



# FINANCIAL IMPACT ANALYSIS

Upper West Side Landowners Group  
Urban Boundary Expansion Plan  
Hamilton, ON

Prepared For:  
Upper West Side Landowners Group

June 2020

**MGP**



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## **Financial Impact Analysis**

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Urban Boundary Expansion Plan  
Hamilton, ON**

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# Executive Summary

Malone Given Parsons Ltd. was retained by Upper West Side Landowners Group (“Upper West Side”) to examine the estimated financial impacts of a proposed conceptual development on the finances of the City of Hamilton. Upper West Side owns 172 hectares of land bounded by Twenty Road West to the north, Dickenson Road to the south, Upper James Street to the east, and Glancaster Road to the west (“Subject Lands”).

A conceptual development plan for the Subject Lands has been prepared, which proposes a variety of residential and non-residential uses. This report evaluates the conceptual development plan for the entirety of the Subject Lands, which is comprised of Western, Central, and Eastern Urban Boundary Expansion areas. The assumptions used in this report are based on our best estimate at this time, and will be refined through the development approvals process as more details of the concept are known.

The proposed development, located in the urban expansion area, provides for a mix of housing types including 196 singles/semis, 1,715 townhomes, and 539 apartment units, which will accommodate approximately 5,748 persons when completed. In addition, the non-residential component of the proposed development will accommodate approximately 7,781 jobs.

Based on current development charge (DC) rates, the proposed development will generate \$175.5 million (2020 dollars) in DC revenues for the City, as well as \$10.3 million for the school boards and GO transit. Given that a formal development application will commence at a later date and will be phased over time, it should be noted that the actual DC revenue will be higher (assuming the same concept plan statistics) and will at a minimum be adjusted to account for the rate of inflation.

Based on current building permit fees, the proposed development will generate approximately \$15.4 million (2020 dollars) in building permit revenue for the City. It should be noted this is the current dollar value and that the actual building permit revenue will be higher (assuming the same concept plan statistics) as they are charged at the end of the development approvals process, which will also occur at a later date and will be phased in over time.

In addition to one-time revenues, the development will generate on-going revenues for the City. The proposed development is estimated to generate annually \$33.5 million in property taxes, \$17.7 million in water and wastewater/storm revenues and \$4.5 million in non-tax revenues for the City (2020 dollars).

Based on the estimated 2018 population and employment numbers for Hamilton, the proposed development is estimated to add approximately \$17.7 million to the City’s annual operating expenditures, which equates to approximately \$1,911 per person and \$859 per employee. Based on the proposed conceptual development plan, the annual

lifecycle costs to replace roads, water, wastewater, and stormwater works required for the development will add approximately \$260,000 for roads, \$330,000 for stormwater services, \$1.1 million for sanitary services, and \$1.4 million for water services.

The proposed development will generate approximately \$55.7 million in ongoing revenues annually, which will exceed the expenditures the City will incur (approximately \$20.7 million). As such, the proposed development will have an annual positive net fiscal impact of approximately \$35.0 million. It should be noted that this analysis does not take into account the existing property tax paid by the landowners and has therefore not been excluded from the analysis.

Development of the Subject Lands makes efficient use of vacant land within an area where roads, sanitary, and municipal services can be provided with minimal extensions to existing infrastructure. The proposed conceptual development plan is planned to achieve a cost-effective development pattern by proposing development at a density that efficiently uses the available land. As such, the Subject Lands can be serviced in a cost-effective manner, will provide a net positive financial impact and will aid the City in maintaining a healthy supply of housing and employment.



# 1.0

## Introduction

### 1.1 Background

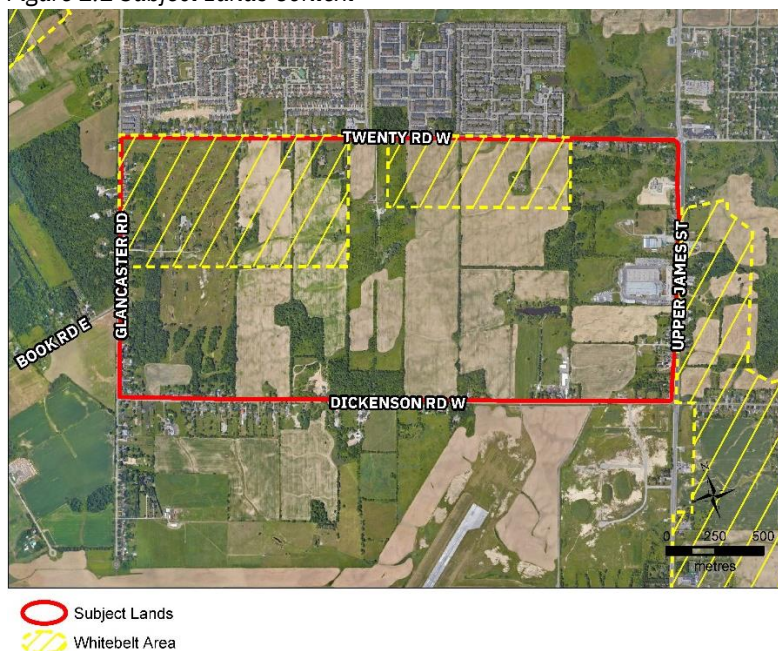
Malone Given Parsons Ltd. has been retained by the Upper West Side Landowners Group (“Upper West Side”) to analyze the estimated financial impacts of the proposed development on the finances of the City of Hamilton, both from a capital and operating perspective.

### 1.2 Site Location

The Upper West Side Landowners Group (“Upper West Side”) are the landowners of 172 hectares (425 acres) of land generally bound by Twenty Road West to the north, Dickenson Road to the south, Upper James Street to the east, and Glancaster Road to the west (the “Subject Lands”), as shown in the figure below.

The majority of the Subject Lands are located within the Airport Employment Growth District (AEGD) Secondary Plan, while the remaining portions (generally located along Twenty Road West) are outside the Settlement Boundary.

Figure 1.1 Subject Lands Context

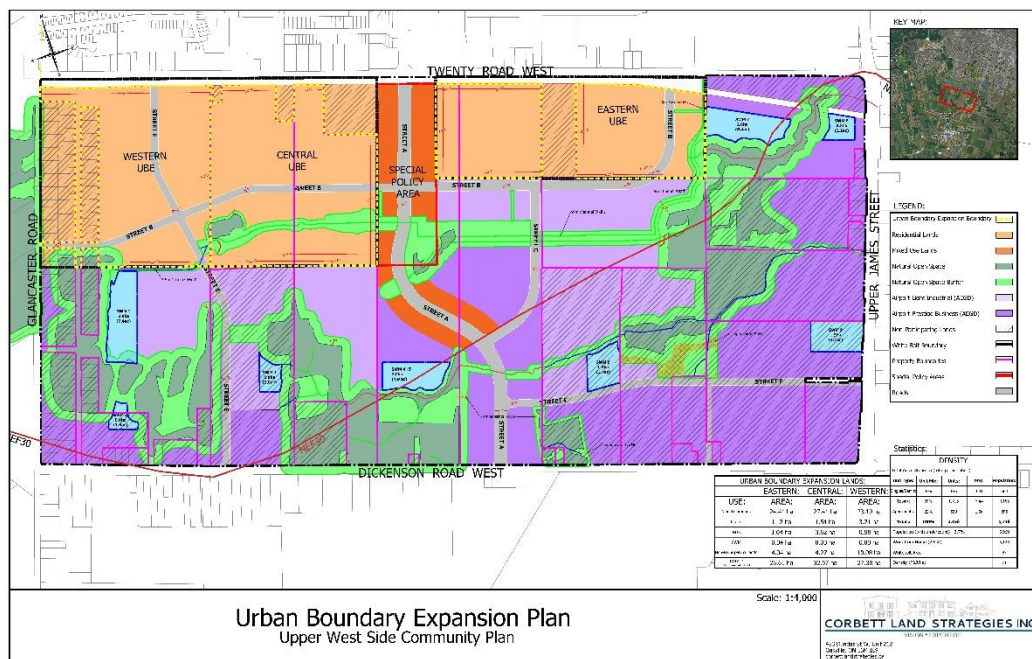


### 1.3 Proposed Development

Upper West Side has prepared a conceptual development plan, as shown in the figure below, which includes a variety of residential and non-residential uses. Any outstanding works associated with the proposed development will be completed as part of the Upper West Side Secondary Plan process.

The development plans are conceptual in nature and no formal development application has been submitted to the City. This report operates on the assumption that the necessary land use approvals are secured to support the proposed conceptual development. It should be noted that the conceptual development plan is comprised of Western, Central, and Eastern Boundary Expansion areas separately. For the purposes of this report, the analysis is conducted on the entirety of the Subject Lands. The assumptions used in this report are based on our best estimate at this time, and will be refined through the development approvals process as more details of the concept are known.

Figure 1.2: Conceptual Development Plan



The conceptual development plan consists of a mix of residential, commercial, and employment lands. The proposed mixed-use development anticipates a mix of housing types located in the urban expansion area including:

- 196 singles/semis;
- 1,715 townhomes; and,
- 539 apartment units.

The projected population of the proposed development is anticipated to be 5,748 people (based on the Persons Per Unit assumptions in the City of Hamilton DC Background Study, 2019), as shown in the table below.

*Table 1.1: Projected Residential Unit Mix and Population*

Unit Type	Residential Unit <sup>a</sup>	Persons Per Unit (PPU) <sup>b</sup>	Population
Single/Semi	196	3.41	668
Townhomes	1,715	2.44	4,185
Apartments	539	1.66	895
<b>TOTAL</b>	<b>2,450</b>	<b>2.35</b>	<b>5,748</b>

**Notes**

*a - As per Upper West Side Urban Expansion Plan dated May 29, 2020.*

*b - As per City of Hamilton DC Background Study 2019.*

The proposed development additionally includes commercial, institutional, office and industrial uses, which is expected to generate approximately 7,781 jobs. As per Table 1.2 below, the majority of the employment is anticipated to be office jobs.

*Table 1.2: Projected Non-Residential Mix and Employment Yield*

Land Use	Development Type	Built Area (ft <sup>2</sup> ) <sup>a,b</sup>	Employee Density (Employee/ft <sup>2</sup> ) <sup>c</sup>	Employees
Retail	Commercial/Institutional	210,000	450	467
Business Employment	Office	2,890,000	450	6,422
General Employment	Industrial/Warehousing	1,070,000	1,200	892
<b>TOTAL</b>		<b>4,170,000</b>		<b>7,781</b>

**Notes**

*a - As per Upper West Side Urban Expansion Plan dated May 29, 2020.*

*b - Figures are rounded to the nearest ten thousand.*

*c - As per City of Hamilton DC Background Study 2019.*

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# 2.0

## Planning Policy Context

### 2.1 Provincial Policy Statement, 2020

The Provincial Policy Statement (PPS) 2020 provides policy direction on matters of provincial interest related to land use planning and development. In particular, the PPS provides long-term guidance for the development of healthy, liveable and safe communities, a clean and healthy environment, and a strong economy. To achieve this, the PPS provides direction for focusing development in existing settlement areas and away from sensitive environments and natural or human-made hazards.

The infrastructure and public service facility policies of the PPS direct that infrastructure should be provided in a coordinated, efficient and cost-effective manner that will meet current and projected needs of the municipalities and will be financially viable over the life-cycle of the facilities (Section 1.6.1). Furthermore, municipal servicing is the preferred form of servicing for settlement areas (Section 1.6.6.2).

Infrastructure includes sewage and water systems, septage treatment systems, stormwater management systems, waste management systems, electricity generation facilities, electricity transmission and distribution systems, communications/telecommunications, transit and transportation corridors and facilities, oil and gas pipelines and associated facilities.

### 2.2 A Place to Grow: Growth Plan for the Greater Golden Horseshoe, 2019

A Place to Grow: Growth Plan for the Greater Golden Horseshoe (Growth Plan) is a framework document for managing growth and development in the Greater Golden Horseshoe. Through its policies, the Growth Plan guides decisions on a range of issues including land use planning, urban form, protection of natural heritage, and the efficient use of infrastructure.

Section 3 of the Growth Plan deals with infrastructure to support growth. Section 3.2.1 states that planning for new or expanded infrastructure will occur in an integrated manner and should involve identifying the full life cycle of costs of infrastructure and developing options to pay for these costs over the long-term. Specifically, Policy 3.2.6.1 states that municipalities should generate sufficient revenue to recover the full cost of providing and maintaining municipal water and wastewater systems.

## **2.3 Urban Hamilton Official Plan, 2013**

The Urban Hamilton Official Plan (UHOP) provides a long-term vision for the physical development of the City over the horizon of the plan. The policies provide the direction for managing long term development to achieve social, economic and environmental objectives of the City's vision.

The UHOP contains policies regarding providing full municipal services and recovering the full lifecycle cost of services as per the below:

*“The City shall endeavour to recover the full lifecycle cost of providing sustainable municipal water and wastewater service as required by applicable municipal By-laws and provincial legislation (Policy 5.3.4).*

*All new development and redevelopment within the urban area shall be connected to the City's water and wastewater system (Policy 5.3.5).*

*The City shall endeavour to recover the full lifecycle cost of providing sustainable municipal storm water services as required by applicable municipal and provincial legislation. (Policy 5.4.10)”*

# 3.0

## Capital Revenues and Expenditures

This section reviews the capital revenue generated from the proposed development, the capital infrastructure required to service the proposed development and the associated impact on the City’s capital budget.

### 3.1 Development Charge Revenue

Development charges help finance capital projects required to meet the increased need for services resulting from growth and development. Development Charge (DC) revenues that would be generated for the City of Hamilton by the proposed development is \$175.5 million with the remaining DC revenue going to the school boards and GO Transit (\$10.3 million). It should be noted for the purposes of this analysis we have applied the July 6, 2020 rate, which is coming into effect shortly.

Table 3.1: Estimated Development Charge Revenues

Property Type <sup>a,b</sup>	Number of Units/Non-Residential Space <sup>a</sup>	DC Rate (per unit or m <sup>2</sup> ) <sup>c</sup>	City DC Revenue <sup>c</sup>			Other DC Revenue	Total <sup>d</sup>
			Soft Services <sup>d</sup>	Hard Services <sup>d</sup>	Servicing <sup>d,e</sup>	Other <sup>d</sup>	
Single/Semi	196	\$52,706	\$2,020,000	\$3,140,000	\$5,030,000	\$580,000	\$10,770,000
Towns	1,715	\$38,418	\$12,620,000	\$19,670,000	\$31,500,000	\$4,920,000	\$68,710,000
Apartments (2+ Bdrms)	270	\$31,885	\$1,630,000	\$2,530,000	\$4,060,000	\$770,000	\$8,990,000
Apartments (<2 Bdrms)	269	\$22,580	\$1,110,000	\$1,730,000	\$2,770,000	\$750,000	\$6,360,000
Non-Residential	387,960	\$234.44	\$4,430,000	\$44,180,000	\$39,090,000	\$3,260,000	\$90,960,000
<b>TOTAL</b>			<b>\$21,800,000</b>	<b>\$71,250,000</b>	<b>\$82,440,000</b>	<b>\$10,280,000</b>	<b>\$185,790,000</b>

**Notes**

a - As per Upper West Urban Boundary Expansion Plan dated May 29, 2020.

b - For the purposes of the DC calculations we have assumed a 50/50 split between <2 bedrooms and 2+ bedroom apartments

c - As per Bylaw 19-142 and 11-174, as amended. Effective July 6, 2020 - July 5, 2021

d - Figures are rounded to the nearest ten thousand.

e - DC rates for stormwater services are for a separated sewer system.

Of the total generated,

- \$21.8 million is generated for soft services, which includes parkland, recreation, library, health and social services;
- \$71.3 million is generated for hard services, which includes highway services, public works, police, fire, paramedics, transit and waste diversion;
- \$82.4 million is generated for servicing consisting of:
  - \$18.3 million for water services;
  - \$36.4 million for sanitary services; and,
  - \$27.7 million for storm services
- \$10.3 million is generated for GO Transit and the school boards.

It should be noted that these estimates are based on current DC rates, however these rates are indexed annually on July 6 and will be subject to change. DC rates will typically increase at the rate of, or above, inflation. Given that the development will commence in the future and will be phased in over time, actual DC revenue will likely be higher.

### 3.2 Building Permit Revenue

The proposed development will generate approximately \$15.4 million in building permit revenue for the City, as shown in the table below. While DCs help pay for growth-related infrastructure, building permit revenues are generally used to fund the day-to-day operations for the City’s building department (and other involved departments) in their review of applications. As such, the net financial impact to the City is anticipated to be close to zero.

Table 3.2: Estimated Building Permit Revenues

Residential	Size per Unit (m <sup>2</sup> )	Units	Built Area (m <sup>2</sup> ) <sup>a</sup>	Fee (\$/m <sup>2</sup> or \$/unit) <sup>b</sup>	Total <sup>a</sup>
Singles/Towns <sup>c</sup>	186	1,911	360,000	\$15.87	\$5,710,000
Apartments <sup>c</sup>	65	539	40,000	\$15.87	\$630,000
Subsurface Works <sup>d</sup>	n/a	2,450	n/a	\$716.00	\$1,750,000
<b>Subtotal</b>					<b>\$8,090,000</b>
Commercial		Land (ha)	Built Area (m <sup>2</sup> )/Buildings <sup>a,j</sup>	Fees (\$/m <sup>2</sup> ) <sup>b</sup>	Total <sup>a</sup>
Retail (pop-related)		4.91	20,000	\$17.39	\$350,000
Subsurface Works <sup>e,f</sup>		n/a	4	\$2,926.00	\$10,000
<b>Subtotal</b>					<b>\$360,000</b>
Employment		Land (ha)	Built Area (m <sup>2</sup> )/Buildings <sup>a,j</sup>	Fees (\$/m <sup>2</sup> ) <sup>b</sup>	Total <sup>a</sup>
Business Employment <sup>g</sup>		67.16	270,000	\$20.91	\$5,650,000
General Employment <sup>h</sup>		24.92	100,000	\$12.20	\$1,220,000
Subsurface Works <sup>e,i</sup>		n/a	23	\$2,926.00	\$70,000
<b>Subtotal</b>					<b>\$6,940,000</b>
<b>TOTAL</b>					<b>\$15,390,000</b>

**Notes**

a - Figures are rounded to the nearest ten thousand.

b - As per City of Hamilton Building Permit Bylaw 15-058, effective as of January 1, 2020.

c - It is assumed that the unit size for singles/towns is 186 m<sup>2</sup> and apartments is 65 m<sup>2</sup>.

d -Subsurface works for Residential includes Residential Under Part 9 of Division B, New Water Service and New Service Fee. It does not include Shoring Fees.



*e - Subsurface works for Retail and Employment includes RCII Under Part 3 of Division B (greater than 1,200 m<sup>2</sup>). It does not include Shoring Fees.*

*f - It is assumed that each retail building is 5,000 m<sup>2</sup>.*

*g - Business Employment assumed to be Office Buildings under 10 storeys for the purposes of calculating Building Permit Fees.*

*h - General Employment assumed to be Industrial buildings for the purposes of calculating Building Permit Fees.*

*i - It is assumed that each office building is 15,000 m<sup>2</sup> and each industrial building is 20,000 m<sup>2</sup>.*

*j - Built Area is calculated by applying 40% coverage to the land area. Retail and Employment is assumed to be one storey.*

It should be noted that these estimates are based on assumed average residential unit sizes and number and size of employment buildings, and are subject to change as the development concept is refined. In addition, the estimate is based on current rates, which are updated periodically and as such, actual building permit revenue may vary given that they are charged at the end of the approvals process and that this development is not anticipated to start construction for multiple years and will be phased in over time.

### **3.3 Capital Infrastructure Requirements**

#### **3.3.1 Stormwater**

Urbantech Consulting estimated the required stormwater infrastructure in order to service the proposed development as per the below:

- 1 kilometre of 1,350mm diameter of box sewers;
- 4 kilometres of 975 – 1,200mm diameter storm sewers; and,
- 17 kilometres of 300 – 975mm diameter storm sewers (or LID swales).

According to the Policy E.1.1. in the City's 2019 Development Charge Background Study (Appendix E: Local Service Policy), the developer is required to pay for the full cost of the installation of storm sewer mains up to and including 1,200mm diameter in size. Storm sewers larger than 1,200mm diameter in size are eligible for DC contributions based on flat rates outlined in the City's Financial Policies for Development. Based on the proposed development, 1 kilometre of storm sewer is eligible for DC contribution.

It should be noted that oversizing as a result of lower than standard velocity/slope/hydraulic grade line due to site design conditions is the responsibility of the local development and is not DC eligible (Policy E.1.1.2). Furthermore, storm sewers conveying an event larger than a five (5) year return period (i.e., major system flows) are not eligible for DC contributions unless required to do so by the City (Policy E.1.1.3). The applicability of policies E.1.1.2 and 1.1.3 will be determined following the completion of the design of the storm sewers.

If the oversizing for stormwater services is DC eligible, it is expected that the City's share of costs for DC eligible storm sewers would be less than the \$27.7 million in revenues that the proposed development will generate for storm services. This will be confirmed through a formal development application process.

### 3.3.2 Water and Wastewater

Urbantech Consulting estimated the required water infrastructure in order to service the proposed development as per the below:

- 3 kilometres of 400mm diameter watermain;
- 5 kilometres of 300mm diameter watermain; and,
- 14 kilometres of 200mm diameter watermain.

The proposed development will also require the following sewer services to service the development:

- 2 kilometres of 375mm diameter sanitary sewer;
- 4 kilometres of 300mm diameter sanitary sewer; and,
- 16 kilometres of 250mm diameter sanitary sewer.

Water and wastewater projects are categorized into two categories to determine eligibility for DCs, as referenced in Policy E.2 in the City's 2019 Development Charge Background Study (Appendix E: Local Service Policy). Category 1 are projects external to the proposed development lands (i.e. on existing road allowance and servicing more than one development). Category 2, which is applicable to the proposed development, are projects where:

- *Water and sewer infrastructure that is required to directly service the proposed development lands.*
- *Water and sewer infrastructure... is required to directly service the proposed development lands and potentially "oversized" in consideration (capacity, looping or fire protection) of additional proposed developable lands that are normally serviced via proposed development property.*

The policy additionally provides that for Category 2 projects, the developer is required to pay for the full cost of the installation of sanitary sewers and watermains up to, and including the sizes listed below:

- Watermain: 300mm diameter; and,
- Sanitary sewer: 450mm diameter.

Where the size of the infrastructure required is greater than the minimum local servicing sizes, development contributions are required to be made. The City will contribute through the DCs contributions towards the cost of installation on a "Flat Rate" basis, defined as the cost difference between the size required for external development and the minimum size. Based on the proposed development, 3 kilometres of water services (400mm diameter) are DC eligible.

It is expected that the City's share of costs for DC eligible sanitary sewers and watermains would be less than the \$54.7 million in revenues that the proposed development will generate for water and wastewater services. This will be confirmed

through a formal development application process.

### **3.3.3 Roads**

Urbantech Consulting estimated that the proposed development will require approximately 22 kilometres of new roads in order to service the proposed development. The length of road varies according to the road right-of-way (ROW) widths:

- 13,550 metres of road within the 18m ROW;
- 654 metres of roads within the 20m ROW;
- 4,500 metres of roads within the 26m ROW;
- 2,029 metres of roads within the 33m ROW; and,
- 1,519 metres of roads within the 46m ROW.

Policy E.5.3.1.2 of the City's 2019 Development Charge Background Study indicate that collector roads, internal to a development, are a direct developer responsibility as the local service component, net of applicable oversizing as per the Financial Policies for Development and the Comprehensive Development Guidelines and Financial Policies Manual, 2017. Roads with pavements larger than 8m are DC eligible. Based on this, approximately 8km of roads are eligible for DC contribution.

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# 4.0

## Recurring Fiscal Impact

This section reviews the proposed development's ongoing net fiscal impact to the City of Hamilton including an overview of the methodology and assumptions.

### 4.1 Revenues

#### 4.1.1 Property Tax Revenues

The proposed development will generate additional property tax revenue and will increase the tax base for the City. The estimated residential assessed values are based on average year end data provided by the Realtors Association for Hamilton-Burlington for singles/semis and townhomes. Although the sale price of these new homes may be higher based on the product types that is delivered as part of the proposed development, the Municipal Property Assessment Corporation (MPAC) determines market value as of a specific valuation date (e.g. January 1, 2019 for taxation years 2021 to 2024). As such, the resale price is a reasonable estimate for the assessed value for the purposes of this analysis.

The employment assessed values are based on the Commercial Realty Watch (Q4 2019) prepared by TREB Commercial. Based on the per square metre assessment from TREB, this report uses approximately \$2,000 per square metre for retail space, \$2,600 for business employment and \$1,800 for general employment uses. We have adjusted these values downward by 20% to be conservative as these values are based on the average GTA market value and are not local to the City of Hamilton.

shows the calculation of residential and non-residential property tax revenues generated by the proposed development. Based on a total residential assessment value of approximately \$1.2 billion, the proposed development is estimated to generate \$12.3 million in property taxes annually for the City. The non-residential (employment) component of the proposed development has an assessed value of approximately \$919.5 million. It is anticipated that a total of \$21.2 million in property taxes for the City will be generated annually for this component of the proposed development.

As a whole, the proposed development will generate approximately \$33.5 million in property tax revenue annually using the City of Hamilton 2020 tax rate. An additional \$1.8 million will be generated for education purposes. It should be noted that the existing property tax is unknown at this time and as such will have to be discounted from the analysis in the future.

Table 4.1 shows the calculation of residential and non-residential property tax revenues generated by the proposed development. Based on a total residential assessment value of approximately \$1.2 billion, the proposed development is estimated to generate \$12.3 million in property taxes annually for the City. The non-residential (employment) component of the proposed development has an assessed value of approximately \$919.5 million. It is anticipated that a total of \$21.2 million in property taxes for the City will be generated annually for this component of the proposed development.

As a whole, the proposed development will generate approximately \$33.5 million in property tax revenue annually using the City of Hamilton 2020 tax rate. An additional \$1.8 million will be generated for education purposes. It should be noted that the existing property tax is unknown at this time and as such will have to be discounted from the analysis in the future.

Table 4.1: Estimated Property Tax Revenue

Property Type	Number of Units	Assessed Value (\$/Unit) <sup>a</sup>	Assessed Value of Development <sup>b</sup>	Municipal Property Tax Rate <sup>c</sup>	Municipal Property Tax Revenue <sup>b</sup>
Single	196	\$603,457	\$118,280,000	1.03561%	\$1,220,000
Semi/Towns	1,715	\$506,941	\$869,400,000	1.03561%	\$9,000,000
Multi-Residential	539	\$378,974	\$204,270,000	1.03561%	\$2,120,000
<b>Subtotal</b>	<b>2,450</b>		<b>\$1,191,950,000</b>		<b>\$12,340,000</b>
Property Type	Employment Space (m <sup>2</sup> ) <sup>b</sup>	Assessed Value (\$/m <sup>2</sup> ) <sup>d</sup>	Assessed Value of Development <sup>b</sup>	Municipal Property Tax Rate <sup>c,e</sup>	Property Tax Revenue <sup>b</sup>
Retail	20,000	\$2,000	\$40,000,000	2.88%	\$1,150,000
Business Employment	270,000	\$2,576	\$695,600,000	2.88%	\$20,020,000
General Employment	100,000	\$1,839	\$183,930,000	5.04%	\$9,270,000
<b>Subtotal</b>	<b>390,000</b>	<b>\$6,416</b>	<b>\$919,530,000</b>		<b>\$21,170,000</b>
<b>TOTAL</b>					<b>\$33,510,000</b>

**Notes**

a - Assessed values for residential types are based on 2020 January Market Data prepared by Realtors Association of Hamilton-Burlington.

b - Figures are rounded to the nearest ten thousand

c - As per City of Hamilton 2020 tax rates. It should be noted it excludes the education rate.

d - Assessed values for employment uses are based on Commercial Realty Watch (Q4 2019) prepared by TREB Commercial. Adjusted downward by 20%.

e - Assumed the tax classes for Retail is Commercial - Shopping, Business Employment is Office Building and General Employment is Industrial - Large.

#### 4.1.2 Water and Wastewater Revenue

The proposed development will generate annual revenues from the usage of water and wastewater by residents and businesses. The City of Hamilton imposes both a daily fixed charge and a variable consumption charge. The daily fixed charge is based on the property's service and corresponding meter size. The variable consumption charge is based on metered usage.

Based on the City's rates for residential properties, the proposed development assumes a fixed charge of \$0.93 per day (25mm pipe) and a consumption charge of \$1.64 per m<sup>3</sup> for water. We also assumed a fixed charge of \$0.98 per day and a consumption charge of \$1.75 per m<sup>3</sup> for wastewater.

We assumed that the typical resident consumes 200 m<sup>3</sup> per day per person for water and wastewater/storm as per the City of Hamilton 2019 Recommended Water, Wastewater and Stormwater Budget. This would generate a total of \$5.6 million in water and wastewater/storm revenue per year from the residential growth, as shown in the table below.

Table 4.2: Estimated Water/Wastewater Revenue for Residential

	Service/Usage Charges (\$/unit/month) <sup>a</sup>	Annual Usage per Person (m <sup>3</sup> /yr) <sup>b</sup>	Annual Costs per Unit/Person <sup>c</sup>	Number of Units/People	Revenues (\$) <sup>d</sup>
<b>Water</b>					
Metered Service Charge	\$27.90		\$335	2,450	<b>\$820,000</b>
Consumption Charges (\$/m <sup>3</sup> )	\$1.64	200	\$328	5,748	<b>\$1,890,000</b>
<b>Subtotal</b>					<b>\$2,710,000</b>
<b>Wastewater/Storm</b>					
Monthly Service Charges	\$29.40		\$353	2,450	<b>\$860,000</b>
Consumption Charges (\$/m <sup>3</sup> )	\$1.75	200	\$350	5,748	<b>\$2,010,000</b>
<b>Subtotal</b>					<b>\$2,870,000</b>
<b>TOTAL</b>					<b>\$5,580,000</b>

**Notes**

a - As per City of Hamilton 2020 Water & Wastewater/Stormwater Rates. We have assumed that the monthly variable charge for water is based on a consumption rate 10 m<sup>3</sup> or greater. The daily fixed charge for water and wastewater/storm is based on the size of the meter. We assumed that the fixed daily charge for water and wastewater is based on a 25 mm meter size.

b - As per City of Hamilton 2019 Recommended Water, Wastewater and Stormwater Budget, which assumed that the average residential customer consumed 200 m<sup>3</sup> annually

c - Figures are rounded to the nearest dollar.

d - Figures are rounded to the nearest ten thousand

The non-residential component of the proposed development assumes a fixed charge of \$29.60 per day per unit (200mm pipe) and a consumption charge of \$1.64 per m<sup>3</sup> for water. We also assumed a fixed charge of \$31.20 per day per unit (200mm pipe) and a consumption charge of \$1.75 per m<sup>3</sup> for wastewater.

We assumed that the typical employee consumes 150 m<sup>3</sup> per day per person for water and wastewater/storm. This would generate a total of \$12.2 million in water and wastewater/storm revenue per year from the employment growth, as shown in Table 4.3.

Table 4.3: Estimated Water/Wastewater Revenue for Employment

	Service/Usage Charges (\$/unit/month) <sup>a</sup>	Annual Usage per Employee (m <sup>3</sup> /yr) <sup>b</sup>	Annual Costs per Unit <sup>c</sup>	Number of Units/People <sup>d</sup>	Revenues (\$) <sup>e</sup>
<b>Water</b>					
Metered Service Charge	\$888.00		\$10,656	375	<b>\$4,000,000</b>
Consumption Charges (\$/m <sup>3</sup> )	\$1.64	150	\$246	7,781	<b>\$1,910,000</b>
<b>Subtotal</b>					<b>\$5,910,000</b>
<b>Wastewater/Storm</b>					
Monthly Service Charges	\$936.00		\$11,232	375	<b>\$4,210,000</b>
Consumption Charges (\$/m <sup>3</sup> )	\$1.75	150	\$263	7,781	<b>\$2,040,000</b>
<b>Subtotal</b>					<b>\$6,250,000</b>
<b>TOTAL</b>					<b>\$12,160,000</b>

**Notes**

a - As per City of Hamilton 2020 Water & Wastewater/Stormwater Rates. We have assumed that the monthly water consumption for residential properties is 10 m<sup>3</sup> or greater. The daily fixed charge for water and wastewater/storm is based on the size of the meter. We assumed that the fixed daily charge for water/wastewater is based on a 200 mm meter size.

b - We assumed that the average consumption for employment uses is 150 m<sup>3</sup> annually.

c - Figures are rounded to the nearest dollar.



*d - We assumed a per unit size of 350 m<sup>2</sup> for retail; 1,000 m<sup>2</sup> for business employment; and 2,000 m<sup>2</sup> for general employment.*

*e - Figures are rounded to the nearest ten thousand.*

### 4.1.3 Other Revenues

The proposed development will additionally generate revenue from sources other than property taxes and water and wastewater usage. These non-tax revenues include City fees for items such as licenses, permits, fines and donations, etc. In analyzing the estimated additional revenue that would be generated from non-property tax sources, we have eliminated revenues that would not likely increase due to additional residential and employment growth such as conditional grants and revenue from other municipalities. We have additionally excluded building permit revenue from this calculation as it has been accounted for separately in this report. User fees and service charges are also excluded from this analysis, as they are instead deducted from operating expenditures.

After accounting for the non-tax revenues that would increase with the proposed growth, and the proportion to which residential/employment development would contribute to an increase in those revenues based on the 2017 population and employment, we have estimated that the proposed development would add approximately \$4.5 million in annual non-tax revenues. This equates to approximately \$331 per person/employee.

Table 4.4: Estimated Non-Tax Revenue

Revenue Category	Non-Tax Revenues <sup>a</sup>	Growth Related Non-Tax Revenue (95%) <sup>c</sup>	Growth Related New Revenue Provision				Per Capita <sup>d</sup>	Per Employee <sup>d</sup>	For Entire Development <sup>c</sup>
			Residential		Non-Residential				
			Percent	Dollars <sup>c</sup>	Percent	Dollars <sup>c</sup>			
Licenses, Permits, Rents, etc <sup>b</sup>	\$44,751,534	\$42,510,000	72.6%	\$30,860,000	27.4%	\$11,650,000	\$54	\$54	\$730,000
Fines and Penalties	\$30,668,446	\$29,140,000	72.6%	\$21,160,000	27.4%	\$7,980,000	\$37	\$37	\$500,000
Other Revenue	\$199,341,931	\$189,370,000	72.6%	\$137,490,000	27.4%	\$51,880,000	\$240	\$240	\$3,250,000
<b>TOTAL</b>	<b>\$274,761,911</b>	<b>\$261,020,000</b>		<b>\$189,510,000</b>		<b>\$71,510,000</b>	<b>\$331</b>	<b>\$331</b>	<b>\$4,480,000</b>

**Notes**

*a - As per City of Hamilton 2018 Financial Information Return.*

*b - Excludes building permit revenue as per 2018 Hamilton Financial Report.*

*c - Figures are rounded to nearest ten thousand.*

*d - Figures are rounded to the nearest dollar.*

## **4.2 Expenditures**

### **4.2.1 Operating Expenditures**

The proposed development would generate an estimated additional operating cost to the City of \$1,911 per person and \$859 per employee. The net long term debt charges are excluded from total expenditures as these charges are for investments already made and are therefore not affected by residential or employment growth. As detailed earlier, user fees and service charges are excluded where applicable, from operating expenditures.

In the majority of cases the expenditures are additionally allocated based on the proportion of total population and jobs in the City of Hamilton in 2018. In certain cases, however, an alternate share of the expenditure has been assumed. For example, expenditures for Recreations and Cultural Services are largely related to additional residential growth and as such have been assigned a 98%/2% split.

The net operating expenditures additionally have a growth-related component depending on how proportionally each item is impacted by new development on increased service delivery. We have assumed the majority of expenditures will need to be increased on a similar per capita/employee basis with minor efficiencies however in regards to General Government expenditures we have assumed that these will achieve slightly more efficiencies.

In total, the increase to net operating expenditures is \$17.5 million, of which \$11.0 million is related to the residential growth and \$6.7 million is related to the employment growth.

A full detailed analysis is provided in Appendix 1.

### **4.2.2 Lifecycle Funding Requirements**

As per the UHOP policies, we incorporated lifecycle costs into our analysis to account for funding that would be required to replace roads, water, wastewater, and stormwater works at the end of their useful life. To estimate the annual operating and lifecycle replacement costs, we have sourced the total operating and amortization costs of each piece of infrastructure (e.g. roads, stormwater pipes) from the 2017 Financial Information Return and divided it by the inventory of each piece of infrastructure to get a per unit cost, as shown in Table 4.5.

The proposed development will install 22km of new infrastructure including internal roads and pipes for stormwater, wastewater, and water.

Based on an estimated 22km of new local roads in the proposed development, and assuming that the cost per lane is \$11,873, the roads will add approximately \$260,000 in annual operating and lifecycle costs for the City.

The annual operating and lifecycle costs associated with 22km of new stormwater works, assuming that the cost is \$14,981 per kilometre of pipe, will be annual cost of approximately \$330,000 for the City.

Our analysis further determined the lifecycle costs for 22km of watermains and sanitary sewers required to service the proposed development, in addition to the operating costs to treat water and wastewater. Based on the City's 2018 Financial Information Return the per unit costs are as follows:

- \$23,001 per kilometre of sanitary sewer;
- \$253 per megalitre of treated sewage;
- \$23,927 per kilometre of watermain; and
- \$368 per megalitre of treated water.

These costs amount to an additional operating and lifecycle costs of \$1.1 million for sanitary services and \$1.4 million for water services.

Table 4.5: Additional Operating and Lifecycle Costs

	Operating and Amortization Costs <sup>a</sup>	Municipal Wide Inventory <sup>a</sup>	Cost Per Unit <sup>b</sup>	Units in Proposed Development	Annual Costs <sup>c</sup>
<b>Roads</b>					
Paved Roads (Lane Km)	\$76,626,402	6,454	\$11,873	22	\$260,000
<b>Stormwater</b>					
Stormwater (Km)	\$20,493,715	1,368	\$14,981	22	\$330,000
<b>Wastewater</b>					
Wastewater Collection (Km)	\$42,045,326	1,828	\$23,001	22	\$510,000
Wastewater Treatment (Megalitre)	\$30,813,049	121,976	\$253	2,317	\$590,000
<b>Subtotal</b>					<b>\$1,100,000</b>
<b>Water</b>					
Water Distribution (Km)	\$52,040,774	2,175	\$23,927	22	\$530,000
Water Treatment (Megalitre)	\$30,284,824	82,380	\$368	2,317	\$850,000
<b>Subtotal</b>					<b>\$1,380,000</b>

**Notes**

a - As per City of Hamilton 2018 Financial Information Return.

b - Figures are rounded to the nearest dollar.

# 5.0

## Conclusion

The proposed development will generate approximately \$55.7 million in ongoing revenues annually, which will exceed the expenditures the City will incur (approximately \$20.7 million). As such, the proposed development will have an annual positive net fiscal impact of approximately \$35.0 million. It should be noted that this analysis does not take into account the existing property tax paid by the landowners and has therefore not been excluded from the analysis.

Table 5.1: Estimated Annual Net Fiscal Impact of the Proposed Development

On-Going Revenues	Dollars <sup>a</sup>	Dollars per Capita <sup>b</sup>
Municipal Property Tax Revenues	\$ 33,510,000	\$2,477
Non-Tax Revenues	\$4,480,000	\$331
Water/Wastewater User Rates	\$17,740,000	\$1,311
<b>Subtotal Revenues</b>	<b>\$55,730,000</b>	<b>\$4,120</b>
On-Going Expenditures	Dollars <sup>a</sup>	Dollars per Capita <sup>b</sup>
Net Operating Expenditures	\$17,650,000	\$1,305
Roads - Operating and Lifecycle	\$260,000	\$19
Storm - Operating and Lifecycle	\$330,000	\$24
Wastewater - Operating and Lifecycle	\$1,100,000	\$81
Water - Operating and Lifecycle	\$1,380,000	\$102
<b>Subtotal Expenditures</b>	<b>\$20,720,000</b>	<b>\$1,532</b>
<b>NET FISCAL IMPACT</b>	<b>\$35,010,000</b>	<b>\$2,588</b>

**Notes**

a - Figures are rounded to the nearest ten thousand.

b - Figures are rounded to the nearest dollar

Development of the Subject Lands makes efficient use of vacant land within an area where roads, sanitary, and municipal services can be provided with minimal extensions to existing infrastructure. The proposed conceptual development plan is planned to achieve a cost-effective development pattern by proposing development at a density that efficiently uses the available land. As such, the Subject Lands can be serviced in a cost-effective manner, will provide a net positive financial impact and will aid the City in maintaining a healthy supply of housing and employment.

In addition, the proposed development will provide the City with an additional \$175.5 million in one-time revenue (excluding any contributions for DC eligible projects), which will aid in paying for growth-related infrastructure. The proposed development will also generate approximately \$15.4 million in building permit revenues for the City. As the proposed development will commence in the future and will be phased over time, it should be noted that the actual revenue for DCs and building permit will vary.

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# APPENDIX 1

Net Operating Expenditures

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	Expenditures <sup>a</sup>	User Fees and Service Charges <sup>a</sup>	Interest on Long Term Debt <sup>a</sup>	Net Expenditures	Residential Share		Non-Residential Share		Growth Related Percentage	Net Impact Per Capita (\$) <sup>d</sup>	Net Impact Per Employee (\$) <sup>d</sup>	Incremental Costs for Development <sup>c</sup>
					Percent	Dollars <sup>c</sup>	Percent	Dollars <sup>c</sup>				
<b>General Government</b>												
Governance	\$6,940,573	\$0	\$0	\$6,940,573	72.6%	\$5,040,000	27.4%	\$1,900,000	80%	\$7	\$7	\$90,000
Corporate Management	\$67,807,844	\$0	\$0	\$67,807,844	72.6%	\$49,230,000	27.4%	\$18,580,000	80%	\$69	\$69	\$930,000
Program Support	\$5,276,267	\$0	\$918,541	\$4,357,726	72.6%	\$3,160,000	27.4%	\$1,190,000	80%	\$4	\$4	\$60,000
<b>Subtotal</b>	<b>\$80,024,684</b>	<b>\$0</b>	<b>\$918,541</b>	<b>\$79,106,143</b>		<b>\$57,430,000</b>		<b>\$21,670,000</b>		<b>\$80</b>	<b>\$80.2</b>	<b>\$1,080,000</b>
<b>Protection Services</b>												
Fire	\$103,395,756	\$348,218	\$595,116	\$102,452,422	72.6%	\$74,380,000	27.4%	\$28,070,000	95%	\$123	\$123	\$1,670,000
Police	\$171,237,016	\$4,310,892	\$61,855	\$166,864,269	72.6%	\$121,150,000	27.4%	\$45,710,000	95%	\$201	\$201	\$2,720,000
Court Security	\$6,980,003	\$0	\$0	\$6,980,003	72.6%	\$5,070,000	27.4%	\$1,910,000	95%	\$8	\$8	\$110,000
Prison Transportation	\$587	\$0	\$0	\$587	72.6%	\$0	27.4%	\$0	95%	\$0	\$0	\$0
Conservation Authority	\$7,291,003	\$0	\$0	\$7,291,003	72.6%	\$5,290,000	27.4%	\$2,000,000	95%	\$9	\$9	\$120,000
Protective Inspection and Control	\$18,208,819	\$1,193,787	\$0	\$17,015,032	72.6%	\$12,350,000	27.4%	\$4,660,000	95%	\$21	\$21	\$280,000
Emergency Measures	\$25,545	\$0	\$0	\$25,545	72.6%	\$20,000	27.4%	\$7,000	95%	\$0	\$0	\$0
Provincial Offences Act (POA)	\$4,399,758	\$0	\$0	\$4,399,758	72.6%	\$3,190,000	27.4%	\$1,210,000	95%	\$5	\$5	\$70,000
<b>Subtotal</b>	<b>\$311,538,487</b>	<b>\$5,852,897</b>	<b>\$656,971</b>	<b>\$305,028,619</b>		<b>\$221,450,000</b>		<b>\$83,570,000</b>		<b>\$367</b>	<b>\$367</b>	<b>\$4,970,000</b>
<b>Transportation Services</b>												
Roads - Bridges and Culverts	\$7,532,521	\$1,408	\$92,326	\$7,438,787	72.6%	\$5,400,000	27.4%	\$2,040,000	95%	\$9	\$9	\$120,000
Roads - Traffic Operations & Roadside	\$33,189,691	\$689,010	\$0	\$32,500,681	72.6%	\$23,600,000	27.4%	\$8,900,000	95%	\$39	\$39	\$530,000
Winter Control - Except Sidewalks, Parking Lots	\$24,932,293	\$0	\$0	\$24,932,293	72.6%	\$18,100,000	27.4%	\$6,830,000	95%	\$30	\$30	\$410,000
Winter Control - Sidewalks, Parking Lots Only	\$2,606,868	\$302,943	\$0	\$2,303,925	72.6%	\$1,670,000	27.4%	\$630,000	95%	\$3	\$3	\$40,000
Transit - Conventional	\$122,188,247	\$44,146,849	\$10,317	\$78,031,081	72.6%	\$56,650,000	27.4%	\$21,380,000	95%	\$94	\$94	\$1,270,000
Transit - Disabled & Special Needs	\$24,258,678	\$1,388,402	\$0	\$22,870,276	72.6%	\$16,600,000	27.4%	\$6,270,000	95%	\$28	\$28	\$370,000
Parking	\$12,662,033	\$8,751,006	\$0	\$3,911,027	72.6%	\$2,840,000	27.4%	\$1,070,000	95%	\$5	\$5	\$60,000
Street Lighting	\$8,670,434	\$1,413	\$0	\$8,669,021	72.6%	\$6,290,000	27.4%	\$2,370,000	95%	\$10	\$10	\$140,000
Air Transportation	\$49,538	\$0	\$0	\$49,538	72.6%	\$40,000	27.4%	\$10,000	95%	\$0	\$0	\$1,000
<b>Subtotal</b>	<b>\$236,090,303</b>	<b>\$55,281,031</b>	<b>\$102,643</b>	<b>\$180,706,629</b>		<b>\$131,190,000</b>		<b>\$49,500,000</b>		<b>\$218</b>	<b>\$218</b>	<b>\$2,940,000</b>



	Expenditures <sup>a</sup>	User Fees and Service Charges <sup>a</sup>	Interest on Long Term Debt <sup>a</sup>	Net Expenditures	Residential Share		Non-Residential Share		Growth Related Percentage	Net Impact Per Capita (\$) <sup>d</sup>	Net Impact Per Employee (\$) <sup>d</sup>	Incremental Costs for Development <sup>c</sup>
					Percent	Dollars <sup>c</sup>	Percent	Dollars <sup>c</sup>				
<b>Recreation and Cultural Services</b>												
Parks	\$42,109,710	\$2,719,209	\$71,020	\$39,319,481	98.0%	\$38,530,000	2.0%	\$790,000	95%	\$64	\$4	\$390,000
Recreation Program	\$34,368,337	\$5,376,698	\$0	\$28,991,639	98.0%	\$28,410,000	2.0%	\$580,000	95%	\$47	\$3	\$290,000
Recreation Facilities - Golf Crs, Marina, Ski Hill	\$3,381,815	\$2,624,813	\$0	\$757,002	98.0%	\$740,000	2.0%	\$20,000	95%	\$1	\$0	\$10,000
Recreation Facilities - All Other	\$35,078,279	\$9,918,151	\$866,326	\$24,293,802	98.0%	\$23,810,000	2.0%	\$490,000	95%	\$40	\$2	\$240,000
Libraries	\$34,658,539	\$675,084	\$245,911	\$33,737,544	98.0%	\$33,060,000	2.0%	\$670,000	95%	\$55	\$3	\$340,000
Museums	\$6,377,564	\$487,326	\$0	\$5,890,238	98.0%	\$5,770,000	2.0%	\$120,000	95%	\$10	\$1	\$60,000
Cultural Services	\$12,726,182	\$312,919	\$0	\$12,413,263	98.0%	\$12,160,000	2.0%	\$250,000	95%	\$20	\$1	\$120,000
Other - Other Facilities	\$4,264,858	\$1,157,891	\$0	\$3,106,967	98.0%	\$3,040,000	2.0%	\$60,000	95%	\$5	\$0	\$30,000
<b>Subtotal</b>	<b>\$172,965,284</b>	<b>\$23,272,091</b>	<b>\$1,183,257</b>	<b>\$148,509,936</b>		<b>\$145,520,000</b>		<b>\$2,980,000</b>		<b>\$241</b>	<b>\$13</b>	<b>\$1,480,000</b>
<b>Environmental Services</b>												
Solid Waste Collection	\$16,714,939	\$5,187	\$0	\$16,709,752	72.6%	\$12,130,000	27.4%	\$4,580,000	95%	\$20	\$20	\$270,000
Solid Waste Disposal	\$61,896,826	\$4,402,220	\$278,521	\$57,216,085	72.6%	\$41,540,000	27.4%	\$15,670,000	95%	\$69	\$69	\$930,000
Waste Diversion	\$30,030,786	\$5,355,188	\$165,183	\$24,510,415	72.6%	\$17,800,000	27.4%	\$6,710,000	95%	\$30	\$30	\$400,000
<b>Subtotal</b>	<b>\$108,642,551</b>	<b>\$9,762,595</b>	<b>\$443,704</b>	<b>\$98,436,252</b>		<b>\$71,470,000</b>		<b>\$26,960,000</b>		<b>\$119</b>	<b>\$119</b>	<b>\$1,600,000</b>
<b>Health Services</b>												
Public Health Services	\$47,061,374	\$1,002,699	\$417,367	\$45,641,308	98.0%	\$44,730,000	2.0%	\$910,000	95%	\$74	\$4	\$460,000
Hospitals	\$652,707	\$0	\$0	\$652,707	98.0%	\$640,000	2.0%	\$10,000	95%	\$1	\$0	\$10,000
Ambulance Services	\$50,265,759	\$272,708	\$0	\$49,993,051	98.0%	\$48,990,000	2.0%	\$1,000,000	95%	\$81	\$4	\$500,000
Cemeteries	\$4,887,686	\$1,960,153	\$0	\$2,927,533	100.0%	\$2,930,000	0.0%	\$0	95%	\$5	\$0	\$30,000
<b>Subtotal</b>	<b>\$102,867,526</b>	<b>\$3,235,560</b>	<b>\$417,367</b>	<b>\$99,214,599</b>		<b>\$97,290,000</b>		<b>\$1,920,000</b>		<b>\$162</b>	<b>\$8</b>	<b>\$1,000,000</b>
<b>Social and Family Services</b>												
General Assistance	\$169,754,711	\$1,877,673	\$0	\$167,877,038	100.0%	\$167,880,000	0.0%	\$0	95%	\$279	\$0	\$1,600,000
Assistance to Aged Persons	\$52,935,481	\$11,459,213	\$395,550	\$41,080,718	100.0%	\$41,080,000	0.0%	\$0	95%	\$68	\$0	\$390,000
Child Care	\$94,125,058	\$2,925,349	\$0	\$91,199,709	100.0%	\$91,200,000	0.0%	\$0	95%	\$151	\$0	\$870,000
Other - Social and Family Services Facilities	\$3,614	\$0	\$0	\$3,614	100.0%	\$4,000	0.0%	\$0	95%	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$316,818,864</b>	<b>\$16,262,235</b>	<b>\$395,550</b>	<b>\$300,161,079</b>		<b>\$300,160,000</b>		<b>\$0</b>		<b>\$498</b>	<b>\$0</b>	<b>\$2,860,000</b>
<b>Social Housing</b>												
Public Housing	\$34,172,573	\$269,904	\$0	\$33,902,669	100.0%	\$33,900,000	0.0%	\$0	95%	\$56	\$0	\$320,000
Non-Profit/Co-op Housing	\$17,968,016	\$0	\$0	\$17,968,016	100.0%	\$17,970,000	0.0%	\$0	95%	\$30	\$0	\$170,000
Rent Supplement Program	\$6,586,857	\$0	\$0	\$6,586,857	100.0%	\$6,590,000	0.0%	\$0	95%	\$11	\$0	\$60,000
Other - Administration and Misc.	\$47,165,614	\$0	\$1,462,891	\$45,702,723	100.0%	\$45,700,000	0.0%	\$0	95%	\$76	\$0	\$440,000
<b>Subtotal</b>	<b>\$105,893,060</b>	<b>\$269,904</b>	<b>\$1,462,891</b>	<b>\$104,160,265</b>		<b>\$104,160,000</b>		<b>\$0</b>		<b>\$173</b>	<b>\$0</b>	<b>\$990,000</b>

	Expenditures <sup>a</sup>	User Fees and Service Charges <sup>a</sup>	Interest on Long Term Debt <sup>a</sup>	Net Expenditures	Residential Share		Non-Residential Share		Growth Related Percentage	Net Impact Per Capita (\$) <sup>d</sup>	Net Impact Per Employee (\$) <sup>d</sup>	Incremental Costs for Development <sup>c</sup>
					Percent	Dollars <sup>c</sup>	Percent	Dollars <sup>c</sup>				
<b>Planning and Development</b>												
Planning and Zoning	\$24,380,491	\$10,758,197	\$0	\$13,622,294	72.6%	\$9,890,000	27.4%	\$3,730,000	95%	\$16	\$16	\$220,000
Commercial and Industrial	\$12,684,751	\$1,139,726	\$15,249	\$11,529,776	72.6%	\$8,370,000	27.4%	\$3,160,000	95%	\$14	\$14	\$190,000
Residential Development	\$2,139,750	\$3,675	\$0	\$2,136,075	72.6%	\$1,550,000	27.4%	\$590,000	95%	\$3	\$3	\$40,000
Agriculture and Reforestation	\$17,579,881	\$285,355	\$76,030	\$17,218,496	72.6%	\$12,500,000	27.4%	\$4,720,000	95%	\$21	\$21	\$280,000
<b>Subtotal</b>	<b>\$56,784,873</b>	<b>\$12,186,953</b>	<b>\$91,279</b>	<b>\$44,506,641</b>		<b>\$32,310,000</b>		<b>\$12,200,000</b>		<b>\$54</b>	<b>\$54</b>	<b>\$730,000</b>
<b>TOTAL</b>	<b>\$1,491,625,632</b>	<b>\$126,123,266</b>	<b>\$5,672,203</b>	<b>\$1,359,830,163</b>	<b>73.0%</b>	<b>\$1,160,980,000</b>	<b>27.0%</b>	<b>\$198,800,000</b>		<b>\$1,911</b>	<b>\$859</b>	<b>\$17,650,000</b>

**Notes**

a - As per City of Hamilton 2017 Financial Information Return.

b - This sheet excludes roads (paved), water, wastewater, and stormsewer infrastructure from the analysis. The impacts of the municipality's finances for these hard services are calculated separately to account for costs associated with operation and eventual replacement of the required infrastructure.

c - Dollar figures of \$10,000 and more are rounded to the nearest ten thousand. Dollar figures of \$1,000 to \$9,999 are rounded to the nearest thousand. Dollar figures of \$100 to \$999 are rounded to the nearest hundred.

d - Figures are rounded to the nearest dollar.





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