building permit fees for the city.

Ongoing Revenues

At full build-out, we have estimated that the proposed subdivision would generate additional annual property tax and non-tax revenues of \$55.2 million for the City of Hamilton.

Ongoing Costs

At full build-out, we have estimated that the proposed subdivision would generate annual additional costs of \$49.7 million for the City of Hamilton.

Net Ongoing Impact

Based on the ongoing costs and revenues summary noted above, at full build-out, we have estimated that the proposed subdivision would generate an annual surplus of \$5.4 million for the City of Hamilton. These surpluses would be more than sufficient to cover the replacement cost of the required capital infrastructure over the long term.

2.0 Purpose

The purpose of this Fiscal Impact Assessment is to evaluate the impact on the City of Hamilton Finances that the White Church Urban Boundary Expansion Area would have. This is intended to address the following policies from the Provincial Planning Statement (PPS) 2024 and the Urban Hamilton Official Plan.

- Policy 3.1.1(a) of the 2024 PPS: This policy requires that infrastructure and public service facilities “*are financially viable over their life cycle, which may be demonstrated through asset management planning*”
- Policy 3.6.1(b) (2) of the 2024 PPS: This policy states that planning for sewer and water services will ensure that it “*is feasible and financially viable over their life cycle*”
- Policy 3.6.8(a) of the 2024 PPS: This policy requires that planning for stormwater management “*be integrated with planning for sewage and water services and ensure that systems are optimized, retrofitted as appropriate, feasible and financially viable over their full life cycle*”
- Chapter F, Policy 1.2.9(j)(vi) of the UHOP: This policy states that in preparing secondary plans in Urban Expansion Areas, the City may require a Financial Impact Analysis and Financial Strategy. While the current application is for an Urban Expansion Area only and not a secondary plan, the City has specifically requested a Fiscal Impact Analysis as part of the current application.

3.0 Methodology

This Fiscal Impact Assessment has examined the growth-related financial impact of the recommended land use and transportation concept for the proposed development in the White Church Urban Boundary Expansion Area on the capital and operating budgets of the City of Hamilton. This study also estimates the cost of the required municipal infrastructure investment required to support the proposed subdivision.

To determine the net fiscal impact, the following one-time and ongoing revenues and costs were considered:

One-Time Revenues

- Development charges
- Building permit fees

Ongoing Revenues

- Property taxes
- Other non-tax revenues
- Water and wastewater use rates

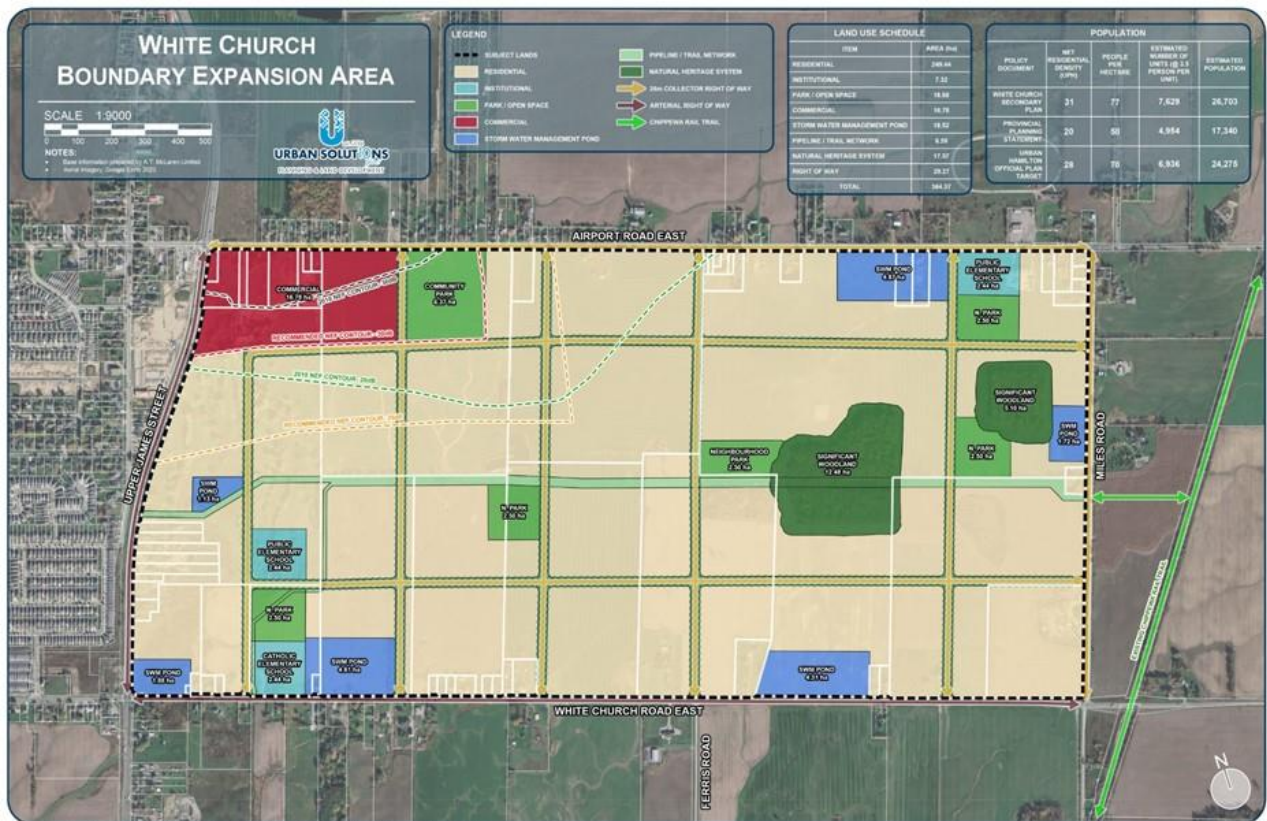
Ongoing Costs

- Operational costs to service new development
- Incremental operating costs
- Lifecycle capital costs

All revenues and costs are expressed in 2024 dollars. The analysis also assumes that, in future years, all costs and revenues will grow at the same rate of inflation.

4.0 Proposed Concept Plan

Figure 4.1: Proposed Draft Plan of Subdivision



SOURCE: UrbanSolutions, dated January 8, 2025.

Figure 4.1 illustrates the proposed community structure plan for the proposed development. The subject site sits North of White Church Road East, bordering the edge of the present-day urban boundary along Upper James Street. The area around the subject site is currently comprised of neighbourhoods of single-detached homes, farmland, and the John C. Munro Hamilton International Airport.

Figure 4.2: Proposed Land Use Schedule

LAND USE SCHEDULE	
ITEM	AREA (ha)
RESIDENTIAL	249.44
INSTITUTIONAL	7.32
PARK / OPEN SPACE	18.88
COMMERCIAL	16.78
STORM WATER MANAGEMENT POND	18.52
PIPELINE / TRAIL NETWORK	6.59
NATURAL HERITAGE SYSTEM	17.57
RIGHT OF WAY	29.27
TOTAL	364.37

SOURCE: Urban Solutions, White Church Boundary Expansion Area, January 8, 2025.

Figure 4.2 illustrates the land use schedule for the proposed White Church Urban Expansion Area. The total area of the subject site is 900.38 acres (364.37 hectares). Of that total 616.38 acres (249.44 hectares) would be developed as residential neighbourhoods. Collector roads would occupy 11.85 acres (29.27 hectares) of land. The remaining lands would be a mix of natural heritage lands, parks, schools (institutional), stormwater ponds, commercial, and a trail/pipeline.

The proposed White Church urban Expansion Area has an initial proposed buildout of 7,629 units which are currently assumed to be a mix of detached and townhouse dwellings, though the total number of units and unit mix is expected to change in consultation with the City as further work is done. For the purposes of this analysis, we have assumed an 80%-20% detached to townhouse ratio, with 36-foot and 20-foot lots respectively.

Preliminary high-level unit and cost estimates of the required on-site infrastructure are detailed in Appendix A. Local roads, watermains, and sewers are assumed to be completed over six phases from 2028 to 2038, while collector roads and trunk mains and sewers are assumed to be completed in 2028. This infrastructure will be installed by the developer or would be covered by Development Charges, but the City of Hamilton will maintain and replace them.

5.0 One-Time Revenues

We have considered how the budgets of the City of Hamilton will be affected by this proposed subdivision. To quantify the impacts, we have calculated the revenues that would accrue to the City through the proposed development that would pay for new infrastructure. These revenues include development charges and building permit fees.

5.1 Development Charge Revenues

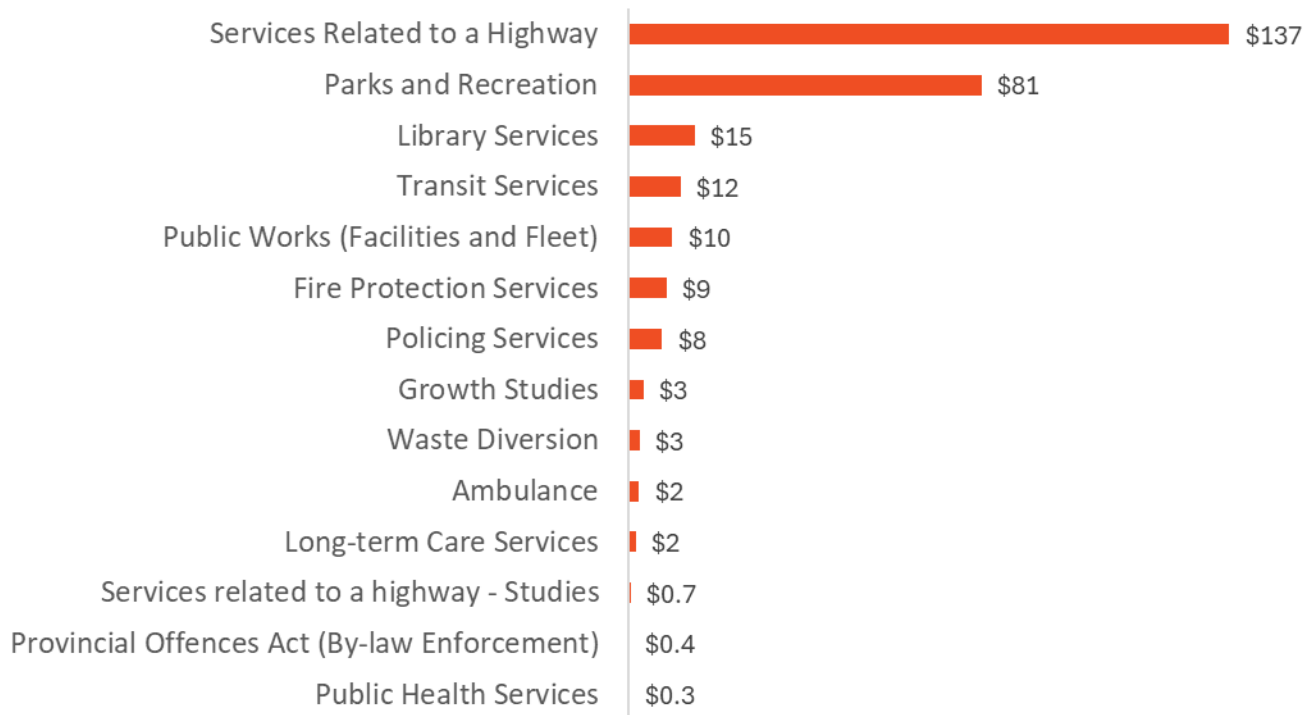
Development charges are used by municipalities as a source of revenue to recover growth-related capital costs for the new infrastructure required to support the proposed development. Development charges for the City of Hamilton are used to fund the following services:

- Development-Related Studies
- Fire Services
- Waste Diversion Services
- Libraries
- Parks and Recreation
- Highway and Water, Wastewater, and Stormwater Services
- Soft Services
 - Transit (including subways and GO Transit)
 - General Services
- Hard Services
 - Roads
 - Water
 - Wastewater

The development charge rates as of December 2024 for the City of Hamilton can be found in Appendix B. It is recognized that these development charge rates are

subject to change over time from indexing, the passing of new development charge by-laws, and Provincial legislation.

Figure 5.1: Development Charges Revenues by Category (\$Millions)



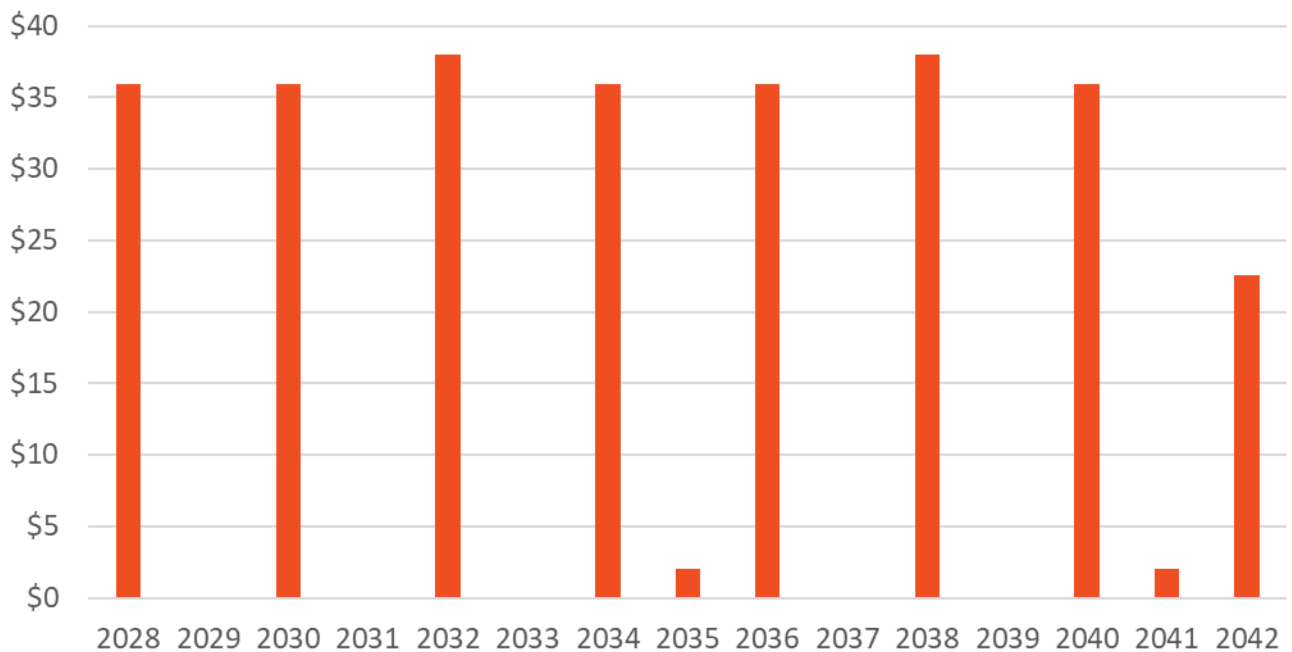
SOURCE: urbanMetrics calculations

Based on these rates, at full build-out, the proposed development will create one-time development charge revenues of roughly \$282 million for the City of Hamilton.

Figure 5.1 summarizes the breakdown of these development charges. The categories of Services Related to a Highway and Parks and Recreation combine for approximately 77% of these development charges.

Figure 5.2 illustrates the development charges that would be received by the City over time, given the preliminary phasing plan. For each of the residential phases, \$36 million would be contributed as development charges. Additionally, \$2 million would be contributed during the completion of the commercial phases: 2032, 2035, 2038, and 2041.

Figure 5.2: Development Charge Revenues by Year (\$Millions)

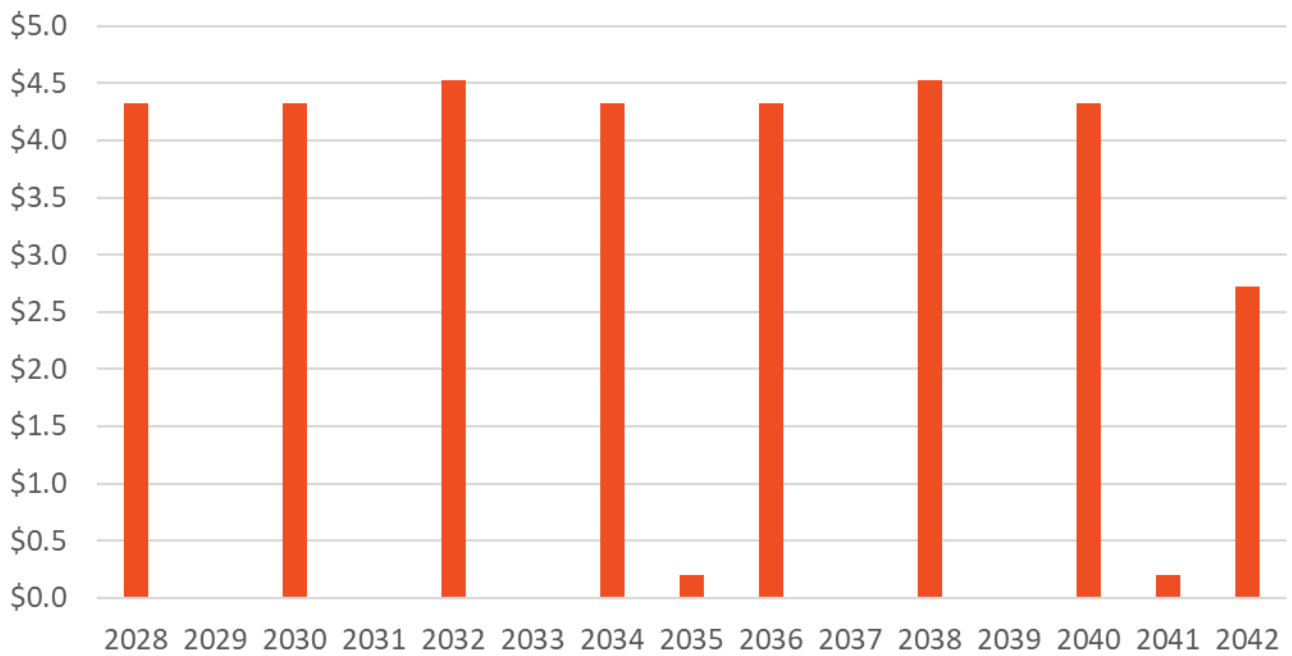


SOURCE: urbanMetrics calculations

5.2 Building Permit Fees

We have calculated the total building permit fees received at full build-out using the 2024 rates for the City of Hamilton. Based on the proposed site plan, we estimate that the subdivision would have approximately 1.9 million square metres of residential space and 42,000 square metres of non-residential space. These new buildings would generate estimated building permit fees of \$33.8 million. Figure 5.3 shows how the building permits would be received by year.

Figure 5.3: Building Permit Fees by Year (\$Millions)



SOURCE: urbanMetrics calculations

6.0 Ongoing Impacts

The proposed subdivision development will also generate on-going operating revenues for the City of Hamilton. These revenues include property taxes and other revenues such as user fees and fines. In this section, we have estimated the expected revenues from each of these sources based on the new population that would be accommodated in this proposed residential development.

We have also considered the projected incremental operating and capital costs incurred by the City of Hamilton resulting from the proposed subdivision. These include the incremental municipal operating costs to support the additional population as well as the maintenance and replacement cost of the new infrastructure required by the subdivision.

These incremental revenues and costs have been compared to determine the net effect of the proposed subdivision on municipal finances. Based on this analysis, we found that this development should have a positive impact on the budget of The City of Hamilton.

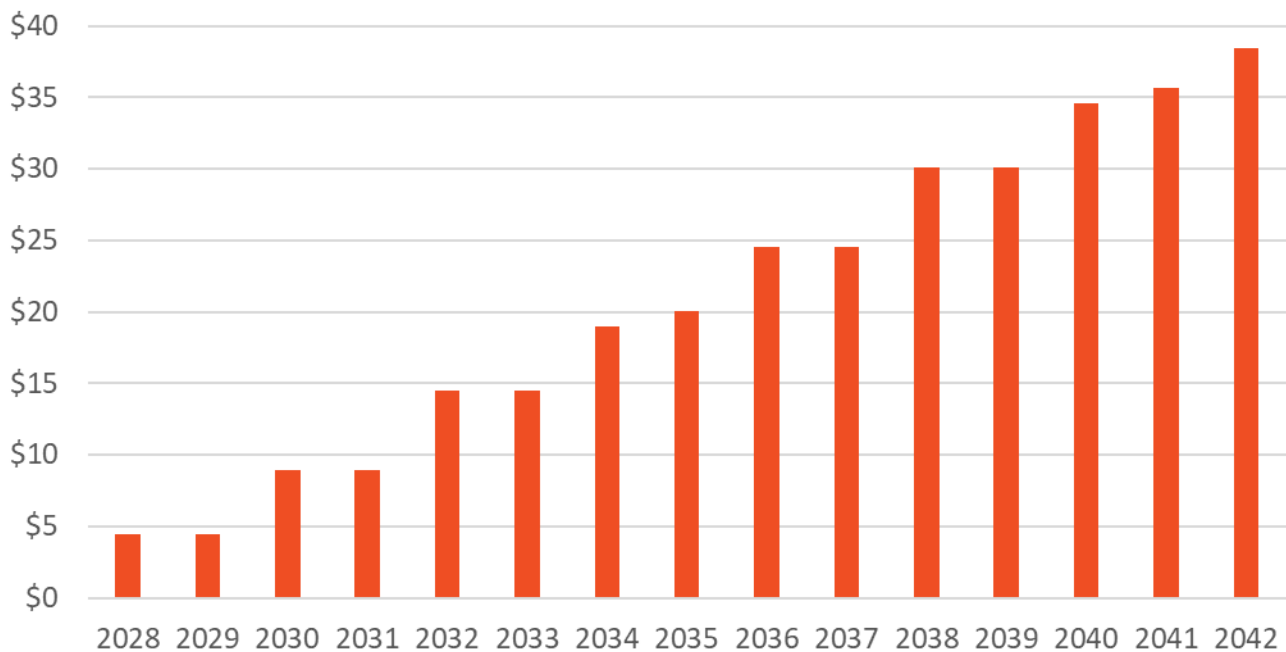
6.1 Property Taxes

Property taxes are the primary way in which the new development generated by the subdivision will contribute to the municipal budget. To estimate property taxes, we have used the City's tax rates as of 2024. The calculation of property taxes also requires an estimate of the tax assessment base for the various components of the project.

We have estimated the assessed values for the proposed single-detached homes based on the assessed value of nearby comparable units. Because some of these existing units tended to be older, we have adjusted their average assessed values by 15% to reflect the lack of depreciation for a new unit.

Notably, these assessed values are based on 2016 valuations determined by the Municipal Property Appraisal Corporation (MPAC) due to the pause in re-assessments during the Covid-19 pandemic. We have used these valuations, as property tax rates are based on these assessed values that would be adjusted if assessment values change. A list of the comps used in developing these values can be found in Appendix C.

Figure 6.1: On-Going Property Tax Revenues (\$Millions)



SOURCE: urbanMetrics calculations

Figure 6.1 illustrates the projected property tax revenues that are expected to be generated from the proposed development. Property taxes are projected to start at \$4.5 million in 2028 as the first phase is completed and will increase over time as future phases of the development proceed. At full build-out in 2042, the development would generate \$38.5 million annually for the City of Hamilton.

6.2 Other Ongoing Revenues

The growth in population resulting from the proposed development will generate additional revenues for the City of Hamilton. These include water and wastewater revenues as well as other non-tax revenues such as user fees and service charges.

Water and wastewater revenues were estimated assuming an average per capita residential water consumption of 360 litres per day per resident or employee as per the developer.

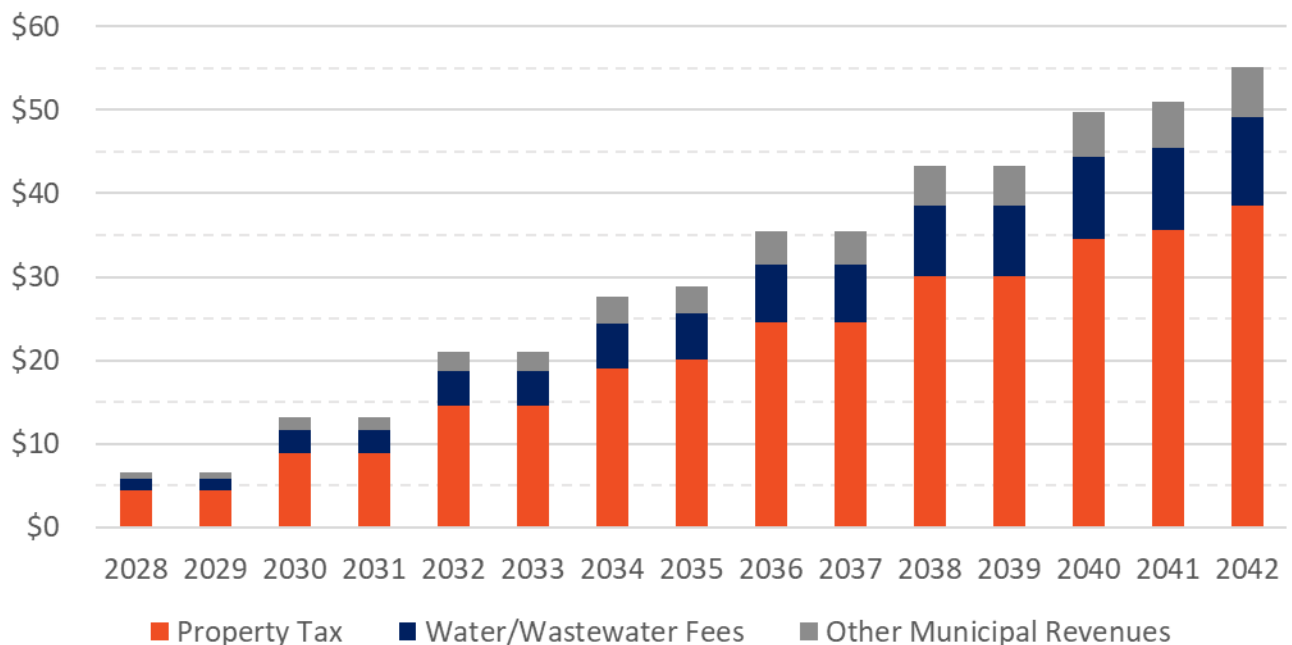
Water and wastewater meter rates were based on the 2024 rates from Alectra Utilities. We assumed the residential units would have a fixed charge of \$0.48 per day and a usage rate of \$1.07 per cubic metre for water, and a fixed charge of \$0.52 per day and a usage rate of \$1.08 per cubic metre for wastewater. For non-

residential space, we assumed a fixed charge of \$0.48 per day and a usage rate of \$2.13 per cubic metre for water, and a fixed charge of \$0.52 per day and a usage rate of \$2.15 per cubic metre for wastewater.

Based on these rates, we estimated that the proposed development would generate monthly water and wastewater revenues of \$1 million in 2028, increasing to \$7.8 million at full build-out in 2042.

Other non-tax revenues have been imputed based on the 2022 City of Hamilton Financial Information Returns. Revenues are assumed to grow proportionately with population and employment. These revenues include user fees and service charges as well as fines and penalties.

Figure 6.2: Total On-Going Revenues (\$Millions)



SOURCE: urbanMetrics calculations

Figure 6.2 illustrates the total ongoing revenues resulting from the proposed development that will flow to the City of Hamilton. At full build-out, revenues will total roughly \$55.2 million per year for the City.

6.3 Ongoing Costs

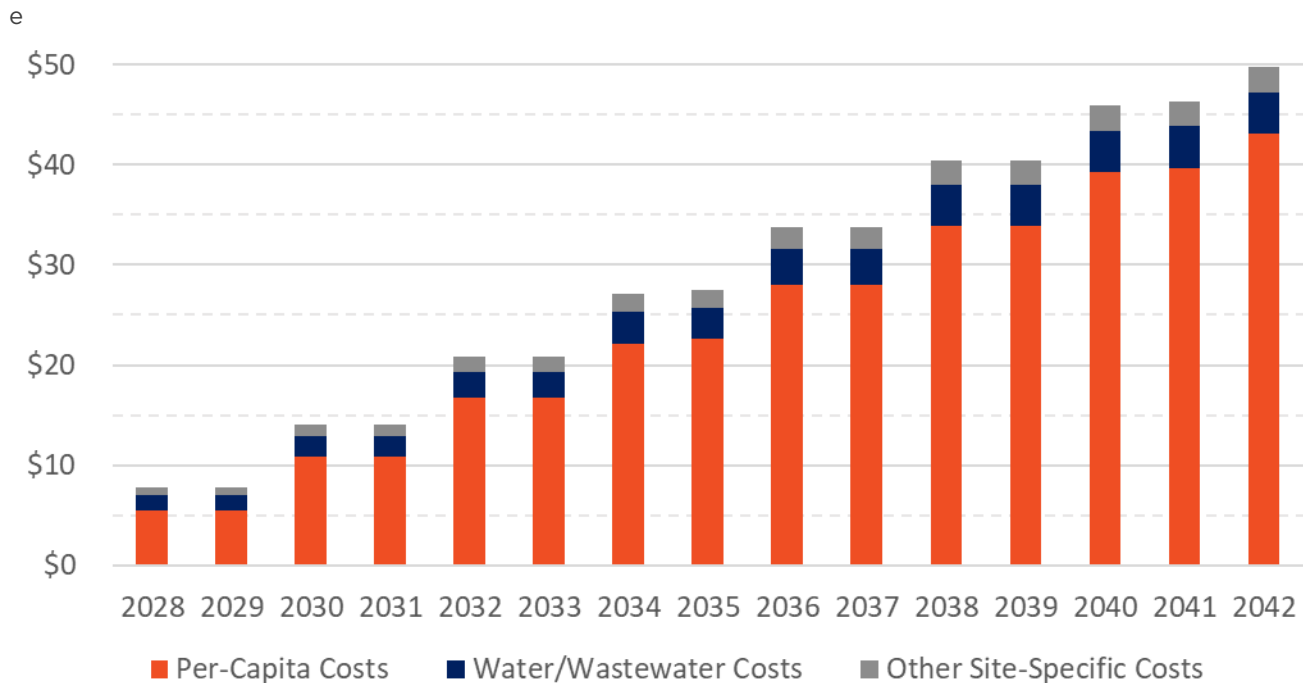
The additional population and infrastructure brought on by the subdivision will increase operating costs for the City of Hamilton. We have estimated the ongoing impact on municipal operating costs that the subdivision would create.

These costs include water and wastewater costs (both site-specific and general), operating costs relating to infrastructure in the subdivision, and general municipal operating costs. Operating costs for roads, sidewalks, water distribution/transmission, wastewater collection/conveyance, and stormwater infrastructure in the subdivision have been estimated based on the average cost per unit of infrastructure (e.g., a metre of roads or sewers) as reported in the 2022 FIR. Other municipal costs were estimated to grow proportionally with the total number of residents and jobs.

Of note, salaries, wages, and employee benefits for fire were excluded as the development is occurring in an area with volunteer fire services. Ongoing costs for roads, sidewalks, and stormwater and water distribution/transmission and wastewater collection/conveyance for the City of Hamilton do not include amortization because the replacement of on-site infrastructure is accounted for separately in this report.

Figure 6.3 illustrates the incremental ongoing costs created by the proposed development for the City of Hamilton. In 2028, the development would increase total costs for the City of Hamilton by \$7.8 million. This would increase over time, but at a slower rate than the ongoing revenues. At full build-out, the proposed development would increase operating costs by approximately \$49.7 million for the City of Hamilton.

Figure 6.3: Ongoing Costs (\$Millions)



SOURCE: urbanMetrics calculations

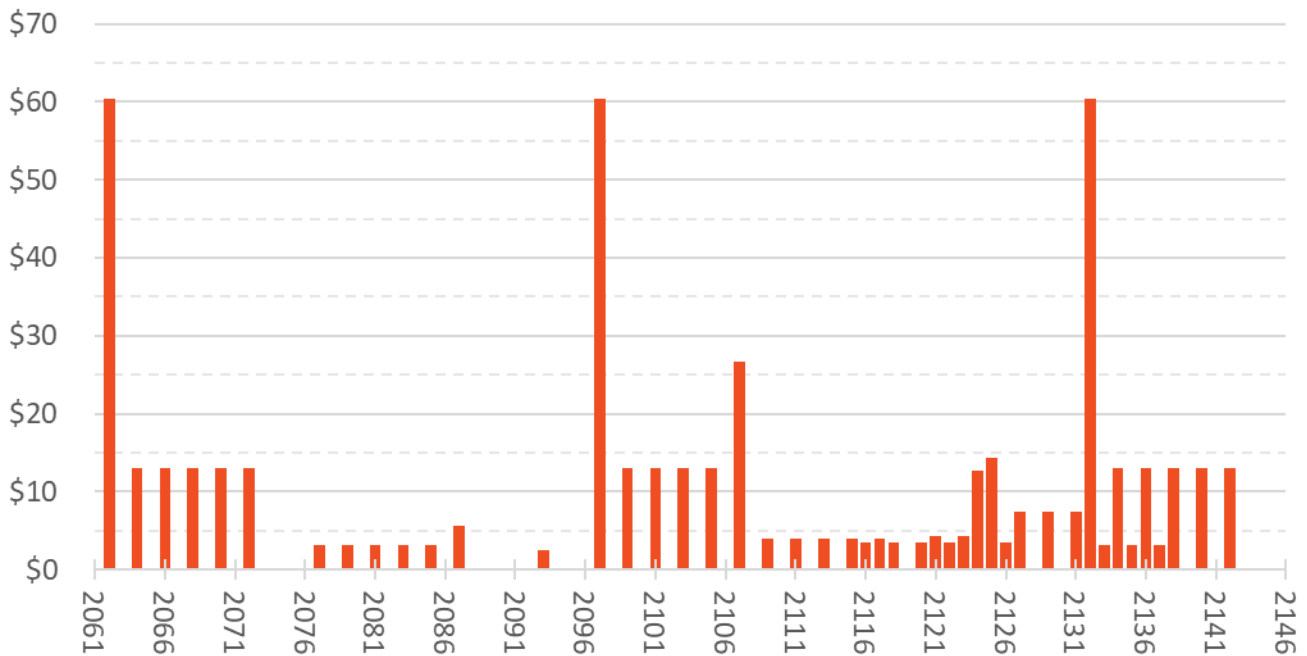
NOTES: Amortization of roads, water distribution/transmission, and wastewater collection/conveyance do not include amortization as replacement of site-specific infrastructure is considered separately in this report.

6.4 Infrastructure Capital Costs

In this section of the report, we have estimated the impact of the initial capital investment and the impact of replacing site-specific capital infrastructure on the City’s finances. These costs are projected based on preliminary high-level infrastructure assumptions detailed in Appendix A. With the exception of the service connections, this infrastructure would need to be replaced at the end of their useful lives by the City of Hamilton.

It should also be noted that the City has identified a potential need for an arterial roadway link between the Airport Employment Growth District and the Red Hill Business Park. While this link is still at very preliminary planning stages, it could potentially serve the commercial areas of the White Church Urban Expansion Area with freight access. This link would make efficient use of planned infrastructure, though due to the preliminary nature of this link the associated costs and benefits are currently unknown, and have not been included in this Fiscal Impact Assessment.

Figure 6.4: Infrastructure Replacement Costs (\$Millions)



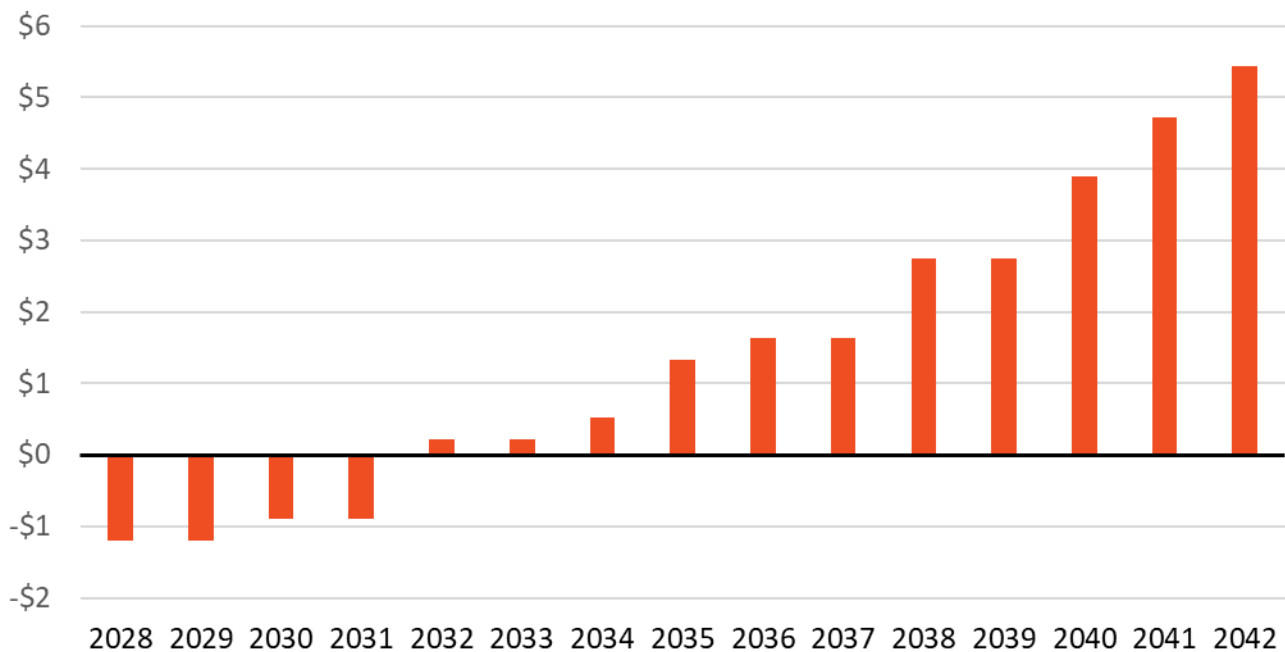
SOURCE: urbanMetrics calculations

Based on the proposed infrastructure, we have projected the future capital outlays required by the subdivision. As shown in Figure 6.4, the largest single-year infrastructure would be approximately \$50.8 million, incurred approximately every 35 years. These would be followed by an additional \$46.9 million in costs over 10 years afterwards. Other infrastructure replacement costs occur on an irregular basis.

6.5 Net Operating Impact

Based on the above ongoing revenue and cost analysis, we have calculated the projected net operating revenues accruing to the City of Hamilton that will be created by the proposed development.

Figure 6.5: Net Revenues (\$Millions)

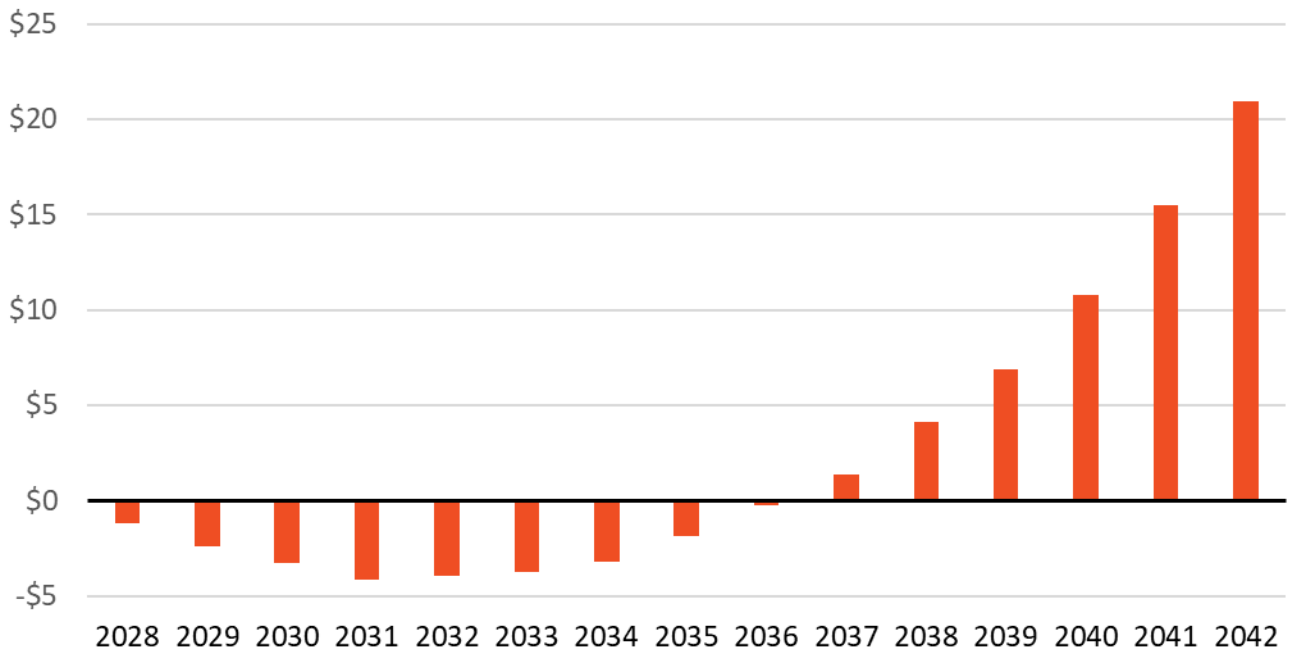


SOURCE: urbanMetrics calculations

As shown in Figure 6.5, the proposed subdivision is projected to generate annual net revenues of \$5.4 million at full build-out. The proposed development would initially generate a deficit as large as -\$1.2 million annually in the first four years. Growth in revenues would outpace growth in costs, and net revenues from the proposed development would turn positive in the fifth year and grow from there until full build-out.

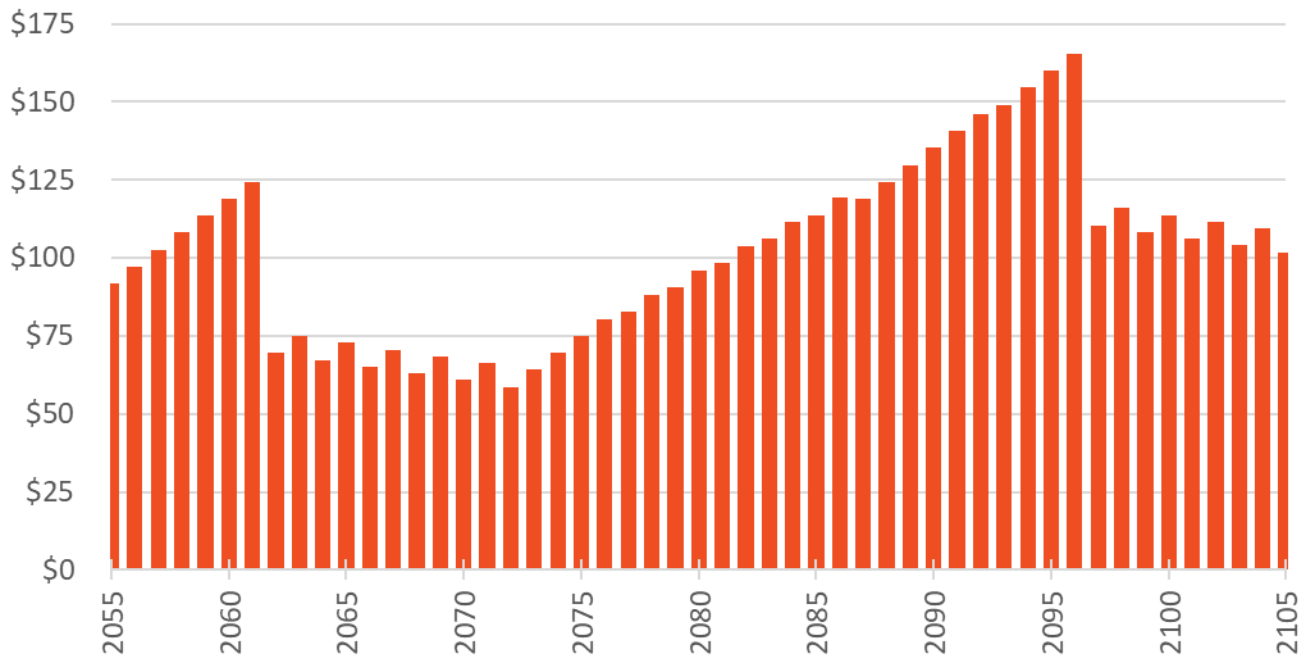
Figure 6.6 shows the cumulative net revenues resulting from the development. As suggested above the cumulative net impacts are initially negative. These would bottom out at -\$4.2 million in 2031. Cumulative net revenues would increase afterwards, turning positive in 2037. At full build-out, cumulative net revenues from the proposed subdivision from 2028-2042 would be approximately \$20.9 million.

Figure 6.6: Cumulative Net Revenues (\$Millions)



SOURCE: urbanMetrics calculations

Figure 6.7: Cumulative Surplus with Infrastructure Capital Costs (\$Millions)



SOURCE: urbanMetrics calculations

It is important to consider whether the cumulative impact on finances can cover the future replacement costs of the infrastructure needed to support the subdivision. Figure 6.7 illustrates the annual budgetary impact and cumulative surplus projected in the years where site-specific infrastructure will be replaced. Despite the costs of replacing on-site infrastructure, the proposed development will generate more than enough net revenues to cover these costs, even without considering potential investment revenues or avoided borrowing costs.

7.0 Conclusions

In this report, we have projected the financial impact of the proposed subdivision on the City of Hamilton. We have calculated the one-time revenues from development charges and building permits. We have also calculated the ongoing revenue impacts on municipal operating costs and capital infrastructure costs.

Overall, we have found that the proposed subdivision would have a positive fiscal impact for the City. It would generate an estimated \$282 million in development charge revenues for the City, as well as \$33.8 million in building permit fees. For ongoing impacts, we have estimated that the proposed project would generate approximately \$5.4 million annually in net revenues at full build-out for the City. These surpluses would likely be more than sufficient to cover the future replacement costs of infrastructure needed to support this subdivision.

As a result of this analysis, we project that the proposed development would have a positive impact on the finances of the City of Hamilton.

Appendix A On-Site Infrastructure

	Units	Quantity	Cost/Unit	Useful Life	Total Replacement Cost
Roads					
Local Road	<i>m</i>	47,700	\$1,180	35	\$56,286,000
Collector Road	<i>m</i>	11,300	\$1,460	35	\$16,498,000
Curbs	<i>m</i>	91,200	\$220	35	\$20,064,000
Sidewalks	<i>m</i>	68,600	\$198	50	\$13,582,800
Water					
Local Watermains	<i>m</i>	47,700	\$495	80	\$23,611,500
Trunk Watermains	<i>m</i>	16,980	\$569	80	\$9,661,620
Wastewater					
Local Sanitary Sewers	<i>m</i>	47,700	\$440	89	\$20,988,000
Trunk Sanitary Sewers	<i>m</i>	16,195	\$564	97	\$9,133,980
Lift Stations	<i>units</i>	2	\$2,550,000	60	\$5,100,000
Stormwater					
Local Storm Sewers	<i>m</i>	47,700	\$550	94	\$26,235,000
Trunk Storm Sewers	<i>m</i>	16,195	\$613	98	\$9,927,535

SOURCES: urbanMetrics estimates

NOTES: These infrastructure quantity and cost estimates are highly preliminary. These values may change significantly.

Appendix B Development Charge Rates

FULL RATE CITY WIDE DEVELOPMENT CHARGES – EFFECTIVE JUNE 1, 2024

Service/Class of Service	RESIDENTIAL					NON-RESIDENTIAL
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms+	Apartments - Bachelor and 1 Bedroom	Residential Facility	(per sq.ft. of Gross Floor Area)
Municipal Wide Services/Class of Service:						
Services Related to a Highway	18,103	13,512	11,099	6,876	5,636	13.31
Services Related to a Highway - Studies	88	66	54	33	27	0.06
Public Works (Facilities and Fleet)	1,335	996	818	507	416	0.80
Transit Services	1,601	1,195	982	608	498	0.96
Fire Protection Services	1,151	859	706	437	358	0.69
Policing Services	1,018	760	624	387	317	0.61
Parks and Recreation	11,065	8,259	6,784	4,203	3,445	0.95
Library Services	2,061	1,538	1,264	783	642	0.18
Long-term Care Services	231	172	142	88	72	0.04
Child Care and Early Years Programs	-	-	-	-	-	0.00
Provincial Offences Act Services including By-Law Enforcement	52	39	32	20	16	0.03
Public Health Services	42	31	26	16	13	0.01
Ambulance	325	243	199	123	101	0.06
Waste Diversion	346	258	212	131	108	0.03
Growth Studies	445	332	273	169	139	0.27
Total Municipal Wide Services/Class of Services	37,863	28,260	23,215	14,381	11,788	18.00

Note: The Development Charges above are unindexed and are subject to indexing as per Section 49 of this By-law.

SOURCE: City of Hamilton

Appendix C Property Tax Rates and Comps for Assessed Values

Property Tax Rates

2024 Residential Tax Rates										
	General Rates Applied to Entire City					Area Rates Applied to Respective Community / Boundary			Total Residential Tax Rate	2024 Total Taxes on a \$385,900 Home
	Municipal	Provincially Shared ¹	Provincially Legislated Impacts ²	Police	Education ³	Transit	Fire	Area ⁴		
Stoney Creek - Urban with Full Time Fire	0.529%	0.185%	0.031%	0.196%	0.153%	0.050%	0.138%	0.014%	1.297%	\$5,006
Stoney Creek - Urban with Volunteer Fire	0.529%	0.185%	0.031%	0.196%	0.153%	0.050%	0.033%	0.014%	1.192%	\$4,600
Stoney Creek - Urban with Full Time to Composite Fire ⁵	0.529%	0.185%	0.031%	0.196%	0.153%	0.050%	0.062%	0.014%	1.221%	\$4,711
Stoney Creek - Urban with Volunteer to Composite Fire ⁶	0.529%	0.185%	0.031%	0.196%	0.153%	0.050%	0.062%	0.014%	1.221%	\$4,710
Stoney Creek - Rural with Volunteer Fire	0.529%	0.185%	0.031%	0.196%	0.153%	0.000%	0.033%	0.010%	1.138%	\$4,392
Stoney Creek - Rural with Volunteer to Composite Fire ⁶	0.529%	0.185%	0.031%	0.196%	0.153%	0.000%	0.062%	0.010%	1.167%	\$4,502
Glanbrook - Urban with Full Time Fire	0.529%	0.185%	0.031%	0.196%	0.153%	0.070%	0.138%	0.012%	1.314%	\$5,072
Glanbrook - Urban with Volunteer Fire	0.529%	0.185%	0.031%	0.196%	0.153%	0.070%	0.033%	0.012%	1.209%	\$4,666
Glanbrook - Urban with Full Time to Composite Fire ⁵	0.529%	0.185%	0.031%	0.196%	0.153%	0.070%	0.062%	0.012%	1.238%	\$4,777
Glanbrook - Urban with Volunteer to Composite Fire ⁶	0.529%	0.185%	0.031%	0.196%	0.153%	0.070%	0.062%	0.012%	1.238%	\$4,776
Glanbrook - Rural with Full Time Fire	0.529%	0.185%	0.031%	0.196%	0.153%	0.000%	0.138%	0.008%	1.241%	\$4,788
Glanbrook - Rural with Volunteer Fire	0.529%	0.185%	0.031%	0.196%	0.153%	0.000%	0.033%	0.008%	1.136%	\$4,382
Glanbrook - Urban with Full Time to Composite Fire ⁵	0.529%	0.185%	0.031%	0.196%	0.153%	0.000%	0.062%	0.008%	1.164%	\$4,493
Glanbrook - Urban with Volunteer to Composite Fire ⁶	0.529%	0.185%	0.031%	0.196%	0.153%	0.000%	0.062%	0.008%	1.164%	\$4,492
Ancaster - Urban with Full Time Fire	0.529%	0.185%	0.031%	0.196%	0.153%	0.045%	0.138%	0.018%	1.296%	\$5,001
Ancaster - Urban with Full Time to Composite Fire ⁵	0.529%	0.185%	0.031%	0.196%	0.153%	0.045%	0.062%	0.018%	1.219%	\$4,706
Ancaster - Urban with Volunteer to Composite Fire ⁶	0.529%	0.185%	0.031%	0.196%	0.153%	0.045%	0.062%	0.018%	1.219%	\$4,705
Ancaster - Rural with Full Time Fire	0.529%	0.185%	0.031%	0.196%	0.153%	0.000%	0.138%	0.014%	1.247%	\$4,811
Ancaster - Rural with Volunteer Fire	0.529%	0.185%	0.031%	0.196%	0.153%	0.000%	0.033%	0.014%	1.141%	\$4,405
Ancaster - Urban with Full Time to Composite Fire ⁵	0.529%	0.185%	0.031%	0.196%	0.153%	0.000%	0.062%	0.014%	1.170%	\$4,515
Ancaster - Urban with Volunteer to Composite Fire ⁶	0.529%	0.185%	0.031%	0.196%	0.153%	0.000%	0.062%	0.014%	1.170%	\$4,515
Hamilton - Urban with Full Time Fire	0.529%	0.185%	0.031%	0.196%	0.153%	0.149%	0.138%	0.042%	1.424%	\$5,495
Hamilton - Urban with Full Time to Composite Fire ⁵	0.529%	0.185%	0.031%	0.196%	0.153%	0.149%	0.062%	0.042%	1.347%	\$5,200
Dundas - Urban with Full Time Fire	0.529%	0.185%	0.031%	0.196%	0.153%	0.040%	0.138%	0.011%	1.283%	\$4,952
Dundas - Rural with Full Time Fire	0.529%	0.185%	0.031%	0.196%	0.153%	0.000%	0.138%	0.007%	1.240%	\$4,784
Dundas - Rural with Full Time to Composite Fire ⁵	0.529%	0.185%	0.031%	0.196%	0.153%	0.000%	0.062%	0.007%	1.163%	\$4,489
Dundas - Rural with Volunteer to Composite Fire ⁶	0.529%	0.185%	0.031%	0.196%	0.153%	0.000%	0.062%	0.007%	1.163%	\$4,488
Flamborough - Urban with Full Time to Composite Fire ⁵	0.529%	0.185%	0.031%	0.196%	0.153%	0.023%	0.062%	0.012%	1.191%	\$4,597
Flamborough - Rural with Volunteer Fire	0.529%	0.185%	0.031%	0.196%	0.153%	0.000%	0.033%	0.008%	1.136%	\$4,382
Flamborough - Rural with Volunteer to Composite Fire ⁶	0.529%	0.185%	0.031%	0.196%	0.153%	0.000%	0.062%	0.008%	1.164%	\$4,492

¹ Provincially Shared refers to programs such as Public Health Services, Ontario Works and others for which the municipality has little control over their cost.

² Provincially Legislated Impacts refers to the impacts resulting from provincial legislation affecting development charges revenues.

³ Education tax rates are set by the Government of Ontario. Municipalities are required to bill and collect education taxes, which are then paid to the respective school boards.

⁴ Area includes Recreation, Sidewalks & Streetlights and, if applicable, Parkland Purchases and Special Infrastructure Re-Investment

⁵ Full-time to Composite Fire = previously Urban Fire, now in the Composite Fire boundary

⁶ Volunteer to Composite Fire = previously Rural Fire, now in the Composite Fire boundary

SOURCE: City of Hamilton



Assessed Values of Comparables

Single-Detached - Per Unit

Address	sq. m.	Assessed Value
20 Midanbury Way	178	\$447,007
3324 Homestead Dr	439	\$416,197
28 Fairey Crescent	177	\$440,141
128 Fairey Crescent	177	\$369,718
21 Longview Drive	94	\$347,007
Single-Detached - Weighted Average		\$404,014
Single-Detached - Adjusted 15%, Rounded		\$464,616

Townhomes - Per Unit

Address	# Beds	Assessed Value
39 Thames Way	4	\$306,000
12-9 Hampton Brook Way	3	\$341,505
32-9 Hampton Brook Way	3	\$317,793
28 Freedom Crescent	3	\$399,000
2 Raspberry Lane	3	\$426,000
Townhome - Average		\$358,060
Townhome - Adjusted 15%, Rounded		\$393,900

SOURCES: HouseSigma

NOTE: Size of units in square metres is estimated.

Retail

Type	Address	sq.m.	Assessed Value	Value/sq.m.
Retail/Office	3210 Homestead Dr	843	\$1,188,000	\$1,409
Restaurant	2965 Homestead Dr	353	\$3,014,000	\$8,537
Retail/Office	2668 Binbrook Rd	1,246	\$5,666,000	\$4,548
Retail	2537 Hamilton Regional Rd 56	5,928	\$15,055,000	\$2,540
Auto Sales	1885 Upper James St	1,840	\$2,918,000	\$1,586
	Retail - Average			\$3,724

SOURCES: CoStar

Appendix D Per-Capita Non-Tax Revenue Assumptions

	Hamilton							
	2022 Non-Tax Revenue	Residential Allocation	Non-Residential Allocation	Growth Share	2022 Non-Tax Revenue Per Capita	2027 Non-Tax Revenue Per Capita	2022 Non-Tax Revenue Per Employee	2027 Non-Tax Revenue Per Employee
Payments-in-Lieu of Taxation	\$16,377,696	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Ontario Municipal Partnership Fund (OMPF)	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Ontario Cannabis Legalization Implementation Fund (OCLIF)	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Safe Restart Agreement: Municipal Operating Funding	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Safe Restart Agreement: Public Transit Funding	\$8,103,135	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Social Services Relief Fund (SSRF)	\$961,266	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Provincial COVID-19 Recovery Funding	\$6,315,980	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
OMPF and Cannabis	\$15,380,381				\$0.00	\$0.00	\$0.00	\$0.00
Ontario conditional grants (SLC 12 9910 01)	\$389,701,343	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	\$10,914,670	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Canada conditional grants (SLC 12 9910 02)	\$34,974,546	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	\$13,486,842	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 0)	\$11,699,000	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Canada Community - Building F10)	\$35,520,369	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Conditional Grants	\$106,595,427				\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities (SLC 12 9910 03)	\$3,685,504	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
User Fees and Service Charges								
General government	\$4,527,175	71%	29%	100%	\$5.30	\$5.30	\$5.30	\$5.30
Protection services								
Fire	\$659,798	71%	29%	100%	\$0.77	\$0.77	\$0.77	\$0.77
Police	\$3,752,585	71%	29%	100%	\$4.40	\$4.40	\$4.40	\$4.40
Court Security	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Prisoner Transportation	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Conservation authority	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Protective inspection and control	\$2,429,501	71%	29%	100%	\$2.85	\$2.85	\$2.85	\$2.85
Building permit and inspection services	\$2,343	71%	29%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Emergency measures	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Provincial Offences Act (POA)	\$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 - Protection services	\$6,844,227				\$8.02	\$8.02	\$8.02	\$8.02
Transportation services								
Roads - Paved	\$5,468,351	71%	29%	100%	\$6.41	\$6.41	\$6.41	\$6.41
Roads - Unpaved	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Bridges and Culverts	\$7,018	71%	29%	100%	\$0.01	\$0.01	\$0.01	\$0.01
Roads - Traffic Operations & Roadside	\$845,016	71%	29%	100%	\$0.99	\$0.99	\$0.99	\$0.99
Winter Control - Except sidewalks, Parking Lots	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Winter Control - Sidewalks, Parking Lots Only	\$219,803	71%	29%	100%	\$0.26	\$0.26	\$0.26	\$0.26
Transit - Conventional	\$37,143,079	71%	29%	100%	\$43.51	\$43.51	\$43.51	\$43.51
Transit - Disabled & special needs	\$962,432	71%	29%	100%	\$1.13	\$1.13	\$1.13	\$1.13
Parking	\$7,179,149	71%	29%	100%	\$8.41	\$8.41	\$8.41	\$8.41
Street lighting	\$45,510	71%	29%	100%	\$0.05	\$0.05	\$0.05	\$0.05
Air transportation	\$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 - Transportation services	\$51,870,358				\$60.76	\$60.76	\$60.76	\$60.76
Environmental services								
Wastewater collection/conveyance	\$66,831,525	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Wastewater treatment & disposal	\$66,800,542	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Urban storm sewer system	\$77,316	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rural storm sewer system	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Water treatment	\$60,617,194	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Water distribution/transmission	\$60,708,782	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Solid waste collection	\$3,556	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Solid waste disposal	\$4,765,119	71%	29%	100%	\$5.58	\$5.58	\$5.58	\$5.58
Waste diversion	\$5,817,821	71%	29%	100%	\$6.82	\$6.82	\$6.82	\$6.82
Other	\$5,945	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Infrastructure Planning	\$5,945	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Environmental services	\$265,627,800				\$12.40	\$12.40	\$12.40	\$12.40

	Hamilton							
	2022 Non-Tax Revenue	Residential Allocation	Non-Residential Allocation	Growth Share	2022 Non-Tax Revenue Per Capita	2027 Non-Tax Revenue Per Capita	2022 Non-Tax Revenue Per Employee	2027 Non-Tax Revenue Per Employee
Payments-in-Lieu of Taxation	\$16,377,696	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Ontario Municipal Partnership Fund (OMPF)	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Ontario Cannabis Legalization Implementation Fund (OCLIF)	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Safe Restart Agreement: Municipal Operating Funding	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Safe Restart Agreement: Public Transit Funding	\$8,103,135	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Social Services Relief Fund (SSRF)	\$961,266	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Provincial COVID-19 Recovery Funding	\$6,315,980	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
OMPF and Cannabis	\$15,380,381				\$0.00	\$0.00	\$0.00	\$0.00
Ontario conditional grants (SLC 12 9910 01)	\$389,701,343	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . 0	\$10,914,670	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Canada conditional grants (SLC 12 9910 02)	\$34,974,546	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . 0	\$13,486,842	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042) 0	\$11,699,000	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Canada Community - Building F10	\$35,520,369	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Conditional Grants	\$106,595,427				\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities (SLC 12 9910 03)	\$3,685,504	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
User Fees and Service Charges								
Health services								
Public health services	\$1,602,871	71%	29%	100%	\$1.88	\$1.88	\$1.88	\$1.88
Hospitals	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance services	\$301,748	71%	29%	100%	\$0.35	\$0.35	\$0.35	\$0.35
Ambulance dispatch	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Cemeteries	\$2,739,651	71%	29%	100%	\$3.21	\$3.21	\$3.21	\$3.21
Other	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Health services	\$4,644,270				\$5.44	\$5.44	\$5.44	\$5.44
Social and family services								
General assistance	\$1,367,388	100%	0%	100%	\$2.27	\$2.27	\$0.00	\$0.00
Assistance to aged persons	\$10,880,840	100%	0%	100%	\$18.05	\$18.05	\$0.00	\$0.00
Child care	\$3,439,473	100%	0%	100%	\$5.71	\$5.71	\$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				\$26.03	\$26.03	\$0.00	\$0.00
Social Housing								
Public Housing	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Non - Profit/Cooperative Housing	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rent Supplement Programs	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other Admin & Misc	\$459,403	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Social Housing	\$459,403				\$0.00	\$0.00	\$0.00	\$0.00
Recreation and cultural services								
Parks	\$3,352,504	95%	5%	100%	\$5.28	\$5.28	\$0.67	\$0.67
Recreation programs	\$3,104,172	95%	5%	100%	\$4.89	\$4.89	\$0.62	\$0.62
Recreation facilities - Golf Course, Marina, Ski Hill	\$3,814,092	95%	5%	100%	\$6.01	\$6.01	\$0.76	\$0.76
Recreation facilities - All Other	\$10,191,460	95%	5%	100%	\$16.06	\$16.06	\$2.03	\$2.03
Libraries	\$611,128	95%	5%	100%	\$0.96	\$0.96	\$0.12	\$0.12
Museums	\$313,888	95%	5%	100%	\$0.49	\$0.49	\$0.06	\$0.06
Cultural services	\$663,175	95%	5%	100%	\$1.05	\$1.05	\$0.13	\$0.13
Other Other Facilities	\$2,214,324	95%	5%	100%	\$3.49	\$3.49	\$0.44	\$0.44
Sub-total - Recreation and cultural services	\$24,264,743				\$38.24	\$38.24	\$4.84	\$4.84
Planning and development								
Planning and zoning	\$9,557,320	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Commercial and industrial	\$1,392,513	0%	100%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Residential development	\$72	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Agriculture and reforestation	\$856,160	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Tile drainage/shoreline assistance	\$0	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 - Planning and development	\$11,806,065				\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Total - User Fees and Service Charges	\$385,731,742				\$156.19	\$156.19	\$96.76	\$96.76



Hamilton								
2022 Non-Tax Revenue	Residential Allocation	Non-Residential Allocation	Growth Share	2022 Non-Tax Revenue Per Capita	2027 Non-Tax Revenue Per Capita	2022 Non-Tax Revenue Per Employee	2027 Non-Tax Revenue Per Employee	
Licences, permits, rents, etc.								
Trailer revenue and permits	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Licences and permits	\$24,555,584	71%	29%	100%	\$28.76	\$28.76	\$28.76	\$28.76
Rents, concessions and franchises	\$51,087,697	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Royalties	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Green Energy	\$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 - Licences, permits, rents, etc.	\$75,643,281				\$28.76	\$28.76	\$28.76	\$28.76
Fines and penalties								
Provincial Offences Act (POA) Municipality which administers POA only	\$5,642,561	71%	29%	100%	\$6.61	\$6.61	\$6.61	\$6.61
Other fines	\$11,384,876	71%	29%	100%	\$13.34	\$13.34	\$13.34	\$13.34
Penalties and interest on taxes	\$12,000,129	71%	29%	100%	\$14.06	\$14.06	\$14.06	\$14.06
Other	0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Fines and penalties	\$29,027,566				\$34.00	\$34.00	\$34.00	\$34.00
Other revenue								
Investment income	\$12,011,936	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Interest earned on reserves and reserve funds	\$32,722,997	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Gain/Loss on sale of land & capital assets	\$36,165,658	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	\$32,236,936	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1033 01)	\$5,136,417	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Community Benefits) (SLC 60 10)	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Donations	\$3,087,515	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Donated Tangible Capital Assets (SLC 53 0610 01)	\$18,988,684	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sale of publications, equipment, etc.	\$74,042	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Contributions from non-consolidated entities	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Gaming and Casino Revenues	\$5,680,383	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$19,417,137	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	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 - Other revenue	\$165,521,705				\$0.00	\$0.00	\$0.00	\$0.00

Appendix E Per-Capita Ongoing Cost Assumptions

	Hamilton														
	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses (Excluding Long-Term)	Residential	Non-Residential	Estimated Growth Impact	2022 Expenses Per Resident	2027 Expenses Per Resident	2022 Expenses Per Employee	2027 Expenses Per Employee
General government															
Governance	\$6,683,270	\$0	\$1,585,574	\$405,849	\$51,253	\$63,757	\$2,062	\$8,791,765	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Corporate Management	\$23,163,058	\$24,874	\$38,478,672	\$3,981,728	\$1,558,353	\$1,966	\$10,078,734	\$77,262,511	71%	29%	0%	\$100.00	\$100.00	\$0.00	\$0.00
Program Support	\$51,982,090	\$1,193,676	\$33,919,687	\$2,963,632	\$952,741	\$0	\$0	\$89,818,150	71%	29%	100%	\$105.21	\$105.21	\$105.21	\$105.21
Sub-total - General government													\$205.21		\$105.21
Protection services															
Fire	\$95,695,622	\$350,015	\$5,017,206	\$1,054,702	\$244,110	\$6,500	\$6,102,734	\$12,425,252	71%	29%	100%	\$14.56	\$14.56	\$14.56	\$14.56
Police	\$171,732,586	\$0	\$11,374,833	\$2,861,773	\$888,392	\$15,012	\$4,666,419	\$191,539,015	71%	29%	100%	\$224.37	\$224.37	\$224.37	\$224.37
Court Security	\$6,857,082	\$0	\$9,095	\$0	\$0	\$0	\$0	\$6,866,177	71%	29%	100%	\$8.04	\$8.04	\$8.04	\$8.04
Prisoner Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Conservation authority	\$0	\$0	\$0	\$0	\$0	\$7,968,211	\$0	\$7,968,211	71%	29%	100%	\$9.33	\$9.33	\$9.33	\$9.33
Protective inspection and control	\$14,997,249	\$0	\$962,893	\$1,277,742	\$320,612	\$45	\$215,637	\$17,774,178	71%	29%	100%	\$20.82	\$20.82	\$20.82	\$20.82
Building permit and inspection services	\$11,030,219	\$0	\$1,546,101	\$329,782	\$810,027	\$0	\$30,879	\$13,747,008	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Emergency measures	\$234,560	\$0	\$1,142,782	\$210,754	\$1,333	\$67,870	\$0	\$1,657,299	71%	29%	100%	\$1.94	\$1.94	\$1.94	\$1.94
Provincial Offences Act (POA)	\$2,790,109	\$0	\$2,144,029	\$489,775	\$224,979	\$0	\$0	\$5,648,892	71%	29%	100%	\$6.62	\$6.62	\$6.62	\$6.62
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Protection services													\$285.68		\$285.68
Transportation services															
Roads - Paved	\$8,932,034	\$1,956,401	\$9,465,813	\$17,964,360	\$786,797	\$0	\$52,113,344	\$36,549,004	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Unpaved	\$354,895	\$0	\$211,821	\$27,171	\$1,679	\$0	\$16,624	\$595,566	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Bridges and Culverts	\$202,006	\$78,956	\$466,260	\$1,217,522	\$128,221	\$0	\$3,413,408	\$2,014,009	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Traffic Operations & Roadside	\$17,334,154	\$0	\$1,026,907	\$2,409,745	\$2,131,028	\$864	\$8,966,413	\$1,869,111	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Winter Control - Except sidewalks, Parking Lots	\$10,016,746	\$0	\$13,466,067	\$8,798,723	\$114,158	\$0	\$1,017,115	\$33,412,809	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Winter Control - Sidewalks, Parking Lots Only	\$919,113	\$0	\$388,008	\$1,956,387	\$8,272	\$0	\$0	\$3,271,780	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Transit - Conventional	\$78,782,564	\$52,882	\$24,022,410	\$1,553,884	\$6,181,047	\$1,130	\$15,358,099	\$125,899,134	71%	29%	100%	\$147.48	\$147.48	\$147.48	\$147.48
Transit - Disabled & special needs	\$769,745	\$0	\$907,227	\$18,439,000	\$2,525	\$0	\$42,005	\$20,160,502	71%	29%	100%	\$23.62	\$23.62	\$23.62	\$23.62
Parking	\$5,888,772	\$0	\$2,459,387	\$1,387,869	\$490,820	\$0	\$1,367,429	\$11,594,277	71%	29%	100%	\$13.58	\$13.58	\$13.58	\$13.58
Street lighting	\$212,525	\$0	\$4,730,968	\$14,308	\$24,564	\$0	\$2,478,979	\$7,461,344	71%	29%	100%	\$8.74	\$8.74	\$8.74	\$8.74
Air transportation	\$1,018	\$0	\$3,490	\$61,548	\$85,385	\$0	\$24,403	\$175,844	71%	29%	100%	\$0.21	\$0.21	\$0.21	\$0.21
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Transportation services													\$193.63		\$193.63
Environmental services															
Wastewater collection/conveyance	\$6,291,974	\$746,553	\$5,928,646	\$10,296,021	\$1,879,793	\$159,015	\$20,232,282	\$44,787,731	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Wastewater treatment & disposal	\$7,833,031	\$746,553	\$15,819,719	\$6,741,497	\$2,666,361	\$136,002	\$5,946,606	\$39,143,216	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Urban storm sewer system	\$2,385,538	\$668,882	\$3,875,610	\$4,080,085	\$3,440,021	\$730,483	\$8,244,181	\$14,511,737	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rural storm sewer system	\$1,270,051	\$0	\$1,030,413	\$1,900,693	\$10,623	\$0	\$282,968	\$4,211,780	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Water treatment	\$5,472,176	\$718,441	\$4,828,445	\$5,445,301	\$208,078	\$14,383	\$5,401,856	\$21,370,239	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Water distribution/transmission	\$15,446,262	\$718,441	\$18,968,705	\$14,607,017	\$1,883,857	\$14,383	\$24,339,094	\$75,259,318	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Solid waste collection	\$6,262,074	\$0	\$164,604	\$8,733,753	\$117,665	\$156	\$942,902	\$16,221,154	71%	29%	100%	\$19.00	\$19.00	\$19.00	\$19.00
Solid waste disposal	\$1,294,919	\$241,887	\$1,484,325	\$12,671,170	\$96,590	\$6,043	\$3,084,532	\$18,637,579	71%	29%	100%	\$21.83	\$21.83	\$21.83	\$21.83
Waste diversion	\$4,384,539	\$40,995	\$3,082,741	\$28,455,457	\$178,555	\$2,514	\$3,418,517	\$39,522,323	71%	29%	100%	\$46.30	\$46.30	\$46.30	\$46.30
Other	\$4,005,344	\$0	\$314,711	\$213,685	\$326,291	\$27,703	\$27,691	\$4,915,425	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Environmental services (ex. Water/Wastewater)													\$87.13		\$87.13
Sub-total - Water/Wastewater													\$0.00		\$0.00

NOTES: Grey items indicate that amortization had been excluded. Salaries, wages, and employee benefits were excluded from Fire.



	Hamilton														
	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses (Excluding Long-Term Residential)	Non-Residential	Estimated Growth Impact	2022 Expenses Per Resident	2027 Expenses Per Resident	2022 Expenses Per Employee	2027 Expenses Per Employee	
Health services															
Public health services	\$58,829,056	\$371,178	\$3,706,131	\$3,827,945	\$2,507,237	\$210,004	\$701,424	\$69,781,797	71%	29%	100%	\$81.74	\$81.74	\$81.74	\$81.74
Hospitals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance services	\$56,242,982	\$0	\$5,502,375	\$2,517,143	\$205,115	\$0	\$2,295,015	\$66,762,630	71%	29%	100%	\$78.21	\$78.21	\$78.21	\$78.21
Ambulance dispatch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Cemeteries	\$3,164,848	\$0	\$737,786	\$439,875	\$97,830	\$0	\$629,721	\$5,070,060	71%	29%	100%	\$5.94	\$5.94	\$5.94	\$5.94
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Health services												\$165.89		\$165.89	
Social and family services															
General assistance	\$30,212,157	\$0	\$2,072,835	\$20,875,822	\$1,807,454	\$123,688,203	\$71,490	\$178,727,961	71%	29%	100%	\$209.37	\$209.37	\$209.37	\$209.37
Assistance to aged persons	\$52,874,914	\$45,182	\$6,668,591	\$1,231,916	\$688,689	\$79,969	\$2,445,103	\$63,989,182	71%	29%	100%	\$74.96	\$74.96	\$74.96	\$74.96
Child care	\$7,783,653	\$0	\$503,258	\$75,456,038	\$12,217	\$22,842,513	\$146,618	\$106,744,297	71%	29%	100%	\$125.04	\$125.04	\$125.04	\$125.04
Other Social And Family Services Faci	\$0	\$0	\$2,341	\$7,520	\$0	\$0	\$0	\$9,861	71%	29%	100%	\$0.01	\$0.01	\$0.01	\$0.01
Sub-total - Social and family services												\$409.38		\$409.38	
Social Housing															
Public Housing	\$1,008,080	\$18,655	\$3,402,618	\$21,820,409	\$563,547	\$14,403,409	\$8,268,203	\$49,466,266	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Non-Profit/Cooperative Housing	\$15,996,119	\$918,497	\$14,499,426	\$14,189,151	\$852,104	\$9,542,863	\$0	\$55,079,663	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rent Supplement Programs	\$12,834	\$0	\$1,241,898	\$0	\$0	\$5,608,980	\$0	\$6,863,712	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$500,058	\$0	\$1,286,933	\$9,896,942	\$284,464	\$3,904,348	\$0	\$15,872,745	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Social Housing												\$0.00		\$0.00	
Recreation and cultural services															
Parks	\$19,668,750	\$148,183	\$8,247,616	\$7,176,679	\$2,455,975	\$531	\$13,630,917	\$51,180,468	71%	29%	100%	\$59.95	\$59.95	\$59.95	\$59.95
Recreation programs	\$24,462,049	\$0	\$1,191,005	\$2,427,158	\$970,447	\$1,048,884	\$0	\$30,099,543	71%	29%	100%	\$35.26	\$35.26	\$35.26	\$35.26
Rec. Fac. - Golf Crs, Marina, Ski Hill	\$1,554,963	\$0	\$1,226,785	\$107,257	\$318,123	\$0	\$577,351	\$3,784,479	71%	29%	100%	\$4.43	\$4.43	\$4.43	\$4.43
Rec. Fac. - All Other	\$4,252,295	\$723,140	\$13,237,050	\$3,262,513	\$1,874,399	\$937	\$11,770,032	\$34,397,226	71%	29%	100%	\$40.29	\$40.29	\$40.29	\$40.29
Libraries	\$20,599,198	\$191,491	\$6,329,673	\$699,892	\$520,882	\$6,000	\$5,243,685	\$33,399,330	71%	29%	100%	\$39.12	\$39.12	\$39.12	\$39.12
Museums	\$2,861,026	\$0	\$809,185	\$211,771	\$23,967	\$0	\$812,303	\$4,718,252	71%	29%	100%	\$5.53	\$5.53	\$5.53	\$5.53
Cultural services	\$3,703,565	\$0	\$2,266,583	\$1,327,997	\$41,516	\$4,577,856	\$299,961	\$12,217,478	71%	29%	100%	\$14.31	\$14.31	\$14.31	\$14.31
Other Other Facilities	\$240,197	\$0	\$1,632,095	\$2,478,154	\$1,363	\$0	\$0	\$4,351,809	71%	29%	100%	\$5.10	\$5.10	\$5.10	\$5.10
Sub-total - Recreation and cultural services												\$204.00		\$204.00	
Planning and development															
Planning and zoning	\$16,288,099	\$0	\$4,004,247	\$12,118,966	\$499,643	\$108,939	\$635,420	\$33,655,314	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Commercial and Industrial	\$6,054,107	\$10,252	\$1,952,845	\$1,646,038	\$3,227,262	\$742,234	\$2,220,417	\$15,842,903	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Residential development	\$2,424,274	\$0	\$104,637	\$166,802	\$488	\$15,937	\$0	\$2,712,138	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Agriculture and reforestation	\$10,130,355	\$40,146	\$2,315,834	\$4,947,405	\$57,503	\$0	\$389,836	\$17,840,933	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Tile drainage/shoreline assistance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	71%	29%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Planning and development												\$0.00		\$0.00	
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	71%	29%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses	\$887,963,899	\$8,512,174	\$270,020,531	\$329,746,808	\$38,278,201	\$195,702,627	\$201,773,521	#####				\$1,550.93		\$1,450.93	

