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GLENDALE SECONDARY PLAN

Fiscal Impact Assessment

Town of Niagara-on-the-Lake, Ontario

Prepared for: **The Planning Partnership**

March 28, 2024

With updated Land Use Map as of October 30, 2024.



This document is available in alternative formats upon request by contacting:
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March 28, 2024

Donna Hinde
The Planning Partnership
1255 Bay Street, Suite 500
Toronto, Ontario, Canada, M5R 2A9

Dear Donna Hinde:

RE: **Glendale Secondary Plan** – Fiscal Impact Assessment (Town of Niagara-on-the-Lake, Ontario)

urbanMetrics inc. is pleased to submit our assessment of the fiscal impacts created by the proposed Secondary Plan for the district of Glendale in the Town of Niagara-on-the-Lake that is being developed by The Planning Partnership. Our assessment has concluded that the proposed Secondary Plan will have a positive financial impact on the Town of Niagara-on-the-Lake and Niagara Region.

It has been our pleasure to complete this report on your behalf. If you have any questions or concerns regarding the report, please do not hesitate to contact us.

Yours very truly,

A handwritten signature in blue ink that reads "Rowan Faludi".

Rowan Faludi, RPP, MCIP, PLE, CMC
Partner, urbanMetrics Inc.

A handwritten signature in blue ink that reads "Bohan Li".

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

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1.0 Executive Summary

This fiscal impact analysis measures the financial impact on the Town of Niagara-on-the-Lake and the Region of Niagara from the development of the Glendale Secondary Plan prepared by The Planning Partnership (TPP). The Glendale district, which is the subject of the Secondary Plan is a developing area with a broad mix of land uses, including: the Outlet Collection at Niagara outlet centre, a campus of Niagara College, White Oaks Resort and Spa, a variety of visitor focused hospitality uses, existing low density residential uses, as well as vacant and occupied employment lands.

The Secondary Plan proposes additional low-density and medium-density residential lands, as well as a combination of mixed-use, institutional, and employment lands. In preparing the Secondary Plan, TPP provided a low and high growth assumption for the development of these lands. In our opinion, the high growth scenario more closely aligns with the population and employment projections prepared by urbanMetrics and better complements the policies of the Regional and local official plans in terms of density and maximizing infrastructure investment than the low scenario. For this reason, the fiscal impact analysis is based on the high growth scenario. The fiscal impact analysis considers only the incremental impacts of growth – i.e., the financial implications of adding new population and employment to the area through new construction, redevelopment, or intensification of existing uses.

Under these projections, the area will contain roughly 5,700 residential units, 13,200 people, and 9,200 jobs at full buildout. This equates to a net growth of 11,700 residents and 4,000 jobs following the adoption of the Secondary Plan. The Secondary Plan lands will contain roughly 82 hectares of mixed-use lands, 33 hectares of institutional lands, and 66 hectares of employment lands, based on the Secondary Plan prepared by the Planning Partnership.

urbanMetrics has been retained to estimate the financial impact of this proposed Secondary Plan. The purpose of this study is to determine the growth-related impact of this development on the capital and operating budgets of Town of Niagara-on-the-Lake and Niagara Region, and to determine if the proposed Secondary Plan 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
 - Community Benefits Charges
 - Federal and Provincial Grants
- Ongoing Revenues and Costs
 - Property Tax Revenues
 - General Per-Capita Municipal and Regional Non-Tax Revenues
 - General Per-Capita Municipal and Regional Operating Costs
 - Secondary Plan Infrastructure Operating Costs
 - Secondary Plan Infrastructure Lifecycle Replacement Costs

Based on our analysis, we have concluded that this proposed residential development will have a positive fiscal impact on the Town of Niagara-on-the-Lake and Niagara Region. Our key findings are summarized below (all values are in 2023 dollars).

One-Time Revenues

At full build-out, we estimated the proposed Secondary Plan would generate \$71.9 million in development charge revenue for the Town of Niagara-on-the-Lake and \$80.5 million for Niagara Region, based on current rates.

In addition, new capital infrastructure required to serve Glendale, including roads, wastewater services, stormwater infrastructures, a library, a community centre, and parkland, would be eligible for some \$8.1 million in regional development charge funding and \$34.9 million in local development charge funding.

The proposed Secondary Plan would also generate an estimated \$87.6 million in building permit fees for the Town.

Finally, if the Town of Niagara-on-the-Lake were to implement a Community Benefits Charge equal to the maximum of 4% of the assessed land value, we estimate it could raise around \$3.2 million at full build-out to support community

infrastructure that could not be financed through development charges or parkland dedication fees.

Ongoing Revenues

At full build-out, we estimate the proposed Secondary Plan would generate additional annual property tax and non-tax revenues of \$15.7 million for the Town of Niagara-on-the-Lake and \$24.7 million for Niagara Region.

Based on the assumptions of full build-out at 2051 and a constant build-out rate starting from 2028, annual ongoing revenues would increase by approximately \$655,000 each year for the Town of Niagara-on-the-Lake and by \$1.03 million each year for Niagara Region, until reaching the levels at full build-out.

Ongoing Costs

At full build-out, we estimated the proposed development would generate annual additional costs of \$13.9 million for the Town of Niagara-on-the-Lake and \$23.6 million for Niagara Region. These ongoing costs assume maintaining a constant level of service for residents of the Town of Niagara-on-the-Lake as existed in 2022, along with keeping the same municipal fee structure. For cost categories which grow with population and jobs, we assume these costs will grow directly proportional to people and jobs.

As with ongoing revenues, ongoing costs would start at a lower level and increase each year as the Secondary Plan Area builds out, eventually reaching the full build-out levels. With a constant build-out rate, annual ongoing costs would increase by approximately \$540,000 each year for the Town of Niagara-on-the-Lake prior to 2048, and approximately \$723,000 from 2048-2051 after the completion of the new library branch. Annual ongoing costs would increase by approximately \$985,000 each year for Niagara Region.

Net Ongoing Impact

Based on the ongoing costs and revenues summary noted above, at full build-out, we estimated the proposed development would generate an annual surplus of \$1.8 million for the Town of Niagara-on-the-Lake and \$1.0 million for Niagara Region. These surpluses would be more than sufficient to cover the replacement cost of the required capital infrastructure over the long term.

From the start to full buildout, these net impacts will increase over time with ongoing revenues increasing at a faster rate than ongoing costs.

2.0 Methodology

This Fiscal Impact Assessment has examined the growth-related financial impact of the proposed Glendale Secondary Plan on the capital and operating budgets of the Town of Niagara-On-The-Lake and Niagara Region. This study also estimates the cost of the required municipal infrastructure investments required to support the proposed Secondary Plan.

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 2023 dollars. The analysis assumes all costs and revenues will grow at the same rate of inflation.

Smart City Technologies

Smart city technologies are a broad classification of technologies that can improve the efficiency of services, quality of life, and sustainability in the city. These technologies often use sensors and meters to collect data, which is then used to

improve services. These can include traffic and mobility management, environmental monitoring, energy monitoring and optimization, digital communication platforms, police and health services optimization, and more. Cities may choose to implement some or all of these technologies.

The broadness of the classification makes it difficult to formally assess the financial impacts of smart city technologies. While they share similar goals, different technologies would have different costs and benefits. As such, it is not feasible to assess the impacts of smart city technologies in general on the finances of the Town of Niagara-on-the-Lake and Niagara Region. We do not explicitly consider such technologies in this fiscal impact assessment. Such an assessment would require specifying a set of interventions with a demonstrated track record or a concrete set of projected impacts.

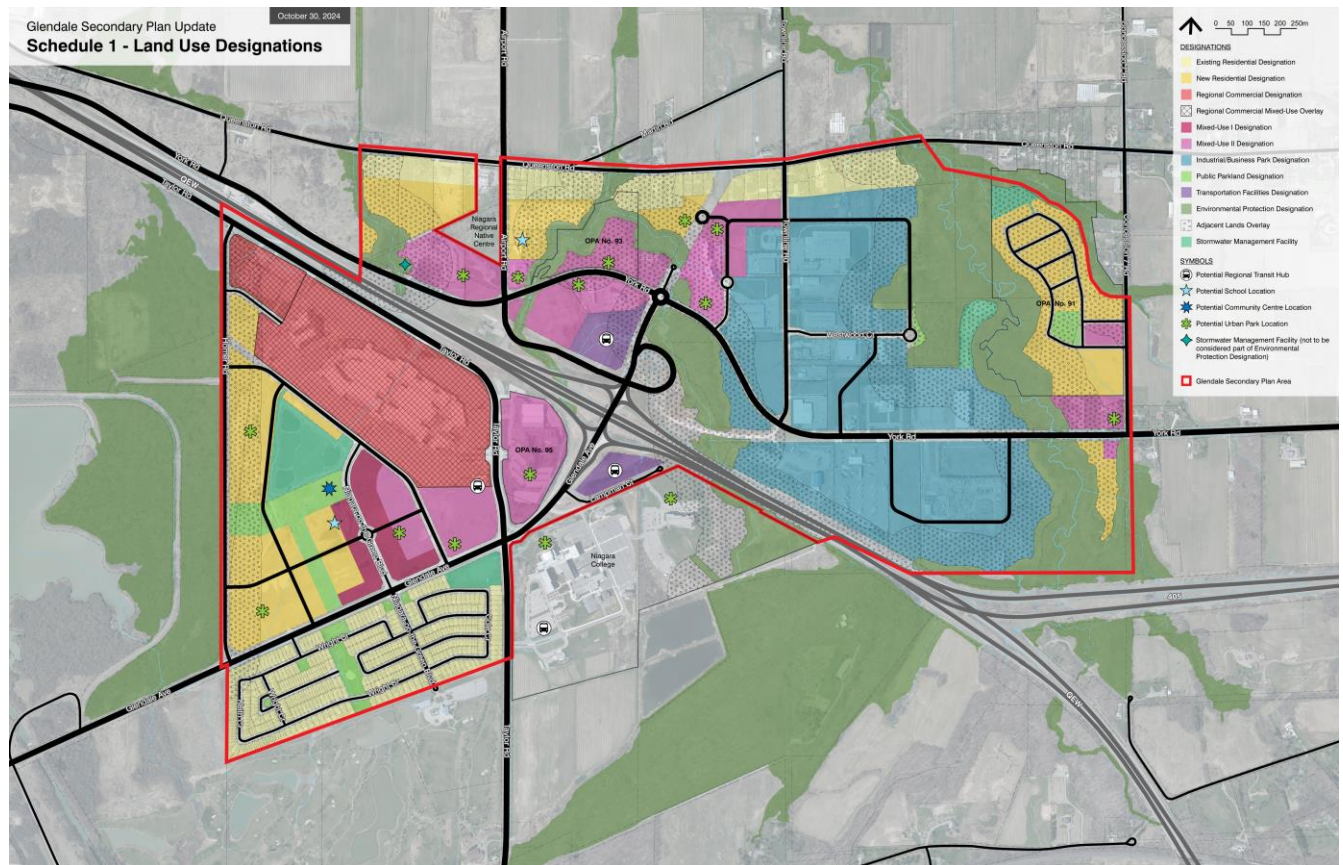
The Niagara Region’s Official Plan indicates that “The Region may develop a Smart City Strategy that identifies and assesses the use of existing and new technologies in order to manage Regional infrastructure, resources and services more efficiently and more sustainably” (Policy 2.2.4.8).

Where it may make sense, the Town of Niagara-on-the-Lake and Niagara Region may want to consider implementation of smart city technologies to reduce costs. Subject matter experts in various departments may recommend appropriate smart city technologies for further consideration.

3.0 Land Use Plan

Figure 3-1 provides the land use plan for the Secondary Plan Area prepared by The Planning Partnership as of October 30, 2024. The lands are bounded to the west by Homer Road and to the south by the boundary of the Royal Niagara Golf Club and Niagara College. North of the QEW, the lands are bounded to the west by Airport Road, to the north by Queenston Road, and to the west by Concession 7 Road.

Figure 3-1: Glendale Secondary Plan Land Use Plan, October 2024



SOURCE: The Planning Partnership

The October 2023 assumptions for land use areas and projected densities, population, and jobs can be found in Figure 3-2.¹ As discussed above, to determine fiscal impacts, we have used the High Growth scenario as it more closely aligns with the population and employment projections prepared by urbanMetrics and better complements the policies of the Regional and local official plans in terms of density and maximizing infrastructure investment than the Low scenario.

Figure 3-2: Proposed Land Use Areas and Projected Densities, Population, and Jobs, October 2023

Scenario 2 - Higher Density Assumptions

	Area (m2)	Area (Ha)	Density (uph)	Units	Pop (ppu)	Pop (pph)	Pop (total)	Jobs (jph)	Jobs (total)	Ppl+Jobs (total)
NOTG Residential Low Rise (Existing)	235,719	23.57	19.7	464	3.0	59	1,392		0	1,392
Residential Low Rise/Density (Along Queenston Road)	153,082	15.31	2.5	38	3.0	7	114		0	114
Residential Low Rise/Density (Remainder in East)	146,590	14.66	40	586	2.6	104	1,525		0	1,525
Residential Mid Rise/Density	270,097	27.01	57.5	1,553	2.2	127	3,417		0	3,417
Mixed Use Mid Rise/Density (not including SPA 2)	380,555	38.06	57.5	2,188	2.2	127	4,814	35	1,332	6,146
Mixed Use Mid Rise/Density (SPA 2)	337,469	33.75		0		0	0	55	1,856	1,856
Mixed Use Mid Rise/Density Street Related	99,014	9.90	57.5	569	2.2	127	1,253	25	248	1,500
Institutional Mid Rise/Density (Rest)	67,412	6.74		0		0	0	50	337	337
Institutional Mid Rise/Density (Niagara College)	263,347	26.33		0		0	0	101	2,655	2,655
Employment Mid Rise/Density (existing, not incl. SPA 1)	421,132	42.11		0		0	0	35	1,474	1,474
Employment Mid Rise/Density (vacant, not incl. SPA 1)	186,483	18.65		0		0	0	60	1,119	1,119
Employment Mid Rise/Density (SPA 1)	51,999	5.20	57.5	299	2.2	127	658	35	182	840
Stormwater Management	80,593	8.06		0		0	0		0	0
Parks	98,763	9.88		0		0	0		0	0
Environmental Protection	532,337	53.23		0		0	0		0	0
Totals	3,324,592	332.46		5,698			13,172		9,202	22,374

SOURCE: The Planning Partnership.

The plan calls for a mix of low and medium density areas across residential, institutional, employment, and mixed land uses. The Secondary Plan covers areas which are already developed, including the Niagara-on-the-Green Residential Low Rise, Residential Low Rise/Density Along Queenston Road, Niagara College, and existing Employment Mid Rise/Density areas.

For our analysis, we focus on the incremental buildings, population, and jobs that would be added after the adoption of the Secondary Plan. We assume the Secondary Plan lands would grow by 11,700 residents and 4,000 jobs following the adoption of the Secondary Plan, reaching a population of 13,200 and 9,200 jobs. Additionally, we assume 50% of the Niagara College expansion will occur in existing buildings and thus will not incur additional development charges.

We also considered the infrastructure needed to support the Secondary Plan. The project team has provided us with estimates of the road and water, wastewater, and stormwater infrastructure needed for the development. Additionally, we

¹ Notably, these include the Niagara College and Niagara Regional Native Center areas which are not included in Figure 3-1. These areas were included in prior versions of the Land Use maps. Calculations in this report are based on October 2023 land use assumptions.

assume a new library branch will be needed in 2048, as well as provision for parkland through the build-out. These estimates are provided in Appendix A.

Because it is too early to project the timing of these developments, we calculate the fiscal impact of the Secondary Plan assuming a constant build-out rate from 2028 to 2051. The future realized cash inflows and outflows would be spread out less evenly than these projected cash flows, as large developments tend to bring many units to completion at the same time. The costs are estimated in 2023 dollars, and all costs and revenues are assumed to grow at the same rate of inflation.

4.0 One-Time Revenues

We have considered how the budgets of the Town of Niagara-on-the-Lake and Niagara Region would be affected by the proposed Secondary Plan. To quantify the impacts, we have calculated the revenues that would accrue to the Town and Region through the projected development that would pay for new infrastructure. These revenues include development charges and building permit fees.

4.1 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 Town of Niagara-on-the-Lake are used to fund the following services:

- Development-Related Studies
- Roads, Sidewalks, Lights
- Fire Facilities
- Parkland and Recreation
- Library
- By-law Services
- Water Distribution
- Sanitary Sewer
- Storm Sewer

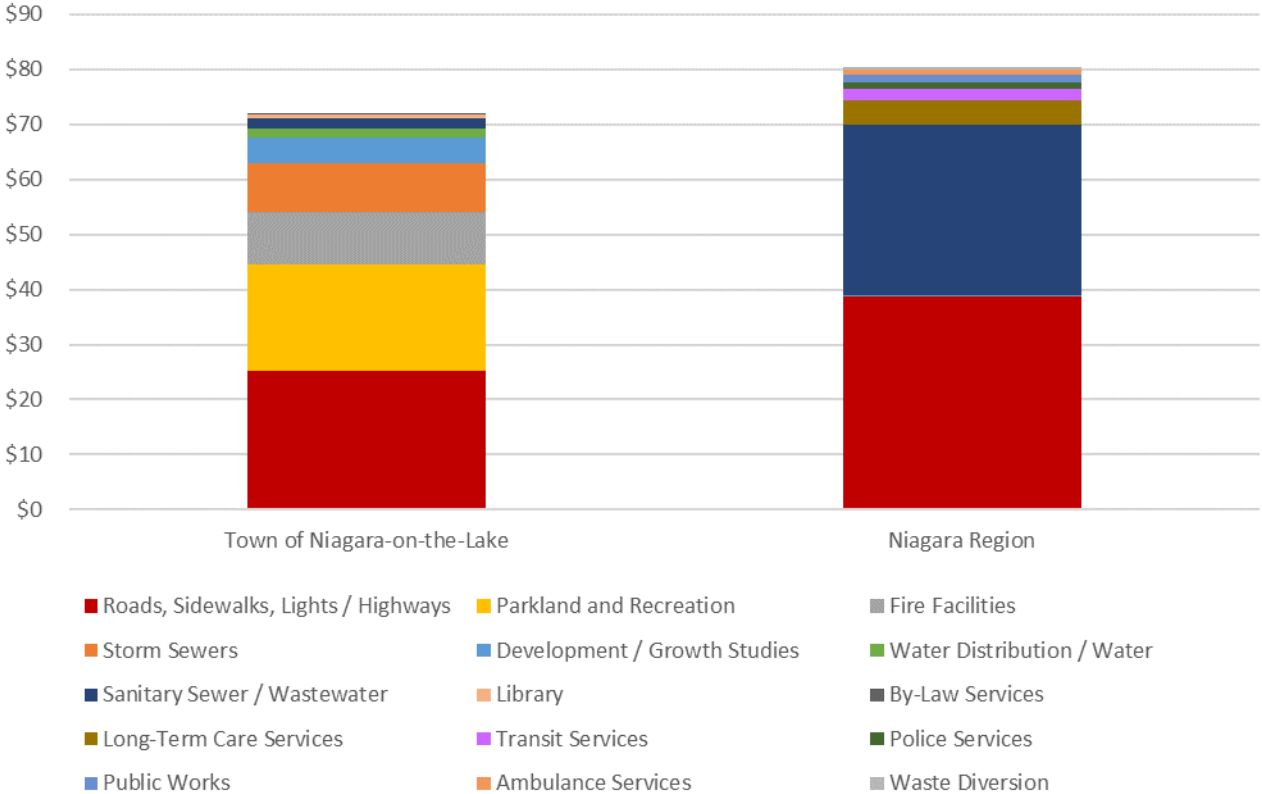
Development charges for Niagara Region are used to fund the following services:

- Highway Services
- Public Works
- Police Services
- Growth Studies
- Long-Term Care Services

- Ambulance Services
- Waste Diversion
- Transit Services
- Wastewater
- Water

For this analysis, we have used development charge rates that were effective as of 2023. It is recognized that these are subject to change over time from both indexing and the passing of new development charge by-laws. In particular, some of the infrastructure required to support Glendale will be funded by development charges and will add to the overall charge. The development charge rates used can be found in Appendix B.

Figure 4-1: Projected Development Charges Revenues



SOURCE: urbanMetrics calculations



Based on these rates, the proposed development will create one-time development charge revenues of roughly \$71.9 million for the Town of Niagara-on-the-Lake and \$80.5 million for Niagara Region. Figure 4-1 summarizes the breakdown of these development charges. Roads, Sidewalks, and Lights, Parkland and Recreation, Fire Facilities, and Storm Sewers make up 87% of the revenues for the Town of Niagara-on-the-Lake. For Niagara Region, Highways and Wastewater make up 86% of the total revenues.

Additional NOTL DC-Funded Infrastructure from the Development of Glendale

Niagara-on-the-Lake collects development charges for:

- Local roads, sidewalks and lights;
- Local water, sanitary and stormwater services;
- Fire protection;
- Parks and recreation;
- Library services; and,
- Relevant studies.

Based on input from the Town, no additional fire services would be required to support Glendale. Required wastewater services would be a regional responsibility. While some study costs related to Glendale may be recoverable through local development charges, these are not known at this time and would be a minor development charge item.

As a result, the principal services required in Glendale that could be recovered through local development charges would be local roads, local stormwater infrastructure, a library branch, a community centre, and parks infrastructure.

Local Roads

The costs for local roads have been determined by Lea Consulting and are detailed in Section 5 of this report. A portion of these costs have been determined to serve existing development and are not development charge eligible. The total development charge eligible roads component amounts to \$19.2 million.

Stormwater

Stormwater infrastructure would be divided between the Region and the Town based on the size and location of new pipes. As we understand, this allocation has yet to be finalized. As a result, we have assumed a 50/50 split between the Region and the Town. The local DC eligible share of stormwater services has been estimated at \$3.8 million.

Library

Currently, the Town of Niagara-on-the-Lake has a library branch with 10,183 square feet of space. Based on an average historic service level of 0.63 square feet of library space per capita, the additional 11,663 residents generated at full build-out of the Secondary Plan Area would require approximately 7,348 square feet of additional library space. At a cost of \$469 per square foot,² our high-level estimate of the cost of an additional library branch would be approximately \$3.5 million.

In addition to the building, development charges would be available to fund library materials, including books, periodicals, e-books, videos, and other resources. Based on data from the Town's Development Charges Background Study, we have estimated that library materials would be required at a rate of approximately \$150 per resident. This would amount to some \$1,980,000 for all of Glendale, of which 88% would be growth related.

Parkland Infrastructure

The acquisition of parkland would be funded through parkland dedication fees and not through development charges. Development charge revenue would be available to fund park infrastructure and equipment.

Based on the Secondary Plan prepared by the Planning Partnership, Glendale is planned to include 9.21 hectares of parkland. Based on the cost estimates developed by urbanMetrics in Appendix A, the parkland infrastructure, which would include landscaping, sports fields, playground equipment, outdoor furniture, etc., would amount to approximately \$2,875,800.

In addition, certain equipment such as mowers and pickup trucks could also be funded through development charges. Based on the Town's development charges background study, we have assumed that this amount of parkland would require

² The cost of \$469 per square foot for library space is based on the 2018 cost of \$333 per square foot in the DCBS inflated by 41% based on the Statistics Canada Building Construction Price Index for institutional buildings in Toronto.

approximately 5 pieces of equipment valued at some \$400,000. As with the library, approximately 88% of these costs would be growth related based on the ratio of existing population to growth.

Community Centre

It is assumed that a community centre would be required to support the future population. A site has been reserved for a potential and undefined community centre within the Secondary Plan. With no guidance as to what facilities are required within a community centre, we have roughly estimated the size at 10,000 square feet at a cost of \$432 per square foot, including the land.³ This would amount to a total cost of \$4.32 million, of which 88% would be growth related and the balance would serve the existing residents in Glendale.

Summary of NOTL Additional Development Charge Revenues

Figure 4-2 summarizes the additional capital infrastructure that can be captured by a future Niagara-on-the-Lake Development Charge. In total, the total development charge recoveries would amount to approximately \$34.9 million. We would note that because the parks infrastructure, library and community centre are only at a conceptual stage at this point, more detailed work would be required to confirm the costs for these items.

We would note that further planning is still required to determine the specific components to be included in the parks, library and community centre identified in Figure 4-2. Major components such as swimming pools, sports fields, gymnasiums, ice surfaces, etc., will need to be assessed according to Town-wide needs and would likely form part of the broader network of recreation facilities available to NOTL residents. As a result, we have assumed that the costs for these items would be collected through a Town-wide development charge, which is how these costs have been collected in past development charge by-laws.

Local roads have traditionally been collected on a Town-wide basis. As much of the length of new roads would serve the employment area, there may be an additional cost burden on new employment land development if a Glendale Area specific charge were implemented. We would, therefore, recommend that roads continue to be charged on a town-wide basis. Wastewater and water services are currently

³ The cost of \$432 per square foot for community centre space is based on the 2018 cost of \$307 per square foot in the DCBS inflated by 41% based on the Statistics Canada Building Construction Price Index for institutional buildings in Toronto.

only charged within the urbanized part of the Town. We would recommend the same for stormwater services.

Figure 4-2: NOTL Additional DC Recoverable Capital Costs

(\$ Millions)	Estimated Capital	Developer Funded	Benefit to Existing ⁽¹⁾	DC Eligible	NOTL Share
Local Roads ⁽²⁾	\$33.8		\$14.2	\$19.6	\$19.6
Storm Sewer ⁽³⁾	\$9.3	\$1.7		\$7.6	\$3.8
Library and Materials	\$5.4		\$0.7	\$4.8	\$4.8
Parkland Infrastructure and Equipment	\$3.3		\$0.4	\$2.9	\$2.9
Community Centre	\$4.3		\$0.5	\$3.8	\$3.8
Total	\$56.1	\$1.7	\$15.8	\$38.7	\$34.9

1) BTE for library, parkland and community centre estimated at 12% based on Glendale growth share. BTE for local roads has been determined by Lea Consulting.

2) The non-DC eligible component is required to service existing development.

3) The developer funded portion of storm sewer costs represents on-site facilities. Local share estimated at 50%.

Source: urbanMetrics.

Additional Niagara Region DC Funded Infrastructure from the Development of Glendale

Additional Regional services recoverable through development charges include wastewater infrastructure and storm sewers. The costs for these items have been detailed in Section 5 of this report. As noted above, we have estimated that the stormwater infrastructure would be allocated to the Region and the Town on a 50/50 basis. Figure 4-3 summarizes the development charge eligible component of this charge after deducting for costs required to serve existing development and which would be directly funded by developers.

We would also note that Regional Transit would also be eligible for funding by development charges. However, the transit requirements to serve Glendale, including: a transit station, transit road infrastructure, repair and maintenance facilities, and additional buses are not available in sufficient detail to provide costing estimates at this time.

In total, the eligible capital costs for a future Region development charge have been estimated at approximately \$8.1 million (excluding transit). Historically,

wastewater services have been charged only to the urbanized parts of the Region, which is a practice we would recommend be continued. Stormwater infrastructure would serve a more local need and, in part, will be required to serve additional residential density. Whether stormwater services should be captured on a local area specific basis should be part of a broader strategy to accommodate increased densities, with a consistent stormwater DC policy applied throughout the entire region.

Figure 4-3: Niagara Region Additional DC Recoverable Capital Costs

(\$ Millions)	Estimated Capital	Developer Funded	Benefit to Existing	DC Eligible	Region Share
Regional Wastewater	\$4.3			\$4.3	\$4.3
Storm Sewer ⁽¹⁾	\$9.3	\$1.7		\$7.6	\$3.8
Total	\$13.6	\$1.7	\$0.0	\$11.9	\$8.1

1) The developer funded portion of storm sewer costs represents on-site facilities. Regional share estimated at 50%.

SOURCE: urbanMetrics calculations based on data from LEA Consulting Ltd., GM BluePlan Engineering Limited, and WSP.

4.2 Building Permit Fees

We calculated total building permit fees received at full-build-out using the 2023 rates for the Town of Niagara-on-the-Lake. Based on the high-density projections of the latest concept plan, we estimate the Glendale Secondary Plan lands would have an additional 5.5 million square metres of residential space, 20,000 square metres of commercial space, 264,000 square metres of industrial space, and 54,000 square metres of institutional space.

These new spaces will generate estimated building permit fees of around \$87.6 million at full build-out. The large majority (\$83.4 million) of these fees would be generated by the residential construction.

4.3 Community Benefits Charges

The Community Benefits Charge (“CBC”) is a new tool available to lower and single tier municipalities to collect fees from medium and high-density developments to pay for community infrastructure that cannot be funded through a development

charge or parkland dedication by-law. The CBC replaces the former Section 37 provisions in the Planning Act. Eligible infrastructure might include public realm initiatives, parkland improvements, airport services, and municipal parking, among others.

Historically, development in Niagara-on-the-Lake has comprised predominantly low-density development that would not be eligible for the imposition of a CBC, which is limited to buildings five storeys or more with a minimum of 10 residential units. As a result, the Town does not currently have a CBC by-law, which would be required to impose the charge.

However, as new residential development in Glendale would predominantly comprise multi-storey buildings, an opportunity presents itself for the Town to adopt a CBC by-law.

In order to adopt a CBC by-law, the Town would have to fulfill the requirements of the Planning Act and Regulation, including the preparation of a Community Benefits Strategy.

As per O.Reg 509/20, the CBC for a particular development is capped at 4% of the appraised value of land at the time of issuance of the building permit.

Community Benefits Charges are usually calculated by estimating the eligible services, estimating projected development, assessing average land values, then comparing the rate to the 4% cap. For this report, we assume that a prospective CBC would be at the 4% cap, which has been the case for most municipalities which have completed a CBC Strategy.

At present, future residential lands do not have the requisite planning approval to support higher density residential development, land values would not reasonably reflect the building permit land value referred to in the Regulation. To estimate a land value for Glendale, we have used the Merritton neighbourhood in St. Catharines, which is immediately west of Glendale, as a proxy. The June 2022 Community Benefits Charge Strategy for the City of St. Catharines determined the weighted average land value to be \$1.14 million per acre, or approximately \$2.82 million per hectare for high density residential land. It is important to recognize that densities assumed in Merritton were higher than those anticipated for Glendale (approximately 135 units per hectare vs. 57.5 units per hectare in Glendale). We have therefore examined the land value on a potential unit yield basis. This translates into a land value of approximately \$20,700 per potential unit. Using the 4% cap, this translates into a CBC of approximately \$828 per unit.

Based on input from the Planning Partnership, it is estimated that up to 3,854 units in buildings of 5-storeys or more could be developed in Glendale. Consequently, the CBC revenues which could be generated in Glendale amount to \$3,191,000.

We would note that this is a high-level estimate of the potential revenues available from Glendale and would not replace the need to complete a more detailed Community Benefits Strategy as per the Act and Regulation.

4.4 Federal and Provincial Grants

We conducted an informal review of federal and provincial grant programs. The Town of Niagara-on-the-Lake may qualify for the Ontario Community Infrastructure Fund (OCIF). OCIF is provided to municipalities with populations of less than 100,000, as well as rural and northern municipalities to pay for non-greenfield related infrastructure.

This fund is available to support:

- capital construction of new core infrastructure to be owned by the recipient that addresses an existing health or safety issue.
- capital maintenance for the renewal, rehabilitation and replacement of core infrastructure owned by the recipient (this may include municipally-owned infrastructure assets that are owned by a municipality's municipal services corporation).
- debt-financing charges specifically associated with the capital construction and maintenance of core infrastructure.

On March 21, 2024, the Province of Ontario announced the creation of a Municipal Housing Infrastructure Program. This grant was funded with \$1 billion and is intended to support core infrastructure such as roads and water to enable housing development. At the time of this report, details for this grant have not been released.

Infrastructure Canada recently offered a \$33-billion Investing in Canada Infrastructure Program to help fund public transit, green infrastructure, community culture and recreation and rural and northern communities. However, applications for this program for Provinces were terminated in 2023. Infrastructure Canada has indicated that it continues to be committed to the Provinces and Territories to build new public infrastructure and may offer similar programs in the future.

5.0 Ongoing Impacts

In this section, we consider the costs of delivering the same level of municipal services to the new residents and employees of the Secondary Plan Area. These incremental costs are compared to the municipal taxes, fees, and other charges that these people and employees would generate to determine the adequacy of the current municipal fee structure in sustaining growth.

The proposed Secondary Plan will generate ongoing operating revenues for the Town of Niagara-on-the-Lake and Niagara Region. These revenues include property taxes and other revenues such as user fees and fines. Below, we have estimated the expected revenues from each of these sources based on the new population that would be accommodated in the proposed residential development.

We have also considered the projected incremental operating and capital costs incurred by the Town of Niagara-on-the-Lake and Niagara Region resulting from the proposed Secondary Plan. 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 Secondary Plan.

These incremental revenues and costs have been compared to determine the net effect of the proposed Secondary Plan on municipal and regional finances. Based on this analysis, we found that this development should have a positive impact on the budgets of both the Town of Niagara-on-the-Lake and Niagara Region.

5.1 Property Taxes

Property taxes are the primary way in which new development generated by the Secondary Plan will contribute to municipal and regional budgets. To estimate property taxes, we used the Town's and Region's urban property tax rates as of 2023. The calculation of property taxes also requires an estimate on the tax assessment base.

We have estimated the assessed values for the proposed townhomes and apartments based on the assessed value of comparable units in the area. Due to a lack of comparable residential units in the Glendale area, we also used comparable residential units in St. Catharines and St. Davids. Because these existing units tended to be older, we adjusted the average assessed values by 10% to reflect the lack of depreciation for a new unit.

For comparable commercial and industrial properties, we considered properties in the Glendale area. Because institutional properties provide payments in lieu of property taxes which are difficult to estimate at this early stage, we have excluded these payments from the analysis. 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 used these valuations as property tax rates are based on them and would be adjusted if assessment values change. A list of the comparables used can be found in Appendix C.

Figure 5-1: Ongoing Property Tax Revenues at Full Build-Out

	Residential	Non-Res.	Total
Town of Niagara-on-the-Lake	\$3,500,000	\$2,560,000	\$6,060,000
Niagara Region	\$8,690,000	\$9,700,000	\$18,390,000

SOURCE: urbanMetrics calculations

Figure 5-2: Ongoing Property Tax Revenues, 2028-2051

	2028	2033	2038	2043	2048	2051+
Town of Niagara-on-the-Lake	\$250,000	\$1,520,000	\$2,780,000	\$4,040,000	\$5,310,000	\$6,060,000
Niagara Region	\$770,000	\$4,600,000	\$8,430,000	\$12,260,000	\$16,090,000	\$18,390,000
Total	\$1,020,000	\$6,110,000	\$11,210,000	\$16,300,000	\$21,400,000	\$24,450,000

SOURCE: urbanMetrics calculations

NOTES: Projections assume constant build-out rate from 2028 to 2051.

Figure 5-1 and Figure 5-2 shows the projected property tax revenues generated from the proposed development. Assuming a constant build-out rate from 2028 to 2051, the annual property taxes received from the Secondary Plan Area would increase by \$250,000 each year for the Town of Niagara-on-the-Lake and by \$770,000 each year for Niagara Region. At full build-out, the development would generate roughly \$6 million annually for the Town of Niagara-on-the-Lake and \$18 million annually for Niagara Region. Residential developments would contribute slightly more than non-residential, although the addition of payments in lieu of taxes for institutional buildings that would expand following the adoption of Secondary Plan (not included in this analysis) would add to the ongoing revenues generated by non-residential properties.

5.2 Other Ongoing Revenues

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

Water and wastewater services are provided by Niagara Region and are sold to municipalities in bulk, and municipalities collect usage and fixed fees from consumers of these services. Water and wastewater revenues were estimated assuming an average per capita usage of 198 litres per day per resident and 266 litres per day per employee based on the average usage rates for Niagara-on-the-Lake in Niagara Region's 2023 Water Master Servicing Plan Update (Table 3.3, page 15). Meter rates were based on the 2023 Town of Niagara-on-the-Lake rates, for a combined water and wastewater variable rate of \$2.939 per cubic metre and a monthly fixed rate of \$55.15. This resulted in a monthly variable consumption charge of roughly \$17.46 per resident and \$23.45 per employee.

In total, this resulted in roughly \$7.5 million in annual water and wastewater fees annually at full build-out. Roughly \$5.9 million would come from residential users and \$1.6 million from employment uses. Based on the ratio of contracted services to user fees and charges for water and wastewater services for the Town of Niagara-on-the-Lake, we estimated the Region will receive 60% of this revenue, for a total of approximately \$4.5 million.

Other non-tax revenues were imputed based on the 2022 Town of Niagara-on-the-Lake and Niagara Region Financial Information Returns. Revenues are assumed to grow proportionately with population and employment. These revenues included user fees and service charges as well as fines and penalties.

Figure 5-3 illustrates the ongoing revenues resulting from the proposed development for the Town of Niagara-on-the-Lake and Niagara Region at full build-out in 2050. At full build-out, revenues will total approximately \$9.7 million per year for the Town and \$6.3 million per year for the Region. Outside of water/wastewater fees, parking fees make up the largest fraction of revenues for the Town and solid waste management fees make up the largest fraction of revenues for the Region.

Figure 5-3: Ongoing Non-Tax Revenues at Full Build-Out

	Town of Niagara-	
	on-the-Lake	Niagara Region
User Fees and Service Charges	\$1,300,000	\$1,640,000
Licenses, Permits, Rents, etc.	\$400,000	\$20,000
Fines and Penalties	\$470,000	\$110,000
Water/Wastewater Revenues	\$7,490,000	\$4,490,000
Total	\$9,660,000	\$6,270,000

SOURCE: urbanMetrics calculations

NOTES: In Niagara Region, water/wastewater services are provided by the Region and are sold to the municipalities. The municipalities charge the consumers of the services. Because we calculate ongoing costs including water/wastewater expenditures for both the Town and the Region (including Contracted Services paid by the Town to the Region under the Town’s costs), we must also include water/wastewater revenues for both the Town and the Region. The water/wastewater revenues for the Town and the Region should not be summed as that would double-count the portion of water/wastewater revenues transferred to the Region by the Town.

Figure 5-4: Annual Tax and Non-Tax Ongoing Revenues, 2028-2051

Town of Niagara-on-the-Lake	2028	2033	2038	2043	2048	2051+
Property Tax Revenues	\$250,000	\$1,520,000	\$2,780,000	\$4,040,000	\$5,310,000	\$6,060,000
Non-Tax Revenues	\$90,000	\$540,000	\$990,000	\$1,450,000	\$1,900,000	\$2,170,000
Water/Wastewater Revenues	\$310,000	\$1,870,000	\$3,440,000	\$5,000,000	\$6,560,000	\$7,490,000
Total	\$660,000	\$3,930,000	\$7,210,000	\$10,480,000	\$13,760,000	\$15,730,000

Niagara Region	2028	2033	2038	2043	2048	2051+
Property Tax Revenues	\$770,000	\$4,600,000	\$8,430,000	\$12,260,000	\$16,090,000	\$18,390,000
Non-Tax Revenues	\$70,000	\$450,000	\$820,000	\$1,190,000	\$1,560,000	\$1,780,000
Water/Wastewater Revenues	\$190,000	\$1,120,000	\$2,060,000	\$3,000,000	\$3,930,000	\$4,490,000
Total	\$1,030,000	\$6,160,000	\$11,300,000	\$16,440,000	\$21,580,000	\$24,660,000

SOURCE: urbanMetrics calculations

NOTES: Projections assume constant build-out rate from 2028 to 2051. In Niagara Region, water/wastewater services are provided by the Region and are sold to the municipalities. The municipalities charge the consumers of the services. Because we calculate ongoing costs including water/wastewater expenditures for both the Town and the Region (including Contracted Services paid by the Town to the Region under the Town’s costs), we must also include water/wastewater revenues for both the Town and the Region. The water/wastewater revenues for the Town and the Region should not be summed as that would double-count the portion of water/wastewater revenues transferred to the Region by the Town.

Figure 5-4 shows how ongoing revenues including property taxes would evolve over time as the Secondary Plan Area builds out based on the assumption of a constant build-out rate from 2028 to 2051. Ongoing revenues would grow by

\$684,000 annually for the Town of Niagara-on-the-Lake and by \$1.16 million annually for Niagara Region.

5.3 Ongoing Costs

The additional population and infrastructure brought on by the Secondary Plan will increase operating costs for the Town of Niagara-on-the-Lake and Niagara Region. We have estimated the ongoing impact to municipal and regional operating costs that the Secondary Plan would create.

These costs include water and wastewater costs (both site-specific and general), operating costs relating to infrastructure in the Secondary Plan, and general municipal operating costs. Operating costs for road and stormwater infrastructure in the Secondary Plan have been estimated based on the average cost per unit of infrastructure (e.g., metre of roads or sewers), while other municipal costs were estimated to grow proportionally to total residents and jobs.

Figure 5-5: Ongoing Costs at Full Build-Out

	Town of Niagara- on-the-Lake	Niagara Region
General Municipal Costs, Residential	\$6,230,000	\$17,880,000
General Municipal Costs, Employment	\$2,000,000	\$5,740,000
Water/Wastewater Transfers to UT	\$4,490,000	
SP Area Infrastructure Operating Costs	\$1,210,000	
Total	\$13,930,000	\$23,620,000

SOURCE: urbanMetrics calculations

NOTES: These totals include the cost of water/wastewater services purchased by the Town of Niagara-on-the-Lake from Niagara Region.

Figure 5-5 illustrates the incremental ongoing costs created by the proposed development for the Town of Niagara-on-the-Lake and Niagara Region. At full build-out, the proposed development would increase operating costs by approximately \$14.2 million for the Town of Niagara-on-the-Lake and by \$23.7 million for Niagara Region.

Figure 5-6: Annual Ongoing Costs, 2028-2051

Town of Niagara-on-the-Lake	2028	2033	2038	2043	2048	2051+
General Municipal Costs, Residential	\$260,000	\$1,560,000	\$2,860,000	\$4,150,000	\$5,450,000	\$6,230,000
General Municipal Costs, Employment	\$80,000	\$500,000	\$920,000	\$1,330,000	\$1,750,000	\$2,000,000
Water/Wastewater Transfers to UT	\$190,000	\$1,120,000	\$2,060,000	\$3,000,000	\$3,930,000	\$4,490,000
SP Area Infrastructure Operating Costs	\$120,000	\$120,000	\$240,000	\$240,000	\$1,210,000	\$1,210,000
Total	\$650,000	\$3,300,000	\$6,070,000	\$8,720,000	\$12,340,000	\$13,930,000

Niagara Region	2028	2033	2038	2043	2048	2051+
General Municipal Costs, Residential	\$750,000	\$4,470,000	\$8,200,000	\$11,920,000	\$15,650,000	\$17,880,000
General Municipal Costs, Employment	\$240,000	\$1,440,000	\$2,630,000	\$3,830,000	\$5,020,000	\$5,740,000
Total	\$980,000	\$5,910,000	\$10,830,000	\$15,750,000	\$20,670,000	\$23,620,000

SOURCE: urbanMetrics calculations

NOTES: Projections assume constant build-out rate from 2028 to 2051. These totals include the cost of water/wastewater services purchased by the Town of Niagara-on-the-Lake from Niagara Region.

Figure 5-6 shows how these ongoing costs would evolve over time, assuming a constant build-out from 2028-2051. Annual ongoing costs would increase by approximately \$530,000 per year for the Town of Niagara-on-the-Lake and \$980,000 per year for Niagara Region. For the Town of Niagara-on-the-Lake, initial annual costs are slightly higher at \$650,000 and increase significantly in 2048 after the completion of the new library branch.

5.4 Secondary Plan Infrastructure Capital Costs

New infrastructure would be needed to support the Secondary Plan. Much of the initial costs will be covered by development charges. A portion of the road network will benefit the existing population and will need to be covered from the Town’s general revenues as opposed to development charges. The Town of Niagara-on-the-Lake will also need to maintain the infrastructure and rebuild it at the end of its useful life.

In this section of the report, we have estimated the impact of the initial capital investment and replacing capital infrastructure on the Town’s finances. In general, significant capital expenditures are projected to be needed every 25 years. Revenues generated by the proposed Secondary Plan, however, were estimated to be more than sufficient to cover these replacement costs.

Figure 5-7: Summary of Initial Infrastructure Costs

	Cost	Developer			
	(\$Millions)	DC Eligible	Funded	Town	Region
Local Services ⁽¹⁾	N/A		100%		
Local Roads ⁽²⁾	\$33.8	\$19.6		\$14.2	
Regional Water	\$0.0	\$0.0			
Regional Wastewater	\$4.3	\$4.3			
Storm Sewer ⁽³⁾	\$9.3	\$7.6	\$1.7		
Library Branch and Materials	\$5.4	\$4.8		\$0.7	
Parkland Infrastructure and Equipment	\$3.3	\$2.9		\$0.4	
Community Centre	\$4.3	\$3.8		\$0.5	
Total	\$60.4	\$39.2	\$1.7	\$15.2	\$0.0

1) Costs to accommodate strategic looping of local watermains and oversizing of sanitary sewers should be considered as part of development charge eligible required growth-related costs anticipated for the long-term development of the Secondary Plan Area.

2) The non-DC eligible component is required to service existing development.

3) The developer funded portion of storm sewer costs represents on-site facilities.

SOURCE: urbanMetrics calculations based on data from LEA Consulting Ltd., GM BluePlan Engineering Limited, and WSP.

NOTES: These costs would be paid as infrastructure is required over the build-out of the Secondary Plan Area, assumed to be from 2028-2048.

Figure 5-7 summarizes the road and water/wastewater/stormwater infrastructure costs needed for the Secondary Plan. In total, the proposed Secondary Plan would require \$60.4 million in additional hard infrastructure costs. Most of these costs, for an estimated total of \$39.2 million, would be funded through development charges. Another \$1.7 million would be developer funded. The remainder would be funded by the Town of Niagara-on-the-Lake.

Notably, these costs do not include \$32.5 million to upgrade the Regional water system to meet anticipated Town water storage needs (new Virgil Elevated Tank and new feedermain from South Niagara-on-the-Lake to Virgil Elevated Tank, as per the GM BluePlan Water, Wastewater, and Stormwater Servicing Plan).⁴ While these upgrades would impact development in the Secondary Plan Area, they are recommended even if the Secondary Plan does not occur.

⁴ See Sections 6.1 and 7.1 of the Glendale Secondary Plan Update Area Servicing Plan, by GM BluePlan.

Additionally, park infrastructure and library infrastructure would be required to support the new residents and employees in the Secondary Plan Area. We assumed the initial costs would be covered by DCs but considered their replacement cost in this analysis.

For the purposes of timing, we used the high-level assumption that infrastructure will be constructed evenly across three phases: 2028 (when build-out of the Secondary Plan Area begins), 2038, and 2048. For most infrastructure items, we assumed that infrastructure would be constructed evenly across those three periods. However, we assumed the watercourse crossing needed for the stormwater infrastructure would be constructed in the first phase (2028). Additionally, we assumed the following infrastructure would be constructed in the last phase (2048): the siphon sewer, as per the Glendale Secondary Plan Update Area Servicing Plan, and the library branch, as per our space needs analysis (Appendix A).

Figure 5-8: Secondary Plan Infrastructure Capital Costs, 2028-2127

Town of Niagara-on-the-Lake	2028	2038	2048	2052	2062	2072	2077	2087	2097	2102	2112	2122	2127
Roads	\$4,730,325	\$4,730,325	\$4,730,325	\$11,148,760	\$11,148,760	\$11,148,760	\$11,148,760	\$11,148,760	\$11,148,760	\$11,148,760	\$11,148,760	\$11,148,760	\$11,148,760
Water/Wastewater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Stormwater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,767,487	\$1,427,487	\$1,427,487	\$0
Library Branch	\$0	\$0	\$652,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,460,000
Park Infrastructure & Equipment	\$131,032	\$131,032	\$131,032	\$958,598	\$958,598	\$958,598	\$958,598	\$958,598	\$958,598	\$958,598	\$958,598	\$958,598	\$958,598
Community Centre	\$0	\$518,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,320,000	\$0	\$0
Total	\$4,861,357	\$5,379,757	\$5,514,157	\$12,107,358	\$12,107,358	\$12,107,358	\$12,107,358	\$12,107,358	\$12,107,358	\$13,874,845	\$17,854,845	\$13,534,845	\$15,567,358
Niagara Region	2028	2038	2048	2052	2062	2072	2077	2087	2097	2102	2112	2122	2127
Roads	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water/Wastewater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,285,000	\$0
Stormwater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,767,487	\$1,427,487	\$1,427,487	\$0
Library Branch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park Infrastructure & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Centre	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,767,487	\$1,427,487	\$5,712,487	\$0

SOURCE: urbanMetrics calculations

NOTES: Projections assume constant build-out rate from 2028 to 2051. The initial costs exclude portions covered by development charges.

Based on these infrastructure needs, we projected initial and future capital outlays required by the Secondary Plan. As shown in Figure 5-8, the Secondary Plan infrastructure capital costs will be roughly \$12-\$18 million every ten years with an extra instance of costs on the 25th years (e.g., 2077, 2102, 2127, etc.). Costs tend to be stable with a slight increase in the later years, with outlays around \$12 million from 2052-2097 and \$13-\$18 million from 2102 to 2127.

Additionally, we included the initial \$14 million outlay of capital investments for roads which are not covered by development charges, as discussed in Section 4.1.

Also included were the portions of the new library branch and materials, park infrastructure and equipment, and community centre costs which would not be covered by DCs. We assumed initial water/wastewater and stormwater costs will be covered by DCs or by the developer.

Asset Management Framework

These new infrastructure items would be incorporated into the asset management framework and plan of the Town of Niagara-on-the-Lake. The asset management framework includes the asset management plan, which considers the state of local infrastructure, levels of service, lifecycle management strategy, and financing strategy. The financial information provided above regarding replacement costs and the infrastructure details in Appendix A can be inputs to a future asset management plan that would incorporate the new infrastructure needed to support development in the Secondary Plan Area.

Additionally, an asset management framework includes consideration of how asset management can be integrated into the organizational processes of the Town, continuous monitoring and updates/improvements, selection and utilization of tools to support asset management, and governance and consultation related issues. While important to consider, these elements are outside the scope of a Secondary Plan or fiscal impact assessment.

Climate Resilience

Climate change could have an impact on the maintenance costs and useful life of infrastructure. In 2021, the Financial Accountability Office of Ontario released a report estimating that climate change could increase average annual spending on transportation infrastructure by 17% and on linear storm and wastewater infrastructure by 37%.⁵ For example, roads and bridges may suffer from more extreme rainfall, extreme heat, and freeze-thaw cycles. Extreme rainfall would also affect the size of stormwater infrastructure required, as well as requiring that wastewater infrastructure be resilient to extreme rainfall events.

These changes in maintenance and replacement costs are challenging to model in detail. They depend on the local climate and how it will change over time, the type of infrastructure, as well as resilience measures introduced in the construction of the infrastructure. As such, this report does not consider changes in maintenance

⁵ Financial Accountability Office of Ontario. (2021). “Costing Climate Change Impacts to Public Infrastructure Project”. <https://www.fao-on.org/en/cipi>

costs due to climate change. However, we recommend that the Town of Niagara-On-The-Lake and Niagara Region consider climate resilience when implementing the infrastructure needed to support the Glendale Secondary Plan Area.

5.5 Net Operating Impact

Based on the above ongoing revenues and costs analysis, we have calculated the projected net operating revenues for the Town of Niagara-on-the-Lake and Niagara Region that are created by the proposed development. Note that the largest share of other on-going revenues includes water/wastewater fees.

Figure 5-9: Net Operating Impact, Full Build-Out

	Town of Niagara-	
	on-the-Lake	Niagara Region
Property Taxes	\$6,060,000	\$18,390,000
Other Ongoing Revenues	\$9,660,000	\$6,270,000
Ongoing Costs	-\$13,930,000	-\$23,620,000
Total	\$1,800,000	\$1,040,000

SOURCE: urbanMetrics calculations

Figure 5-10: Annual Net Operating Impact, 2028-2051

Town of Niagara-on-the-Lake	2028	2033	2038	2043	2048	2051+
Property Taxes	\$250,000	\$1,520,000	\$2,780,000	\$4,040,000	\$5,310,000	\$6,060,000
Other Ongoing Revenues	\$400,000	\$2,420,000	\$4,430,000	\$6,440,000	\$8,450,000	\$9,660,000
Ongoing Costs	-\$650,000	-\$3,300,000	-\$6,070,000	-\$8,720,000	-\$12,340,000	-\$13,930,000
Total	\$5,000	\$630,000	\$1,140,000	\$1,760,000	\$1,420,000	\$1,800,000

Niagara Region	2028	2033	2038	2043	2048	2051+
Property Taxes	\$770,000	\$4,600,000	\$8,430,000	\$12,260,000	\$16,090,000	\$18,390,000
Other Ongoing Revenues	\$260,000	\$1,570,000	\$2,880,000	\$4,180,000	\$5,490,000	\$6,270,000
Ongoing Costs	-\$980,000	-\$5,910,000	-\$10,830,000	-\$15,750,000	-\$20,670,000	-\$23,620,000
Total	\$40,000	\$260,000	\$480,000	\$690,000	\$910,000	\$1,040,000

SOURCE: urbanMetrics calculations

NOTES: Projections assume constant build-out rate from 2028 to 2051.

As shown in Figure 5-9, the proposed Secondary Plan was projected to generate net revenues of \$2.8 million annually at full build-out. The Town of Niagara-on-the-

Lake would have annual surpluses of \$1.8 million, while Niagara Region would have annual surpluses of roughly \$1.0 million.

Figure 5-10 shows the annual surplus of the Secondary Plan area assuming a constant build-out rate from 2028-2051. Initially, the net surplus is small, at only \$5,000 for the Town of Niagara-on-the-Lake and \$40,000 for Niagara Region. However, because ongoing revenues were projected to grow faster than ongoing costs as the Secondary Plan Area builds out, annual net surpluses were projected to increase over time. Annual net surpluses are projected to grow by approximately \$43,000 per year for Niagara Region. Due to the timing of additional infrastructure, the growth in annual net surpluses is more volatile for the Town of Niagara-on-the-Lake. The annual surplus would increase by approximately \$120,000 on average from 2028-2047. In 2048, the annual surplus would decrease but remain positive due to higher operating costs from the new library branch.

Figure 5-11: Cumulative Surplus with Infrastructure Capital Costs

	2028	2038	2048	2052	2062	2072	2077	2087	2097	2102	2112	2122	2127
Town of Niagara-on-the-Lake													
Cumulative Net Revenues	\$5,000	\$8,078,000	\$24,096,000	\$30,910,000	\$48,890,000	\$66,860,000	\$75,850,000	\$93,820,000	\$111,790,000	\$120,780,000	\$138,760,000	\$156,730,000	\$165,720,000
Infrastructure Capital Costs	\$4,860,000	\$5,380,000	\$5,510,000	\$12,110,000	\$12,110,000	\$12,110,000	\$12,110,000	\$12,110,000	\$12,110,000	\$13,870,000	\$17,850,000	\$13,530,000	\$15,570,000
Total Surplus (Deficit)	-\$4,860,000	-\$2,160,000	\$8,340,000	\$3,050,000	\$8,920,000	\$14,780,000	\$11,660,000	\$17,530,000	\$23,400,000	\$18,510,000	\$18,630,000	\$23,070,000	\$16,490,000
Niagara Region													
Cumulative Net Revenues	\$43,000	\$2,850,000	\$9,978,000	\$14,000,000	\$24,370,000	\$34,740,000	\$39,930,000	\$50,300,000	\$60,670,000	\$65,860,000	\$76,230,000	\$86,600,000	\$91,790,000
Infrastructure Capital Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,770,000	\$1,430,000	\$5,710,000	\$0
Total Surplus (Deficit)	\$40,000	\$2,850,000	\$9,980,000	\$14,000,000	\$24,370,000	\$34,740,000	\$39,930,000	\$50,300,000	\$60,670,000	\$64,090,000	\$73,030,000	\$77,690,000	\$82,880,000

SOURCE: urbanMetrics calculations

NOTES: Projections assume constant build-out rate from 2028 to 2051. Cumulative Net Revenues include previous-year infrastructure capital costs.

It is important to consider whether the cumulative impact on finances can cover the replacement costs of infrastructure needed to support the Secondary Plan. Figure 5-11 illustrates the annual budgetary impact and cumulative surplus in the years where site-specific infrastructure will be replaced. Despite the high costs of replacing on-site infrastructure, the proposed development will generate more than enough net revenues to cover these costs.

6.0 Conclusions

In this report, we have projected the financial impact of the proposed Secondary Plan on the Town of Niagara-on-the-Lake and Niagara Region. We have calculated the one-time revenues from development charges and building permits. We have also calculated the ongoing revenue impacts on municipal and regional operating costs and capital infrastructure costs.

We have found that the proposed Secondary Plan would have a positive fiscal impact for both the Town and the Region. At current rates, it would generate an estimated \$72 million in development charge revenues for the Town and \$80 million for the Region, as well as roughly \$12 million in building permit fees. For ongoing impacts, we estimated the proposed Secondary Plan would generate approximately \$1.8 million in annual net revenues at full build-out for the Town and \$1.0 million for the Region. These surpluses would likely be more than sufficient to cover replacement costs of infrastructure needed for the Secondary Plan.

As a result of this analysis, we project that the proposed development would have a positive impact on the finances of the Town of Niagara-on-the-Lake and Niagara Region.

Appendix A Estimated Infrastructure Needs

Roads

Glendale Secondary Plan				
Preliminary Cost Estimate - Transportation				
Road Description	Approximate Length (km)	Funding (New Development/ Existing Development)	Cost per Km	Cost
Road Construction along south side of York Road	0.735	50/50	\$ 5,000,000.00	\$ 3,675,000.00
Road Construction north of York Road to proposed new road	0.646	50/50	\$ 5,000,000.00	\$ 3,230,000.00
Road Construction east/west of Townline Road	0.619	50/50	\$ 5,000,000.00	\$ 3,095,000.00
Road Construction from Homer Road to Glendale Avenue (Road A)	0.958	50/50	\$ 5,000,000.00	\$ 4,790,000.00
E/W Road Construction from Homer Road to west of Niagara-on-the-Green Boulevard (Road B)	0.634	100/0	\$ 5,000,000.00	\$ 3,170,000.00
Road Construction from Road A to Glendale Avenue	0.708	100/0	\$ 5,000,000.00	\$ 3,540,000.00
AT Connection between Glendale Avenue and Queenston Road	0.659	0/100	\$ 1,000,000.00	\$ 659,000.00
AT Connection along Homer Road	1.32	50/50	\$ 1,000,000.00	\$ 1,320,000.00
MUP along North side of Glendale Avenue	1.19	0/100	\$ 1,180,000.00	\$ 1,404,200.00
Road Reconstruction along York Road from Glendale DDI to Concession 7 Rd	1.59	50/50	\$5,000,000	\$ 7,950,000.00
Sidewalk Construction along North side of Taylor Rd	1.38	90/10	\$ 180,000.00	\$ 248,400.00
Sidewalk Construction along both sides of Townline Rd	0.782	90/10	\$ 180,000.00	\$ 281,520.00
Sidewalk Construction along both sides of Concession Rd 7	0.849	90/10	\$ 180,000.00	\$ 305,640.00
Sidewalk Construction along both sides of Airport Rd	0.395	90/10	\$ 180,000.00	\$ 142,200.00

SOURCE: LEA Consulting Ltd.

Wastewater

Item No.	Description	Quantity	Unit	Unit Price	Total Amount	Quantity/Cost Basis
A	General Items					
A-1	General Items (Incl. Bonding, Preconstruction Survey, Site Office, Construction Layout, Erosion and Sediment Control Measures, Traffic Control, Etc.)	1	LS	\$ 340,000	\$ 340,000	Estimated as Approx. 15% of Sections A, and B
Sub-Total A General Items					\$ 340,000	
B	Welland Canal Siphon Sewer Replacement (All Items Incl. Allowance for Removals and Disposals)					
B-1	Launching Pit	1	L.S.	\$ 500,000	\$ 500,000	
B-2	Receiving Pit	1	L.S.	\$ 500,000	\$ 500,000	
B-3	New Twin Siphon Sewer Install under Welland Canal by Horizontal Directional Drilling(HDD) Method	200	m	\$ 3,000	\$ 600,000	
B-4	New Siphon Chambers	2	each	\$ 250,000	\$ 500,000	
B-5	Allowance for landfill disposal of contaminated soils	1	L.S.	\$ 150,000	\$ 150,000	
Sub-Total - B - Welland Canal Siphon Sewer Replacement					\$ 2,250,000	
Sub-Total Construction (Sections A + B)					\$ 2,590,000	
	Engineering Costs (18% Total for Engineering and Construction Phases)	1	LS	\$ 470,000	\$ 470,000	Based on Region Database
Sub-Total - Construction + Engineering					\$ 3,060,000	
	40% Contingency (For Class 4 Cost Estimate)	1	LS	\$ 1,225,000	\$ 1,225,000	
Total Project Budget Cost					\$ 4,285,000	
Expected Accuracy Range		+30%			\$ 5,580,000	Expected Accuracy Range based on the Region's typical expected accuracy range for Class 4 cost estimates (L: -10% to 20%, H: +20% to +30%);
		-10%			\$ 3,850,000	

SOURCE: GM BluePlan Engineering Limited

Stormwater

STORMWATER SYSTEM COMPONENT	ESTIMATED COST	NOTES
On-site SWM Facilities	\$1,625,000	Assumed on-site SWM for each parcel with a land-use change (excluding Niagara College).
New Hydraulic Structure	\$680,000	One (1) new watercourse crossing based on proposed roadway alignment.
New Storm Sewers	\$1,440,000	Based upon the new future roadway alignment only.
TOTAL ESTIMATED COSTS FOR STM	\$3,745,000	(Land Use Changes & New Roadway)

SOURCE: WSP

Item No.	Description	Quantity	Unit	Unit Price	Total Amount	Quantity/Cost Basis
A	General Items					
A-1	General Items (Incl. Bonding, Preconstruction Survey, Site Office, Construction Layout, Erosion and Sediment Control Measures, Traffic Control, Etc.)	1	LS	\$ 240,000	\$ 240,000	Estimated as Approx. 15% of Sections A, and B
Sub-Total A General Items					\$ 240,000	
B	Storm Sewer (All Items for Open-Cut Storm Sewer Installation Incl. Removals and Disposals)					
B-1	600mm dia. Storm Sewer (Avg. Cover 2m) (Open-Cut)	1000	m	\$ 900	\$ 900,000	Includes road restoration, excavation, removal, disposal and granular backfill
B-2	Precast Maintenance Hole (Avg. Cover 2m)	8	each	\$ 50,000	\$ 400,000	Minimum 150m spacing - Includes road restoration, excavation, removal, disposal and granular backfill
B-3	Precast Catchbasin including leads	30	each	\$ 10,000	\$ 300,000	Minimum 75m spacing - Includes road restoration, excavation, removal, disposal and granular backfill
Sub-Total - B - Storm Sewer					\$ 1,600,000	
Sub-Total Construction (Sections A + B)					\$ 1,840,000	
	Engineering Costs (18% Total for Engineering and Construction Phases)	1	LS	\$ 335,000	\$ 335,000	Based on Region Database
Sub-Total - Construction + Engineering					\$ 2,175,000	
	40% Contingency (For Class 4 Cost Estimate)	1	LS	\$ 870,000	\$ 870,000	
Total Project Budget Cost					\$ 3,045,000	
Expected Accuracy Range				+30%	\$ 3,960,000	Expected Accuracy Range based on the Region's typical expected accuracy range for Class 4 cost estimates (L: -10% to 20%, H: +20% to +30%);
				-10%	\$ 2,740,000	

SOURCE: GM BluePlan Engineering Limited

Item No.	Description	Quantity	Unit	Unit Price	Total Amount	Quantity/Cost Basis
A	General Items					
A-1	General Items (Incl. Bonding, Preconstruction Survey, Site Office, Construction Layout, Erosion and Sediment Control Measures, Traffic Control, Etc.)	1	LS	\$ 195,000	\$ 195,000	Estimated as Approx. 15% of Sections A, and B
Sub-Total A General Items					\$ 195,000	
B	Storm Sewer (All Items for Open-Cut Storm Sewer Installation Incl. Removals and Disposals)					
B-1	600mm dia. Storm Sewer (Avg. Cover 2m) (Open-Cut)	850	m	\$ 900	\$ 765,000	Includes road restoration, excavation, removal, disposal and granular backfill
B-2	Precast Maintenance Holes (Avg. Cover 2m)	6	each	\$ 50,000	\$ 300,000	Minimum 150m spacing - Includes road restoration, excavation, removal, disposal and granular backfill
B-3	Precast Catchbasin including leads	23	each	\$ 10,000	\$ 230,000	Minimum 75m spacing - Includes road restoration, excavation, removal, disposal and granular backfill
Sub-Total - B - Storm Sewer					\$ 1,295,000	
Sub-Total Construction (Sections A + B)					\$ 1,490,000	
	Engineering Costs (18% Total for Engineering and Construction Phases)	1	LS	\$ 270,000	\$ 270,000	Based on Region Database
Sub-Total - Construction + Engineering					\$ 1,760,000	
	40% Contingency (For Class 4 Cost Estimate)	1	LS	\$ 705,000	\$ 705,000	
Total Project Budget Cost					\$ 2,465,000	
Expected Accuracy Range					\$ 3,210,000	Expected Accuracy Range based on the Region's typical expected accuracy range for Class 4 cost estimates (L: -10% to 20%, H: +20% to +30%);
					\$ 2,210,000	

SOURCE: GM BluePlan Engineering Limited

Library

Existing Library square footage	10,183
Average service level per capita	0.6336
New population to justify additional library	12,585
Building Value per sf (2018)	\$333
Construction Index Inflation Q4 '18 - Q4 '23	1.41
Building Value per sf (2023)	\$469
New Building square footage	7,390
New Building cost	\$3,460,000

Park Infrastructure

	Acres	Value (\$/acre)
Memorial Park	13.5	\$230,000
Queens Royal Park	5.4	\$112,000
Simcoe Park	4	\$246,000
Rye Heritage Park	7	\$87,000
Newark Park	24.4	\$56,000
Garrison Village Green	2.3	\$129,000
Centennial and Sports Park 1	22.7	\$109,000
St. Davids Lions Club Park	4	\$56,000
William Nassau Park	4	\$78,000
Homestead Park	0.8	\$168,000
Chautauqua Park	0.9	\$56,000
Ryerson Park	0.8	\$56,000
Lowry Park, St. Davids	1.2	\$56,000
Nelson Park	0.9	\$145,000
Villages Park	1.8	\$56,000
Niagara on the Green Parkette	0.3	\$56,000
Anderson Park Lane 2	14	\$56,000
Niagara on the Green Phase 2	2.4	\$93,000
Sparky's Park, St. Davids	3	\$90,000
Villages Park, Ph 2	4	\$108,500
Queenston Village Common	0.8	\$237,000
Cannery Park	1.2	\$108,500
Weighted Average 2018 Cost		\$105,126
Inflation		1.202
Weighted Average 2024 Cost		\$126,362
2024 Cost per Hectare		\$312,247
Secondary Plan Park Hectares	9.21	
Secondary Plan Park Capital \$		\$2,875,793

Community Centre

	SF	\$/SF Bldg	\$/SF Total
Court House (Community Hall portion)	3,748	\$270	\$307
Arena	51,890	\$270	\$307
Queenston Community Centre	1,944	\$270	\$307
St. Davids Pool	1,400	\$270	\$307
Niagara Pool	3,210	\$270	\$307
Niagara-on-the-Lake Community Centre	29,200	\$270	\$307
Barn	1,800	\$45	\$59
Per capita standard: sf	5.2292		
Quality standard: \$/sf (2018)		\$307	
Quality standard: \$/sf (2022)		\$432	
Total standard per capita		\$2,260	
Additional population at full build-out	11,663		
Total community centre cost		\$26,358,183	

Appendix B Development Charge Rates

Town of Niagara-on-the-Lake

TOWN OF NIAGARA-ON-THE-LAKE
SCHEDULE OF DEVELOPMENT CHARGES BY SERVICE CATEGORY
EFFECTIVE JANUARY 1, 2023

SERVICES & DESIGNATED DEVELOPMENT CHARGE FINANCING AREA	RESIDENTIAL DEVELOPMENT CHARGES (PER HOUSING UNIT)				Special Care/ Special Dwelling Units	NON RESIDENTIAL Per Sq. Ft of Gross Floor Area
	Single Detached & Semi-Detached Dwelling	2 Bdrm & Larger Apt, 1-2 Bdrm Multiple Family (TH/Apt) Dwelling Units (incl. 1 Bdrm + Den)	Bachelor & One Bedroom Apt	All Other Dwelling Unit Types		
TOWN RELATED	\$	\$	\$	\$		\$
A. MUNICIPAL WIDE CHARGE						
1. Development-Related Studies	802	547	465	660	335	0.57
2. Roads, Sidewalks & Lights	4,686	3,184	2,710	3,846	1,958	2.82
3. Fire Facilities	1,670	1,135	965	1,371	698	1.18
4. Parkland and Recreation	5,278	3,588	3,051	4,330	2,204	0.38
5. Library Facilities and Materials	245	166	141	200	102	0.01
6. By-law Services	3	2	2	2	1	0.00
SUBTOTAL A:	12,684	8,622	7,334	10,409	5,298	4.96
B. ADDITIONAL CHARGE - WATER SERVICE AREA						
1. Water Distribution	333	225	192	238	138	0.22
2. Sanitary Sewers	309	212	179	192	129	0.20
3. Storm Sewers	1,646	1,120	950	759	688	1.02
SUBTOTAL B:	2,288	1,557	1,321	1,189	955	1.44
TOTAL DEVELOPMENT CHARGES - TOWN RELATED						
Rural Area - No Sewer & No Water (A)	12,684	8,622	7,334	10,409	5,298	4.96
Urban Area (A+B)	14,972	10,179	8,655	11,598	6,253	6.40

SOURCE: Town of Niagara-on-the-Lake

Niagara Region

Effective Sept. 1 to Dec. 31, 2023

Residential

Category of Service	Per Dwelling Unit				
	Single / Semi-Detached	2+ Bedroom Apartments	1 Bedroom Apartments	Other Multiples	Special Care / Dwellings
Services Related to Highway	\$9,711	\$6,601	\$4,025	\$6,939	\$3,647
Public Works (Facilities and Fleet)	\$281	\$190	\$117	\$201	\$105
Police Services	\$292	\$199	\$121	\$208	\$110
Growth Studies	\$82	\$56	\$34	\$59	\$31
Long-Term Care Services	\$1,220	\$830	\$505	\$871	\$458
Provincial Offences Act	\$0	\$0	\$0	\$0	\$0
Public Health Services	\$0	\$0	\$0	\$0	\$0
Ambulance Services	\$261	\$178	\$108	\$187	\$99
Housing Services	\$0	\$0	\$0	\$0	\$0
Waste Diversion	\$173	\$118	\$71	\$124	\$65
Transit Services	\$468	\$318	\$194	\$334	\$176
Sub Total	\$12,488	\$8,490	\$5,175	\$8,923	\$4,691
Wastewater (if available)	\$7,356	\$5,001	\$3,049	\$5,256	\$2,763
Water (if available)	\$3,957	\$2,689	\$1,640	\$2,828	\$1,486
Total Region Services	\$23,801	\$16,180	\$9,864	\$17,007	\$8,940

SOURCE: Niagara Region

Non-residential

Category of Service	Per Square Foot			Per Unit
	Commercial	Industrial	Institutional	Wind Turbines
Services Related to Highway	\$6.66	\$2.19	\$4.99	\$9,711
Public Works (Facilities and Fleet)	\$0.26	\$0.09	\$0.20	\$281
Police Services	\$0.27	\$0.09	\$0.20	\$292
Growth Studies	\$0.06	\$0.02	\$0.04	\$82
Long-Term Care Services	\$0.59	\$0.20	\$0.37	\$0
Provincial Offences Act	\$0.00	\$0.00	\$0.00	\$0
Public Health Services	\$0.00	\$0.00	\$0.00	\$0
Ambulance Services	\$0.14	\$0.04	\$0.08	\$261
Housing Services	\$0	\$0	\$0	\$0
Waste Diversion	\$0.04	\$0.01	\$0.03	\$0
Transit Services	\$0.47	\$0.15	\$0.29	\$0
Sub Total	\$8.49	\$2.79	\$6.20	\$10,627
Wastewater (if available)	\$5.15	\$2.17	\$3.80	\$0
Water (if available)	\$2.90	\$1.22	\$2.13	\$0
Total Region Services	\$16.54	\$6.18	\$12.13	\$10,627

SOURCE: Niagara Region

Appendix C Property Tax Rates and Comps for Assessed Values

Property Tax Rates

PROPERTY TAX CLASSIFICATION	RURAL TAX RATE						Special Area Levy Consolidated Storm Water F	URBAN TOTAL TAX RATE Urban=A+B+C+D+E+F
	Municipal General Levy A	Niagara Health System B	Niagara Region Transit C	Regional Levy D	Education Levy E	RURAL TOTAL TAX RATE Rural=A+B+C+D+E		
	Residential - RT, RP	0.00244121	0.00001678	0.00042164	0.00623692	0.00153000		
Multi-Residential - MT	0.00480918	0.00003306	0.00083063	0.01228673	0.00153000	0.01948960	0.00044120	0.01993080
New Multi-Residential - NT	0.00244121	0.00001678	0.00042164	0.00623692	0.00153000	0.01064655	0.00022396	0.01087051
Commercial								
Full - CT, CH, CP, CF, DT, ST, GT	0.00423526	0.00002911	0.00073150	0.01082043	0.00880000	0.02461630	0.00038855	0.02500485
On Farm Business 1 - C7	0.00423526	0.00002911	0.00073150	0.01082043	0.00220000	0.01801630	0.00038855	0.01840485
On Farm Business 2 - C0	0.00423526	0.00002911	0.00073150	0.01082043	0.00220000	0.01801630	0.00038855	0.01840485
Excess Land - CU, CK, CW, XU, DU, SU	0.00391762	0.00002693	0.00067664	0.01000890	0.00880000	0.02343009	0.00035941	0.02378950
Vacant Land - CX, CJ, CZ	0.00391762	0.00002693	0.00067664	0.01000890	0.00880000	0.02343009	0.00035941	0.02378950
Industrial								
Full - IT, IH, IF	0.00642038	0.00004413	0.00110891	0.01640310	0.00880000	0.03277652	0.00058901	0.03336553
On Farm Business 1 - I7	0.00642038	0.00004413	0.00110891	0.01640310	0.00220000	0.02617652	0.00058901	0.02676553
On Farm Business 1 - I0	0.00642038	0.00004413	0.00110891	0.01640310	0.00220000	0.02617652	0.00058901	0.02676553
Excess Land - IU, IK	0.00593885	0.00004082	0.00102574	0.01517287	0.00880000	0.03097828	0.00054483	0.03152311
Vacant Land - IX, IJ, IY, IZ	0.00593885	0.00004082	0.00102574	0.01517287	0.00880000	0.03097828	0.00054483	0.03152311
Large Industrial								
Full - LT	0.00642038	0.00004413	0.00110891	0.01640310	0.00880000	0.03277652	0.00058901	0.03336553
Excess Land - LU	0.00593885	0.00004082	0.00102574	0.01517287	0.00880000	0.03097828	0.00054483	0.03152311
Vacant Land - LX	0.00593885	0.00004082	0.00102574	0.01517287	0.00880000	0.03097828	0.00054483	0.03152311
Landfill - HT	0.00717779	0.00004934	0.00123973	0.01833817	0.00880000	0.03560503	0.00065850	0.03626353
Pipeline - PT	0.00415518	0.00002856	0.00071767	0.01061586	0.00880000	0.02431727	0.00038120	0.02469847
Farmland - FT, FP	0.00061030	0.00000419	0.00010541	0.00155923	0.00038250	0.00266163	0.00005599	0.00271762
Managed Forest - TT	0.00061030	0.00000419	0.00010541	0.00155923	0.00038250	0.00266163	0.00005599	0.00271762

REGIONAL WASTE MANAGEMENT CHARGE

Basic Service: \$217.80
Enhanced Service: \$1,118.59

SOURCE: Town of Niagara-on-the-Lake



Assessed Values of Comparables

Townhomes - Per Unit

Address	# Beds	Assessed Value
Unit 27 - 174 Martindale Road	1.5	\$344,994
Unit 11 - 141 Welland Vale Road	1.5	\$372,973
993 Pelham Road	1.5	\$353,933
Unit 3 - 165 Glendale Avenue	1.5	\$404,032
Unit 16 - 58 Glendale Avenue	1.5	\$439,978
Unit 6 - 53 Bunting Road	1.5	\$233,008
35 Millpond Rd	1.5	\$551,930
24 Hickory Avenue	1.5	\$356,009
Unit 5 - 7 Gibson Place	2	\$278,994
17 DURKSEN Drive	2	\$261,122
10 ELLA Street	2.5	\$246,797
17 Carson Court	2	\$224,976
2 GUEST Place	2	\$287,026
Unit 11 - 308 Queenston Street W	2	\$279,973
Unit 24 - 308 Queenston Street	2.5	\$303,894
Unit 2 - 308 Queenston Street	2.5	\$254,165
Unit 19 - 308 Queenston Street	2	\$307,982
2 Sawmill Lane	2	\$389,034
382 Four Mile Creek Road	2	\$484,062
44 Robertson Road	3	\$269,996
18 Keith Crescent	3	\$298,747
16 Niagara On The Green Boulevard	3	\$277,955
10 OLD MILL Lane	4	\$511,142
32 MACKENZIE KING Avenue	3	\$227,371
40 Mackenzie King Avenue	3	\$250,194
28 Mackenzie King Avenue	3	\$251,414
Unit 11 - 37 Oliver Lane	3.5	\$239,881
Unit 23 - 7 Scarlett Common	4	\$234,328
42 Oliver Lane	3	\$265,004
Unit 12 - 60 Canterbury Drive	3	\$243,420
44 Keith Crescent	3.75	\$252,448
Townhomes - Average		\$312,799
Townhomes - Adjusted 10%		\$340,000

SOURCES: TRREB

NOTES: Because it was difficult to find a difference in the assessed values between smaller and larger townhomes, we have assumed they have the same average assessed value.

Apartment (Small) - Per Unit

Address	# Beds	Assessed Value
15 Towering Heights Boulevard Unit 309	1	\$149,994
15 Towering Heights Boulevard Unit 709	1	\$153,018
35 Towering Heights Boulevard Unit 406	1	\$173,166
35 Towering Heights Boulevard Unit 705	1	\$152,984
359 Geneva Street Unit 510	1	\$92,022
365 Geneva Street Unit 609	1	\$105,997
379 Scott Street Unit 307	1	\$234,328
379 Scott Street Unit 303	1	\$284,014
300G Fourth Avenue Unit 410	1	\$262,996
300G Fourth Avenue Unit 305	1	\$265,022
Apartments (Small) - Average		\$187,354
Apartments (Small) - Adjusted 10%		\$210,000

SOURCE: TRREB

Apartment (Large) - Per Unit

Address	# Beds	Assessed Value
242 Oakdale Avenue Unit 102	2	\$103,016
242 Oakdale Avenue Unit 212	2	\$141,024
15 Towering Heights Boulevard Unit 802	3	\$211,993
15 Towering Heights Boulevard Unit 807	2	\$178,990
379 Scott Street Unit 201	2	\$302,957
379 Scott Street Unit 102	2	\$273,974
77 Yates Street Unit 403	2	\$419,349
Apartments (Large) - Average		\$233,043
Apartments (Large) - Adjusted 10%		\$260,000

SOURCE: TRREB

Commercial

Type	Address	Sq.m.	Assessed Value	Value/Sq.m.
Office	303 Townline Rd, Pelham	3,345	\$4,201,000	\$1,256
Retail	495 York Rd, NOTL	847	\$3,465,000	\$4,092
Office	509 Glendale Ave E, NOTL	8,384	\$8,448,000	\$1,008
Retail	300 Taylor Rd	59,550	\$239,333,000	\$4,019
Retail	3 Niagara Stone Rd, Pelham	743	\$1,135,000	\$1,527
	Commercial - Average			\$2,380

SOURCE: CoStar

Industrial					
Type	Address	Sq.m.	Assessed Value	Value/Sq.m.	
Warehouse	360 York Road - Building A	5,110	\$4,654,000	\$911	
Warehouse	349 Airport Rd	936	\$2,000,000	\$2,137	
Service	396 Queenston Rd	241	\$188,000	\$781	
Warehouse	550 York Rd	5,777	\$5,497,000	\$952	
Warehouse	335 Townline Rd	1,061	\$1,607,000	\$1,515	
Industrial - Average				\$1,259	

SOURCE: CoStar

Appendix D Per-Capita Non-Tax Revenue Assumptions

Town of Niagara-on-the-Lake

	Town of Niagara-on-the-Lake							
	2022 Non-Tax Revenue	Residential Allocation	Non-Residential Allocation	Growth Share	2022 Non-Tax Revenue Per Capita	2023 Non-Tax Revenue Per Capita	2022 Non-Tax Revenue Per Employee	2023 Non-Tax Revenue Per Employee
Payments-in-Lieu of Taxation	\$645,635	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Ontario Municipal Partnership Fund (OMPF)	\$367,100	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Ontario Cannabis Legalization Implementation Fund (OCLIF)	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Safe Restart Agreement: Municipal Operating Funding 0	\$261,509	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Safe Restart Agreement: Public Transit Funding 0	\$579,962	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Social Services Relief Fund (SSRF) 0	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Provincial COVID-19 Recovery Funding 0	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other		66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other		66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other		66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other		66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
OMPF and Cannabis	\$1,208,571				\$0.00	\$0.00	\$0.00	\$0.00
Conditional Grants								
Ontario conditional grants (SLC 12 9910 01)	\$704,420	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	\$1,481,851	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Canada conditional grants (SLC 12 9910 02)	\$288,651	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax)	\$21,257	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total	\$2,496,179				\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities (SLC 12 9910 03)	\$169,119	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
User Fees and Service Charges								
General government	\$302,592	66%	34%	100%	\$10.58	\$10.58	\$10.58	\$10.58
Protection services								
Fire	\$169,104	66%	34%	100%	\$5.91	\$5.91	\$5.91	\$5.91
Police	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Court Security	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Prisoner Transportation	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Conservation authority	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Protective inspection and control	\$38,742	66%	34%	100%	\$1.35	\$1.35	\$1.35	\$1.35
Building permit and inspection services	\$567,565	66%	34%	25%	\$4.96	\$4.96	\$4.96	\$4.96
Emergency measures	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Provincial Offences Act (POA)	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Protection services	\$775,411				\$12.23	\$12.23	\$12.23	\$12.23
Transportation services								
Roads - Paved	\$288,492	66%	34%	100%	\$10.08	\$10.08	\$10.08	\$10.08
Roads - Unpaved	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Bridges and Culverts	\$36,410	66%	34%	100%	\$1.27	\$1.27	\$1.27	\$1.27
Roads - Traffic Operations & Roadside	\$23,254	66%	34%	100%	\$0.81	\$0.81	\$0.81	\$0.81
Winter Control - Except sidewalks, Parking Lots	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Winter Control - Sidewalks, Parking Lots Only	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Transit - Conventional	\$61,647	66%	34%	100%	\$2.15	\$2.15	\$2.15	\$2.15
Transit - Disabled & special needs	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Parking	\$2,288,325	66%	34%	100%	\$79.99	\$79.99	\$79.99	\$79.99
Street lighting	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Air transportation	\$7,429	66%	34%	100%	\$0.26	\$0.26	\$0.26	\$0.26
Other	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Transportation services	\$2,705,557				\$94.58	\$94.58	\$94.58	\$94.58
Environmental services								
Wastewater collection/conveyance	\$5,119,034	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Wastewater treatment & disposal	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Urban storm sewer system	\$3,270	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rural storm sewer system	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Water treatment	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Water distribution/transmission	\$6,513,818	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Solid waste collection	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Solid waste disposal	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Waste diversion	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Environmental services	\$11,636,122				\$0.00	\$0.00	\$0.00	\$0.00



Town of Niagara-on-the-Lake								
	2022 Non-Tax Revenue	Residential Allocation	Non-Residential Allocation	Growth Share	2022 Non-Tax Revenue Per Capita	2023 Non-Tax Revenue Per Capita	2022 Non-Tax Revenue Per Employee	2023 Non-Tax Revenue Per Employee
Health services								
Public health services	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Hospitals	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance services	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance dispatch	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Cemeteries	\$269,548	66%	34%	100%	\$9.42	\$9.42	\$9.42	\$9.42
Other	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Health services	\$269,548				\$9.42	\$9.42	\$9.42	\$9.42
Social and family services								
General assistance	\$0	100%	0%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Assistance to aged persons	\$0	100%	0%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Child care	\$0	100%	0%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	100%	0%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Social and family services	\$0				\$0.00	\$0.00	\$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	\$0	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	\$0				\$0.00	\$0.00	\$0.00	\$0.00
Recreation and cultural services								
Parks	\$15,005	95%	5%	100%	\$0.75	\$0.75	\$0.08	\$0.08
Recreation programs	\$44,658	95%	5%	100%	\$2.24	\$2.24	\$0.23	\$0.23
Recreation facilities - Golf Course, Marina, Ski Hill	\$0	95%	5%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Recreation facilities - All Other	\$191,789	95%	5%	100%	\$9.60	\$9.60	\$1.00	\$1.00
Libraries	\$9,011	95%	5%	100%	\$0.45	\$0.45	\$0.05	\$0.05
Museums	\$0	95%	5%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Cultural services	\$0	95%	5%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	95%	5%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Recreation and cultural services	\$260,463				\$13.04	\$13.04	\$1.35	\$1.35
Planning and development								
Planning and zoning	\$546,182	66%	34%	100%	\$19.09	\$19.09	\$19.09	\$19.09
Commercial and industrial	\$0	0%	100%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Residential development	\$0	100%	0%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Agriculture and reforestation	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Title drainage/shoreline assistance	\$1,198	66%	34%	100%	\$0.04	\$0.04	\$0.04	\$0.04
Other	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Planning and development	\$547,380				\$19.13	\$19.13	\$19.13	\$19.13
Other	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Total - User Fees and Service Charges	\$16,497,073				\$158.97	\$158.97	\$147.29	\$147.29
Licences, permits, rents, etc.								
Trailer revenue and permits	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Licences and permits	\$744,405	66%	34%	100%	\$26.02	\$26.02	\$26.02	\$26.02
Rents, concessions and franchises	\$976,096	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Royalties	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Green Energy	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Licences, permits, rents, etc.	\$1,720,501				\$26.02	\$26.02	\$26.02	\$26.02
Fines and penalties								
Provincial Offences Act (POA) Municipality which administers POA only	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other fines	\$407,881	66%	34%	100%	\$14.26	\$14.26	\$14.26	\$14.26
Penalties and interest on taxes	\$466,458	66%	34%	100%	\$16.31	\$16.31	\$16.31	\$16.31
Other	\$0	66%	34%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Fines and penalties	\$874,339				\$30.56	\$30.56	\$30.56	\$30.56
Other revenue								
Investment income	\$595,089	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Interest earned on reserves and reserve funds	\$18,560	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Gain/Loss on sale of land & capital assets	-\$61,826	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1025 02)	\$1,194,348	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1036 01)	\$408,414	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Community Benefits) (SLC 60 1036 01)	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Donations	\$199,204	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Donated Tangible Capital Assets (SLC 53 0610 01)	\$26,500	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sale of publications, equipment, etc.	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Contributions from non-consolidated entities	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Gaming and Casino Revenues	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$348,518	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$261,480	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$122	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	66%	34%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Other revenue	\$2,990,409				\$0.00	\$0.00	\$0.00	\$0.00



Niagara Region

Niagara Region								
2022 Non-Tax Revenue	Residential Allocation	Non-Residential Allocation	Growth Share	2022 Non-Tax Revenue Per Capita	2023 Non-Tax Revenue Per Capita	2022 Non-Tax Revenue Per Employee	2023 Non-Tax Revenue Per Employee	
Payments-in-Lieu of Taxation	\$9,769,959	0%	100%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Ontario Municipal Partnership Fund (OMPF)	\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Ontario Cannabis Legalization Implementation Fund (OCLIF)	\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Safe Restart Agreement: Municipal Operating Funding	\$1,075,979	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Safe Restart Agreement: Public Transit Funding	\$591,816	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Social Services Relief Fund (SSRF)	\$6,698,998	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Provincial COVID-19 Recovery Funding	\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
OMPF and Cannabis	\$0				\$0.00	\$0.00	\$0.00	\$0.00
Conditional Grants								
Ontario conditional grants (SLC 12 9910 01)	\$374,368,593	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	\$1,286,024	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Canada conditional grants (SLC 12 9910 02)	\$12,308,883	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	\$8,582,233	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Canada Community - Building Fund) (Federal Gas)	\$12,793,592	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total	\$409,339,325				\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	\$1,779,466	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities (SLC 12 9910 03)	\$855,466	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
User Fees and Service Charges								
General government	\$14,550	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Protection services								
Fire	\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Police	\$6,664,406	72%	28%	100%	\$9.67	\$9.67	\$9.67	\$9.67
Court Security	\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Prisoner Transportation	\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Conservation authority	\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Protective inspection and control	\$342,950	72%	28%	100%	\$0.50	\$0.50	\$0.50	\$0.50
Building permit and inspection services	\$0	72%	28%	25%	\$0.00	\$0.00	\$0.00	\$0.00
Emergency measures	\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Provincial Offences Act (POA)	\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Courts - PIDEAL								
Sub-total - Protection services	\$7,007,356				\$10.17	\$10.17	\$10.17	\$10.17
Transportation services								
Roads - Paved	\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Unpaved	\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Bridges and Culverts	\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Traffic Operations & Roadside	\$1,056,042	72%	28%	100%	\$1.53	\$1.53	\$1.53	\$1.53
Winter Control - Except sidewalks, Parking Lots	\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Winter Control - Sidewalks, Parking Lots Only	\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Transit - Conventional	\$4,035,119	72%	28%	100%	\$5.85	\$5.85	\$5.85	\$5.85
Transit - Disabled & special needs	\$97,669	72%	28%	100%	\$0.14	\$0.14	\$0.14	\$0.14
Parking	\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Street lighting	\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Air transportation	\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Transportation services	\$5,188,830				\$7.53	\$7.53	\$7.53	\$7.53
Environmental services								
Wastewater collection/conveyance	\$83,342,500	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Wastewater treatment & disposal	\$1,723,522	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Urban storm sewer system	\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rural storm sewer system	\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Water treatment	\$47,925,594	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Water distribution/transmission	\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Solid waste collection	\$10,202,013	72%	28%	100%	\$14.80	\$14.80	\$14.80	\$14.80
Solid waste disposal	\$13,966,908	72%	28%	100%	\$20.26	\$20.26	\$20.26	\$20.26
Waste diversion	\$36,478,876	72%	28%	100%	\$52.92	\$52.92	\$52.92	\$52.92
Other	\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Environmental services	\$108,573,391				\$87.98	\$87.98	\$87.98	\$87.98



		Niagara Region							
		Residential	Non-Residential	Growth	2022 Non-Tax	2023 Non-Tax	2022 Non-Tax	2023 Non-Tax	
		Allocation	Allocation	Share	Revenue Per Capita	Revenue Per Capita	Revenue Per Employee	Revenue Per Employee	
		2022 Non-Tax Revenue							
Health services									
Public health services		\$30,481	72%	28%	100%	\$0.04	\$0.04	\$0.04	\$0.04
Hospitals		\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance services		\$634,899	72%	28%	100%	\$0.92	\$0.92	\$0.92	\$0.92
Ambulance dispatch		\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Cemeteries		\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other		\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Health services		\$665,380				\$0.97	\$0.97	\$0.97	\$0.97
Social and family services									
General assistance		\$30,261	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Assistance to aged persons		\$23,437,019	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Child care		\$2,891,747	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	Administration	\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Social and family services		\$26,359,027				\$0.00	\$0.00	\$0.00	\$0.00
Social Housing									
Public Housing		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Non - Profit/Cooperative Housing		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rent Supplement Programs		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	Shared Services	\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Social Housing		\$0				\$0.00	\$0.00	\$0.00	\$0.00
Recreation and cultural services									
Parks		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Recreation programs		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Recreation facilities - Golf Course, Marina, Ski Hill		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Recreation facilities - All Other		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Libraries		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Museums		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Cultural services		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Recreation and cultural services		\$0				\$0.00	\$0.00	\$0.00	\$0.00
Planning and development									
Planning and zoning		\$1,224,034	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Commercial and industrial		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Residential development		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Agriculture and reforestation		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Title drainage/shoreline assistance		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Planning and development		\$1,224,034				\$0.00	\$0.00	\$0.00	\$0.00
Other		\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Total - User Fees and Service Charges		\$149,032,568				\$106.64	\$106.64	\$106.64	\$106.64
Licences, permits, rents, etc.									
Trailer revenue and permits		\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Licences and permits		\$1,068,045	72%	28%	100%	\$1.55	\$1.55	\$1.55	\$1.55
Rents, concessions and franchises		\$18,540,956	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Royalties		\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Green Energy		\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other		\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Licences, permits, rents, etc.		\$19,609,001				\$1.55	\$1.55	\$1.55	\$1.55
Fines and penalties									
Provincial Offences Act (POA) Municipality which administers POA only		\$5,056,766	72%	28%	100%	\$7.34	\$7.34	\$7.34	\$7.34
Other Fines		\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Penalties and interest on taxes		\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other		\$0	72%	28%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Fines and penalties		\$5,056,766				\$7.34	\$7.34	\$7.34	\$7.34
Other revenue									
Investment income		\$20,636,643	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Interest earned on reserves and reserve funds		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Gain/Loss on sale of land & capital assets		\$246,049	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1025 02)		\$36,934,921	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1036 01)		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Community Benefits) (SLC 60 1036 01)		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Donations		\$52,434	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Donated Tangible Capital Assets (SLC 53 0610 01)		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sale of publications, equipment, etc.		\$129,586	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Contributions from non-consolidated entities		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other Revenues from Government Business Enterprise (ie. Dividends, etc.)		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Gaming and Casino Revenues		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	Miscellaneous	\$8,434,753	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other		\$0	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	Exchange Gain/Loss	\$446,283	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	Loss on Transfer of Assets	-\$77,724,013	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	Waste Diversion	\$6,138,895	72%	28%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Other revenue		-\$4,704,447				\$0.00	\$0.00	\$0.00	\$0.00

Appendix E Per-Capita Ongoing Cost Assumptions

Town of Niagara-on-the-Lake

	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 Debt)	Residential	Non-Residential	Estimated Growth Impact	2023 Expenses Per Resident	2023 Expenses Per Employee
General government													
Governance	\$630,672	\$23,682	\$48,309	\$413,326	\$16,510	\$0	\$0	\$1,108,817	66%	34%	0%	\$0.00	\$0.00
Corporate Management	\$324,936	\$0	\$490,417	\$709,723	\$37,208	\$423,664	\$330,704	\$2,316,652	66%	34%	0%	\$0.00	\$0.00
Program Support	\$3,162,130	\$0	\$739,669	\$476,910	\$15,540	\$0	\$0	\$4,394,249	66%	34%	100%	\$153.61	\$153.61
Sub-total - General government												\$153.61	\$153.61
Protection services													
Fire	\$1,437,272	\$36,163	\$522,733	\$5,207	\$0	\$0	\$729,796	\$2,695,008	66%	34%	100%	\$94.21	\$94.21
Police	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Court Security	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Prisoner Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Conservation authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Protective inspection and control	\$249,264	\$0	\$17,640	\$224,977	\$166	\$0	\$975	\$493,022	66%	34%	100%	\$17.23	\$17.23
Building permit and inspection services	\$630,712	\$0	\$15,557	\$10,023	\$0	\$0	\$0	\$656,292	66%	34%	100%	\$22.94	\$22.94
Emergency measures	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$421	66%	34%	100%	\$0.01	\$0.01
Provincial Offences Act (POA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Sub-total - Protection services												\$134.40	\$134.40
Transportation services													
Roads - Paved	\$1,344,815	\$0	\$517,306	\$803,343	\$0	\$0	\$1,557,456	\$4,222,920	66%	34%	0%	\$0.00	\$0.00
Roads - Unpaved	\$0	\$0	\$0	\$0	\$0	\$0	\$3,323	\$3,323	66%	34%	0%	\$0.00	\$0.00
Roads - Bridges and Culverts	\$28,117	\$0	\$36,626	\$0	\$0	\$0	\$90,996	\$155,739	66%	34%	0%	\$0.00	\$0.00
Roads - Traffic Operations & Roadside	\$546,797	\$0	\$142,628	\$277,938	\$0	\$0	\$134,511	\$1,101,874	66%	34%	0%	\$0.00	\$0.00
Winter Control - Except sidewalks, Parking Lots	\$172,647	\$0	\$95,764	\$75,644	\$0	\$0	\$0	\$344,055	66%	34%	0%	\$0.00	\$0.00
Winter Control - Sidewalks, Parking Lots Only	\$17,850	\$0	\$10,973	\$601	\$0	\$0	\$0	\$29,424	66%	34%	0%	\$0.00	\$0.00
Transit - Conventional	\$8,637	\$0	\$1,744	\$1,001,259	\$0	\$0	\$0	\$1,011,640	66%	34%	100%	\$35.36	\$35.36
Transit - Disabled & special needs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Parking	\$437,005	\$0	\$211,596	\$5,002	\$82,254	\$0	\$71,980	\$807,837	66%	34%	100%	\$28.24	\$28.24
Street lighting	\$9,453	\$40,472	\$262,885	\$110,070	\$0	\$0	\$92,573	\$474,981	66%	34%	0%	\$0.00	\$0.00
Air transportation	\$32,254	\$0	\$21,731	\$0	\$0	\$0	\$33,724	\$87,709	66%	34%	100%	\$3.07	\$3.07
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Sub-total - Transportation services												\$66.67	\$66.67
Environmental services (excluding water and sewer)													
Wastewater collection/conveyance	\$182,578	\$5,978	\$90,632	\$3,815,161	\$0	\$0	\$548,340	\$4,088,371	66%	34%	100%	\$142.92	\$142.92
Wastewater treatment & disposal	\$0	\$0	\$234,775	\$0	\$0	\$0	\$0	\$234,775	66%	34%	100%	\$8.21	\$8.21
Urban storm sewer system	\$97,337	\$0	\$28,738	\$125,788	\$4,188	\$0	\$712,020	\$256,051	66%	34%	0%	\$0.00	\$0.00
Rural storm sewer system	\$4,162	\$0	\$152	\$0	\$0	\$0	\$0	\$4,314	66%	34%	0%	\$0.00	\$0.00
Water treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Water distribution/transmission	\$1,184,831	\$1,860	\$402,071	\$3,159,388	\$2,629	\$0	\$1,021,997	\$4,748,919	66%	34%	100%	\$166.01	\$166.01
Solid waste collection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Solid waste disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Waste diversion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$34,962	\$34,962	66%	34%	100%	\$1.22	\$1.22
Shoreline Protection													
Sub-total - Environmental services (excluding water and sewer)												\$318.35	\$318.35



	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 Debt)	Residential	Non-Residential	Estimated Growth Impact	2023 Expenses Per Resident	2023 Expenses Per Employee
Health services													
Public health services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Hospitals	\$0	\$0	\$0	\$0	\$0	\$103,014	\$0	\$103,014	66%	34%	100%	\$3.60	\$3.60
Ambulance services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Ambulance dispatch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Cemeteries	\$155,798	\$0	\$150,705	\$953	\$0	\$0	\$31,299	\$338,755	66%	34%	100%	\$11.84	\$11.84
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Sub-total - Health services												\$15.44	\$15.44
Social and family services													
General assistance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Assistance to aged persons	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Child care	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Sub-total - Social and family services												\$0.00	\$0.00
Social Housing													
Public Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	0%	\$0.00	\$0.00
Non-Profit/Cooperative Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	0%	\$0.00	\$0.00
Rent Supplement Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	0%	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	0%	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	0%	\$0.00	\$0.00
Sub-total - Social Housing												\$0.00	\$0.00
Recreation and cultural services													
Parks	\$756,468	\$0	\$350,869	\$46,407	\$0	\$0	\$232,334	\$1,386,078	66%	34%	100%	\$48.45	\$48.45
Recreation programs	\$138	\$0	\$39,684	\$0	\$0	\$0	\$0	\$39,822	66%	34%	100%	\$1.39	\$1.39
Rec. Fac. - Golf Crs, Marina, Ski Hill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Rec. Fac. - All Other	\$958,438	\$61,161	\$988,319	\$54,344	\$10,587	\$900	\$594,289	\$2,606,877	66%	34%	100%	\$91.13	\$91.13
Libraries	\$678,508	\$0	\$141,357	\$25,109	\$117	\$0	\$124,487	\$969,578	66%	34%	100%	\$33.89	\$33.89
Museums	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Cultural services	\$683	\$0	\$2,602	\$614	\$0	\$0	\$50,781	\$54,680	66%	34%	100%	\$1.91	\$1.91
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Sub-total - Recreation and cultural services												\$176.78	\$176.78
Planning and development													
Planning and zoning	\$933,519	\$0	\$25,132	\$160,408	\$0	\$24,278	\$11,220	\$1,154,557	66%	34%	100%	\$40.36	\$40.36
Commercial and Industrial	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Residential development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Agriculture and reforestation	\$66,262	\$52,179	\$102,565	\$113,018	\$0	\$12,000	\$0	\$293,845	66%	34%	100%	\$10.27	\$10.27
Title drainage/shoreline assistance	\$0	\$1,198	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	100%	\$0.00	\$0.00
Sub-total - Planning and development												\$50.63	\$50.63
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	66%	34%	0%	\$0.00	\$0.00
Total Expenses	\$13,869,126	\$216,715	\$5,367,772	\$7,800,052	\$169,199	\$563,856	\$5,859,427	\$31,895,415				\$915.88	\$915.88



Niagara Region

	Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses (Excluding Long-Term Debt)	Residential	Non-Residential	Estimated Growth Impact	2023 Expenses Per Resident	2023 Expenses Per Employee
General government													
Governance	\$2,705,977	\$0	\$178,105	\$74,215	\$944	\$0	\$0	\$2,959,241	72%	28%	0%	\$0.00	\$0.00
Corporate Management	\$3,340,629	\$14,085,827	\$4,624,311	\$6,829,371	(\$661,552)	\$2,886,001	\$3,911,838	\$20,930,598	72%	28%	0%	\$0.00	\$0.00
Program Support	\$27,045,313	\$0	\$5,647,595	\$4,984,058	\$5,482,581	\$59,965	\$0	\$43,219,512	72%	28%	100%	\$62.70	\$62.70
Sub-total - General government												\$62.70	\$62.70
Protection services													
Fire	\$42,145	\$0	\$0	\$0	\$0	\$0	\$0	\$42,145	72%	28%	100%	\$0.06	\$0.06
Police	\$173,666,324	\$0	\$12,601,199	\$3,682,298	\$809,830	\$0	\$9,611,585	\$200,371,236	72%	28%	100%	\$290.67	\$290.67
Court Security	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Prisoner Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Conservation authority	\$0	\$0	\$0	\$0	\$0	\$6,383,535	\$0	\$6,383,535	72%	28%	100%	\$9.26	\$9.26
Protective inspection and control	\$179,522	\$0	\$6,901	\$9,884	\$0	\$0	\$0	\$196,307	72%	28%	100%	\$0.28	\$0.28
Building permit and inspection services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	25%	\$0.00	\$0.00
Emergency measures	\$342,712	\$0	\$132,824	\$5,050	\$0	\$0	\$0	\$480,586	72%	28%	100%	\$0.70	\$0.70
Provincial Offences Act (POA)	\$2,104,828	\$0	\$266,606	\$531,776	\$237,797	\$812,932	\$608,472	\$4,562,411	72%	28%	100%	\$6.62	\$6.62
Other	\$4,937	\$0	\$0	\$0	\$0	\$0	\$0	\$4,937	72%	28%	100%	\$0.01	\$0.01
Sub-total - Protection services												\$307.60	\$307.60
Transportation services													
Roads - Paved	\$723,811	\$0	\$247,749	\$1,004,545	\$0	\$0	\$19,307,841	\$21,283,946	72%	28%	100%	\$30.88	\$30.88
Roads - Unpaved	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Roads - Bridges and Culverts	\$376,324	\$0	\$125,484	\$507,507	\$0	\$0	\$4,203,872	\$5,213,187	72%	28%	100%	\$7.56	\$7.56
Roads - Traffic Operations & Roadside	\$11,654,872	\$0	\$5,788,354	\$2,907,363	\$56,426	\$347,561	\$4,475,252	\$25,229,828	72%	28%	100%	\$36.60	\$36.60
Winter Control - Except sidewalks, Parking Lots	\$1,592,434	\$0	\$1,288,549	\$4,004,598	\$0	\$0	\$75,389	\$6,960,970	72%	28%	100%	\$10.10	\$10.10
Winter Control - Sidewalks, Parking Lots Only	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Transit - Conventional	\$447,898	\$0	\$351,487	\$13,250,532	\$8,308	\$1,905,406	\$0	\$15,963,631	72%	28%	100%	\$23.16	\$23.16
Transit - Disabled & special needs	\$0	\$0	\$110	\$1,793,091	\$0	\$0	\$0	\$1,793,201	72%	28%	100%	\$2.60	\$2.60
Parking	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Street lighting	\$0	\$0	\$112,753	\$0	\$2	\$0	\$878,508	\$991,263	72%	28%	100%	\$1.44	\$1.44
Air transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Other	\$801,527	\$0	\$75,077	\$16,159	\$0	\$0	\$0	\$892,763	72%	28%	100%	\$1.30	\$1.30
Sub-total - Transportation services												\$113.63	\$113.63
Environmental services													
Wastewater collection/conveyance.	\$3,843,852	\$0	\$4,625,353	\$3,464,427	\$406,929	\$328,666	\$8,317,987	\$20,987,214	72%	28%	100%	\$30.44	\$30.44
Wastewater treatment & disposal	\$11,258,111	\$0	\$13,898,983	\$10,113,373	\$1,231,595	\$985,999	\$10,855,950	\$48,344,011	72%	28%	100%	\$70.13	\$70.13
Urban storm sewer system	\$0	\$0	\$0	\$0	\$0	\$0	\$656,255	\$656,255	72%	28%	100%	\$0.95	\$0.95
Rural storm sewer system	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Water treatment	\$7,519,100	\$0	\$5,683,073	\$1,589,034	\$711,412	\$45,000	\$6,224,836	\$21,772,455	72%	28%	100%	\$31.58	\$31.58
Water distribution/transmission	\$2,876,780	\$0	\$1,995,156	\$693,752	\$237,137	\$15,000	\$5,873,119	\$11,690,944	72%	28%	100%	\$16.96	\$16.96
Solid waste collection	\$222,588	\$0	\$12,379	\$9,738,901	\$7,127	\$0	\$0	\$9,980,995	72%	28%	100%	\$14.48	\$14.48
Solid waste disposal	\$1,934,972	\$0	\$36,512	\$8,072,217	\$223,256	\$0	\$1,622,516	\$11,889,473	72%	28%	100%	\$17.25	\$17.25
Waste diversion	\$1,302,318	\$0	\$4,758,163	\$35,457,327	\$272,989	(\$121,861)	\$1,270,243	\$42,939,179	72%	28%	100%	\$62.29	\$62.29
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Sub-total - Environmental services												\$244.09	\$244.09



	Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses (Excluding Long-Term Debt)	Residential	Non-Residential	Estimated Growth Impact	2023 Expenses Per Resident	2023 Expenses Per Employee
Health services													
Public health services	\$53,307,663	\$156,631	\$3,190,754	\$4,071,021	\$1,071,260	\$15,588	\$597,229	\$62,253,515	72%	28%	100%	\$90.31	\$90.31
Hospitals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Ambulance services	\$51,555,411	\$0	\$4,900,881	\$959,545	\$715,695	\$638	\$3,192,773	\$61,324,943	72%	28%	100%	\$88.96	\$88.96
Ambulance dispatch	\$7,053,819	\$0	\$413,245	\$90,502	\$219,300	\$0	\$0	\$7,776,866	72%	28%	100%	\$11.28	\$11.28
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Other	\$0	\$0	\$6,952	\$0	\$0	\$0	\$0	\$6,952	72%	28%	100%	\$0.01	\$0.01
Sub-total - Health services												\$190.56	\$190.56
Social and family services													
General assistance	\$18,989,426	\$0	\$1,051,509	\$14,652,141	\$701,343	\$108,566,257	\$203,928	\$144,164,604	72%	28%	100%	\$209.13	\$209.13
Assistance to aged persons	\$96,920,148	\$0	\$15,194,049	\$6,207,325	\$333,068	\$7,062	\$3,782,684	\$122,444,336	72%	28%	100%	\$177.62	\$177.62
Child care	\$9,019,635	\$0	\$643,421	\$60,473,779	\$33,639	\$281,013	\$184,532	\$70,636,019	72%	28%	100%	\$102.47	\$102.47
Other	\$1,078,674	\$0	\$66,577	\$71,243	\$0	\$0	\$0	\$1,216,494	72%	28%	100%	\$1.76	\$1.76
Sub-total - Social and family services												\$490.99	\$490.99
Social Housing													
Public Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$9,885,445	\$9,885,445	72%	28%	0%	\$0.00	\$0.00
Non-Profit/Cooperative Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	0%	\$0.00	\$0.00
Rent Supplement Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Other	\$5,467,044	\$0	\$13,358,336	\$1,029,536	\$7,285,805	\$31,019,330	\$0	\$58,160,051	72%	28%	100%	\$84.37	\$84.37
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Sub-total - Social Housing												\$84.37	\$84.37
Recreation and cultural services													
Parks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Recreation programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Rec. Fac. - Golf Crs, Marina, Ski Hill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Rec. Fac. - All Other	\$158,185	\$0	\$209,249	\$0	\$161,549	\$0	\$472,001	\$1,000,984	72%	28%	100%	\$1.45	\$1.45
Libraries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Museums	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Cultural services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Sub-total - Recreation and cultural services												\$1.45	\$1.45
Planning and development													
Planning and zoning	\$4,970,408	\$0	\$171,967	\$939,931	\$15,022	\$314,459	\$0	\$6,411,787	72%	28%	100%	\$9.30	\$9.30
Commercial and industrial	\$1,171,664	\$0	\$323,375	\$690,874	\$0	\$22,323,231	\$0	\$24,509,144	72%	28%	100%	\$35.55	\$35.55
Residential development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Agriculture and reforestation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Tile drainage/shoreline assistance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	100%	\$0.00	\$0.00
Sub-total - Planning and development												\$44.86	\$44.86
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	72%	28%	0%	0	0
Total Expenses	\$503,679,051	\$14,242,458	\$101,987,038	\$197,915,375	\$19,561,462	\$176,175,782	\$96,212,255	\$1,095,530,963				\$1,540.22	\$1,540.22

