



BARRHAVEN – CEDARVIEW MIXED USE DEVELOPMENT

Economic and Financial Justification Study

Ottawa, Ontario

Prepared for **Mattamy Homes**

October 18, 2024



This document is available in alternative formats upon request by contacting:
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October 18, 2024

Conor Sutherland
Mattamy Homes Canada
50 Hines Road, Suite 100
Ottawa, Ontario, K2K 2M5

Dear Conor Sutherland:

RE: **Barrhaven – Cedarview Mixed Use Development** – Economic and Financial Justification Study (Ottawa, Ontario)

urbanMetrics inc. is pleased to submit this Economic and Financial Justification Study. This assessment has been completed in support of your proposed mixed-use development in the Cedarview neighbourhood. The purpose of this assessment is to identify the capital and ongoing operational impact to the City of Ottawa from this proposed development, and to compare it to the impact of an estate lot development.

Based on our analysis, we have determined that the proposed development would have a positive net financial benefit for the City. The benefit is much greater for the proposed mixed-use development compared to an estate lot development.

We appreciate the opportunity to conduct this assignment on your behalf.

Warm Regards,

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

Rowan Faludi
Partner, urbanMetrics Inc.

A handwritten signature in blue ink, appearing to read "Bohan Li".

Bohan Li
Project Manager, urbanMetrics Inc.



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1.0 Executive Summary

Mattamy Homes is proposing a mixed use development in the Barrhaven community of the City of Ottawa. The subject site is located along Highway 416 north of O’Keefe Court. The site is currently parkland and forests adjacent to existing residential subdivisions. The preliminary concept plan proposes around 1,900 residential properties in the form of single-detached homes and townhouses along with 4,600 square metres of commercial properties. The alternative for this site is a hypothetical development of 86 estate lots which would be permitted under the site’s current rural residential designation.

urbanMetrics was retained to estimate the financial impact of this proposed mixed use development. The purpose of this study is to determine the growth-related impact of this development on the City of Ottawa’s capital and operating budgets, and to determine if the proposed development can be supported by the local municipal infrastructure. Additionally, the impacts of the mixed-use development were compared to those of the hypothetical estate lot development.

The analysis assessed the following financial inputs:

- One-Time Revenues
 - Development Charges
 - Building Permits Fees
- Ongoing Revenues and Costs
 - Property Tax Revenues
 - Employee-Based Non-Tax Revenues
 - Employee-Based Operating Costs
 - Site-Specific Infrastructure Operating Costs
 - Site-Specific Infrastructure Lifecycle Replacement Costs

Based on our analysis, we estimate the proposed mixed-use development would likely have a positive fiscal impact for the City of Ottawa, far in excess of the impacts of the estate lot development. Our key findings are summarized below (all figures are in constant 2024 dollars).

One-Time Revenues

The proposed development would generate over \$67.8 million in development charge revenue that would fund growth-related capital projects in the City (roughly \$1.1 million per hectare). This compares with just \$3.7 million in development charge revenue for the estate lot development (roughly \$67,000 per hectare). The proposed development will also generate \$3.2 million in building permit fees for the City (roughly \$53,000 per hectare), compared to \$0.5 million in building permit fees (roughly \$8,600 per hectare) for the estate lot development.

Ongoing Revenues

The proposed development would generate annual revenues for the City of Ottawa starting at \$1.5 million in 2027 and increasing annually until plateauing at around \$10.6 million (roughly \$175,000 per hectare) at full build-out in 2034. Annual revenues from the estate lot development would only plateau at around \$1.2 million (roughly \$22,000 per hectare).

Ongoing Costs

The proposed development would generate annual operating costs for the City of Ottawa starting at \$1.2 million in 2027 and increasing annually until plateauing at around \$8.0 million (roughly \$131,000 per hectare) at full build-out in 2034. Annual costs for the estate lot development would plateau at around \$435,000 (roughly \$8,000 per hectare).

Net Ongoing Impact

Based on the above ongoing costs and revenues, the proposed development would generate an annual \$2.7 million in net revenues at full build-out (roughly \$44,000 per hectare). That compares to around \$0.8 million in annual net revenues for the estate lot development (roughly \$14,000 per hectare). Even including replacement costs of site-specific infrastructure, the proposed community would generate positive cumulative net revenues of \$34 million by 2051, \$77 million by 2076, and \$101 million by 2101, dates where major replacements of infrastructure would occur.

Other Benefits

The proposed development would convey other important economic benefits. The housing development is especially important in context of Ottawa's housing crisis. A denser development would do more to help Ottawa meet its housing pledge and strengthen its economy by helping to attract and retain a diverse workforce. The City of Ottawa has pledged to approve 151,000 new homes by 2031. The proposed development would also help the City of Ottawa achieve targets needed to be eligible for federal (Housing Accelerator Fund) and provincial (Building Faster Fund) funding opportunities.

Based on standard ratios, the development would likely generate around \$100 million in labour income and create around 1,200 full-time equivalent jobs. The increased density of the proposed development can also better support the transit system and reduce energy needs, reducing greenhouse gas emissions.

2.0 Methodology

This economic and financial justification study examines the growth-related financial impact of the proposed Barrhaven Cedarview development on the City of Ottawa's capital and operating budgets. This study also estimates the cost and timing of the required municipal infrastructure investments to support the proposed development.

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

One-Time Revenues

- Development charges
- Building permit and planning application fees

Ongoing Revenues

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

Ongoing Costs

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

All figures are calculated in constant 2024 dollars. This assumes all costs and revenues will grow at the same rate of inflation in future years.

3.0 Proposed Concept Plan

The subject site is located within the Barrhaven suburb of the City of Ottawa. It is bounded by Highway 416 to the north and west, O’Keefe Court to the south, and Lytle Park and existing residential developments to the east.

The subject site covers 72 hectares. Of this, roughly 54.4 hectares are developable. In addition, there is approximately 6.3 hectares of lands designated as employment lands. Including the employment lands, there are approximately 61 hectares of developable lands.

The preliminary concept plan (see Appendix A) proposes 44 hectares of residential and mixed-use blocks. In total, the concept plan includes 1,493 residential homes. There are no concrete phasing plans at this time as the project is still in its early stages. A highly preliminary estimate provided by the developer suggests approximately 250 homes may be developed per year.

Based on the concept plan, we estimate the preliminary amount of new residential and commercial gross floor area (GFA) that is proposed for the development. These estimates are based on expected unit floor sizes provided by the developer. In total, the development contains 418,510 square metres of residential and 3,657 square metres of commercial retail space.

Figure 3-1: Unit Counts and GFA Estimates, Proposed Mixed-Use Development

	Single Detached	Townhomes	Rear Lane Townhomes	Back-To-Back Townhomes	Stacked Townhomes	Mixed-Use Townhomes	Total Residential	Commercial (m ²)
Low Density Residential	327	184	118	46			675	
Mixed Use Blocks					132	100	232	3,657
Condo Blocks			15	110	264		389	
Medium Density Blocks					197		197	
Employment Lands			18	110	228	28	384	
Total Units	327	184	151	266	821	128	1877	
Total m ² (Estimated)	72,910	41,026	33,668	59,309	183,056	28,540	418,510	3,657

SOURCE: Mattamy Homes

We project the fiscal impact of this development based on a tentative assumption that the development will begin in 2027. Our phasing assumptions are based on an

estimate of 250 units per year by the developer,¹ as well as the developer's direction that development is planned to begin from the southern side. We further assume the lands marked as Employment Lands will be developed last. The estimated timeline is shown in Appendix B.

Infrastructure

Figure 3-2: Site-Specific Infrastructure, Proposed Mixed Use Development

	Units	Quantity	Cost/Unit	Useful Life	Replacement Cost
Roads					
6m lane	<i>lineal metres</i>	407	\$1,056	25	\$430,000
15m Window Street	<i>lineal metres</i>	50	\$2,640	25	\$132,000
18m local road	<i>lineal metres</i>	4,364	\$3,168	25	\$13,825,000
26m collector road	<i>lineal metres</i>	1,960	\$4,576	25	\$8,969,000
Water					
150mm	<i>lineal metres</i>	653	\$771	70	\$503,000
200mm	<i>lineal metres</i>	4,101	\$1,076	70	\$4,413,000
300mm	<i>lineal metres</i>	1,812	\$1,528	70	\$2,769,000
400mm	<i>lineal metres</i>	1,543	\$1,617	70	\$2,495,000
Sewer					
200mm	<i>lineal metres</i>	5,978	\$653	70	\$3,904,000
300mm	<i>lineal metres</i>	770	\$1,087	70	\$837,000
450mm	<i>lineal metres</i>	2,278	\$992	70	\$2,260,000
Stormwater					
600mm	<i>lineal metres</i>	5,742	\$692	70	\$3,973,000
975mm	<i>lineal metres</i>	106	\$798	70	\$85,000
1200mm	<i>lineal metres</i>	900	\$1,368	70	\$1,231,000
1500mm	<i>lineal metres</i>	659	\$1,508	70	\$994,000
LIDs	<i>lineal metres</i>	6,748	\$450	70	\$3,037,000

SOURCE: David Schaeffer Engineering Ltd.

NOTES: Replacement costs were estimated at City of Ottawa unit rates for water, wastewater, and stormwater. For roads, unit rates were estimated at double the DSEL rates, which were approximately the average ratios of City rates to DSEL rates for other items.

¹ For the ninth and final year of development, we assume the remainder of residential units will be developed.

We requested information from the developer regarding the necessary internal infrastructure for the development. Below are the details which were provided.

We make the conservative assumption that the infrastructure will be developed just prior to the start of the project in 2027. We further assume that the municipal stormwater operating costs phase in fully in the first year. However, we assume incremental municipal operating costs for roads phase in over 4 years and operating costs for water and sewer phase in over 6 years.

4.0 One-Time Impacts

In this section, we considered how the City of Ottawa will be affected by new capital infrastructure that will be required to develop the subject site. To quantify the impact, we calculated the revenues that would accrue to the City through the proposed development that would pay for this new infrastructure. These revenues include development charges and building permit fees.

4.1 Development Charge Revenues

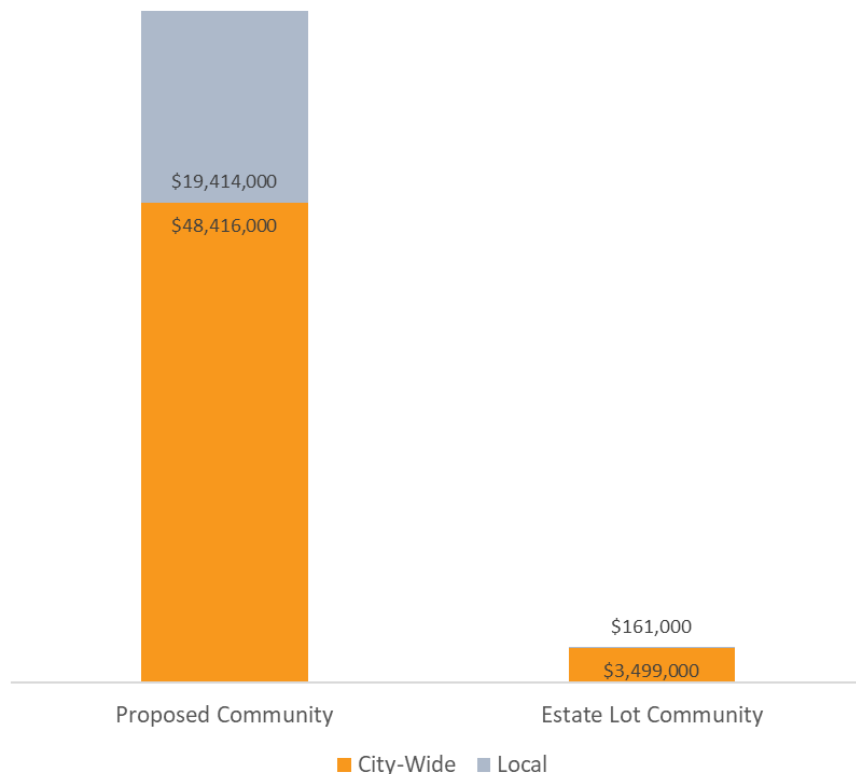
Development charges are used by municipalities as a source of revenue to recover growth-related capital costs for the new infrastructure required by the proposed development. Development charges in the City of Ottawa are used to fund the following services:

- Roads and related services
- Sanitary
- Water
- Stormwater drainage
- Protection
- Public transit
- Parks development
- Recreation facilities
- Libraries
- Paramedic services
- Corporate studies

For the purposes of this analysis, we have utilized development charge rates that were in effect as of August 17, 2024, to estimate these revenues for the proposed residential and commercial development on the subject site.

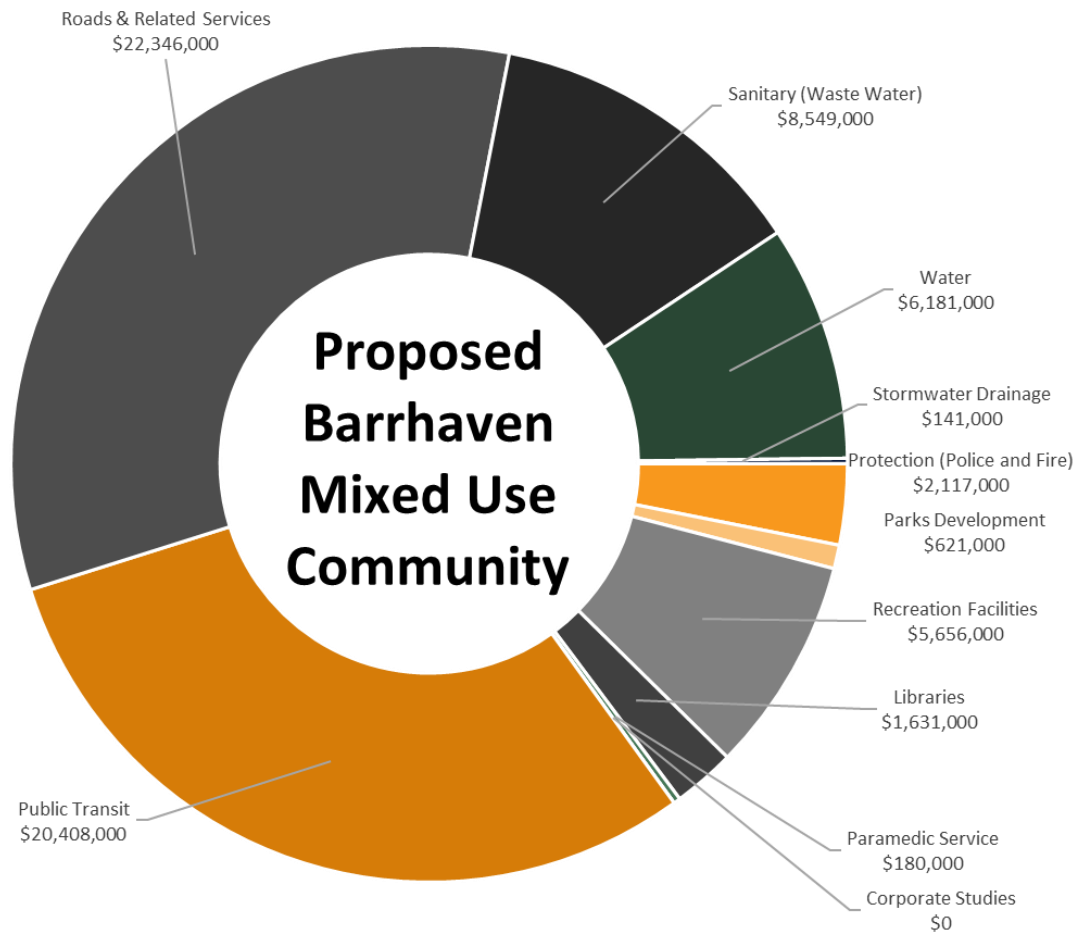
Based on these rates, this project will generate approximately \$67.6 million in total development charges at full build-out, or roughly \$1.1 million per hectare. Of this, \$45.3 million will contribute towards city-wide funding while the other \$23.2 million will fund the local community. This compares to just \$3.6 million for the estate lot community (roughly \$57,000 per hectare), nearly none of which directly funds the local community.

Figure 4-1: Development Charges, Comparison



The breakdown of development charges by category for the proposed mixed use community is shown in Figure 4-2. The largest categories of development charges are for roads and related services and public transit, followed by sanitary, water, and recreation facilities.

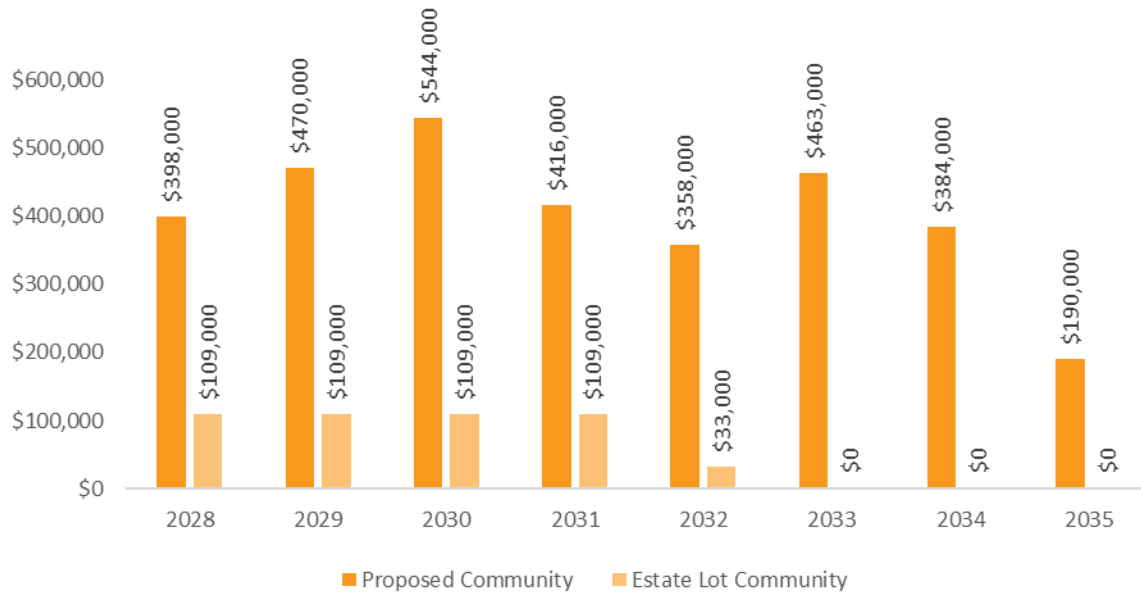
Figure 4-2: Development Charge Categories, Proposed Mixed Use Development



4.2 Building Permit Revenues

The proposed development will also generate one-time building permit revenues. In total, the proposed mixed use development would generate \$3.2 million in building permit fees, or roughly \$53,000 per hectare. The hypothetical estate lot development would only generate \$0.5 million in fees, or roughly \$8,600 per hectare.

Figure 4-3: Building Permit Revenues



5.0 Ongoing Impacts

The proposed development will generate on-going operating revenues for the City of Ottawa. These revenues include property taxes and other revenues such as user fees and fines. In this section, we estimated the expected revenues from each of these sources based on projected population and employees that would be accommodated by the proposed mixed use development.

These projected revenues are compared against projected incremental operating and capital costs that would be incurred by the City of Ottawa due to this proposed development. These costs include the incremental municipal operating costs to support the additional population as well as the maintenance and replacement cost of site-specific infrastructure required by the development.

For each category, we compared the financial impacts of the proposed mixed use development with the hypothetical estate lot development. Overall, we found the proposed mixed use development would have a much greater positive impact on the City of Ottawa's finances.

5.1 Property Taxes

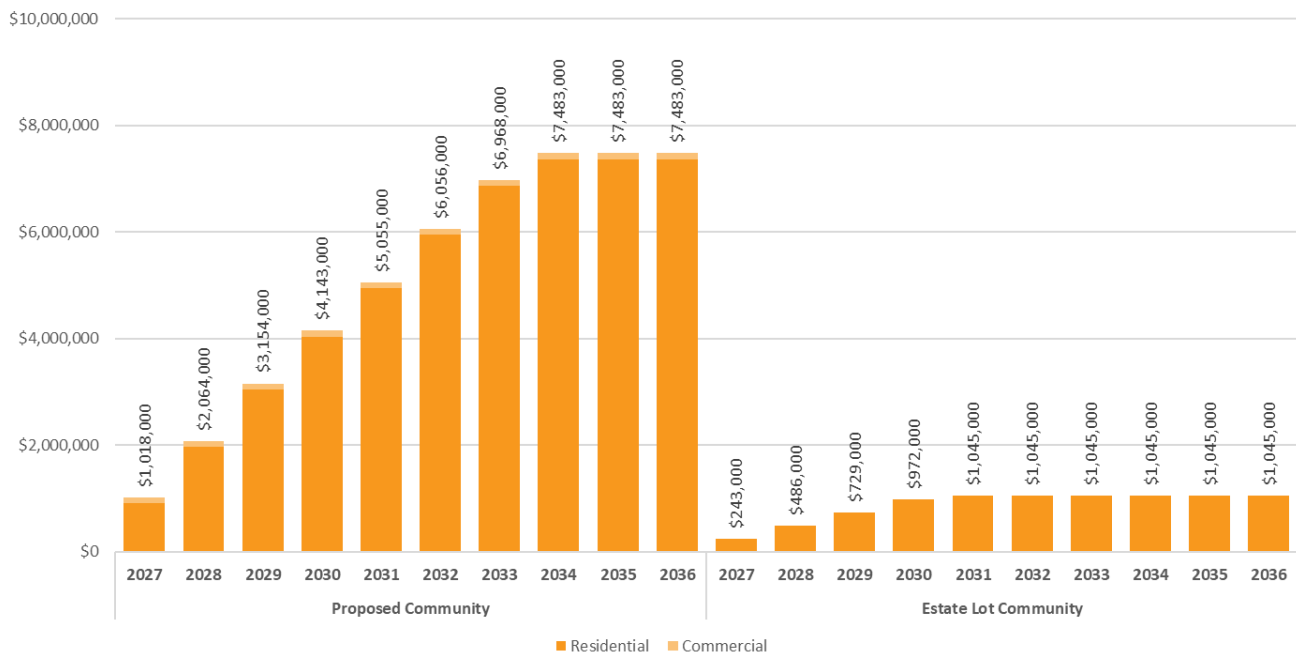
Property taxes are charged on the assessed value of homes. We estimated assessed values for the proposed development based on the assessed value of comparable units within Nepean. Notably, MPAC assessed values are based on 2016 assessments due to the pause in assessments with the Covid-19 pandemic.

Figure 5-1: Assumed Assessment Values

Property Type	Assessed Value	Development
Single-Detached	\$497,000 per unit	Proposed Community
Townhouse	\$350,000 per unit	Proposed Community
Back-to-Back Townhouse	\$350,000 per unit	Proposed Community
Stacked Townhouse	\$350,000 per unit	Proposed Community
Estate Homes	\$1,165,000 per unit	Estate Lot Community
Commercial	\$1,080 per sq.m.	Proposed Community

Based on the phasing plans, we expect the proposed community to generate \$50.9 million in property taxes over the first 10 years following the start of development, which represents roughly \$838,000 in property taxes per hectare. Annual property taxes will increase as units complete, plateauing at \$7.5 million annually at full build out by 2034. By comparison, the estate lot development would only generate \$8.7 million in property taxes over this time (or \$160,000 per hectare), and annual property taxes will plateau at around \$1.0 million annually.

Figure 5-2: Projected Property Tax Revenues



5.2 Other Ongoing Revenues

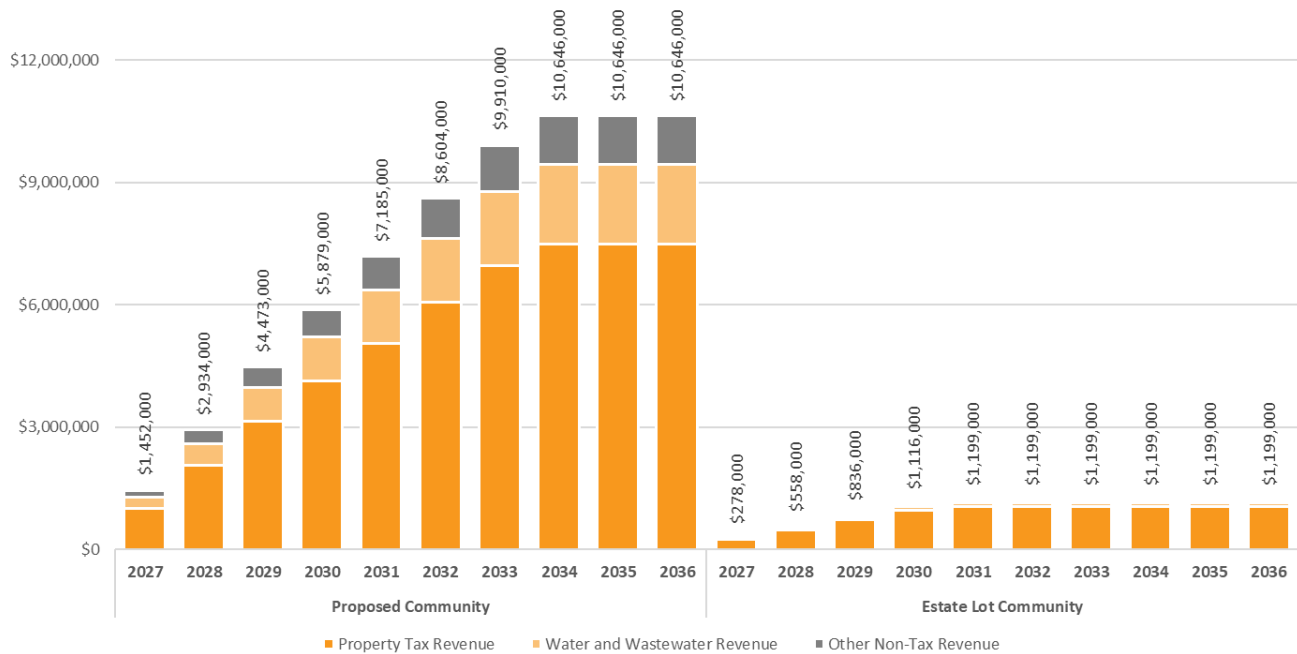
The growth in population and employment induced by the proposed development will generate additional revenues for the City of Ottawa. These include water and wastewater revenues as well as other non-tax revenues.

Water and wastewater revenues are estimated using the 2016 water efficiency target in the Infrastructure Master Plan for per capita usage rates. Meter rates are taken from April 2024 City of Ottawa water utility rates. Based on these rates, we estimate a weighted average consumption charge of \$2.20 per cubic metre. Additionally, we included stormwater charges based on Urban Connected rates for

the proposed community and Rural Non-Connected rates for the estate development.

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

Figure 5-3: Projected Ongoing Revenues



From 2027 to 2036, the proposed development would generate a total of \$13.2 million in water and wastewater revenues and \$8.2 million in other non-tax revenues. Ongoing revenues including property taxes would total \$72.4 million over the first 10 years, or roughly \$1.2 million per hectare. Annual ongoing revenues would plateau at around \$10.6 million in 2035.

In contrast, the estate lot community would generate only a total of \$0.8 million in water and wastewater revenues and \$0.5 million in other non-tax revenues through 2036. Ongoing revenues with property taxes would total \$10.0 million over the first 10 years, or only \$0.2 million per hectare. Total ongoing revenues including property taxes would plateau at around \$1.2 million in 2031. This represents only

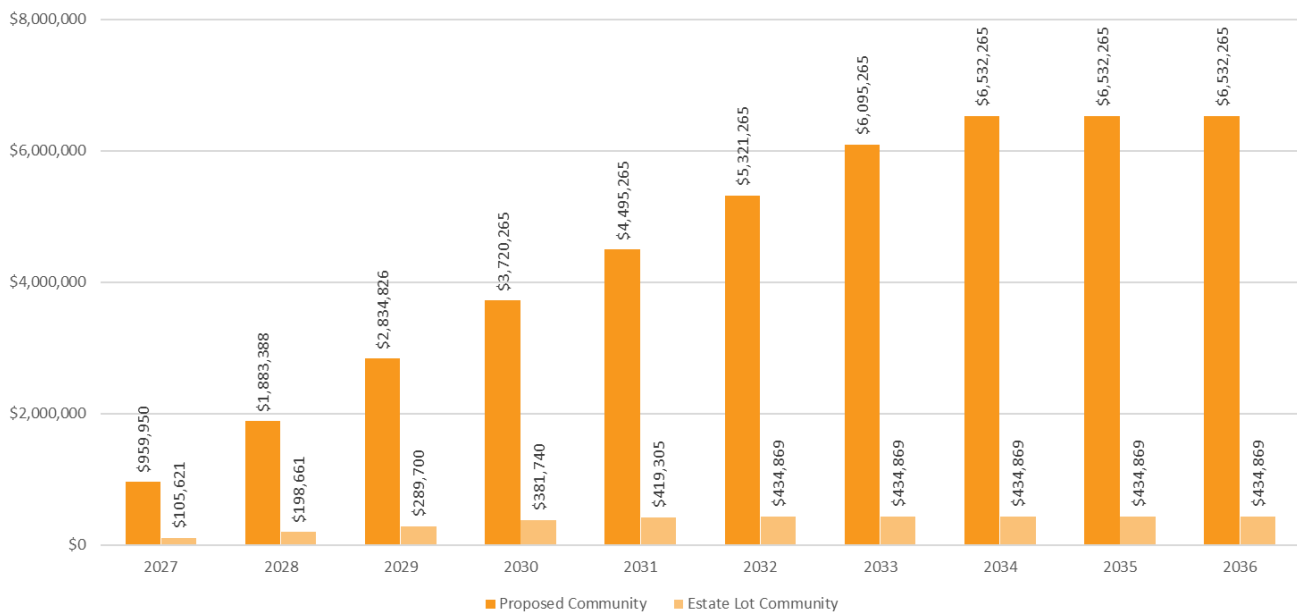
about 11% of projected steady state revenues that would be generated by the proposed mixed-use community.

5.3 Municipal Operating Costs

The additional population and infrastructure brought on by the development will increase operating costs. We estimated the ongoing impact to municipal operating costs the development would have.

These costs include water and wastewater costs (both site-specific and general), operating costs relating to other site-specific infrastructure, and general municipal operating costs. Site-specific infrastructure costs are estimated based on the average costs per unit of infrastructure (e.g., metre of roads or sewers), while general municipal costs are estimated on a population and jobs basis.

Figure 5-4: Projected Operating Costs



The proposed community would generate a total of roughly \$44.9 million in operating costs over the first 10 years, compared to \$3.6 million for the estate lot community. Annual costs would plateau around \$6.5 million in 2034 for the proposed community (compared to roughly \$10.4 million in total annual revenues).

For the estate lot community, annual costs would plateau at around \$435,000 in 2032 (compared to roughly \$1.0 million in total annual revenues), which is approximately 7% of steady-state levels for the proposed mixed use community development.

5.4 Site-Specific Capital Infrastructure

Site-specific capital infrastructure is built and paid for by the developer. However, the City of Ottawa will need to maintain the infrastructure and replace it at the end of its useful life. In this section, we estimated the impact of replacing capital infrastructure on the City's finances. We found that while significant capital expenditures are projected roughly every 25 years, revenues generated by the proposed development would likely greatly exceed those expenditures.

Figure 5-5: Site-Specific Infrastructure, Proposed Mixed Use Development

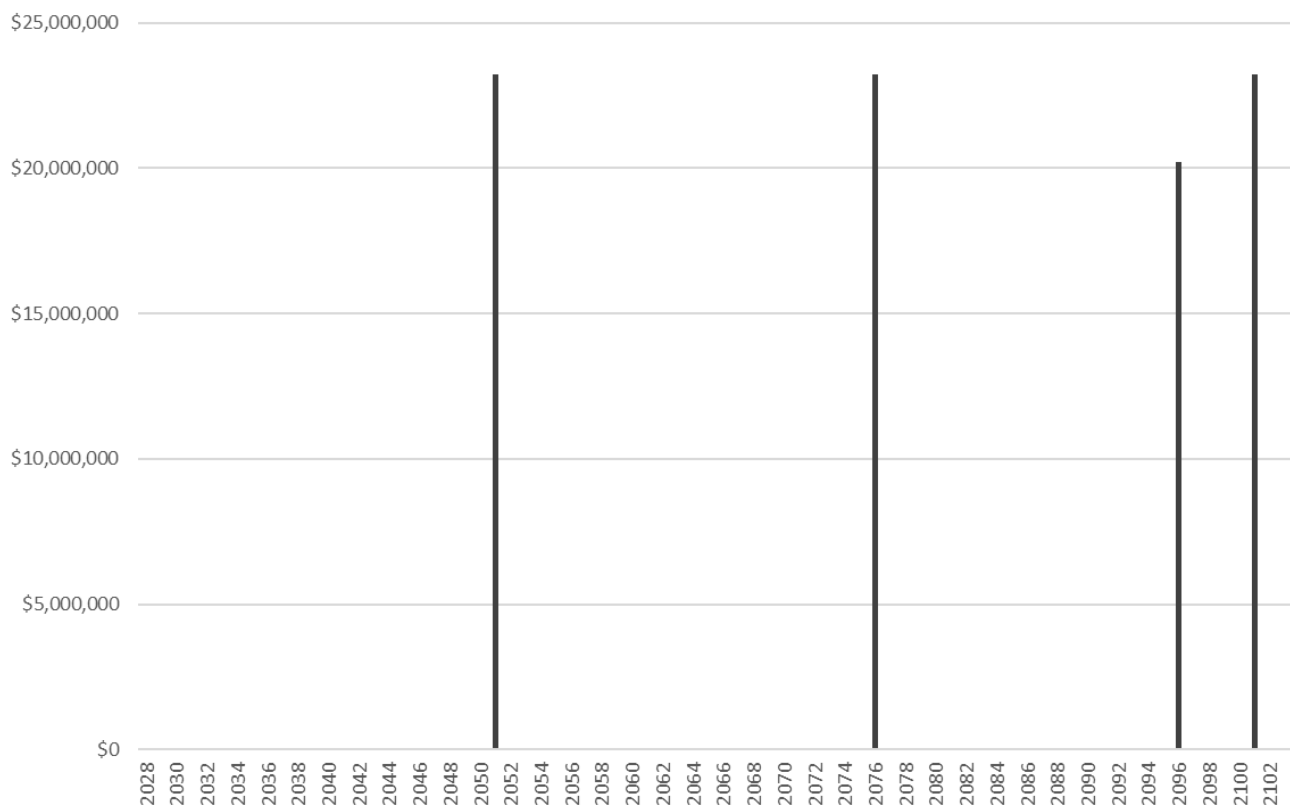
	Units	Quantity	Cost/Unit	Useful Life	Replacement Cost
Roads					
6m lane	<i>lineal metres</i>	407	\$1,056	25	\$430,000
15m Window Street	<i>lineal metres</i>	50	\$2,640	25	\$132,000
18m local road	<i>lineal metres</i>	4,364	\$3,168	25	\$13,825,000
26m collector road	<i>lineal metres</i>	1,960	\$4,576	25	\$8,969,000
Water					
150mm	<i>lineal metres</i>	653	\$771	70	\$503,000
200mm	<i>lineal metres</i>	4,101	\$1,076	70	\$4,413,000
300mm	<i>lineal metres</i>	1,812	\$1,528	70	\$2,769,000
400mm	<i>lineal metres</i>	1,543	\$1,617	70	\$2,495,000
Sewer					
200mm	<i>lineal metres</i>	5,978	\$653	70	\$3,904,000
300mm	<i>lineal metres</i>	770	\$1,087	70	\$837,000
450mm	<i>lineal metres</i>	2,278	\$992	70	\$2,260,000
Stormwater					
600mm	<i>lineal metres</i>	5,742	\$692	70	\$3,973,000
975mm	<i>lineal metres</i>	106	\$798	70	\$85,000
1200mm	<i>lineal metres</i>	900	\$1,368	70	\$1,231,000
1500mm	<i>lineal metres</i>	659	\$1,508	70	\$994,000
LIDs	<i>lineal metres</i>	6,748	\$450	70	\$3,037,000

SOURCE: David Schaeffer Engineering Ltd.

NOTES: Replacement costs were estimated at City of Ottawa unit rates for water, wastewater, and stormwater. For roads, unit rates were estimated at double the DSEL rates, which were approximately the average ratios of City rates to DSEL rates for other items.

The required site-specific infrastructure will result in \$23.2 million in replacement costs in 2051, 2076, and 2101, and \$20.2 million in 2096. Still, the net cumulative fiscal impact of the development will be positive even in those years of heavy capital expenditures.

Figure 5-6: Capital Costs of Replacement of Site-Specific Infrastructure, Proposed Mixed Use Development



The estate lot development would require the City of Ottawa to incur disproportionately large capital expenditures to replace infrastructure. For this development, we assumed the following high-level infrastructure requirements:

Figure 5-7: Site-Specific Infrastructure, Estate Lot Development

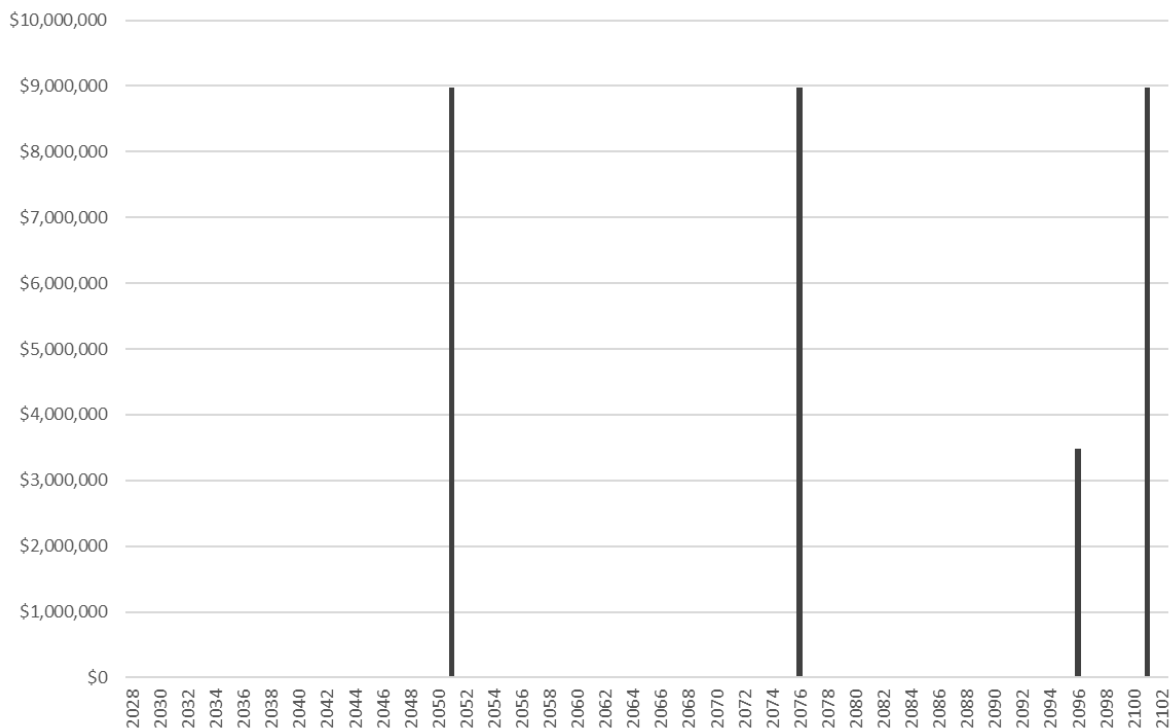
	Units	Quantity	Cost/Unit	Useful Life	Replacement Cost
Roads					
26m collector road	lineal metres	1,960	\$4,576	25	\$8,969,000
Water					
200mm	lineal metres	2,015	\$1,076	70	\$2,168,000
Sewer					
200mm	lineal metres	2,015	\$653	70	\$1,316,000
Stormwater					
600mm	lineal metres	2,015	\$692	70	\$1,394,000

Source: urbanMetrics estimates based on David Schaeffer Engineering Ltd. Information for proposed mixed-use development.

NOTES: Replacement costs were estimated at City of Ottawa unit rates for water, wastewater, and stormwater. For roads, unit rates were estimated at double the DSEL rates, which were approximately the average ratios of City rates to DSEL rates for other items.

Based on these requirements, the total capital expenditures are projected to be \$9.0 million in 2051, 2076, and 2021, and \$3.5 million in 2101.

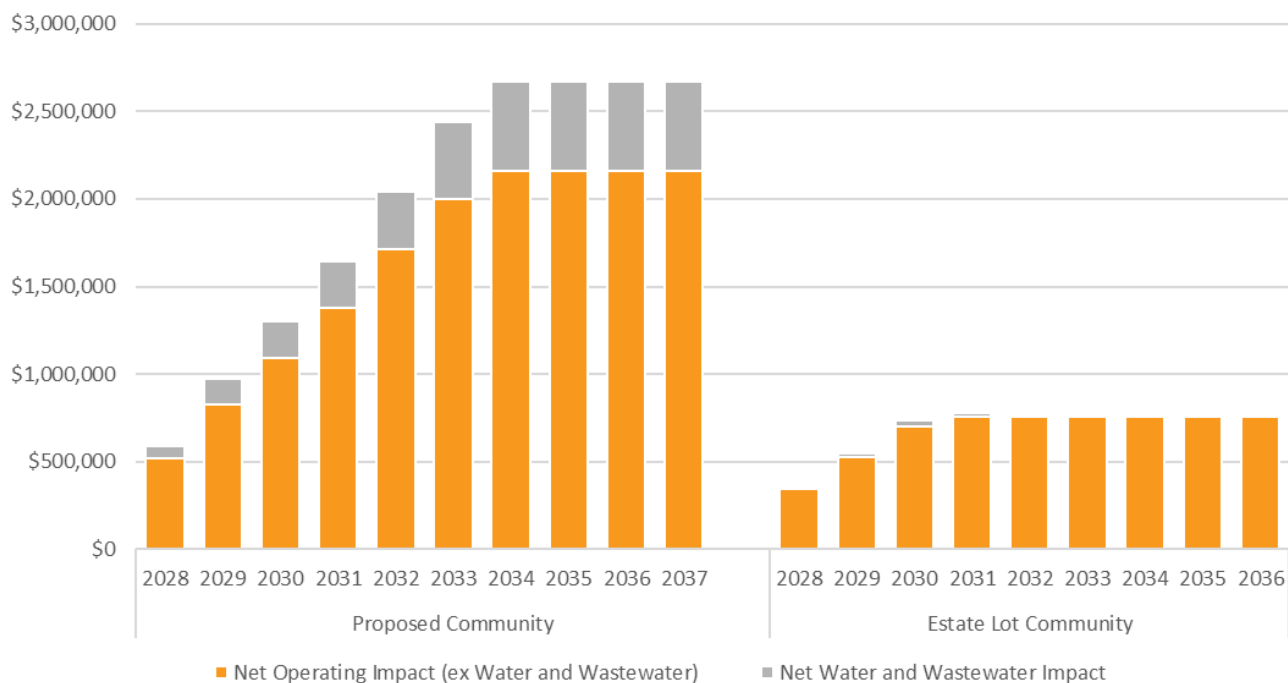
Figure 5-8: Capital Costs of Replacement of Site-Specific Infrastructure, Estate Lot Development



5.5 Net Municipal Operating Impact

Based on the ongoing revenues and costs calculated in the previous sections, we calculated the projected net operating revenues for the City of Ottawa for the proposed mixed use community and the estate lot community. The proposed mixed use community is projected to generate around \$2.7 million annually at full build out in 2035, roughly \$44,000 per hectare. The estate lot community would only generate just under \$0.8 million at full build out, or roughly \$14,000 per hectare.

Figure 5-9: Projected Net Operating Revenues



To ensure the proposed development is sustainable, revenues generated from the proposed development must cover not just operating costs but also the replacement cost of infrastructure when they reach the end of their useful life. Figure 5-10 shows the cumulative impact on the City of Ottawa's budget in the years where site-specific infrastructure must be replaced.

Figure 5-10: Cumulative Surplus after Replacement Costs

(\$MM)	2051	2076	2096	2101
Proposed Community	\$34.0	\$77.4	\$110.6	\$100.7
Estate Lot Community	\$8.9	\$19.0	\$30.8	\$25.7
	382%	407%	359%	392%

Our analysis shows that the proposed development is projected to generate revenues well in excess of what is required to sustain the infrastructure and government resources needed to support it. In addition, the proposed mixed-use community would generate around 4 times the surplus revenue of the estate lot community.

6.0 Other Benefits

In addition to the greater fiscal benefits provided by the proposed mixed-use development, the proposed mixed-use development also has additional economic and social benefits that would not be generated by the estate lot development.

Like many other municipalities across Canada, Ottawa is facing a housing affordability crisis. The City of Ottawa has made a housing pledge to achieve the construction of 151,000 new homes by 2031. The proposed development will do more to help meet these goals and will provide more people with more affordable homes, helping make Ottawa a more inclusive City.

The construction of the mixed use development would generate more construction-related jobs than the estate lot development. Based on standard ratios, the initial construction of the proposed development would likely generate around \$100 million in labour income and create around 1,200 full-time equivalent jobs. The construction of the estate lot development would likely only generate around \$13 million in labour income and 100 full-time equivalent jobs.

The proposed mixed-use development is also far denser than an estate lot would be. The density could provide sustained ridership for the transit lines in the area. Improved density can also have climate benefits. The local-serving retail sites on the proposed development could reduce the travel required to meet a portion of residents' shopping needs. Denser developments are also more energy-efficient to heat and cool, reducing the City's energy needs per capita and helping meet its climate goals.

7.0 Conclusions

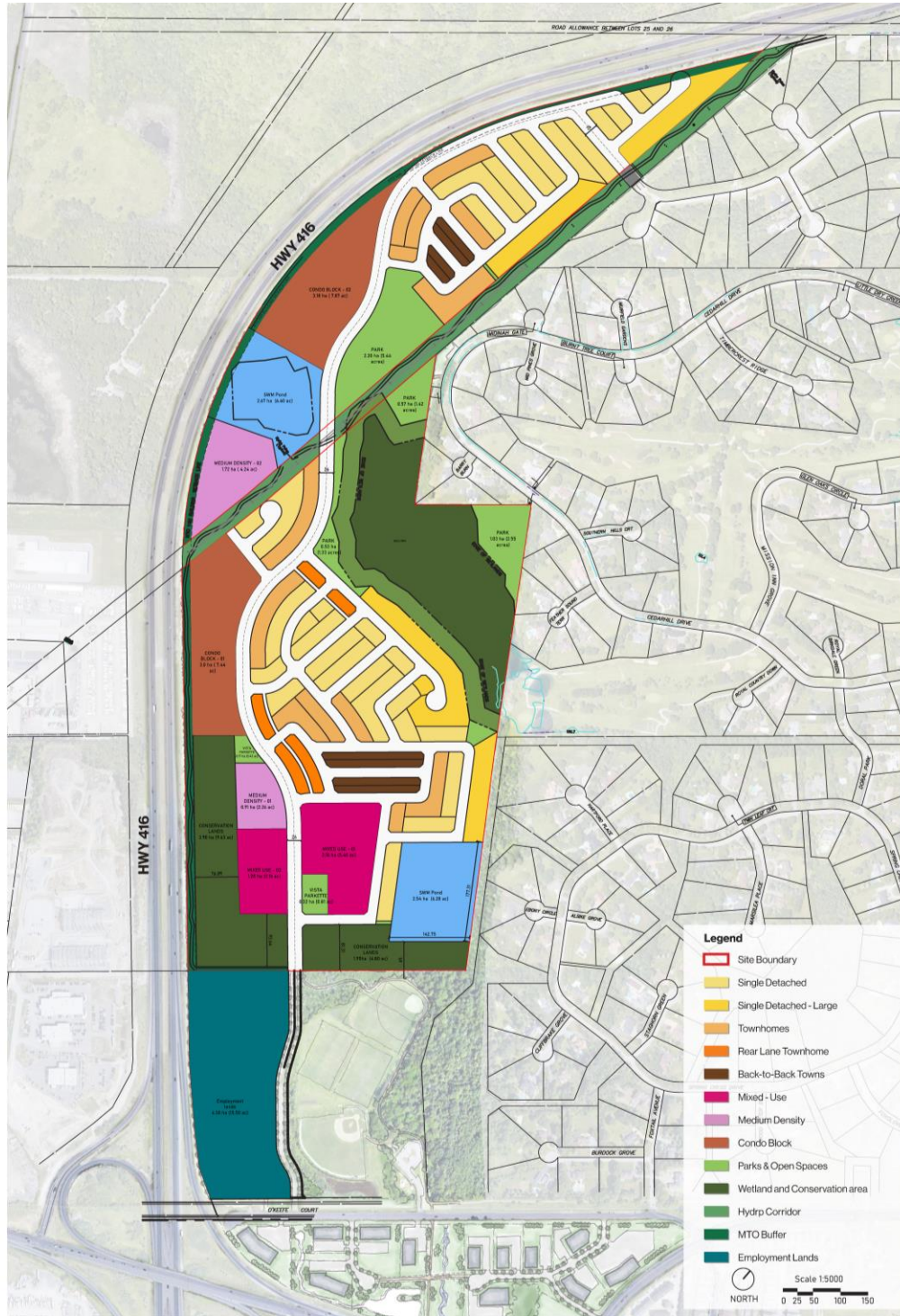
We projected the financial impact of the proposed mixed use development on the City of Ottawa and compared it to that of an estate lot development. We calculated the one-time revenues from development charges and building permits. We also calculated the ongoing revenue impacts from municipal operating costs and site-specific capital infrastructure costs.

Overall, we found the proposed mixed use development would have a positive fiscal impact for the City of Ottawa, greatly in excess to that of the estate lot development. The mixed use development would generate \$67.8 million in development charge revenues and \$3.2 million in building permit fees, compared with \$3.7 million in development charge revenues and \$0.5 million in building permit fees for the estate lot. For ongoing impacts, the proposed development would generate an \$2.7 million in annual net revenues at full build-out compared to just \$0.8 million in annual net revenues for the estate lot development. (All values are in constant 2024 dollars.)

The proposed mixed use development would also carry other benefits. It would do more to help ease the housing crisis in the City of Ottawa and help the City meet its housing pledge. It also has a larger impact on the economy and can result in lower per capita emissions through the benefits on transit and energy use.

As such, it is our professional opinion that the proposed mixed use development should be preferred over the estate lot development.

Appendix A Concept Plan



Appendix B Tentative Phasing Plan

Built Year	Low Density				Mixed Use Block			Condo Block			MDB	Employment Lands				
	Single	Town	RL	BTB	Stacked	MU	Com (m2)	RL	BTB	Stacked	Stacked	RL	BTB	Stacked	MU	Com (m2)
1			50		100	100	3657.5									
2	87	7	25	31	32						68					
3	116	91	43													
4	50								54	132	14					
5								15	56	64	115					
6	74	86		15						68						
7												18	76	128	28	915.1
8													34	100		
Cumulative Year	Low Density				Mixed Use Block			Condo Block			MDB	Employment Lands				
	Single	Town	RL	BTB	Stacked	MU	Com (m2)	RL	BTB	Stacked	Stacked	RL	BTB	Stacked	MU	Com (m2)
1	0	0	50	0	100	100	3657.5	0	0	0	0	0	0	0	0	0
2	87	7	75	31	132	100	3657.5	0	0	0	68	0	0	0	0	0
3	203	98	118	31	132	100	3657.5	0	0	0	68	0	0	0	0	0
4	253	98	118	31	132	100	3657.5	0	54	132	82	0	0	0	0	0
5	253	98	118	31	132	100	3657.5	15	110	196	197	0	0	0	0	0
6	327	184	118	46	132	100	3657.5	15	110	264	197	0	0	0	0	0
7	327	184	118	46	132	100	3657.5	15	110	264	197	18	76	128	28	915.1
8	327	184	118	46	132	100	3657.5	15	110	264	197	18	110	228	28	915.1
Unbuilt Year	Low Density				Mixed Use Block			Condo Block			MDB	Employment Lands				
	Single	Town	RL	BTB	Stacked	MU	Com (m2)	RL	BTB	Stacked	Stacked	RL	BTB	Stacked	MU	Com (m2)
1	327	184	68	46	32	0	0	15	110	264	197	18	110	228	28	915.1
2	240	177	43	15	0	0	0	15	110	264	129	18	110	228	28	915.1
3	124	86	0	15	0	0	0	15	110	264	129	18	110	228	28	915.1
4	74	86	0	15	0	0	0	15	56	132	115	18	110	228	28	915.1
5	74	86	0	15	0	0	0	0	0	68	0	18	110	228	28	915.1
6	0	0	0	0	0	0	0	0	0	0	0	18	110	228	28	915.1
7	0	0	0	0	0	0	0	0	0	0	0	0	34	100	0	0
8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

NOTES: This phasing plan is tentative and subject to change. It is based off the developer's estimate of 250 homes built per year as well as their preliminary plan to develop the subject site from the south to the north. The actual units built in each year will likely differ from these estimates. However, assuming the average rate of build-out remains the same, it is unlikely that minor differences in the phasing plan will result in material differences from the findings of this assessment.

Appendix C Development Charge Revenues

	Proposed Community	Estate Lot Community
Roads & Related Services	\$22,346,000	\$1,526,000
Sanitary (Waste Water)	\$8,549,000	\$143,000
Water	\$6,181,000	\$25,000
Stormwater Drainage	\$141,000	\$7,000
Protection (Police and Fire)	\$2,117,000	\$88,000
Parks Development	\$621,000	\$46,000
Recreation Facilities	\$5,656,000	\$292,000
Libraries	\$1,631,000	\$46,000
Paramedic Service	\$180,000	\$13,000
Public Transit	\$20,408,000	\$1,474,000
Total	\$67,830,000	\$3,660,000

Appendix D Assessed Value Comparables

RESIDENTIAL USES

Single-Detached Homes		
Source	Address	Assessed Value
MPAC	3 Spring Cress Drive	\$903,000
MPAC	6 Spring Cress Drive	\$893,000
MPAC	7 Spring Cress Drive	\$1,511,000
MPAC	15 Spring Cress Drive	\$1,341,000
MPAC	16 Spring Cress Drive	\$1,178,000
Single-Detached Homes - Average		\$1,165,000

Residential Category 2		
Source	Address	Assessed Value
MLS	144 Maravista Dr	\$568,000
MLS	212 Lamplighters Dr	\$579,900
MLS	370 Copperfield Cres	\$635,199
MLS	543 Simran Private	\$522,000
MLS	412 Sadar Private	\$514,000
MLS	592 Simran Private	\$538,880
Townhouses - Average		\$560,000

NON-RESIDENTIAL USES

Project	Address	Building Size sq.m.	Assessed Value	AV/sqm
MPAC	110 Bentley Avenue	6000	\$5,781,000	\$964
MPAC	215 Menton Place	1225	\$1,666,000	\$1,360
MPAC	17 Enterprise Avenue	3200	\$3,546,000	\$1,108
MPAC	18 Enterprise Avenue	2000	\$2,425,000	\$1,213
Commercial - Average				\$1,080

Sizes measured on google earth

Appendix E Non-Tax Revenue and Cost Assumptions

City of Ottawa								
2022 Non-Tax Revenue	Residential Allocation	Non-Residential Allocation	Growth Share	2022 Non-Tax Revenue Per Capita	2023 Non-Tax Revenue Per Capita	2022 Non-Tax Revenue Per Employee	2023 Non-Tax Revenue Per Employee	
Payments-in-Lieu of Taxation								
\$164,923,157	61%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00	
Ontario Municipal Partnership Fund (OMPF)	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Ontario Cannabis Legalization Implementation Fund (OCLIF)	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Safe Restart Agreement: Municipal Operating Funding	\$15,942,829	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Safe Restart Agreement: Public Transit Funding	\$74,401,654	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Social Services Relief Fund (SSRF)	\$24,415,350	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Provincial COVID-19 Recovery Funding	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
COVID Vaccination Program	\$3,155,665	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
OMPF and Cannabis	\$117,915,498				\$0.00	\$0.00	\$0.00	\$0.00
Conditional Grants								
Ontario conditional grants (SLC 12 9910 01)	\$751,856,787	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	\$292,446,455	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Canada conditional grants (SLC 12 9910 02)	\$106,972,310	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	\$194,376,124	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	\$39,676,207	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax)	\$35,188,602	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total	\$1,420,516,485				\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Revenue from other municipalities (SLC 12 9910 03)	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
User Fees and Service Charges								
General government	\$17,886,422	62%	38%	100%	\$10.27	\$10.48	\$10.27	\$10.48
Protection services								
Fire	\$918,664	62%	38%	100%	\$0.53	\$0.54	\$0.53	\$0.54
Police	\$16,668,196	62%	38%	100%	\$9.57	\$9.76	\$9.57	\$9.76
Court Security	\$0	62%	38%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Prisoner Transportation	\$0	62%	38%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Conservation authority	\$0	62%	38%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Protective inspection and control	\$23,428,684	62%	38%	100%	\$13.45	\$13.72	\$13.45	\$13.72
Building permit and inspection services	\$716,152	62%	38%	100%	\$0.41	\$0.42	\$0.41	\$0.42
Emergency measures	\$275,472	62%	38%	100%	\$0.16	\$0.16	\$0.16	\$0.16
Provincial Offences Act (POA)	\$0	62%	38%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	62%	38%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Protection services	\$42,007,168				\$24.12	\$24.60	\$24.12	\$24.60
Transportation services								
Roads - Paved	\$0	61%	39%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Unpaved	\$0	61%	39%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Bridges and Culverts	\$0	61%	39%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Roads - Traffic Operations & Roadside	\$4,484,146	61%	39%	100%	\$2.55	\$2.60	\$2.61	\$2.66
Winter Control - Except sidewalks, Parking Lots	\$1,542,362	61%	39%	100%	\$0.88	\$0.90	\$0.90	\$0.92
Winter Control - Sidewalks, Parking Lots Only	\$0	61%	39%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Transit - Conventional	\$108,302,370	61%	39%	100%	\$61.63	\$62.87	\$63.08	\$64.34
Transit - Disabled & special needs	\$0	61%	39%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Parking	\$15,278,752	61%	39%	100%	\$8.70	\$8.87	\$8.90	\$9.08
Street lighting	\$128,298	61%	39%	100%	\$0.07	\$0.07	\$0.07	\$0.08
Air transportation	\$0	61%	39%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	61%	39%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Transportation services	\$129,735,928				\$73.83	\$75.31	\$75.56	\$77.07

City of Ottawa								
2022 Non-Tax Revenue	Residential Allocation	Non-Residential Allocation	Growth Share	2022 Non-Tax Revenue Per Capita	2023 Non-Tax Revenue Per Capita	2022 Non-Tax Revenue Per Employee	2023 Non-Tax Revenue Per Employee	
User Fees and Service Charges								
Health services								
Public health services	\$1,016,154	61%	39%	100%	\$0.58	\$0.59	\$0.59	\$0.60
Hospitals	\$0	61%	39%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance services	\$1,253,702	61%	39%	100%	\$0.71	\$0.73	\$0.73	\$0.74
Ambulance dispatch	\$0	61%	39%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Cemeteries	\$0	61%	39%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	61%	39%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Health services	\$2,269,856				\$1.29	\$1.32	\$1.32	\$1.35
Social and family services								
General assistance	\$32,318	100%	0%	100%	\$0.03	\$0.03	\$0.00	\$0.00
Assistance to aged persons	\$16,141,740	100%	0%	100%	\$15.06	\$15.36	\$0.00	\$0.00
Child care	\$919,493	100%	0%	100%	\$0.86	\$0.87	\$0.00	\$0.00
Other	\$0	100%	0%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Social and family services	\$17,093,551				\$15.95	\$16.27	\$0.00	\$0.00
Social Housing								
Public Housing	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Non - Profit/Cooperative Housing	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rent Supplement Programs	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$84,109,425	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Social Housing	\$84,109,425				\$0.00	\$0.00	\$0.00	\$0.00
Recreation and cultural services								
Parks	\$647,255	95%	5%	100%	\$0.57	\$0.59	\$0.05	\$0.05
Recreation programs	\$19,229,859	95%	5%	100%	\$17.04	\$17.38	\$1.44	\$1.46
Recreation facilities - Golf Course, Marina, Ski Hill	\$0	95%	5%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Recreation facilities - All Other	\$0	95%	5%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Libraries	\$484,607	95%	5%	100%	\$0.43	\$0.44	\$0.04	\$0.04
Museums	\$83,052	95%	5%	100%	\$0.07	\$0.08	\$0.01	\$0.01
Cultural services	\$1,537,500	95%	5%	100%	\$1.36	\$1.39	\$0.11	\$0.12
Other	\$0	95%	5%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Recreation and cultural services	\$21,982,273				\$19.48	\$19.87	\$1.64	\$1.67
Planning and development								
Planning and zoning	\$18,275,159	62%	38%	100%	\$10.49	\$10.70	\$10.49	\$10.70
Commercial and industrial	\$32,658	0%	100%	100%	\$0.00	\$0.00	\$0.05	\$0.05
Residential development	\$0	100%	0%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Agriculture and reforestation	\$0	61%	39%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Tile drainage/shoreline assistance	\$0	61%	39%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	61%	39%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Planning and development	\$18,307,817				\$10.49	\$10.70	\$10.54	\$10.75
Other	\$0	61%	39%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Total - User Fees and Service Charges	\$802,829,485				\$193.16	\$197.02	\$162.06	\$165.30

City of Ottawa								
2022 Non-Tax Revenue	Residential Allocation	Non-Residential Allocation	Growth Share	2022 Non-Tax Revenue Per Capita	2023 Non-Tax Revenue Per Capita	2022 Non-Tax Revenue Per Employee	2023 Non-Tax Revenue Per Employee	
Licences, permits, rents, etc.								
Trailer revenue and permits	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Licences and permits	\$42,561,961	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rents, concessions and franchises	\$27,653,859	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Royalties	\$2,151,714	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Green Energy	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Licences, permits, rents, etc.	\$72,367,534				\$0.00	\$0.00	\$0.00	\$0.00
Fines and penalties								
Provincial Offences Act (POA) Municipality which administers POA only	\$23,037,519	62%	38%	100%	\$13.23	\$13.49	\$13.23	\$13.49
Other fines	\$64,152	62%	38%	100%	\$0.04	\$0.04	\$0.04	\$0.04
Penalties and interest on taxes	\$23,835,291	62%	38%	100%	\$13.69	\$13.96	\$13.69	\$13.96
Other	\$0	62%	38%	100%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Fines and penalties	\$46,936,962				\$26.95	\$27.49	\$26.95	\$27.49
Other revenue								
Investment income	\$54,570,992	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Interest earned on reserves and reserve funds	\$18,571,821	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Gain/Loss on sale of land & capital assets	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	\$169,992,601	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1033 01)	\$11,742,322	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Deferred revenue earned (Community Benefits) (SLC 60 1036 01)	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Donations	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Donated Tangible Capital Assets (SLC 53 0610 01)	\$469,303,353	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sale of publications, equipment, etc.	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Contributions from non-consolidated entities	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	\$39,674,000	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Gaming and Casino Revenues	\$6,100,973	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$25,428,523	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$16,267,250	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$28,113,000	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	62%	38%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Other revenue	\$839,764,835				\$0.00	\$0.00	\$0.00	\$0.00

Appendix F Ongoing Costs Assumptions

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses (Excluding Long-Term Debt)	Residential	Non-Residential	Estimated Growth Impact	2022 Expenses Per Resident	2023 Expenses Per Resident	2022 Expenses Per Employee	2023 Expenses Per Employee
General government															
Governance	\$16,392,131	\$0	\$3,626,149	\$1,186,090	\$1,206,481	\$97,645	\$145,672	\$22,654,168	62%	38%	50%	\$6.50	\$6.63	\$6.50	\$6.63
Corporate Management	\$55,006,277	\$10,908	\$7,569,629	\$21,759,120	\$341,969	-\$424,201	\$874,542	\$85,127,336	62%	38%	50%	\$24.44	\$24.93	\$24.44	\$24.93
Program Support	\$159,135,324	\$1,535,506	\$82,793,853	\$9,163,457	\$3,277,823	-\$1,796,817	\$0	\$252,573,640	62%	38%	50%	\$72.52	\$73.97	\$72.52	\$73.97
Sub-total - General government													\$105.53		\$105.53
Protection services															
Fire	\$156,990,571	\$366,162	\$11,603,615	\$8,061,186	\$937,785	-\$16,852	\$7,124,159	\$184,700,464	61%	39%	75%	\$78.83	\$80.41	\$80.68	\$82.30
Police	\$311,058,385	\$832,622	\$31,643,072	\$59,577,005	\$2,823,918	\$705,607	\$5,020,763	\$410,828,750	61%	39%	75%	\$175.35	\$178.86	\$179.46	\$183.05
Court Security	\$5,931,758	\$0	\$56,278	\$194,649	\$0	\$0	\$0	\$6,182,685	61%	39%	75%	\$2.64	\$2.69	\$2.70	\$2.75
Prisoner Transportation	-\$112,786	\$0	\$0	\$104,782	\$0	\$0	\$0	-\$8,004	61%	39%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Conservation authority	\$0	\$120,437	\$0	\$0	\$2,514,244	\$11,534,241	\$0	\$14,048,485	61%	39%	75%	\$6.00	\$6.12	\$6.14	\$6.26
Protective inspection and control	\$19,955,661	\$0	\$2,121,662	\$2,052,290	\$1,338,155	-\$5,683	\$1,177,622	\$26,639,707	61%	39%	75%	\$11.37	\$11.64	\$11.64	\$11.87
Building permit and inspection services	\$16,571,040	\$0	\$1,588,513	\$1,378,627	\$287,278	-\$1,226	\$21,833	\$19,846,065	61%	39%	75%	\$8.47	\$8.64	\$8.67	\$8.84
Emergency measures	\$1,897,636	\$0	\$617,255	\$6,824,262	-\$136,707	-\$466	\$80,941	\$9,282,921	61%	39%	75%	\$3.96	\$4.04	\$4.06	\$4.14
Provincial Offences Act (POA)	\$2,668,511	\$0	\$1,669,880	\$628,595	\$730,783	-\$1,376	\$72,406	\$5,768,799	61%	39%	75%	\$2.46	\$2.51	\$2.52	\$2.57
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	61%	39%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Protection services													\$294.87		\$301.78
Transportation services															
Roads - Paved	\$15,839,174	\$0	\$1,110,362	\$17,009,632	\$5,597,806	-\$12,642	\$80,113,690	\$119,658,022	61%	39%	20%	\$13.62	\$13.89	\$13.94	\$14.22
Roads - Unpaved	\$600,173	\$0	\$1,858,707	\$183,643	\$0	-\$14	\$908	\$2,643,417	61%	39%	20%	\$0.30	\$0.31	\$0.31	\$0.31
Roads - Bridges and Culverts	\$993,143	-\$5,026,787	-\$887,987	\$4,573,768	\$41,806	-\$13,035	\$8,329,428	\$13,037,123	61%	39%	20%	\$1.48	\$1.51	\$1.52	\$1.55
Roads - Traffic Operations & Roadside	\$74,294,269	\$24,259,478	\$44,463,273	\$20,076,509	\$8,915,938	-\$35,695	\$15,273,745	\$162,988,039	61%	39%	20%	\$18.55	\$18.92	\$18.99	\$19.37
Winter Control - Except sidewalks, Parking Lots	\$20,845,419	\$0	\$16,162,064	\$25,649,208	\$98,254	-\$315	\$1,092,650	\$63,847,280	61%	39%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Winter Control - Sidewalks, Parking Lots Only	\$5,231,916	\$0	\$1,843,567	\$8,426,322	\$3	-\$100	\$71,115	\$15,572,823	61%	39%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Transit - Conventional	\$320,439,216	\$67,112,518	\$115,615,342	\$87,084,264	\$12,818,041	-\$1,841,318	\$53,243,939	\$587,359,484	61%	39%	75%	\$250.70	\$255.71	\$256.58	\$261.71
Transit - Disabled & special needs	\$13,637,390	\$0	\$841,128	\$11,901,959	\$48,198	-\$9,452	\$1,621,568	\$28,040,791	61%	39%	75%	\$11.97	\$12.21	\$12.25	\$12.49
Parking	\$7,198,172	\$0	\$2,549,053	\$5,162,486	\$811,710	-\$40,834	\$3,439,617	\$19,120,204	61%	39%	20%	\$2.18	\$2.22	\$2.23	\$2.27
Street lighting	\$1,190,036	\$72	\$7,760,557	\$3,108,119	\$31,116	-\$41,605	\$9,569,405	\$21,617,628	61%	39%	50%	\$6.15	\$6.27	\$6.30	\$6.42
Air transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	61%	39%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	-\$6,795,158	\$0	-\$5,574,110	\$4,444,802	\$1,481,110	-\$1,374	\$51,577,023	\$45,132,293	61%	39%	20%	\$5.14	\$5.24	\$5.26	\$5.36
Sub-total - Transportation services													\$316.29		\$323.70
Environmental services															
Wastewater collection/conveyance	\$19,060,151	\$16,298,685	\$5,869,191	\$26,390,760	\$2,344,836	\$129,239	\$29,593,073	\$83,387,250	61%	39%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Wastewater treatment & disposal	\$12,294,904	\$0	\$12,912,089	\$9,393,879	\$840,250	-\$2,742	\$12,587,235	\$48,025,615	61%	39%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Urban storm sewer system	\$2,760,845	\$3,265,659	-\$258,267	\$5,148,638	\$2,334,460	-\$8,460	\$26,841,843	\$36,819,059	61%	39%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rural storm sewer system	\$913,148	\$0	\$272,573	\$4,763,465	\$9,269	-\$21	\$23,824	\$5,982,258	61%	39%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Water treatment	\$12,101,428	\$0	\$13,349,640	\$3,438,212	\$1,681,269	\$7,236	\$2,353,476	\$32,931,261	61%	39%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Water distribution/transmission	\$16,094,564	\$9,660,380	\$7,126,364	\$12,063,486	\$5,898,868	\$3,750	\$40,017,012	\$81,204,044	61%	39%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Solid waste collection	\$13,884,653	\$0	\$2,341,356	\$16,760,750	\$798,317	-\$135,786	\$939,885	\$34,589,175	61%	39%	75%	\$14.76	\$15.06	\$15.11	\$15.41
Solid waste disposal	\$3,976,733	\$331,275	\$7,215,904	\$3,837,761	\$906,343	-\$3,842	\$5,152,687	\$21,085,586	61%	39%	75%	\$9.00	\$9.18	\$9.21	\$9.39
Waste diversion	\$2,575,224	\$0	\$3,779,554	\$41,949,487	\$438,796	-\$3,611	\$28,841	\$48,768,291	61%	39%	75%	\$20.82	\$21.23	\$21.30	\$21.73
Other	\$791,954	\$85,421	\$1,712,100	\$792,749	\$1,070,016	\$5,096,189	\$0	\$9,463,008	61%	39%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Environmental services													\$45.47		\$46.54

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses (Excluding Long-Term Debt)	Residential	Non-Residential	Estimated Growth Impact	2022 Expenses Per Resident	2023 Expenses Per Resident	2022 Expenses Per Employee	2023 Expenses Per Employee
Health services															
Public health services	\$113,736,201	\$0	\$5,459,696	\$8,040,177	\$1,885,435	-\$3,923	\$172,507	\$129,290,093	61%	39%	30%	\$22.07	\$22.52	\$22.59	\$23.04
Hospitals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	61%	39%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance services	\$98,502,354	\$816,097	\$11,666,964	\$7,108,813	\$1,609,615	-\$205,967	\$4,649,644	\$123,331,423	61%	39%	40%	\$28.08	\$28.64	\$28.73	\$29.31
Ambulance dispatch	\$10,325,128	\$0	\$196,575	\$1,032,938	\$1,554	-\$2,152	\$213,702	\$11,767,745	61%	39%	5%	\$0.33	\$0.34	\$0.34	\$0.35
Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	61%	39%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	61%	39%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Health services													\$51.49		\$52.70
Social and family services															
General assistance	\$56,460,230	\$0	\$1,975,131	\$4,643,228	\$3,600,271	\$194,515,568	\$283,341	\$261,477,769	100%	0%	20%	\$48.79	\$49.76	\$0.00	\$0.00
Assistance to aged persons	\$84,077,923	\$304,564	\$10,772,530	\$12,175,484	-\$470,680	-\$3,344,504	\$1,612,823	\$104,823,576	100%	0%	55%	\$53.79	\$54.86	\$0.00	\$0.00
Child care	\$17,553,498	\$0	\$1,463,326	\$891,614	-\$3,170,270	\$200,712,172	\$196,817	\$217,647,157	100%	0%	10%	\$20.31	\$20.71	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Social and family services													\$125.34		\$0.00
Social Housing															
Public Housing	\$41,788,510	\$11,267,600	\$153,869,897	\$326,242	\$98	-\$31,232,300	\$12,661,713	\$177,414,160	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Non-Profit/Cooperative Housing	\$2,758,933	\$0	-\$30,628	\$93,316	\$15,303	\$57,440,737	\$0	\$60,277,661	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Rent Supplement Programs	\$1,260,028	\$0	\$14,061	\$28,914	\$2,507	\$45,516,641	\$0	\$46,822,151	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$12,460,144	\$0	\$3,224,306	\$7,058,157	\$7,009,281	\$127,287,295	\$0	\$157,039,183	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Social Housing													\$0.00		\$0.00
Recreation and cultural services															
Parks	\$27,637,311	\$1,154,093	\$10,461,782	\$9,402,946	\$335,755	-\$10,256	\$7,767,532	\$55,595,070	95%	5%	75%	\$36.96	\$37.69	\$3.11	\$3.18
Recreation programs	\$55,390,811	\$0	\$4,772,389	\$4,450,547	-\$1,131,888	\$590,872	\$1,293,218	\$65,365,949	95%	5%	75%	\$43.45	\$44.32	\$3.66	\$3.73
Rec. Fac. - Golf Crs, Marina, Ski Hill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95%	5%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Rec. Fac. - All Other	\$38,337,583	\$7,374,365	\$21,561,863	\$22,113,040	\$2,026,298	-\$427,823	\$9,755,587	\$93,366,548	95%	5%	75%	\$62.06	\$63.30	\$5.23	\$5.33
Libraries	\$38,090,382	\$103,158	\$8,066,263	\$5,410,258	\$552,769	-\$56,121	\$1,717,910	\$53,781,461	95%	5%	75%	\$35.75	\$36.47	\$3.01	\$3.07
Museums	\$1,897,147	\$0	\$414,213	\$262,572	\$12,208	-\$220	\$119,929	\$2,705,849	95%	5%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Cultural services	\$11,589,915	\$2,611,843	\$3,004,226	\$2,447,303	\$1,450,875	\$11,269,436	\$2,744,279	\$32,506,034	95%	5%	75%	\$21.61	\$22.04	\$1.82	\$1.86
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95%	5%	75%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Recreation and cultural services													\$203.82		\$17.17
Planning and development															
Planning and zoning	\$36,643,239	\$413,785	-\$9,180,652	\$1,023,131	\$3,355,192	\$51,374	\$205,069	\$32,097,353	61%	39%	50%	\$9.13	\$9.32	\$9.35	\$9.53
Commercial and Industrial	\$4,561,529	\$2,153,725	\$4,458,370	\$3,046,929	\$7,869,473	\$21,288,354	\$447,914	\$41,672,569	0%	100%	50%	\$0.00	\$0.00	\$31.12	\$31.74
Residential development	\$500,636	\$159,725	\$11,392,897	\$2,701,836	\$327,191	-\$77,529	\$31,313	\$14,876,344	100%	0%	50%	\$6.94	\$7.08	\$0.00	\$0.00
Agriculture and reforestation	\$133,172	\$92,296	\$343,654	\$8,233	-\$15,669	\$463,957	\$12,462	\$945,809	61%	39%	50%	\$0.27	\$0.27	\$0.28	\$0.28
Tile drainage/shoreline assistance	\$0	\$39,269	\$0	\$0	\$0	\$0	\$0	\$0	61%	39%	50%	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	61%	39%	50%	\$0.00	\$0.00	\$0.00	\$0.00
Sub-total - Planning and development													\$16.67		\$41.56
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses (ex Water and Wastewater)	\$1,905,771,481	\$129,044,171	\$608,477,949	\$479,571,001	\$81,568,367	\$636,825,554	\$358,094,354	\$4,070,308,706					\$1,159.48		\$888.97