

**Nelson Aggregates Co., City
of Burlington
Fiscal Impact Study**

Independent Real Estate Intelligence

September 30, 2021



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City of Burlington
Fiscal Impact Study**

Prepared for:

Nelson Aggregates

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EXECUTIVE SUMMARY

Altus Group Economic Consulting was retained by Nelson Aggregates to examine the potential financial impacts of the proposed expansion of the quarry operations in the City of Burlington. It is expected that the existing quarry will be exhausted in time and the proposed extensions will allow for continued operations. The proposed extensions are located at Part Lot 1 and 2, Concession 2 (South Quarry Extension (SQE)) and Part Lot 17 and 18, Concession 2 (West Quarry Extension (WQE)), NDS (former geographic Township of Nelson), City of Burlington, Region of Halton.

The West Quarry Extension (WQE) is 172.2 acres, and will have a licenced area of 148.5 acres with a proposed extraction area of 88.2 acres. The site is currently used for the Burlington Springs Golf & Country Club (Burlington Springs GCC) which is located at the intersection of Cedar Springs Road and Sideroad 2. The South Quarry Extension (SQE) site is 102.8 acres, will have a licenced area of 45.2 acres, with a proposed extraction area of 35.8 acres. The site is currently used for agricultural and rural uses. Nelson Aggregates' after-use vision for the existing quarry and extension is to develop a future passive park.

FISCAL IMPACT ANALYSIS

A fiscal impact analysis was undertaken to determine the net effect of the proposal on the municipality's finances. For the purposes of the model, it was assumed that the annual extraction amount will be approximately 1,000,000 tonnes per year and Nelson Aggregates will be responsible for the maintenance of their portion of the lands. All costs and revenues were calculated based on reported costs, assessments and City and Region property taxes for the year 2019.

Tax Revenues

To determine future tax revenues, estimates of property assessment value for the proposed development is based on existing active aggregate sites and quarries elsewhere in the Greater Golden Horseshoe.

Using this approach, the WQE site is assessed at approximately \$3.84 million, approximately \$1.31 million more than current assessment value for the site. The SQE site is currently assessed at \$4.87 million, and after the proposed

development, the assessment value of the SQE is estimated to be \$1.69 million, representing a decline of \$3.17 million. The cumulative change in assessment value between the two sites amounts to a decline of \$1.86 million.

However, based on the City's 2019 property tax rates, while there is a decrease in assessment value, the re-classification of the sites towards property tax classes that have higher mill rates, the decline of 43% in assessment value still results in a 17% increase in property tax revenue generation overall, which includes 8% increases to property tax revenues for both the City and Region, and a 32% increase in property tax revenues for education.

Aggregate Levy Fees

Based on the estimated 1,000,000 tonnes of annual aggregate extraction, the site would generate \$208,000 in aggregate levy fee revenues per year. Of this amount, the subject site would generate approximately \$126,880 in annual aggregate levy fees for the City of Burlington, and \$31,200 for Halton Region each year. Another \$6,240 per year would be generated for the Aggregates Resources Trust, and \$43,680 would be generated for the Crown annually.

Impact on Surrounding Properties

Based on MLS data for properties along the current/future haul routes, it does not appear that the presence of the existing or planned aggregate operation has affected the demand and value of residential properties.

Municipal Expenditures

As the operations of the quarry will be the same scale as the existing quarry (as measured in terms of tonnage extracted per year), it is anticipated that the operating costs to the City and Region necessary to provide municipal services to the subject sites will decline modestly (\$5,870 per year for the City, and \$4,740 for the Region).

Nelson Aggregate Co. has agreed to upgrade and maintain a crossing on Sideroad 2 to allow trucks to access the proposed southern extension of the main quarry at its expense. As a result, there are no increased capital costs for the Region or City.

Net Fiscal Impact

The proposed extensions are estimated to generate a fiscal surplus of approximately \$137,980 per year in additional net revenues for the City. Similarly, the extensions would generate a net fiscal impact for the Region of approximately \$40,730 per year.

ECONOMIC IMPACT ANALYSIS

The section presents the model, assumptions, and results of the broader economic impact of the proposed quarry expansion.

Economic Impact from Initial Investment

- Impacts from the initial construction investment, including machinery, equipment and capital improvements of quarry expansion would generate \$5.2 million in direct economic activity on an annual basis, and contribute \$2.4 million to Gross Domestic Product;
- An estimated 14 full-time equivalent jobs (person years of employment) would be supported, including direct, indirect and induced rounds of employment;
- The estimated on-going jobs created are estimated to create \$920,000 in labour income.

Economic Impact from On-Going Operations

- The on-going operation of the quarry would generate \$44.2 million in including the direct, indirect and induced rounds of activity, as well as \$24.4 million in GDP;
- An estimated 149 full-time equivalent jobs (person years of employment) would be supported including 48 person-years directly;
- This would create \$10 million in labour income.

While there would be a loss of existing jobs at the Burlington Springs GCC, the retaining of 114 jobs in the direct and indirect jobs from the continued operation of quarry and proposed development, would provide a greater net amount of jobs for residents of the City and Region going forward.

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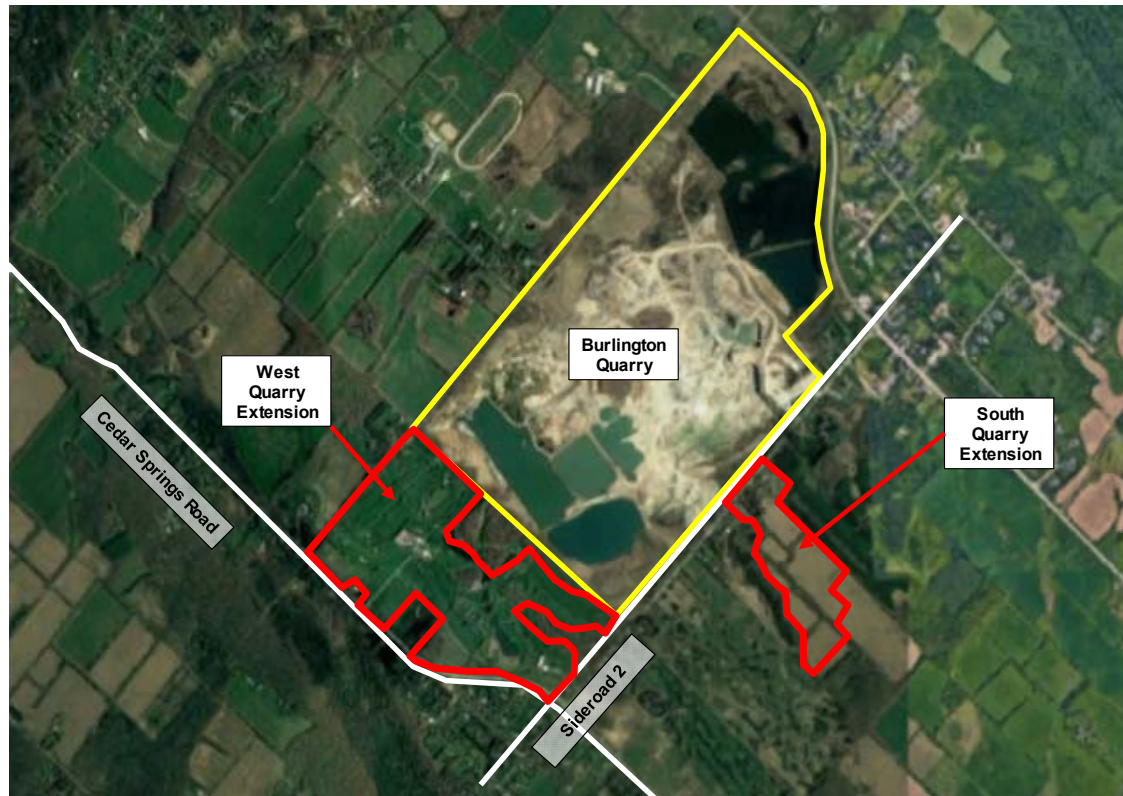
1 INTRODUCTION

Altus Group Economic Consulting was retained by Nelson Aggregates Co. ("Nelson" or "client") to examine the potential financial impacts of the proposed expansion of the quarry operations in the City of Burlington.

1.1 BACKGROUND

Figure 1 shows the location of the subject site, which is currently used for the Burlington Springs Golf & Country Club (Burlington Springs GCC), located at the intersection of Cedar Springs Road and Sideroad 2.

Figure 1 **Subject Site: West and South Quarry Extensions, City of Burlington**



1.2 PROPOSED DEVELOPMENT

Nelson Aggregate Co. is applying for proposed extensions to its Burlington Quarry on lands located to the south and west of the existing Burlington Quarry. The proposed extensions are located at Part Lot 1 and 2, Concession 2 and Part Lot 17 and 18, Concession 2, NDS (former geographic Township of Nelson), City of Burlington, Region of Halton.

The total land area for the West Quarry Extension (WQE) site is 172.2 acres, however the land area to be licensed for the is 148.5 acres with a proposed extraction area of 88.2 acres. The site proposed for the WQE is currently used as a golf course (Burlington Springs Golf & Country Club).

The land area to be licensed for the South Quarry Extension (SQE) is 102.8 acres, with the area of land to be licensed being 45.2 acres, and a proposed extraction area of 35.8 acres. The site proposed for the SQE is currently used for agricultural and rural uses.

Figure 2

	West Quarry Extension	South Quarry Extension
Total Site Area	172.2 acres / 69.7 hectares	102.8 acres / 41.6 hectares
Licensed Area	148.5 acres / 60.1 hectares	45.2 acres / 18.3 hectares
Extraction Area	88.2 acres / 35.7 hectares	35.8 acres / 14.5 hectares

It is expected that the existing quarry will be exhausted in time, with the proposed extensions allowing for the continued operation.

Aggregate transported from the south-extension will be via an at-grade crossing on Sideroad 2. Nelson's after-use vision for the extension and existing quarry is to develop a future passive park. As a result, the rehabilitation plan for the extension includes a series of ponds, wetlands, exposed quarry faces, forested areas and lakes.

2 FISCAL IMPACT ANALYSIS

This section presents the methodology, assumptions, and results of our analysis of the net effect of the proposal on the municipality's finances.

2.1 ASSUMPTIONS AND INPUTS

There are several assumptions and input data incorporated into the model. While property tax assessment data are available for the year 2020, detailed financial statements (known as "Financial Information Returns") for the City and Region, as of the writing of this report, were only available for 2019. As such, all costs and revenues have been calculated based on reported costs, assessments, and City and Region property tax rates for the year 2019.

The client will be responsible for the maintenance of their portion of the lands and the site will have no municipal water or sanitary sewage services.

Finally, it is assumed that the annual extraction amount will be approximately 1,000,000 tonnes per year, which is less than historic production levels from the quarry.

2.2 NET CHANGE IN MUNICIPAL REVENUE

2.2.1 Existing Tax Revenues

In 2019, the 172.3-acre WQE site was assessed at \$2,527,000, with the bulk of the assessment value being under the industrial tax class (IT), with small portions for commercial (CT) and managed forests (TT). The average assessment value per acre across the site as a whole is approximately \$14,700 per acre.

The 102.8-acre SQE site was assessed at \$4,867,000, with the majority of assessment value being in the residential (RT) tax class, with a small percentage under the farmland (FT) tax class. The average assessment value per acre was approximately \$47,300 per acre.

The existing quarry site was assessed at a total of \$9,028,000, with a mix of industrial (IT), residential (RT) and commercial (CT) tax allocations. The average assessment value per acre was approximately \$16,500 per acre.

Figure 3

Current Property Tax Assessment Values, Existing Quarry and Existing Golf Course

Property Tax Classification	Existing Quarry	Existing Golf Course (West Quarry Extension)	South Quarry Extension
	<i>Dollars</i>		
Commercial (CT)	431,600	321,000	-
Industrial (IT)	1,797,800	2,046,000	-
Residential (RT)	6,799,000	-	4,003,900
Farmland / Managed Forests (TT)	-	160,000	863,100
Total	9,028,400	2,527,000	4,867,000
Licensed Area (Acres)	546.01	172.23	102.80
Average Assessment per Acre	16,535	14,672	47,346

Source: Altus Group Economic Consulting based on information provided by client

Based on these assessed values for current land uses, and the applicable 2019 tax rates, the landowners paid approximately \$190,650 in property taxes for both sites combined, of which approximately \$63,650 would have been generated for the City of Burlington, and approximately \$58,300 would accrue to Halton Region.

2.2.2 Estimated Future Tax Revenues

Of the 172.3-acre subject site for the WQE, 148.5 acres will be licensed area, of which 88.2 acres for aggregate extraction, with the remaining lands being unlicensed area. For the SQE, the 102.8-acre site, includes 45.2-acre that will be licensed, of which 35.8 acres will be used for extraction. remainder being unlicensed. In total, between the two sites, there will be 193.7 acres licensed.

For the purposes of this analysis, we will assume that all of the licensed portion of the site will be actively used throughout the operation of the quarry. The estimates of property assessment value for the proposed development are based on existing active aggregate sites and quarries elsewhere in the Greater Golden Horseshoe, including sites located in Dufferin County, Wellington County, Hamilton, Brant County, and Waterloo Region.

The sample is separated into two types - licensed lands, which include the areas of extraction, and unlicensed lands which are held in reserve.

Figure 4 below shows a sample of six active sites, each of which have over 70% of the assessment value classified as industrial. These actively used sites

have an average assessment value of approximately \$24,200 per acre. This assumption will be applied to the active licensed portion of the subject site.

Figure 4

Assessment Comparables from Aggregate Sites & Quarries in Surrounding Municipalities

Predominantly Industrial Assessment	Municipality	Assessed Value Dollars	Site Size Acres	Assessment Value/Acre \$/Acres	Share of Assessment by Type				
					Res.	Ind.	Farm / Forest		
							Exempt	Comm.	
7237 WELLINGTON RD 124	Guelph/Eramosa	1,949,000	222	8,779	0%	98%	0%	2%	0%
600 HIGHWAY 5 W	Hamilton	8,065,000	207	39,027	15%	85%	0%	0%	0%
822 REST ACRES RD	Brant	1,167,000	119	9,819	21%	79%	0%	0%	0%
4459 CONCESSION 7	Puslinch	2,456,000	100	24,560	28%	71%	0%	1%	0%
437075 4TH LINE	Melancthon	1,297,000	50	26,139	14%	86%	0%	0%	0%
3030 AMENT LINE	Wellesley	2,891,000	40	71,489	19%	81%	0%	0%	0%
Total/Average		17,825,000	738	24,167					

Source: Altus Group Economic Consulting

Figure 5 shows the sample of seven sites that are dormant, as indicated by the vast majority of assessment value for these sites being under the farm/forest tax classification. The average assessment value for these sites is \$10,400 per acre. This assessment value will be applied to the unlicensed portion of the subject site.

Figure 5

Assessment Comparables from Aggregate Sites & Quarries in Surrounding Municipalities

Predominantly Farmland/Managed Forest Assessment	Municipality	Assessed Value Dollars	Site Size Acres	Assessment Value/Acre \$/Acres	Share of Assessment by Type				
					Res.	Ind.	Farm / Forest		
							Exempt	Comm.	
5976 7TH LINE	Centre Wellington	2,193,000	273	8,043	13%	6%	75%	6%	0%
CON 4 PT LOTS 1 TO 3 PT RD ALLOWANCES	Puslinch	1,656,000	260	6,379	0%	0%	90%	10%	0%
1735 BRANTFORD HWY	North Dumfries	2,516,000	193	13,007	15%	6%	79%	0%	0%
756078 2ND LINE E	Mulmur	1,328,000	145	9,149	5%	7%	77%	12%	0%
7132 11TH SIDE RD	Centre Wellington	1,444,000	116	12,448	23%	7%	71%	0%	0%
436480 4TH LINE	Melancthon	448,000	93	4,840	0%	3%	97%	0%	0%
351028 17TH LINE	East Garafraxa	448,000	48	9,361	0%	0%	71%	29%	0%
Total/Average		6,184,000	595	10,393					

Source: Altus Group Economic Consulting

In total, this approach results in an estimated total assessed value for the WQE site of approximately \$3.84 million, approximately \$1.31 million more than current assessment value for the site.

The SQE site is currently assessed at \$4.87 million – based on the estimated assessment values for quarry lands, it is estimated that once in operation the site would be assessed at approximately \$1.69 million.

It is assumed that the assessment value for the existing quarry site, as the site will be used for operational purposes (processing and storage), will not be affected.

Figure 6

Estimated Change in Property Assessment Value, West and South Quarry Extension Sites

Land Area	West Quarry Extension (Existing Golf Course Site)			South Quarry Extension			Cumulative Difference (both sites)
	Current	Proposed	Difference	Current	Proposed	Difference	
	<i>Acres</i>			<i>Acres</i>			
Residential (RT)	-	-		-	-		
Farmland (FT)	-	11.9		-	28.8		
Managed Forest (TT)	-	11.9		-	28.8		
Commercial (CT)	-	-		-	-		
Industrial (IT)	-	148.5		-	45.2		
Total	172.2	172.2		102.8	102.8		
	<i>Dollars per Acre</i>			<i>Dollars per Acre</i>			
Residential (RT)	-	n.a.		-	-		
Farmland (FT)	-	10,400		-	10,400		
Managed Forest (TT)	-	10,400		-	10,400		
Commercial (CT)	-	n.a.		-	-		
Industrial (IT)	-	24,200		-	24,200		
Total	14,672	22,299		47,346	16,471		
	<i>Dollars</i>			<i>Dollars</i>			<i>Dollars</i>
Residential (RT)	-	n.a.	n.a.	4,003,900	n.a.	n.a.	-
Farmland (FT)	160,000	123,355	(36,645)	863,100	299,392	(563,708)	(600,353)
Managed Forest (TT)	-	123,355	123,355	-	299,392	299,392	422,747
Commercial (CT)	321,000	n.a.	(321,000)	-	n.a.	-	(321,000)
Industrial (IT)	2,046,000	3,593,945	1,547,945	-	1,094,329	1,094,329	2,642,274
Total	2,527,000	3,840,654	1,313,654	4,867,000	1,693,114	(3,173,886)	(1,860,232)

Source: Altus Group Economic Consulting

Overall, the cumulative change in assessment value amounts to a decline in assessment value of \$1.86 million, primarily driven by the anticipated decline from current residential assessment values on the SQE site to the typical assessment values for quarries applied for the purposes of our modelling.

However, based on the City's 2019 property tax rates, even with the decrease in assessment value, given that the sites will be reclassified from one property tax class (RT) to another (IT) that is subject to much higher property tax rates¹, the amount of annual property taxes generated by the properties increases by \$31,770 per year, of which the City's annual property tax revenues generated would increase by \$5,230 each year. The Region's annual property tax revenues would increase by \$4,790 per year.

¹ Given the significantly higher property tax rates that industrial properties pay (mill rate of 2.52% for industrial properties, compared to 0.74% for residential properties), even with a 43% decline in assessment value, the property tax revenues generated from the subject properties is estimated to increase by nearly 17%

Figure 7

Estimated Change in Property Tax Revenues, City of Burlington and Halton Region

Tax Class	Current			
	Existing Quarry	WQE	SQE	Total
	<i>Dollars</i>			
Residential (RT)	6,799,000	-	4,003,900	10,802,900
Farmland (FT)	-	-	863,100	863,100
Managed Forests (TT)	-	160,000	-	160,000
Commercial (CT)	431,600	321,000	-	752,600
Industrial (IT)	1,797,800	2,046,000	-	3,843,800
Total - Current	9,028,400	2,527,000	4,867,000	16,422,400
	Proposed			
Tax Class	Existing Quarry	WQE	SQE	Total
Residential (RT)	6,799,000	-	n.a.	6,799,000
Farmland (FT)	-	123,355	299,392	422,747
Managed Forests (TT)	-	123,355	299,392	422,747
Commercial (CT)	431,600	-	n.a.	431,600
Industrial (IT)	1,797,800	3,593,945	1,094,329	6,486,074
Total - Proposed	9,028,400	3,840,654	1,693,114	14,562,168
	Tax Revenues (both sites combined)			
2019 Tax Rates	Current	Proposed	Difference	
	<i>Percent</i>			
Residential (RT)	<i>Dollars</i>			
City of Burlington	0.300495%	32,462	20,431	(12,032)
Halton Region	0.275095%	29,718	18,704	(11,015)
Education	0.161000%	17,393	10,946	(6,446)
Total	0.736590%	79,573	50,081	(29,492)
Farmland (FT)				
City of Burlington	0.060099%	519	254	(265)
Halton Region	0.055019%	475	233	(242)
Education	0.040250%	347	170	(177)
Total	0.155368%	1,341	657	(684)
Managed Forest (TT)				
City of Burlington	0.075124%	120	318	197
Halton Region	0.068774%	110	291	181
Education	0.040250%	64	170	106
Total	0.184148%	295	778	484
Commercial (CT)				
City of Burlington	0.437671%	3,294	1,889	(1,405)
Halton Region	0.400677%	3,015	1,729	(1,286)
Education	0.804055%	6,051	3,470	(2,581)
Total	1.642403%	12,361	7,089	(5,272)
Industrial (IT)				
City of Burlington	0.709138%	27,258	45,995	18,737
Halton Region	0.649196%	24,954	42,107	17,154
Education	1.167241%	44,866	75,708	30,842
Total	2.525575%	97,078	163,811	66,733
Total				
City of Burlington		63,653	68,887	5,234
Halton Region		58,272	63,064	4,791
Education		68,722	90,465	21,743
Total		190,647	222,415	31,768

Source: Altus Group Economic Consulting

2.2.3 Annual Aggregate Levy Fees

The Ontario Aggregate Resources Act and its regulation O.Reg 244/97 includes provisions requiring licensees to pay an annual fee related to the tonnage of aggregate removed during the previous year, amounting to the greater of \$689 or 20.8 cents per tonne.

The fees required by O.Reg. 244/97 are disbursed as set out in the regulation:

3. (1) A fee payable under sections 2, 2.1 and 2.2 shall be disbursed as follows:
 1. One thirty-third to the Trust for purposes of rehabilitation and research as described in paragraphs 2 and 3 of subsection 6.1 (2) of the Act.
 2. If the fee relates to aggregate or topsoil excavated at an area of a site situated in a lower-tier municipality or a single-tier municipality other than a designated single-tier municipality within the meaning of section 2.2, twenty thirty-thirds to the local municipality.
 3. If the fee relates to aggregate or topsoil excavated at an area of a site situated in an upper-tier municipality, five thirty-thirds to the upper-tier municipality. ...
 5. The remainder to the Crown.

To restate the disbursements set out in the regulation, of the 20.8 cents per tonne:

- 61% goes to the local municipality (the City of Burlington), or 12.69 cents per tonne;
- 15% goes to upper-tier municipality (Halton Region), or 3.12 cents per tonne;
- 3% goes to the Aggregate Resources Trust for the purposes of rehabilitation and research, or 0.62 cents per tonne;
- 21% goes to the Crown, or 4.37 cents per tonne.

Based on the estimated 1,000,000 tonnes of annual aggregate extraction, the site would generate \$208,000 in aggregate levy fee revenues per year. Of this amount, the subject site would generate approximately \$126,880 in annual aggregate levy fees for the City of Burlington, and \$31,200 for Halton Region each year.

Beyond the revenues generated for the City and Region, another \$6,240 per year would be generated for the Aggregates Resources Trust, and \$43,680 would be generated for the Crown annually.

Figure 8

**Estimated Annual Aggregate Levy Fees,
Burlington Quarry Extensions (West and
South)**

	<i>Tonnes</i>
Extraction Amount	1,000,000
<u>Aggregates Levy Fee</u>	<u><i>Cents / Tonne</i></u>
City of Burlington	12.69
Halton Region	3.12
Aggregate Resources Trust	0.62
Crown	4.37
Total	20.80
<u>Aggregates Levy Fee Revenues</u>	<u><i>Dollars</i></u>
City of Burlington	126,880
Halton Region	31,200
Aggregate Resources Trust	6,240
Crown	43,680
Total	208,000

Source: Altus Group Economic Consulting based on
O.Reg. 244/97

2.2.4 Estimated Change in Assessment Values and Tax Revenues for Surrounding Properties

2.2.4.1 MPAC Approach to Valuing Sites in Proximity to Aggregate Sites

There is a significant amount of literature on the topic of whether property values in the vicinity of gravel pits or aggregate sites are affected or not.

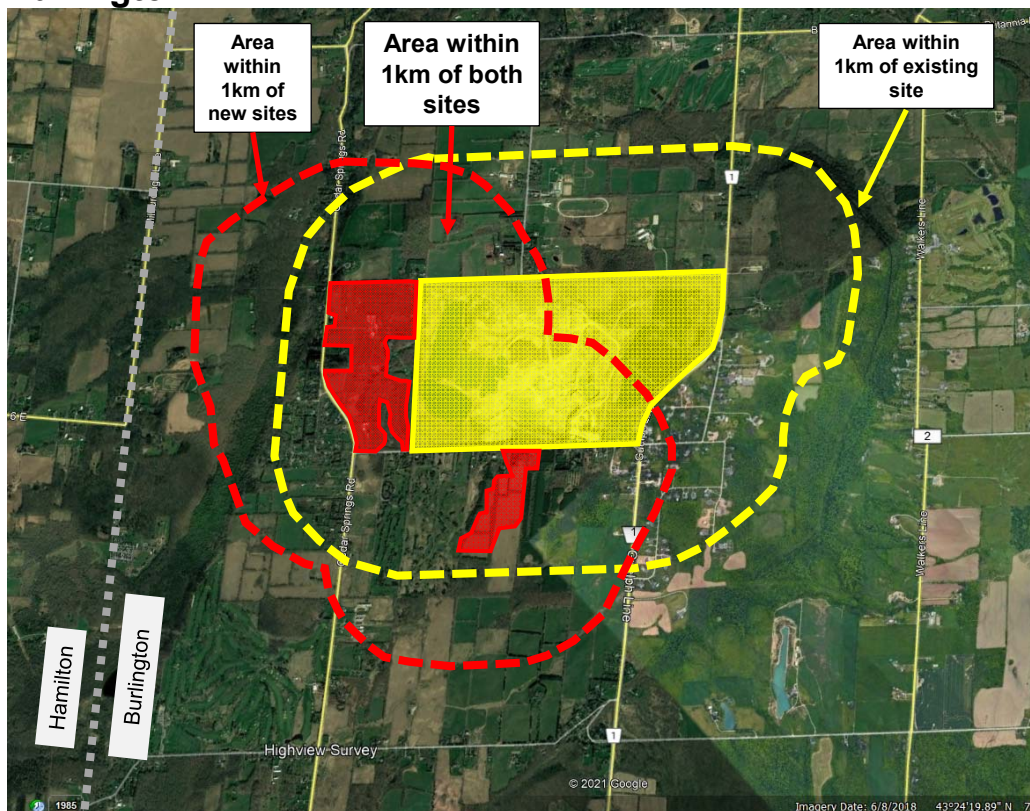
However, according to a 2012 letter from Municipal Property Assessment Corporation (MPAC) - the entity that would be responsible for valuing lands in the City/Region, and for valuing the subject lands after the proposed sand and gravel pit is in operation – it is MPAC's practice that there is a downward 4% "adjustment to residential properties that abut an active or proposed gravel pit", and a downward 2% adjustment will be "applied to residential properties that do not abut but are within one kilometre of an active or proposed gravel pit".

Based on comparison of the number of properties within a 1 km radius of the active operations and extraction on the existing site to the number of new

properties that will be within 1 km of the new site with active operations, there appears to be roughly proportionate amount of land and properties removed from the 1km distance of the existing active aggregate site than those that will be added to a 1km radius of the WQE and SQE once those are the active parts of the site.

Many of the properties located along Cedar Springs Road are already within the 1km radius of the existing site and the assessment values will be unaffected by the modest extension westward. Many of the parcels further west of Cedar Springs Road than those with immediate frontage onto the road are also separated by an escarpment feature, and beyond that the City's boundary with the City of Hamilton is located all Milborough Line. Therefore, it is assumed that the impacts on overall assessment values to the City and Region will be limited.

Figure 9 Lands within 1 Kilometre of Existing and New Aggregate Sites, City of Burlington



Note: boundaries are approximate

Source: Altus Group Economic Consulting based on Google Earth

2.2.4.2 Recent Property Sales Along Haul Route

Based on MLS data for properties along the current/future haul routes, it does not appear that the presence of the existing or planned aggregate operation has affected the demand and value of residential properties.

The majority of recent home sales in the vicinity of the subject site sold for more than asking price with most selling in under two weeks. Older homes in the area that were sold in 2018/2019 have seen average annual price appreciation from mid-2000s sales of 8-10% per year.

The presence of the existing aggregate site does not appear to have any discernible effect on sales prices, sales timelines, or appreciation of residential properties in the area.

Figure 10

Recent Housing Sales Surrounding Subject Site and Along Aggregate Haul Route, City of Burlington

Address	List Price	Sale Price	% Over / (Under Asking)	Days on Market	Sale Date
	<i>Dollars</i>		<i>Percent</i>	<i>Days</i>	
Recent Sales					
5214 Cedar Springs Road	1,199,000	1,265,000	6%	6	10-Dec-20
1368 2 Sideroad	1,299,000	1,347,000	4%	9	12-Mar-21
5172 Cedar Springs Road	1,499,000	1,400,000	-7%	8	16-Apr-21
5336 Cedar Springs Road	1,499,900	1,505,000	0%	11	23-Mar-21
2485 2 Sideroad	1,650,000	1,651,000	0%	23	17-May-21
2495 2 Sideroad	1,699,000	1,902,000	12%	6	18-Mar-21
4480 Cedar Springs Road	2,579,000	2,250,000	-13%	164	15-Jan-21
	Recent Sale		Original Sales Value		Average Annual Increase in Sales Value
	Amount	Year	Amount	Year	Percent
	<i>Dollars</i>		<i>Dollars</i>		
Older Sales					
2331 Colling Road	1,750,000	2018	460,000	2005	10.8%
2401 Colling Road	2,350,000	2019	723,500	2004	8.2%

Source: Altus Group Economic Consulting based on MLS and GeoWarehouse

2.2.5 Total Annual Municipal Revenue Generated

Combined, the moderate increase in annual property tax revenues, combined with the continued aggregate fees generated amounts to a net increase in annual revenue for the City of Burlington of approximately \$132,114 per year over what the sites would under their current uses and eventual exhaustion of materials from the current quarry.

For the Region there would be a net increase in annual revenue of approximately \$35,991 per year.

2.3 NET CHANGE IN MUNICIPAL EXPENDITURES

2.3.1 Incremental Change in Operating Expenditures

Each year, the City of Burlington and Halton Region submit financial information to the Ministry of Municipal Affairs and Housing (MMAH) – this information is summarized in Financial Information Returns (FIRs). For the purposes of this report, the City and Region’s 2019 FIRs will be used, as this is the most recent reporting year in which both the City and Region’s reports are available on the Province’s website.

The data in the FIR’s was used to generate costs to the City and Region per \$1,000 of assessed non-residential value for individual categories of operating expenditures.

Some services, such as recreation programs were assumed to not be impacted by new non-residential development. It was also assumed that the change in land uses on the subject lands and the existing quarry site would have no impact on water and sewer operating costs, as neither the existing quarry nor the new quarry site will require municipal servicing.

Costs associated with most other municipal services were allocated to the non-residential sector based on the non-residential sector’s proportionate share of assessment in the City (16.8%) and Region (14.3%), with downward adjustments made for services where the proposal is unlikely to generate a proportionate increase in the need for services (such as government services).

As the operations of the quarry will be the same scale as the existing quarry (as measured in terms of tonnage extracted per year), it is not anticipated that any significant additional incremental operating costs would accrue over and above that estimated using the ‘per 1,000’ assessment value change approach utilized here. This approach has been utilized in prior reports Altus Group has undertaken for similar aggregate/sand & gravel pit proposals, as well as applications that have been before the Local Planning Appeals Tribunal.

Beyond the estimated impacts on municipal operating expenditures, one factor not considered in this analysis is the services that the existing golf course operation likely required given the amount of activity the use generated, including jobs, traffic, and other services such as fire services, protection services (police, EMS). While the decline in services required for

the golf course use may be significant, it is not specifically modelled in our analysis, however, it is likely that the municipal services needed for the WQE and SQE will be offset (if not more than offset) by the decline in municipal services no longer needed once the golf course ceases operation.

It is estimated that the incremental annual operating costs would amount to approximately \$5,867 less per year for the City and \$4,738 less per year for the Region.

Details regarding these calculations are provided in the Appendix to this report.

2.3.2 Capital Infrastructure Requirements and Associated On-Going Costs to City and Region

Nelson has agreed to upgrade and maintain a crossing on Sideroad 2 to allow trucks to access the proposed southern extension of the main quarry at its expense. As a result, there are no increased capital costs to the Region or City.

There are not any other anticipated hard capital infrastructure improvements to surrounding road networks, or water/wastewater systems from the proposal.

3 NET FISCAL IMPACT

Based on the estimated impacts of the proposed development on assessment values, annual revenues and incremental operating costs to the City and Region, this section of the report presents our conclusions regarding the impacts to the City and Region from the proposed development.

Figure 11 summarizes the results of the analysis for the City and Region.

The overall impact to the City of Burlington is estimated to be approximately \$137,980 per year in additional net revenues – it is anticipated that the overall property taxes generated by the subject sites will decline modestly, offset by a slightly greater decline in operating expenditures. Aggregate levy fees are estimated to generate \$126,880 per year for the City.

Figure 11 **Net Fiscal Impact, Proposed Development, Nelson Aggregates, City of Burlington and Halton Region**

	Current	Proposed	Difference
CITY OF BURLINGTON			
Changes to Revenues/Costs		<i>Dollars</i>	
Property Taxes	63,653	68,887	5,234
Aggregate Levy	-	126,880	126,880
Total Revenue	63,653	195,767	132,114
Less: Net Additional Municipal Expenditures	n.a	-	(5,867)
Net Change to Fiscal Position, City of Burlington			137,980
HALTON REGION			
Changes to Revenues/Costs		<i>Dollars</i>	
Property Taxes	58,272	63,064	4,791
Aggregate Levy	-	31,200	31,200
Total Revenue	58,272	94,264	35,991
Less: Net Additional Municipal Expenditures	n.a	-	(4,738)
Net Change to Fiscal Position, Halton Region			40,729

Source: Altus Group Economic Consulting

The overall impact to Halton Region is estimated to be approximately \$40,729 per year in additional net revenues – it is anticipated that the overall property taxes generated by the subject sites will modestly decline, offset by a similar decline in operating expenditures. Aggregate levy fees are estimated to generate \$31,200 per year for the Region.

4 ECONOMIC IMPACTS

This chapter presents the economic impact analysis of the proposed expansion.

4.1 DEFINITION

Economic impact is the impact to the total economy stemming from an increase in investment activity in a given location. In this case, the change is measured in Gross Domestic Product (GDP), wages, and employment in the broader economy stemming from economic activity generated at the proposed quarry and the investment related to the initial development. The standard methodology, and the one used in this report, is the Input-Output (I-O) model.

4.2 ECONOMIC IMPACT

The section presents the model, assumptions, and results of the broader economic impact of the proposed quarry expansion. Economic impacts, as estimated by the standard I-O model, are at the Provincial level. Local economic impacts are estimated in the following chapter.

4.2.1 Methodology

Economic impacts are assessed through a range of key measures, including:

- **Economic Activity:** The volume of goods and services consumed in the economy related to the proposed development;
- **Contribution to GDP:** The value-added component of the economic activities, a measure of the contribution of the activities to Canada's Gross Domestic Product ('GDP');
- **Jobs:** The number of person years of employment directly and indirectly tied to activity at the quarry;
- **Income:** The volume of income generated through activity related to the proposed quarry; and

There are generally said to be three "rounds" of economic impact.

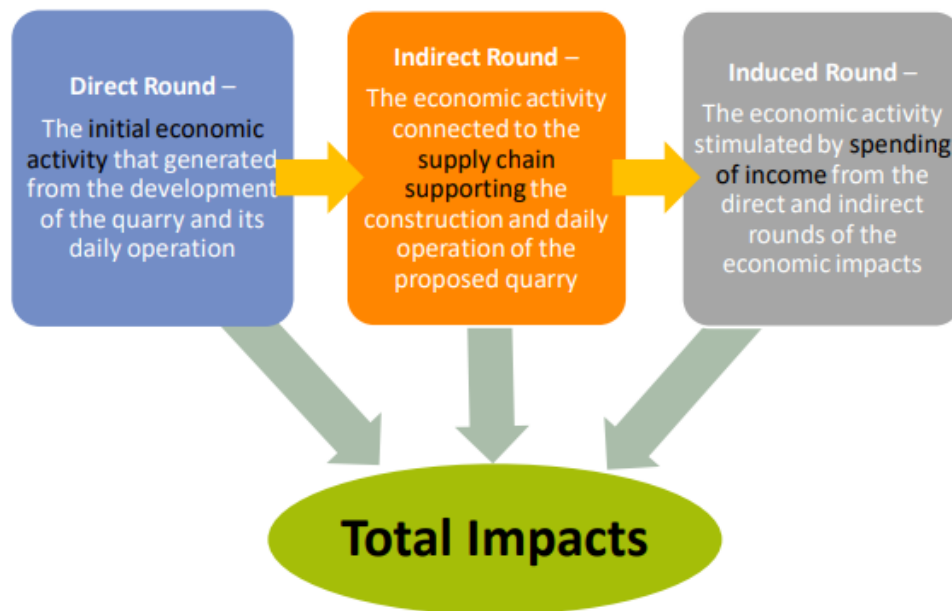
- **Direct Round** – jobs and economic activity directly related to the construction of the proposed quarry and its daily operation once it is

complete, including construction workers, machinery operators, and administrative staff.; –

- **Indirect Round** – jobs and economic activity connected to the supply chain supporting the construction and daily operation of the proposed quarry, including construction material suppliers, office supply providers; and –
- **Induced Round** – jobs and economic activity stimulated by spending of income from the first two rounds.

Figure 12

Three Rounds of Economic Impacts



Source: Altus Group Economic Consulting

This report considers potential economic impacts in two stages:

- **Initial Investment Stage:** Economic impacts from this phase are due to one-time development activity generated by the proposed quarry; and
- **On-Going Stage:** Economic impacts from this phase are generated by the on-going economic activities located within the proposed quarry after its completion.

4.2.2 Model Assumptions

For the purposes of this analysis, the following inputs were used:

- Nelson provided an estimate that total initial capital investment required in the quarry expansion (both west and south) is \$2.25 million;
- Once the quarry is in operation, it is assumed that 1,000,000 tonnes of aggregate will be extracted annually for a period of 30 years;
- This aggregate would be a mix of stone products averaging an estimated \$29/tonne, and road base and screening products averaging around \$19.55/tonne, equating to annual operating costs of approximately \$22.9 million per year.

4.2.3 Economic Impact of the Initial Investment

Figure 13 lays out the estimated province-wide economic impact stemming from the initial investment:

- The initial construction investment, including machinery, equipment and capital improvements of quarry expansion would generate \$5.2 million in direct economic activity on an annual basis through the sale of aggregate, including transportation costs;
- This would contribute a total of \$2.4 million to GDP;
- An estimated 14 full-time equivalent jobs (person years of employment) would be supported, including direct, indirect and induced rounds of employment;
- The estimated on-going jobs created are estimated to create \$920,000 in labour income.

Figure 13

Estimated Province-Wide Economic Benefits of the Proposed Development: Total Initial Construction Investment				
	Direct	Indirect	Induced	Total
	<i>Dollars (000,000)</i>			
Economic Activity	2.4	1.4	1.3	5.2
Gross Domestic Product	1.2	0.8	0.4	2.4
	<i>Person-Years of Employment</i>			
Number of Jobs	4	6	3	14
	<i>Dollars (000,000)</i>			
Wages	0.32	0.45	0.16	0.92

Source: Altus Group Economic Consulting based on Statistics Canada Input-Output model and other sources

4.2.4 Economic Impact on On-Going Operations

Figure 14 lays out the estimated province-wide economic impact stemming from a single year's operations of the quarry extension:

- The on-going operation of the quarry would generate \$44.2 million in including the direct, indirect and induced rounds of activity;
- This would contribute a total of \$24.4 million to GDP;
- An estimated 149 full-time equivalent jobs (person years of employment) would be supported including 48 person-years directly;
- This would create \$10 million in labour income.

Figure 14

Estimated Province-Wide Economic Benefits of the Proposed Development: On-Going Operation (Single Year)				
	Direct	Indirect	Induced	Total
	<i>Dollars (000,000)</i>			
Economic Activity	24.7	15.9	3.7	44.2
Gross Domestic Product	12.4	8.4	3.7	24.4
	<i>Person-Years of Employment</i>			
Number of Jobs	48	66	35	149
	<i>Dollars (000,000)</i>			
Wages	3.5	4.9	1.7	10.0

Source: Altus Group Economic Consulting based on Statistics Canada Input-Output model and other sources

4.2.5 Net Effect on Permanent Employment

While the proposed quarry would generate jobs and retain existing jobs from the current operation, estimated to be approximately 48 jobs directly and 66 jobs indirectly.

It is estimated that the golf club employs 10-20 persons. While there would be a loss of existing jobs at the Burlington Springs GCC, the retaining of 114 jobs in the direct and indirect jobs from allowing the continued operation of quarry on the existing and additional site would provide a greater net amount of jobs for residents of the City and Region going forward than if the golf course continued operation and the existing quarry ceased operations.

5 RESPONDING TO COMMENTS FROM JART

The table below provides a summary of the comments received from the Burlington Quarry Joint Agency Review Team (JART).

Some comments deemed not relevant to the consideration of fiscal and/or economic impacts, those already in agreement with certain aspects of our prior approach, or better suited for response from other qualified consultants (engineers, geotechnical etc.) are not shown. Other comments are edited for clarity or brevity.

#	Comment	Response
2	The study does not discuss the anticipated expenditures in any detail. Further, the financial impact study appears to be based on an economic impact analysis completed in 2008. As the economic impact study is 13 years old, it is suggested that newer data be utilized in this assessment.	This report is based on 2019 data (or more recent, where appropriate). This report includes an analysis of net change in anticipated municipal expenditures from the proposal.
4 & 10 & 18 & 19	<p>(4) Areas for Further Analysis: Road Network: There are no impacts identified with respect to the increased truck traffic. This should be reviewed further upon the peer reviews being completed by the consulting team. If there is additional truck traffic due to increased extraction volumes, this may result in impacts to the roads along the haul route (either capacity or maintenance).</p> <p>(10) The financial impact analysis discusses the road needs with respect to the crossing on No. 2 Sideroad, however, does not address the financial impact on the road network due to increased truck traffic. The study notes that fees cannot be charged for maintenance of the roads along haul routes but does not estimate the financial impact to the City and the Region. Any increases in extraction and truck traffic should be confirmed and incorporated into the analysis.</p> <p>(18) Although the report mentions that Nelson would be responsible for the maintenance of the road crossing on No. 2 Sideroad, there is no commentary or analysis with respect to the impacts on the broader road network due to increased truck traffic.</p> <p>(19) The study does not indicate if there will be road improvements required, however, this should be reviewed in concert with the peer review being conducted on the traffic impact analysis.</p>	It is understood that the redevelopment will effectively replace existing truck traffic, resulting in no net new truck traffic in the area.
5	Areas for Further Analysis: Road Crossing: Although Nelson plans to incur the capital and maintenance costs of the road crossing, the specific works being undertaken have not been identified. These should be identified and quantified in the study.	The report confirms that Nelson has agreed to upgrade and maintain a crossing on Sideroad 2 to allow trucks to access the proposed southern extension of the main quarry.

#	Comment	Response
6	Areas for Further Analysis: Impacts on Other Services: There was no estimation of the incremental operating costs for other services such as fire, police, ambulance, etc. These costs to the City and the Region should be estimated and included in the annual financial impact to the municipalities.	This analysis was incorporated into this version of the study.
7	Areas for Further Analysis: Tax Revenue: The revenues were based on 2008 data and should be updated. Additionally, the loss of tax revenue for the existing uses should be estimated and netted from the tax revenue calculations.	This comment was addressed and incorporated into the analysis presented in this version of the study.
8	Areas for Further Analysis: Overall Financial Impact: The financial impact study does not provide an overall financial impact to the municipalities. The study provides information for revenues, while neglecting to assess the incremental costs. A fulsome annual net financial impact to each municipality should be estimated.	This comment was addressed and incorporated into the analysis presented in this version of the study.
9	Areas for Further Analysis: In addition to the above, a review of the other peer review documents will need to be undertaken to assess any impacts to municipal services not identified in the financial impact study. This would include any impacts on roads, water, sanitary, or other municipal services and may include identification of additional capital and/or operating costs.	This comment was addressed and incorporated into the analysis presented in this version of the study.
11	The financial impact study does not appear to address the social or environmental impacts.	The estimation of social or environmental impacts are beyond the scope of this study, and would be better addressed by other qualified consultants.
12 & 13	(12) The study does not demonstrate there will be no public cost associated with the application. Although there is mention of TOARC fees and other revenues paid to the municipalities, the study fails to address the increased expenditures that will be incurred. (13) The study notes anticipated revenues but does not provide an analysis with respect to additional municipal costs.	An analysis of increased municipal expenditures was incorporated into this version of the study.
15 & 28	The analysis utilizes outdated information to provide assessment and tax revenue estimates. Further, there is no identification of the assessment and tax revenue lost due to the change in use from existing developed lands.	The base-year for this study is 2019, given the availability of municipal financial data from that year.
16	The report provides a discussion on the economic impacts; however, this is based on a 2008 analysis.	This part of the analysis has been updated to be as current as possible.
17	To estimate how much in license fees will be provided to the affected municipalities.	This part of the analysis has been updated to be as current as possible.

#	Comment	Response
	This information was included in the study; however, it appears the study includes outdated rates. These should be updated.	
21	The study does not identify the cost of any long-term monitoring and does not identify the responsibility or liability associated with the responsibility.	All costs will be the responsibility of the owner and will not impact the Region and City.
22	Outlining of Watson & Associates preferred methodology	The methodology presented in this report is generally consistent with the approach recommended by Watson & Associates.
23	The underlying information used to estimate the municipal revenues should be updated to reflect more recent information. Further, the submission focusses on the revenues and does not provide sufficient analysis on the expenditures. As a result, the net financial impact to each municipality cannot be estimated.	An analysis of increased municipal expenditures was incorporated into this version of the study. The report also incorporates more recent information for revenue generation.
24 & 27	<p>This section summarizes the development location, existing properties in the proposed extraction areas, tonnage of aggregate anticipated to be extracted each year, plans for the rehabilitation of the extensions, and a summary of items the financial impact study will address.</p> <p>It is unclear if the average extraction amount of one million tonnes per year will be in addition to current extraction levels or replacing some portion of the existing extraction amounts. This should be clarified in the analysis.</p>	The average extraction amount of 1,000,000 tonnes per year is replacing existing extraction amounts, and effectively extending associated levies which would be exhausted if proposal was not to happen.
25	<p>With respect to the upgraded crossing on No. 2 Sideroad, a description of what work is expected to be undertaken along with the estimated costs should be identified in the analysis.</p> <p>With respect to the water supply, it is unclear if there are potential impacts that should be considered. The retained consultant would await the peer reviews being undertaken by the consulting team to determine if there are financial impacts that need to be addressed.</p>	<p>There will be no impact to the water supply.</p> <p>The financial impact from the Sideroad 2 extension will be borne by Nelson and there will be no impact or cost to the Region or City.</p>
29	MPAC provides assessment adjustments to residential properties within 1.0 kilometre of quarries. The proposed quarry extensions may reduce assessed values of residential properties, thus reducing tax revenues. This should be included in the analysis.	<p>As discussed in detail in this report, given the proximity of the existing quarry to the new quarry, it is expected that the area of impact would significantly overlap between the two extraction sites.</p> <p>To the extent that additional properties will be within 1km radius of the new extraction site, other properties currently within 1km of the active extraction area may see an offsetting increase to assessment values.</p> <p>Most properties along Cedar Springs Road and Sideroad 2 in closest proximity to the west and south quarry extensions are already well</p>

#	Comment	Response
		<p>within the 1km radius of the existing site and based on MPAC's stated approach would not be affected by the extensions</p> <p>Based on our review of the areas being added/removed from the MPAC 1km radius, it is therefore expected that these two effects would offset each other and result in little to not net effect on surrounding properties as a whole.</p>
30	<p>Aggregate Licence Fee: This appears to be based on 2019 rates. These rates were updated for 2021 from 19.8 cents/tonne to 20.8 cents/tonne. This revenue estimate should be updated using the most recent available data.</p>	<p>The current aggregate licence fees (20.8 cents/tonne) will be incorporated into this analysis</p>
31	<p>Employment Estimates: In regard to their lands, the employment estimates are based on their observed number of employees however, it is unclear if these are in addition to existing employees or just a restatement of existing (i.e. due to a shift in extraction efforts to the extension from the existing quarry). Further, as the West extension will replace the existing Burlington Springs Golf Course, there would be some loss of employment. This could include anywhere from 10 to 20 full-time equivalent employees. Further, as the South extension replaces existing farmland, potential agricultural employment may be impacted. This information should be included in the analysis.</p>	<p>This net change in employment from moving operations from the existing site to the subject site, including the loss of employment at the Burlington Springs GCC has been incorporated into this analysis</p>
32	<p>Spin-off Employment: This assessment appears to be based on the 2008 analysis conducted by Altus Group. As this study is 13 years old, this information should be updated.</p>	<p>This component of our analysis has been updated.</p>
33	<p>The report states that the quarry does not utilize most municipal services. However, the quarry does receive benefit from the availability of other services such as police, fire, ambulance, etc. which, similar to many other businesses and residents, use these services as required. There would be some additional increase in operating costs that should be considered and quantified.</p>	<p>The costs associated with these municipal services have been incorporated into our analysis</p>

Appendix A
Detailed Tables

Figure A-1

Estimate of Net Growth-Related Expenditure Impacts of Proposed Development, City of Burlington									
Total Non-Residential Assessment - Town				7,193,570,828	16.82%				
Total Assessment - Town				42,767,977,720					
Estimated Additional Assessment Value - Proposed Development				(1,860,232)					
	Gross Expenditures	Less: Grants and User Fees	Net Expenditures	Non-Res. Share	Net Non-Residential Share	Growth Factor	Net Non-Res. Growth Costs (NNRGC)	NNRGC per \$1,000 Assess.	Estimated Incremental Operating Costs
General government									
Governance	5,880,378	-	5,880,378	16.8%	989,079	50%	494,540	0.07	(128)
Corporate Management	11,855,832	-	11,855,832	16.8%	1,994,150	50%	997,075	0.14	(258)
Program Support	1,319,003	-	1,319,003	16.8%	221,856	50%	110,928	0.02	(29)
Subtotal	19,055,213	1,177,038	17,878,175		3,205,085		1,602,543	0.22	(414)
Protection services									
Fire	36,677,517	1,884,365	34,793,152	16.8%	5,852,206	100%	5,852,206	0.81	(1,513)
Protective inspection and control	3,231,931	157,809	3,074,122	16.8%	517,067	100%	517,067	0.07	(134)
Building permit and inspection services	3,203,163	36,198	3,166,965	16.8%	532,683	100%	532,683	0.07	(138)
Provincial Offences Act (POA)	11,675,283	114,334	11,560,949	16.8%	1,944,551	100%	1,944,551	0.27	(503)
Other	-	-	-	16.8%	-	100%	-	-	-
Subtotal	54,787,894	2,192,706	52,595,188		8,846,507		8,846,507	1.23	(2,288)
Transportation services									
Roads - Paved	43,837,289	16,190,797	27,646,492	16.8%	4,650,138	100%	4,650,138	0.65	(1,203)
Roads - Bridges and Culverts	1,117,835	56,778	1,061,057	16.8%	178,470	100%	178,470	0.02	(46)
Roads - Traffic Operations & Roadside	7,292,097	786,719	6,505,378	16.8%	1,094,204	100%	1,094,204	0.15	(283)
Winter Control - Except sidewalk, Parking Lots	4,747,193	780,166	3,967,027	16.8%	667,254	100%	667,254	0.09	(173)
Winter Control - Sidewalks, Parking Lots Only	919,315	-	919,315	16.8%	154,629	100%	154,629	0.02	(40)
Transit - Conventional	23,747,849	5,411,412	18,336,437	16.8%	3,084,187	100%	3,084,187	0.43	(798)
Transit - Disabled & special needs	1,996,290	53,056	1,943,234	16.8%	326,852	100%	326,852	0.05	(85)
Parking	2,366,638	6,039	2,360,599	16.8%	397,053	100%	397,053	0.06	(103)
Street lighting	1,529,500	359,069	1,170,431	16.8%	196,866	100%	196,866	0.03	(51)
Subtotal	87,554,006	23,644,036	63,909,970		10,749,652		10,749,652	1.49	(2,780)
Environmental services									
Urban storm sewer system	5,898,268	522,911	5,375,357	16.8%	904,135	100%	904,135	0.13	(234)
Subtotal	5,898,268	522,911	5,375,357		904,135		904,135	0.13	(234)
Health services									
Cemeteries	1,235,239	70,202	1,165,037	0.0%	-	0%	-	-	-
Subtotal	1,235,239	70,202	1,165,037		-		-	-	-
Recreation and cultural services									
Parks	19,060,129	2,409,167	16,650,962	0.0%	-	100%	-	-	-
Recreation programs	12,822,251	4,997,871	7,824,380	0.0%	-	100%	-	-	-
Rec. Fac. - Golf Crs, Marina, Ski Hill	1,576,257	776,356	799,901	0.0%	-	100%	-	-	-
Rec. Fac. - All Other	19,253,324	5,169,753	14,083,571	0.0%	-	100%	-	-	-
Libraries	12,762,877	259,779	12,503,098	0.0%	-	100%	-	-	-
Museums	13,454	2,950,000	(2,936,546)	0.0%	-	100%	-	-	-
Cultural services	7,400,044	1,992,565	5,407,479	0.0%	-	100%	-	-	-
Subtotal	72,888,336	18,555,491	54,332,845		-		-	-	-
Planning and development									
Planning and zoning	6,400,977	1,445,613	4,955,364	16.8%	833,492	50%	416,746	0.06	(108)
Commercial and Industrial	2,019,245	27,001	1,992,244	16.8%	335,095	50%	167,548	0.02	(43)
Subtotal	8,420,222	1,472,614	6,947,608		1,168,587		584,294	0.08	(151)
TOTAL	249,839,178	47,634,998	202,204,180		24,873,967		22,687,130	3.15	(5,867)

Source: Altus Group Economic Consulting

Figure A-2

Estimate of Net Growth-Related Expenditure Impacts of Proposed Development, Halton Region									
Total Non-Residential Assessment - Region			20,118,558,509	14.32%					
Total Assessment - Region			140,488,008,795						
Estimated Assessment Value - Proposed Development			(1,860,232)						
	Gross Expenditures	Less: Grants and User Fees	Net Expenditures	Non-Res. Share	Net Non-Residential Share	Growth Factor	Net Non-Res. Growth Costs (NNRGC)	NNRGC per \$1,000 Assess.	Estimated Incremental Operating Costs
General government									
Governance	2,363,624	-	2,363,624	14.3%	338,482	50%	169,241	0.01	(16)
Corporate Management	31,709,722	-	31,709,722	14.3%	4,540,985	50%	2,270,492	0.11	(210)
Program Support	7,437,241	-	7,437,241	14.3%	1,065,049	50%	532,524	0.03	(49)
Subtotal	41,510,587	1,681,369	39,829,218		5,944,516		2,972,258	0.15	(275)
Protection services									
Police	155,644,328	8,515,351	147,128,977	14.3%	21,069,577	100%	21,069,577	1.05	(1,948)
Court Security	2,942,736	1,825,281	1,117,455	14.3%	160,025	100%	160,025	0.01	(15)
Prisoner Transportation	3,504,609	1,884,985	1,619,624	14.3%	231,938	100%	231,938	0.01	(21)
Conservation authority	9,593,615	-	9,593,615	14.3%	1,373,852	100%	1,373,852	0.07	(127)
Emergency measures	7,199,903	-	7,199,903	14.3%	1,031,061	100%	1,031,061	0.05	(95)
Provincial Offences Act (POA)	-	2,334,342	(2,334,342)	14.3%	(334,289)	100%	(334,289)	(0.02)	31
Other: Central Lock-up	2,362,725	-	2,362,725	14.3%	338,354	100%	338,354	0.02	(31)
Subtotal	181,247,916	14,559,959	166,687,957		23,870,517		23,870,517	1.19	(2,207)
Transportation services									
Roads - Paved	26,567,174	2,353,164	24,214,010	14.3%	3,467,563	100%	3,467,563	0.17	(321)
Roads - Bridges and Culverts	6,399,060	(1)	6,399,061	14.3%	916,376	100%	916,376	0.05	(85)
Roads - Traffic Operations & Roadside	11,722,554	391,089	11,331,465	14.3%	1,622,720	100%	1,622,720	0.08	(150)
Winter Control - Except sidewalk salts, Parking Lots	6,426,703	(81)	6,426,784	14.3%	920,346	100%	920,346	0.05	(85)
Street lighting	2,786,572	(17)	2,786,589	14.3%	399,053	100%	399,053	0.02	(37)
Subtotal	53,902,063	2,744,154	51,157,909		7,326,059		7,326,059	0.36	(677)
Environmental services									
Wastewater collection/conveyance	42,847,605	55,858,870	(13,011,265)	14.3%	(1,863,276)	0%	-	-	-
Wastewater treatment & disposal	57,247,018	56,131,614	1,115,404	14.3%	159,731	0%	-	-	-
Urban storm sewer system	2,331,965	-	2,331,965	14.3%	333,949	100%	333,949	0.02	(31)
Rural storm sewer system	574,264	-	574,264	14.3%	82,237	100%	82,237	0.00	(8)
Water treatment	34,650,588	48,511,561	(13,860,973)	14.3%	(1,984,958)	0%	-	-	-
Water distribution/transmission	53,685,599	50,333,240	3,352,359	14.3%	480,074	0%	-	-	-
Solid waste collection	13,609,979	574,913	13,035,066	14.3%	1,866,684	100%	1,866,684	0.09	(173)
Solid waste disposal	5,319,305	2,785	5,316,520	14.3%	761,351	100%	761,351	0.04	(70)
Waste diversion	24,154,697	7,341,988	16,812,709	14.3%	2,407,661	100%	2,407,661	0.12	(223)
Subtotal	234,421,020	218,754,971	15,666,049		2,243,454		5,451,882	0.27	(504)
Health services									
Public health services	36,955,571	23,641,089	13,314,482	14.3%	1,906,698	0%	-	-	-
Ambulance services	36,588,339	19,287,698	17,300,641	14.3%	2,477,535	0%	-	-	-
Subtotal	73,543,910	42,928,787	30,615,123		4,384,233		-	-	-
Social and family services									
General assistance	46,513,286	33,884,998	12,628,288	14.3%	1,808,432	100%	1,808,432	0.09	(167)
Assistance to aged persons	68,991,037	52,069,353	16,921,684	14.3%	2,423,267	100%	2,423,267	0.12	(224)
Child care	71,056,824	63,478,729	7,578,095	14.3%	1,085,220	100%	1,085,220	0.05	(100)
Subtotal	186,561,147	149,433,080	37,128,067		5,316,918		5,316,918	0.26	(492)
Social Housing									
Public Housing	10,951,187	236,262	10,714,925	14.3%	1,534,429	100%	1,534,429	0.08	(142)
Non-Prof/Cooperative Housing	17,741,252	461,904	17,279,348	14.3%	2,474,486	100%	2,474,486	0.12	(229)
Rent Supplement Programs	7,276,076	1,791,243	5,484,833	14.3%	785,454	100%	785,454	0.04	(73)
Other (incl. Admin)	14,126,797	13,449,271	677,526	14.3%	97,025	100%	97,025	0.00	(9)
Other: AHP	2,504,052	84,595	2,419,457	14.3%	346,478	100%	346,478	0.02	(32)
Subtotal	5,643,568	16,023,275	(10,379,707)		5,237,872		5,237,872	0	(484)
Recreation and cultural services									
Parks	(563,840)	-	(563,840)	0.0%	-	100%	-	-	-
Museums	981,962	1,725	980,237	0.0%	-	100%	-	-	-
Subtotal	418,122	1,725	416,397		-		-	-	-
Planning and development									
Planning and zoning	13,152,170	664,728	12,487,442	14.3%	1,788,262	50%	894,131	0.04	(83)
Commercial and Industrial	2,437,308	178,930	2,258,378	14.3%	323,411	50%	161,705	0.01	(15)
Agriculture and reforestation	125,432	10,752	114,680	14.3%	16,423	50%	8,211	0.00	(1)
Subtotal	15,714,910	854,410	14,860,500		2,128,095		1,064,048	0.05	(98)
TOTAL	792,963,243	446,981,730	345,981,513		56,451,662		51,239,553	2.55	(4,738)

Source: Altus Group Economic Consulting